

COUNTY OF MILWAUKEE
Inter-Office Communication

Date: October 19, 2011
To: Lee Holloway, Chairman, Milwaukee County Board of Supervisors
From: Jerome J. Heer, Director of Audits
Subject: 2011 Milwaukee County Compensation Study

In its 2011 adopted operating budget, the Department of Audit was directed to conduct an evaluation of total employee compensation. The directive indicated that the purpose of the review is to identify the total compensation of County employees and to compare the compensation with other public and private sector employers in the community with, particular attention to the County's ability to retract and retain the workforce needed to provide key services. The evaluation was directed to be conducted with the services of an independent consultant and with the input of the Employee Benefits Workgroup. An appropriation of \$75,000 was provided to obtain consulting support necessary to gain a more complete understanding of the projected \$440 million expense for 2011 wages and benefits.

Attached is the resulting Compensation Study as directed in the budget. After discussing the project concept with the Employee Benefits Workgroup, the Department of Audit engaged the consulting firm of Baker Tilly Virchow Krause, LLP (Baker Tilly) to conduct the study. Baker Tilly's scope of services included development and implementation of the project methodology, collection of private sector comparables, overall data analysis and development of independent conclusions. The firm of Coleman & Williams, Ltd. was engaged to perform independent verification of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin and of the project methodology used by Baker Tilly. The Department of Audit gathered data from Milwaukee County, the City of Milwaukee and the State of Wisconsin, prescribed as to content and form by Baker Tilly, and independently verified for accuracy by Coleman & Williams, Ltd.

It should be noted that the attached report, while providing ranges for several components of total employee compensation, focuses its comparisons of fringe benefits primarily on those offered to new hires. That approach was chosen because of the complexity of comparing multiple levels of fringe benefits offered by employers over decades spanning the composition of today's current workforce, and because employers compete for new hires based on the level of total compensation offered now, rather than what some veteran workers are provided. To illustrate this complexity, we have attached to this cover letter a chart summarizing the variety of the type and level of retirement benefits available to different segments of the current County workforce. Discussions with City of Milwaukee officials indicate a similarly complex composition of benefits for its current workforce.

The attached Milwaukee County Compensation Study reflects the analysis and conclusions of Baker Tilly. A separate letter from Coleman & Williams, Ltd indicating the independent verification of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin and of the project methodology used by Baker Tilly is also attached.

Please refer this report to the Committee on Finance and Audit.



Jerome J. Heer

JJH/cah

Attachments

cc: Milwaukee County Board of Supervisors
Chris Abele, Milwaukee County Executive
Terrence Cooley, Chief of Staff, County Board Staff
George Aldrich, Chief of Staff, County Executive's Office
Patrick Farley, Director, Department of Administration
Steve Cady, Fiscal and Budget Analyst, County Board Staff
Carol Mueller, Chief Committee Clerk, County Board Staff



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

Mr. Jerome Heer, Director
Milwaukee County Department of Audit
2711 W. Wells Street, Room # 932
Milwaukee, WI 53208

We have performed the procedures enumerated below, which were agreed to by the County of Milwaukee County Department of Audit ("Department of Audit"), solely to perform an independent review of the project methodology used by Baker Tilly Virchow Krause, LLP ("Baker Tilly") in conducting the Compensation Study (the "Study") and to verify the integrity of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin.

The Department of Audit and Baker Tilly are responsible for the results of the Study. Except as discussed in the fourth paragraph below, these verification procedures were performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

The sufficiency of these procedures is solely the responsibility of Milwaukee County. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this Study has been requested or for any other purpose.

For proprietary reasons, we were denied access by Baker Tilly to the compensation and benefits data obtained from the Economic Research Institute (ERI), the 2011 Milwaukee Area Compensation Survey (MAC) and the 2010/2011 Survey Report on Employee Benefit Practices & Policies from Towers Watson Data Services. Therefore, we were unable to verify the integrity of the related private sector compensation and benefits data presented in the accompanying Study. The Department of Audit agreed to this restriction.

The procedures and the associated findings are summarized as follows:

1. Verified the methodology is:
 - Objective
 - Commonly used
 - Verifiable

We found no exceptions as a result of the procedures.



2. Verified the integrity of the data with respect to:

- Accuracy
- Authenticity
- Comparability

We found no exceptions as a result of the procedures.

3. Verified the conclusions reached are fact-based.

We found no exceptions as a result of the procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the Study. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This letter is intended solely for the use of Milwaukee County Department of Audit. This letter is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Milwaukee, WI
October 18, 2011

Milwaukee County
Compensation Study
Final Report
October 17, 2011



Let's talk about an opportunity.

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Executive Summary

Milwaukee County sought the assistance of Baker Tilly to conduct an assessment of how total compensation compared to other public and private sector employers in the Milwaukee Metropolitan region. As a result of the analysis, we have reached the general conclusion that the total compensation picture is impacted significantly by the level of benefits offered by an employer (i.e. the value of leave time and employer contribution for insurance does impact total compensation).

The assessment considered a broad range of position types and levels. Our results are presented looking at two categories of positions – high and low paid positions and the results differ somewhat based on which category the position is in.

In terms of total compensation, the County is:

- Second highest (to the State) in total compensation for higher paid positions.
- Lowest in terms of total compensation for lower paid positions.

Specifically, the County compares as follows:

From a salary perspective,

- The pay ranges at the County and the City tend to be narrower than the pay ranges in the State and the private sector.
- When looking at the lower pay category, the County generally offers lower salary ranges than the other entities.
- When looking at the higher pay category, the County often has the most generous entry salaries (range minimums), but the salary range maximums tend to be average or slightly below.

In looking at benefits,

- The County's benefits package, in sum, is the lowest of the public sector entities, but is consistently more generous than the private sector.
- The County offers the highest amount of possible leave hours per year among the comparable entities. When looking at sick leave, however, the County offers the fewest hours, when compared to the other public sector entities.

Project Scope and Methodology

Scope

Baker Tilly was asked to represent total compensation of Milwaukee County employees and conduct a comparison of total compensation levels with other public

and private employers in the Milwaukee area. The project approach and specific tasks were designed in collaboration with Milwaukee County to provide the best information possible given the restrictions of timeline and project budget.

With that in mind, the salary and benefits considerations were distilled into high level components. In aggregate, these components serve as a measure of total compensation, by which the County can be compared to other entities.

The scope of the project was limited to a sample of twenty County positions, intended to represent both union and non-union positions and illustrate differences in compensation for both the low and high spectrum of pay grades utilized by the County. The individual position examples were included in the analysis to illustrate the similarities and differences in compensation levels that compose the total compensation picture.

The study was not intended to be an evaluation of approaches to reduce total labor cost, but rather an analysis focused on evaluating the levels of total compensation provided to Milwaukee County employees in comparison to comparable private and public sector positions. Our work assumed an objective and intentional approach to selecting positions for review, and commenting on compensation and benefits practices as it relates to total compensation levels.

Total compensation can mean different things. For purposes of this analysis, the definition of total compensation includes the following elements:

- Base Salary
- Special Pay (qualitative only)
- Incentive Pay
- Overtime (qualitative only)
- Vacation Leave
- Personal Leave
- Holiday Leave
- Sick Leave
- Health Insurance Contribution
- Short Term Disability Insurance Contribution
- Long Term Disability Insurance Contribution
- Life insurance Contribution
- Retirement Contribution

The figure below summarizes the approach and data sources used for each of the components of total compensation. The following sections provide more detailed information regarding the sources of data and the approaches used in analysis, including position sample selection methods and position comparability metrics.

| Component | Approach | Data Source | | |
|------------------|---|--------------------------------|--|--|
| | | County | Public | Private |
| Salary | | | | |
| Base Salary | use midpoint of range, if data is readily available use median | Payroll Information | City/State Pay Plans or Summaries, Confirm by data collection tool | ERI; MAC |
| Special Pay | Qualitative only, not in calculation | Payroll Information | City/State - simple data collection tool | MAC |
| Incentive Pay | average incentive pay/yr, supplement with qualitative information where relevant | n/a | City/State - simple data collection tool | ERI; MAC |
| Overtime | Qualitative only, not in calculation | County policies and contracts | City/State Policies or Contracts, Confirm by data collection tool | ERI |
| Benefits* | | | | |
| Health Insurance | Annual Average Employer Contribution Per Employee | Payroll information/ contracts | City/State - simple data collection tool | Existing private sector benefits survey data, pulled in a manner parallel to data collection tool where possible |
| Vacation Leave | Combine into total annual leave allotment less sick leave, use midpoint if ranges are given or use mean if available, describe rollover/payout policies | Employee handbook | | |
| Personal Leave | | | | |
| Holiday Leave | | | | |
| Sick Leave | Average annual allotment (52 wk accrual total) | Employee handbook | | |
| Disability | Annual employer contribution amounts - for short and long term | Employee handbook | | |
| Life insurance | Annual employer contribution amounts - supplement with qualitative descriptions | Employee handbook | | |
| Retirement | Annual employer contribution amounts | Employee handbook | | |

*to address extreme variance among legacy benefits packages, data primarily represents current benefits offered to new hires

Sources of Benchmark Data

Public Sector Information

As indicated in the Approach Matrix in the previous section, the public sector base salary data was collected from published pay plan information, and then verified with each public sector entity using a survey tool via email and follow-up phone conversations as needed. The public sector comparison entities did not provide the specific payroll information for current employees, so distribution of salaries within the ranges provided was not possible in this report. Instead, the exact middle of the range was used as the midpoint for the sample positions.

Private Sector Information

Baker Tilly acquired private sector benchmarking information from three sources: the 2011 Milwaukee Area Compensation Survey (MAC), the Economic Research Institute (ERI), and the 2010/2011 Survey Report on Employee Benefit Practices & Policies from Towers Watson Data Services (Towers Watson). In addition to salary minimums and maximums, all three sources of information provided salary medians, a more meaningful measure of centrality than midpoint. With this measure, we felt it was important to disclose sample size information for each of these sources.

MAC survey data was one of two sources of private salary sector information we used for our analysis. The results of this survey were published in August of 2011. The data was only gathered from the Milwaukee Area. The MAC survey website provides additional information regarding methods, but the sample size for the positions used as comparables in our study is described in the table below:

| Position | Participating Organizations | Count of Specific Position |
|--|------------------------------------|-----------------------------------|
| Quality Engineer | 7 | 36 |
| Paralegal | 20 | 90 |
| Receptionist | 29 | 117 |
| Accounting Clerk, Intermediate | 32 | 179 |
| Internal Auditor | 12 | 39 |
| Production Scheduler | 7 | 29 |
| Accountant, Senior | 31 | 153 |
| Administrative Assistant, Senior | 32 | 732 |
| Industrial/Occupational Nurse RN | 5 | 14 |
| Carpenter | 5 | 13 |
| Human Resources Generalist, Intermediate | 20 | 52 |
| Project Manager-IS, Senior | 11 | 45 |

ERI Salary Assessor database was one of our sources of private sector salary information. We specifically utilized the Consultant Edition of the software. The data is updated quarterly, and the data we used for our analysis is from July 1, 2011. The following webpage describes the Salary Assessor database:
<http://www.erieri.com/index.cfm?FuseAction=ERISA.Main>.

Baker Tilly applied parameters within the database to exclusively limit the results to salary information for the Milwaukee Metro area. This reduced the sample size from the very powerful state and national database, but also yielded results specific to the region of focus for this study. The sample size information from ERI is provided in range format. The sample size ranges for each position included in the Milwaukee Metro dataset is listed in the following table. For example, the Department Head position contains between 35 and 59 individual responses in the Milwaukee Metro area. For two positions, Corrections Officer and Fire Fighter, an alternate ERI dataset was used. This is because the private sector dataset did not include these typically public sector roles. The following chart indicates the number of comparison positions within our sample

| Position | Minimum | Maximum |
|------------------------------|----------------|----------------|
| Department Head | 35 | 59 |
| Caseworker | 95 | 139 |
| Clerical Assistant | 95 | 139 |
| Financial Transactions Clerk | 420 | 519 |
| Paralegal | 335 | 419 |
| Enrollment Clerk | 95 | 139 |
| Auditor Internal | 195 | 259 |
| Motor Vehicle Dispatcher | 35 | 59 |
| Accountant | 140 | 194 |
| Executive Assistant | 516 | 619 |
| Nurse Practitioner | 335 | 419 |
| Occupational Therapist | 420 | 514 |
| Psychiatrist | 10 | 20 |
| Carpenter | 95 | 139 |
| HR Generalist | 35 | 59 |
| Civil Engineer | 60 | 94 |
| IT Systems Project Manager | 35 | 59 |
| Legal Counsel | 195 | 259 |

The Towers Watson data was our source for private sector benefits information. For more about Towers Watson, please see the following website:
<http://www.towerswatson.com/services/Data-Services>.

The data from Towers Watson was gathered based on the size of the organization. The data is narrowed geographically to Milwaukee County only. To ensure the best possible comparison and the largest sample size, we purchased the information for the size category into which the County would fall (2500-4999 employees) and the size category on either side (1000-2499 employees and over 5,000 employees). This made sense given that the City is smaller than the County and the State is larger than the County.

Each of these categories is based on the number of employees in the organization, but the sample size for each benefit related question is given in terms of the number of responding organizations. For example, that means a sample size noted as 22 organizations in the category of 2500-4999 employees would reflect a sample of 55,000 to 109,978 individual employees. Each question has a different participation level, so sample size varies from question to question. These figures are detailed in the table below.

| Benefits Survey Question | Participating Organizations by Size | | |
|--|-------------------------------------|---------------------|---------------------|
| | 1000-2499 Employees | 2500-4999 Employees | Over 5000 Employees |
| Minimum Annual Leave Allotment, Excluding Sick Leave | 22 | 21 | 22 |
| Maximum Annual Leave Allotment, Excluding Sick Leave | 22 | 21 | 22 |
| Maximum Leave Roll-Over Allowed per Year | 30 | 16 | 33 |
| Cash Conversion Upon Exit | 30 | 16 | 33 |
| Annual Sick Leave Allotment | 35 | 23 | 34 |
| Maximum Annual Sick Leave Carry Over | 22 | 13 | 26 |
| Sick Leave Applications Upon Exit | 22 | 13 | 26 |
| Employer Contributions: | | | |
| Health Insurance | 43 | 29 | 47 |
| Short Term Disability | 17 | 6 | 15 |
| Long Term Disability | 18 | 10 | 17 |
| Life Insurance | 44 | 28 | 51 |
| Retirement (pension, 401k, etc.) | 34 | 24 | 44 |

Position Sample Selection

Baker Tilly selected a sample of 20 positions, diverse in terms of pay level, large in terms of frequency in the County's workforce, and reflective of the current workforce in terms of exempt versus non exempt status. This sample represents about 1125 individual employees, approximately 25% of the non-seasonal County employees.

