

**NOTICE OF PUBLIC MEETING
PHOENIX CITY COUNCIL
PENSION FAIRNESS AND SPIKING ELIMINATION AD HOC SUBCOMMITTEE**

Pursuant to A.R.S. Section 38-431.02, notice is hereby given to the members of the **PHOENIX CITY COUNCIL PENSION FAIRNESS AND SPIKING ELIMINATION AD HOC SUBCOMMITTEE** and to the general public, that **PHOENIX CITY COUNCIL PENSION FAIRNESS AND SPIKING ELIMINATION AD HOC SUBCOMMITTEE** will hold a meeting open to the public on **Monday, September 23, 2013 at 4:30 p.m. located at Phoenix City Council Chambers, 200 West Jefferson Street, Phoenix, Arizona.**

One or more Subcommittee members may participate via teleconference.

The agenda for the meeting is as follows (items may be discussed in a different sequence than posted):

1.	CALL TO ORDER	Bill Gates, Chair
2.	CITY OF PHOENIX LABOR NEGOTIATION PROCESS This presentation will provide information requested at the September 17, 2013 Ad Hoc Subcommittee meeting related to the City's labor negotiation process. This item is for information and discussion.	Lionel Lyons, Interim Human Resources Director Jeff Dewitt, Finance Director
3.	VACATION AND SICK LEAVE This presentation will provide information requested at the September 17, 2013 Ad Hoc Subcommittee meeting related to sick and vacation leave policy, accrual, rollover, caps and market comparisons. This item is for information and discussion.	Lionel Lyons, Interim Human Resources Director
4.	SHORT TERM DISABILITY PROGRAMS This presentation will provide information requested at the September 17, 2013 Ad Hoc Subcommittee meeting related to short term disability programs. This item is for information and discussion.	Lionel Lyons, Interim Human Resources Director
5.	PENSIONABLE COMPENSATION COMPONENTS AND TOTAL COMPENSATION COST COMPARISON This presentation will provide additional information on pensionable compensation components as they relate to current labor agreements and laws as requested at the September 17, 2013 Ad Hoc Subcommittee meeting. This item is for information and discussion.	Rick Naimark, Deputy City Manager Lionel Lyons, Interim Human Resources Director

6.	<p>CALL TO THE PUBLIC</p> <p>Consideration, discussion and comments from the public; those wishing to address the Subcommittee need not request permission in advance. Action taken as a result of public comment will be limited to directing staff to study the matter or rescheduling the matter for further consideration and decision at a later date.</p>	Bill Gates, Chair
7.	<p>CHARGE OF THE AD HOC SUBCOMMITTEE</p> <p>Information, discussion and direction to staff related to the Ad Hoc Subcommittee charge to:</p> <ul style="list-style-type: none"> (1) identify each current practice that qualifies as pension “spiking” within COPERS, PSPRS and EORP; (2) identify which changes can be made administratively and which ones must occur during contract negotiations, and further identify which reforms may require amending the city code or charter; and (3) create a timeline for implementing recommended reforms. <p>This item is for information and discussion.</p>	Bill Gates, Chair
8.	<p>REQUEST FOR ADDITIONAL RESEARCH AND FUTURE AGENDA ITEMS</p> <p>This item is scheduled to give Subcommittee members an opportunity to mention possible topics for future Subcommittee agendas or to request City staff to follow-up on Subcommittee issues.</p>	Bill Gates, Chair
9.	<p>Adjournment</p>	Bill Gates, Chair

For further information, please call Brandie Ishcomer Barrett, Management Assistant, City Manager’s Office, at Voice/602-262-7684 or TTY/602-534-5500.

Persons paid to lobby on behalf of persons or organizations other than themselves shall register with the City Clerk prior to lobbying or within five business days thereafter, and must register annually to continue lobbying. If you have any questions about registration or whether or not you must register, please contact the City Clerk’s Office at 602-262-6811.

For reasonable accommodations, call Brandie Ishcomer Barrett at Voice/602-262-7684 or TTY/602-534-5500, as early as possible to coordinate needed arrangements.

Subcommittee Members

Councilman Daniel Valenzuela
Councilman Tom Simplot

Councilwoman Thelda Williams
Vice Mayor Bill Gates, Chair

September 19, 2013

**Phoenix City Council
Pension Fairness and Spiking Elimination Ad Hoc Subcommittee Meeting
September 23, 2013**

The following documents will be presented alongside additional information at the September 23, 2013 Phoenix City Council Pension Fairness and Spiking Elimination Ad Hoc Subcommittee meeting:

Supporting Materials For Agenda Item 3 - Vacation and Sick Leave:

3 A	Administrative Regulation 2.30 Revised – City Leave Policies	5
3 B	2011 Total Compensation Study* – The Segal Co. Tables:	
	C-1 TYPE OF PAID LEAVE PROGRAM	13
	C-2 PTO/VACATION LEAVE ACCRUAL	15
	C-3 PTO/VACATION LEAVE ACCRUAL (DAYS/YEAR)	17
	C-4 PTO/VACATION LEAVE CARRY OVER AND CASH-OUT	21
	C-5 SICK LEAVE ACCRUAL RATE (DAYS/YEAR)	27
	C-6 SICK LEAVE CARRY OVER AND CASH-OUT COUNTS	29
	C-7 SICK LEAVE CARRY OVER AND CASH-OUT	31
	C-8 PAID HOLIDAYS (DAYS/YEAR)	37
	C-9 PERSONAL DAYS (DAYS/YEAR)	39

Supporting Materials For Agenda Item 4 - Short Term Disability Programs:

4 A	2011 Total Compensation Study* – The Segal Co. Tables:	
	C-10 SHORT TERM DISABILITY BENEFIT PREVALENCE AND AMOUNT (\$ OR % OF PREMIUM)	41
	C-11 SHORT TERM DISABILITY EMPLOYER CONTRIBUTION (% OF PREMIUM)	43
	C-12 SHORT TERM DISABILITY PLAN FUNDING	45
	C-13 SHORT TERM DISABILITY WAITING PERIOD	47
	C-14 SHORT TERM DISABILITY MAXIMUM BENEFIT	49

Supporting Materials For Agenda Item 5 - Pensionable Compensation Components and Total Compensation Cost Comparison:

5 A	2011 Total Compensation Study* – The Segal Co. Tables:	
	B10A TOTAL COMPENSATION COST COMPARISON - GENERAL EMPLOYEES	51
	B10B TOTAL COMPENSATION COST COMPARISON - SWORN PUBLIC SAFETY	59

*The 2011 Total Compensation Study completed by The Segal Company is available at: <http://phoenix.gov/employment/2011totalcompstudy.html> . The complete document contains additional summaries and analysis.

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City of Phoenix

ADMINISTRATIVE REGULATION	A.R. NUMBER 2.30 Revised
	FUNCTION Human Resources and Payroll Page 1 of 7
SUBJECT CITY LEAVE POLICIES	EFFECTIVE DATE July 1, 2012
	REVIEWED DATE

INTRODUCTION

Transmittal Message

This Administrative Regulation (AR) has been revised to include recommendations for addressing incidents of employee tardiness. Questions regarding this AR should be directed to the Human Resources Department at (602) 262-6608.

Summary of Changes

This AR was last revised in 2009. Revisions have been made to clarify that employees must use their sick leave banks when they are absent for a sick leave-qualifying reason, including medical appointments. In addition, employees and supervisors are reminded of their responsibility to submit leave slips each pay period for any absences that occurred during the pay period.

Purpose

This AR sets forth the City's policies on leave management. It establishes citywide standards and guidelines for all departments to follow in managing attendance issues. It replaces all prior policies set forth in Human Resources Department Letters (also known as Personnel Department, "PD", Letters) and in individual department policies and guidelines that conflict with this regulation. This AR is to be read in conjunction with Personnel Rule 15.

Definitions

The following definitions apply to the provisions of this Administrative Regulation:

- **Scheduled absence**: Any leave that is approved one work day or more in advance, including sick, vacation, compensatory or leave without pay. This is a minimum scheduling requirement. Some departments may require more advance notice depending on the number of leave days requested, and other operational reasons.
- **Tardiness**: Any instance in which an employee reports for work late. Departments may establish tardy policies to reflect their operational needs.
- **Unscheduled absence**: Leave taken, including sick, vacation, or leave without pay, even if authorized for payment, with less than one work day notice in advance.

- **Unscheduled absence incident:** An occurrence of unscheduled leave. An absence of more than one day for the same reason is considered one absence incident. If the days are not consecutive, a doctor's note may be requested to establish that the absences are linked. Supervisors have the discretion to waive an incident due to extenuating circumstances.

Sick Leave

Sick leave is a benefit provided to employees to maintain their base pay during absences caused by medical conditions, injuries, or illness. On a limited basis, employees are allowed to use sick leave in order to attend to family medical emergencies. Personnel Rule (PR) 15 defines the rate at which sick leave is accrued and the requirements for sick leave accrual. PR 15 states that sick leave shall be allowed when, "The employee is too ill or injured to be able to work safely. Minor ailments which would not affect the safety of persons or property or endanger the health of other persons while performing job duties do not qualify an employee for sick leave."

PR 15 also states that sick leave is allowed for doctor and dentist appointments or medical treatments, when it is not possible to arrange appointments on off-duty hours.

City employees are allowed to accrue sick leave without limit, and are encouraged to save their sick leave. The benefits of accumulating time include having paid sick leave available in the event of an extended illness and increased retirement benefits. For example, the Long Term Disability Program (LTD) has a 90-day qualifying period. An employee who qualifies for LTD benefits as set forth in Administrative Regulation 2.323 may be required to take 90 days of leave without pay if he does not have sufficient leave accrued.

It is important to remember that a supervisor must approve employee sick leave use. Supervisors are charged with the responsibility of reviewing and approving the use of sick leave to ensure it is used appropriately. If an employee is too ill or injured to be able to work safely, the leave slip submitted must reflect a sick leave code such as BI or F2. Supervisors are not authorized to grant vacation in lieu of sick leave.

Notice and Participation

A. Scheduled Absences

The City recognizes that it is important for employees to balance work with their personal life. Employees are encouraged to schedule vacation time away from work in order to rest and relax.

B. Unscheduled Employee Absences

Because unscheduled absences can be disruptive to a work unit and service delivery, employees are expected to minimize the number of times they must be absent from work with or without notice, whether on vacation, sick leave, or compensatory time. The use of paid leave benefits is always subject to supervisory approval.

An employee, who, because of personal illness/injury or other non-medical emergency, is unable to report to work, must notify the assigned supervisor prior to the start of the shift. Departments may establish call-in procedures based on operational need. Such departmental regulations shall prevail.

In this telephone notice, the supervisor should be told the reason for the absence and the anticipated length of absence. The employee is required to contact his or her supervisor each day of the absence to keep the supervisor aware of the progress being made. The supervisor may waive this daily contact if it is judged to be impractical. The supervisor will ensure the timely submittal of a leave slip based on the reason given for the absence during the employee's initial notice.

In the event that it is impossible for the employee to make this contact due to the employee's incapacity, another responsible person may make the initial contact with the employee's supervisor.

Receipt of a telephone notification by the supervisor does not guarantee that the absence will be approved for sick or vacation leave payment. This decision is not made until after the employee has submitted a written leave request form.

C. Family Medical Emergency

Family Medical Emergency leave shall only be allowed when an emergency occurs due to illness or injury of a member of the employee's immediate family. **Members of the immediate family are defined as: mother, father, spouse, child, stepchild, brother, or sister of the employee, or qualified / registered domestic partner.** A relative, who, because of family circumstances has been a parent substitute to the employee, may be considered a substitute for mother or father in this definition.

This leave will not be considered a negative factor when evaluating attendance and job performance up to the limits established.

Supervisory judgment and discretion may be required for particular cases, keeping in mind the following guidelines for the use of family medical emergency leave. There are two types of Family Medical Emergency Leave situations for which an employee's sick leave bank (BN) can be used:

1. Life threatening illness or injury: Up to five days or 40 hours of sick leave may be authorized per incident when an immediate family member is experiencing a life threatening illness or a life threatening injury. Examples include:
 - An immediate family member is undergoing major surgery
 - A family member is in critical condition.
 - An immediate family member's condition is life threatening based on the advice of the family member's attending physician.

Air travel time is allowed when the medical emergency occurs out of state for up to two days, in addition to the time allowed for the emergency. If the employee uses ground

transportation to travel out of state, the travel time is limited to the reasonable period required for scheduled air travel

2. Non-life threatening illness or injury: Up to one shift (eight or ten hours) of sick leave may be authorized, for the employee to make arrangements for care of an immediate family member who experiences a sudden illness or accident, which is non-life threatening, if that person is dependent on the employee for care. Examples include:
 - A pregnant immediate family member needs to be taken to the hospital for delivery.
 - The school / daycare notifies the employee that an ill or injured child must be taken home.
 - Arrangements must be made for a suddenly ill or injured dependent family member requiring home care.

Additionally, employees may be approved to use accumulated vacation, compensatory time, or unpaid leave for additional time off required to attend to an immediate family member.

As with other sick leave, written medical verification may be required before granting a family medical emergency leave request. Supervisors are entitled to conduct an investigation to determine the appropriateness of using sick leave. Employees will cooperate with their supervisors in these circumstances.

Additionally, sick leave shall not be allowed for home care of a family member due to non-emergency illness or injury, except as provided by an applicable provision of a Memoranda of Understanding (MOU).

Leave Management

A. Supervisor Responsibilities

Excessive unscheduled absences from work can be disruptive and place a burden on co-workers and supervisors who must cover for the absent employee. As a result, supervisors are required to manage or minimize unscheduled employee sick or vacation leave. Strategies to accomplish this include:

- Maintaining leave records for each employee supervised.
- Evaluating requests for sick and vacation leave and approving leave time off when it does not interfere with service delivery.
- Submit accurate, complete leave slips each pay period to ensure employee leave banks are appropriately charged, and prevent overpayments to employees.
- Evaluating employee attendance based in part on the number of unscheduled absences in any twelve-month period (not limited to a calendar year or the employee's evaluation period).
- Identifying excessive use of unscheduled leave time off by employees who, based on supervisory or administrative records, are close to exceeding or have exceeded a standard of six unscheduled absence incidents in any twelve-month period. (Leave taken under the Family and Medical Leave Act (FMLA), is not included in this total, nor

- are dependent care absences up to allowable maximum)
- Counseling an employee and if necessary taking corrective action if an employee develops a record of excessive leave or tardiness. It is important for employees to understand the negative impact excessive absences can have on both service delivery and their own overall performance.
- According to PR 15, supervisors may require a doctor's certificate for sick leave absences of more than three days, and for absences of three days or less, when the employee's sick leave record indicates excessive (non-FMLA) absences.

B. Employee Responsibilities

Employees are responsible for managing their leave time (sick and vacation leave banks) appropriately and for communicating with their supervisor about absences. Among employee responsibilities are:

- Employees must attend work on a regular basis. Attending work is an essential function of every job. An acceptable record **of no more than six unscheduled absences in any twelve-month period** will meet City attendance standards. (FMLA absences are authorized and therefore not included in an employee record of unscheduled absences.)
- Employees are required to schedule time off with their supervisor at least one work day in advance. Department operations may require more notice depending on the amount of leave requested.
- Employees must confirm that their time off has been approved prior to taking time off. It is the employee's responsibility to complete a leave request form. For scheduled absences, the leave request form must be submitted prior to taking the leave. For unscheduled absences, a leave request form must be submitted promptly upon return to work.
- Employees must notify the supervisor personally, as soon as possible, when unscheduled leave is requested. Operational needs within departments may require notice in advance of the shift in order to arrange for coverage.
- Employees must schedule appointments (doctor, dentist, personal) on their non-work day, or before or after work whenever possible to minimize absences.
- Employees must report any leave processing inaccuracies such as overpayments, as soon as practicable to their department payroll clerk or to the Human Resources Department at 262-6608.

