

City of Tacoma, Washington State
Classification and Compensation Study
2009 Salary Survey Report for Non-Represented Classifications



T
Tacoma



Table of Contents

Executive Summary	3
Class & Comp Study Timeline	4
Compensation Philosophy	5
Compensation Analysis	10
Classification Findings	11
Approach & Methodology	13
Benefits Findings	16
Salary Survey Results	17
Refinements	24

Appendices:

A. Classification Appeal Form	27
B. List of Published Surveys Used	31
C. List of Custom Survey Participants	32
D. Final Benefits Report from Milliman	36

Executive Summary

In 2008, the City of Tacoma completed a comprehensive review of the non-represented classification system and compensation plan. The project was guided by a steering committee and the Government Performance and Finance Committee (GPFC), with oversight by the City Council.

Driven by the City's mission to be a high performance organization, the City Council developed a compensation philosophy which creates a market-based pay system for non-represented classifications and eliminates annual COLA adjustments and longevity pay, in order to attract and retain talented employees to support the City's strategic goals.

Milliman Consulting, Inc provided consultative services and conducted salary surveys on both wage and benefit data. Benefit information was sought from comparable local agencies and evaluated against the City of Tacoma's benefit package.

A new six step pay structure for non represented classifications along with new salary data from this survey effort was approved by the City Council on December 16th, 2008. Adjustments were made to certain classifications and adopted by the City Council on June 2, 2009. The effective date for implementation was set at January 5, 2009. Market data for non-represented classifications will be reviewed on an annual basis to determine if any adjustments to the salary table are needed.

November 2009
Joy St. Germain, Human Resources Director

Class & Comp Study Timeline

- Spring 2007: A Steering Committee was created which developed policies and directives for the study. Milliman Consulting, Inc. was awarded the RFP and provided compensation consultative services.
- Fall 2007: Fox Lawson was brought on to assist with review of the classification system.
- January 2008: Employees each completed individual position description forms which detailed the job duties of their particular position.
- Spring 2008: Meetings were held with work groups where salary survey data was reviewed to determine the sources from which market data for each classification would be sought (published or custom survey).
- July-August 2008: Capsule descriptions for classifications identified for custom survey were developed and Milliman created four custom surveys: Regional, National, Utilities and Water.
- Sept-Nov 2008: Milliman conducted the custom salary surveys and delivered raw salary data to the City of Tacoma. Annual salary survey data from Milliman published surveys was also used for a number of classifications.
- November 2008: City Council approved compensation philosophy and new pay structure for non-rep classifications
- December 2008: Final non-rep pay plan was approved by the City Council
- January 5, 2009: Effective date for implementation
- February 16, 2009: Letters to employees with classification and compensation placement and implementation results
- March 6, 2009: Paychecks to employees with any retroactive pay results from implementation
- March 16, 2009: Deadline for classification allocation appeal forms to be turned into Human Resources.
- June 2, 2009: City Council approved the refinements (changes) to the non-rep pay structure.

Compensation Philosophy

The Tacoma City Council is committed to a results-oriented government that provides efficient and accountable government services.

To attract and retain the employees with the competencies, skills, knowledge, and dedication we need to meet our high performance standards, the City of Tacoma (the City) strives to be an employer of choice in the Puget Sound region. For our community that means our goal is to be a well-managed municipal government that provides exceptional services to our residents. For our employees that means we are committed to:

- Providing opportunities for our employees to grow and develop their skills, knowledge, and ultimately their careers.
- Ensuring individual accountability for performance and results.
- Communicating openly with our employees about our business/mission, our successes and our failures, and opportunities for us to do things better.
- Providing a competitive total compensation package.

The total compensation program at the City is designed to assist us in creating and supporting a high-performance, responsive and competitive organization. The total compensation program is made up of salary/wages and benefits.

MARKET DEFINITION

We regularly assess our market to ensure that our salary ranges remain competitive.

Given the diversity and complexity of the duties and responsibilities for positions filled by the City of Tacoma, the “market” for any individual position or classification will be varied. For some positions, the market will be exclusively public sector governments. For other positions, the market will be a mix of public sector and private sector employers. In markets such as Click! and Tacoma Rail, the market may be exclusively private sector. The market will be defined in a manner that reflects the primary industries where labor talent is found, recruited from and/or lost to.

Once the market is generally identified, then certain criteria come into play when considering the potential pool of market data. Those criteria will include:

- Certain positions are recruited from and hired, or lost to local area employers (of public, private or both sectors) so data from organizations within that geography are most relevant.
- Certain positions are recruited from and hired, or lost to regional or national employers (of public, private, or both sectors). Thus survey data for these positions might be obtained from a

regional or even national geography, based on past experience and historical data.

- National data will only be used (adjusted for Tacoma regional cost of labor), if there are insufficient local or regional survey data available to make reliable market analysis, or the national market is the appropriate market for comparison.
- All data should be appropriately scaled and adjusted to reflect geographic differences in the cost of labor; this is intended to insure that the survey data reflects comparable information.
- Finally, at certain job levels, the complexity created by organizational size and purpose is directly related to the scope of responsibility of the position and consequently, its pay.

COMPETITIVENESS

The City of Tacoma's total compensation philosophy is to provide pay and benefits sufficient to attract and retain the qualified and skilled employees to accomplish the City's strategic plan:

- Position pay between the 65th and 75th percentile of the market.
- Recognize that there are conditions where exceptions may be necessary, in situations such as:
 - ✓ Recruiting the desired level of talent in certain jobs is a sustained problem and results in negative impacts to the City;
 - ✓ Retention issues, including succession and turnover;
 - ✓ Significant changes in the economy or marketplace;
 - ✓ Internal anomalies in alignment, disparities or inconsistencies.

BENEFITS

We target our benefits, in total, to be competitive in attracting and retaining our employees. We recognize that other less tangible elements, such as the mission of the departments in serving the citizens of Tacoma, are valuable to our employees. Each element plays a role in our pay strategy.

PAY ADMINISTRATION

The City's policies around pay administration (for both classified and non-classified employees) are intended to ensure fair and consistent decisions surrounding employee pay, to provide hiring managers with enough flexibility to be able to recruit and retain our talented employees, to emphasize performance, and to increase accountability for all employees.

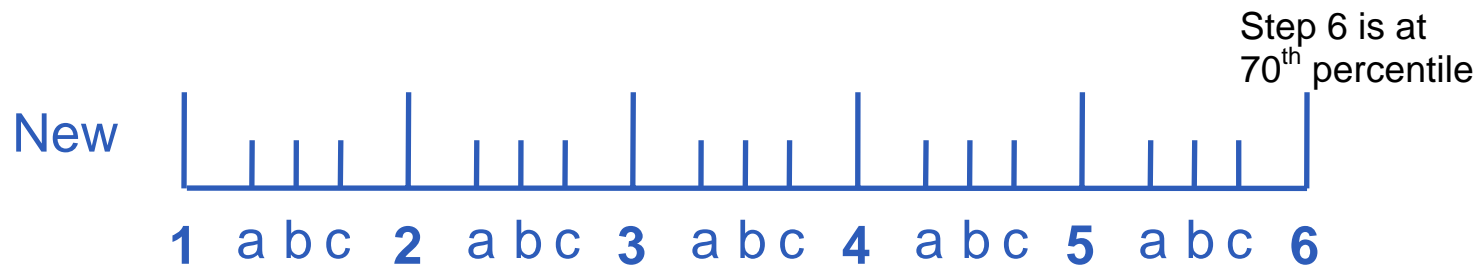
Our goal is to attract, retain and motivate committed, hard-working, creative and thoughtful employees who support our mission to meet and exceed the expectations of our community, not only in service delivery but in building a better place for all of us to live and work.

Compensation Analysis

The City's intentions are to pay above average market compensation levels. To accomplish this, the new salary structure sets the top step at the 70th percentile of market. A new 6-step pay structure was developed which contains quarter steps. Plans for 2010 are to move to non-automatic steps for non-represented classifications with the implementation of a comprehensive performance management system.

New Pay Structure

- Use 6 steps for all non-represented classifications
- Each major step is a 5% increment (25% range)
- Step 6 is at the 70th percentile of the market for the classification
- Quarter steps implemented are at 1.25% increments to facilitate placement in the new market pay range
- Lays the foundation for linking pay to performance evaluations



Classification Findings

Current top step v. 70th percentile	Classifications
15% or greater over market	4
Between 5-15% over market	13
At or near market (+/- 5%)	37
Between 5-15% under market	65
15% or greater under market	65
<hr/>	
<i>Classifications Added</i>	22
<i>Classifications Retired</i>	73
<i>Classifications Added through Refinements</i>	13
<i>Classifications Retired through Refinements</i>	4
Resulting total Non-rep Classifications	215

These classifications were identified during study for action where other best fit classifications are available, new classifications were needed to be established or classification was no longer needed and were retired:

Job Code	Classification	Job Code	Classification	Job Code	Classification
0742	Admin Assistant	2071	Generation Manager, Asst	5510	Telecom Business System Specialist
1127	Administrative Services Manager I	5521	Headend Technician	5548	Telecom Engineer, Principal
0800	Administrative Services Manager II	2309	Historic Preservation Officer	2512	Volunteer Serv Coordinator
5095	Biosolids Route Supv	2536	Human Develop Program Dev Sup	5545	Telecom Operations Mgr
1158	Brdway Ctr Perf Arts Exec Dir	2562	Human Development Plan Coord	1112	Training Coordinator
0145	Business Process Manager	1108	Human Resources Tech	2512	Volunteer Serv Coordinator
1003	City Attorney III, Asst	1104	Human Rights Case Investigator	5080	Water Distr Mgr Asst-Oper
1105	City EEO Officer	2558	Human Services Case Worker	5071	Water Pumps & Stor Supv
2030	Civil Engineer II (CE)	2564	Human Services Contract Specialist	2095	Water Quality Coord
2031	Civil Engineer III (CE Prof)	5152	Hydro Project Mgr Cushman	2156	Watershed Supervisor
2032	Civil Engineer IV (CE Prin Prof)	5153	Hydro Project Mgr Nisqually	1119	Workers Comp Claims Coord
0741	Civil Service Coord	0324	Loc Bus & Empl Trn Prog Coord	0550	Workers' Compensation Claims Adjuster
0026	Clerk of Public Utility Board	0615	Management Services Manager	3110	WWTP Lab Supv
5009	Collection Systems Program Coordinator	2041	Mechanical Engineer II (ME Prof)	3112	WWTP Environmental Field Supv
2050	Electrical Engineer	2040	Mechanical Engineer I (ME)		
2051	Electrical Engineer, Professional	2042	Mechanical Engineer IV (ME Prin Prof)		
2052	Electrical Engineer, Sr Prin	4601	Occupational Intern		
2078	Electrical Inspection Manager	4604	Occupational Trainee Skilled		
2130	Electrical Inspector Supv	1133	Office Services Spv Bf 1-1-88		
1118	Employee Relations Coord	2081	Power Division Supt Deputy		
0633	Energy Services Rep Sr	2075	Power Manager		
0622	Energy Services Rep, Comm Industrial	5126	Power Mgr Asst		
0634	Energy Services Rep, Comm Sr	0023	Secretary Administrative		
2088	Environmental Program Coord	0025	Secretary Executive		
5104	Environmental Services Program Manager	2145	Sign Inspector		
0820	Executive Assistant	1146	Source Control Inspection Supv		
0604	Field Operations Supervisor	0144	Systems & Prog Mgr		
0545	Finance Director Asst	2079	T & D Manager		
0706	Gen Serv Div Mgr	5266	T & D Manager, Asst		
2080	Generation Manager	5502	Telecom Business Accts Mgr		

Approach & Methodology

1. Selecting the appropriate market

Sector or industry and non-industry factors: the labor market for some positions is closely related to an industry or sector; certain positions are only found in the public sector; others may exist across broad industries.