To select the sample positions, first, the large categories of seasonal workers were removed from the county employee listing. Then, the red circle positions were deleted. The term "red circle position" is used to indicate an incumbent that is paid more than the maximum for the pay range of a particular position, typically as a result of transfer or demotion. These positions are "red circled" to note that they should not receive pay increases. Removal of these types of positions is the common practice in compensation studies. We removed a total of 14 individual red circle positions from a listing of over 4,000.

The remaining positions were then determined to be either in the "higher pay" category or the "lower pay" category. The methodology for this determination was as follows. The midpoint of each position's salary range was multiplied by the number of funded positions in the range, and then the sum of those figures was divided by the sum of funded positions to produce a weighted mean. Then the median of the midpoint of all position types was calculated. Then the average of the two figures was used (approximately \$23/hr) to differentiate between the low pay category (less than \$23/hr) and the high pay category (greater than \$23/hr).

Position Comparability Methodology

The twenty sample positions were compared to other similar positions in the public and private sector. A rating scale was developed to determine the strength of the correlation between the various classes of positions in the sample. Each position description was compared using the criteria below and assigned a ranking of 1 (fair), 2 (good) or 3 (excellent). The match strength was not only used to provide context for the quality of the comparability, but also used to weight the strongest matches more heavily than the weaker matches when developing composite comparisons.

1. **Fair:** Match on 4 out of 6 items below:
 - a. Level of education required
 - b. Level of experience required
 - c. Amount of supervision under
 - d. Amount of supervision over
 - e. Majority of duties match
 - f. Position suggested by entity as match
2. **Good:** Match on five of six "fair" requirements
3. **Excellent:** Match on all six "fair" requirements, plus:
 - a. 90% or more job duties match

Verification Process

The County engaged Coleman & Williams Ltd. to perform independent verification of the data obtained from Milwaukee County, the City of Milwaukee and the State of Wisconsin and of the project methodology used by Baker Tilly. The County's Department of Audit gathered data from Milwaukee County, the City of Milwaukee and the State of Wisconsin, with assistance from Baker Tilly, and independently verified for accuracy by Coleman & Williams, Ltd.

Findings

Comparability of Selected Positions

In order to consider and convey the degree to which the comparison positions match the County positions in terms of qualifications and work performed, we conducted a comparability analysis, the methodology of which is previously described in the approach section. Each comparable position was ranked one through three, with one representing a fair match and three representing an excellent match. No poor matches were utilized.

The table below provides the average match strength of all the comparable positions utilized by position title. The supporting details of these calculations and the specific titles at each of the comparison entities are provided in Appendix A.

| County Position Title | Average Match |
|------------------------------|---------------|
| Accountant III | 2.00 |
| Adv. Prac. Nurse Prescriber | 2.67 |
| Carpenter | 2.75 |
| Coms & Hwy Safety Dispatcher | 1.75 |
| Correction Officer I | 2.67 |
| Director of Administration | 1.67 |
| Engineer | 1.75 |
| Executive Assistant | 2.50 |
| Firefighter Equip Oper | 2.33 |
| Fiscal Assistant II | 2.75 |
| Human Resources Coordinator | 2.50 |
| Human Service Worker | 2.00 |
| IT Manager | 2.50 |
| Legal Counsel | 2.67 |
| Occupational Therapist | 1.67 |
| Office Support Assistant II | 2.25 |
| Paralegal | 1.75 |
| Performance Evaluator III | 2.50 |
| Quality Assurance Tech | 1.33 |
| Staff Psychiatrist | 2.50 |
| ALL POSITIONS | 2.23 |

As the table indicates, the average match strength across all entities and all positions is 2.23, between good and excellent. The majority of the comparison positions were determined to be a good to excellent match with the County's sample positions.

Comparability of Entity Approaches

Salary Approach Commonalities and Variance

The salary comparisons contained within this report are intended to capture all components of salary based compensation and are made based on best available data. Specific differences do exist relative to salary based compensation management between the comparison pool entities including the following:

- Public sector entities typically operate on a time and grade based system or a set rate for appointed positions. For most public sector employees a pay grade is first assigned based on job classification, and that then time is used to move incumbents through the pay grade.
- Private sector salary levels are typically set based on market rates and in accordance with internal equity requirements. Pay ranges or bands are typically assigned for each position, with movement through that pay range or band being directly correlated to cost of living adjustments and/or performance.
- For the majority of positions, pay ranges within the private sector are typically broader than those in the public sector.
- Public sector entities offer overtime for positions (paid at a rate of either 1.0 or 1.5), as follows:
 - Of the 20 identified comparable positions:
 - County - 6 position titles are not eligible
 - Requires that overtime be accrued and taken as compensatory time
 - Accrued time not used within 6 months is paid out
 - City – 5 position titles are not eligible, data was not available for 4 additional titles
 - State – 8 position titles are not eligible, 2 additional titles must be preapproved or may not be eligible
 - Private – the sources utilized did not report overtime use
 - As it relates to compensatory time
 - County – all but one position title (Executive Director) are eligible for compensatory time
 - City – only 6 of the position titles are eligible
 - State – 11 of the position titles are eligible (guaranteed) and the other 9 are eligible if approved
 - Private – approach varies
- Overtime was specifically not included in the salary calculation given:

- The timeframe for the project rendered it impossible to collect the data necessary to compare this on an apples to apples basis for all entities
- Often payment of overtime is a strategic decision by management intended to avoid the payment of higher levels of benefits overall and is not a guarantee of annual compensation to any individual position incumbent.

It is also our understanding that the majority of salary based pay for all of these positions is base salary; thus, variances in pay relative to special or incentive pay while noteworthy, should not modify vastly the level of total salary paid within these classifications. Further, if the information was available we have incorporated it. For example, shift differentials are not reported as part of the ERI database (used as one source of private sector data); however a calculated shift differential rate was included in the calculations for all other entities.

Benefit Model Commonalities and Variance

The comparisons of benefits in this report focus on the amount of leave time and the level of employer contributions. The discussion of variance in approach follows this line of analysis.

In terms of the various entities' treatment of leave time, the primary difference is the use of paid time off (PTO) by the private sector. This pool of leave time is typically more flexible but less generous than the accumulation of the traditional leave categories (vacation, sick, etc.). None of the public sector entities in our study utilize PTO.

In terms of health insurance contributions, the primary difference in approach among the comparable entities is the amount of employer contribution. The private sector contributes far less than the public sector. Generally speaking, the share of premium paid by the employee is conversely related to the share of the premium paid by the employer; with this in mind, the impact on the take-home pay of the public sector employee is less.

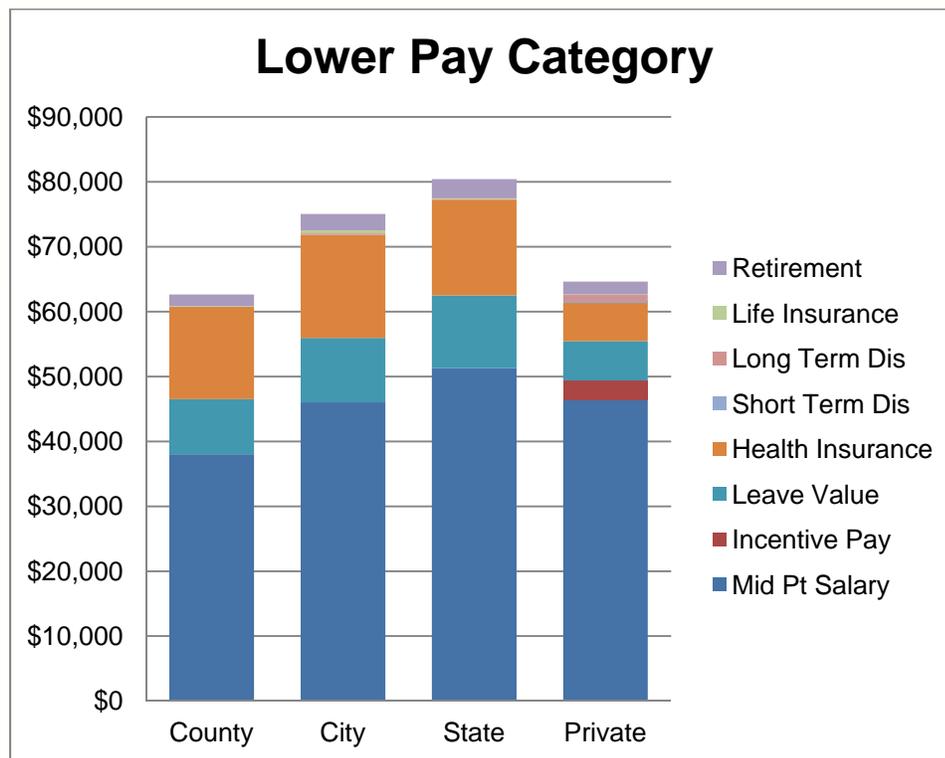
Presumably, the quality of benefits offered to the public sector employees are similar, however, the out of pocket expenses may vary. An analysis performed by the County explores this further (see Appendix C).

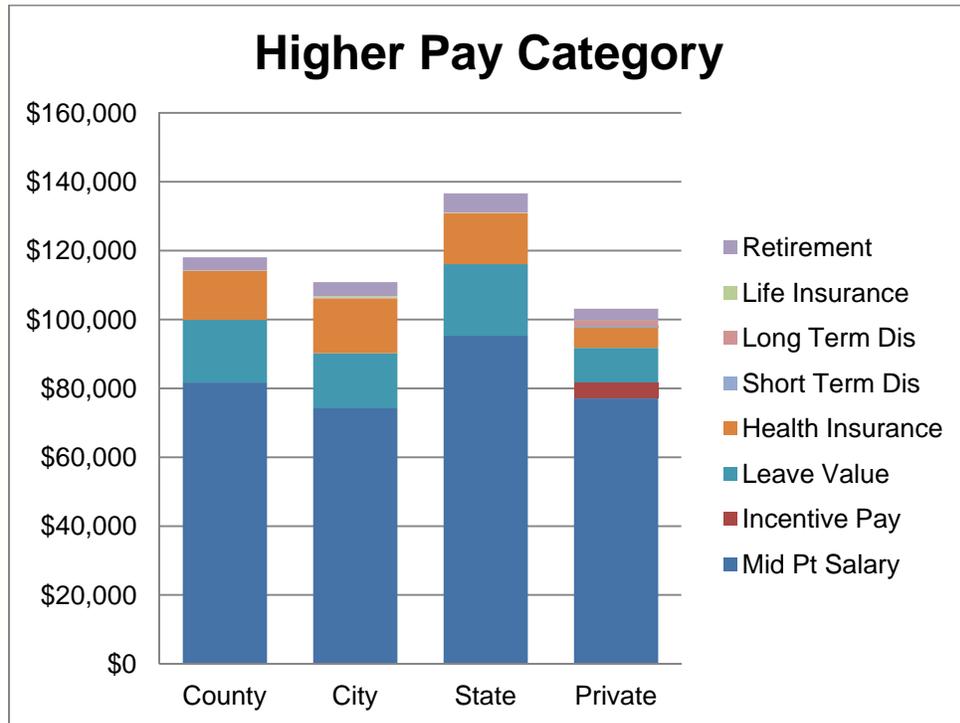
Regarding disability insurance (or income continuation coverage), there is quite the variety of approaches. Generally speaking, the private sector provided the strongest benefit in this category. When it comes to life insurance and retirement contributions, however, the private sector provides the weakest contribution levels.

Total Compensation by Category

The following figures show the cumulative comparison of total compensation for two categories of position:

1. Lower Pay Category – positions identified as salary of less than \$47,840; and
2. Higher Pay Category – those identified as salary levels of more than \$47,840 (or \$23/hour).

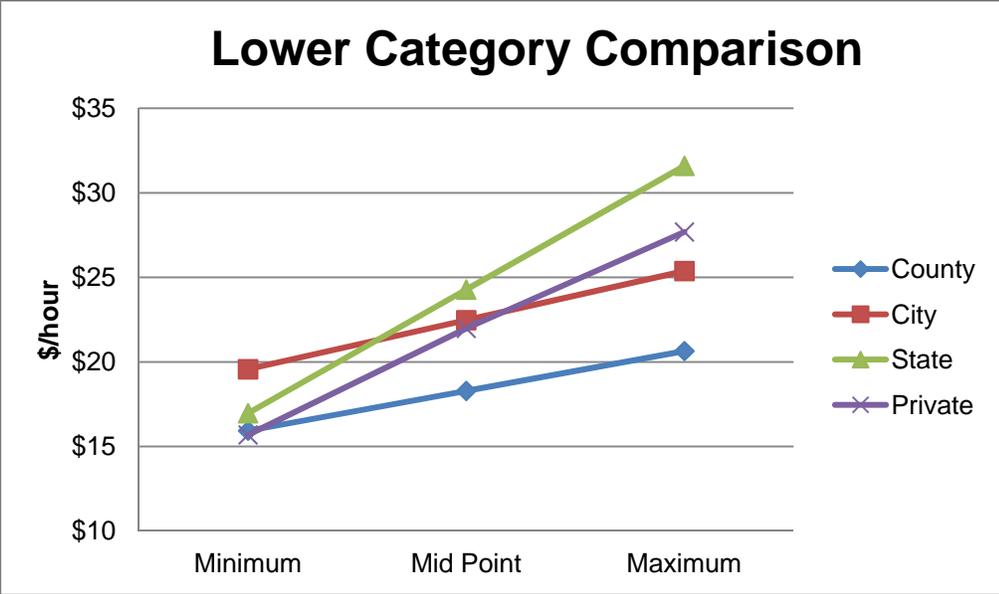
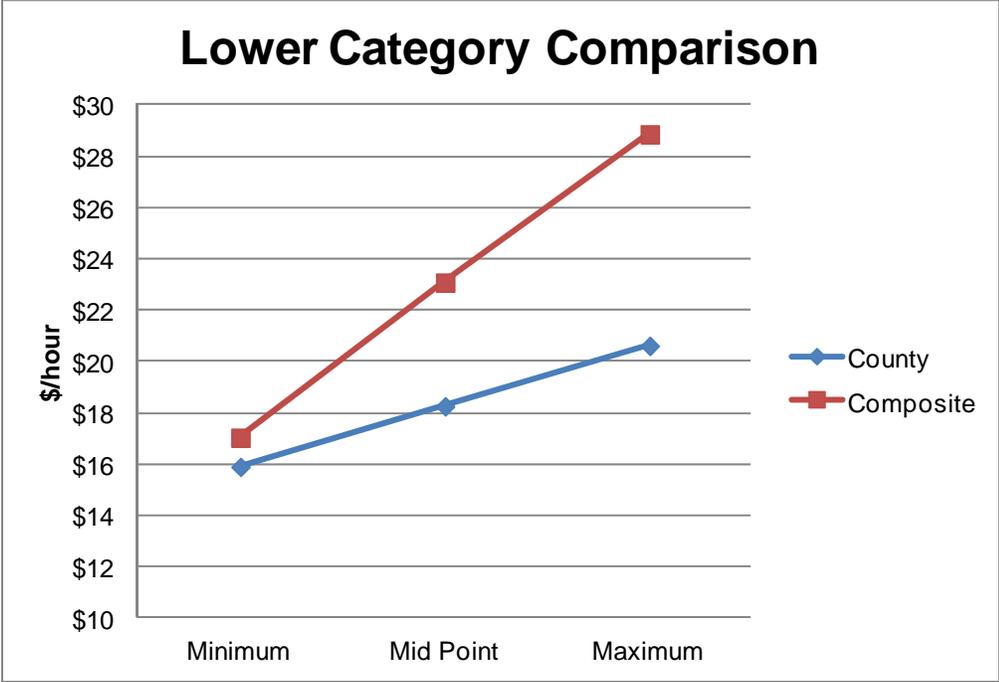


