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UNITED STATES BANKRUPTCY COURT

EASTERN DISTRICT OF CALIFORNIA

SACRAMENTO DIVISION

In re: CITY OF STOCKTON, CALIFORNIA, Debtor.	Case No. 2012-32118 D.C. No. OHS-1 Chapter 9 **DECLARATION OF ANN GOODRICH IN SUPPORT OF CITY OF STOCKTON'S REPLY TO OBJECTIONS TO ITS STATEMENT OF QUALIFICATIONS UNDER SECTION 109(C) OF THE UNITED STATES BANKRUPTCY CODE** Date: February 26, 2013 Time: 1:30 p.m. Dept: C Judge: Hon. Christopher M. Klein

I, Ann Goodrich, hereby declare:

1. I am a consultant and labor relations project manager retained by the City of Stockton, California ("the City" or "Stockton") since January 9, 2011. In my capacity as the City's labor project manager, I coordinate the City's labor negotiations with all of its employee groups and prepare recommendations for the City regarding its negotiations. I make this declaration in support of the City's Reply to Objections to Statement of Qualifications Under Section 109(c). On June 29, 2012, I submitted a declaration in support of the Statement of Qualifications the City filed on June 29, 2012 (the "June Declaration" or "June Decl."). On July 20, 2012, I submitted a supplemental declaration in support of the Statement of Qualifications (the "Supplemental Declaration" or "Supp. Decl.").

2. In the Supplemental Declaration, I described in detail the City's negotiations with its nine employee groups during the AB 506 process. I reported that, as of July 20, 2012, the City had "reached tentative agreements on new collective bargaining agreements with six of its nine labor groups, each of which has ratified its tentative agreement. The City Council will consider approval of the six agreements at a public session on July 24, 2012. City staff has recommended approval." On July 24, 2012, the City Council approved the six agreements referenced in the Supplemental Declaration.

3. Subsequently, the City reached agreements on new collective bargaining agreements with the remaining three labor groups: Stockton Fire Management Unit, International Association of Firefighters, Local 456, and Stockton Police Officers Association ("SPOA"). The last of these agreements, between the City and SPOA, was approved by the City Council on December 11, 2012 after having been ratified by the members of SPOA.

4. I have reviewed the declaration of Robert Bobb, filed by the Capital Markets Creditors on December 14, 2012. Mr. Bobb criticizes the City (1) for using compensation and benefits data from cities comparable to Stockton to determine what level of compensation and benefits Stockton need offer to recruit and retain sufficiently qualified employees; and (2) for giving its employees "above-market" compensation and benefits packages. While in the past these criticisms of City practices might have had some validity, they are not valid now.

5. With respect to the use of comparable cities, I agree with Mr. Bobb's deposition testimony that labor market surveys are "important information to have" and are "a standard part of negotiations." Bobb Dep., pp. 161:3-162:15. Based on my 29 years as a Human Resources Director in several different California counties, it is an industry standard practice for California cities and counties to commission surveys to determine where the wages and benefits of their employees are relative to similarly situated employees in comparable jurisdictions. Having such surveys enables jurisdictions to determine how much they need (or don't need) to offer in wages and benefits to recruit and retain sufficiently qualified employees.

6. In Stockton's case, for the last few years, the City has retained Doug Johnson of Ralph Anderson & Associates to prepare its compensation surveys. My team has relied on the information provided us by Mr. Johnson during every round of negotiations with every bargaining group, including during the AB 506 process.

7. Recently, Mr. Johnson completed a salary survey which evaluated where Stockton's wages and benefits were relative to other jurisdictions, following the recent adoption of the nine labor agreements. Attached collectively as Exhibit A are true and correct copies of the salary surveys Mr. Johnson prepared. Attached as Exhibit B is a true and correct copy of a memorandum Mr. Johnson prepared for the City in order to explain the rationale behind his decision to treat certain cities as "comparable" to Stockton.

8. Following years of reductions, it is no longer accurate to characterize Stockton's employee wages and benefits as "above-market." During the AB 506 process, one of the City's goals in formulating the Labor Ask was to continue the work it had begun of bringing down its employee wages and benefits to rates similar to those in comparable cities. The City largely achieved this goal in the nine new agreements it signed during and after the AB 506 process. Each of the nine agreements resembled the deals that the City sought from each group in the Ask, the terms of which included but were not limited to: elimination of certain premium or "add" pays and reductions in longevity pay, reductions in life insurance, reductions in Long Term Disability Insurance, elimination of retiree medical benefits, reductions in holidays, holiday pay, sick leave and vacation benefits, elimination or reduction of sick leave cash outs at separation, deferral of

vacation cash outs at separation, elimination of annual cash outs of unused vacation, changes in overtime practices that reduced standby pay, the rate that overtime was paid at and the number of hours overtime was based on.

9. The recent Doug Johnson survey has confirmed that following the adoption of the City's most recent labor agreements, the vast majority of City employees receive wages and benefits at or below the median of similarly situated positions in comparable cities. Over 130 different classifications were surveyed as to their base salaries, other pays, and benefits. With very few exceptions, the City's employees are below the average or median of the labor market. For example, for the City's Police Officer class, the survey shows that in Total Cash (i.e. wages received by the individual), the City is 5.8% below the average or 8% below the median. When factoring in the value of benefits (health, dental, vision, life and long-term disability) which affect an employee's take home pay and which with cash are considered an employees' "total compensation," the City is 5.3% below the average and 6.9% below the median. When adding in the value of the agency's retirement contribution and the cash value of time off (through holiday, vacation, and sick pay), the City's relative position improves slightly to 1.2% below the average and 2.6% below the median. This is offset, though, by the City's recent phase out of retiree medical benefits, which in conjunction with all the other measures depressed a Police Officer's total compensation and benefits to 2.4% below the average and 4.7% below the median.

10. In the June Declaration, I described the City's drastic cuts to employee compensation and benefits since 2008, and attached as Exhibit A a chart summarizing many of the changes negotiated or imposed over the past four years for all of the City's labor groups. Attached hereto as Exhibit C is a revised version of Exhibit A to the June Declaration, both in clean and blacklined format. This revised version shows additional reductions subsequent to June 29, 2012.

11. An example demonstrates starkly the reductions experienced by Stockton employees over the past four years. Attached hereto as Exhibit D is a document prepared under my supervision by the City's Human Resources and Finance departments. The exhibit contains true and correct descriptions of the contents of actual paychecks of several individual City

employees. Specifically, it compares the paycheck an employee received in October 2008 with a paycheck an employee received in 2012. As seen in Exhibit D, the paychecks of three sample employees were 20-24% lower in October 2012 than they were in October 2008, four years earlier.

Executed this 14 day of February 2013, at Santa Barbara, California. I declare under penalty of perjury under the laws of the State of California and the United States of America that the foregoing is true and correct.

Ann Goodrich

Ann Goodrich

Exhibit A

Stockton
Firefighter

Survey Agency	Comparable Class	Range Max.	Def. Comp/ HRA	Long. Max	Holiday	Ret. Pick-up	Uniform	EMT Pay	Total Cash	Health	Dental	Vision	Life	LTD	Cash + Ins	Emplr Ret	Cash + Ins + Ret	Vac Max	Sick	Total Comp	Ret. Health	TC w/ Ret. Health	Ret. Health *	TC w/ Ret. Health
Alameda CFD	Firefighter	$7,986			$399		$69	$327	$8,781	$1,587	$124		$5		$10,497	$2,081	$12,578	$856	$494	$13,927	$1,587	$15,514	$1,587	$15,514
Bakersfield	Firefighter	$5,437					$88		$5,525	$1,053	$112	$11	$3		$6,703	$1,403	$8,106	$419	$251	$8,777		$8,777		$8,777
Fresno	Firefighter	$6,124	$78		$328	$122	$92		$6,744	$788	inc	inc			$7,532	$1,522	$9,055	$606	$303	$9,963		$9,963		$9,963
Pleasanton	Firefighter	$7,405			$555	$222			$8,183	$1,607	$152	$22	$6	$20	$9,989	$2,465	$12,454	$732	$342	$13,528	$604	$14,132	$604	$14,132
Modesto	Firefighter	$5,995			$272		$85	$300	$6,652	$1,300	inc	inc	$2		$7,953	$1,710	$9,663	$741	$294	$10,698	$112	$10,810	$112	$10,810
Ontario	Firefighter	$5,729	$150	$859		$516	$100	$425	$7,779	$1,399	$108	$19	$3		$9,308	$1,486	$10,794	$708	$283	$11,786	$112	$11,898	$112	$11,898
Sacramento	Firefighter	$5,423		$17	$291	$325	$73		$6,129	$1,200	inc	inc	inc		$7,329	$1,507	$8,836	$417	$240	$9,492	$530	$10,022	$530	$10,022
Sac Metro FPD	Firefighter	$6,587		$527		$593	$67	$329	$8,103	$1,849	$134	$19	$17	$20	$10,141	$2,058	$12,199	$706	$597	$13,501	$1,849	$15,350	$1,849	$15,350
San Bernardino	Firefighter	$7,063			$349	$424			$7,836	$993	inc	inc	inc	$27	$8,855	$2,371	$11,227	$582	$349	$12,158	$112	$12,270	$112	$12,270
Tracy	Firefighter	$6,015			$483	$361	$76		$6,935	$1,880	inc	inc	$14	$78	$8,907	$1,595	$10,502	$616	$595	$11,713		$11,713		$11,713
Stockton	Firefighter	$6,173	$62				$50		$6,285	$1,165	inc	inc	$11		$7,461	$1,796	$9,256	$712	$305	$10,274	$450	$10,724		$10,274
	Average	**$6,376**							**$7,267**						**$8,721**		**$10,541**			**$11,554**		**$12,045**		**$12,045**
	% +/- Average	**-3.3%**							**-15.6%**						**-16.9%**		**-13.9%**			**-12.5%**		**-12.3%**		**-17.2%**
	Median	**$6,070**							**$7,357**						**$8,881**		**$10,648**			**$11,749**		**$11,805**		**$11,805**
	% +/- Median	**1.7%**							**-17.1%**						**-19.0%**		**-15.0%**			**-14.4%**		**-10.1%**		**-14.9%**
	70th Percentile	**$6,730**							**$7,916**						**$9,512**		**$11,518**			**$12,561**		**$12,829**		**$12,829**
	% +/- 70thP	**-9.0%**							**-26.0%**						**-27.5%**		**-24.4%**			**-22.3%**		**-19.6%**		**-24.9%**