Geography and location of operations: the labor market for some positions is determined by the geography. Certain positions may be recruited only from the local area. Other positions might be recruited from a regional or even national geography. In cases where recruitment occurs outside the local geography, it is important to consider differences in the cost-of-labor between the affected geographies by adjusting the data for geographic location so it is representative of the local labor market pool.

Organizational size: this factor can influence levels of pay for particular positions. At certain job levels, the complexity created by organizational size is directly related to the scope of responsibility of the position and, consequently, its pay.

See Appendix A for a complete list of Published Surveys used

See Appendix B for the list of survey participants for the custom surveys

2. Scope details for salary study

Survey Source	Scope	Methodology
Custom National	Operating Budget \$100M-\$900M	Captured Cities both below and above Tacoma, capped on both sides to avoid distortion
Custom Regional	I-5 Corridor Comparables	Local comparable organizations and cities
Custom Utilities	Operating Budget \$400M-\$1.5B	Captured regional and national utilities
Custom Water	Operating Budget \$24M-\$3.5B	Captured regional and local water utilities
Milliman Published Data	All (Adj Tacoma)	All surveyed organizations, geographic adjustment
Watson/Wyatt Published	All (Adj Tacoma)	All surveyed organizations, geographic adjustment
Mercer Published Data	All (Adj Tacoma)	All surveyed organizations, geographic adjustment
American Public Power Assoc (APPA)	>\$100 million revenue	Highest revenue scope, matched to TPU management classifications
Large Public Power Council (LPPC)	Top 20 Utilities	Top national utilities matched to TPU management classifications
American Water Works Association (AWWA)	Gallons Employees	National water organizations matched to top water classes
CompData Survey	All (Adj Tacoma)	All surveyed organizations, geographic adjustment
Cable & Telecom HR Association.(CTHRA)	All (Adj Tacoma)	Matched to cable and telecommunications classifications

3. Using survey sources – best practices

Matching jobs to survey positions:

- Use capsule descriptions from published survey sources to identify City of Tacoma matches on core job duties and requirements
- Consider broad job responsibilities: 70% job match (recommended by World at Work)
- Use multiple matches when possible
- At least five organization responses (Federal Guidelines)
- Age (or trend) different survey matches (published and custom) to the common date of July 1, 2009

Quality review survey data:

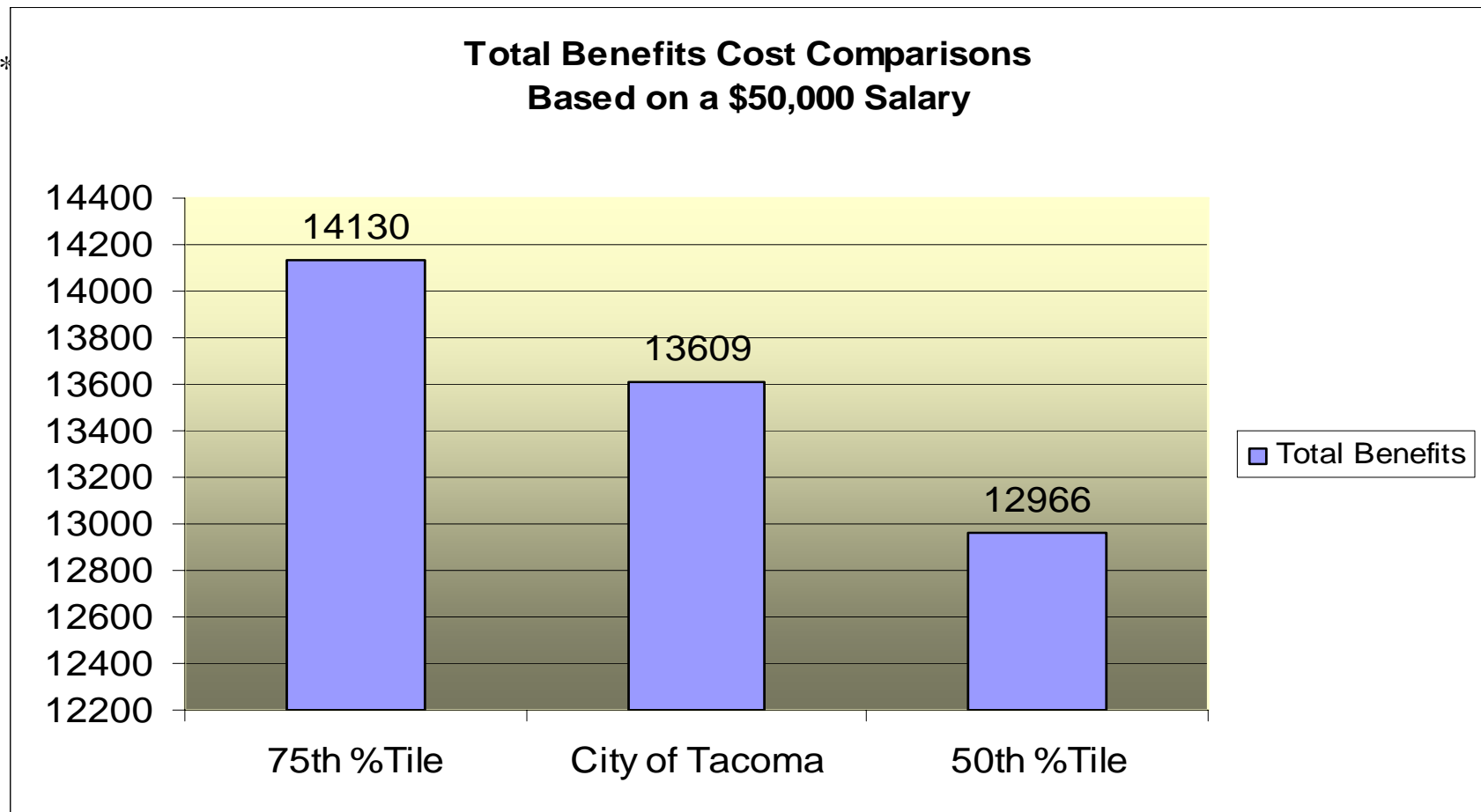
- Review job content; not just job title matches
- Look for large discrepancies in wages/salaries (two standard deviations from the mean) and follow up with questionable matches or data to avoid distortion.
- Review for appropriate sample size (at least five matches/organizations)

4. Internal alignment and equity considerations

- Where insufficient market data, job was benchmarked using strong market data of other similar classifications, and internal equity and alignment with the City's organizational structure
- Acknowledge market data while using internal alignment and equity considerations for situations that are unworkable, unrealistic or unreasonable (e.g., market data results in a manager's salary to be higher than the City Manager).
- Set anchor points in classification structure by using quality market data results. From those anchors, existing relationship calculations are used to derive alignment figures.

Benefits Findings

The chart below shows the City of Tacoma's aggregate benefit plan cost compared to the organizations that participated in the Milliman survey. In general, the total costs of the City's major benefits are comparable to the median of the survey group. For more details on the Benefits Survey see Appendix D.



Salary Survey Results

LEGEND

	15% or more above market
	between 5-15% over market
	at or near market (+/- 5%)
	between 5-15% under market
	15% or more under market

Job Code	Basis	Current Employee Count	Survey Job Title (new title in paren)	CoT Top Step	Base 70th (New Top)	Dollar Difference	Percentage Difference
Proposed	Align		Administrative Assistant I	na	\$25.78	\$0.00	0.00%
Proposed	Align		Administrative Assistant II	na	\$30.33	\$0.00	0.00%
Proposed	Market		Administrative Assistant III	na	\$35.68	\$0.00	0.00%
Proposed	Market		Benefits Manager	na	\$47.22	\$0.00	0.00%
5100	Market	3	Biosolids Coordinator	\$35.51	\$36.87	-\$1.36	-3.84%
5525	Market	8	Broadband Services Technician	\$39.14	\$39.29	-\$0.15	-0.39%
Proposed	Align		Budget Officer	na	\$68.75	\$0.00	0.00%
1152	Market	4	CATV Operations Spec (Video Specialist)	\$28.32	\$31.90	-\$3.58	-12.63%
0715	Market	1	City Attorney	\$75.43	\$106.45	-\$31.02	-41.13%
1001	Align	8	City Attorney I, Asst (City Attorney, Prosecuting)	\$33.89	\$41.89	-\$8.00	-23.60%
1002	Market	2	City Attorney II, Asst (City Attorney, Assistant)	\$41.03	\$52.36	-\$11.33	-27.61%
1005	Market	1	City Attorney, Chief (City Attorney, Chief Deputy)	\$59.20	\$84.42	-\$25.22	-42.60%
1004	Market	2	City Attorney, Sr Asst (City Attorney, Deputy)	\$52.95	\$67.53	-\$14.58	-27.54%
0700	Market	1	City Clerk, Deputy	\$37.72	\$40.75	-\$3.03	-8.03%
0747	Market	1	City Manager	\$96.37	\$113.16	-\$16.79	-17.43%
0746	Market	1	City Manager, Asst	\$83.80	\$82.19	\$1.61	1.92%
0745	Align	1	City Manager, Deputy	\$83.80	\$101.85	-\$18.05	-21.54%
0744	Same	0	City Mgr, Asst to the	\$41.76	\$41.76	\$0.00	0.00%
0710	Market	0	City Treasurer	\$36.05	\$57.71	-\$21.66	-60.08%
5008	Market	4	Collection Systems Technician	\$24.97	\$26.31	-\$1.34	-5.36%