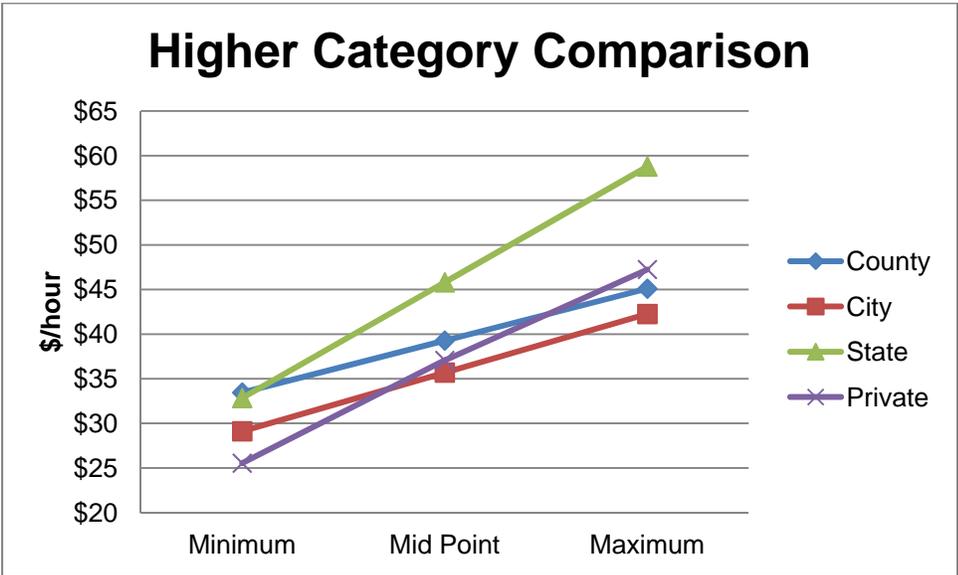
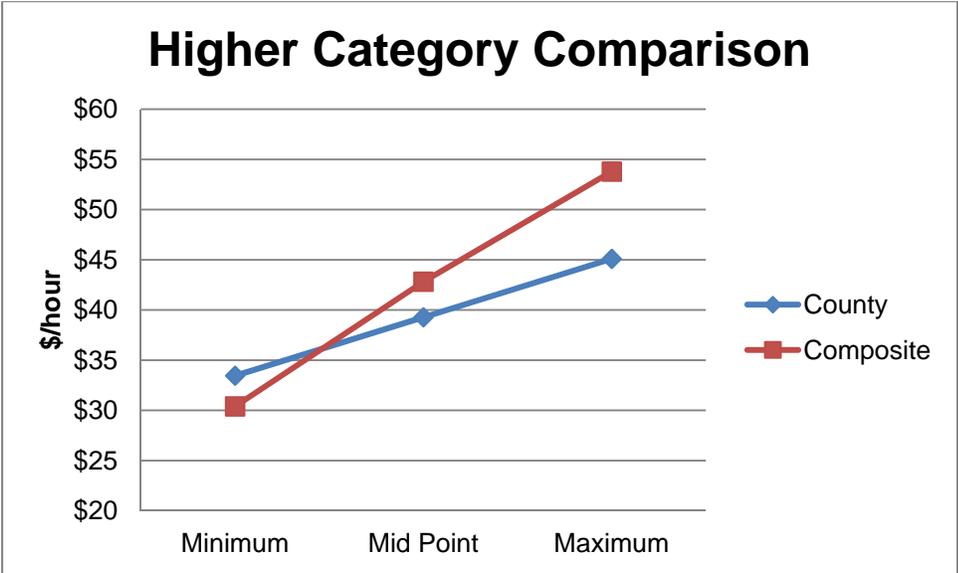


Salary Results

Cumulative Salary Comparison by Category

The analysis and related figures in this section reflect weighted composites for all comparable positions in the higher pay category and the lower pay category. That means the comparable positions with a stronger match are weighted more heavily than those with a weaker match when calculating the composite.

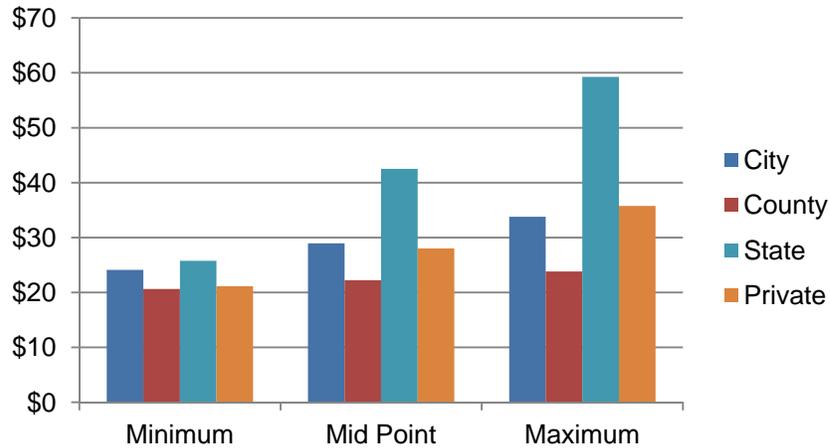




Individual Position Salary Comparison

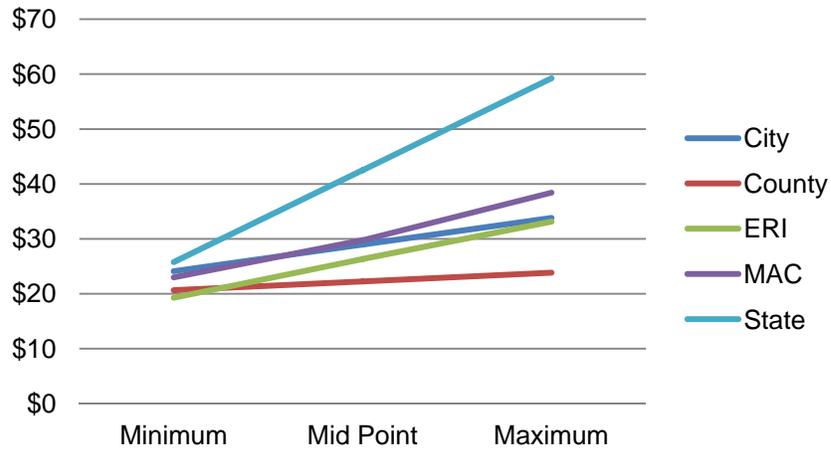
This section includes each of the 20 sample positions individually. The three charts provided under each position reflect variations on the initial salary comparisons.

Accountant III



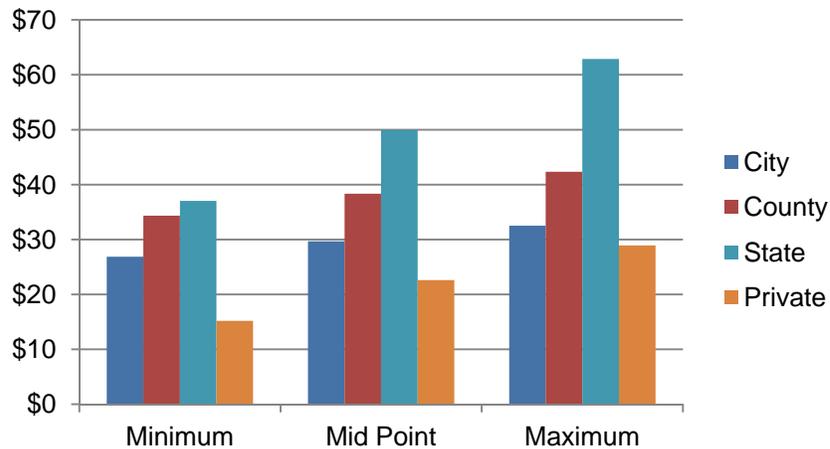
Entry-level pay for County accountants is comparable to that of accountants in other sectors. However, beyond this initial pay, County accountants are paid significantly less than accountants in all other entities. County accountants at the highest level of pay are being compensated only slightly more than those at the bottom. All other entities provided greater opportunity for career growth and monetary compensation. Most of the position descriptions used for this comparison were good matches with the position description detailed for County accountants. We have a relatively high level of confidence that this consistency reinforces the validity of our findings.

Accountant III (cont.)



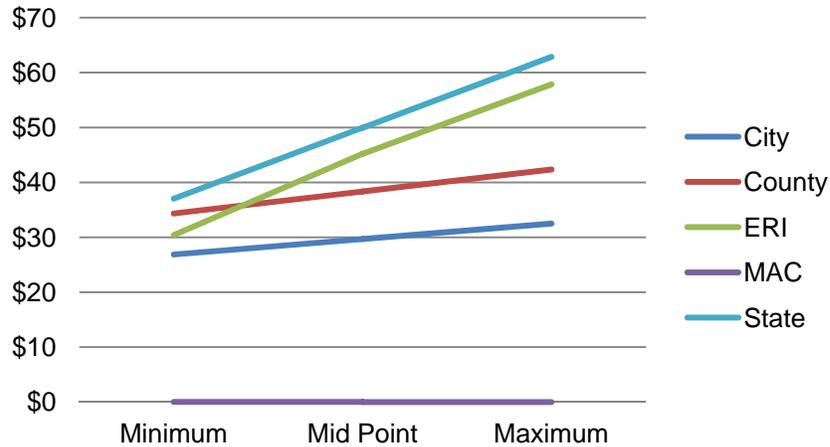
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|---------------------|----------------|---------|-----------|---------|
| City | Accountant III | 1 | \$24.13 | \$28.97 | \$33.80 |
| County | Accountant III | 3 | \$20.64 | \$22.24 | \$23.83 |
| ERI | Accountant | 2 | \$19.27 | \$26.32 | \$33.13 |
| MAC | Accountant, Senior | 2 | \$22.98 | \$29.76 | \$38.41 |
| State | Accountant-Advanced | 2 | \$25.76 | \$42.51 | \$59.26 |

Advanced Practical Nurse Prescriber



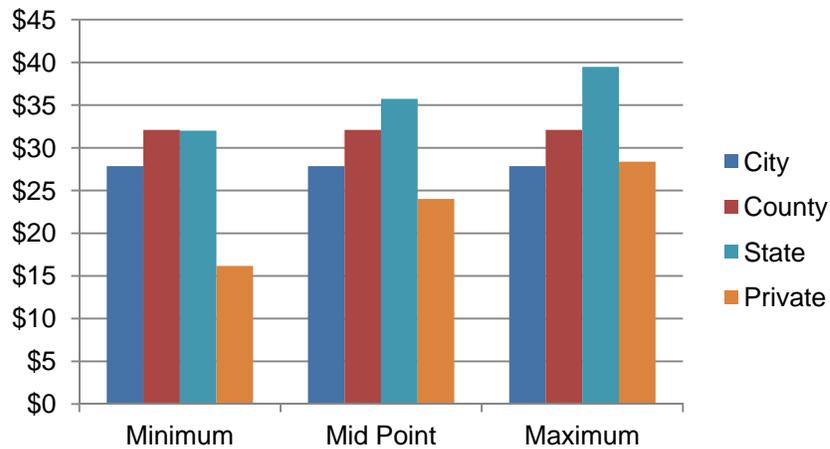
Compensation for County workers with this position is close to the top initially, but the gap widens as employees reach the maximum level of pay. At the maximum level of pay, Advanced Practical Nurse Prescribers are paid significantly more by the State than they are by the County. The positions we identified in the three other entities closely matched the County position and reinforce the validity of these highly disparate compensation patterns.

Advanced Practical Nurse Prescriber (cont.)

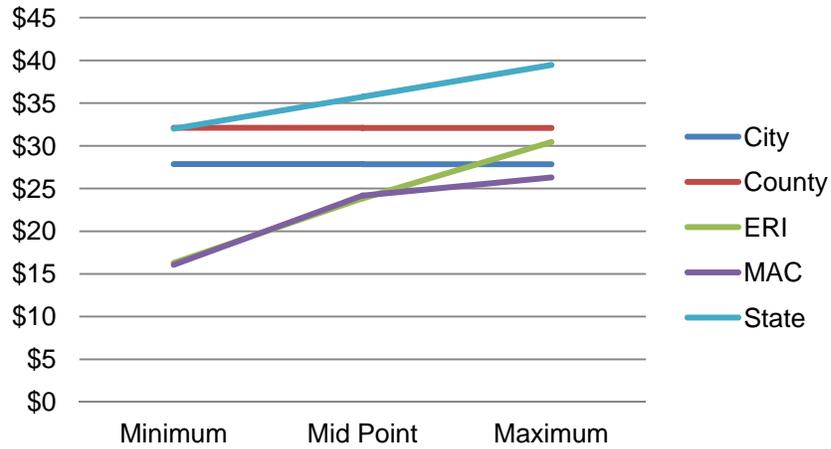


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|------------------------------------|----------------|---------|-----------|---------|
| City | Nurse Practitioner-STD/HIV Program | 2 | \$26.87 | \$29.69 | \$32.51 |
| County | Adv. Prac. Nurse Prescriber | 3 | \$34.34 | \$38.35 | \$42.35 |
| ERI | Nurse Practitioner | 3 | \$30.39 | \$45.20 | \$57.86 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Advanced Practice Nurse-Prescriber | 3 | \$37.05 | \$49.96 | \$62.87 |

Carpenter

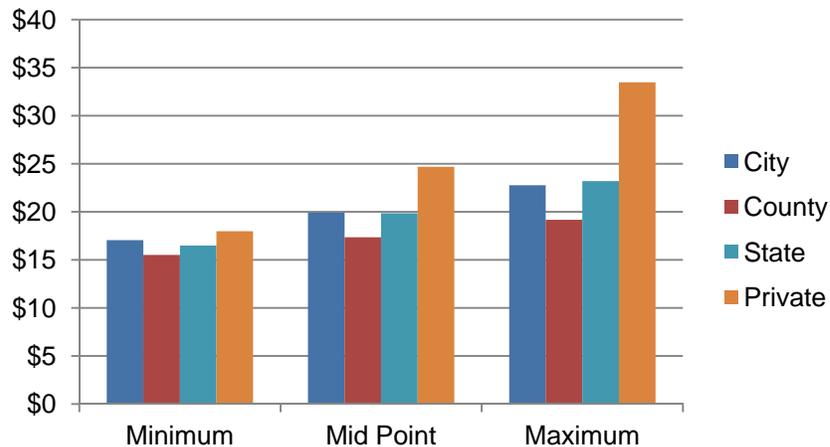


County carpenters are compensated with a uniform hourly rate. This is also the case for the City. Initially County carpenters receive the highest compensation of their peers, but are later out-paid by state workers who have an opportunity for additional compensation. Although the level of compensation in the County is certainly comparable, it is the only entity that does not allow for any increase in pay. The carpenter positions identified in almost every entity were extremely comparable to the County carpenter position. We have high confidence in the validity of this position comparison.