Confinement

An employee on sick leave due to personal illness must remain confined at home, recuperating from the illness. An exception is allowed for time to consult with a physician, obtain medicine, or to follow medical advice on physical activities that will assist in recuperation. Employees on sick leave may not engage in other work, such as an outside job, recreational activities, *or physical activity that is contrary to their physician's restrictions.*

Ill While on Vacation

An employee who becomes ill while on a scheduled vacation may charge his sick leave bank only if the illness required hospital confinement or if the illness/injury was approved as an FMLA absence. The amount of sick leave that can be used will be limited to the length of the hospital confinement or the FMLA qualifying event.

Leave for Dependent Care

Employees are allowed to use vacation or compensatory time for up to five dependent care incidents per calendar year, not to exceed a total of 40 hours within that calendar year, without this leave being considered a negative factor when evaluating attendance and job performance.

Employees shall be limited to a maximum of seven incidents per calendar year of the combination of:

- dependent care absences (vacation or comp time),
- family emergency absences (BN-sick leave),
- absences for the home care or medical treatment of an immediate family member (BO – sick leave) in accordance with the applicable M.O.U.

Leave Credit Dates

Sick leave and vacation leave is accrued on the first of each month. Employees who are on an unpaid leave status are not entitled to accrue sick or vacation time.

Employees who have no leave in their leave banks cannot submit leave requests for absences that occurred prior to the accrual date and use the newly accrued leave time. Employees are required to reimburse the City for any payment they receive for leave time not yet earned.

Employees are not allowed to change their leave status from unpaid leave to paid leave in order to meet the leave accrual deadline, to receive holiday pay, longevity pay, or any other benefit they would not otherwise be entitled to receive. In order to receive accrued leave following an unpaid absence, the employee must return to work on a continuous basis.

Sequence of Leave Usage

If an employee requests sick leave but no credits are available in their bank, the remaining authorized absence will be charged to the employee's vacation bank.

Employees cannot choose to be on an unpaid leave status if there is vacation or sick leave available in their leave banks. Compensatory time will not be used unless the employee gives permission for it to be used once other existing leave banks have been exhausted. Only the Human Resources Director may grant exceptions to this policy.

Tardiness

All employees have a responsibility to attend work as scheduled and to be on time. If an employee reports to work late, it can have a negative impact on operations, service delivery, and morale. Employees are expected to arrive to work on time and to adhere to lunch and rest break times as defined by their supervisor for their position.

In determining leave usage, tardiness for seven or more minutes will be rounded to the nearest 15 minutes. For non-exempt or hourly employees, the time while tardy is charged to leave without pay. Supervisors have the discretion to allow the employee to use vacation leave or to make up the time during the same day. If an employee is tardy less than seven minutes, the supervisor cannot charge the employee's leave bank but can hold the employee accountable for the tardy incident.

Excessive tardiness will be considered in the calculation of unscheduled leave based on the operational demands of the work group or department. Supervisors may decide that attendance standards are not being met by an employee due to tardiness issues and take corrective action as needed with the employee.

Effective Date of Separation

The effective date of separation for an employee is the last day worked. If an employee resigns while on leave or before taking leave from which the employee will not return to work, the day of separation will be recorded as the last day worked, and no additional leave credits or holiday pay will be awarded following the effective date of separation.

If an employee resigns or retires while on a paid sick leave status, the sick leave may be paid if medical verification is presented to the satisfaction of the Human Resources Department. In this case, the date of separation will be the last day of paid sick leave.

Other Related Leave Policies

There are additional leave policies and procedures not covered by this Administrative Regulation. The following list provides resources for some of those policies and procedures:

- A. Family & Medical Leave Act (FMLA) - For more information regarding employee rights and supervisor responsibilities as they relate to sick leave absences, please refer to Administrative Regulation 2.143, Family and Medical Leave.
- B. Personnel Rule 15e – Special Leave Without Pay – Employee requests for leave of absence without pay in excess of thirty days require approval of the department director, Human Resources Director, and the City Manager. Requests should be submitted in writing through the employee's chain of command.
- C. Americans with Disabilities Act (ADA and ADAAA) – Both the Equal Opportunity Department and Human Resources Department staff can answer questions related to this regulation, as it relates to leave management issues.

Enforcement

City departments may create and distribute policies establishing attendance standards that are consistent with the provisions of this Administrative Regulation and the Family and Medical Leave Act.

An employee who fails to comply with this Administrative Regulation shall be denied paid sick or vacation leave and may be subject to disciplinary action.

David Cavazos, City Manager



Lisa Takata
Deputy City Manager

TABLE C-1
TYPE OF PAID LEAVE PROGRAM

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	Traditional Accrual	Traditional Accrual	Traditional Accrual	N/A	Traditional Accrual
City of Dallas, TX	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Houston, TX	Traditional Accrual	Traditional Accrual	Traditional Accrual	PTO	Traditional Accrual
City of Jacksonville, FL	PTO	PTO	PTO	PTO	PTO
City of Los Angeles, CA	Information not provided	Information not provided	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Philadelphia, PA	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of San Diego, CA	PTO	PTO	PTO	PTO	PTO
City and County of San Francisco, CA	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
Private Sector Custom Survey Responses					
Private Employer 1	PTO	PTO	PTO	N/A	N/A
Private Employer 2.	Traditional Accrual	Traditional Accrual	Traditional Accrual	N/A	N/A
Private Employer 3	Traditional Accrual	Traditional Accrual	Traditional Accrual	N/A	N/A
Private Employer 4	Traditional Accrual	Traditional Accrual	Traditional Accrual	N/A	N/A
Private Employer 5	Traditional Accrual	Traditional Accrual	Traditional Accrual	N/A	N/A
Private Employer 6	Traditional Accrual	Traditional Accrual	Traditional Accrual	N/A	N/A
Private Employer 7	PTO	PTO	PTO	N/A	N/A

**TABLE C-1
TYPE OF PAID LEAVE PROGRAM**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Flagstaff	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
Town of Gilbert	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Glendale	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Goodyear	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Mesa	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Peoria	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Scottsdale	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Surprise	PTO	PTO	PTO	PTO	PTO
City of Tempe	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
City of Tucson	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual	Traditional Accrual
Published Data					
BLS	63% of workers have Traditional Accrual; 37% have PTO	63% of workers have Traditional Accrual; 37% have PTO	63% of workers have Traditional Accrual; 37% have PTO	N/A	N/A
Towers Watson	48% of employers have PTO plans 84% of employers offer paid vacation separately from pooled leave (PTO)	48% of employers have PTO plans 84% of employers offer paid vacation separately from pooled leave (PTO)	48% of employers have PTO plans 84% of employers offer paid vacation separately from pooled leave (PTO)	N/A	N/A
City of Phoenix	Traditional Accrual (Ees: 63)	Traditional Accrual (Ees: 317)	Traditional Accrual (Ees: 9,423)	Traditional Accrual (Ees: 3,096)	Traditional Accrual (Ees: 1,082)

**TABLE C-2
PTO/VACATION LEAVE ACCRUAL**

Comparators	PTO/Vacation Accrual (Days/Year)				
	Years of Service				
	1-5	6-10	11-15	16-20	21+
Custom – Public Sector	15	18	20	23	25
Custom – Private Sector	14	19	20	23	23
Local Public Sector	15	18	20	22	23
Published Data	18	22	23	25	26
<i>Market Average</i>	<i>16</i>	<i>19</i>	<i>21</i>	<i>23</i>	<i>24</i>
City of Phoenix	12	15	16.5	19.5	22.5

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TABLE C-3
PTO/VACATION LEAVE ACCRUAL (DAYS/YEAR)

Comparators	Years of Service				
	1-5	6-10	11-15	16-20	21+
Public Sector Custom Survey Responses					
State of Arizona	Exec: 21 Mgr: 21 Gen Ee: 12 Police: N/A Fire: 12	Exec: 21 Mgr: 21 Gen Ee: 15 Police: N/A Fire: 15	Exec: 21 Mgr: 21 Gen Ee: 18 Police: N/A Fire: 18	Exec: 21 Mgr: 21 Gen Ee: 21 Police: N/A Fire: 21	Exec: 21 Mgr: 21 Gen Ee: 21 Police: N/A Fire: 21
City of Dallas, TX	Exec: 13 Mgr: 13 Gen Ee: 13 Police: 15 Fire: 15-23	Exec: 13 Mgr: 13 Gen Ee: 13 Police: 15 Fire: 15-23	Exec: 13 Mgr: 13 Gen Ee: 13 Police: 15 Fire: 15-23	Exec: 13 Mgr: 13 Gen Ee: 13 Police: 15 Fire: 15-23	Exec: 13 Mgr: 13 Gen Ee: 13 Police: 15 Fire: 15-23
City of Houston, TX	Exec: 10 Mgr: 10 Gen Ee: 10 Police: 10 Fire: 10	Exec: 15 Mgr: 15 Gen Ee: 15 Police: 15 Fire: 15	Exec: 18 Mgr: 18 Gen Ee: 18 Police: 18 Fire: 18	Exec: 22 Mgr: 22 Gen Ee: 22 Police: 22 Fire: 22	Exec: 25 Mgr: 25 Gen Ee: 25 Police: 25 Fire: 25
City of Jacksonville, FL	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 20	Exec: 23 Mgr: 23 Gen Ee: 23 Police: 23 Fire: 23	Exec: 26 Mgr: 26 Gen Ee: 26 Police: 26 Fire: 26	Exec: 29 Mgr: 29 Gen Ee: 29 Police: 29 Fire: 29	Exec: 32 Mgr: 32 Gen Ee: 32 Police: 32 Fire: 32
City of Los Angeles, CA	Varies based on MOU	Varies based on MOU	Varies based on MOU	Varies based on MOU	Varies based on MOU
City of Philadelphia, PA	Exec: 15 Mgr: 10 Gen Ee: 10-15 Police: 10-15 Fire: 12	Exec: 15 Mgr: 10 Gen Ee: 20 Police: 17 Fire: 18	Exec: 20 Mgr: 15 Gen Ee: 25 Police: 22 Fire: 24	Exec: 20 Mgr: 20 Gen Ee: 25 Police: 22 Fire: 24	Exec: 20 Mgr: 20 Gen Ee: 25 Police: 22 Fire: 24
City of San Diego, CA	Exec: 22 Mgr: 22 Gen Ee: 17 Police: 17 Fire: 7	Exec: 22 Mgr: 22 Gen Ee: 22 Police: 22 Fire: 10	Exec: 22 Mgr: 22 Gen Ee: 22 Police: 22 Fire: 10	Exec: 27 Mgr: 27 Gen Ee: 27 Police: 27 Fire: 12	Exec: 27 Mgr: 27 Gen Ee: 27 Police: 27 Fire: 12
City and County of San Francisco, CA	Exec: 10 Mgr: 10 Gen Ee: 10 Police: 10 Fire: 10	Exec: 15 Mgr: 15 Gen Ee: 15 Police: 15 Fire: 15	Exec: 15 Mgr: 15 Gen Ee: 15 Police: 15 Fire: 15	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 20	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 20

TABLE C-3
PTO/VACATION LEAVE ACCRUAL (DAYS/YEAR)

Comparators	Years of Service				
	1-5	6-10	11-15	16-20	21+
Public Sector Custom Survey Responses (continued)					
<i>Market Average</i>	Exec: 16 Mgr: 15 Gen Ee: 14 Police: 14 Fire: 13	Exec: 18 Mgr: 17 Gen Ee: 18 Police: 18 Fire: 16	Exec: 19 Mgr: 19 Gen Ee: 20 Police: 20 Fire: 19	Exec: 22 Mgr: 22 Gen Ee: 22 Police: 23 Fire: 21	Exec: 23 Mgr: 23 Gen Ee: 23 Police: 24 Fire: 22
Public Sector Custom Survey Responses					
Private Employer 1	Exec: 18 Mgr: 18 Gen Ee: 18	Exec: 25 Mgr: 25 Gen Ee: 25	Exec: 25 Mgr: 25 Gen Ee: 25	Exec: 30 Mgr: 30 Gen Ee: 30	Exec: 30 Mgr: 30 Gen Ee: 30
Private Employer 2.	Exec: 10 Mgr: 10 Gen Ee: 10	Exec: 15 Mgr: 15 Gen Ee: 15	Exec: 20 Mgr: 20 Gen Ee: 20	Exec: 20 Mgr: 20 Gen Ee: 20	Exec: 20 Mgr: 20 Gen Ee: 20
Private Employer 3	Exec: 12 Mgr: 12 Gen Ee: 12	Exec: 15 Mgr: 15 Gen Ee: 15	Exec: 18 Mgr: 18 Gen Ee: 18	Exec: 21 Mgr: 21 Gen Ee: 21	Exec: 21 Mgr: 21 Gen Ee: 21
Private Employer 4	Exec: 20 Mgr: 15 Gen Ee: 15	Exec: 20 Mgr: 20 Gen Ee: 20			
Private Employer 5	Exec: 10 Mgr: 10 Gen Ee: 10	Exec: 15 Mgr: 15 Gen Ee: 15	Exec: 15 Mgr: 15 Gen Ee: 15	Exec: 20 Mgr: 20 Gen Ee: 20	Exec: 20 Mgr: 20 Gen Ee: 20
Private Employer 6	Exec: 10 Mgr: 10 Gen Ee: 10	Exec: 15 Mgr: 15 Gen Ee: 15	Exec: 15 Mgr: 15 Gen Ee: 15	Exec: 20 Mgr: 20 Gen Ee: 20	Exec: 20 Mgr: 20 Gen Ee: 20
Private Employer 7	Exec: 23.6 Mgr: 23.6 Gen Ee: 23.6	Exec: 25.9 Mgr: 25.9 Gen Ee: 25.9	Exec: 29.3 Mgr: 29.3 Gen Ee: 29.3	Exec: 31.5 Mgr: 31.5 Gen Ee: 31.5	Exec: 31.5 Mgr: 31.5 Gen Ee: 31.5
<i>Market Average</i>	Exec: 15 Mgr: 14 Gen Ee: 14	Exec: 19 Mgr: 19 Gen Ee: 19	Exec: 20 Mgr: 20 Gen Ee: 20	Exec: 23 Mgr: 23 Gen Ee: 23	Exec: 23 Mgr: 23 Gen Ee: 23

TABLE C-3
PTO/VACATION LEAVE ACCRUAL (DAYS/YEAR)