Job Code	Basis	Current Employee Count	Survey Job Title (new title in paren)	CoT Top Step	Base 70th (New Top)	Dollar Difference	Percentage Difference
5007	Market	4	Collection Systems Worker	\$24.53	\$23.67	\$0.86	3.52%
1225	Market	2	Communications Service Technician	\$25.00	\$32.67	-\$7.67	-30.68%
2210	Align	3	Community & Econ Dev Division Mgr	\$44.53	\$55.86	-\$11.33	-25.44%
0750	Market	1	Community & Economic Dev Director	\$64.25	\$74.41	-\$10.16	-15.81%
2208	Market	1	Community & Economic Dev Director, Assist	\$51.09	\$62.06	-\$10.97	-21.48%
1176	Align	1	Community & Economic Dev Supervisor	\$37.31	\$46.80	-\$9.49	-25.44%
0805	Market	1	Community & Media Services Manager	\$43.72	\$56.52	-\$12.80	-29.29%
1211	Market	3	Community Relations Officer	\$36.05	\$39.46	-\$3.41	-9.46%
0802	Align	9	Community Relations Specialist	\$32.10	\$35.12	-\$3.02	-9.41%
2043	Align	0	Construction Manager	\$43.85	\$47.25	-\$3.40	-7.75%
1124	Market	3	Contract & Program Auditor	\$33.40	\$32.21	\$1.19	3.58%
Proposed	Align		Controller	na	\$68.75	\$0.00	0.00%
4311	Market	1	Court Administrator	\$49.17	\$59.47	-\$10.30	-20.95%
4321	Market	32	Court Clerk	\$23.23	\$23.50	-\$0.27	-1.16%
4308	Align	2	Court Operations Supv	\$34.66	\$41.90	-\$7.24	-20.90%
0616	Market	1	Customer Services Manager	\$94.11	\$86.13	\$7.98	8.48%
Proposed	Market		Customer Services Supervisor	na	\$37.81	\$0.00	0.00%
4605	Market	2	Department Aide	\$12.98	\$14.70	-\$1.72	-13.29%
2347	Align	1	Develop Oper Supv	\$36.83	\$46.19	-\$9.36	-25.42%
0621	Market	4	Energy Services Account Exec	\$41.97	\$45.38	-\$3.41	-8.12%
0619	Market	1	Energy Services Manager	\$94.11	\$69.49	\$24.62	26.17%
2326	Align	3	Energy Services Mgr Asst	\$49.27	\$55.59	-\$6.32	-12.82%
0631	Align	1	Energy Services Spec I	\$26.69	\$27.92	-\$1.23	-4.61%
0632	Market	3	Energy Services Spec II	\$31.72	\$32.85	-\$1.13	-3.55%
0630	Align	8	Energy Services Spec III	\$37.73	\$38.64	-\$0.91	-2.42%
0620	Align	1	Energy Services Supv	\$41.76	\$44.47	-\$2.71	-6.49%
2070	Align	15	Engineer	\$40.24	\$44.00	-\$3.76	-9.34%
2068	Market	30	Engineer, Associate	\$34.86	\$39.03	-\$4.17	-11.97%
2073	Align	23	Engineer, Principal	\$48.75	\$53.94	-\$5.19	-10.65%
2082	Align	46	Engineer, Professional	\$43.85	\$48.97	-\$5.12	-11.68%
2083	Align	21	Engineer, Senior	\$46.04	\$48.97	-\$2.93	-6.36%
2060	Market	8	Engineer, Sr Principal	\$51.18	\$58.91	-\$7.73	-15.10%

Job Code	Basis	Current Employee Count	Survey Job Title (new title in paren)	CoT Top Step	Base 70th (New Top)	Dollar Difference	Percentage Difference
8028	Market	1	Engineering Trainee (Engineer in Training)	\$14.93	\$31.15	-\$16.22	-108.65%
2092	Market	6	Environmental Specialist	\$30.23	\$37.56	-\$7.33	-24.24%
2093	Align	12	Environmental Specialist, Sr	\$44.08	\$41.73	\$2.35	5.33%
2097	Align	5	Environmental Technician	\$25.17	\$30.42	-\$5.25	-20.86%
2098	Align	0	Environmental Technician, Sr	\$31.12	\$33.80	-\$2.68	-8.61%
1164	Align	2	Event Services Coordinator (PAF)	\$30.01	\$33.68	-\$3.67	-12.21%
0712	Align	1	Finance Director	\$75.43	\$91.66	-\$16.23	-21.52%
0520	Align	5	Financial Manager	\$44.10	\$49.19	-\$5.09	-11.54%
Proposed	Market		Financial Manager, Sr	na	\$57.87	\$0.00	0.00%
0524	Market	8	Financial Supervisor	\$34.83	\$40.54	-\$5.71	-16.40%
4020	Align	1	Fire & Life Safety Ed	\$31.51	\$35.94	-\$4.43	-14.06%
0767	Market	1	Fire Chief	\$82.45	\$83.12	-\$0.67	-0.81%
2089	Market	3	Fisheries Biologist	\$36.85	\$43.52	-\$6.67	-18.09%
2090	Align	2	Fisheries Technician	\$31.16	\$33.80	-\$2.64	-8.48%
0724	Market	1	Government Relations Officer	\$50.81	\$72.52	-\$21.71	-42.72%
0230	Market	1	Graphic Services Supv	\$34.83	\$33.39	\$1.44	4.14%
0717	Align	1	Hearing Examiner	\$64.25	\$84.42	-\$20.17	-31.39%
2328	Align	1	Housing Rehab Loan Specialist	\$27.28	\$29.32	-\$2.04	-7.47%
2336	Market	2	Housing Rehab Specialist	\$28.11	\$30.86	-\$2.75	-9.78%
1115	Market	7	Human Resources Analyst	\$31.98	\$35.94	-\$3.96	-12.39%
Proposed	Market		Human Resources Analyst, Sr	na	\$43.33	\$0.00	0.00%
1106	Market	15	Human Resources Assistant	\$22.25	\$23.60	-\$1.35	-6.07%
0735	Market	1	Human Resources Director	\$75.43	\$80.87	-\$5.44	-7.21%
1125	Align	1	Human Resources Director, Asst	\$51.12	\$60.65	-\$9.53	-18.64%
1114	Market	2	Human Resources Specialist	\$28.66	\$30.77	-\$2.11	-7.35%
0752	Align	1	Human Rights Human Services Director	\$64.25	\$74.41	-\$10.16	-15.81%
0754	Market	1	Human Rights Human Services Manager	\$36.83	\$43.95	-\$7.12	-19.34%
2532	Market	2	Human Rights/Human Services Specialist	\$26.58	\$31.47	-\$4.89	-18.41%
2535	Align	0	Human Rights/Human Svcs Dir, Asst	\$41.34	\$47.87	-\$6.53	-15.80%
2533	Align	1	Human Services Program Asst	\$19.39	\$21.21	-\$1.82	-9.38%
2534	Market	2	Human Services Supervisor	\$32.06	\$35.07	-\$3.01	-9.38%
5151	Align	1	Hydro Project Mgr Cowlitz (Hydro Project Mgr)	\$52.32	\$64.24	-\$11.92	-22.79%

Job Code	Basis	Current Employee Count	Survey Job Title (new title in paren)	CoT Top Step	Base 70th (New Top)	Dollar Difference	Percentage Difference
5150	Align	7	Hydro Project Mgr, Asst	\$48.76	\$57.82	-\$9.06	-18.58%
0835	Align	1	Information Technology Director	\$83.80	\$91.66	-\$7.86	-9.38%
0837	Market	1	Information Technology Director, Asst	\$59.16	\$69.88	-\$10.72	-18.13%
0140	Market	4	Information Technology Manager	\$51.23	\$57.49	-\$6.26	-12.23%
0136	Align	3	Information Technology Supv	\$43.78	\$48.87	-\$5.09	-11.63%
0515	Market	1	Internal Auditor	\$52.27	\$62.06	-\$9.79	-18.73%
Proposed	Market		IT Business Analyst I	na	\$26.16	\$0.00	0.00%
Proposed	Market		IT Business Analyst II	na	\$34.48	\$0.00	0.00%
Proposed	Market		IT Business Analyst III	na	\$41.57	\$0.00	0.00%
Proposed	Market		Labor Relations Manager	na	\$57.54	\$0.00	0.00%
2220	Market	14	Land Use Admin Planner	\$32.26	\$36.48	-\$4.22	-13.07%
Proposed	Market		Land Use Admin Planner, Sr	na	\$47.23	\$0.00	0.00%
2207	Market	0	Land Use Administrator	\$45.37	\$58.98	-\$13.61	-30.00%
0031	Market	5	Legal Assistant	\$22.86	\$27.60	-\$4.74	-20.73%
0032	Align	1	Legal Assistant Senior	\$22.86	\$30.66	-\$7.80	-34.14%
1007	Market	0	Legal Intern	\$13.48	\$18.94	-\$5.46	-40.50%
1109	Market	36	Management Analyst I	\$35.07	\$29.39	\$5.68	16.20%
1120	Market	31	Management Analyst II	\$40.54	\$35.68	\$4.87	12.00%
1135	Market	12	Management Analyst III	\$45.90	\$46.11	-\$0.21	-0.46%
4607	Market	3	Management Intern (Management Fellow)	\$20.20	\$22.38	-\$2.18	-10.80%
1165	Market	2	Marketing Aide (Marketing Assistant)	\$20.12	\$22.14	-\$2.02	-10.03%
5506	Market	7	Marketing Coordinator	\$28.89	\$32.64	-\$3.75	-12.98%
Proposed	Market		Marketing Manager	na	\$42.31	\$0.00	0.00%
1151	Market	2	Master Control Tech	\$21.86	\$22.69	-\$0.83	-3.79%
1186	Market	9	Mgmt & Budget Internal Consultant	\$35.84	\$38.25	-\$2.41	-6.72%
1184	Market	1	Mgmt & Budget Specialist	\$25.85	\$27.50	-\$1.65	-6.38%
2091	Market	1	Natural Resources Manager	\$49.80	\$66.14	-\$16.34	-32.81%
2530	Market	3	Nutrition Coordinator (Senior Center Cook)	\$15.63	\$14.81	\$0.82	5.23%
4602	Market	10	Occupational Intern Skilled	\$13.41	\$14.70	-\$1.29	-9.66%
0533	Market	5	Operations Manager	\$42.65	\$53.26	-\$10.61	-24.88%
1215	Market	3	PAF Admin/Marketing Asst (PAF Sales Assistant)	\$26.06	\$29.38	-\$3.32	-12.72%

Job Code	Basis	Current Employee Count	Survey Job Title (new title in paren)	CoT Top Step	Base 70th (New Top)	Dollar Difference	Percentage Difference
0730	Align	1	PAF Director	\$64.25	\$74.41	-\$10.16	-15.81%
0731	Align	2	PAF Director Deputy	\$50.27	\$59.52	-\$9.25	-18.41%
Proposed	Align		PAF Director, Assistant Deputy	na	\$53.57	\$0.00	0.00%
0732	Align	1	PAF Division Manager	\$38.18	\$45.18	-\$7.00	-18.33%
1168	Align	2	PAF Event Services Manager	\$31.60	\$37.42	-\$5.82	-18.41%
6220	Market	5	PAF Public Assembly Attendant	\$13.14	\$14.70	-\$1.56	-11.91%
1009	Market	9	Paralegal	\$24.67	\$30.06	-\$5.39	-21.86%
1010	Align	0	Paralegal, Sr.	\$27.93	\$33.40	-\$5.47	-19.60%
2085	Market	4	Park Supervisor	\$34.06	\$34.35	-\$0.29	-0.85%
2086	Align	3	Park Supervisor Asst	\$30.96	\$31.32	-\$0.36	-1.17%
2105	Align	1	Permit Supervisor	\$33.95	\$34.45	-\$0.50	-1.48%
2062	Market	1	Pipeline Const Coord	\$36.83	\$36.08	\$0.75	2.03%
2036	Market	2	Plans Examiner	\$28.72	\$33.85	-\$5.13	-17.88%
Proposed	Align		Plans Examiner, Senior	na	\$37.62	\$0.00	0.00%
0772	Market	1	Police Chief	\$82.45	\$82.67	-\$0.22	-0.27%
5123	Align	4	Power Analyst	\$50.18	\$54.54	-\$4.36	-8.69%
5128	Market	0	Power Analyst, Sr	\$57.71	\$60.60	-\$2.89	-5.01%
Proposed	Market		Power Section Manager	na	\$100.38	\$0.00	0.00%
Proposed	Align		Power Section Manager, Assistant	na	\$80.30	\$0.00	0.00%
2322	Market	8	Program Development Specialist	\$32.26	\$32.85	-\$0.59	-1.82%
1100	Market	8	Program Technician	\$24.23	\$26.84	-\$2.61	-10.79%
0720	Align	12	Project Manager	\$59.49	\$51.62	\$7.87	13.24%
Proposed	Market		Project Manager, Senior	na	\$64.52	\$0.00	0.00%
2502	Market	2	Project Specialist	\$26.20	\$26.90	-\$0.70	-2.67%
0755	Align	1	Public Works Dir Assist City Engineer	\$58.01	\$69.26	-\$11.25	-19.39%
0757	Align	0	Public Works Director	\$75.43	\$81.48	-\$6.05	-8.02%
2059	Align	1	Public Works Director Asst Utilities	\$58.01	\$69.26	-\$11.25	-19.39%
2054	Align	9	Public Works Division Manager	\$52.08	\$62.33	-\$10.25	-19.68%
2055	Align	12	Public Works Division Manager Assistant	\$46.04	\$56.10	-\$10.06	-21.85%
7152		0	Rail Superintendent, Asst	\$46.11	Rail - in progress		
7127		7	Rail Supervisor of Oper	\$42.30	Rail - in progress		