Median Gain/Loss **-16.0%**

*** Elimination 06-30-12**

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Stockton
Fire Engineer

Survey Agency	Comparable Class	Range Max.	Def. Comp/ HRA	Long. Max	Holiday	Ret. Pick-up	Uniform	EMT Pay	Total Cash	Health	Dental	Vision	Life	LTD	Cash + Ins	Emplr Ret	Cash + Ins + Ret	Vac Max	Sick	Total Comp	Ret. Health	TC w/ Ret. Health	Ret. Health *	TC w/ Ret. Health
Alameda CFD	Fire Engineer	$8,584			$429		$69	$351	$9,433	$1,587	$124		$5		$11,149	$2,237	$13,386	$920	$531	$14,836	$1,587	$16,424	$1,587	$16,424
Bakersfield	Fire Engineer	$6,005					$88		$6,093	$1,053	$112	$11	$3		$7,271	$1,550	$8,821	$463	$277	$9,561		$9,561		$9,561
Fresno	Firefighter Specialist	$6,855	$78		$367	$137	$92		$7,529	$788	inc	inc			$8,317	$1,704	$10,021	$678	$339	$11,038		$11,038		$11,038
Pleasanton	Fire Engineer	$8,288			$622	$249			$9,158	$1,607	$152	$22	$6	$20	$10,965	$2,759	$13,724	$820	$383	$14,926	$604	$15,530	$604	$15,530
Modesto	Fire Engineer	$6,617			$300		$85	$331	$7,333	$1,300	inc	inc	$2		$8,634	$1,887	$10,521	$818	$325	$11,664	$112	$11,776	$112	$11,776
Ontario	Fire Engineer	$6,826	$150	$1,024		$614	$100	$425	$9,139	$1,399	$108	$19	$3		$10,668	$1,771	$12,439	$844	$338	$13,620	$112	$13,732	$112	$13,732
Sacramento	Fire Engineer	$6,444		$17	$346	$387	$73		$7,266	$1,200	inc	inc	inc		$8,466	$1,790	$10,256	$496	$285	$11,037	$530	$11,567	$530	$11,567
Sac Metro FPD	Fire Engineer	$7,291		$583		$656	$67	$365	$8,962	$1,849	$134	$19	$17	$20	$11,000	$2,277	$13,277	$781	$661	$14,720	$1,849	$16,568	$1,849	$16,568
San Bernardino	Fire Engineer	$7,887			$390	$473			$8,750	$993	inc	inc	inc	$30	$9,773	$2,648	$12,421	$650	$390	$13,461	$112	$13,573	$112	$13,573
Tracy	Fire Engineer	$6,790			$546	$407	$76		$7,819	$1,880	inc	inc	$14	$78	$9,791	$1,801	$11,592	$695	$672	$12,958		$12,958		$12,958
Stockton	Fire Engineer	$6,727	$67				$50		$6,844	$1,165	inc	inc	$11		$8,020	$1,957	$9,977	$776	$333	$11,086	$450	$11,536		$11,086
	Average	**$7,159**							**$8,148**						**$9,603**		**$11,646**			**$12,782**		**$13,273**		**$13,273**
	% +/- Average	**-6.4%**							**-19.1%**						**-19.7%**		**-16.7%**			**-15.3%**		**-15.1%**		**-19.7%**
	Median	**$6,841**							**$8,285**						**$9,782**		**$12,006**			**$13,209**		**$13,265**		**$13,265**
	% +/- Median	**-1.7%**							**-21.0%**						**-22.0%**		**-20.3%**			**-19.2%**		**-15.0%**		**-19.7%**
	70th Percentile	**$7,470**							**$9,015**						**$10,757**		**$12,690**			**$13,950**		**$14,272**		**$14,272**
	% +/- 70thP	**-11.0%**							**-31.7%**						**-34.1%**		**-27.2%**			**-25.8%**		**-23.7%**		**-28.7%**

Median Gain/Loss **-17.5%**

*** Elimination 06-30-12**

Case 12-32118 Filed 02/15/13 Doc 716

Stockton
Fire Captain

Survey Agency	Comparable Class	Range Max.	Def. Comp/ HRA	Long. Max	Holiday	Ret. Pick-up	Uniform	EMT Pay	Total Cash	Health	Dental	Vision	Life	LTD	Cash + Ins	Emplr Ret	Cash + Ins + Ret	Vac Max	Sick	Total Comp	Ret. Health	TC w/ Ret. Health	Ret. Health *	TC w/ Ret. Health
Alameda CFD	Fire Captain	$9,705			$485		$69	$397	$10,656	$1,587	$124		$5		$12,372	$2,529	$14,901	$1,040	$600	$16,541	$1,587	$18,128	$1,587	$18,128
Bakersfield	Fire Captain	$7,174					$88		$7,262	$1,053	$112	$11	$20		$8,457	$1,852	$10,308	$553	$331	$11,193		$11,193		$11,193
Fresno	Fire Captain	$7,655	$78		$410	$153	$92		$8,388	$788	inc	inc			$9,176	$1,903	$11,079	$757	$379	$12,215		$12,215		$12,215
Pleasanton	Fire Captain	$9,271			$695	$278			$10,244	$1,607	$152	$22	$6	$20	$12,051	$3,086	$15,137	$917	$428	$16,482	$604	$17,086	$604	$17,086
Modesto	Fire Captain	$7,674			$348		$85	$384	$8,491	$1,300	inc	inc	$2		$9,792	$2,189	$11,981	$949	$377	$13,306	$112	$13,418	$112	$13,418
Ontario	Fire Captain	$8,071	$150	$1,211		$726	$100	$425	$10,683	$1,399	$108	$19	$3		$12,212	$2,094	$14,306	$998	$399	$15,703	$112	$15,815	$112	$15,815
Sacramento	Fire Captain	$7,284		$17	$391	$437	$73		$8,202	$1,200	inc	inc	inc		$9,402	$2,024	$11,425	$560	$322	$12,307	$530	$12,837	$530	$12,837
Sac Metro FPD	Fire Captain	$8,169		$654		$735	$67	$408	$10,033	$1,849	$134	$19	$17	$20	$12,071	$2,552	$14,623	$875	$741	$16,239	$1,849	$18,087	$1,849	$18,087
San Bernardino	Fire Captain	$9,037			$447	$542			$10,026	$993	inc	inc	inc	$34	$11,053	$3,034	$14,087	$745	$447	$15,279	$112	$15,391	$112	$15,391
Tracy	Fire Captain	$7,715			$620	$463	$76		$8,874	$1,880	inc	inc	$14	$78	$10,845	$2,046	$12,892	$790	$763	$14,444		$14,444		$14,444
Stockton	Fire Captain	$7,638	$76				$50		$7,764	$1,165	inc	inc	$11		$8,940	$2,222	$11,162	$881	$378	$12,421	$450	$12,871		$12,421
	Average	**$8,176**							**$9,286**						**$10,743**		**$13,074**			**$14,371**		**$14,861**		**$14,861**
	% +/- Average	**-7.0%**							**-19.6%**						**-20.2%**		**-17.1%**			**-15.7%**		**-15.5%**		**-19.6%**
	Median	**$7,893**							**$9,450**						**$10,949**		**$13,490**			**$14,862**		**$14,918**		**$14,918**
	% +/- Median	**-3.3%**							**-21.7%**						**-22.5%**		**-20.8%**			**-19.6%**		**-15.9%**		**-20.1%**
	70th Percentile	**$8,429**							**$10,096**						**$12,057**		**$14,401**			**$15,863**		**$16,196**		**$16,196**
	% +/- 70thP	**-10.4%**							**-30.0%**						**-34.9%**		**-29.0%**			**-27.7%**		**-25.8%**		**-30.4%**