Comparators	Years of Service				
	1-5	6-10	11-15	16-20	21+
Local Public Sector Responses					
City of Chandler	Exec: 18-21 Mgr: 18-21 Gen Ee: 15-18 (ex), 12-14 (ne) Police: 13-15 Fire: 12-14	Exec: 21-24 Mgr: 21-24 Gen Ee: 18-21 (ex), 14-17 (ne) Police: 15-17 Fire: 14-17	Exec: 24-27 Mgr: 24-27 Gen Ee: 21-24 (ex), 17-19 (ne) Police: 17-20 Fire: 17-19	Exec: 27-30 Mgr: 27-30 Gen Ee: 24-27 (ex), 19-20 (ne) Police: 20-25 Fire: 19-20	Exec: 30 Mgr: 30 Gen Ee: 27 (ex), 20 (ne) Police: 25 Fire: N/A
City of Flagstaff	Exec: 16 Mgr: 16 Gen Ee: 11 Police: 11 Fire: 11	Exec: 18 Mgr: 18 Gen Ee: 13 Police: 13 Fire: 13	Exec: 21 Mgr: 21 Gen Ee: 16 Police: 16 Fire: 16	Exec: 21 Mgr: 21 Gen Ee: 18 Police: 18 Fire: 18	Exec: 21 Mgr: 21 Gen Ee: 21 Police: 21 Fire: 21
Town of Gilbert	Exec: 10 Mgr: 10 Gen Ee: 10 Police: 10 Fire: 5.8	Exec: 12.5 Mgr: 12.5 Gen Ee: 12.5 Police: 12.5 Fire: 7.3	Exec: 14.4 Mgr: 14.4 Gen Ee: 14.4 Police: 14.4 Fire: 8.4	Exec: 16.3 Mgr: 16.3 Gen Ee: 16.3 Police: 16.3 Fire: 8.4	Exec: 17.7 Mgr: 17.7 Gen Ee: 17.7 Police: 17.7 Fire: 10.3
City of Glendale	Exec: 15 Mgr: 15 Gen Ee: 12 Police: 12 Fire: 13	Exec: 18 Mgr: 18 Gen Ee: 15 Police: 15 Fire: 16	Exec: 21 Mgr: 21 Gen Ee: 21 Police: 21 Fire: 23	Exec: 21 Mgr: 21 Gen Ee: 21 Police: 21 Fire: 23	Exec: 21 Mgr: 21 Gen Ee: 21 Police: 21 Fire: 23
City of Goodyear	Exec: 12-16 Mgr: 12-16 Gen Ee: 12-16 Police: 12-16 Fire: 17-22	Exec: 16-18 Mgr: 16-18 Gen Ee: 16-18 Police: 16-18 Fire: 22-25	Exec: 18-20 Mgr: 18-20 Gen Ee: 18-20 Police: 18-20 Fire: 25-28	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 28	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 28
City of Mesa	Exec: 12-16 Mgr: 12-16 Gen Ee: 12-18 Police: 12-18 Fire: 11-25	Exec: 16 Mgr: 16 Gen Ee: 18 Police: 18 Fire: 25	Exec: 16 Mgr: 16 Gen Ee: 18 Police: 18 Fire: 25	Exec: 16 Mgr: 16 Gen Ee: 18 Police: 18 Fire: 25	Exec: 16 Mgr: 16 Gen Ee: 18 Police: 18 Fire: 25
City of Peoria	Exec: 10 Mgr: 10 Gen Ee: 8 Police: 10 Fire: 9	Exec: 11.3 Mgr: 11.3 Gen Ee: 10.6 Police: 13 Fire: 10.2	Exec: 12.7 Mgr: 12.7 Gen Ee: 12 Police: 15 Fire: 13	Exec: 14 Mgr: 14 Gen Ee: 14 Police: 17 Fire: 17.7	Exec: 14.7 Mgr: 14.7 Gen Ee: 14.7 Police: 20 Fire: 21.7

**TABLE C-3
PTO/VACATION LEAVE ACCRUAL (DAYS/YEAR)**

Comparators	Years of Service				
	1-5	6-10	11-15	16-20	21+
Local Public Sector Responses (continued)					
City of Scottsdale	Exec: 15 Mgr: 15 Gen Ee: 15 Police: 15 Fire: 21	Exec: 16-20 Mgr: 16-20 Gen Ee: 16-20 Police: 16-20 Fire: 22-28	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 28	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 28	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 20 Fire: 28
City of Surprise	Exec: 21-26 Mgr: 21-26 Gen Ee: 21-26 Police: 21-26 Fire: 33-41	Exec: 27-31 Mgr: 27-31 Gen Ee: 27-31 Police: 27-31 Fire: 42-48	Exec: 31 Mgr: 31 Gen Ee: 31 Police: 31 Fire: 48	Exec: 31 Mgr: 31 Gen Ee: 31 Police: 31 Fire: 48	Exec: 31 Mgr: 31 Gen Ee: 31 Police: 31 Fire: 48
City of Tempe	Exec: 14-17 Mgr: 14-17 Gen Ee: 14-17 Police: 14-17 Fire: 17-20	Exec: 17-20 Mgr: 17-20 Gen Ee: 17-20 Police: 17-20 Fire: 20-24	Exec: 20-25 Mgr: 20-25 Gen Ee: 20-25 Police: 20-25 Fire: 24-30	Exec: 25-27 Mgr: 25-27 Gen Ee: 25-27 Police: 25 Fire: 30-32	Exec: 27 Mgr: 27 Gen Ee: 27 Police: 25 Fire: 32
City of Tucson	Exec: 13 Mgr: 13 Gen Ee: 13 Police: 13 Fire: 13	Exec: 13 Mgr: 13 Gen Ee: 13 Police: 15 Fire: 15	Exec: 15 Mgr: 15 Gen Ee: 15 Police: 19.5 Fire: 19.5	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 22.75 Fire: 22.75	Exec: 20 Mgr: 20 Gen Ee: 20 Police: 26 Fire: 26
<i>Market Average</i>	Exec: 15 Mgr: 15 Gen Ee: 14 Police: 14 Fire: 16	Exec: 18 Mgr: 18 Gen Ee: 17 Police: 17 Fire: 20	Exec: 20 Mgr: 20 Gen Ee: 19 Police: 20 Fire: 23	Exec: 21 Mgr: 21 Gen Ee: 21 Police: 21 Fire: 25	Exec: 22 Mgr: 22 Gen Ee: 21 Police: 22 Fire: 26
Published Data					
BLS	12 (average)	17 (average)	20 (average)	N/A	N/A
Towers Watson	18 - 23 (average)	26 (average)	26 (average)	N/A	N/A

City of Phoenix	Exec: 12	Exec: 15	Exec: 16.5	Exec: 19.5	Exec: 22.5
Execs: 63	Mgr: 12	Mgr: 15	Mgr: 16.5	Mgr: 19.5	Mgr: 22.5
Mgrs: 317	Gen Ee: 12	Gen Ee: 15	Gen Ee: 16.5	Gen Ee: 19.5	Gen Ee: 22.5
GE: 9,423	Police: 12	Police: 15	Police: 16.5	Police: 19.5	Police: 22.5
Police: 3,096	Fire: 12	Fire: 15	Fire: 16.5	Fire: 19.5	Fire: 22.5
Fire: 1,082					

**TABLE C-4
PTO/VACATION LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Vacation Time? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Public Sector Custom Survey Responses						
State of Arizona	Exec: Yes Mgr: Yes Gen Ee: Yes Police: N/A Fire: Yes	Exec: 40 Mgr: 40 Gen Ee: 30 Police: N/A Fire: 30	Exec: Yes Mgr: Yes Gen Ee: Yes Police: N/A Fire: Yes	Exec: Varies by agency Mgr: Varies by agency Gen Ee: Varies by agency Police: N/A Fire: Varies by agency	Exec: Yes Mgr: Yes Gen Ee: Yes Police: N/A Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: N/A Fire: Unlimited
City of Dallas, TX	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 2x annual accrual rate Mgr: 2x annual accrual rate Gen Ee: 2x annual accrual rate Police: 2x annual accrual rate Fire: 2x annual accrual rate	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Houston, TX	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 360 Mgr: 360 Gen Ee: 360 Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 360 Mgr: 360 Gen Ee: 360 Police: Unlimited Fire: Unlimited

**TABLE C-4
PTO/VACATION LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Vacation Time? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Public Sector Custom Survey Responses (continued)						
City of Jacksonville, FL	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 60 Mgr: 60 Gen Ee: 60 Police: 75 Fire: 120	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Los Angeles, CA	Exec: info not provided Mgr: info not provided Gen Ee: Yes Police: Yes Fire: Yes	Information not provided	Exec: info not provided Mgr: info not provided Gen Ee: Yes Police: Yes Fire: Yes	Exec: info not provided Mgr: info not provided Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: info not provided Mgr: info not provided Gen Ee: Yes Police: Yes Fire: Yes	Exec: info not provided Mgr: info not provided Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Philadelphia, PA	Exec: Yes Mgr: Yes Gen Ee: Yes Police: N/A Fire: N/A	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of San Diego, CA	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 43.75 Mgr: 43.75 Gen Ee: 43.75 Police: 43.75 Fire: 43.75	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City and County of San Francisco, CA	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Information not provided	Information not provided

**TABLE C-4
PTO/VACATION LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Vacation Time? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Private Sector Custom Survey Responses						
Private Employer 1	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: 8 Mgr: 8 Gen Ee: 8	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited
Private Employer 2.	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited
Private Employer 3	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: 30 Mgr: 30 Gen Ee: 30	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited
Private Employer 4	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: 15 Mgr: 15 Gen Ee: 15	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A
Private Employer 5	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited
Private Employer 6	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A
Private Employer 7	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: 640 Mgr: 640 Gen Ee: 640	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited

**TABLE C-4
PTO/VACATION LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Vacation Time? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Local Public Sector Responses						
City of Chandler	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 30 Mgr: 30 Gen Ee: 30 Police: 30 Fire: 30	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Flagstaff	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A
Town of Gilbert	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 35 Mgr: 35 Gen Ee: 35 Police: 35 Fire: 20.4	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 35 Mgr: 35 Gen Ee: 35 Police: 35 Fire: 20.4	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 35 Mgr: 35 Gen Ee: 35 Police: 35 Fire: 20.4
City of Glendale	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 45 Mgr: 45 Gen Ee: 44 or 33.8 Police: 45 Fire: 45	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Varies Mgr: Varies Gen Ee: Varies Police: Varies Fire: Varies	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 20 Mgr: 20 Gen Ee: 0 Police: 0 Fire: 0
City of Goodyear	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 40 Mgr: 40 Gen Ee: 40 Police: 40 Fire: 56	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited

**TABLE C-4
PTO/VACATION LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Vacation Time? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Local Public Sector Responses (continued)						
City of Mesa	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 30 Mgr: 30 Gen Ee: 30 Police: 30 Fire: 42	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Peoria	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 32 Mgr: 32 Gen Ee: 32 Police: 34 Fire: 22.7	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 32 Mgr: 32 Gen Ee: 32 Police: 34 Fire: 22.7
City of Scottsdale	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 30-50 Mgr: 30-50 Gen Ee: 30-50 Police: 30-50 Fire: 42-70	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Surprise	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 70 Mgr: 70 Gen Ee: 70 Police: 70 Fire: 105	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 70 Mgr: 70 Gen Ee: 70 Police: 70 Fire: 105	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 70 Mgr: 70 Gen Ee: 70 Police: 70 Fire: 105
City of Tempe	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 56 Mgr: 56 Gen Ee: 56 Police: 56 Fire: 56	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited

**TABLE C-4
PTO/VACATION LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Vacation Time? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Vacation Time? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Local Public Sector Responses (continued)						
City of Tucson	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 36 Mgr: 36 Gen Ee: 36 Police: 36 Fire: 36	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
Published Data						
BLS	Data not available	Data not available	Data not available	Data not available	N/A	N/A
Towers Watson	<u>PTO</u> : 26% of employers do not allow carryover, 63% allow for limited carryover, and 11% allow for Unlimited carryover <u>Vacation</u> : 40% of employers do not allow carryover, 53% allow for limited carryover, and 7% allow for Unlimited carryover	Data not available	Data not available	Data not available	N/A	N/A
City of Phoenix Execs: 63 Mgrs: 317 GE: 9,423 Police: 3,096 Fire: 1,082	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 24-45 Mgr: 24-45 Gen Ee: 24-45 Police: 24-45 Fire: 24-45	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 56.26 Mgr: 56.25 Gen Ee: 56.25 Police: 56.25 Fire: 56.25	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 56.26 Mgr: 56.25 Gen Ee: 56.25 Police: 56.25 Fire: 56.25

TABLE C-5
SICK LEAVE ACCRUAL RATE (DAYS/YEAR)

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	12	12	12	N/A	12
City of Dallas, TX	12	12	12	18 (op); 12 (non-op)	12
City of Houston, TX	8.25	8.25	8.25	8.25	8.25
City of Jacksonville, FL	N/A	N/A	N/A	N/A	N/A
City of Los Angeles, CA	Varies based on MOU				
City of Philadelphia, PA	Information not provided				
City of San Diego, CA	PTO	PTO	PTO	PTO	PTO
City and County of San Francisco, CA	13	13	13	13	13
<i>Market Average</i>	11	11	11	13	11
Private Sector Custom Survey Responses					
Private Employer 1	PTO	PTO	PTO	N/A	N/A
Private Employer 2.	10	10	6	N/A	N/A
Private Employer 3	10	10	10	N/A	N/A
Private Employer 4	Non-exempt: 5	Non-exempt: 5	Non-exempt: 5	N/A	N/A
Private Employer 5	12	12	12	N/A	N/A
Private Employer 6	Unlimited	10	10	N/A	N/A
Private Employer 7	PTO	PTO	PTO	N/A	N/A
<i>Market Average</i>	9	9	9	N/A	N/A

**TABLE C-5
SICK LEAVE ACCRUAL RATE (DAYS/YEAR)**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	12	12	12	12	12
City of Flagstaff	12	12	12	12	12
Town of Gilbert	9.6	9.6	9.6	9.6	5.7
City of Glendale	12	12	12	12	13
City of Goodyear	12	12	12	12	17
City of Mesa	12	12	12	12	17
City of Peoria	8	8	8	8	5.6
City of Scottsdale	12	12	12	12	17
City of Surprise	PTO	PTO	PTO	PTO	PTO
City of Tempe	12	12	12	12	14
City of Tucson	13	13	13	13-20	13-20
<i>Market Average</i>	11	11	11	11	13
Published Data					
BLS	11 (average)	12 (average)	13 (average)	N/A	N/A
Towers Watson	4-9 (average, dependent on length of service)	4-9 (average, dependent on length of service)	4-9 (average, dependent on length of service)	N/A	N/A
City of Phoenix	15 (Ees: 63)	15 (Ees: 317)	15 (Ees: 9,423)	15 (Ees: 3,096)	15 (Ees: 1,082)

**TABLE C-6
SICK LEAVE CARRY OVER AND CASH-OUT COUNTS**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Sick Leave? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Custom – Public Sector	Offered by 4 employers	90 Days to Unlimited	Offered by 2 employers	90 Days to Unlimited	Offered by 3 employers	90 Days to Unlimited
Custom – Private Sector	Offered by 3 employers	130 Days to Unlimited	Offered by 2 employers	Greater than 80 Days to Unlimited	Offered by 2 employers	90 Days to Unlimited
Local Public Sector	Offered by 10 employers	52 Days to Unlimited	Offered by 5 employers	60 Days to Unlimited	Offered by 7 employers	60 Days to Unlimited
Published Data	Data not available	Data not available	Data not available	Data not available	N/A	N/A
<i>Market Average</i>	Offered 6 employers	91 Days to Unlimited	Offered by 3 employers	77 Days to Unlimited	Offered by 4 employers	66 Days to Unlimited