Job Code	Basis	Current Employee Count	Survey Job Title (new title in paren)	CoT Top Step	Base 70th (New Top)	Dollar Difference	Percentage Difference
7126		2	Railway Roadmaster	\$44.21	Rail - in progress		
2343	Market	2	Real Estate Officer	\$36.05	\$37.57	-\$1.52	-4.23%
Proposed	Align		Real Estate Officer, Sr	na	\$41.75	\$0.00	0.00%
2069	Market	7	Real Time Energy Trader	\$50.35	\$54.54	-\$4.19	-8.32%
0740	Market	2	Records Management Supv	\$29.11	\$32.08	-\$2.97	-10.20%
1101	Market	3	Research Tech	\$24.26	\$30.74	-\$6.48	-26.70%
5052	Market	1	Resource Conservation Specialist	\$27.51	\$31.47	-\$3.96	-14.41%
2077	Market	2	Resource Planning Coordinator	\$44.21	\$44.03	\$0.18	0.41%
5033	Market	1	Resource Recvry Supv	\$33.95	\$37.32	-\$3.37	-9.93%
0560	Market	1	Retirement System Dir	\$64.25	\$51.36	\$12.89	20.06%
0559	Align	0	Retirement System Dir Asst	\$36.05	\$30.82	\$5.23	14.52%
1110	Market	2	Risk Analyst	\$29.94	\$33.47	-\$3.53	-11.81%
0703	Market	1	Risk Manager	\$51.12	\$50.37	\$0.75	1.47%
1122	Same	3	Safety Officer	\$35.01	\$37.98	-\$2.97	-8.50%
1204	Market	1	Safety Program Supervisor (Safety Manager)	\$40.25	\$45.43	-\$5.18	-12.86%
1117	Market	1	Safety Technician	\$28.66	\$29.34	-\$0.68	-2.39%
5511	Market	19	Sales & Service Representative	\$24.55	\$22.43	\$2.12	8.64%
2529	Same	3	Senior Center Van Driver	\$15.93	\$15.93	\$0.00	0.00%
2556	Align	2	Seniors Center Supv	\$25.21	\$27.57	-\$2.36	-9.38%
0138	Align	1	T & D Work Practices Specialist	\$38.27	\$40.54	-\$2.27	-5.93%
1170	Market	1	Tacoma Arts Commission Administrator	\$35.85	\$49.65	-\$13.80	-38.51%
1156	Align	2	Technical Services Supv (PAF)	\$22.43	\$26.19	-\$3.76	-16.77%
5526	Market	0	Telecom Broadband Serv Mgr	\$48.75	\$53.86	-\$5.11	-10.48%
5531	Market	1	Telecom Customer Care Mgr	\$43.84	\$42.55	\$1.29	2.95%
5532	Align	1	Telecom Customer Care Supv	\$34.46	\$34.04	\$0.42	1.23%
5535	Market	3	Telecom Engineer	\$43.86	\$46.72	-\$2.86	-6.52%
5530	Market	1	Telecom Franchise Contract Spec	\$40.54	\$41.22	-\$0.68	-1.67%
5515	Align	4	Telecom Manager Asst	\$57.13	\$63.86	-\$6.73	-11.78%
5539	Align	2	Telecom Planning & Design Technician	\$35.51	\$34.97	\$0.54	1.51%
5560	Market	2	Telecom Sales Coordinator	\$28.89	\$34.50	-\$5.61	-19.42%
5519	Market	3	Telecom Tech 2 (Telecom Supv, Assist)	\$35.51	\$34.72	\$0.79	2.21%

Job Code	Basis	Current Employee Count	Survey Job Title (new title in paren)	CoT Top Step	Base 70th (New Top)	Dollar Difference	Percentage Difference
5562	Market	5	Telecom Tech Services Supv	\$43.84	\$41.43	\$2.41	5.49%
5523	Market	7	Telecom Technical Administrator	\$39.76	\$38.86	\$0.90	2.26%
5500	Market	1	Telecommunications Manager	\$94.11	\$85.14	\$8.97	9.53%
1154	Align	2	Television Prod Coord	\$34.83	\$39.38	-\$4.55	-13.06%
1121	Market	1	Training & Devel Mgr	\$46.56	\$48.65	-\$2.09	-4.48%
5251	Market	25	Transmission & Distrb Supv	\$53.75	\$57.91	-\$4.16	-7.74%
2201	Same	5	Urban Planner I	\$32.26	\$31.64	\$0.62	1.93%
2202	Align	2	Urban Planner II	\$32.26	\$35.15	-\$2.89	-8.96%
2203	Market	4	Urban Planner III	\$37.31	\$39.06	-\$1.75	-4.68%
0830		1	Utilities Dir Dpty Rail Supt	\$94.11	Rail - in progress		
0822	Market	1	Utilities Director	\$148.58	\$148.94	-\$0.36	-0.24%
0819	Market	1	Utilities Director Deputy	\$94.11	\$83.44	\$10.67	11.34%
0825	Market	1	Utilities Director Deputy Power Supt	\$148.58	\$115.48	\$33.10	22.28%
0823	Market	1	Utilities Director Deputy Water Supt	\$94.11	\$88.92	\$5.19	5.52%
0580	Market	2	Utilities Economist	\$36.48	\$41.66	-\$5.18	-14.19%
0581	Market	2	Utilities Economist, Assoc	\$28.33	\$29.32	-\$0.99	-3.50%
0582	Align	4	Utilities Economist, Sr	\$41.76	\$52.07	-\$10.31	-24.69%
4230	Market	1	Victim Advocate	\$24.41	\$29.33	-\$4.92	-20.15%
2096	Market	2	Water Conservation Prog Spec	\$31.98	\$36.22	-\$4.24	-13.24%
Proposed	Align	0	Water Conservation Supervisor	na	\$42.61	\$0.00	0.00%
5078	Market	1	Water Distr Supv	\$38.31	\$41.73	-\$3.42	-8.93%
2064	Align	1	Water Div Supt Deputy	\$56.08	\$75.53	-\$19.45	-34.68%
2066	Market	5	Water Division Mgr	\$52.08	\$64.20	-\$12.12	-23.27%
2028	Market	2	Water Resource Plan Coord	\$43.42	\$50.61	-\$7.19	-16.57%
2029	Align	1	Water Resource Plan Coord Asst	\$37.91	\$43.02	-\$5.11	-13.49%
5068	Market	1	Water Transmission Supv (Water Supply Supv)	\$35.01	\$41.38	-\$6.37	-18.19%
2154	Market	1	Watershed Forester	\$37.91	\$43.52	-\$5.61	-14.79%
2084	Market	3	Wildlife & Rec Coord	\$36.85	\$43.52	-\$6.67	-18.09%
3104	Market	4	WWTP Lab Asst	\$23.73	\$20.97	\$2.76	11.63%

Refinements

Refinements to the non-rep classification and compensation structure was presented to the GPFC meeting on February 18, 2009 and approved by the City Council on June 2, 2009.

Rail Market Data

Market data for the four Rail non-represented classifications was approved. The Rail industry is very unique and therefore data was sought through an independent consultant, Edna Rice, when Milliman's survey did not produce results. The data brought the four Rail classifications into the market pay structure, as directed by the compensation philosophy.

Classification Adjustments to Market Based Pay

Five classifications received pay structure adjustments to the approved 1/5/09 market pay rates. During implementation and through the classification appeal process, these classifications were identified as either needing a more accurate market matching or needing an internal alignment adjustment to account for more advanced or supervisory duties.

Proposed New Classifications

New classifications were created to capture the specific work being done in the Police and Fire departments, as well as the establishment of four separate lead classifications where previously an application of rate was available. A series was created for planning functions which combined the Urban Planners and the Land Use Admin Planners. Three classifications were reactivated which had previously been abolished as the business need for them was identified.

Name & Administrative Changes

Eleven classification titles were changed to more accurately reflect the work being done by the classifications, as requested by department units and employees during the classification appeal process. The Administrative Assistant I classification and the Land Use Admin Senior Planner classification were moved into the classified service.

Abolish Classifications

Four classifications have been identified for abolishment, stemming mostly from the consolidation of the planner series.

Refinements Data

Job Code	A	Change to Classified	Survey Job Title (new title in parenthesis)	Proposed	1/5/2009 Top Step			2008 Top Step		
				New Top Step	1/5/2009 Top Step	Dollar Difference	Percentage Difference	2008 Top Step	Dollar Difference	Percentage Difference

ESTABLISH NEW MARKET BASED PAY

7152	A		Rail Superintendent, Assistant	\$70.35	\$46.11	\$24.24	52.57%	\$46.11	\$24.24	52.57%
7127	A		Rail Supervisor of Operations	\$44.69	\$42.30	\$2.39	5.65%	\$42.30	\$2.39	5.65%
7126	A		Railway Roadmaster	\$56.79	\$44.21	\$12.58	28.46%	\$44.21	\$12.58	28.46%
0830	A		Utilities Director, Deputy Rail Superintendent	\$82.77	\$94.11	-\$11.34	-12.05%	\$94.11	-\$11.34	-12.05%

ADJUSTMENT TO MARKET BASED PAY

2093			Environmental Specialist, Senior	\$44.18	\$41.73	\$2.45	5.87%	\$44.08	\$0.10	0.23%
1010	A		Paralegal, Senior	\$36.93	\$33.40	\$3.53	10.57%	\$27.93	\$9.00	32.22%
0560	A		Retirement Director	\$71.36	\$51.36	\$20.00	38.94%	\$64.25	\$7.11	11.07%
0559	A		Retirement Director, Assistant*	\$53.52	\$30.82	\$22.70	73.65%	\$36.05	\$17.47	48.46%
0703	A		Risk Manager	\$55.56	\$50.37	\$5.19	10.30%	\$51.12	\$4.44	8.69%
*Retirement Director, Assistant 2008 Top Step calculations based on 2008 top step of last incumbent (Financial Manager)								\$44.10	\$9.42	21.36%

ESTABLISH NEW CLASSIFICATION

proposed		Yes	Biosolids Supervisor	\$40.97	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed		Yes	Broadband Services Technician, Lead	\$43.66	na	\$0.00	0.00%	\$43.05	\$0.61	1.42%
proposed		Yes	Crime Analyst, Senior	\$36.16	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed			Fire Department Manager	\$58.43	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed		Yes	Planner, Associate	\$33.90	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed			Planning Manager	\$58.98	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed			Power Division Supervisor, Assistant	\$43.43	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed			Power Division Supervisor, Senior	\$60.81	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed			Program Development Specialist, Lead	\$36.50	na	\$0.00	0.00%	na	\$0.00	0.00%
proposed		Yes	Sales & Service Representative, Lead	\$24.92	na	\$0.00	0.00%	\$27.01	-\$2.09	-7.74%
1118	A		Employee Relations Coordinator (Labor Negotiator)	\$48.61	na	\$0.00	0.00%	\$41.76	\$6.85	16.40%
0820	A		Executive Assistant	\$36.51	na	\$0.00	0.00%	\$35.91	\$0.60	1.67%
4215	A		Forensics Manager	\$50.17	na	\$0.00	0.00%	na	\$0.00	\$0.00

NAME & ADMINISTRATIVE CHANGES ONLY			
0737		Yes	Administrative Assistant I (Administrative Assistant)
0738	A		Administrative Assistant II (Office Administrator)
0739	A		Administrative Assistant III (Office Manager)
0141	A		IT Business Analyst I (Business Analyst I)
0142	A		IT Business Analyst II (Business Analyst II)
0143	A		IT Business Analyst III (Business Analyst III)
2221		Yes	Land Use Admin Planner Sr (Planner, Principal)
1215			PAF Sales Assistant (PAF Sales Coordinator)
1101			Research Tech (Crime Analyst)
5251			T&D Supervisor (Power Division Supervisor)
2203			Urban Planner III (Planner, Senior)
3104			WWTP Lab Assistant (Lab Technician)

ABOLISH CLASSIFICATION			
2201			Urban Planner
2202			Urban Planner II
2220			Land Use Admin Planner
2328			Housing Rehab Loan Specialist

Appendix A – Classification Allocation Appeal Form

CITY OF TACOMA POSITION CLASSIFICATION EMPLOYEE APPEAL FORM

TO: HUMAN RESOURCES DEPARTMENT

FROM:

Employee Name

Employee No.