Median Gain/Loss **-16.3%**

*** Elimination 06-30-12**

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City of Stockton
Fire Vacation Accrual

Agency	Max Vac Accrual	Max Vac Carryover	Annual Cash-out	MOU Language
Stockton	334	535	60	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 60 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.
Alameda CFD	312	624	N/A*	Can take 2X annual vacation accrual during any calendar year. An employee who has completed the equivalent of 365 calendar days of employment who leaves the Department service for any reason shall be paid at their hourly rate for unused vacation accrued to the date of separation, provided that such entitlement shall not exceed vacation earned during the two years of employment preceding such separation.
Bakersfield	225		96	The City will buy back up to four (4) shifts of vacation accrual at straight time each year.
Fresno	288	576	N/A*	2X annual vacation accrual.
Modesto	360	720	72	2X annual allowance. All employees assigned to fire suppression shall have the option to cash out up to a maximum of three (3) vacation days (maximum seventy-two hours) per calendar year at straight time. Employees leaving CITY service shall be paid for earned but unused vacation leave.
Ontario	360	400		Max carry over is 400 hours
Pleasanton	288	432	N/A*	1.5X annual allowance. Any employee of the Department shall be paid for all accrued vacation leave earned prior to the effective date of termination.
Sac Metro FPD	312	520	N/A*	20 months of accrual time.
Sacramento	224	448	56	May sell back up to one week per year.
San Bernardino	240	552		2X annual allowance.
Tracy	298	596	298	Total vacation sell back allowed once each calendar year shall not exceed 50% of an employee's accumulated vacation leave.
Median	**293**	**552**	**84**	
% +/- Median	**12%**	**-3%**	**-40%**	

* Cash-out upon separation only

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Stockton
Labor Market Summary - Median Total Compensation

Class Title	Base	Base + Cash	Base + Cash + Insurance	Base + Cash + Ins. + Leave	Total Comp (Cash + Ins. + Lv. + Ret.)	Total Gain/ Loss	TC w/ Ret. Health	TC w/ Ret. Health *
Assistant City Clerk II	-1.2%	-2.0%	-4.7%	-6.5%	-7.1%	-5.8%	-3.2%	-7.6%
Assistant City Manager	-7.5%	-11.7%	-13.4%	-14.8%	-16.2%	-8.8%	-14.4%	-16.8%
Assistant Director of Human Resources	11.3%	11.2%	9.2%	9.4%	9.9%	-1.5%	11.7%	9.3%
Information Technology Officer	8.0%	0.7%	-1.7%	-5.6%	-5.1%	-13.2%	-3.4%	-6.2%
Asst Municipal Utilities Dir (Engineering Manager)	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Chief Financial Officer	2.6%	0.5%	-3.8%	-2.7%	0.8%	-1.8%	2.9%	0.8%
City Attorney	7.2%	2.1%	-0.5%	0.4%	0.9%	-6.3%	2.5%	0.7%
City Auditor	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
City Clerk	2.1%	-0.1%	-2.1%	-3.4%	-3.6%	-5.8%	-2.7%	-5.7%
Fire Chief	3.1%	-4.4%	-6.5%	-7.5%	-4.8%	-7.9%	-2.9%	-4.8%
Community Development Director	1.4%	-1.9%	-6.4%	-5.6%	-5.7%	-7.1%	-5.3%	-7.6%
Deputy City Manager II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Director of Community Services	3.5%	-1.8%	-4.0%	-2.9%	-4.6%	-8.1%	-2.3%	-4.6%
Director of Economic Development	5.0%	2.5%	-0.3%	1.8%	2.0%	-3.0%	3.6%	1.4%
Director of Human Resources	5.0%	-0.2%	-6.0%	-3.7%	-1.7%	-6.8%	0.2%	-2.0%
Director of Municipal Utilities	3.0%	-3.2%	-7.7%	-7.3%	-7.2%	-10.2%	-6.3%	-8.6%
Chief of Police	3.2%	2.0%	-1.8%	-1.9%	0.9%	-2.2%	-0.2%	-1.8%
Public Works Director	1.1%	-6.3%	-8.3%	-7.3%	-6.9%	-8.0%	-5.4%	-7.6%
Accountant II	0.9%	-7.1%	-8.7%	-5.4%	-4.5%	-5.4%	-0.9%	-5.7%
Accounting Manager	-8.2%	-16.1%	-19.6%	-17.2%	-14.5%	-6.3%	-11.4%	-15.4%
Administrative Analyst II	-2.7%	-10.0%	-15.0%	-13.1%	-10.7%	-8.0%	-5.7%	-10.7%
Administrative Assistant	-16.2%	-20.9%	-20.1%	-20.1%	-20.0%	-3.8%	-15.5%	-20.5%
Animal Services Assistant II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Animal Services Officer	-9.6%	-13.2%	-16.8%	-13.6%	-12.3%	-2.7%	-6.0%	-13.1%
Arborist	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Assistant to the City Manager	13.3%	7.9%	4.7%	7.1%	5.9%	-7.4%	7.3%	4.4%
Associate Civil Engineer	4.0%	0.3%	-7.4%	-7.4%	-5.6%	-9.6%	-2.7%	-6.5%
Associate Engineer	3.2%	-1.9%	-2.5%	-0.3%	2.3%	-0.9%	5.6%	1.8%
Associate Planner	-0.1%	-6.5%	-6.9%	-6.2%	-6.2%	-6.1%	-2.0%	-6.4%
Auditor	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Benefits Analyst	-14.3%	-29.4%	-24.8%	-23.2%	-20.3%	-6.0%	-14.4%	-20.3%
Budget Officer	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Building Permit Technician	2.5%	-4.5%	-8.3%	-5.1%	-4.6%	-7.1%	0.3%	-5.3%
Buyer II	7.6%	1.9%	-1.7%	0.3%	2.7%	-4.8%	7.7%	2.7%
Chemist	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
City Traffic Engineer	0.8%	-3.1%	-6.7%	-5.6%	-3.5%	-4.3%	-0.7%	-3.5%
Code Enforcement Officer II	-2.2%	-4.4%	-11.0%	-7.9%	-4.6%	-2.4%	0.0%	-5.3%
Combination Inspector II	-0.6%	-5.0%	-11.6%	-8.2%	-8.8%	-8.2%	-3.8%	-8.9%
Community Service Officer II	-4.1%	-8.6%	-12.9%	-10.1%	-7.6%	-3.6%	-2.7%	-9.2%
Deputy City Attorney	3.6%	-0.6%	-5.7%	-3.5%	-1.7%	-5.2%	0.9%	-1.7%
Deputy City Auditor II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Deputy City Clerk II	-30.6%	-33.7%	-26.1%	-24.9%	-22.4%	8.2%	-13.9%	-22.4%
Deputy Community Development Director (Building)	8.5%	0.9%	-3.0%	-0.9%	0.1%	-8.4%	2.7%	0.1%
Deputy CD Director (Engineering & Transportation)	-4.2%	-12.5%	-12.4%	-9.3%	-8.2%	-4.0%	-5.3%	-8.2%
Deputy Director of Community Services (City Librarian)	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Deputy Director of Community Services (Recreation)	1.5%	-2.2%	-2.6%	-1.1%	1.9%	0.3%	4.7%	1.9%
Deputy Economic Development Director	-2.2%	-7.1%	-10.9%	-8.1%	-9.9%	-7.6%	-6.7%	-9.9%
Deputy Housing Director	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Deputy Municipal Utilities Dist Dir (Wtr Res Planning)	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Deputy Public Works Director (City Engineer)	4.9%	-5.8%	-6.8%	-6.4%	-8.3%	-13.3%	-5.9%	-8.6%
Electrical Technician II	-4.7%	-4.5%	-5.6%	-4.3%	-2.5%	2.2%	2.3%	-2.5%
Electrician II	-1.9%	-7.3%	-12.2%	-8.5%	-7.2%	-5.3%	-2.3%	-7.7%
Engineering Services Manager	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Engineering Technician II	-1.1%	-5.8%	-8.4%	-5.8%	-4.3%	-3.3%	0.2%	-5.0%
Environmental Control Officer	-18.2%	-16.9%	-18.3%	-16.2%	-14.6%	3.6%	-8.3%	-14.6%
Evidence Technician II	0.5%	-3.8%	-9.6%	-5.3%	-3.3%	-3.8%	2.1%	-3.3%
Executive Assistant	5.2%	1.5%	-1.4%	2.2%	2.3%	-2.9%	7.0%	2.1%
Executive Assistant to the City Manager	13.2%	8.4%	3.2%	6.2%	8.3%	-4.9%	11.3%	7.1%
Finance Officer	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Fire Prevention Inspector II	7.0%	-0.7%	-3.5%	-0.2%	-2.8%	-9.7%	1.6%	-3.3%
Fire Telecommunicator II	-0.5%	-8.0%	-11.0%	-7.6%	-6.3%	-5.8%	-1.7%	-7.3%