<i>City of Phoenix</i>	Yes	Unlimited	No	N/A	Yes	Amount Varies
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**TABLE C-7
SICK LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Sick Leave? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Public Sector Custom Survey Responses						
State of Arizona	Exec: Yes Mgr: Yes Gen Ee: Yes Police: N/A Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: N/A Fire: Unlimited	Exec: No Mgr: No Gen Ee: No Police: N/A Fire: No	Exec: 0 Mgr: 0 Gen Ee: 0 Police: N/A Fire: 0	Exec: Yes Mgr: Yes Gen Ee: Yes Police: N/A Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: N/A Fire: Unlimited
City of Dallas, TX <i>(Must have 20 years of service & hired prior to 10/1/2003)</i>	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Information not provided	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 90 Mgr: 90 Gen Ee: 90 Police: 135 Fire: 135	Exec: Yes Mgr: Yes Gen Ee: Yes Police: N/A Fire: N/A	Exec: 90 Mgr: 90 Gen Ee: 90 Police: 135 Fire: 135
City of Houston, TX	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Jacksonville, FL	N/A	N/A	N/A	N/A	N/A	N/A
City of Los Angeles, CA	Varies based on MOU	Varies based on MOU	Varies based on MOU	Varies based on MOU	Varies based on MOU	Varies based on MOU
City of Philadelphia, PA	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of San Diego, CA	PTO	PTO	PTO	PTO	PTO	PTO
City and County of San Francisco, CA	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 130 Mgr: 130 Gen Ee: 130 Police: 130 Fire: 130	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A

**TABLE C-7
SICK LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Sick Leave? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Public Sector Custom Survey Responses						
Private Employer 1	PTO	PTO	PTO	PTO	N/A	N/A
Private Employer 2	Exec: No Mgr: No Gen Ee: Yes	Exec: 0 Mgr: 0 Gen Ee: Unlimited	Exec: No Mgr: No Gen Ee: Yes	Exec: 0 Mgr: 0 Gen Ee: Amount over 80 for non-exempt	Exec: No Mgr: No Gen Ee: No	Exec: 0 Mgr: 0 Gen Ee: 0
Private Employer 3	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: 90 Mgr: 90 Gen Ee: 90	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited
Private Employer 4	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A
Private Employer 5	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: 90 Mgr: 90 Gen Ee: 90	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: Yes Mgr: Yes Gen Ee: Yes	Exec: 90 Mgr: 90 Gen Ee: 90
Private Employer 6	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A	Exec: No Mgr: No Gen Ee: No	Exec: N/A Mgr: N/A Gen Ee: N/A
Private Employer 7	PTO	PTO	PTO	PTO	PTO	PTO

**TABLE C-7
SICK LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Sick Leave? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Local Public Sector Responses						
City of Chandler	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	At retirement, 50% of sick leave would be placed into the employee's Retiree Health Savings Account
City of Flagstaff	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 130 Mgr: 130 Gen Ee: 130 Police: 130 Fire: 130	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 50% after 20 years of service Mgr: 50% after 20 years of service Gen Ee: 50% after 20 years of service Police: 50% after 20 years of service Fire: 50% after 20 years of service	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 50% Mgr: 50% Gen Ee: 50% Police: 50% Fire: 50%
Town of Gilbert	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 52 Mgr: 52 Gen Ee: 52 Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 30.8 Mgr: 30.8 Gen Ee: 30.8 Police: 30.8 Fire: 18	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 61.6 Mgr: 61.6 Gen Ee: 61.6 Police: 61.6 Fire: 18
City of Glendale	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	At retirement, 100% of sick leave would be placed into the employee's Retiree Health Savings Account

**TABLE C-7
SICK LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Sick Leave? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Local Public Sector Responses (continued)						
City of Goodyear	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 60 Mgr: 60 Gen Ee: 60 Police: 60 Fire: 60	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 60 Mgr: 60 Gen Ee: 60 Police: 60 Fire: 60
City of Mesa	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 130 Mgr: 130 Gen Ee: 130 Police: 130 Fire: 182	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Peoria	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 96 Mgr: 96 Gen Ee: 96 Police: 144 Fire: 69	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: 86.7 Mgr: 86.7 Gen Ee: 86.7 Police: 86.7 Fire: 69
City of Scottsdale	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A
City of Surprise	PTO	PTO	PTO	PTO	PTO	PTO

**TABLE C-7
SICK LEAVE CARRY OVER AND CASH-OUT**

Comparator	Carry Over		Cash-Out at Non-Retirement Separation		Cash-Out at Retirement	
	Carry Over Unused Sick Leave? (Y/N)	Maximum Days Employees Can Carry Over (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)	Cash-Out Unused Sick Leave? (Y/N)	Maximum Days Employees Can Cash-Out (Days/Year)
Local Public Sector Responses (continued)						
City of Tempe	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
City of Tucson	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited	Exec: No Mgr: No Gen Ee: No Police: No Fire: No	Exec: N/A Mgr: N/A Gen Ee: N/A Police: N/A Fire: N/A	Exec: Yes Mgr: Yes Gen Ee: Yes Police: Yes Fire: Yes	Exec: Unlimited Mgr: Unlimited Gen Ee: Unlimited Police: Unlimited Fire: Unlimited
Published Data						
Neither BLS nor Towers Watson contained data on this benefit detail.						

City of Phoenix	Exec: Yes	Exec: Unlimited	Exec: No	Exec: N/A	Exec: Yes	Exec: Varies
Execs: 63	Mgr: Yes	Mgr: Unlimited	Mgr: No	Mgr: N/A	Mgr: Yes	Mgr: Varies
Mgrs: 317	Gen Ee: Yes	Gen Ee: Unlimited	Gen Ee: No	Gen Ee: N/A	Gen Ee: Yes	Gen Ee: Varies
GE: 9,423	Police: Yes	Police: Unlimited	Police: No	Police: N/A	Police: Yes	Police: Varies
Police: 3,096	Fire: Yes	Fire: Unlimited	Fire: No	Fire: N/A	Fire: Yes	Fire: Varies
Fire: 1,082						

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**TABLE C-8
PAID HOLIDAYS (DAYS/YEAR)**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	10	10	10	N/A	10
City of Dallas, TX	9	9	9	9	9
City of Houston, TX	10	10	10	10	10
City of Jacksonville, FL	12	12	12	12	12
City of Los Angeles, CA	Information not provided				
City of Philadelphia, PA	Information not provided				
City of San Diego, CA	10	10	10	10	10
City and County of San Francisco, CA	13	13	13	13	13
<i>Market Average</i>	11	11	11	11	11
Private Sector Custom Survey Responses					
Private Employer 1	9	9	9	N/A	N/A
Private Employer 2	11	11	11	N/A	N/A
Private Employer 3	9	9	9	N/A	N/A
Private Employer 4	10	10	10	N/A	N/A
Private Employer 5	8	8	8	N/A	N/A
Private Employer 6	7	7	7	N/A	N/A
Private Employer 7	11	11	11	N/A	N/A
<i>Market Average</i>	9	9	9	N/A	N/A

**TABLE C-8
PAID HOLIDAYS (DAYS/YEAR)**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	10	10	10	10	Receive holiday pay
City of Flagstaff	11	11	11	11	11
Town of Gilbert	11	11	11	11	10
City of Glendale	12	12	12	12	12
City of Goodyear	10	10	10	10	14
City of Mesa	10	10	10	10	Paid at 11.2 hours when working 24 hour shift
City of Peoria	10	10	10	10	10
City of Scottsdale	9	9	9	9	Receive additional 11.2 hours in pay period in which holiday falls
City of Surprise	10	10	10	10	17
City of Tempe	11	11	11	11	12
City of Tucson	10	10	10	10	10
<i>Market Average</i>	<i>10</i>	<i>10</i>	<i>10</i>	<i>10</i>	<i>12</i>
Published Data					
BLS	9 (average)	9 (average)	9 (average)	N/A	N/A
Towers Watson	19% reported 6 18% reported 9 17% reported 10	19% reported 6 18% reported 9 17% reported 10	19% reported 6 18% reported 9 17% reported 10	N/A	N/A
City of Phoenix	11.5 (Ees: 63)	11.5 (Ees: 317)	11.5 (Ees: 9,423)	11.5 (Ees: 3,096)	11.5 (Ees: 1,082)

TABLE C-9
PERSONAL DAYS (DAYS/YEAR)

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	0	0	0	N/A	0
City of Dallas, TX	0	0	0	0	0
City of Houston, TX	1	1	1	1	1
City of Jacksonville, FL	1	1	1	1	1
City of Los Angeles, CA	Information not provided				
City of Philadelphia, PA	Information not provided				
City of San Diego, CA	1	1	1	1	1
City and County of San Francisco, CA	4	4	4-5	4	4-8
<i>Market Average</i>	1	1	1	1	2
Private Sector Custom Survey Responses					
Private Employer 1	0	0	0	N/A	N/A
Private Employer 2	0	0	0	N/A	N/A
Private Employer 3	2	2	2	N/A	N/A
Private Employer 4	0	0	0	N/A	N/A
Private Employer 5	0	0	0	N/A	N/A
Private Employer 6	2	2	2	N/A	N/A
Private Employer 7	0	0	0	N/A	N/A
<i>Market Average</i>	1	1	1	N/A	N/A

**TABLE C-9
PERSONAL DAYS (DAYS/YEAR)**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	1	1	1	1	1
City of Flagstaff	2	2	2	2	2
Town of Gilbert	0	0	0	0	0
City of Glendale	0	0	0	0	0
City of Goodyear	1	1	1	1	1
City of Mesa	3	3	2	2	2
City of Peoria	7	7	2	2	2
City of Scottsdale	1	1	1	1	1
City of Surprise	1	1	1	1	1
City of Tempe	1	1	1	1	4
City of Tucson	3	3	3	3	3
<i>Market Average</i>	<i>2</i>	<i>2</i>	<i>1</i>	<i>1</i>	<i>2</i>
Published Data					
BLS	Data not available	Data not available	Data not available	N/A	N/A
Towers Watson	2 – 3 (average, depending on length of service)	2 – 3 (average, depending on length of service)	2 – 3 (average, depending on length of service)	N/A	N/A
City of Phoenix	3 (Ees: 63)	3 (Ees: 317)	3 (Ees: 9,423)	2.5 (Ees: 3,096)	0 (Ees: 1,082)

TABLE C-10
SHORT TERM DISABILITY BENEFIT PREVALENCE AND AMOUNT (\$ OR % OF PREMIUM)

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	Yes, \$769 per week	Yes, \$769 per week	Yes, \$769 per week	N/A	Yes, \$769 per week
City of Dallas, TX	No	No	No	No	No
City of Houston, TX	No	No	No	No	No
City of Jacksonville, FL	No	No	No	No	No
City of Los Angeles, CA	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Philadelphia, PA	No	No	No	N/A	N/A
City of San Diego, CA	No	No	No	No	No
City and County of San Francisco, CA	No	No	No	No	No
Private Sector Custom Survey Responses					
Private Employer 1	Yes, 100%	Yes, 100%	Yes, 100%	N/A	N/A
Private Employer 2	Yes, 100%	Yes, 100%	Yes, 100%	N/A	N/A
Private Employer 3	Yes, 60%	Yes, 60%	Yes, 60%	N/A	N/A
Private Employer 4	Yes, 67% up to max of \$3,500/week	Yes, 67% up to max of \$3,500/week	Yes, 67% up to max of \$3,500/week	N/A	N/A
Private Employer 5	Yes, 60%	Yes, 60%	Yes, 60%	N/A	N/A
Private Employer 6	Yes, 67%	Yes, 67%	Yes, 67%	N/A	N/A
Private Employer 7	Yes, 60%	Yes, 60%	Yes, 60%	N/A	N/A

TABLE C-10
SHORT TERM DISABILITY BENEFIT PREVALENCE AND AMOUNT (\$ OR % OF PREMIUM)

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	Yes, 67%	Yes, 67%	Yes, 67%	Yes, 67%	Yes, 67%
City of Flagstaff	No	No	No	No	No
Town of Gilbert	Yes, 60%	Yes, 60%	Yes, 60%	Yes, 60%	Yes, 60%
City of Glendale	Yes, 67%	Yes, 67%	Yes, 67%	Yes, 67%	Yes, 67%
City of Goodyear	Yes, 100%	Yes, 100%	Yes, 100%	Yes, 100%	Yes, 100%
City of Mesa	Yes, 67%	Yes, 67%	Yes, 67%	Yes, 67%	Yes, 67%
City of Peoria	Yes, 60%	Yes, 60%	Yes, 60%	No	No
City of Scottsdale	Yes, 50%-70%	Yes, 50%-70%	Yes, 50%-70%	Yes, 50%-70%	Yes, 50%-70%
City of Surprise	Yes, 75%	Yes, 75%	Yes, 75%	Yes, 75%	Yes, 75%
City of Tempe	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Tucson	Yes	Yes	Yes	Yes	Yes
Published Data					
BLS	63% of employees have access; average of 66% of earnings	63% of employees have access; average of 66% of earnings	63% of employees have access; average of 66% of earnings	N/A	N/A
Towers Watson	83% of employers offer STD; average of 66% of earnings	83% of employers offer STD; average of 66% of earnings	83% of employers offer STD; average of 66% of earnings	N/A	N/A
City of Phoenix	No (Ees: 63)	No (Ees: 317)	No (Ees: 9,423)	No (Ees: 3,096)	No (Ees: 1,082)

TABLE C-11
SHORT TERM DISABILITY EMPLOYER CONTRIBUTION (% OF PREMIUM)

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	0%	0%	0%	N/A	0%
City of Dallas, TX	N/A	N/A	N/A	N/A	N/A
City of Houston, TX	N/A	N/A	N/A	N/A	N/A
City of Jacksonville, FL	N/A	N/A	N/A	N/A	N/A
City of Los Angeles, CA	Information not provided				
City of Philadelphia, PA	N/A	N/A	N/A	N/A	N/A
City of San Diego, CA	N/A	N/A	N/A	N/A	N/A
City and County of San Francisco, CA	N/A	N/A	N/A	N/A	N/A
Private Sector Custom Survey Responses					
Private Employer 1	100%	100%	100%	N/A	N/A
Private Employer 2	100%	100%	100%	N/A	N/A
Private Employer 3	100%	100%	100%	N/A	N/A
Private Employer 4	0	0	0	N/A	N/A
Private Employer 5	0	0	0	N/A	N/A
Private Employer 6	0	0	0	N/A	N/A
Private Employer 7	100%	100%	100%	N/A	N/A

**TABLE C-11
SHORT TERM DISABILITY EMPLOYER CONTRIBUTION (% OF PREMIUM)**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Flagstaff	N/A	N/A	N/A	N/A	N/A
Town of Gilbert	100%	100%	100%	100%	100%
City of Glendale	100%	100%	100%	100%	100%
City of Goodyear	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Mesa	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Peoria	100%	100%	100%	N/A	N/A
City of Scottsdale	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Surprise	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Tempe	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Tucson	N/A, individual policy only	N/A, individual policy only	N/A, individual policy only	N/A, individual policy only	N/A, individual policy only
Published Data					
BLS	88% of employers offering STD pay 100%	88% of employers offering STD pay 100%	88% of employers offering STD pay 100%	N/A	N/A
Towers Watson	23% of employers offering STD require employee contributions	23% of employers offering STD require employee contributions	23% of employers offering STD require employee contributions	N/A	N/A
City of Phoenix	N/A	N/A	N/A	N/A	N/A