Department/Division

Position No.

I have received notice from the City of Tacoma that the proposed classification title for my position is: _____
_____.

Upon review of the proposed classification and my duties and responsibilities with my supervisor, I am formally requesting that my position be reviewed. I understand that the Human Resources Department will review the information submitted in this appeal, along with information provided by my immediate supervisor and my department head. Submission of this request in no way implies that a reallocation of my position to another classification will occur.

I understand that Classification Appeals must be filed within 30 days of the notification received from the Human Resources Department.

Employee Signature

Date

**CITY OF TACOMA
POSITION CLASSIFICATION
EMPLOYEE APPEAL FORM**

EMPLOYEE NAME: _____

PROPOSED CLASSIFICATION TITLE: _____

REQUESTED CLASSIFICATION TITLE: _____

Please specify why you do not believe the proposed classification is correct for your position. Specify how your position differs from the proposed classification. Use additional sheets if necessary

Please specify why you believe the requested classification is more appropriate for your position than the proposed classification. Relate duties you perform to the definition, distinguishing characteristics, and essential duties listed for the requested classification:

Employee Signature

Date

Employee: Complete and forward this form to your immediate supervisor for review and comment. Your supervisor will review your request, make comments as appropriate and then forward it to his/her department head for review and comment. Appeals must include supervisor and department head comments and signatures.

Supervisor Comments

Supervisor's Signature

Date

Supervisor: Complete and forward this form to your department head. Appeals must be reviewed by the immediate supervisor and the department head.

Department Head Comments

Department Head Signature

Date

Department Head: Complete and forward this form to the Human Resources Department. The Human Resources Department will review this request and respond with a determination.

**City of Tacoma
APPEAL DETERMINATION**

1. ____ This position is to be reallocated to: _____

2. ____ This position is appropriately classified as: _____

4. ____ Other: _____

Comments: _____

Director of Human Resources

Date

Appendix B – Published Data Sources

- Milliman:
 - Northwest Management & Professional
 - Northwest Information Technology
 - Northwest Utilities
 - Puget Sound Regional
 - Washington Public Employers
- Economic Research Institute
- Watson Wyatt
- American Public Power Association
- Large Public Power Council
- American Water Works Association
- Cable & Telecom Human Resource Association
- Mercer Finance/Acct/Legal

Appendix C – Custom Salary Surveys & Participants

Custom Salary Survey #1

Regional (21 organizations) – Survey respondents underlined

- City of Bellevue
- City of Bellingham
- City of Portland
- City of Redmond
- Clark County
- Everett
- Federal Way
- Kent
- Olympia
- King County
- Pierce County
- Kitsap County
- Pierce Transit
- Puyallup
- Renton
- Seattle
- Snohomish County
- Sound Transit
- State of Washington
- Tacoma Metro Parks
- University of Washington
- Vancouver

Custom Salary Survey #2

National (35 organizations) – Survey respondents underlined

- Amarillo, TX
- Boise, ID
- Chandler, AZ
- Chula Vista, CA
- Des Moines, IA
- Fontana, CA
- Fort Wayne, IN
- Fremont, CA
- Garden Grove, CA
- Gilbert, AZ
- Glendale, AZ
- Glendale, CA
- Greensboro, NC
- Henderson, NV
- Huntington Beach, CA
- Irvine, CA
- Irvine, TX
- Jersey City, NJ
- Lincoln, NE
- Modesto, CA
- Moreno Valley, CA
- Norfolk, VA
- No. Las Vegas, NV
- Ontario, CA
- Orlando, FL
- Oxnard, CA
- Plano, TX
- Pomona, CA
- Reno, NV
- Salt Lake City, UT
- San Bernardino, CA
- Santa Clarita, CA
- Scottsdale, AZ
- Spokane, WA
- Vancouver, WA

Custom Salary Survey #3

Utilities (21 organizations) – Survey respondents underlined

- Austin Energy
- Avista
- Bellevue Utilities
- BPA
- Colorado Springs Utilities
- Deseret G&T
- Everett Utilities
- JEA
- LA Dept of Power & Water
- Omaha Public Power District
- Seattle City Light
- Pacificorp
- Portland General Electric
- Puget Sound Energy
- Sacramento Municipal Utility District
- Salt River Project
- Santee Cooper
- Seattle Public Utilities
- Silicon Valley Power
- Snohomish PUD
- The Energy Authority

Custom Salary Survey #4

Water (11 organizations) – Survey respondents underlined

- Bellevue Utilities
- City of Bellevue
- City of Everett
- City of Issaquah
- City of Kirkland
- City of Portland
- Eugene Water & Electric
- Lakehaven Water District
- Portland Water Bureau
- City of Seattle
- Tualatin Water District

Appendix D – Milliman Benefits Report

City of Tacoma
Total Compensation Study

Benefits Summary
Final Report

November 2008

Prepared by:
Milliman
1301 Fifth Avenue, Suite 3800
Seattle, Washington 98101-2606
206/504.5545

TABLE OF CONTENTS

Section	Title	Page
I	Background	1
II	Findings.....	2
III	Summary of Data Collected.....	3
IV	Benefit Value Comparisons	15

BACKGROUND

Milliman analyzed major benefits for the City of Tacoma as part of an extensive analysis of total compensation. This report details the findings of the benefit portion of that analysis. Because the intention of the study was to compare *total compensation* among a group of peer cities and utilities, this report should be considered in light of cash compensation and the combination of cash and benefits. Milliman’s comprehensive review included base salary and total cash compensation (base + annual cash bonus) in addition to benefits. Data on these elements were collected through a custom survey (note: published salary surveys were used for a number of jobs which could not be included in a custom total compensation survey).

LABOR MARKET

In order to determine appropriate compensation, an organization must define its labor market. In its most simple form, a labor market is those organizations that compete for the same labor talent. In other words, where the City of Tacoma would recruit from or lose labor talent. The most direct correlation for most of the positions included in this analysis is primarily geography (location), but organization size and industry is extremely important for man jobs. As a result, our focus was on ensuring that data collected reflected the appropriate labor market. To do that, we adjusted national and regional data by a “cost-of-labor” differential which reflects the difference in labor costs from one location to another (e.g. Tacoma compared to US national averages).

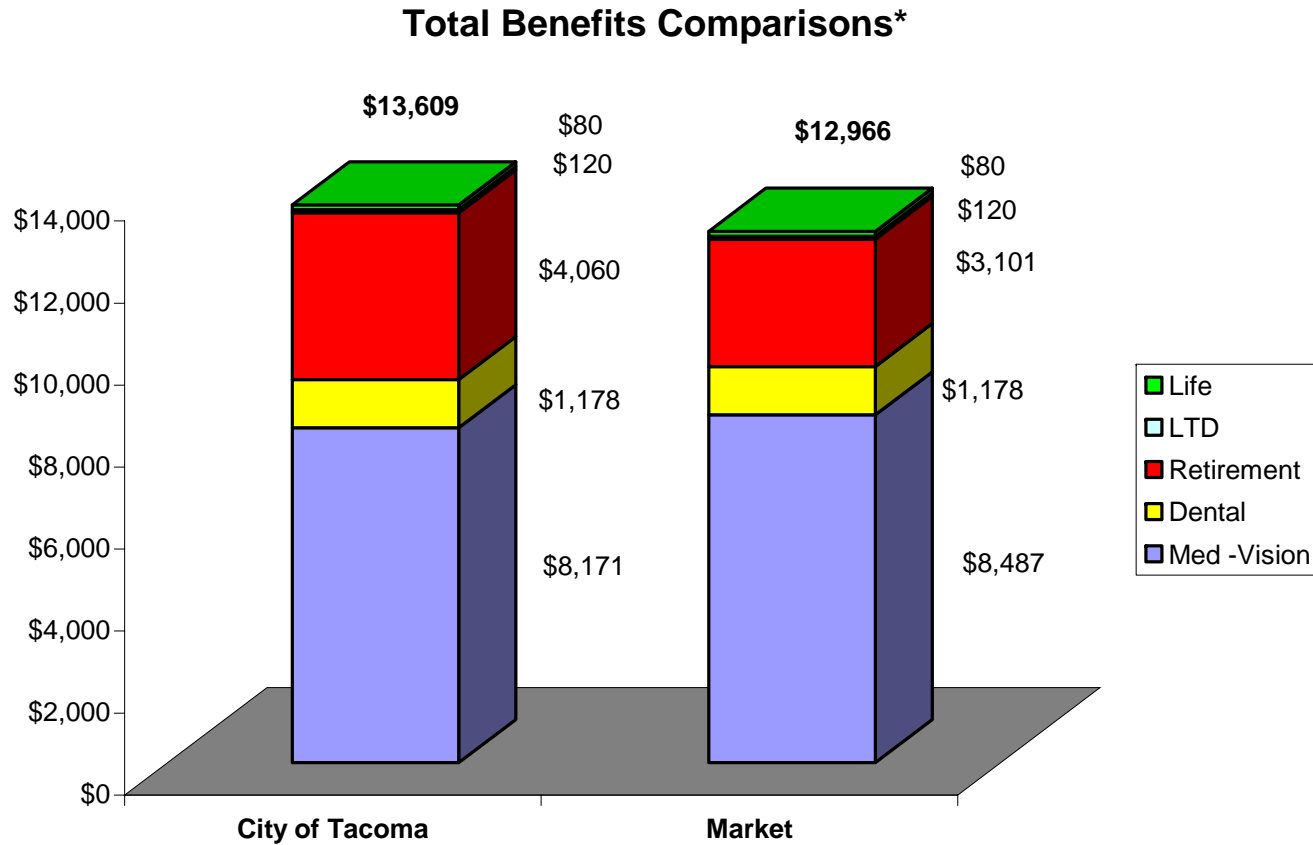
DATA SOURCES

The following organizations participated in the total compensation survey (pay and benefits):

City of Bellingham	City of Seattle
City of Federal Way	King County
City of Kent	Kitsap County
City of Olympia	Metro Parks Tacoma
City of Portland	Pierce County
City of Renton	Pierce Transit

FINDINGS

The chart below shows the City of Tacoma’s aggregate benefit plan value compared to the organizations that participated in this survey. In general, the total value of the City’s major benefits are comparable to the median of the survey group. Individual comparisons of each benefit are included in Section 4.