Stockton
Labor Market Summary - Median Total Compensation

Class Title	Base	Base + Cash	Base + Cash + Insurance	Base + Cash + Ins. + Leave	Total Comp (Cash + Ins. + Lv. + Ret.)	Total Gain/ Loss	TC w/ Ret. Health	TC w/ Ret. Health *
Fleet Manager	-5.5%	-9.5%	-14.0%	-12.0%	-12.7%	-7.2%	-8.9%	-12.9%
Geographic Information Systems Analyst II	-10.2%	-14.1%	-14.3%	-15.7%	-14.3%	-4.1%	-10.1%	-15.2%
Geographic Information Systems Manager	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Geographic Information Systems Specialist II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Golf Manager	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Heating, Ventilation and Air Conditioning Mechanic	0.2%	-3.9%	-6.3%	-3.3%	-5.0%	-5.2%	-0.3%	-5.7%
Housing and Rehabilitation Counselor II	-8.6%	-13.3%	-23.3%	-20.8%	-18.2%	-9.6%	-12.5%	-18.2%
Human Resources Analyst II	-7.8%	-20.5%	-20.7%	-16.4%	-14.7%	-6.9%	-9.4%	-14.7%
Human Resources Program Assistant	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Human Resources Technician	-6.5%	-13.2%	-12.7%	-11.4%	-13.5%	-7.0%	-7.8%	-14.1%
Laboratory Technician	-5.4%	-2.8%	-11.1%	-8.2%	-10.9%	-5.4%	-5.5%	-11.9%
Legal Secretary II	-6.3%	-15.9%	-14.2%	-12.6%	-9.9%	-3.6%	-3.7%	-9.9%
Liability Claims Investigator II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Librarian II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Materials Specialist	-3.0%	-8.7%	-13.2%	-10.0%	-12.0%	-9.0%	-4.5%	-12.0%
Microbiologist	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Network Support Analyst II	-14.9%	-19.8%	-22.6%	-20.1%	-17.4%	-2.4%	-13.1%	-18.6%
Occupational Health and Safety Compliance Specialist	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Office Technician	-0.7%	-4.8%	-8.6%	-5.6%	-6.5%	-5.8%	-0.9%	-6.8%
Park Facility Planner (Landscape Architect)	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Plan Check Engineer	-8.2%	-13.1%	-15.1%	-11.9%	-8.6%	-0.4%	-7.7%	-11.6%
Plan Checker II	2.7%	-1.2%	-1.3%	1.3%	3.0%	0.3%	7.0%	3.0%
Planning Manager	0.4%	-2.4%	-9.9%	-7.2%	-5.8%	-6.2%	-2.9%	-6.2%
Planning Technician II	-4.2%	-10.0%	-13.4%	-9.7%	-10.6%	-6.4%	-5.1%	-11.3%
Plant Maintenance Mechanic	-12.0%	-12.7%	-12.7%	-10.9%	-11.3%	0.7%	-6.1%	-12.0%
Plant Operator	-8.2%	-9.7%	-13.9%	-11.6%	-9.6%	-1.5%	-4.4%	-10.4%
SCADA/Comp Maint Mgmnt System Manager	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Police Telecommunicator II	-5.3%	-12.3%	-13.9%	-11.6%	-7.1%	-1.8%	-2.8%	-8.5%
Program Manager II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Project Manager II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Public Information Officer II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Public Works Inspector	7.4%	5.1%	0.0%	3.1%	2.5%	-4.9%	6.2%	1.9%
Purchasing Agent	-5.3%	-7.5%	-4.9%	-3.1%	-2.2%	3.1%	1.2%	-2.2%
Real Property Agent II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Reprographics/Mailroom Technician II	3.2%	2.8%	-1.3%	3.4%	5.7%	2.5%	11.9%	5.7%
Risk Manager	-1.3%	-12.6%	-13.2%	-12.7%	-13.0%	-11.7%	-9.3%	-13.2%
Risk/Loss Control Specialist	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Senior Deputy City Clerk	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Senior Management Analyst (Drift)	5.1%	-1.0%	-6.3%	-2.6%	-2.4%	-7.5%	1.1%	-2.4%
Solid Waste Manager	-3.4%	-4.3%	-7.9%	-6.2%	-4.8%	-1.5%	-1.8%	-5.3%
Systems Analyst II	-5.7%	-11.1%	-14.6%	-14.0%	-11.0%	-5.3%	-6.6%	-11.5%
Technology Support Specialist II	2.5%	-0.3%	-4.3%	-0.5%	-0.5%	-3.0%	3.7%	-1.4%
Traffic Signal Electrician	-2.9%	-9.6%	-11.0%	-7.7%	-7.0%	-4.1%	-1.6%	-7.0%
Tree Surgeon	-7.7%	-12.3%	-15.9%	-12.6%	-13.0%	-5.3%	-6.3%	-13.4%
Water Systems Operator	-22.6%	-21.8%	-18.9%	-17.5%	-15.3%	7.3%	-13.4%	-20.2%
Welder/Fabricator Specialist	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Circulation Assistant II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Collection Systems Operator	3.9%	1.7%	-6.5%	-4.8%	-3.4%	-7.3%	1.9%	-4.0%
Craft Maintenance Worker II	1.4%	-3.1%	-10.4%	-6.2%	-3.5%	-4.9%	0.9%	-4.9%
Customer Service Assistant	4.1%	-4.4%	-10.7%	-6.9%	-6.8%	-10.9%	-0.9%	-8.1%
Facilities Maintenance Worker II	6.1%	0.8%	-8.3%	-4.3%	-4.3%	-10.3%	2.7%	-4.7%
Finance Assistant II	3.9%	-0.1%	-14.9%	-10.3%	-8.2%	-12.1%	-1.4%	-8.2%
Graffiti Abatement Technician	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Human Resources Assistant II	-16.5%	-28.2%	-25.9%	-27.9%	-30.1%	-13.6%	-21.3%	-30.1%
Library Aide II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Library Assistant II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Maintenance Repair Technician II	14.9%	8.7%	1.2%	5.6%	4.1%	-10.7%	8.6%	3.5%
Mechanic II (Heavy)	-3.0%	-9.0%	-15.9%	-12.7%	-12.1%	-9.1%	-5.8%	-12.1%
Mechanic II (Light)	-2.2%	-9.0%	-13.8%	-10.5%	-11.8%	-9.7%	-5.6%	-11.8%
Office Assistant II	4.3%	-3.6%	-12.5%	-7.7%	-6.4%	-10.7%	0.1%	-7.2%
Parking District Supervisor	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.