TABLE C-12
SHORT TERM DISABILITY PLAN FUNDING

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	Insured	Insured	Insured	N/A	Insured
City of Dallas, TX	N/A	N/A	N/A	N/A	N/A
City of Houston, TX	N/A	N/A	N/A	N/A	N/A
City of Jacksonville, FL	N/A	N/A	N/A	N/A	N/A
City of Los Angeles, CA	Information not provided	Information not provided	Self-Funded	Self-Funded	Self-Funded
City of Philadelphia, PA	N/A	N/A	N/A	N/A	N/A
City of San Diego, CA	N/A	N/A	N/A	N/A	N/A
City and County of San Francisco, CA	N/A	N/A	N/A	N/A	N/A
Private Sector Custom Survey Responses					
Private Employer 1	Self-Funded	Self-Funded	Self-Funded	N/A	N/A
Private Employer 2	Self-Funded	Self-Funded	Self-Funded (exempt); Insured (nonexempt)	N/A	N/A
Private Employer 3	Self-Funded	Self-Funded	Self-Funded	N/A	N/A
Private Employer 4	Insured	Insured	Insured	N/A	N/A
Private Employer 5	Information not provided	Information not provided	Information not provided	N/A	N/A
Private Employer 6	N/A	Insured	Insured	N/A	N/A
Private Employer 7	Insured	Insured	Insured	N/A	N/A

TABLE C-12
SHORT TERM DISABILITY PLAN FUNDING

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	Self-Funded	Self-Funded	Self-Funded	Self-Funded	Self-Funded
City of Flagstaff	N/A	N/A	N/A	N/A	N/A
Town of Gilbert	Insured	Insured	Insured	Insured	Insured
City of Glendale	Self-Funded	Self-Funded	Self-Funded	Self-Funded	Self-Funded
City of Goodyear	Self-Funded	Self-Funded	Self-Funded	Self-Funded	Self-Funded
City of Mesa	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Peoria	Insured	Insured	Insured	N/A	N/A
City of Scottsdale	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Surprise	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Tempe	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Tucson	N/A, individual policy only	N/A, individual policy only	N/A, individual policy only	N/A, individual policy only	N/A, individual policy only
Published Data					
BLS	60% of plans are self-funded; 29% are insured	60% of plans are self-funded; 29% are insured	60% of plans are self-funded; 29% are insured	N/A	N/A
Towers Watson	Data not available	Data not available	Data not available	N/A	N/A
City of Phoenix	N/A	N/A	N/A	N/A	N/A

**TABLE C-13
SHORT TERM DISABILITY WAITING PERIOD**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	90 Days	90 Days	90 Days	N/A	90 Days
City of Dallas, TX	N/A	N/A	N/A	N/A	N/A
City of Houston, TX	N/A	N/A	N/A	N/A	N/A
City of Jacksonville, FL	N/A	N/A	N/A	N/A	N/A
City of Los Angeles, CA	Information not provided	Information not provided	Information not provided	Information not provided	Information not provided
City of Philadelphia, PA	N/A	N/A	N/A	N/A	N/A
City of San Diego, CA	N/A	N/A	N/A	N/A	N/A
City and County of San Francisco, CA	N/A	N/A	N/A	N/A	N/A
Private Sector Custom Survey Responses					
Private Employer 1	5 Days	5 Days	5 Days	N/A	N/A
Private Employer 2	14 Days	14 Days	7 Days (nonexempt); 14 Days (exempt)	N/A	N/A
Private Employer 3	8 Days	8 Days	8 Days	N/A	N/A
Private Employer 4	90 Days	90 Days	90 Days	N/A	N/A
Private Employer 5	Once all sick leave is exhausted	Once all sick leave is exhausted	Once all sick leave is exhausted	N/A	N/A
Private Employer 6	N/A	5 Days	5 Days	N/A	N/A
Private Employer 7	30 Days	30 Days	30 Days	N/A	N/A

**TABLE C-13
SHORT TERM DISABILITY WAITING PERIOD**

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	59 Days				
City of Flagstaff	N/A	N/A	N/A	N/A	N/A
Town of Gilbert	90 Days				
City of Glendale	90 Days				
City of Goodyear	30 Days				
City of Mesa	14-44 Days				
City of Peoria	30 Days	30 Days	30 Days	N/A	N/A
City of Scottsdale	7 Days				
City of Surprise	14 Days				
City of Tempe	Information not provided				
City of Tucson	N/A, individual policy only				
Published Data					
BLS	Data not available	Data not available	Data not available	N/A	N/A
Towers Watson	12 Days (average)	12 Days (average)	12 Days (average)	N/A	N/A
City of Phoenix	N/A	N/A	N/A	N/A	N/A

TABLE C-14
SHORT TERM DISABILITY MAXIMUM BENEFIT

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Public Sector Custom Survey Responses					
State of Arizona	26 Weeks	26 Weeks	26 Weeks	N/A	26 Weeks
City of Dallas, TX	N/A	N/A	N/A	N/A	N/A
City of Houston, TX	N/A	N/A	N/A	N/A	N/A
City of Jacksonville, FL	N/A	N/A	N/A	N/A	N/A
City of Los Angeles, CA	Information not provided				
City of Philadelphia, PA	N/A	N/A	N/A	N/A	N/A
City of San Diego, CA	N/A	N/A	N/A	N/A	N/A
City and County of San Francisco, CA	N/A	N/A	N/A	N/A	N/A
Private Sector Custom Survey Responses					
Private Employer 1	26 Weeks	26 Weeks	26 Weeks	N/A	N/A
Private Employer 2	11 Weeks	11 Weeks	12 Weeks	N/A	N/A
Private Employer 3	24 Weeks	24 Weeks	24 Weeks	N/A	N/A
Private Employer 4	26 Weeks	26 Weeks	26 Weeks	N/A	N/A
Private Employer 5	13 Weeks	13 Weeks	13 Weeks	N/A	N/A
Private Employer 6	N/A	25 Weeks	25 Weeks	N/A	N/A
Private Employer 7	22 Weeks	22 Weeks	22 Weeks	N/A	N/A

TABLE C-14
SHORT TERM DISABILITY MAXIMUM BENEFIT

Comparators	Executives	Managers	General Employees	Uniformed Police	Uniformed Fire/Rescue
Local Public Sector Responses					
City of Chandler	36 Weeks				
City of Flagstaff	N/A	N/A	N/A	N/A	N/A
Town of Gilbert	13 Weeks				
City of Glendale	12 Weeks				
City of Goodyear	22 Weeks				
City of Mesa	26 Weeks				
City of Peoria	26 Weeks	26 Weeks	26 Weeks	N/A	N/A
City of Scottsdale	18 Weeks				
City of Surprise	24 Weeks				
City of Tempe	Information not provided				
City of Tucson	N/A, individual policy only				
Published Data					
BLS	26 Weeks	26 Weeks	26 Weeks	N/A	N/A
Towers Watson	23 Weeks (average)	23 Weeks (average)	23 Weeks (average)	N/A	N/A
City of Phoenix	N/A	N/A	N/A	N/A	N/A

Total Compensation Cost Comparison - General Employees
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Annual Employer Cost of Benefits					Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
				Overall Market Midpoint	Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Administrative Support	3	Administrative Aide	Phoenix	\$ 43,275	\$ 11,730	\$ 7,867	-	7,867	\$ 62,872	45%		31%	
			Market	\$ 41,113	\$ 11,065	\$ 5,891	1,645	7,536	\$ 59,714		45%		31%
			Phx as % Mkt	105%	106%	134%	0%	104%	105%				
Administrative Support	7	Administrative Secretary	Phoenix	\$ 45,001	\$ 11,730	\$ 8,181	2,700	10,881	\$ 67,612	50%		33%	
			Market	\$ 44,158	\$ 11,065	\$ 6,328	1,766	8,094	\$ 63,317		43%		30%
			Phx as % Mkt	102%	106%	129%	153%	134%	107%				
Administrative Support	2	Courier	Phoenix	\$ 34,237	\$ 11,730	\$ 6,224	240	6,464	\$ 52,431	53%		35%	
			Market	\$ 30,663	\$ 11,065	\$ 4,394	1,227	5,621	\$ 47,348		54%		35%
			Phx as % Mkt	112%	106%	142%	20%	115%	111%				
Administrative Support	3	Elections Aide	Phoenix	\$ 35,849	\$ 11,730	\$ 6,517	-	6,517	\$ 54,096	51%		34%	
			Market	\$ 30,236	\$ 11,065	\$ 4,333	1,209	5,542	\$ 46,843		55%		35%
			Phx as % Mkt	119%	106%	150%	0%	118%	115%				
Administrative Support	7	Management Assistant I	Phoenix	\$ 55,048	\$ 11,730	\$ 10,008	3,303	13,311	\$ 80,088	45%		31%	
			Market	\$ 52,989	\$ 11,065	\$ 7,593	2,120	9,713	\$ 73,767		39%		28%
			Phx as % Mkt	104%	106%	132%	156%	137%	109%				
Administrative Support	7	Management Assistant II	Phoenix	\$ 74,267	\$ 11,730	\$ 13,502	4,456	17,958	\$ 103,954	40%		29%	
			Market	\$ 64,966	\$ 11,065	\$ 9,310	2,599	11,908	\$ 87,939		35%		26%
			Phx as % Mkt	114%	106%	145%	171%	151%	118%				
Administrative Support	3	Records Clerk II	Phoenix	\$ 35,849	\$ 11,730	\$ 6,517	-	6,517	\$ 54,096	51%		34%	
			Market	\$ 35,902	\$ 11,065	\$ 5,145	1,436	6,581	\$ 53,548		49%		33%
			Phx as % Mkt	100%	106%	127%	0%	99%	101%				
Administrative Support	3	Secretary II	Phoenix	\$ 34,092	\$ 11,730	\$ 6,198	-	6,198	\$ 52,019	53%		34%	
			Market	\$ 35,749	\$ 11,065	\$ 5,123	1,430	6,553	\$ 53,367		49%		33%
			Phx as % Mkt	95%	106%	121%	0%	95%	97%				
Audit	7	Internal Auditor II	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 61,723	\$ 11,065	\$ 8,845	2,469	11,314	\$ 84,102		36%		27%
			Phx as % Mkt	99%	106%	125%	148%	130%	104%				
Aviation	7	Aviation Supervisor II	Phoenix	\$ 55,048	\$ 11,730	\$ 10,008	3,303	13,311	\$ 80,088	45%		31%	
			Market	\$ 57,538	\$ 11,065	\$ 8,245	2,302	10,547	\$ 79,150		38%		27%
			Phx as % Mkt	96%	106%	121%	144%	126%	101%				
Convention Center	7	Events Coordinator	Phoenix	\$ 55,048	\$ 11,730	\$ 10,008	3,303	13,311	\$ 80,088	45%		31%	
			Market	\$ 56,148	\$ 11,065	\$ 8,046	2,246	10,292	\$ 77,505		38%		28%
			Phx as % Mkt	98%	106%	124%	147%	129%	103%				
Courts	3	Bailiff*	Phoenix	\$ 39,239	\$ 11,730	\$ 7,134	-	7,134	\$ 58,102	48%		32%	
			Market	\$ 39,470	\$ 11,065	\$ 5,656	1,579	7,235	\$ 57,770		46%		32%
			Phx as % Mkt	99%	106%	126%	0%	99%	101%				
Courts	3	Court Interpreter	Phoenix	\$ 49,796	\$ 11,730	\$ 9,053	-	9,053	\$ 70,578	42%		29%	
			Market	\$ 48,296	\$ 11,065	\$ 6,921	1,932	8,853	\$ 68,213		41%		29%
			Phx as % Mkt	103%	106%	131%	0%	102%	103%				
Courts	7	Court Supervisor	Phoenix	\$ 52,395	\$ 11,730	\$ 9,525	3,144	12,669	\$ 76,794	47%		32%	
			Market	\$ 56,180	\$ 11,065	\$ 8,051	2,247	10,298	\$ 77,543		38%		28%
			Phx as % Mkt	93%	106%	118%	140%	123%	99%				
Courts	3	Court/Legal Clerk II	Phoenix	\$ 35,849	\$ 11,730	\$ 6,517	-	6,517	\$ 54,096	51%		34%	
			Market	\$ 39,341	\$ 11,065	\$ 5,638	1,574	7,211	\$ 57,617		46%		32%
			Phx as % Mkt	91%	106%	116%	0%	90%	94%				
Elected/Council Staff	7	Council Assistant (NC)	Phoenix	\$ 79,862	\$ 11,730	\$ 14,519	4,792	19,311	\$ 110,902	39%		28%	
			Market	\$ 72,691	\$ 11,065	\$ 10,417	2,908	13,324	\$ 97,080		34%		25%
			Phx as % Mkt	110%	106%	139%	165%	145%	114%				
Engineering	7	Architect	Phoenix	\$ 82,025	\$ 11,730	\$ 14,912	4,922	19,834	\$ 113,588	38%		28%	
			Market	\$ 77,074	\$ 11,065	\$ 11,045	3,083	14,128	\$ 102,266		33%		25%
			Phx as % Mkt	106%	106%	135%	160%	140%	111%				
Engineering	7	Civil Engineer III	Phoenix	\$ 82,025	\$ 11,730	\$ 14,912	4,922	19,834	\$ 113,588	38%		28%	
			Market	\$ 79,334	\$ 11,065	\$ 11,369	3,173	14,542	\$ 104,941		32%		24%
			Phx as % Mkt	103%	106%	131%	155%	136%	108%				
Engineering	7	Landscape Architect II	Phoenix	\$ 70,627	\$ 11,730	\$ 12,840	4,238	17,078	\$ 99,434	41%		29%	
			Market	\$ 71,685	\$ 11,065	\$ 10,272	2,867	13,140	\$ 95,890		34%		25%
			Phx as % Mkt	99%	106%	125%	148%	130%	148%				
Engineering	3	Senior Engineering Technician	Phoenix	\$ 47,508	\$ 11,730	\$ 8,637	-	8,637	\$ 67,875	43%		30%	
			Market	\$ 49,719	\$ 11,065	\$ 7,125	1,989	9,113	\$ 69,897		41%		29%
			Phx as % Mkt	96%	106%	121%	0%	95%	97%				

*Weighted by Phoenix employees enrollment in PPO and HMO plans by tier of coverage
 **Does not include Social Security or Medicare
 Doc#: 5170351v2
 01/18/2012