* Total benefits’ value based on a \$50,000 base salary

Survey Participant Information

	COT	Average	Median
Standard hours per year	2,080	2,081	2,080
Annual operating budget	\$1,000,000,000	\$986,746,218	\$229,600,000
Total number of full-time employees	3,842	3,189	933
Annual gross payroll	\$225,971,110	\$286,776,538	\$59,531,700
OASDI tax	\$14,010,209	\$17,684,647	\$3,690,965
Medicare tax	\$3,276,581	\$1,068,466	\$744,501
Annual health insurance	\$45,000,000	\$29,259,400	\$10,166,100
Annual dental insurance	\$550,000	\$2,892,413	\$1,573,621
Annual life insurance	\$1,000,000	\$160,784	\$96,704
Annual retirement contribution	\$14,000,000	\$5,211,701	\$2,358,755
Other	\$140,000	\$319,089	\$77,402
Total benefit cost	\$77,976,790	\$29,185,771	\$18,478,283
Benefit cost as a percent of payroll	34.5%	32.5%	33.6%

Salary Administration & Incentives

Adjustments	COT	Average	Median
Base pay increase for 2008	0.0%	3.0%	3.2%
Increase to 2008 salary structure	3.7%	3.2%	3.1%
Factors for Individual Salary Increases	COT	Yes	
Cost of living adjustments used to determine individual salary increases	1	11	
Market based adjustments used to determine individual salary increases	0	5	
Performance (merit) based adjustments used to determine individual salary increases	0	3	
Competency based adjustments used to determine individual salary increases	0	0	
Short-term Incentive Pay (Bonus)	COT	Yes	
Employees eligible for short-term incentive pay (bonus)	0	1	
Long-term Incentive Pay	COT	Yes	
Employees eligible for long-term incentive pay	0	2	

Note: A "0" in the COT response means "no" while a "1" means "yes."

Medical, Dental & Vision Plans

Medical	COT	Yes	
Medical coverage offered	1	12	
	COT	Yes	
PPO offered	1	12	
HMO offered	1	8	
POS offered	1	0	
Indemnity plan offered	0	1	
High deductible with HSA offered	0	2	
Other offered	0	0	
	COT	Average	Median
Number of employees enrolled in company sponsored medical plans	3,700	3,921	1,150
	COT	Yes	
Funding is fully insured	1	8	
Funding is self insured	1	5	
Other funding	0	0	

Note: A "0" in the COT response means "no" while a "1" means "yes."

Medical, Dental & Vision Plans (continued)

Medical	COT		Employer Cost		Employee Cost	
	COT	Employee	Average	Median	Average	Median
Monthly premium for employee only	\$934.00	\$40.00	\$587.49	\$434.00	\$24.76	\$24.95
Monthly premium for employee & spouse	\$934.00	\$80.00	\$846.28	\$818.83	\$56.32	\$55.55
Monthly premium for employee & child(ren)	\$934.00	\$80.00	\$804.02	\$778.74	\$47.98	\$42.27
Monthly premium for employee & family	\$934.00	\$80.00	\$1,103.00	\$1,117.88	\$82.66	\$90.22
	COT		In Network		Out of Network	
	In	Out	Average	Median	Average	Median
Individual deductible	\$100	\$100	\$106	\$100	\$286	\$300
Family deductible	\$300	\$300	\$317	\$300	\$814	\$900
Coinsurance	90%	60%	93%	90%	67%	70%
Individual out-of-pocket maximum	\$1,000	\$1,000	\$1,214	\$1,000	\$2,036	\$1,600
Family out-of-pocket maximum	\$3,000	\$3,000	\$3,193	\$3,000	\$5,146	\$3,200
Lifetime maximum for medical plan	\$2,000,000	\$2,000,000	\$1,916,667	\$2,000,000	\$1,875,000	\$2,000,000
Office co-payment (primary care physician)	\$20	\$20	\$16	\$15	N/A	N/A
Office co-payment (specialist)	\$20	\$20	\$16	\$15	N/A	N/A
Co-payment for generic drugs	N/A	N/A	\$11	\$10	N/A	N/A
Co-payment for preferred brand drugs	N/A	N/A	\$25	\$25	N/A	N/A
Co-payment for non-preferred drugs	N/A	N/A	\$29	\$30	N/A	N/A
	COT	Yes				
Provide credit for opt out medical coverage	0	5				
Amount of credit (per month)			Average	Median		
			\$1,250	\$1,200		

Note: A "0" in the COT response means "no" while a "1" means "yes."

Medical, Dental & Vision Plans (continued)

Dental	COT	Yes				
Dental coverage offered	1	12				
Schedule of benefits plan offered	0	4				
Comprehensive/indemnity plan offered	0	4				
Dental PPO plan offered	0	6				
Dental Maintenance Organization (DMO) offered	0	3				
	COT	Yes				
Orthodontic benefits offered	0	9				
	COT	Average	Median			
Lifetime maximum per person for orthodontic benefits	\$0	\$1,681	\$1,650			
	COT	Yes				
Age restriction on orthodontic benefits	0	2				
Age group covered for orthodontic benefits	0	<19				
		COT		Employer Cost	Employee Cost	
Dental	COT	Employee	Average	Median	Average	Median
Monthly premium for employee only	\$116.33	\$0.00	\$68.53	\$52.25	\$3.10	\$0.00
Monthly premium for employee & spouse	\$116.33	\$0.00	\$104.04	\$98.65	\$5.81	\$0.00
Monthly premium for employee & child(ren)	\$116.33	\$0.00	\$117.14	\$105.00	\$12.04	\$0.00
Monthly premium for employee & family	\$116.33	\$0.00	\$152.92	\$155.65	\$12.97	\$0.00

Note: A "0" in the COT response means "no" while a "1" means "yes."

Medical, Dental & Vision Plans (continued)

Vision	COT	Yes				
Vision coverage offered	1	12				
Vision bundled with medical plan	0	7				
	COT	Employee	Employer Cost		Employee Cost	
Vision	COT	Employee	Average	Median	Average	Median
Monthly premium for employee only	\$11.53	\$0.00	\$10.70	\$10.00	\$0.05	\$0.00
Monthly premium for employee & spouse	\$11.53	\$0.00	\$11.49	\$10.00	\$0.09	\$0.00
Monthly premium for employee & child(ren)	\$11.53	\$0.00	\$11.49	\$10.00	\$0.09	\$0.00
Monthly premium for employee & family	\$11.53	\$0.00	\$12.07	\$11.69	\$0.12	\$0.00

Note: A "0" in the COT response means "no" while a "1" means "yes."

Retirement Plans			
Defined Benefit	COT	Yes	
Defined benefit plan offered	1	11	
Employee contribution	1	10	
	COT	Average	Median
Percent of base pay employees contribute	6.40%	5.64%	5.50%
Defined Contribution	COT	Yes	
Defined contribution plan offered	1	12	
Pre-tax defined contribution plan	1	12	
Post-tax defined contribution plan	0	0	
Deferred comp (IRS Section 457 Plan) offered	1	12	
IRS Section (401(k) Plan) offered	0	0	
Savings Plan (IRS Section 401(a) Plan) offered	0	0	
Employer match	0	2	
	COT	Average	Median
Defined contribution plan maximum match percent	N/A	3.0%	N/A
Other	COT	Yes	
SERP (Supplemental Executive Retirement Plan) offered	0	0	

Note: A "0" in the COT response means "no" while a "1" means "yes."

Disability Plans

Sick Leave

	COT	Average	Median
Number of hours accrued per year for sick leave	N/A	97	96
Maximum sick leave balance (hours)	N/A	990	980

Short-Term Disability

	COT	Yes	
Short-term disability plan offered	0	0	
Cash out unused sick leave	0	0	
	COT	Average	Median
Number of days waiting period	0	N/A	N/A
Benefit percent of regular salary	0%	N/A	N/A
Percent of premium paid by company	0%	N/A	N/A
Cost per \$100 of payroll	\$0.00	N/A	N/A
Maximum time-off	0	N/A	N/A

Long-Term Disability

	COT	Yes	
Long-term disability plan offered	1	9	
	COT	Average	Median
Number of days waiting period	180	117	90
Benefit percent of salary	60%	57%	60%
Percent of premium paid by company	100%	97%	100%
Cost per \$1,000 of payroll	\$0.00	\$1.39	\$0.74
Maximum time-off	N/A	Until Retirement	

Note: A "0" in the COT response means "no" while a "1" means "yes."

Paid Time-Off/Vacation

Vacation	COT	Average	Median
Maximum hours per year of vacation accrued at the highest level	216	216	216
Years of service to reach maximum accrual level	28	23	25
Maximum number of hours that can be carried over each year	960	377	360
	COT	Average	Median
Vacation schedule at 1 year	96	91	96
Vacation schedule at 5 years	120	121	120
Vacation schedule at 8 years	120	133	132
Vacation schedule at 10 years	136	146	144
Vacation schedule at 15 years	160	169	168
Vacation schedule at 25 years	216	221	210
	COT	Yes	
Options on an annual basis for unused vacation hours	1	1	
	COT	Yes	
Discretionary Paid Leave			
Employees eligible for discretionary paid leave	0	5	
	COT	Average	Median
Holidays/Personal Days			
Number of holidays/personal days per year	12	12	12

Note: A "0" in the COT response means "no" while a "1" means "yes."

Life Insurance, Flexible & Miscellaneous Benefits

Life Insurance	COT	Yes	
Basic group term life insurance offered	1	12	
Voluntary supplemental group term life insurance offered	1	10	
Dependent life insurance offered	1	10	
Life Insurance	COT	Average	Median
Amount of basic life insurance coverage as a % of salary	100%	123%	100%
Percent basic life premium paid by company	100%	91%	100%
Cost per \$1,000	\$0.26	\$0.85	\$0.20
Maximum dollar amount of coverage	\$400,000	\$91,292	\$62,500
AD&D	COT	Yes	
Accidental death and dismemberment insurance offered	1	10	
AD&D	COT	Average	Median
Amount of coverage as a % of salary	100%	93%	100%
Percent paid by company	100%	100%	100%
Cost per \$1,000	N/A	N/A	N/A
Maximum dollar amount of coverage	\$400,000	\$58,750	\$62,500
Miscellaneous Benefits	COT	Yes	
Differentiate between union and non-union benefits	0	6	
Additional pay offered for years of service	1	6	

Note: A "0" in the COT response means "no" while a "1" means "yes."

Pre-65 Retiree Benefits

Medical	COT	Yes
Pre-65 retiree medical insurance offered	0	1
PPO offered	0	1
HMO offered	0	0
POS offered	0	0
Indemnity offered	0	0
Other offered	0	0
Funding is fully insured	0	0
Funding is self insured	0	1
Other funding	0	0

Notes: A "0" in the COT response means "no" while a "1" means "yes."

Pre-65 Medical Benefits Plan costing and design not included due to insufficient data.