Carpenter (cont.)


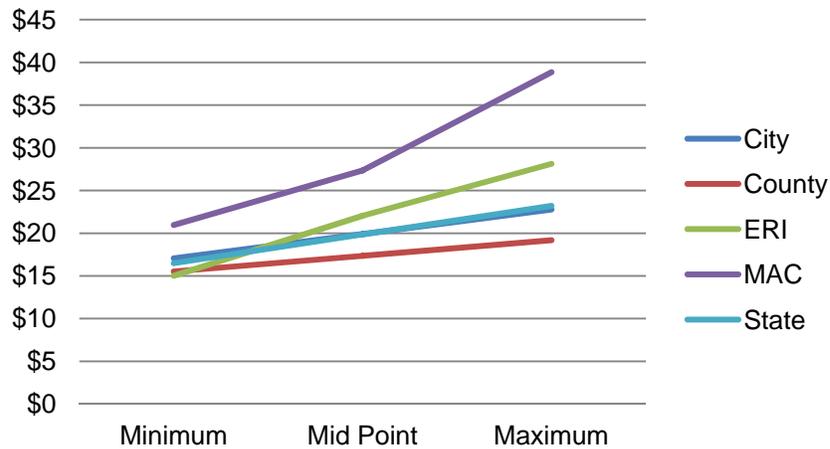
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|-----------|----------------|---------|-----------|---------|
| City | Carpenter | 3 | \$27.85 | \$27.85 | \$27.85 |
| County | Carpenter | 3 | \$32.09 | \$32.09 | \$32.09 |
| ERI | Carpenter | 3 | \$16.28 | \$23.84 | \$30.46 |
| MAC | Carpenter | 2 | \$16.06 | \$24.18 | \$26.30 |
| State | Carpenter | 3 | \$32.00 | \$35.74 | \$39.47 |

Communications & Highway Safety Dispatch



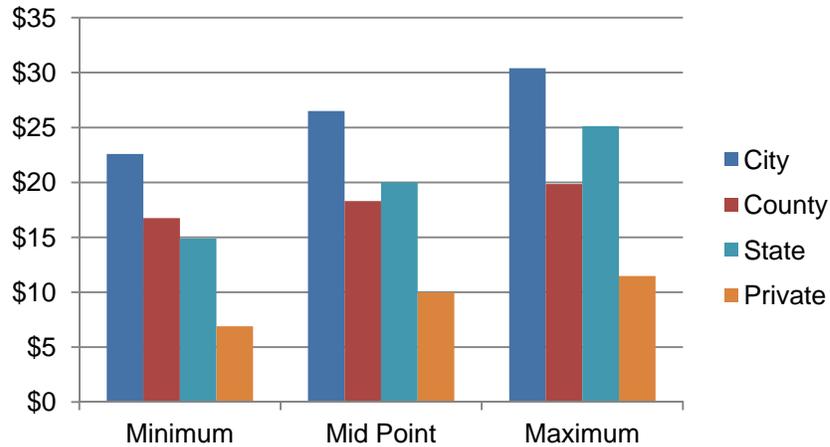
Across all levels of pay, County workers are paid the least of the four entities evaluated. County workers also have the least opportunity for pay growth. Every other entity has a more significant difference between the minimum and maximum levels of pay. That being said, we are only moderately confident that these comparisons accurately assess the pay disparities amongst workers. Most of the positions we identified at the City, State, and private level had only a fair level of match strength to County positions in this area.

Communications & Highway Safety Dispatch (cont.)



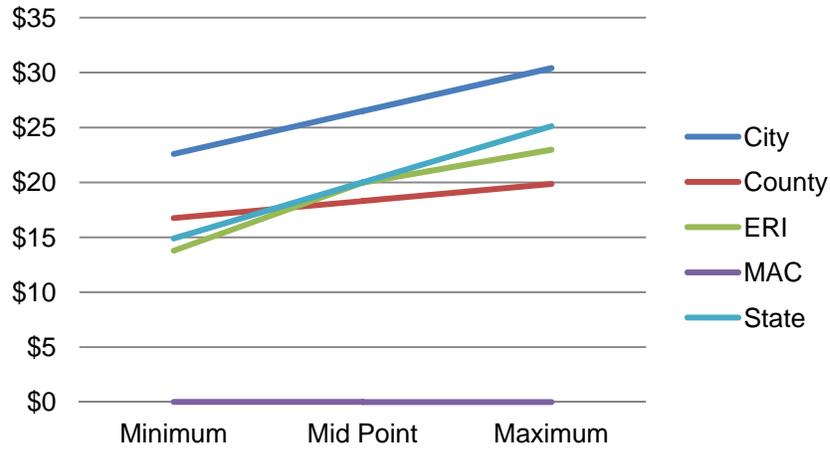
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|------------------------------------|----------------|---------|-----------|---------|
| City | Police Dispatcher | 2 | \$17.06 | \$19.92 | \$22.77 |
| County | Coms & Hwy Safety Dispatch | 3 | \$15.52 | \$17.35 | \$19.18 |
| ERI | Motor Vehicle Dispatcher | 2 | \$15.03 | \$22.04 | \$28.12 |
| MAC | Materials Handling Ship/Recv Spvsr | 1 | \$20.96 | \$27.36 | \$38.85 |
| State | Police Communications Operator | 2 | \$16.50 | \$19.85 | \$23.21 |

Correction Officer I (Sheriff)



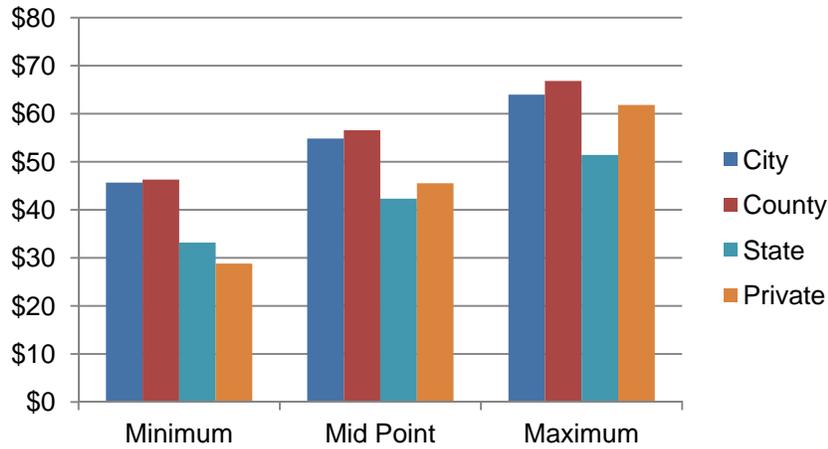
County workers are comparably compensated at the entry-level, but are significantly out-paid by their counterparts at the maximum level of compensation. Higher levels of pay are accessible at other public sector entities and the rate of pay increase is higher as well. We have extremely high confidence that these findings accurately reflect existing disparities in pay because each entity evaluated had either a good or excellent position match.

Correction Officer I (Sheriff) (cont.)



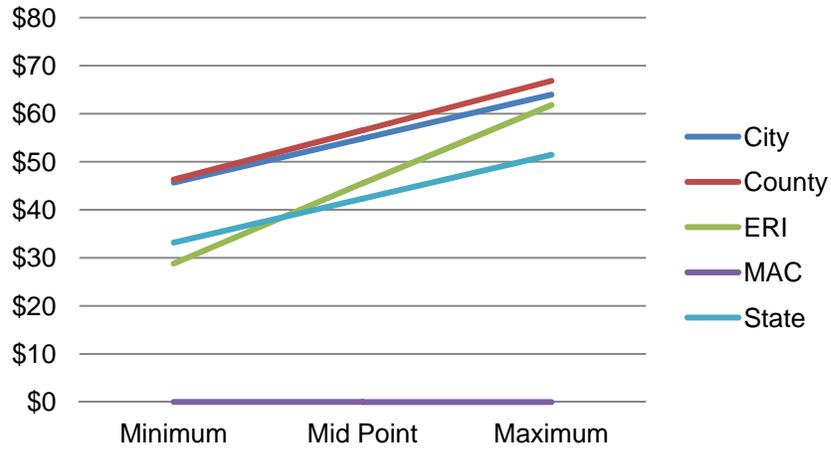
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|--------------------------------|----------------|---------|-----------|---------|
| City | Police Officer | 2 | \$22.59 | \$26.50 | \$30.40 |
| County | Correction Officer I (Sheriff) | 3 | \$16.75 | \$18.30 | \$19.85 |
| ERI | Corrections Officer | 3 | \$13.79 | \$19.97 | \$22.97 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Correctional Officer | 3 | \$14.89 | \$20.01 | \$25.12 |

Director of Administration



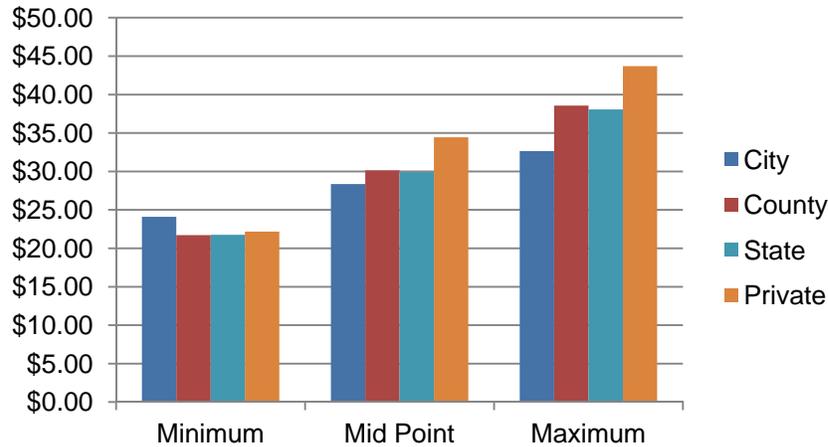
This position is difficult to analyze because the scope of the position is tied closely to the structure of the organization. Though the pay range for the County is highest in all measures, the purview required of this position is arguably broader than those of the comparable entities.

Director of Administration (cont.)

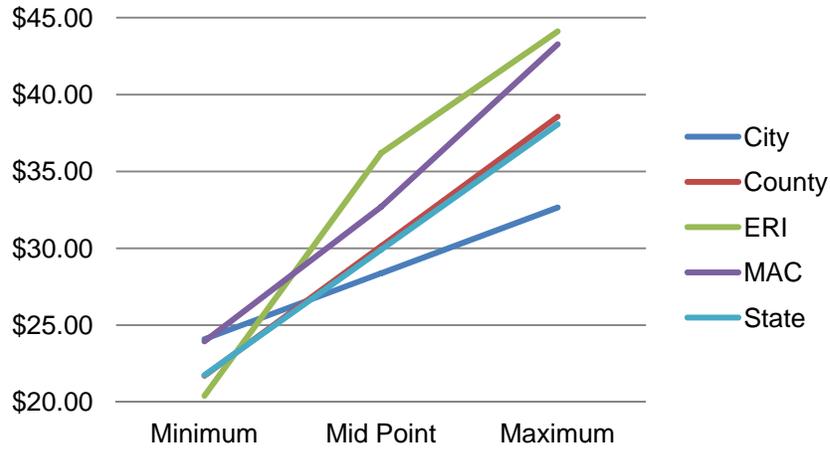


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|-------------------------------------|----------------|---------|-----------|---------|
| City | Administration Director | 1 | \$45.69 | \$54.83 | \$63.97 |
| County | Director of Administration | 3 | \$46.29 | \$56.57 | \$66.85 |
| ERI | Department Head | 1 | \$28.84 | \$45.54 | \$61.83 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Director of Administrative Services | 2 | \$33.19 | \$42.31 | \$51.44 |

Engineer

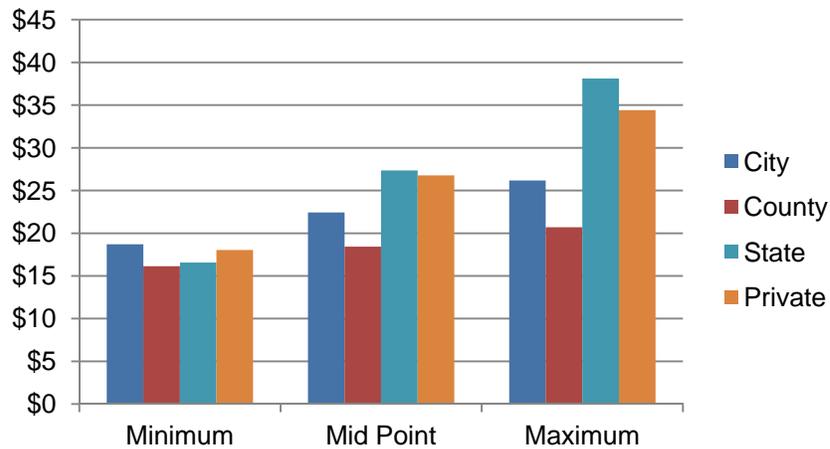


County workers receive comparable wages at each level of pay we evaluated. The City had the closest match to the County position. Although initially the City provides a higher entry-level salary than the County, the County provides greater growth potential for their engineers. County engineers are paid higher wages than City workers after the initial entry-level and accelerate at a greater rate. Given the strong position correlation between County engineers and City engineers, we have high confidence in the validity of this particular comparison. Descriptions of this position among the other entities evaluated were fairly comparable, but not to the same extent as the engineering position identified in the City.

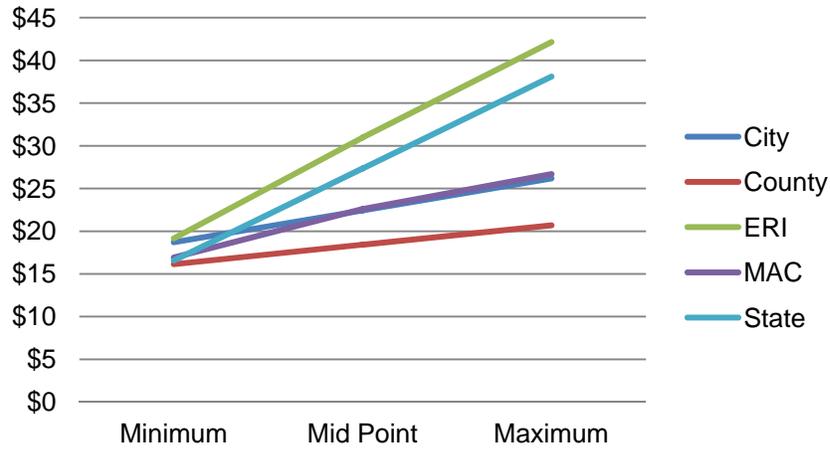
Engineer (cont.)