Total Compensation Cost Comparison - General Employees
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Annual Employer Cost of Benefits					Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
				Overall Market Midpoint	Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Environmental	7	Environmental Quality Specialist	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 63,877	\$ 11,065	\$ 9,154	2,555	11,709	\$ 86,650		36%		26%
			Phx as % Mkt	105%	106%	133%	158%	139%	110%				
Environmental	7	Industrial Hygienist	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 69,644	\$ 11,065	\$ 9,980	2,786	12,766	\$ 93,475		34%		25%
			Phx as % Mkt	96%	106%	122%	145%	127%	102%				
Executives	9	Arts & Culture Administrator	Phoenix	\$ 103,293	\$ 11,730	\$ 18,779	9,916	28,695	\$ 143,717	39%		28%	
			Market	\$ 100,980	\$ 11,065	\$ 14,470	4,039	18,510	\$ 130,554		29%		23%
			Phx as % Mkt	102%	106%	130%	245%	155%	110%				
Executives	9	Aviation Director (NC)	Phoenix	\$ 153,369	\$ 11,730	\$ 27,882	14,723	42,606	\$ 207,704	35%		26%	
			Market	\$ 162,408	\$ 11,065	\$ 23,273	6,496	29,769	\$ 203,242		25%		20%
			Phx as % Mkt	94%	106%	120%	227%	143%	102%				
Executives	9	Chief Information Officer (NC)	Phoenix	\$ 138,944	\$ 11,730	\$ 25,260	13,339	38,599	\$ 189,272	36%		27%	
			Market	\$ 165,673	\$ 11,065	\$ 23,741	6,627	30,368	\$ 207,106		25%		20%
			Phx as % Mkt	84%	106%	106%	201%	127%	91%				
Executives	9	City Attorney (NC)	Phoenix	\$ 161,117	\$ 11,730	\$ 29,291	15,467	44,758	\$ 217,605	35%		26%	
			Market	\$ 178,275	\$ 11,065	\$ 25,547	7,131	32,678	\$ 222,018		25%		20%
			Phx as % Mkt	90%	106%	115%	217%	137%	98%				
Executives	9	City Auditor (NC)	Phoenix	\$ 132,236	\$ 11,730	\$ 24,041	12,695	36,735	\$ 180,701	37%		27%	
			Market	\$ 126,886	\$ 11,065	\$ 18,183	5,075	23,258	\$ 161,209		27%		21%
			Phx as % Mkt	104%	106%	132%	250%	158%	112%				
Executives	9	City Clerk (NC)	Phoenix	\$ 125,882	\$ 11,730	\$ 22,885	12,085	34,970	\$ 172,582	37%		27%	
			Market	\$ 112,274	\$ 11,065	\$ 16,089	4,491	20,580	\$ 143,919		28%		22%
			Phx as % Mkt	112%	106%	142%	269%	170%	120%				
Executives	9	City Librarian (NC)	Phoenix	\$ 125,882	\$ 11,730	\$ 22,885	12,085	34,970	\$ 172,582	37%		27%	
			Market	\$ 122,245	\$ 11,065	\$ 17,518	4,890	22,408	\$ 155,717		27%		21%
			Phx as % Mkt	103%	106%	131%	247%	156%	111%				
Executives	9	Development Services Director (NC)	Phoenix	\$ 132,236	\$ 11,730	\$ 24,041	12,695	36,735	\$ 180,701	37%		27%	
			Market	\$ 126,720	\$ 11,065	\$ 18,159	5,069	23,228	\$ 161,013		27%		21%
			Phx as % Mkt	104%	106%	132%	250%	158%	112%				
Executives	9	Environmental Programs Manager	Phoenix	\$ 103,293	\$ 11,730	\$ 18,779	9,916	28,695	\$ 143,717	39%		28%	
			Market	\$ 95,830	\$ 11,065	\$ 13,732	3,833	17,566	\$ 124,460		30%		23%
			Phx as % Mkt	108%	106%	137%	259%	163%	115%				
Executives	9	Finance Director (NC)	Phoenix	\$ 138,944	\$ 11,730	\$ 25,260	13,339	38,599	\$ 189,272	36%		27%	
			Market	\$ 147,331	\$ 11,065	\$ 21,113	5,893	27,006	\$ 185,402		26%		21%
			Phx as % Mkt	94%	106%	120%	226%	143%	102%				
Executives	9	Human Resources Director (NC)	Phoenix	\$ 132,236	\$ 11,730	\$ 24,041	12,695	36,735	\$ 180,701	37%		27%	
			Market	\$ 138,931	\$ 11,065	\$ 19,909	5,557	25,466	\$ 175,462		26%		21%
			Phx as % Mkt	95%	106%	121%	228%	144%	103%				
Executives	9	Parks & Recreation Director (NC)	Phoenix	\$ 145,964	\$ 11,730	\$ 26,536	14,013	40,549	\$ 198,242	36%		26%	
			Market	\$ 140,468	\$ 11,065	\$ 20,129	5,619	25,748	\$ 177,281		26%		21%
			Phx as % Mkt	104%	106%	132%	249%	157%	112%				
Executives	9	Public Information Director (NC)	Phoenix	\$ 119,839	\$ 11,730	\$ 21,787	11,505	33,291	\$ 164,860	38%		27%	
			Market	\$ 114,102	\$ 11,065	\$ 16,351	4,564	20,915	\$ 146,082		28%		22%
			Phx as % Mkt	105%	106%	133%	252%	159%	113%				
Executives	9	Water Services Director (NC)	Phoenix	\$ 145,964	\$ 11,730	\$ 26,536	14,013	40,549	\$ 198,242	36%		26%	
			Market	\$ 147,115	\$ 11,065	\$ 21,082	5,885	26,966	\$ 185,146		26%		21%
			Phx as % Mkt	99%	106%	126%	238%	150%	107%				
Facilities	2	Building Equipment Operator I	Phoenix	\$ 53,737	\$ 11,730	\$ 9,769	376	10,146	\$ 75,612	41%		29%	
			Market	\$ 45,536	\$ 11,065	\$ 6,525	1,821	8,347	\$ 64,948		43%		30%
			Phx as % Mkt	118%	106%	150%	21%	122%	116%				
Facilities	7	Building Maintenance Foreman	Phoenix	\$ 55,048	\$ 11,730	\$ 10,008	3,303	13,311	\$ 80,088	45%		31%	
			Market	\$ 52,324	\$ 11,065	\$ 7,498	2,093	9,591	\$ 72,980		39%		28%
			Phx as % Mkt	105%	106%	133%	158%	139%	110%				
Facilities	1	Building Maintenance Worker	Phoenix	\$ 50,014	\$ 11,730	\$ 9,093	225	9,318	\$ 71,061	42%		30%	
			Market	\$ 41,271	\$ 11,065	\$ 5,914	1,651	7,565	\$ 59,901		45%		31%
			Phx as % Mkt	121%	106%	154%	14%	123%	119%				
Facilities	2	Electrician	Phoenix	\$ 53,737	\$ 11,730	\$ 9,769	376	10,146	\$ 75,612	41%		29%	
			Market	\$ 52,474	\$ 11,065	\$ 7,520	2,099	9,618	\$ 73,157		39%		28%
			Phx as % Mkt	102%	106%	130%	18%	105%	103%				
Facilities	2	Electronic Systems Specialist	Phoenix	\$ 61,090	\$ 11,730	\$ 11,106	428	11,534	\$ 84,353	38%		28%	
			Market	\$ 49,243	\$ 11,065	\$ 7,057	1,970	9,026	\$ 69,334		41%		29%
			Phx as % Mkt	124%	106%	157%	22%	128%	122%				
Facilities	1	Welder	Phoenix	\$ 54,330	\$ 11,730	\$ 9,877	244	10,122	\$ 76,181	40%		29%	
			Market	\$ 47,336	\$ 11,065	\$ 6,783	1,893	8,677	\$ 67,078		42%		29%
			Phx as % Mkt	115%	106%	146%	13%	117%	114%				

*Weighted by Phoenix employees enrollment in PPO and HMO plans by tier of coverage

**Does not include Social Security or Medicare

Total Compensation Cost Comparison - General Employees
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Overall Market Midpoint	Annual Employer Cost of Benefits				Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
					Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Fiscal	3	Account Clerk III	Phoenix	\$ 41,257	\$ 11,730	\$ 7,501	-	7,501	\$ 60,487	47%		32%	
			Market	\$ 40,019	\$ 11,065	\$ 5,735	1,601	7,335	\$ 58,419	46%		31%	
			Phx as % Mkt	103%	106%	131%	0%	102%	104%				
Fiscal	7	Accountant II	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 55,901	\$ 11,065	\$ 8,011	2,236	10,247	\$ 77,212	38%		28%	
			Phx as % Mkt	109%	106%	138%	163%	144%	113%				
Fiscal	7	Accountant IV	Phoenix	\$ 74,267	\$ 11,730	\$ 13,502	4,456	17,958	\$ 103,954	40%		29%	
			Market	\$ 69,942	\$ 11,065	\$ 10,023	2,798	12,820	\$ 93,827	34%		25%	
			Phx as % Mkt	106%	106%	135%	159%	140%	111%				
Fiscal	7	Budget Analyst II	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 63,820	\$ 11,065	\$ 9,145	2,553	11,698	\$ 86,583	36%		26%	
			Phx as % Mkt	105%	106%	133%	158%	139%	110%				
Fiscal	7	Claims Adjuster II	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 57,916	\$ 11,065	\$ 8,299	2,317	10,616	\$ 79,597	37%		27%	
			Phx as % Mkt	105%	106%	133%	158%	139%	110%				
Fiscal	7	Senior Tax Auditor	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 63,321	\$ 11,065	\$ 9,074	2,533	11,607	\$ 85,993	36%		26%	
			Phx as % Mkt	96%	106%	122%	144%	127%	102%				
Fiscal	3	Treasury Collections Representative	Phoenix	\$ 47,508	\$ 11,730	\$ 8,637	-	8,637	\$ 67,875	43%		30%	
			Market	\$ 43,834	\$ 11,065	\$ 6,281	1,753	8,035	\$ 62,934	44%		30%	
			Phx as % Mkt	108%	106%	138%	0%	107%	108%				
Fleet	2	Auto Parts Clerk II	Phoenix	\$ 39,323	\$ 11,730	\$ 7,149	275	7,424	\$ 58,477	49%		33%	
			Market	\$ 39,275	\$ 11,065	\$ 5,628	1,571	7,199	\$ 57,539	47%		32%	
			Phx as % Mkt	100%	106%	127%	18%	103%	102%				
Fleet	2	Auto Technician	Phoenix	\$ 45,573	\$ 11,730	\$ 8,285	319	8,604	\$ 65,907	45%		31%	
			Market	\$ 46,855	\$ 11,065	\$ 6,714	1,874	8,589	\$ 66,508	42%		30%	
			Phx as % Mkt	97%	106%	123%	17%	100%	100%				
Fleet	7	Equipment Maintenance Supervisor	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 64,904	\$ 11,065	\$ 9,301	2,596	11,897	\$ 87,866	35%		26%	
			Phx as % Mkt	103%	106%	131%	155%	136%	108%				
Fleet	2	Equipment Service Worker II	Phoenix	\$ 36,369	\$ 11,730	\$ 6,612	255	6,866	\$ 54,965	51%		34%	
			Market	\$ 38,722	\$ 11,065	\$ 5,549	1,549	7,098	\$ 56,885	47%		32%	
			Phx as % Mkt	94%	106%	119%	16%	97%	97%				
Fleet	2	Heavy Equipment Mechanic	Phoenix	\$ 53,737	\$ 11,730	\$ 9,769	376	10,146	\$ 75,612	41%		29%	
			Market	\$ 51,971	\$ 11,065	\$ 7,447	2,079	9,526	\$ 72,562	40%		28%	
			Phx as % Mkt	103%	106%	131%	18%	107%	104%				
Food Services	3	Cook	Phoenix	\$ 35,849	\$ 11,730	\$ 6,517	-	6,517	\$ 54,096	51%		34%	
			Market	\$ 28,854	\$ 11,065	\$ 4,135	1,154	5,289	\$ 45,208	57%		36%	
			Phx as % Mkt	124%	106%	158%	0%	123%	120%				
Human Resources	7	Curriculum/Training Coordinator	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 61,445	\$ 11,065	\$ 8,805	2,458	11,263	\$ 83,773	36%		27%	
			Phx as % Mkt	99%	106%	126%	149%	131%	104%				
Human Resources	7	Equal Opportunity Specialist	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 62,016	\$ 11,065	\$ 8,887	2,481	11,368	\$ 84,448	36%		27%	
			Phx as % Mkt	108%	106%	137%	162%	143%	113%				
Human Resources	7	Human Resources Analyst II	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 64,452	\$ 11,065	\$ 9,236	2,578	11,814	\$ 87,331	35%		26%	
			Phx as % Mkt	94%	106%	120%	142%	125%	100%				
Human Resources	8	Human Resources Clerk II	Phoenix	\$ 37,908	\$ 11,730	\$ 6,892	227	7,119	\$ 56,757	50%		33%	
			Market	\$ 44,105	\$ 11,065	\$ 6,320	1,764	8,084	\$ 63,254	43%		30%	
			Phx as % Mkt	86%	106%	109%	13%	88%	90%				
Human Resources	7	Human Resources Supervisor	Phoenix	\$ 78,042	\$ 11,730	\$ 14,188	4,683	18,871	\$ 108,642	39%		28%	
			Market	\$ 79,927	\$ 11,065	\$ 11,454	3,197	14,651	\$ 105,642	32%		24%	
			Phx as % Mkt	98%	106%	124%	146%	129%	103%				
Information Technology	7	Information Technology Analyst/Programmer III	Phoenix	\$ 82,025	\$ 11,730	\$ 14,912	4,922	19,834	\$ 113,588	38%		28%	
			Market	\$ 77,938	\$ 11,065	\$ 11,169	3,118	14,286	\$ 103,289	33%		25%	
			Phx as % Mkt	105%	106%	134%	158%	139%	110%				
Information Technology	7	Information Technology Project Manager	Phoenix	\$ 90,740	\$ 11,730	\$ 16,497	5,444	21,941	\$ 124,410	37%		27%	
			Market	\$ 87,971	\$ 11,065	\$ 12,606	3,519	16,125	\$ 115,161	31%		24%	
			Phx as % Mkt	103%	106%	131%	155%	136%	108%				
Information Technology	7	Senior Business Systems Analyst	Phoenix	\$ 70,627	\$ 11,730	\$ 12,840	4,238	17,078	\$ 99,434	41%		29%	
			Market	\$ 71,542	\$ 11,065	\$ 10,252	2,862	13,114	\$ 95,720	34%		25%	
			Phx as % Mkt	99%	106%	125%	148%	130%	104%				
Information Technology	7	Senior GIS Technician	Phoenix	\$ 57,772	\$ 11,730	\$ 10,503	3,466	13,969	\$ 83,471	44%		31%	
			Market	\$ 59,547	\$ 11,065	\$ 8,533	2,382	10,915	\$ 81,527	37%		27%	
			Phx as % Mkt	97%	106%	123%	146%	128%	102%				

*Weighted by Phoenix employees enrollment in PPO and HMO plans by tier of coverage