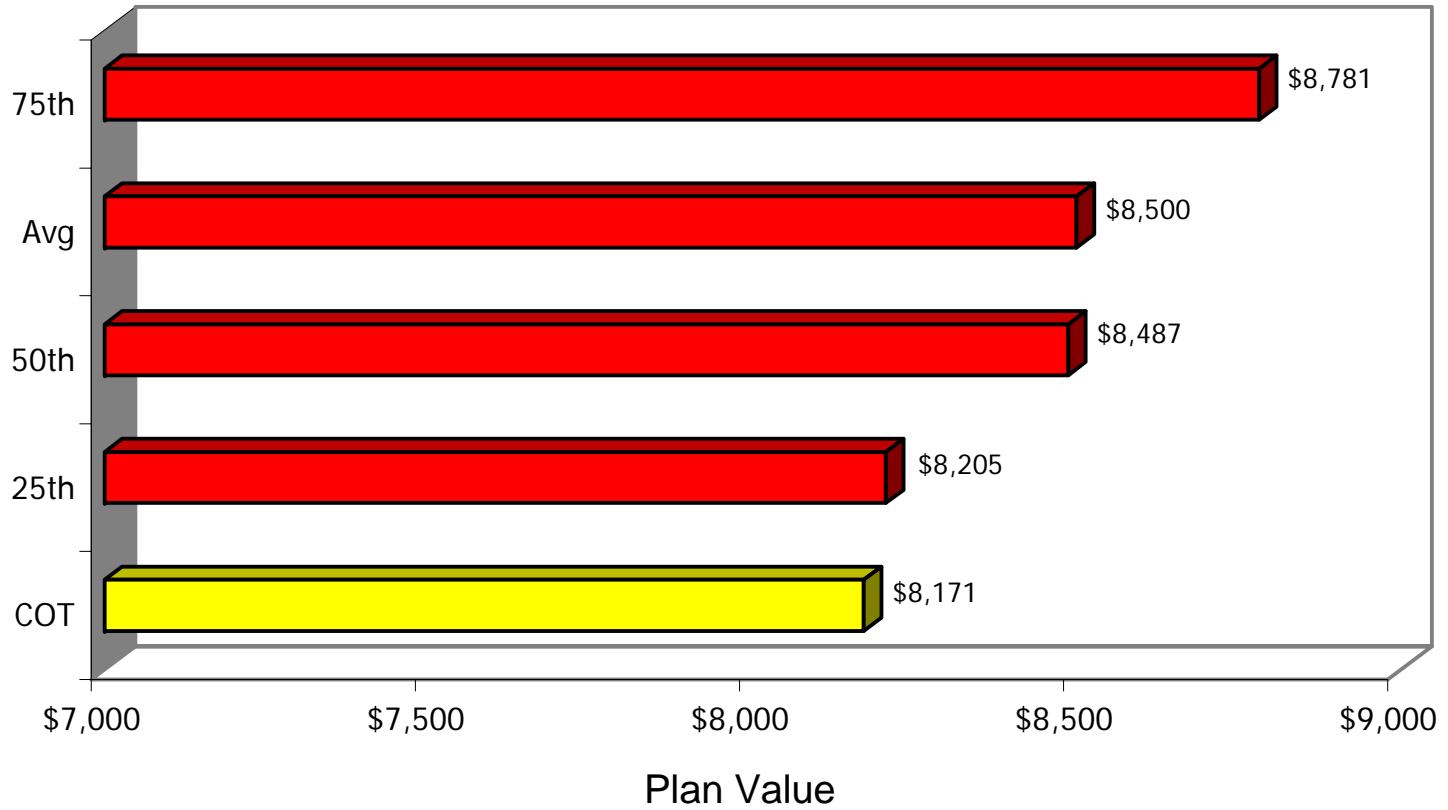
Post-65 Retiree Benefits

Medical	COT	Yes
Post-65 retiree medical insurance offered	0	1
PPO offered	0	1
HMO offered	0	0
POS offered	0	0
Indemnity offered	0	0
Other offered	0	0
Funding is fully insured	0	0
Funding is self insured	0	1
Other funding	0	1

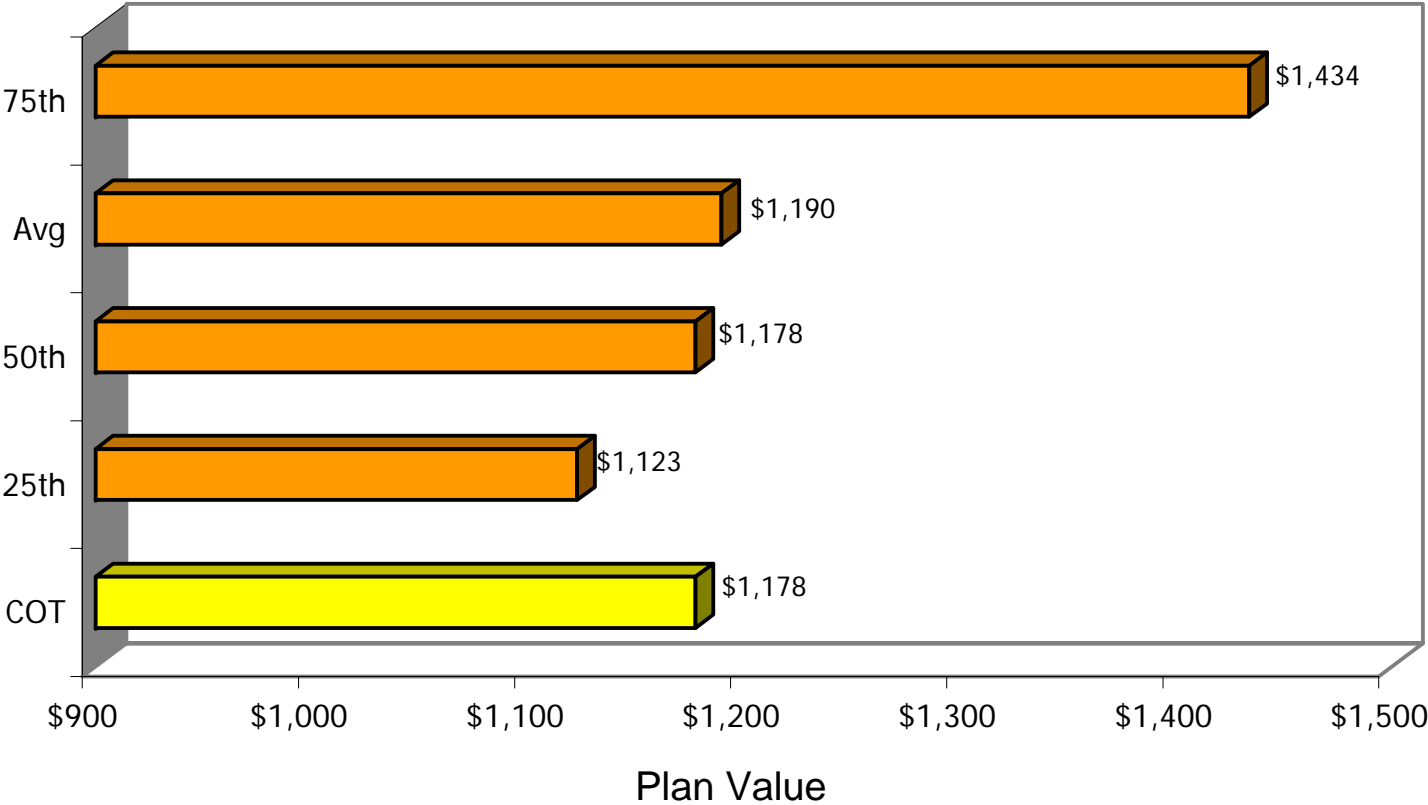
Notes: A "0" in the COT response means "no" while a "1" means "yes."

Post-65 Medical Benefits Plan costing and design not included due to insufficient data.