Stockton
Labor Market Summary - Median Total Compensation

Class Title	Base	Base + Cash	Base + Cash + Insurance	Base + Cash + Ins. + Leave	Total Comp (Cash + Ins. + Lv. + Ret.)	Total Gain/ Loss	TC w/ Ret. Health	TC w/ Ret. Health *
Public Works Maintenance Worker II	-10.7%	-19.3%	-26.1%	-22.3%	-21.0%	-10.2%	-12.7%	-21.0%
Police Records Assistant II	1.7%	-6.9%	-10.6%	-6.4%	-8.7%	-10.3%	-2.1%	-9.5%
Property Clerk	-7.4%	-14.1%	-17.9%	-14.7%	-15.9%	-8.5%	-8.8%	-15.9%
Public Works Heavy Equipment Operator	22.0%	15.0%	4.5%	8.6%	8.2%	-13.7%	11.5%	6.9%
Recreation Assistant II	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Revenue Assistant II	-1.2%	-6.9%	-12.6%	-9.4%	-11.8%	-10.7%	-5.4%	-12.4%
Secretary	8.3%	5.0%	-9.4%	-6.3%	-4.0%	-12.3%	2.0%	-4.0%
Senior Hydrant Worker	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Water/Sewer Equipment Operator	8.1%	5.2%	-4.4%	-1.0%	-2.1%	-10.2%	2.1%	-3.5%
Youth Outreach Worker	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.	I.D.
Average	**-1.0%**	**-6.0%**	**-9.6%**	**-7.4%**	**-6.7%**	**-5.7%**	**-2.5%**	**-7.3%**

I.D. - Insufficient Data

* Not including Stockton retiree health which will be eliminated 6-30-2012

Summary by Market Group	Base	Base + Cash	Base + Cash + Insurance	Base + Cash + Ins. + Leave	Total Comp (Cash + Ins. + Lv. + Ret.)	Total Gain/ Loss	TC w/ Ret. Health	TC w/ Ret. Health
Statewide	3.2%	-0.8%	-3.9%	-3.8%	-3.2%	-6.4%	-1.7%	-4.1%
Regional	-2.9%	-7.9%	-10.5%	-8.2%	-7.2%	-4.2%	-2.8%	-7.7%
Local	2.2%	-4.0%	-11.4%	-8.1%	-8.1%	-10.3%	-2.0%	-8.7%

City of Stockton

Fire Add Pays - Proposed Market Agencies

Survey Agency	Educational Incentive Pay	Paramedic Certificate - Assigned	Paramedic Certificate - Unassigned	HazMat Pay	Chief Operator Pay	Tiller Pay	Admin. Pay	Longevity Pay **	Total *
Stockton	**6%**	**11%**	**0%**	**5%**	**5%**	**0%**	**19.7%**	**8.8%**	**55%**
Alameda CFD	0.56%	11.07%	0%	5.5%	0%	0%	0%	0%	17%
Bakersfield	10%	0%	0%	3.3%	0%	0%	0%	0%	13%
Fresno	2.1%	0%	0%	3.8%	0%	N/A	12.5%	0%	18%
Modesto	5%	11%	0%	5%	0%	**0%**	7.5%	0%	29%
Ontario	0%	15.2%	0%	6.1%	0%	0%	0%	15%	36%
Pleasanton	0%	8%	0%	5%	0%	N/A	0%	0%	13%
Sac Metro FPD	10.5%	9.30%	9.30%	5.5%	0%	0%	10%	8%	43%
Sacramento	9.5%	10%	10%	5%	0%	0%	9.5%	0.3%	34%
San Bernardino	2.2%	13.20%	0%	0.7%	0%	0%	0%	0%	16%
Tracy	5%	12.50%	0%	4%	0%	**N/A**	0%	0%	22%
% w/ Benefit	**80%**	**80%**	**20%**	**100%**	**0%**	**0%**	**40%**	**30%**	
Average Benefit Value	**4.5%**	**9.0%**	**1.9%**	**4.4%**	**0.0%**	**0.0%**	**4.0%**	**2.3%**	**24.2%**

* Total includes EIP + Cert + Paramedic Cert - Assigned + HazMat + Chief Op + Tiller + Admin + Longevity

** Longevity benefit will be eliminated 06-30-2012

Summary Analysis

The following benefits are consistent wit

Paramedic Certificate - Assigned
HazMat Pay

The following benefits are not common i

Paramedic Certificate - Unassigned
Chief Operator Pay
Tiller Pay
Admin Pay
Longevity Pay

The following benefits are higher than market:

EIP + Cert Pay
Chief Operator Pay
Paramedic Certificate - Assigned
Admin Pay
Longevity Pay

Stockton Firefighter can earn 24% more in additional pays compared to market average

Educational Incentive Pay - Pay for education (AA/BA degree, college units).

Int/Adv Certificate Pay - Certificate unique to Stockton and requires combination of longevity and fire certificates.

Paramedic Certificate - Assigned - Pay for Paramedic Certificate that is actively used in the capacity of a Paramedic.

Paramedic Certificate - Unassigned - Pay for Paramedic Cert where the employee is not an active/full time Paramedic. Effective 8/1/11 - Unassigned Paramedic pay eliminated fo

HazMat Pay - Pay for being part of the Haz/Mat team.

Chief Operator Pay - Pay for serving as Chief Operator (scheduler).

Tiller Pay - Pay for employees qualified as Tiller Operators and assigned to perform that duty. Effective 8/1/11 - Tiller pay eliminated for new employees.

Admin. Pay - Pay for employees performing administrative (off-shift) duties.

Longevity Pay - Maximum longevity pay. Effective 8/1/11 - longevity pay eliminated for new employees.

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Fire Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	120	216	336	60	144	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 60 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Alameda CFD	168	240	312	N/A*	180	Can take 2X annual vacation accrual during any calendar year. An employee who has completed the equivalent of 365 calendar days of employment who leaves the Department service for any reason shall be paid at their hourly rate for unused vacation accrued to the date of separation, provided that such entitlement shall not exceed vacation earned during the two years of employment preceding such separation.	**SICK LEAVE CONVERSION FOR SERVICE CREDIT BUY-BACK.** The total number of sick leave hours available for service credit will be the sum of hours accrued and unused while on a 56-hour work week at the established 56-hour accrual rate, plus the total number of hours accrued and unused on a 40-hour week at the established 40-hour accrual rate. There is no cap for the purpose of service credit buy back utilizing sick leave. **CASH PAYMENT ON RETIREMENT.** Upon retirement from Department service, an employee shall be entitled to a lump sum payment calculated at the hourly rate in effect on the last day of Department service for each classification , times 20% of the employee's unused accrued sick leave to a maximum of 2,912 hours in the case of employees who work 56-hour weeks or 2,080 hours in the case of employees who work 40-hour weeks. **CONVERSION OF SICK LEAVE TO VACATION.** At the election of the employee, when their sick leave balance reaches the maximum usable accumulation of 2,912 hours for employees who work 24-hour shifts and 2,080 hours for employees who work 8-hour shifts, 5 shifts or days shall be deducted from said sick leave balance and shall be converted to 1 shift or day of vacation.

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Fire Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	120	216	336	60	144	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 60 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Bakersfield	112.32	168.48	224.64	96	134.4	The City will buy back up to four (4) shifts of vacation accrual at straight time each year.	Individuals retiring with a service retirement shall be entitled to a premium sick leave pay-out. Individuals will receive an additional 25% of accrued sick leave at the time of retirement.
Fresno	144	180	288	N/A*	144	2X annual vacation accrual.	Employees shall accrue sick leave at the rate of twelve (12) hours for each completed calendar month of employment, with unlimited accumulation. At service retirement employees working 40 hour work weeks who have used one hundred twelve (112) hours or less of sick leave and employees working 56 hour work weeks who have used one hundred sixty-eight (168) hours or less of sick leave (excluding hours used for Workers' Compensation benefits and/or protected leaves such as Family & Medical Leave and Family Sick Leave, and/or Bereavement Leave) in the 24 months preceding their date of retirement will be credited for all unused sick leave in excess of 240 hours multiplied by fifty percent (50%) of the employee's then current base rate of pay, to be used solely to pay premiums for medical insurance (including COBRA premiums), pursuant to the City's Health Reimbursement Arrangement FAMILY SICK LEAVE: Up to 72 hours of accrued sick leave per fiscal year

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Fire Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	120	216	336	60	144	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 60 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Modesto	144	274	360	72	143	2X annual allowance. All employees assigned to fire suppression shall have the option to cash out up to a maximum of three (3) vacation days (maximum seventy-two hours) per calendar year at straight time. Employees leaving CITY service shall be paid for earned but unused vacation leave.	Employees who retire through the Public Employees' Retirement System after five (5) years of service in good standing, shall have ninety (90) percent of the first two thousand (2,000) hours of unused sick leave paid at the employee's then current regular rate of pay. In lieu of the foregoing paragraph, during the months of February and October, employees with a minimum sick leave balance of three hundred sixty (360) hours, may convert any excess balance to deferred compensation, according the following formula. The CITY shall deposit into the employee's deferred compensation account eighty-five percent (85%) of the then current regular hourly rate for each hour designated. In no event shall an employee convert in excess of one thousand eight hundred (1,800) hours during the course of his/her career. Should an employee retire before converting the maximum number of hours he/she could have cashed out at retirement, the employee shall receive the balance of the hours that would have been granted under the foregoing paragraph less any hours converted under this program
Ontario	168	264	360		144	Max carry over is 400 hours	No limit on the amount of sick leave that may be accrued. Sick leave shall not be taken as vacation time or compensated for any money at any time uless taken off as sick time.