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|--|----------------|---------|-----------|---------|
| City | Civil Engineer I/II | 3 | \$24.09 | \$28.37 | \$32.65 |
| County | Engineer | 3 | \$21.71 | \$30.14 | \$38.56 |
| ERI | Civil Engineer | 1 | \$20.40 | \$36.19 | \$44.11 |
| MAC | Quality Engineer | 1 | \$23.94 | \$32.69 | \$43.27 |
| State | Engineering Consultant-Building Systems-Senior | 2 | \$21.75 | \$29.91 | \$38.07 |

Executive Assistant

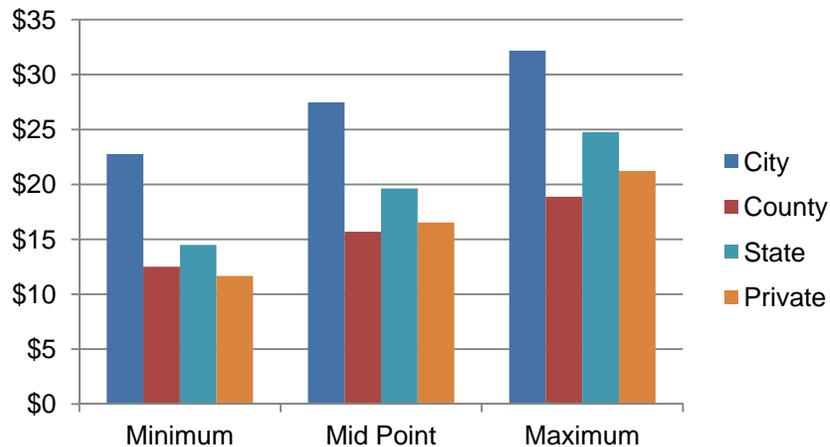


County workers are paid the least at all levels of compensation amongst the different entities evaluated. The pay difference between County workers and workers in all other entities is rather small initially, but grows to a much larger disparity at the maximum level of pay. Two of the four entities evaluated had positions that were extremely well matched to the County position, and the other two entities had positions that had good match strength. The close similarities amongst all of these entities reinforce the accuracy of this comparison.

Executive Assistant (cont.)


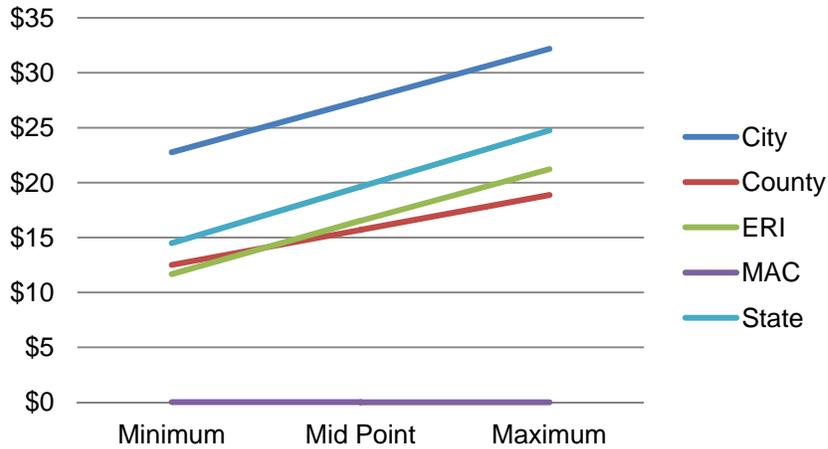
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|----------------------------------|----------------|---------|-----------|---------|
| City | Executive Administrative Asst II | 2 | \$18.70 | \$22.44 | \$26.18 |
| County | Executive Assistant | 3 | \$16.14 | \$18.42 | \$20.70 |
| ERI | Executive Assistant | 2 | \$19.15 | \$30.96 | \$42.14 |
| MAC | Administrative Assistant, Senior | 3 | \$16.92 | \$22.60 | \$26.68 |
| State | Executive Staff Assistant | 3 | \$16.57 | \$27.34 | \$38.11 |

Firefighter Equipment Operator



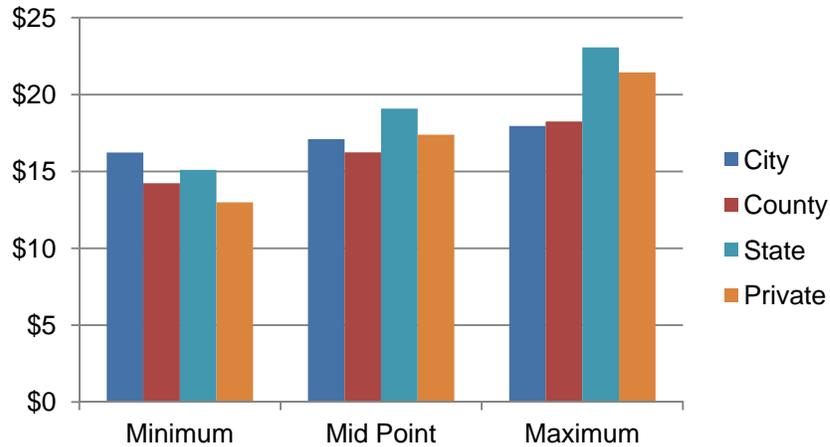
County workers receive relatively comparable compensation at the entry-level; however at the mid-level and highest levels of compensation, County workers receive the lowest pay. This disparity is most apparent when comparing County workers with City workers who make significantly more at each level of compensation. This disparity is particularly important given that the City position was identified as an excellent match. The close similarity with City workers as well as the good match strength amongst the other entities gives us high confidence in the accuracy of our comparison.

Firefighter Equipment Operator (cont.)

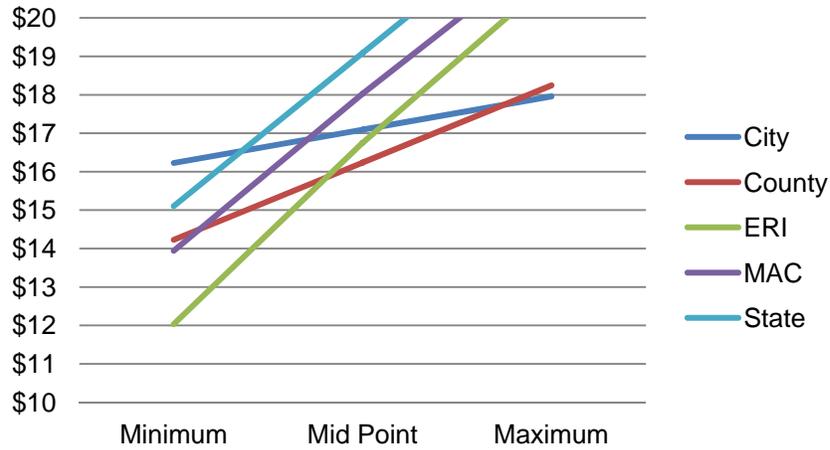


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|--------------------------------|----------------|---------|-----------|---------|
| City | Heavy Equipment Operator | 3 | \$22.76 | \$27.47 | \$32.18 |
| County | Firefighter Equip Oper | 3 | \$12.51 | \$15.70 | \$18.88 |
| ERI | Fire Fighter | 2 | \$11.67 | \$16.53 | \$21.23 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Fire/Crash Rescue Specialist 2 | 2 | \$14.50 | \$19.63 | \$24.76 |

Fiscal Assistant II

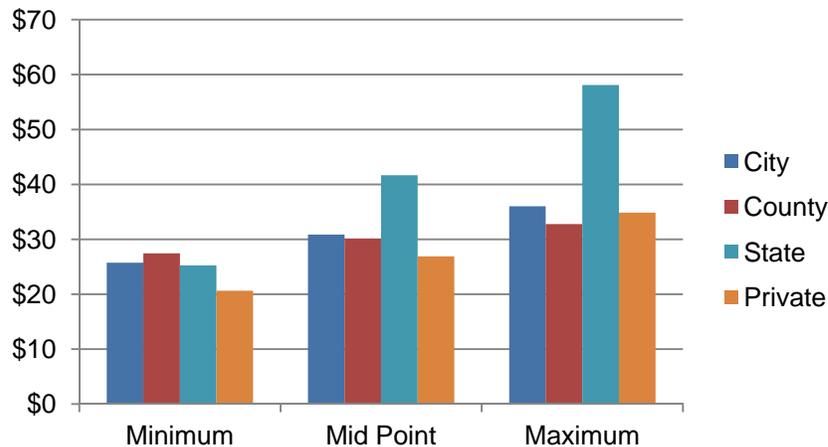


County workers receive relatively comparable, slightly higher compensation at the entry-level, but are paid lower than average at higher levels of compensation. The extent of this pay disparity is only moderate. The rate at which all entities increase their compensation varies considerably and the County rate of pay increase falls in the middle of these compensation patterns. High match strength was found in almost all of the entities and we have high confidence in our findings related to this position.

Fiscal Assistant II (cont.)


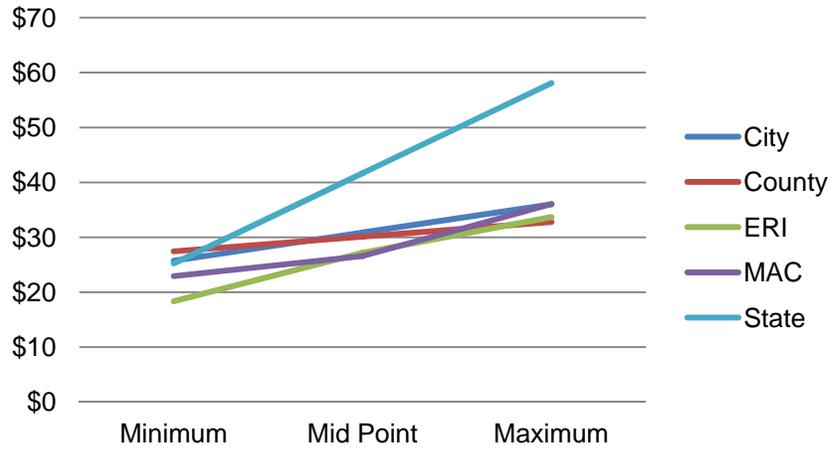
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|--------------------------------------|----------------|---------|-----------|---------|
| City | Accounting Assistant II | 3 | \$16.23 | \$17.09 | \$17.96 |
| County | Fiscal Assistant II | 3 | \$14.23 | \$16.24 | \$18.25 |
| ERI | Financial Transactions General Clerk | 2 | \$12.04 | \$16.75 | \$21.02 |
| MAC | Accounting Clerk, Intermediate | 3 | \$13.94 | \$18.03 | \$21.88 |
| State | Financial Specialist 2 | 3 | \$15.11 | \$19.09 | \$23.07 |

Human Resources Coordinator



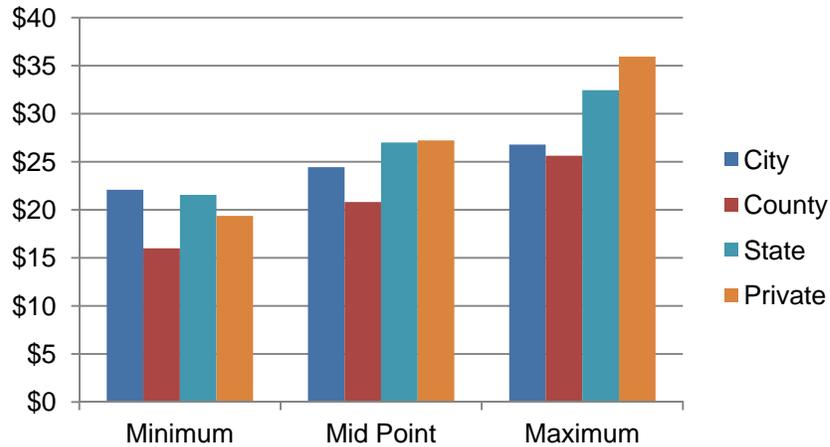
County workers are paid the highest by a slight amount at the entry-level. Although compensation amount is close amongst County, private, and City workers at all increments of pay, the County has the lowest rate of pay increase and consequently, the lowest maximum level of pay. The State position, although similarly compensated at the entry-level, vastly surpasses all of the other entities at the middle and highest levels of pay. The County position matches extremely well with the private entities' positions and has good match strength with the other two entities. Given that the State position was a good match and not an excellent match as was found in the other entities, the stark difference in compensation is not convincingly indicative of vastly different compensation patterns. The overall consistency in position descriptions reinforces the accuracy of our initial findings.

Human Resources Coordinator (cont.)



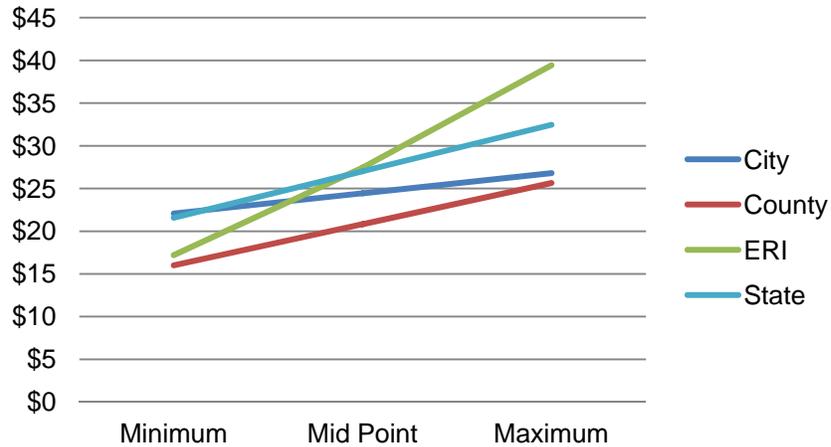
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|---------------------------------|----------------|---------|-----------|---------|
| City | Personnel Officer | 2 | \$25.73 | \$30.88 | \$36.02 |
| County | Human Resources Coordinator | 3 | \$27.45 | \$30.12 | \$32.78 |
| ERI | Human Resources Generalist | 3 | \$18.34 | \$27.18 | \$33.68 |
| MAC | HR Generalist, Intermediate | 3 | \$22.93 | \$26.59 | \$36.06 |
| State | Human Resources Program Officer | 2 | \$25.26 | \$41.67 | \$58.09 |

Human Service Worker



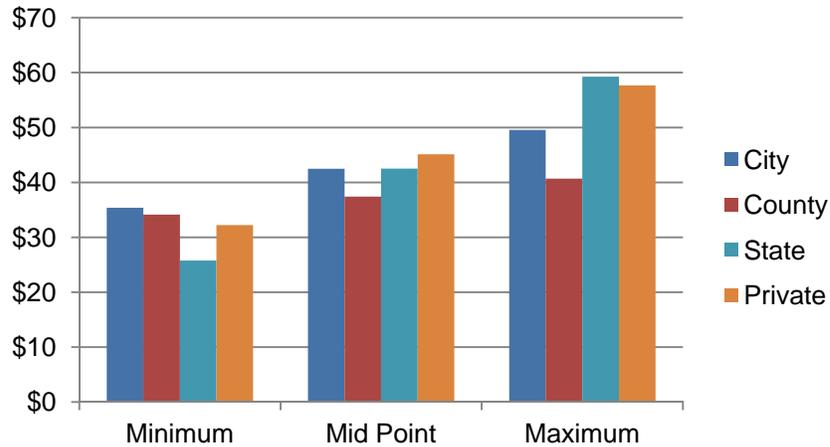
County workers receive the lowest compensation across all levels of pay among the evaluated entities. The gap in compensation is widest at the maximum level of pay and closes slightly at entry levels of compensation. Although the rate of pay increase for County workers is higher than most of the other entities, they are still the lowest compensated at the maximum level of pay. Match strength is good for all positions identified in the three entities included and we have a moderately high level of confidence in our comparison for this position.

