

Breakdown and Comparison of Stable Contribution vs 6.8% @ 30 yr by Employer
(amounts in \$mm)

Employer	Average 5 Year Stable Contribution Reset Value			Average 5 Year 6.8% w/ 30 yr (2023-2027)			Difference in Amounts Due		
	Total	Normal Cost	UAAL	Total	Normal Cost	UAAL	Total	Normal Cost	UAAL
Total	\$ 175.38	\$ 66.24	\$ 109.14	\$ 225.22	\$ 69.77	\$ 155.45	\$ 49.84	\$ 3.53	\$ 46.31
City	\$ 137.16	\$ 53.20	\$ 83.95	\$ 176.74	\$ 57.23	\$ 119.51	\$ 39.59	\$ 4.03	\$ 35.55
Water	\$ 3.74	\$ 1.28	\$ 2.47	\$ 4.74	\$ 1.23	\$ 3.52	\$ 1.00	(\$ 0.05)	\$ 1.05
MPS	\$ 27.27	\$ 9.30	\$ 17.97	\$ 34.59	\$ 8.94	\$ 25.65	\$ 7.32	(\$ 0.36)	\$ 7.68
MMSD	\$ 4.42	\$ 1.51	\$ 2.91	\$ 5.61	\$ 1.45	\$ 4.16	\$ 1.19	(\$ 0.06)	\$ 1.24
Veolia	\$ 0.14	\$ 0.05	\$ 0.09	\$ 0.18	\$ 0.05	\$ 0.13	\$ 0.04	(\$ 0.00)	\$ 0.04
WCD	\$ 1.31	\$ 0.45	\$ 0.86	\$ 1.66	\$ 0.43	\$ 1.23	\$ 0.35	(\$ 0.02)	\$ 0.37
HACM	\$ 1.33	\$ 0.45	\$ 0.88	\$ 1.69	\$ 0.44	\$ 1.25	\$ 0.36	(\$ 0.02)	\$ 0.38
Non City Total	\$ 38.22	\$ 13.03	\$ 25.19	\$ 48.48	\$ 12.53	\$ 35.95	\$ 10.26	(\$ 0.50)	\$ 10.76

Notes:

- Stable contribution amounts (yellow) from CMC's Stable Contribution report dated March 28, 2023, page 18 (averaged across 5 years)
- Est. breakout of stable contribution policy (reset) based amounts (yellow) for normal costs versus UAAL based upon CMC's Stable Contribution report dated March 28, 2023, page 7
- Est. breakout of 6.8% / 30year costs (green) for normal costs versus UAAL based upon CMC's January 25, 2023 letter, page 21
- Breakout of normal costs for non-City employers based upon only the General portion of the split from CMC's March 28, 2023 report, page 7
- Normal cost includes the administrative costs
- 6.8% / 30 year (green) amounts from CMC's January 25, 2023 report, page 21 (averaged for amounts between 2023 and 2027 incl.)
- Proration between employers based upon 2023 amounts from CMC's report dated March 28, 2023, page 18
- Some numbers may not add due to rounding
- Different breakouts bases between NC and UAAL (using data available) for the two periods is causing the "difference" (blue) column to have negative numbers