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Fire Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	120	216	336	60	144	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 60 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Pleasanton	144	192	288	N/A*	134.4	1.5X annual allowance. Any employee of the Department shall be paid for all accrued vacation leave earned prior to the effective date of termination.	The City, at its expense, contracts with PERS for the purpose of providing the "credit for unused sick leave" option. The amount of unused hours of sick leave is converted to days and reported to PERS as service credit in accordance with PERS requirements.
Sac Metro FPD	144	216	312	N/A*	264	20 months of accrual time.	If employee utilizes seventy-two (72) hours or less of SL per calendar year, an additional twenty-four (24) hours of SL will be added to the employee's SL account. Unused Sick Leave benefits may be converted for retirement credit as provided for in Section 20965 of the Public Employee's Retirement Law. Annual Sick Leave Buy-Back: must have 1000 hours banked - Up to fifty percent (50%) of the hours accrued in the previous year (July 1 - June 30) may be relinquished to the District at one hundred percent (100%) of the employee's base monthly compensation

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Fire Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	120	216	336	60	144	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 60 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Sacramento	112	168	224	56	128.64	Can sell back up to one week per year	January each year, employees receive a cash payment for twenty-five percent (25%) of the unused portion of sick leave credits accumulated during the preceding calendar year, provided the employee shall have to his/her credit on December 31, immediately preceding the date for payment, a total of at least sixty (60) sick leave days accumulated. The employee shall be paid for such percentage of sick leave
San Bernardino	120	180	240		144	2X annual allowance.	After completion of five (5) years of continuous full-time employment with the City, every member shall, upon retirement or death, receive compensation for: Fifty percent (50%) of all accumulated sick leave.
Tracy	144	216	298	298	288	Total vacation sell back allowed once each calendar year shall not exceed 50% of an employee's accumulated vacation leave.	Employees who retire with at least 10 years of service may elect to convert all accrued sick leave at the time of retirement to a medical insurance bank.
Median	**144**	**204**	**293**	**84**	**144**		
% +/- Median	**-20.00%**	**5.56%**	**12.80%**	**-40.00%**	**0.00%**		

* Cash-out upon separation only

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City of Stockton
Fire Longevity Progression- Proposed Market

Agency/Year	5	6	7	9	10	12	15	18	19	20	24	25	26	27	28
City of Stockton							2.5%	2.5%	2.5%	2.5%	8.8%	8.8%	8.8%	8.8%	8.8%
Alameda CFD															
City of Bakersfield															
City of Fresno															
City of Modesto															
City of Ontario										7.5%	7.5%	15.0%	15.0%	15.0%	15.0%
City of Pleasanton															
Sac Metro FPD					2.0%	2.0%	4.0%	4.0%	4.0%	6.0%	6.0%	8.0%	8.0%	8.0%	8.0%
City of Sacramento										0.15%	0.2%	0.31%	0.3%	0.3%	0.3%
City of San Bernardino															
City of Tracy															
Average	**0%**	**0%**	**0%**	**0%**	**0.2%**	**0.2%**	**0.4%**	**0.4%**	**0.4%**	**1.4%**	**1.4%**	**2.3%**	**2.3%**	**2.3%**	**2.3%**
% +/- Average							**84%**	**84%**	**84%**	**45%**	**84%**	**73%**	**73%**	**73%**	**73%**

Actual percentage may be higher due to compounding

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Summary of Retiree Health Benefits & Tiers
Fire

Agency	Retiree Medical Benefits	Retirement Formula
Stockton	An eligible retiree and eligible dependent may be enrolled in a Cityoffered medical plan either as a subscriber in a City offered medical plan or, as the dependent spouse/registered domestic partner or another eligible City employee/retiree, but not both. If an employee/retiree is also eligible to cover their dependent child, the child will be allowed to enroll as a dependent on only one employee or retiree's plan (i.e., a retiree and his or her dependent cannot be covered by more than one City-offered health plan). The City does not provide any retiree medical program, allowance, or City contribution for employees hired on or after July 1, 2011. City Contribution for the Period of July 1. 2012- June 30. 2013: The City shall provide to employees retiring from the City the following contribution towards the costs of retiree medical insurance from July 1, 2012 through June 30, 2013. 1. Employees retiring with over 1 0 years of full time service with the City of Stockton as a regular employee shall receive a City contribution of $150 a month towards the cost of retiree medical insurance. 2. Employees retiring with over 20 years of full time service with the City of Stockton as a regular employee shall receive a City contribution of $300 a month towards the cost of retiree medical insurance. 3. Employees retiring with over 30 years of full time service with the City of Stockton as a regular employee shall receive a City contribution of $450 a month towards the cost of retiree medical insurance 4. Employees with less than 1 0 years of service for the City shall not be eligible for a city contribution towards retiree medical. 5. Benefits for part time employees who retire are prorated based on their full time equivalent. 6. The City contributions shall end with the death of the retiree and no survivor benefits are provided. 7. Retirees may enroll themselves or their dependents at their own expense in City sponsored medical plans only (dental and vision are not offered to retirees). The City reserves the right to set benefit levels in medical plans for retirees and at it's exclusive option only provide fully insured plan choices to retirees for enrollment. The City reserves the right to discontinue inclusion of retirees in City sponsored medical plans at any time. The City's commitment to provide retiree medical benefits during the 2012-13 fiscal year is to the retiree and shall end upon the death of the retiree. Surviving spouses shall not be eligible for any city paid benefit after the death of the city retiree. Any benefits previously paid to surviving spouses have been paid in error and without the approval of the City Council. c. Elimination of Retiree Medical Program effective June 30. 2013. Effective June 30, 2013, the City shall no longer provide a contribution towards the cost of retiree medical insurance for current employees (future retirees) and current retirees.	Hired prior to 6/30/11 - 3%@50 Hired after 7/1/11 - 3%@55
Alameda CFD	Effective on and after March 1, 1985, Department employees who have already retired will be entitled to a Department contribution toward the provider's charge for health care plan coverage of the retiree in the same amount, to the same plans, and subject to the same service requirements and eligibility criteria as established and maintained from time-to-time by the Alameda County Employees' Retirement Association for health care plan coverage of retired County employees. In no event shall the Department contribution exceed either the amount of the provider's charge for the health plan or the level of the contribution made by the Retirement Association on behalf of retired County employees, and, if the Retirement Association contribution is discontinued, the Department contribution hereunder shall similarly be discontinued. This provision shall not establish a vested right on the part of any employee or retiree to a health plan contribution after the expiration of this Memorandum of Understanding. For current regulations and contract rates to Health Plan premium rates contact the Alameda County Employee Retirement Association. Currently $11587.14.	3%@50

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City of Stockton
Summary of Retiree Health Benefits & Tiers
Fire

Agency	Retiree Medical Benefits	Retirement Formula
Bakersfield	Employees hired after 5/5/06 shall not be eligible to receive retiree medical insurance. In lieu, the City will match up to 1% annual salary of the employee's annual non-mandatory contributions to their Retirement Health Savings Account commencing the beginning of their 6th year of employment. Employees hired after 4/1/96 will be eligible for retiree medical under the following conditions: A. Participation in the City retiree medical insurance plan will be offered to those employees who retire following 20 years of regular service or retire due to disability. Such retirees will receive a premium subsidy based upon 3% per year of service, to the nearest quarter year, up to a maximum of 30 years (90%), of the lower of the HMO or Fee-For-Service Single rate. In no case shall a retiree in this class receive more than 90% of their applicable rate structure in subsidies from the City. B. Any employee eligible to receive retiree medical insurance coverage who is eligible for Medicare coverage (Part A) whether through the City of Bakersfield, other employers, spouse coverage, or for any other reason, shall be required to obtain and utilize such coverage as a condition for receiving coverage under the City's retiree medical plan. C. Employees hired after April 1, 1996 shall not be eligible to receive the 42% Fee-For-Service plan subsidy. D. The ICMA Vantage Care Retiree Health Savings Account program (RHSA) will be implemented for all unit employees. The RHSA will provide for deposit of termination payouts into the employees account and additional voluntary employee contributions. A prospective leve contribution in the form of designated holiday pay contributions will be included. These and other provisions will be as set forth in the agreement between the City and ICMA.	3%@50

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City of Stockton
Summary of Retiree Health Benefits & Tiers
Fire