Human Service Worker (cont.)

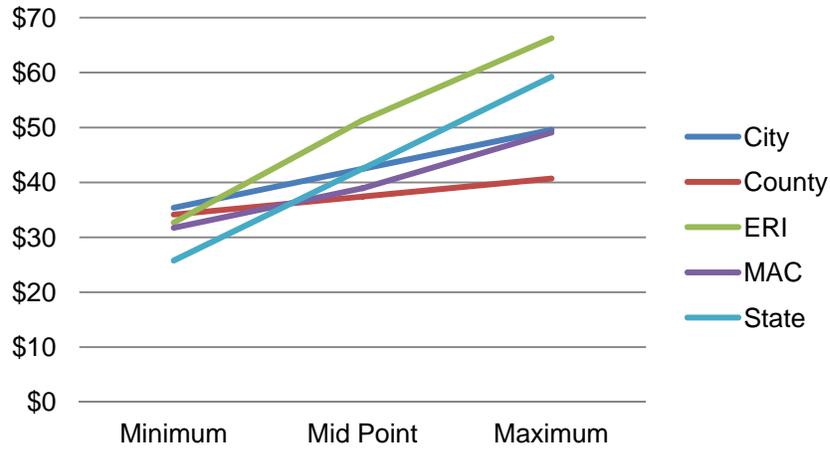


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|-----------------------------|----------------|---------|-----------|---------|
| City | Public Health Social Worker | 2 | \$22.09 | \$24.44 | \$26.80 |
| County | Human Service Worker | 3 | \$16.01 | \$20.82 | \$25.64 |
| ERI | Caseworker | 2 | \$17.20 | \$27.45 | \$39.43 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Social Worker-Senior | 2 | \$21.57 | \$27.02 | \$32.46 |

IT Manager

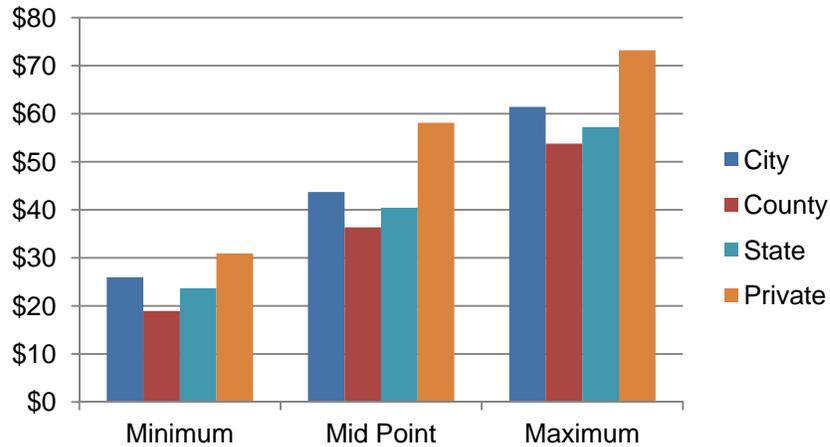


At the entry level, County workers receive the second highest level of compensation by a small margin; however, the rate at which pay increases is lower than their peers. All of the other entities provide more opportunity for pay growth and County workers receive the lowest compensation at the maximum level of pay. The closest matches to the County position were identified in the private sector. These private workers were compensated more than County workers. We have high confidence that the good and excellent match strength identified in all entities reinforce the accuracy of our assessment.

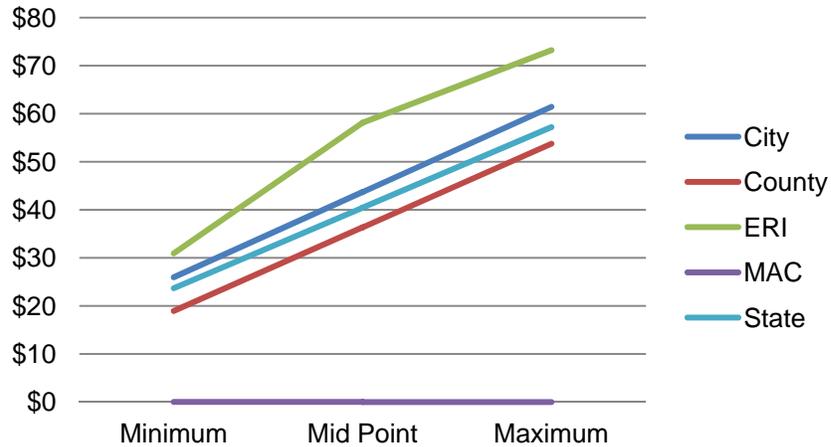
IT Manager (cont.)


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|---|----------------|---------|-----------|---------|
| City | Information Systems Manager | 2 | \$35.40 | \$42.48 | \$49.56 |
| County | IT Manager | 3 | \$34.14 | \$37.42 | \$40.69 |
| ERI | IT Systems Project Manager | 3 | \$32.70 | \$51.32 | \$66.25 |
| MAC | Project Manager- IS, Senior | 3 | \$31.73 | \$38.94 | \$49.09 |
| State | IS Business Automation Consultant/Administrator | 2 | \$25.76 | \$42.51 | \$59.26 |

Legal Counsel

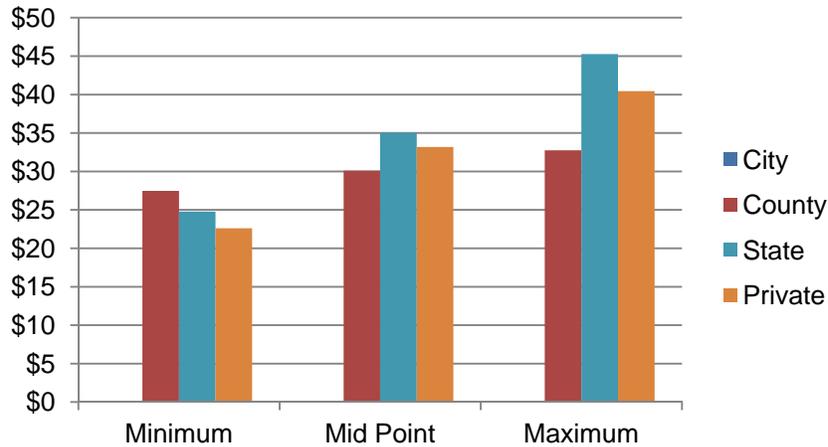


At all levels of pay, County workers receive the lowest compensation. They are compensated only slightly less than State workers with similar positions, but moderately less than City and private workers. The rate of pay increase is relatively consistent across all entities evaluated. Match strength is extremely high at the City and State, and good for the private entity evaluated. This high correlation provides us with a high level of confidence in our findings.

Legal Counsel (cont.)


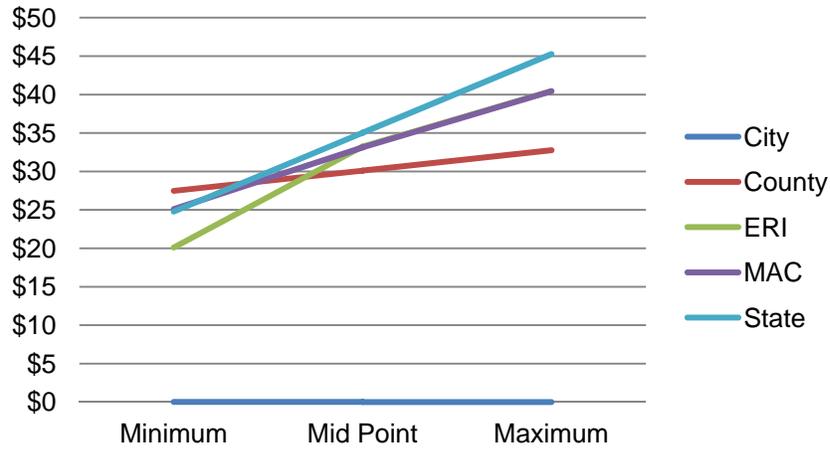
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|-------------------------|----------------|---------|-----------|---------|
| City | Assistant City Attorney | 3 | \$25.96 | \$43.71 | \$61.45 |
| County | Legal Counsel | 3 | \$18.94 | \$36.36 | \$53.78 |
| ERI | Legal Counsel | 2 | \$30.94 | \$58.13 | \$73.23 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Attorney | 3 | \$23.67 | \$40.45 | \$57.22 |

Occupational Therapist



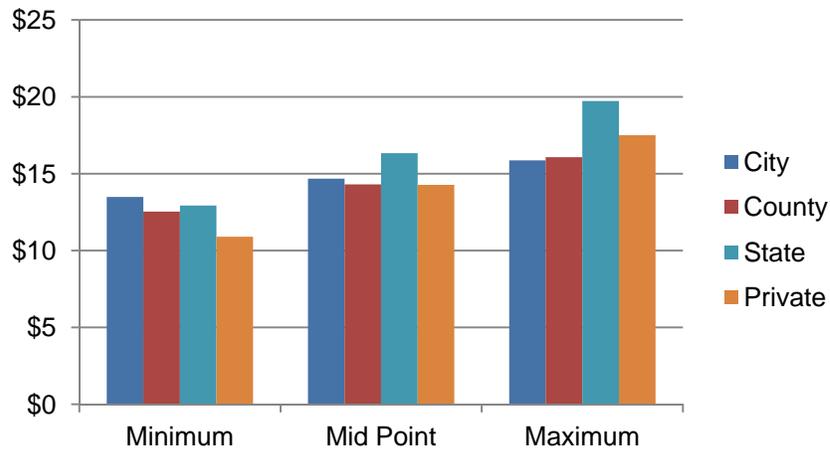
The County provides the highest amount of compensation to its workers at the entry-level of this position, but has the lowest rate of pay increase and consequently the lowest amount of compensation at all other levels of pay. Opportunity for compensatory growth is considerably lower than the other entities evaluated. There was excellent match strength with the comparable position identified in the State, and fair match strength with the positions evaluated in the private sector. The high match strength in the State and consistency across all entities gives us moderately high confidence that the patterns evaluated for this position are accurate.

Occupational Therapist (cont.)



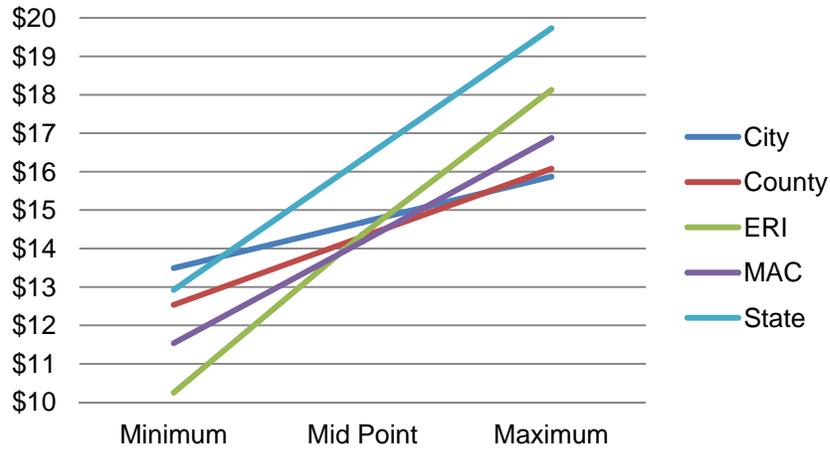
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|----------------------------------|----------------|---------|-----------|---------|
| City | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| County | Occupational Therapist | 3 | \$27.46 | \$30.11 | \$32.75 |
| ERI | Occupational Therapist | 1 | \$20.11 | \$33.24 | \$40.46 |
| MAC | Industrial/Occupational Nurse RN | 1 | \$25.10 | \$33.13 | \$40.43 |
| State | Occupational Therapist-Senior | 3 | \$24.78 | \$35.02 | \$45.27 |

Office Support Assistant II



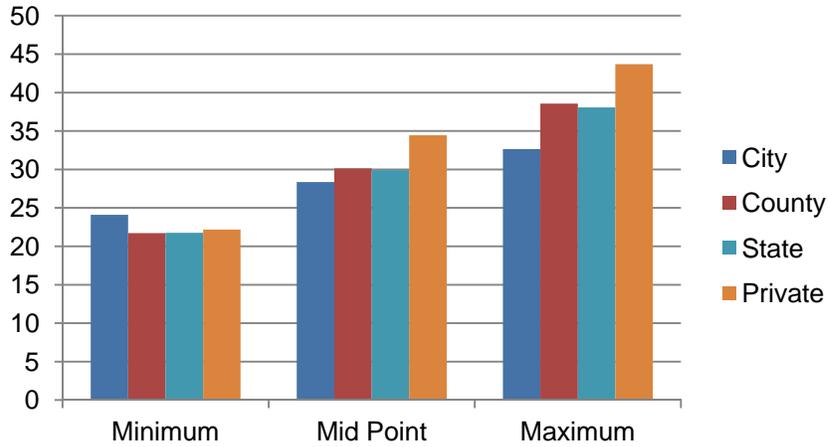
Compensation across all entities at all levels of pay is relatively comparable. State workers are compensated a bit more heavily at the higher levels of pay than the other three sectors. County workers have a slightly lower rate of pay increase than most of the other entities. Match strength was extremely high with ERI, but only fair to good for all of the other entities evaluated. Our confidence in our comparative findings about this position is moderate-high given that the correlation between the County position and the other entities varies from fair to excellent.

Office Support Assistant II (cont.)