**Does not include Social Security or Medicare

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Total Compensation Cost Comparison - General Employees
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Annual Employer Cost of Benefits					Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
				Overall Market Midpoint	Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Information Technology	7	Senior Information Technology Systems Specialist	Phoenix	\$ 86,310	\$ 11,730	\$ 15,691	5,179	20,870	\$ 118,909	38%		27%	
			Market	\$ 86,494	\$ 11,065	\$ 12,395	3,460	15,854	\$ 113,413		31%		24%
			Phx as % Mkt		100%	106%	127%	150%	132%		105%		
Information Technology	3	User Support Specialist	Phoenix	\$ 52,333	\$ 11,730	\$ 9,514	-	9,514	\$ 73,577	41%		29%	
			Market	\$ 48,708	\$ 11,065	\$ 6,980	1,948	8,928	\$ 68,701		41%		29%
			Phx as % Mkt		107%	106%	136%	0%	107%		107%		
Information Technology	7	User Technology Specialist	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 56,737	\$ 11,065	\$ 8,130	2,269	10,400	\$ 78,202			38%	27%
			Phx as % Mkt		118%	106%	150%	178%	156%		122%		
Inspections	2	Senior Construction Inspector	Phoenix	\$ 58,989	\$ 11,730	\$ 10,724	413	11,137	\$ 81,856	39%		28%	
			Market	\$ 57,530	\$ 11,065	\$ 8,244	2,301	10,545	\$ 79,140			38%	27%
			Phx as % Mkt		103%	106%	130%	18%	106%		103%		
Inspections	3	Structural Inspector II	Phoenix	\$ 60,424	\$ 11,730	\$ 10,985	-	10,985	\$ 83,139	38%		27%	
			Market	\$ 59,908	\$ 11,065	\$ 8,585	2,396	10,981	\$ 81,954			37%	27%
			Phx as % Mkt		101%	106%	128%	0%	100%		101%		
Legal	7	Assistant City Attorney II (NC)	Phoenix	\$ 82,025	\$ 11,730	\$ 14,912	4,922	19,834	\$ 113,588	38%		28%	
			Market	\$ 89,734	\$ 11,065	\$ 12,859	3,589	16,448	\$ 117,247			31%	23%
			Phx as % Mkt		91%	106%	116%	137%	121%		97%		
Legal	3	Legal Secretary	Phoenix	\$ 45,334	\$ 11,730	\$ 8,242	-	8,242	\$ 65,305	44%		31%	
			Market	\$ 44,456	\$ 11,065	\$ 6,371	1,778	8,149	\$ 63,670			43%	30%
			Phx as % Mkt		102%	106%	129%	0%	101%		103%		
Library	7	Librarian II	Phoenix	\$ 57,772	\$ 11,730	\$ 10,503	3,466	13,969	\$ 83,471	44%		31%	
			Market	\$ 55,680	\$ 11,065	\$ 7,979	2,227	10,206	\$ 76,951			38%	28%
			Phx as % Mkt		104%	106%	132%	156%	137%		108%		
Library	7	Librarian IV	Phoenix	\$ 74,267	\$ 11,730	\$ 13,502	4,456	17,958	\$ 103,954	40%		29%	
			Market	\$ 69,303	\$ 11,065	\$ 9,931	2,772	12,703	\$ 93,071			34%	26%
			Phx as % Mkt		107%	106%	136%	161%	141%		112%		
Library	7	Library Assistant	Phoenix	\$ 42,890	\$ 11,730	\$ 7,797	2,573	10,371	\$ 64,990	52%		34%	
			Market	\$ 40,173	\$ 11,065	\$ 5,757	1,607	7,364	\$ 58,602			46%	31%
			Phx as % Mkt		107%	106%	135%	160%	141%		111%		
Library	3	Library Circulation Attendant II	Phoenix	\$ 32,532	\$ 11,730	\$ 5,914	-	5,914	\$ 50,176	54%		35%	
			Market	\$ 34,070	\$ 11,065	\$ 4,882	1,363	6,245	\$ 51,380			51%	34%
			Phx as % Mkt		95%	106%	121%	0%	95%		98%		
Middle Managers	9	Assistant City Attorney III (NC)	Phoenix	\$ 98,145	\$ 11,730	\$ 17,843	9,422	27,265	\$ 137,139	40%		28%	
			Market	\$ 100,721	\$ 11,065	\$ 14,433	4,029	18,462	\$ 130,248			29%	23%
			Phx as % Mkt		97%	106%	124%	234%	148%		105%		
Middle Managers	9	Deputy Chief Information Officer	Phoenix	\$ 103,075	\$ 11,730	\$ 18,739	9,895	28,634	\$ 143,439	39%		28%	
			Market	\$ 101,548	\$ 11,065	\$ 14,552	4,062	18,614	\$ 131,227			29%	23%
			Phx as % Mkt		102%	106%	129%	244%	154%		109%		
Middle Managers	9	Deputy City Clerk	Phoenix	\$ 93,424	\$ 11,730	\$ 16,984	8,969	25,953	\$ 131,107	40%		29%	
			Market	\$ 73,056	\$ 11,065	\$ 10,469	2,922	13,391	\$ 97,512			33%	25%
			Phx as % Mkt		128%	106%	162%	307%	194%		134%		
Middle Managers	9	Deputy Development Services Director	Phoenix	\$ 98,145	\$ 11,730	\$ 17,843	9,422	27,265	\$ 137,139	40%		28%	
			Market	\$ 99,069	\$ 11,065	\$ 14,197	3,963	18,159	\$ 128,293			29%	23%
			Phx as % Mkt		99%	106%	126%	238%	150%		107%		
Middle Managers	9	Deputy Finance Director	Phoenix	\$ 98,145	\$ 11,730	\$ 17,843	9,422	27,265	\$ 137,139	40%		28%	
			Market	\$ 103,950	\$ 11,065	\$ 14,896	4,158	19,054	\$ 134,069			29%	22%
			Phx as % Mkt		94%	106%	120%	227%	143%		102%		
Middle Managers	9	Deputy Human Resources Director	Phoenix	\$ 98,145	\$ 11,730	\$ 17,843	9,422	27,265	\$ 137,139	40%		28%	
			Market	\$ 102,616	\$ 11,065	\$ 14,705	4,105	18,810	\$ 132,490			29%	23%
			Phx as % Mkt		96%	106%	121%	230%	145%		104%		
Middle Managers	9	Deputy Parks & Recreation Director	Phoenix	\$ 98,145	\$ 11,730	\$ 17,843	9,422	27,265	\$ 137,139	40%		28%	
			Market	\$ 98,514	\$ 11,065	\$ 14,117	3,941	18,058	\$ 127,636			30%	23%
			Phx as % Mkt		100%	106%	126%	239%	151%		107%		
Middle Managers	9	Deputy Public Works Director	Phoenix	\$ 98,145	\$ 11,730	\$ 17,843	9,422	27,265	\$ 137,139	40%		28%	
			Market	\$ 110,515	\$ 11,065	\$ 15,837	4,421	20,257	\$ 141,837			28%	22%
			Phx as % Mkt		89%	106%	113%	213%	135%		97%		
Middle Managers	9	Deputy Water Services Director	Phoenix	\$ 98,145	\$ 11,730	\$ 17,843	9,422	27,265	\$ 137,139	40%		28%	
			Market	\$ 95,313	\$ 11,065	\$ 13,658	3,813	17,471	\$ 123,849			30%	23%
			Phx as % Mkt		103%	106%	131%	247%	156%		111%		
Middle Managers	9	Municipal Court Administrator	Phoenix	\$ 93,424	\$ 11,730	\$ 16,984	8,969	25,953	\$ 131,107	40%		29%	
			Market	\$ 96,940	\$ 11,065	\$ 13,892	3,878	17,769	\$ 125,774			30%	23%
			Phx as % Mkt		96%	106%	122%	231%	146%		104%		
Middle Managers	9	Solid Waste Administrator	Phoenix	\$ 80,746	\$ 11,730	\$ 14,680	7,752	22,431	\$ 114,907	42%		30%	
			Market	\$ 89,459	\$ 11,065	\$ 12,819	3,578	16,398	\$ 116,922			31%	23%
			Phx as % Mkt		90%	106%	115%	217%	137%		98%		

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**Does not include Social Security or Medicare

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Total Compensation Cost Comparison - General Employees
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Annual Employer Cost of Benefits					Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
				Overall Market Midpoint	Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Neighborhood Services	7	Housing Program Assistant	Phoenix	\$ 42,890	\$ 11,730	\$ 7,797	2,573	10,371	\$ 64,990	52%		34%	
			Market	\$ 43,119	\$ 11,065	\$ 6,179	1,725	7,904	\$ 62,088		44%		31%
			Phx as % Mkt		99%	106%	126%	149%	131%				
Parks & Recreation	1	Groundskeeper	Phoenix	\$ 30,940	\$ 11,730	\$ 5,625	139	5,764	\$ 48,434	57%		36%	
			Market	\$ 31,060	\$ 11,065	\$ 4,451	1,242	5,693	\$ 47,818		54%		35%
			Phx as % Mkt		100%	106%	126%	11%	101%				
Parks & Recreation	7	Park Ranger II	Phoenix	\$ 42,890	\$ 11,730	\$ 7,797	2,573	10,371	\$ 64,990	52%		34%	
			Market	\$ 39,120	\$ 11,065	\$ 5,606	1,565	7,171	\$ 57,356			47%	32%
			Phx as % Mkt		110%	106%	139%	164%	145%				
Parks & Recreation	7	Recreation Coordinator II	Phoenix	\$ 52,395	\$ 11,730	\$ 9,525	3,144	12,669	\$ 76,794	47%		32%	
			Market	\$ 49,589	\$ 11,065	\$ 7,106	1,984	9,090	\$ 69,743			41%	29%
			Phx as % Mkt		106%	106%	134%	158%	139%				
Planning & Development	7	Planner II	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 61,451	\$ 11,065	\$ 8,806	2,458	11,264	\$ 83,780			36%	27%
			Phx as % Mkt		109%	106%	139%	164%	144%				
Planning & Development	7	Principal Planner	Phoenix	\$ 82,025	\$ 11,730	\$ 14,912	4,922	19,834	\$ 113,588	38%		28%	
			Market	\$ 83,405	\$ 11,065	\$ 11,952	3,336	15,288	\$ 109,758			32%	24%
			Phx as % Mkt		98%	106%	125%	148%	130%				
Planning & Development	3	Structural Plans Examiner II	Phoenix	\$ 66,404	\$ 11,730	\$ 12,072	-	12,072	\$ 90,206	36%		26%	
			Market	\$ 63,094	\$ 11,065	\$ 9,041	2,524	11,565	\$ 85,724			36%	26%
			Phx as % Mkt		105%	106%	134%	0%	104%				
Printing	3	Offset Press Operator	Phoenix	\$ 39,239	\$ 11,730	\$ 7,134	-	7,134	\$ 58,102	48%		32%	
			Market	\$ 37,618	\$ 11,065	\$ 5,391	1,505	6,895	\$ 55,578			48%	32%
			Phx as % Mkt		104%	106%	132%	0%	103%				
Procurement	7	Contracts Specialist II	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 69,338	\$ 11,065	\$ 9,936	2,774	12,710	\$ 93,112			34%	26%
			Phx as % Mkt		97%	106%	123%	145%	128%				
Procurement	1	Supplies Clerk II	Phoenix	\$ 39,603	\$ 11,730	\$ 7,200	178	7,378	\$ 58,711	48%		33%	
			Market	\$ 36,143	\$ 11,065	\$ 5,179	1,446	6,625	\$ 53,833			49%	33%
			Phx as % Mkt		110%	106%	139%	12%	111%				
Procurement	7	Supplies Supervisor	Phoenix	\$ 63,929	\$ 11,730	\$ 11,622	3,836	15,458	\$ 91,117	43%		30%	
			Market	\$ 57,088	\$ 11,065	\$ 8,181	2,284	10,464	\$ 78,617			38%	27%
			Phx as % Mkt		112%	106%	142%	168%	148%				
Public Information/Relations	7	Multimedia Specialist	Phoenix	\$ 57,772	\$ 11,730	\$ 10,503	3,466	13,969	\$ 83,471	44%		31%	
			Market	\$ 53,561	\$ 11,065	\$ 7,675	2,142	9,818	\$ 74,444			39%	28%
			Phx as % Mkt		108%	106%	137%	162%	142%				
Public Information/Relations	7	Public Information Officer	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 67,229	\$ 11,065	\$ 9,634	2,689	12,323	\$ 90,617			35%	26%
			Phx as % Mkt		100%	106%	127%	150%	132%				
Public Safety	7	Criminal Intelligence Analyst	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 55,065	\$ 11,065	\$ 7,891	2,203	10,093	\$ 76,223			38%	28%
			Phx as % Mkt		111%	106%	140%	166%	146%				
Public Safety	7	Crime Scene Section Supervisor	Phoenix	\$ 82,025	\$ 11,730	\$ 14,912	4,922	19,834	\$ 113,588	38%		28%	
			Market	\$ 74,387	\$ 11,065	\$ 10,660	2,975	13,635	\$ 99,087			33%	25%
			Phx as % Mkt		110%	106%	140%	165%	145%				
Public Safety	3	Crime Scene Specialist II	Phoenix	\$ 47,508	\$ 11,730	\$ 8,637	-	8,637	\$ 67,875	43%		30%	
			Market	\$ 48,558	\$ 11,065	\$ 6,958	1,942	8,901	\$ 68,524			41%	29%
			Phx as % Mkt		98%	106%	124%	0%	97%				
Public Safety	3	Fire Prevention Specialist II	Phoenix	\$ 60,424	\$ 11,730	\$ 10,985	-	10,985	\$ 83,139	38%		27%	
			Market	\$ 57,771	\$ 11,065	\$ 8,279	2,311	10,589	\$ 79,425			37%	27%
			Phx as % Mkt		105%	106%	133%	0%	104%				
Public Safety	7	Fire Protection Engineer	Phoenix	\$ 78,042	\$ 11,730	\$ 14,188	4,683	18,871	\$ 108,642	39%		28%	
			Market	\$ 64,727	\$ 11,065	\$ 9,275	2,589	11,864	\$ 87,656			35%	26%
			Phx as % Mkt		121%	106%	153%	181%	159%				
Public Safety	7	Forensic Science Section Supervisor	Phoenix	\$ 86,310	\$ 11,730	\$ 15,691	5,179	20,870	\$ 118,909	38%		27%	
			Market	\$ 84,011	\$ 11,065	\$ 12,039	3,360	15,399	\$ 110,475			32%	24%
			Phx as % Mkt		103%	106%	130%	154%	136%				
Public Safety	7	Forensic Scientist II	Phoenix	\$ 57,772	\$ 11,730	\$ 10,503	3,466	13,969	\$ 83,471	44%		31%	
			Market	\$ 54,103	\$ 11,065	\$ 7,753	2,164	9,917	\$ 75,085			39%	28%
			Phx as % Mkt		107%	106%	135%	160%	141%				
Public Safety	3	Municipal Security Guard	Phoenix	\$ 37,544	\$ 11,730	\$ 6,825	-	6,825	\$ 56,099	49%		33%	
			Market	\$ 34,574	\$ 11,065	\$ 4,954	1,383	6,337	\$ 51,976			50%	33%
			Phx as % Mkt		109%	106%	138%	0%	108%				
Public Safety	3	Police Assistant	Phoenix	\$ 41,257	\$ 11,730	\$ 7,501	-	7,501	\$ 60,487	47%		32%	
			Market	\$ 41,533	\$ 11,065	\$ 5,952	1,661	7,613	\$ 60,211			45%	31%
			Phx as % Mkt		99%	106%	126%	0%	99%				