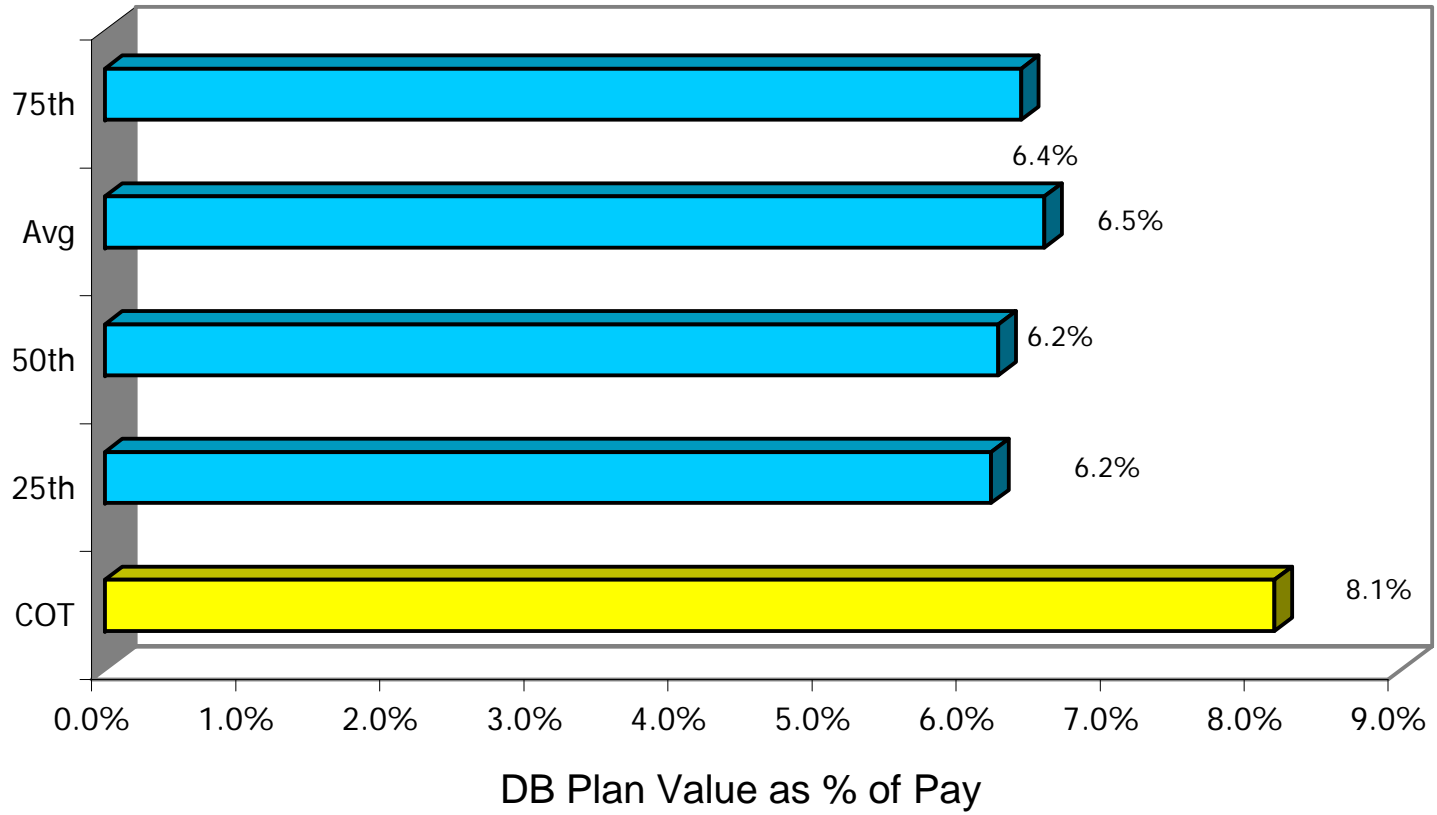
Medical-Vision Plan Comparisons



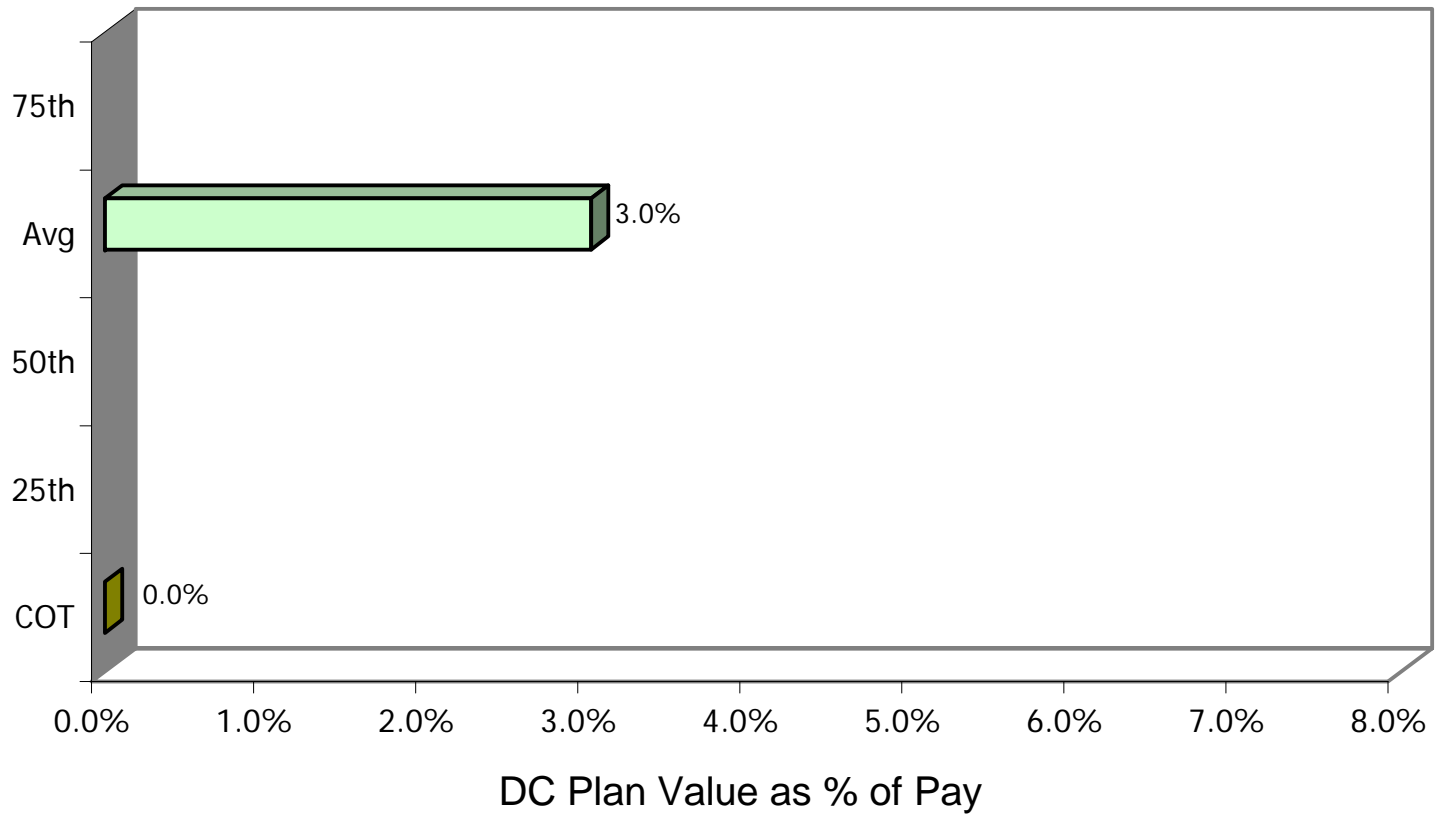
Dental Plan Comparisons



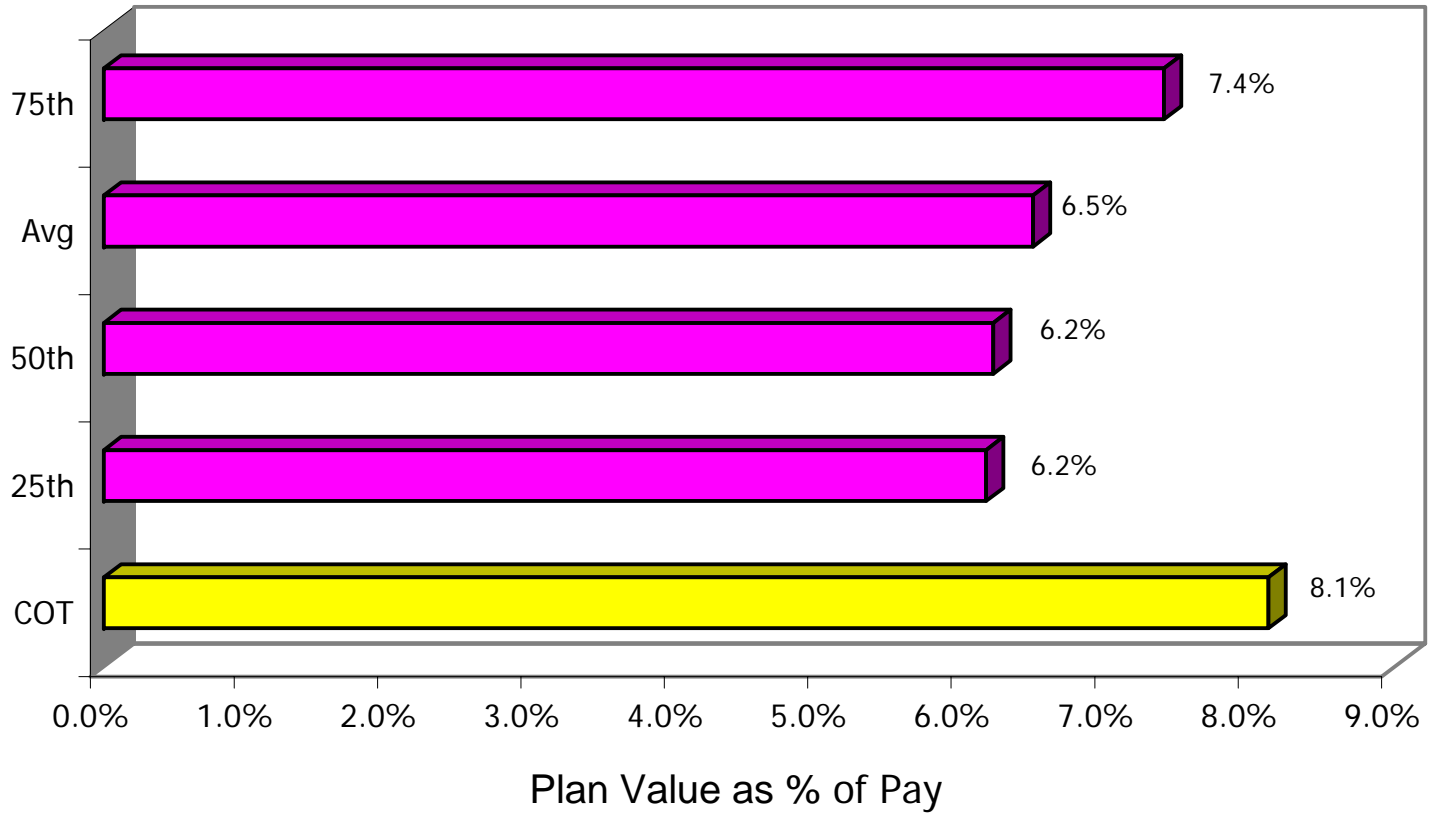
Defined Benefits Comparisons



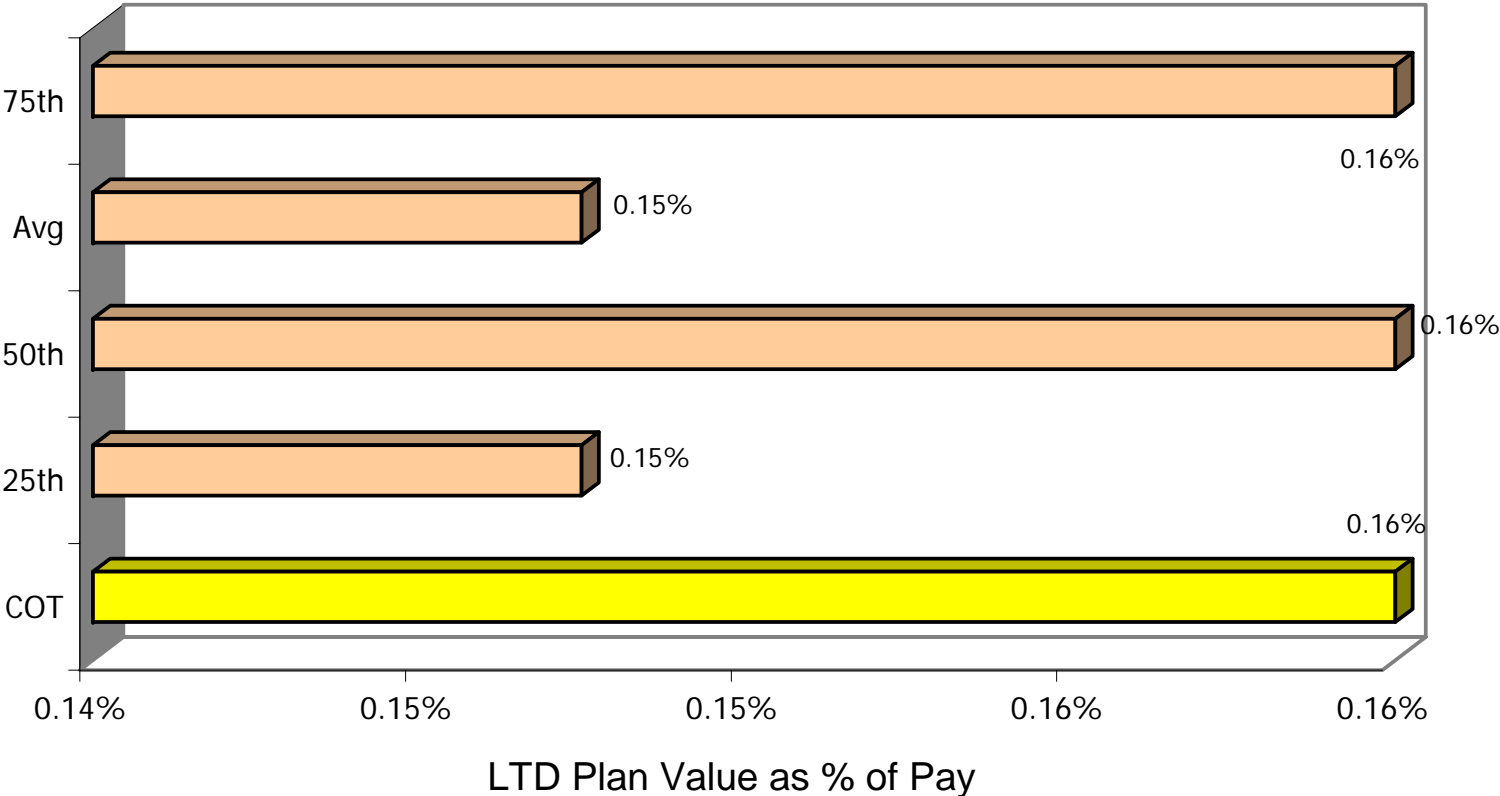
Defined Contributions Comparisons



Total Retirement Comparisons



Long-term Disability Plan Comparisons



Life Insurance Plan Comparison