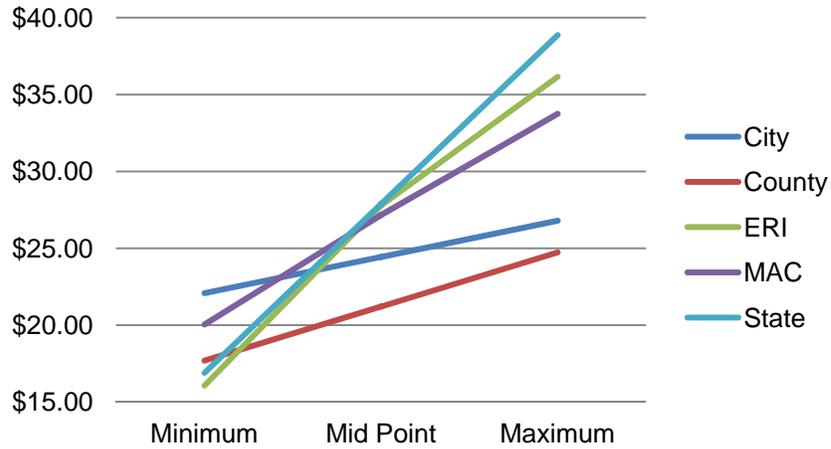


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|-----------------------------|----------------|---------|-----------|---------|
| City | Office Assistant II | 2 | \$13.49 | \$14.68 | \$15.87 |
| County | Office Support Assistant II | 3 | \$12.54 | \$14.31 | \$16.08 |
| ERI | Clerical Assistant | 3 | \$10.25 | \$14.37 | \$18.13 |
| MAC | Receptionist | 1 | \$11.54 | \$14.18 | \$16.88 |
| State | Office Associate | 1 | \$12.92 | \$16.33 | \$19.73 |

Paralegal

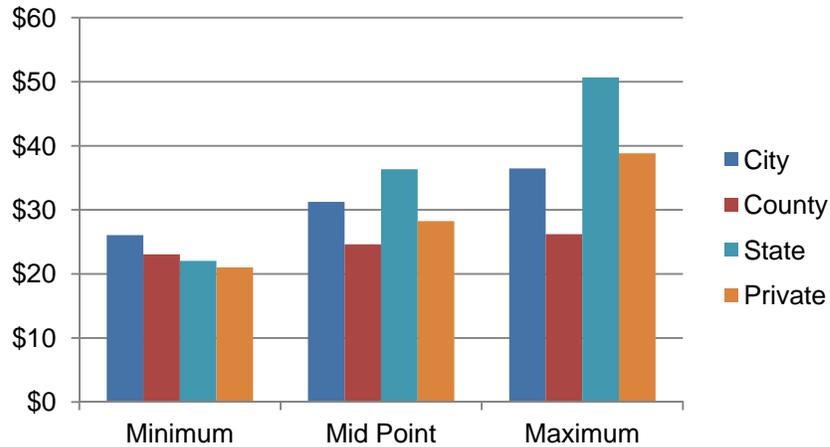


The County provides comparable compensation at all pay levels. Variance amongst all of the entities being evaluated is relatively minimal. At the highest level of pay, County workers receive the second highest amount of compensation. Most of the entities had good match strength and it is with moderate –high confidence that we affirm the validity of these patterns.

Paralegal (cont.)


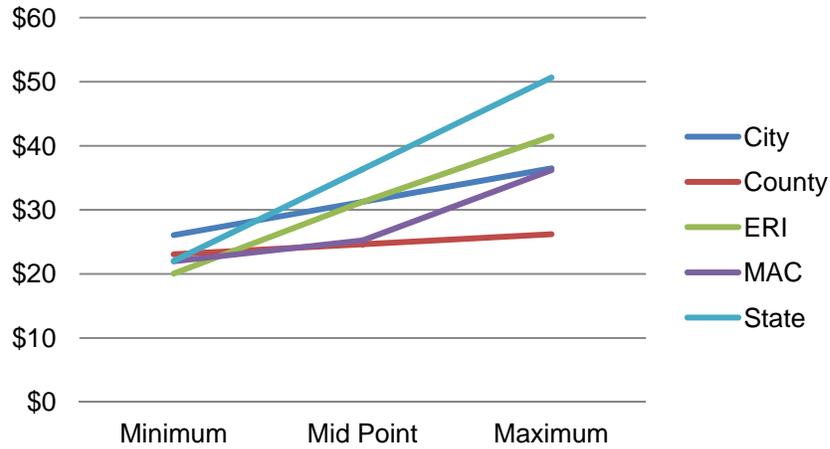
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|-----------|----------------|---------|-----------|---------|
| City | Paralegal | 1 | \$22.08 | \$24.44 | \$26.80 |
| County | Paralegal | 3 | \$17.69 | \$21.21 | \$24.73 |
| ERI | Paralegal | 2 | \$16.07 | \$27.78 | \$36.16 |
| MAC | Paralegal | 2 | \$20.05 | \$27.16 | \$33.75 |
| State | Paralegal | 2 | \$16.90 | \$27.89 | \$38.88 |

Performance Evaluator III



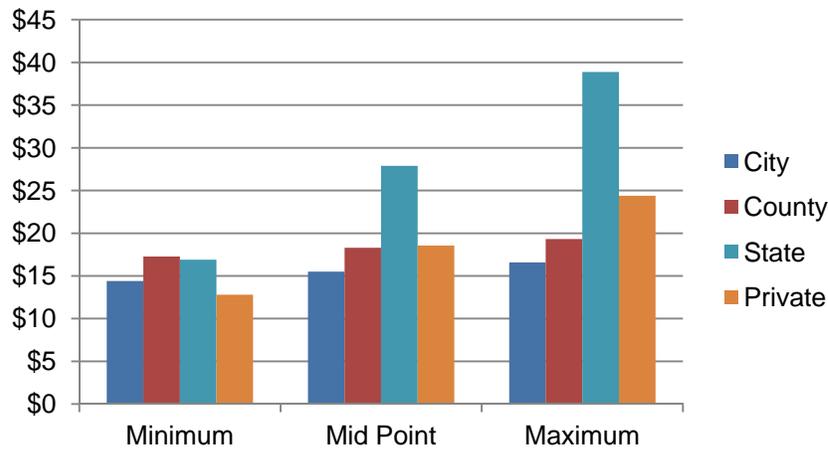
At the entry-level, County workers receive the second highest level of compensation. However, the County's rate of pay increase is minimal and county workers are quickly and significantly surpassed by their peers at the middle and higher levels of compensation. Match strength among all entities was either good or excellent and we are relatively confident that this pattern identifies a markedly different compensation pattern.

Performance Evaluator III (cont.)



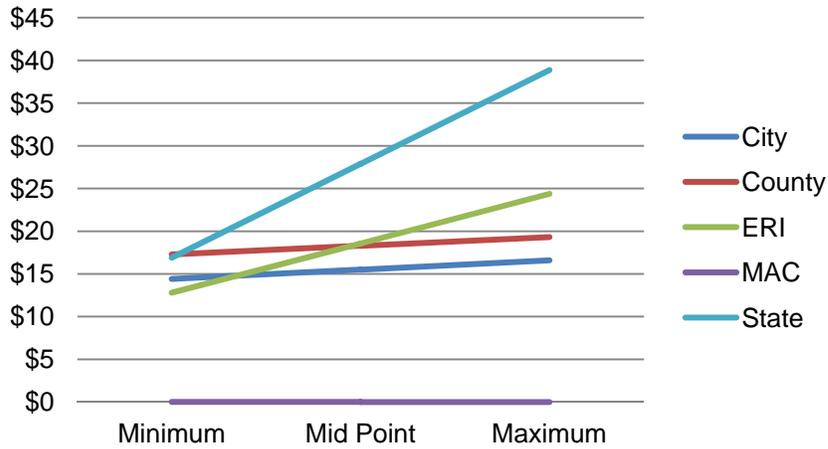
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|---------------------------|----------------|---------|-----------|---------|
| City | Auditing Specialist | 2 | \$26.05 | \$31.26 | \$36.47 |
| County | Performance Evaluator III | 3 | \$23.05 | \$24.63 | \$26.20 |
| ERI | Auditor Internal | 2 | \$20.05 | \$31.24 | \$41.46 |
| MAC | Internal Auditor | 2 | \$21.97 | \$25.24 | \$36.20 |
| State | Legislative Analyst 3 | 2 | \$22.03 | \$36.34 | \$50.66 |

Quality Assurance Tech



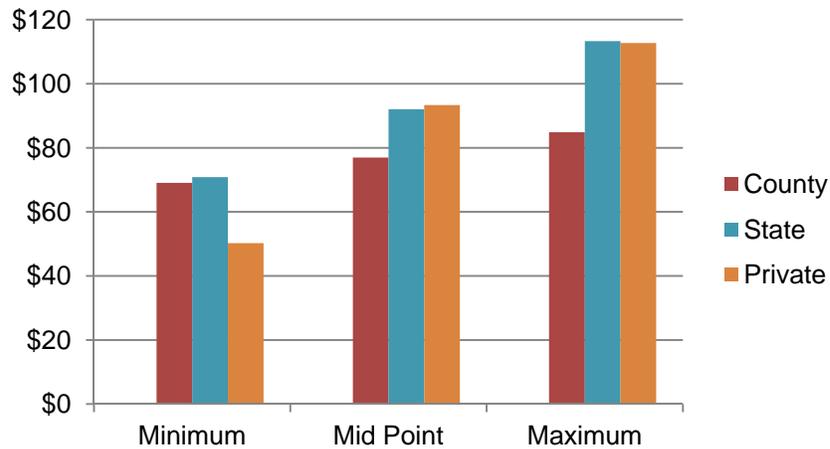
At the minimum level of compensation, County workers are paid slightly more than City or private workers. County workers with this position have limited opportunities for any substantive pay increases compared to workers in other entities; their pay level is relatively flat across all levels. At the maximum level of compensation, City workers have the lowest amount of compensation by a significant margin. Only the State and ERI had comparable positions that we could use in our evaluation. State workers were the closest match with a good match strength rating. At the highest level of pay, these relatively comparable State workers receive almost twice the compensation of County workers. Given the good correlation between State and County workers as well as a fair match in the private sector, we have a moderate level of confidence in the accuracy of our comparison.

Quality Assurance Tech (cont.)

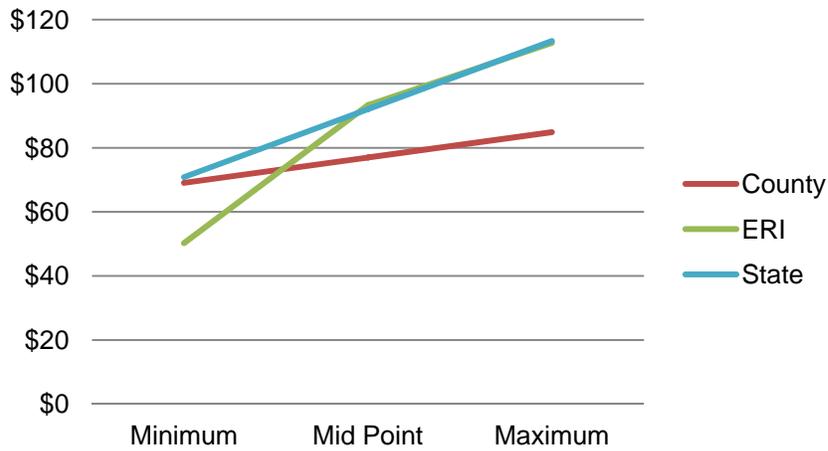


| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|--------------------------------------|----------------|---------|-----------|---------|
| City | Claims Assistant Representative | 1 | \$16.21 | \$17.44 | \$18.67 |
| County | Quality Assurance Tech | 3 | \$17.26 | \$18.29 | \$19.31 |
| ERI | Enrollment Clerk | 1 | \$12.80 | \$18.56 | \$24.38 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Quality Assurance Program Specialist | 2 | \$16.90 | \$27.89 | \$38.88 |

Staff Psychiatrist



At the minimum level of compensation, County workers are paid slightly less than State workers and notably more than private sector individuals. At the maximum level of compensation, County workers have the lowest amount of compensation by a significant margin. Only the State and ERI had comparable positions that we could use in our evaluation. State workers were the closest match with a good match strength rating. At the highest level of pay, these relatively comparable state workers have a maximum pay of nearly \$28.50 more per hour than the maximum pay of County workers. Given the good correlation between State and County workers as well as a fair match in the private sector, we have a moderate level of confidence in the accuracy of our comparison.

Staff Psychiatrist (cont.)


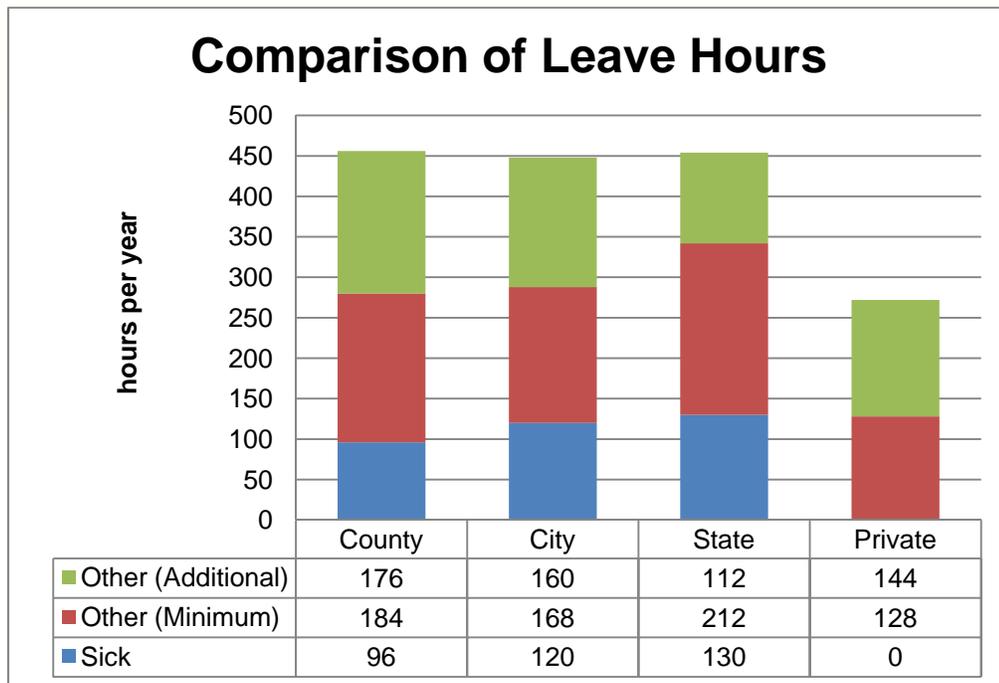
| Entity | Title | Match Strength | Minimum | Mid Point | Maximum |
|--------|--------------------|----------------|---------|-----------|----------|
| City | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| County | Staff Psychiatrist | 3 | \$69.04 | \$76.95 | \$84.87 |
| ERI | Psychiatrist | 2 | \$50.21 | \$93.32 | \$112.73 |
| MAC | No Match | 0 | \$0.00 | \$0.00 | \$0.00 |
| State | Psychiatrist | 3 | \$70.83 | \$92.08 | \$113.33 |

Benefits Results

Leave Comparison

Overall County Benefits compare favorably to the other public sector entities and very favorably to private entities. The County offers the highest amount of possible leave hours per year among the comparable entities. This is due to the maximum annual leave amounts pulling the total leave time figure upward. In terms of sick leave, the County offers the fewest hours of leave annually, when compared to the public sector. The private sector, in our sources of data, offered paid time off (PTO) in lieu of specific categories of leave.