Agency	Retiree Medical Benefits	Retirement Formula
Fresno	The City currently maintains a Health Reimbursement Arrangement (HRA) that qualifies as a "health reimbursement arrangement" as described in Internal Revenue Service (IRS) Notice 2002-45 and other guidance published by the IRS regarding an HRA. The City agrees to maintain the HRA such that it will continue to qualify as a health reimbursement arrangement for the term of the MOU. At separation from permanent employment with the City of Fresno by service retirement or at disability retirement if the employee is otherwise eligible for service retirement, the value of the employee's accumulated sick leave shall be credited to an account for the employee under the HRA. Such "value" shall be determined as follows: • The number of accumulated sick leave hours in excess of 240 hours at the time of retirement, multiplied by forty percent (40%) of the employee's then current hourly base rate of pay pursuant to the eligibility criteria as set forth in the Retirement Attendance/Health Incentive provision in Section H. Subsection 3. • Effective immediately upon approval of this MOU by the City, the total number of all accumulated sick leave hours * * * at the time of retirement, multiplied by * * * fifty percent (50%) of the employee's then current hourly base rate of pay pursuant to the eligibility criteria as set forth in the Retirement Attendance/Health Incentive provision in Section H. Subsection 3. • For the purpose of this benefit, the hourly base rate of pay for 56 hour work week employees shall be the equivalent of the base monthly salary for an employee as provided in this MOU, multiplied by twelve (12) months then divided by 2,912 hours. • For the purpose of this benefit, the hourly base rate of pay for 40 hour work week employees shall be the equivalent of the base monthly salary for an employee as provided in this MOU, multiplied by twelve (12) months then divided by 2,080 hours. The HRA accounts shall be book accounts only – no actual trust account shall be established for any employee. Each HRA book account shall be credited on a monthly basis with a rate of earnings equal to the yield on the City's Investment Portfolio (provided that such yield is positive) but not to be below zero. The HRA accounts shall be used solely to pay premiums for medical insurance (including COBRA premiums) covering the participant, the participant's spouse (or surviving spouse in the event of the death of the participant), and the participant's dependents. Once a participant's account under the HRA has been reduced to $0, no further benefits shall be payable by the HRA. If the participant, the participant's spouse, and the participant's dependents die before the participant's account under the HRA has been reduced to $0, no death benefit shall be payable to any person by the HRA.	40%@50 w/20 yrs
Modesto	Retired employees may continue to participate in the PERS Health Plans at their own cost, except that the CITY shall contribute toward their health premium an amount not to exceed the minimum employer contribution as designated in Government Code Section 22825. During calendar year 2012, the designated minimum employer contribution is $112.	3%@55
Ontario	CITY will contribute the minimum PERS employer contribution. During calendar year 2012, the designated minimum employer contribution is $112. The City also established an individual health reimbursement account for each employee and contributes $750/month during active employment.	3%@50

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City of Stockton
Summary of Retiree Health Benefits & Tiers
Fire

Agency	Retiree Medical Benefits	Retirement Formula
Pleasanton	Retirees Hired after 1/1/08 Less then 20 yrs - 4% for each year of service of the single rate for lowest cost HMO. Early retiree rate 2012/13 single = $603.99 20 yrs or more- 4% for each year of service of the single rate for lowest cost HMO. Early retiree rate 2012/13: single = $603.99 For all employees who retire from service after August 31, 1990, the City shall pay for each year of service, 4% of the monthly premium for employee and one dependent of the City's current Kaiser Health Plan coverage. Effective August 31, 1990 for all employees who retire for disability after August 31, 1990 the City shall pay a percentage of the monthly premium for employee and one dependent of the City's current Kaiser Health Plan coverage in accordance with the schedule set forth below: 10 years=20%;11 years=25%;12 years=30%;13 years=35%;14 years=40%;15 years=45%;16 years=48%;17 years=51%;18 years=54%;19 years=57%;20 years=80%;21 years=84%;22 years=88%;23 years=92%;24 years=96%;25 + years of service 100%	3%@50
Sac Metro FPD	Receive the same as active employees. Currently $1848.86.	3%@50
Sacramento	Retirees shall be eligible to receive the total of the lowest cost health plan for one. Currently $586.48. Employees Retiring on or After July 1, 1992 For employees retiring on or after July 1, 1992, the following terms apply: (1) Except as provided below, to be eligible for the City contribution to health insurance and for the City-paid dental benefit for retiree only, the employee must retire from active service with a minimum of ten (10) full years of City service for a service, ordinary disability retirement, or deferred retirement, and age 50. (2) Employees retiring with thirty (30) or more years of service shall be eligible for the City's health insurance contribution and dental benefit effective with the date of retirement without regard to age. (3) The City's contribution for health insurance shall be as follows: (a) Employees with a minimum ten (10) full years of service but less than fifteen (15) full years of service shall be eligible to a maximum of seventy-five percent (75%) of the City's maximum health insurance contribution identified in subsection (b) above. (b) Employees with a minimum of twenty (20) full years of service shall be eligible for up to one hundred percent (100%) of the City's maximum health insurance contribution identified in (b) above. (4) There shall be no City-paid health insurance contribution or dental benefit for retirees with less than ten (10) full years of City retirement service.	3%@50
San Bernardino	For any retiree that stays with CalPERS health after retirement, the City pays the PERS minimum for that year. Currently - 2012 - $112.	3%@55
Tracy	Employees are allowed to bank any unused sick leave to a Medical Leave Bank which can be used to pay for health premiums in retirement. Calculated by # of hours x hourly rate of pay = $ amount to be banked.	3%@55

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton

POA Annual Leave Accrual - MOU Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	80	144	224	40	96	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 40 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Anaheim	262	314	392	80	0	Upon separation from employment: paid for all hours in excess of 175. In event the employee retires or separates due to layoff, all hours accrued but not used shall be reported as unused sick leave for addional service credit. Employees may request to be compensated for up to 80 accrued Paid Leave Hours once per calendar quarter.	Beginning with tax year 2004 and thereafter, employees may no longer elect to receive a portion of the Sick Leave Trust Fund amount and shall be paid any remaining balance only upon separation from City service.
Bakersfield	80	120	160	N/A*	96	Maximum accrual is 552 hours.	Individuals retiring with a service retirement shall be entitled to a premium sick leave pay-out. Individuals will receive an additional 25% of accrued sick leave at the time of retirement.
Chula Vista	80	160	200	40	96	Employees earning 3 weeks or more vacation annually will have the option of selling 40 hours back to the City.	employees using 32 or less of sick leave during the fiscal year shall have the option of converting 25% of their remaining yearly sick leave to pay.
Fremont	96	136	168	60	96	2X annual vacation accrual. Liquidation of Unused Vacation Hours: employees who have a vacation balance of at least 75% of their maximum accruable may liquidate a portion of their accrued vacation, paid to the employee at the base hourly rate, up to a fiscal year max as follows: 1-5 yrs - 40 hours 6-10 yrs - 40 hours 11-14 yrs - 60 hours	at the end of each fiscal year, employees shall receive payment for some of their accumulated buut unused sick leave during the preceding year at a straight-time hourly rate, consiting only of the base salary rate, and any applicable educational incentive pay and specailist pay. The only days qualifying for sick payment shall be days #3, 4, 5,6, 7, and 8 of the 12 days accrued sick leave for that fiscal year.
Glendale	80	120	160	N/A*	96	3X annual allowance Vacation cash out at Termination/Retirement - paid out at the base hourly rate being received by employee.	Retiring unit employees may have each eligible hour of accrued unused sick leave hours converted at the rate of twenty-eight dollars ($28.00) per hour which will be paid to each employee's individual Retiree Health Savings Plan (RHSP) effective upon the employee's official date of retirement.
Irvine	80	120	160	40	106	Shall not accrue more than 80 hours of accumulated vacation beyond annual accrual. When an employee earns vacationin excess of the cap on accrual, the employee shall be paid for the vacation during the pay period earned. Vacation Buy Back: Once a year an employee may elect to have the City buy-back up to 40 hours of accrued vacation.	Sick leave conversion upon retirement: 0-5 yrs - 0% 5-10 yrs - 33% 10-20 yrs - 50% 20-25 yrs - 80% 25+ - 90%