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Total Compensation Cost Comparison - General Employees
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Annual Employer Cost of Benefits					Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
				Overall Market Midpoint	Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Public Safety	3	Police Communications Operator	Phoenix	\$ 47,508	\$ 11,730	\$ 8,637	-	8,637	\$ 67,875	43%		30%	
			Market	\$ 45,536	\$ 11,065	\$ 6,525	1,821	8,347	\$ 64,948	43%		30%	
			Phx as % Mkt	104%	106%	132%	0%	103%	105%				
Public Safety	3	Police Records Clerk	Phoenix	\$ 35,849	\$ 11,730	\$ 6,517	-	6,517	\$ 54,096	51%		34%	
			Market	\$ 37,921	\$ 11,065	\$ 5,434	1,517	6,951	\$ 55,937	48%		32%	
			Phx as % Mkt	95%	106%	120%	0%	94%	97%				
Public Safety	7	Polygraph Examiner	Phoenix	\$ 74,267	\$ 11,730	\$ 13,502	4,456	17,958	\$ 103,954	40%		29%	
			Market	\$ 66,450	\$ 11,065	\$ 9,522	2,658	12,180	\$ 89,695		35%		26%
			Phx as % Mkt	112%	106%	142%	168%	147%	116%				
Public Works	1	Equipment Operator III	Phoenix	\$ 42,630	\$ 11,730	\$ 7,750	192	7,942	\$ 62,302	46%		32%	
			Market	\$ 43,747	\$ 11,065	\$ 6,269	1,750	8,019	\$ 62,831		44%		30%
			Phx as % Mkt	97%	106%	124%	11%	99%	99%				
Public Works	3	Solid Waste Environ Spec.	Phoenix	\$ 47,508	\$ 11,730	\$ 8,637	-	8,637	\$ 67,875	43%		30%	
			Market	\$ 40,938	\$ 11,065	\$ 5,866	1,638	7,504	\$ 59,507		45%		31%
			Phx as % Mkt	116%	106%	147%	0%	115%	114%				
Public Works	1	Solid Waste Equipment Operator	Phoenix	\$ 41,278	\$ 11,730	\$ 7,504	186	7,690	\$ 60,698	47%		32%	
			Market	\$ 40,843	\$ 11,065	\$ 5,853	1,634	7,487	\$ 59,394		45%		31%
			Phx as % Mkt	101%	106%	128%	11%	103%	102%				
Public Works	7	Solid Waste Supervisor	Phoenix	\$ 55,048	\$ 11,730	\$ 10,008	3,303	13,311	\$ 80,088	45%		31%	
			Market	\$ 60,082	\$ 11,065	\$ 8,610	2,403	11,013	\$ 82,160		37%		27%
			Phx as % Mkt	92%	106%	116%	137%	121%	97%				
Social Services	7	Caseworker II	Phoenix	\$ 47,362	\$ 11,730	\$ 8,610	2,842	11,452	\$ 70,544	49%		33%	
			Market	\$ 49,939	\$ 11,065	\$ 7,156	1,998	9,154	\$ 70,158		40%		29%
			Phx as % Mkt	95%	106%	120%	142%	125%	101%				
Social Services	7	Headstart Educator	Phoenix	\$ 47,508	\$ 11,730	\$ 8,637	2,850	11,487	\$ 70,725	49%		33%	
			Market	\$ 40,938	\$ 11,065	\$ 5,866	1,638	7,504	\$ 59,507		45%		31%
			Phx as % Mkt	116%	106%	147%	174%	153%	119%				
Social Services	7	Human Services Program Coordinator	Phoenix	\$ 74,267	\$ 11,730	\$ 13,502	4,456	17,958	\$ 103,954	40%		29%	
			Market	\$ 79,915	\$ 11,065	\$ 11,452	3,197	14,648	\$ 105,628		32%		24%
			Phx as % Mkt	93%	106%	118%	139%	123%	98%				
Social Services	3	Senior Center Assistant	Phoenix	\$ 35,849	\$ 11,730	\$ 6,517	-	6,517	\$ 54,096	51%		34%	
			Market	\$ 32,135	\$ 11,065	\$ 4,605	1,285	5,890	\$ 49,090		53%		35%
			Phx as % Mkt	112%	106%	142%	0%	111%	110%				
Street Transportation	1	Cement Finisher	Phoenix	\$ 42,630	\$ 11,730	\$ 7,750	192	7,942	\$ 62,302	46%		32%	
			Market	\$ 45,232	\$ 11,065	\$ 6,482	1,809	8,291	\$ 64,588		43%		30%
			Phx as % Mkt	94%	106%	120%	11%	96%	96%				
Street Transportation	2	Instrument Technician	Phoenix	\$ 40,789	\$ 11,730	\$ 7,415	286	7,701	\$ 60,220	48%		32%	
			Market	\$ 41,753	\$ 11,065	\$ 5,983	1,670	7,653	\$ 60,471		45%		31%
			Phx as % Mkt	98%	106%	124%	17%	101%	100%				
Street Transportation	1	Sign Specialist II	Phoenix	\$ 39,603	\$ 11,730	\$ 7,200	178	7,378	\$ 58,711	48%		33%	
			Market	\$ 39,561	\$ 11,065	\$ 5,669	1,582	7,252	\$ 57,877		46%		32%
			Phx as % Mkt	100%	106%	127%	11%	102%	101%				
Street Transportation	7	Street Maintenance Foreman II	Phoenix	\$ 45,001	\$ 11,730	\$ 8,181	2,700	10,881	\$ 67,612	50%		33%	
			Market	\$ 47,182	\$ 11,065	\$ 6,761	1,887	8,648	\$ 66,895		42%		29%
			Phx as % Mkt	95%	106%	121%	143%	126%	101%				
Street Transportation	7	Street Maintenance Supervisor	Phoenix	\$ 60,882	\$ 11,730	\$ 11,068	3,653	14,721	\$ 87,333	43%		30%	
			Market	\$ 61,096	\$ 11,065	\$ 8,755	2,444	11,199	\$ 83,360		36%		27%
			Phx as % Mkt	100%	106%	126%	149%	131%	105%				
Street Transportation	1	Street Maintenance Worker II	Phoenix	\$ 37,752	\$ 11,730	\$ 6,863	170	7,033	\$ 56,515	50%		33%	
			Market	\$ 39,584	\$ 11,065	\$ 5,672	1,583	7,256	\$ 57,905		46%		32%
			Phx as % Mkt	95%	106%	121%	11%	97%	98%				
Street Transportation	7	Traffic Maintenance Foreman II	Phoenix	\$ 45,001	\$ 11,730	\$ 8,181	2,700	10,881	\$ 67,612	50%		33%	
			Market	\$ 47,441	\$ 11,065	\$ 6,798	1,898	8,696	\$ 67,202		42%		29%
			Phx as % Mkt	95%	106%	120%	142%	125%	101%				
Street Transportation	2	Traffic Signal Technician	Phoenix	\$ 53,737	\$ 11,730	\$ 9,769	376	10,146	\$ 75,612	41%		29%	
			Market	\$ 50,524	\$ 11,065	\$ 7,240	2,021	9,261	\$ 70,850		40%		29%
			Phx as % Mkt	106%	106%	135%	19%	110%	107%				
Water	7	Chemist II	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 62,501	\$ 11,065	\$ 8,956	2,500	11,456	\$ 85,022		36%		26%
			Phx as % Mkt	107%	106%	136%	161%	142%	112%				
Water	7	Chief Water Quality Inspector	Phoenix	\$ 67,143	\$ 11,730	\$ 12,207	4,029	16,235	\$ 95,108	42%		29%	
			Market	\$ 65,018	\$ 11,065	\$ 9,317	2,601	11,918	\$ 88,001		35%		26%
			Phx as % Mkt	103%	106%	131%	155%	136%	108%				
Water	2	Instrumentation & Cont Specialist	Phoenix	\$ 53,737	\$ 11,730	\$ 9,769	376	10,146	\$ 75,612	41%		29%	
			Market	\$ 54,647	\$ 11,065	\$ 7,831	2,186	10,017	\$ 75,729		39%		28%
			Phx as % Mkt	98%	106%	125%	17%	101%	100%				

*Weighted by Phoenix employees enrollment in PPO and HMO plans by tier of coverage
 **Does not include Social Security or Medicare
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Total Compensation Cost Comparison - General Employees
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Base Salary	Annual Employer Cost of Benefits				Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
				Overall Market Midpoint	Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Water	3	Laboratory Technician	Phoenix	\$ 41,257	\$ 11,730	\$ 7,501	-	7,501	\$ 60,487	47%		32%	
			Market	\$ 43,417	\$ 11,065	\$ 6,222	1,737	7,958	\$ 62,440		44%		30%
			<i>Phx as % Mkt</i>		95%	106%	121%	0%	94%				
Water	7	Ops & Maintenance Supervisor	Phoenix	\$ 57,772	\$ 11,730	\$ 10,503	3,466	13,969	\$ 83,471	44%		31%	
			Market	\$ 57,777	\$ 11,065	\$ 8,279	2,311	10,591	\$ 79,432		37%		27%
			<i>Phx as % Mkt</i>		100%	106%	127%	150%	132%				
Water	2	Ops & Maintenance Technician	Phoenix	\$ 48,173	\$ 11,730	\$ 8,758	337	9,095	\$ 68,998	43%		30%	
			Market	\$ 49,556	\$ 11,065	\$ 7,101	1,982	9,084	\$ 69,704		41%		29%
			<i>Phx as % Mkt</i>		97%	106%	123%	17%	100%				
Water	3	Utilities Service Specialist	Phoenix	\$ 39,239	\$ 11,730	\$ 7,134	-	7,134	\$ 58,102	48%		32%	
			Market	\$ 38,867	\$ 11,065	\$ 5,570	1,555	7,124	\$ 57,056		47%		32%
			<i>Phx as % Mkt</i>		101%	106%	128%	0%	100%				
Water	7	Utility Supervisor	Phoenix	\$ 55,048	\$ 11,730	\$ 10,008	3,303	13,311	\$ 80,088	45%		31%	
			Market	\$ 55,836	\$ 11,065	\$ 8,001	2,233	10,235	\$ 77,136		38%		28%
			<i>Phx as % Mkt</i>		99%	106%	125%	148%	130%				
Water	2	Utility Technician	Phoenix	\$ 37,804	\$ 11,730	\$ 6,873	265	7,137	\$ 56,671	50%		33%	
			Market	\$ 39,189	\$ 11,065	\$ 5,616	1,568	7,183	\$ 57,437		47%		32%
			<i>Phx as % Mkt</i>		96%	106%	122%	17%	99%				
Water	7	Water Customer Services Supervisor I	Phoenix	\$ 52,395	\$ 11,730	\$ 9,525	3,144	12,669	\$ 76,794	47%		32%	
			Market	\$ 50,539	\$ 11,065	\$ 7,242	2,022	9,264	\$ 70,868		40%		29%
			<i>Phx as % Mkt</i>		104%	106%	132%	156%	137%				
Water	2	Water Services Technician	Phoenix	\$ 39,323	\$ 11,730	\$ 7,149	275	7,424	\$ 58,477	49%		33%	
			Market	\$ 41,870	\$ 11,065	\$ 6,000	1,675	7,675	\$ 60,610		45%		31%
			<i>Phx as % Mkt</i>		94%	106%	119%	16%	97%				
Water	3	Water Systems Operator	Phoenix	\$ 49,796	\$ 11,730	\$ 9,053	-	9,053	\$ 70,578	42%		29%	
			Market	\$ 49,485	\$ 11,065	\$ 7,091	1,979	9,071	\$ 69,620		41%		29%
			<i>Phx as % Mkt</i>		101%	106%	128%	0%	100%				
Average				101%	106%	129%	145%	132%	106%	43%	38%	30%	27%

*Weighted by Phoenix employees enrollment in PPO and HMO plans by tier of coverage
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Total Compensation Cost Comparison - Sworn Public Safety
 (Market Competitiveness defined as 95% - 105% of market average)

Job Family	Employee Group	Benchmark Title	Phoenix Vs. Market	Base Salary	Annual Employer Cost of Benefits				Total Compensation Costs**	Benefits as % Pay		Benefits as % Total Compensation	
				Overall Market Midpoint	Weighted Total Health Cost*	DB Retirement Benefit	DC Retirement Benefit	Total Retirement Benefits		Phoenix	Market	Phoenix	Market
Executives	9	Fire Chief (NC)	Phoenix	\$ 160,769	\$ 11,730	\$ 41,414	15,434	56,848	\$ 229,346	43%		30%	
			Market	\$ 146,376	\$ 11,065	\$ 33,959	5,855	39,814	\$ 197,255		35%		26%
			Phx as % Mkt	110%	106%	122%	264%	143%	116%				
Executives	9	Police Chief (NC)	Phoenix	\$ 168,897	\$ 11,730	\$ 43,288	16,214	59,502	\$ 240,129	42%		30%	
			Market	\$ 161,183	\$ 11,065	\$ 38,055	6,447	44,503	\$ 216,750		34%		26%
			Phx as % Mkt	105%	106%	114%	251%	134%	111%				
Middle Managers	9	Fire Battalion Chief	Phoenix	\$ 95,141	\$ 11,730	\$ 24,508	9,134	33,642	\$ 140,512	48%		32%	
			Market	\$ 83,668	\$ 11,065	\$ 19,411	3,347	22,758	\$ 117,491		40%		29%
			Phx as % Mkt	114%	106%	126%	273%	148%	120%				
Middle Managers	9	Police Commander	Phoenix	\$ 116,441	\$ 11,730	\$ 29,844	11,178	41,022	\$ 169,193	45%		31%	
			Market	\$ 111,349	\$ 11,065	\$ 26,289	4,454	30,743	\$ 153,157		38%		27%
			Phx as % Mkt	105%	106%	114%	251%	133%	110%				
Public Safety	5	Fire Captain	Phoenix	\$ 75,525	\$ 11,730	\$ 19,455	3,776	23,231	\$ 110,486	46%		32%	
			Market	\$ 74,340	\$ 11,065	\$ 17,247	2,974	20,220	\$ 105,625		42%		30%
			Phx as % Mkt	102%	106%	113%	127%	115%	105%				
Public Safety	5	Fire Engineer	Phoenix	\$ 68,330	\$ 11,730	\$ 17,602	3,417	21,018	\$ 101,078	48%		32%	
			Market	\$ 63,057	\$ 11,065	\$ 14,629	2,522	17,152	\$ 91,273		45%		31%
			Phx as % Mkt	108%	106%	120%	135%	123%	111%				
Public Safety	5	Firefighter	Phoenix	\$ 55,726	\$ 11,730	\$ 14,355	2,786	17,141	\$ 84,597	52%		34%	
			Market	\$ 54,059	\$ 11,065	\$ 12,542	2,162	14,704	\$ 79,828		48%		32%
			Phx as % Mkt	103%	106%	114%	129%	117%	106%				
Public Safety	6	Police Lieutenant	Phoenix	\$ 101,723	\$ 11,730	\$ 26,072	-	26,072	\$ 139,524	37%		27%	
			Market	\$ 95,695	\$ 11,065	\$ 22,594	3,828	26,421	\$ 133,181		39%		28%
			Phx as % Mkt	106%	106%	115%	0%	99%	105%				
Public Safety	4	Police Officer	Phoenix	\$ 58,740	\$ 11,730	\$ 15,055	106	15,161	\$ 85,630	46%		31%	
			Market	\$ 59,584	\$ 11,065	\$ 14,068	2,383	16,451	\$ 87,100		46%		32%
			Phx as % Mkt	99%	106%	107%	4%	92%	98%				
Public Safety	6	Police Sergeant	Phoenix	\$ 84,864	\$ 11,730	\$ 21,751	-	21,751	\$ 118,344	39%		28%	
			Market	\$ 79,730	\$ 11,065	\$ 18,824	3,189	22,013	\$ 112,808		41%		29%
			Phx as % Mkt	106%	106%	116%	0%	99%	105%				
Average				106%	106%	116%	167%	124%	110%	45%	41%	31%	29%

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