Furthermore, the County is moderate in comparison to other public sector entities as it relates to annual leave hours for new employees. However, once an employee reaches higher levels of seniority, the County shifts to offering the highest amount of leave. In comparison to the private sector, the County offers significantly more total leave hours (about 1/3 more).



Total leave hours is the only benefit category in which the County offers the most generous benefit among the comparable entities. When considered in sum, however, the County's benefits package is second only to the State's benefit package.

Employer Coverage Comparison

Generally speaking, in this report, the value of the employer contribution was used to monetize several of the benefits. This allows for some degree of consistent comparison. In relation to health insurance, the value of the employer contribution was utilized as a proxy measure for health benefits.

While initial research indicated that the public sector benefit plan offerings were quite similar to each other, the total costs of the overall benefit plans were not considered, nor were specific benefit levels. Further analysis on the health care costs borne by the employees was performed by the County to further qualify this issue and is included as Appendix C.

In terms of health insurance, the County provides the lowest amount of employer contribution in comparison to other public sector entities, but offers nearly two and a half times more in comparison to the private sector.

Regarding short term disability coverage, the public sector did not contribute to coverage for the average new hire employee. The State did contribute to coverage for employees with high sick leave balances (obviously not new hires). The State has six premium categories based on these leave balances:

| Category | Employer Contribution % Factor |
|----------|--------------------------------|
| 1 | No employer share |
| 2 | No employer share |
| 3 | 200% x employee contribution |
| 4 | 340% x employee contribution |
| 5 | 570% x employee contribution |
| 6 | Employer pays entire premium |

The general public sector approach is that sick leave is used before long term disability coverage would come into play. In contrast, the private sector does provide short term disability coverage for employees. This may be related to the pooling of sick time into PTO in the private sector.

The treatment of long-term disability coverage is also handled differently among public sector entities. At the City, for general city employees only, this coverage is completely paid by the employer, but the employee can pay to buy down the 180 day waiting period to 120, 90, or 60 days. The State also fully covers this benefit, but the County does not. As with short term disability, the private sector contributes to this coverage.

Life insurance is a difficult item to compare, because often this coverage comes in two parts. Employers typically cover a smaller policy (roughly one years' earnings), and allow employees to purchase additional coverage, sometimes with employers bearing a portion of the expense. In this report's analysis of life insurance contribution, we utilized total employer expenditures divided by the number of covered employees.

The State offers up to 5 levels of coverage available, each level is based on the employee's prior year's earnings. (Coverage is estimated until new employees have been covered under the WRS for 1 calendar year.) Spouse and Dependent coverage: \$5,000/dependents; \$10,000/spouse; up to two units available. Employer pays an amount equal to 65.25% of the employee premium for Basic coverage; 37.25% for Supplemental coverage. Up to three levels of Additional are employee-pay-all. Spouse and Dependent coverage is \$2.50/unit of coverage (employee paid). In comparison, the City pays for the first \$35,000 in life insurance benefit, and employees may elect more (up to 150% of their annual salary) at their own expense.

Retirement contributions are also a difficult area to compare. Again, to streamline analysis, we focused on the benefit that is currently available to non-union new hire employees and ignored the myriad of legacy benefits. In the private sector, employers contributed an average of 4.3 percent in pre-tax contributions or 3.9 percent in post-tax contributions. Much has been published about the factors related to calculating the various public sector retirement benefits in Wisconsin. With this in mind, the entity-reported amounts are compared as a percentage of salary.

The various comparisons of benefits in this report focus on treatment of leave and employer contributions. The following table highlights some of the ways in which the treatments of these aspects of benefits vary. Additional detail on the private sector data is provided in Appendix B.

FY 2010-2011 Benefit Levels

Leave Time in Hours:

Minimum Total Annual Leave Allotment, Excluding Sick Leave
 Maximum Annual Leave Allotment, Excluding Sick Leave
 Maximum Leave Roll-Over Allowed per Year (w/o Sick)
 Cash Conversion Upon Exit (yes/no)
 Annual Sick Leave Allotment
 Maximum Annual Sick Leave Carry Over

 Sick Leave Applications Upon Exit

| | <u>County</u> | <u>City</u> | <u>State</u> | <u>Private</u> |
|--|------------------------------------|--------------------------------|---------------------------------|----------------|
| Minimum Total Annual Leave Allotment, Excluding Sick Leave | 184 | 168 | 212 | 128 |
| Maximum Annual Leave Allotment, Excluding Sick Leave | 360 | 328 | 324 | 272 |
| Maximum Leave Roll-Over Allowed per Year (w/o Sick) | 120 | 80 | 40 | varies |
| Cash Conversion Upon Exit (yes/no) | yes | no | yes | varies |
| Annual Sick Leave Allotment | 96 | 120 | 130 | 0 |
| Maximum Annual Sick Leave Carry Over | unlimited | 960 | unlimited | varies |
| Sick Leave Applications Upon Exit | payout/ purchase health ins. | 1/3 of sick leave payout | purchase health insurance | varies |

Employer Contributions:

Health Insurance
 Short Term Disability
 Long Term Disability
 Life Insurance
 Retirement (pension, 401k, etc.)

| | | | | |
|----------------------------------|----------|----------|----------|---------|
| Health Insurance | \$14,217 | \$15,886 | \$14,775 | \$5,875 |
| Short Term Disability | \$0 | \$0 | \$0 | \$353 |
| Long Term Disability | \$0 | \$232 | \$100 | \$304 |
| Life Insurance | \$234 | \$461 | \$182 | \$104 |
| Retirement (pension, 401k, etc.) | 4.7% | 5.5% | 5.8% | 4.3% |

 *least generous*
 *most generous*

Appendices

Appendix A: Comparability Matrix

| County Position Title | City Position Title | City Match Strength | State Position Title | State Match Strength | ERI Position Title | ERI Match Strength | MAC Position Title | MAC Match Strength |
|--------------------------------|----------------------------------|---------------------|---|----------------------|-----------------------------------|--------------------|----------------------------------|--------------------|
| Director of Administration | Administration Director | 2 | Director of Administrative Services | 2 | Department Head | 1 | No Match | |
| Human Service Worker | Public Health Social Worker | 2 | Social Worker-Senior | 2 | Caseworker | 2 | No Match | |
| Office Support Assistant II | Office Assistant II | 2 | Office Associate | 2 | Clerical Assistant | 3 | Receptionist | 2 |
| Fiscal Assistant II | Accounting Assistant II | 3 | Financial Specialist 2 | 3 | Financial Transactions Generalist | 2 | Accounting Clerk, Intermediate | 3 |
| Paralegal | Paralegal | 1 | Paralegal | 2 | Paralegal | 2 | Paralegal | 2 |
| Quality Assurance Tech | Claims Assistant Representative | 1 | Quality Assurance Program Specialist | 2 | Enrollment Clerk | 1 | No Match | |
| Performance Evaluator III | Auditing Specialist | 3 | Legislative Analyst 3 | 3 | Auditor Internal | 2 | Internal Auditor | 2 |
| Coms & Hwy Safety Dispatch | Police Dispatcher | 2 | Police Communications Operator | 2 | Motor Vehicle Dispatcher | 2 | Production Scheduler | 1 |
| Accountant III | Accountant III | 2 | Accountant-Advanced | 2 | Accountant | 2 | Accountant, Senior | 2 |
| Executive Assistant | Executive Administrative Asst II | 2 | Executive Staff Assistant | 3 | Executive Assistant | 2 | Administrative Assistant, Senior | 3 |
| Correction Officer I (Sheriff) | Police Officer | 2 | Correctional Officer | 3 | Corrections Officer | 3 | No Match | |
| Adv. Prac. Nurse Prescriber | Nurse Practitioner-STD/HIV Prog | 2 | Advanced Practice Nurse-Prescriber | 3 | Nurse Practitioner | 3 | No Match | |
| Occupational Therapist | No Match | | Occupational Therapist-Senior | 3 | Occupational Therapist | 1 | Industrial/Occupational Nurse RN | 1 |
| Carpenter | Carpenter | 3 | Carpenter | 3 | Carpenter | 3 | Carpenter | 2 |
| HR Coordinator | Personnel Officer | 2 | Human Resources Program Officer | 2 | Human Resources Generalist | 3 | HR Generalist, Intermediate | 3 |
| Engineer | Civil Engineer I/II | 3 | Engineering Consultant-Building Systems | 2 | Civil Engineer | 1 | Quality Engineer | 1 |
| IT Manager | Information Systems Manager | 2 | IS Business Automation Consultant/Admin | 2 | IT Systems Project Manager | 3 | Project Manager- IS, Senior | 3 |
| Legal Counsel | Assistant City Attorney | 3 | Attorney | 3 | Legal Counsel | 2 | No Match | |
| Firefighter Equip Oper | Heavy Equipment Operator | 3 | Fire/Crash Rescue Specialist 2 | 2 | Fire Fighter | 2 | No Match | |
| Staff Psychiatrist | No Match | | Psychiatrist | 3 | Psychiatrist | 2 | No Match | |

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Appendix B: Private Sector Benefit Survey Detail

| Benefit Area | 1000-2499 Employees | 2500-4999 Employees | Over 5000 Employees |
|---|---|--|---|
| Minimum Total Annual Leave Allotment, Excluding Sick Leave* | 6 vacation & floating days (48 hours), 10 fixed holidays (80 hours) | 7 vacation & floating days (56 hours), 9 fixed holidays (72 hours) | 9 vacation & floating days (72 hours), 9 fixed holidays (72 hours) |
| Maximum Annual Leave Allotment, Excluding Sick Leave** | 24 vacation & floating days (192 hours), 10 fixed holidays (80 hours) | 23 vacation & floating days (184 hours), 9 fixed holidays (72 hours) | 25 vacation & floating days (200 hours), 9 fixed holidays (72 hours) |
| Maximum Leave Roll-Over Allowed Per Year (w/o Sick Leave) | 33.3% of employers offer no carryover; 66.7% have limited carryover, and 0% have unlimited | 50.0% of employers offer no carryover; 50.0% have limited carryover, and 0% have unlimited | 54.5% of employers offer no carryover; 39.4% have limited carryover, and 6.1% have unlimited |
| Cash Conversion Upon Exit | 0% of the survey respondents | 0% of the survey respondents | 0% of the survey respondents |
| Annual Sick Leave Allotment | 8 days/year (64 hours/year) | 9 days/year (72 hours/year) | 8 days/year (64 hours/year) |
| Annual Sick Leave Carry Over | 68.2% of employers offer no carryover; 13.6% have limited carryover, and 18.2% have unlimited carryover. Actual carryover amounts not reported in survey. | 76.9% of employers offer no carryover; 15.4% have limited carryover, and 7.7% have unlimited carryover. Actual carryover amounts not reported in survey. | 69.2% of employers offer no carryover; 19.2% have limited carryover, and 11.5% have unlimited carryover. Actual carryover amounts not reported in survey. |
| Sick Leave Applications Upon Exit | 9.1% of the survey respondents required cash-out of unused sick leave. (those that allow and what they allow was not provided in the survey responses) | 0% of the survey respondents required cash-out of unused sick leave. (those that allow and what they allow was not provided in the survey responses) | 0% of the survey respondents required cash-out of unused sick leave. (those that allow and what they allow was not provided in the survey responses) |
| Employer Contributions: (all shown are normative average) | | | |
| Health Insurance | \$6,585/year average employer contribution for medical/Rx | \$6,892/year average employer contribution for medical/Rx | \$4,598/year average employer contribution for medical/Rx |
| Short Term Disability | 0.5% of covered annual payroll | 1.2% of covered annual payroll | 0.4% of covered annual payroll |
| Long Term Disability | 0.5% of covered annual payroll | 0.8% of covered annual payroll | 0.3% of covered annual payroll |
| Life Insurance | \$0.14 per \$1000 of covered life insurance per month (\$1.68/\$1000 of covered life insurance per year) | \$0.14 per \$1000 of covered life insurance per month (\$1.68/\$1000 of covered life insurance per year) | \$0.14 per \$1000 of covered life insurance per month (\$1.68/\$1000 of covered life insurance per year) |
| Retirement | Defined Contribution Plan: 4.4% pre-tax employer contribution; 3.3% after-tax contribution | Defined Contribution Plan: 4.8% pre-tax employer contribution; 4.3% after-tax contribution | Defined Contribution Plan: 4.0% pre-tax employer contribution; 4.1% after-tax contribution |

* Average of Employees after three months of employment

** Average of Employees after twenty years employment

Appendix C: Employee Health Costs

The analysis below was provided by the Milwaukee County Department of Audit.

Comparison of Employee Out-of-Pocket Health Care Expenses

| | Milwaukee County | City of Milwaukee | State of Wisconsin |
|--|---------------------|----------------------|-----------------------|
| 2011 Annual Premium Contribution | \$1,800 | \$480 | \$1,068 |
| Deductibles | \$1,500 | \$0 | \$0 |
| Office Visit Co-Pays | \$200 | \$100 | \$0 |
| Prescription Drug Co-Pays | \$540 | \$546 | \$590 |
| Co-Insurance Payments | \$0 | \$0 | \$0 |
| Emergency Room Visit Co-Pays | \$150 | \$50 | \$60 |
| Total | \$4,190 | \$1,176 | \$1,718 |
| Less Employer Reimbursements (FSA Contribution) | -\$1,500 | \$0 | \$0 |
| Net Out-of-Pocket Employee Health Care Expenses | \$2,690 | \$1,176 | \$1,718 |

Assumptions:

Family of four.

Office visits = 10: Four for policy holder; two for spouse; two for each child.

Rx Drug Co-Pays = As noted below:

- 2 maintenance drugs for policy holder (1 Brand name, 1 Off-Formulary) and 1 generic episodic Rx with 1 refill;
- 1 maintenance drug for spouse (Off-Formulary) and 2 generic episodic Rx
- 2 generic episodic Rx for one child and 3 episodic Rx (2 generic and 1 Off-Formulary with 1 refill) for the other child
- County = Brand Name \$50, Off-Formulary \$30, Generic \$5. Mail order = 3-month supply for 1 co-pay.
- City = Brand Name \$25, Off-Formulary \$17, Generic \$5. Mail order = 3-month supply for 2 co-pays.
- State = Brand Name \$35, Off-Formulary \$15, Generic \$5. Mail order = 3-month supply for 2 co-pays.

One outpatient service for policy holder totaling at least \$3,000 in charges.

One emergency room visit for a child totaling at least \$1,000 in charges.

Miscellaneous bloodwork, laboratory and radiology charges associated with office visits totaling at least \$500 per family member.