

**LEGACY RETIREMENT CONTRIBUTION RATES EFFECTIVE 07/10/2026:
EMPLOYER PICKS UP SUPPLEMENTAL UAAL**

Employer Contribution Rates:

General	11.66% Normal Cost
	2.72% Pickup
	5.11% UAAL
	19.49% Total
Safety	18.46% Normal Cost
	2.74% Pickup
	8.17% UAAL
	29.37% Total

Employer Contributions (percentage breakdown):

<u>General</u>		<u>Salary Increase Assumption - (Avg.)</u>
Regular Basic	79.58%	
Regular COLA	20.42%	4.75% General
		4.50% Safety
<u>Safety</u>		
Regular Basic	73.34%	
Regular COLA	23.05%	
Supplemental Basic	2.55%	
Supplemental COLA	1.06%	

Member Contributions (percentage breakdown):

Based on average General Entry Age 31, average Safety Entry Age 26

<u>General</u>		<u>Interest Assumption - 6.75%</u>
Regular Basic	53.40%	
Regular COLA	19.28%	2.50% Inflation
Supplemental Basic	20.86%	4.25% Real return
Supplemental COLA	6.46%	
<u>Safety</u>		
Regular Basic	29.23%	
Regular COLA	13.14%	
Supplemental Basic	42.57%	
Supplemental COLA	15.06%	

Pension Obligation Bond:	2026/2027
	0.7972% General
	1.2237% Safety

Retiree Medical:	6.53%	(All)
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