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton

POA Annual Leave Accrual - MOU Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	80	144	224	40	96	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 40 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Modesto	80	152	200	N/A*	96	2X annual vacation accrual. An employee about to retire, or who is to be laid off, may utilize his/her accrual prior to the effective date of any such retirement or layoff. In lieu of such vacation, the employee may elect a lump sum payment for accrued vacation time. All other employees shall be paid at their regular rate of pay for all hours accrued at time of separation from the CITY.	Sick leave payout/conversion upon Resignation or Retirement Resignation: 25% of first 1000 hours after 5 yrs of service, 20% of next 1200 Retirement: 90% applied to retirement health insurance 8 hours = 1 month City contribution
Oakland	120	144	200	80	96	Employees may sell back up to 80 hours of accrued vacation each calendar year provided that the employee has taken at least 80 hours of vacation and the employee's remaining balance, after buy back, is at least 1 years accrual at the accrual rate applicable.	Effective July 1, 2011 fifty percent (50%) of all accrued sick leave time in members' secondary/"virtual" sick time banks shall be converted to vacation time. Once this conversion occurs, the secondary/"virtual" sick time banks shall be eliminated. Thereafter, members' sick leave bank accruals in excess of four-hundred and eighty (480) hours shall be converted annually in January of each calendar year. Fifty percent (50%) of the excess sick leave hours shall be converted to vacation time. Upon final separation from service, members' sick leave bank accrued balances shall be cashed out on a fifty percent (50%) basis.
Riverside	80	120	160	N/A*	96	2X annual vacation accrual	5-10 yrs - paid out at 25% of unused sick leave accumulated 10+ yrs - 50%
Sacramento	80	120	160	N/A*	96	2X annual vacation accrual	In January each year, an employee with at least 60 sick leave days accumulated may elect to receive a cash payment for 25% of the unused portion of sick leave credits accumulated during the preceding calenday year. Employees hired on or after July 1, 2005 shall not be eligible for sick leave cash out, regardless of years of service.
San Bernardino	80	120	200	50	48	Once per year, members of the bargaining unit will be granted the option of selling up to one-quarter (1/4) of their vacation and holidays to the City. The Chief will approve or disapprove a member's request for sellback. An eligible employee shall notify the City by August 1 of his/her request for sellback for the prior fiscal year ending June 30. The City shall compensate eligible employees on the first payday in September.	Employees or the estate of any such deceased employee who dies during employment, after the completion of five (5) years of continuous full-time employment with the City, upon retirement, death or termination of employment, except through dismissal or resignation with prejudice, shall receive compensation of 50 percent of accumulated, unused sick leave, provided that in no event shall such compensation exceed 480 hours of such leave. After 20 years of continuous service with the City of San Bernardino, compensation will be 50 percent (50%) of all accumulated, unused sick leave.

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton

POA Annual Leave Accrual - MOU Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	80	144	224	40	96	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 40 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Santa Ana	80	96	160	59	96	May not carry over from one calendar year to the next more than three longevity vacation periods and one regular vacation period from the previous two years. Once per year can receive cash compensation computed on a straight time basis in lieu of up to a toal of 67 hours of their longevity vacation leave benefits.	max total accumulation of sick leave with pay available shall be 1600 hours. 10 years of cumulative fulltime service - employee is entitled to payment for one-third of the total sick leave benefit credited to their account not to exceed a max limit of 427 hours. 15 years = each employee shall be entitled to credit for two thirds of the total sicke leave benefit credited to their account not to exceed 1066 hours. 20 years: payment for one-third of the total sick leave benefit credited to their account not to exceed a max limit of 533 hours OR credit for two thirds of the total sicke leave benefit credited to their account not to exceed 1066 hours. 25 years: payment for two thirds of the total sicke leave benefit credited to their account not to exceed 1066 hours. OR credit for two thirds of the total sicke leave benefit credited to their account not to exceed 1066 hours.
Median	**80**	**120**	**164**	**59**	**96**		
% +/- Median	**0.00%**	**16.67%**	**26.79%**	**-47.50%**	**0.00%**		

* Cash-out upon separation only

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
POA Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	80	144	224	40	96	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 40 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Bakersfield	80	120	160	N/A*	96	Maximum accrual is 552 hours.	Individuals retiring with a service retirement shall be entitled to a premium sick leave pay-out. Individuals will receive an additional 25% of accrued sick leave at the time of retirement.
Fresno	102	126	206	N/A*	96	Members with less than 15 years of continuous employment are allowed to accrue 280 hours of vacation leave, and members with 15 years or more of continuous employment are allowed to accrue 360 hours of vacation leave.	Effective July 1, 2009, all accumulated sick leave hours multiplied by 50% of the employee's then current hourly base rate of pay at the time of retirement, except that an employee who retires within sixty (60) calendar days of receipt by the City of Fresno Fire & Police Retirement System of a retirement application by, or on behalf of the employee, shall have all accumulated sick leave hours upon retirement multiplied by eighty (80%) of the employee's then hourly rate of pay.
Livermore	103	137	206	40	96	Once a year an employee may cash out 40 hours provided the employee has used a minimum of 80 hours and retains a minimum balance of 40 hours.	No cash payment is made for accumulated sick leave at the time of termination or retirement. CalPERS sick leave conversion for unused sick leave at retirement.
Modesto	80	152	200	N/A*	96	2X annual vacation accrual. An employee about to retire, or who is to be laid off, may utilize his/her accrual prior to the effective date of any such retirement or layoff. In lieu of such vacation, the employee may elect a lump sum payment for accrued vacation time. All other employees shall be paid at their regular rate of pay for all hours accrued at time of separation from the CITY.	Sick leave payout/conversion upon Resignation or Retirement Resignation: 25% of first 1000 hours after 5 yrs of service, 20% of next 1200 Retirement: 90% applied to retirement health insurance 8 hours = 1 month City contribution
Ontario	96	136	168	80	96	2X annual vacation accrual. Can sell back up to 80 hours each fiscal year.	No limit on amount of sick leave that may be accrued by an employee. Sick leave shall not be taken as vacation time or compensated for in money at any time.

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City of Stockton
POA Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	80	144	224	40	96	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 40 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
Pomona	80	200	230	N/A*	96	Accrued vacation shall not exceed 540 hours. COMPENSATION FOR ACCRUED VACATION LEAVE. Upon separation from City service, an employee shall receive compensation for 500 hours of vacation leave. Such compensation shall be paid at the employee's regular rate of pay at the time of separation.	Employees may accrue sick leave to a max of 1,500 hours. SICK LEAVE CONVERSION PROGRAM. Any employee having a sick leave balance of 480 hours or more on the pay period ending closest to November 1 of each year shall be eligible to convert accrued sick leave to vacation on the following basis: a. This conversion program applies to sick leave hours earned but not used in the previous 12 months. b. Such sick leave shall be converted at the rate of two (2) sick leave hours for one (1) vacation hour not to exceed 48 hours of additional vacation. REIMBURSEMENT FOR ACCRUED SICK LEAVE. Employees hired on or after January 1, 1977, who have at least ten (10) years of service with the City, shall be compensated at the regular rate of pay for 50% of accrued sick leave upon retirement (service, disability or industrial disability retirement). Employees must have at least 500 hours of unused accrued sick leave, and can be compensated for a maximum of 1,500 hours of unused accrued sick leave.
Riverside	80	120	160	N/A*	96	2X annual vacation accrual	5-10 yrs - paid out at 25% of unused sick leave accumulated 10+ yrs - 50%
Sacramento	80	120	160	N/A*	96	2X annual vacation accrual	In January each year, an employee with at least 60 sick leave days accumulated may elect to receive a cash payment for 25% of the unused portion of sick leave credits accumulated during the preceding calenday year. Employees hired on or after July 1, 2005 shall not be eligible for sick leave cash out, regardless of years of service.
San Bernardino	80	120	200	50	48	Once per year, members of the bargaining unit will be granted the option of selling up to one-quarter (1/4) of their vacation and holidays to the City. The Chief will approve or disapprove a member's request for sellback. An eligible employee shall notify the City by August 1 of his/her request for sellback for the prior fiscal year ending June 30. The City shall compensate eligible employees on the first payday in September.	Employees or the estate of any such deceased employee who dies during employment, after the completion of five (5) years of continuous full-time employment with the City, upon retirement, death or termination of employment, except through dismissal or resignation with prejudice, shall receive compensation of 50 percent of accumulated, unused sick leave, provided that in no event shall such compensation exceed 480 hours of such leave. After 20 years of continuous service with the City of San Bernardino, compensation will be 50 percent (50%) of all accumulated, unused sick leave.

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City of Stockton

POA Annual Leave Accrual - Proposed Market

Agency	Vacation 1 years	Vacation 10 years	Vacation Max	Annual Vac Cash-Out	Sick Leave	Vacation Cash-Out MOU Language	Sick Leave Cash-Out MOU Language
Stockton	80	144	224	40	96	Cash Payment Option for Vacation: Employee may elect to receive cash payment for up to a maximum of 40 hours annually except that all cash outs shall be suspended during furlough or fiscal emergency periods. Vacation cash out upon separation: When an employee is separated from the service between 2/17/12 and 7/1/14, the employees remaining vacation balance, if any, shall be paid as follows: (1) Upon separation, employees shall receive 1/3 or $10,000, whichever is greater, of the total of his/her unused accumulated vacation hours. (2) On the 1 year anniversary of employee's separation, he/she shall receive the second payment of 1/3 or $10,000, whichever is greater, of the balance of his/her unused accumulated vacation hours. (3) On the 2nd anniversary of separation, he/she shall receive the balance payment of the unused accumulated vacation hours. (4) Employees who are involuntarily separated shall have their unused accumulated vacation hours, if any, added to his/her final compensation.	Payment for Unused Sick Leave: (A) Effective 2/17/12, all accumulated or future accruals of sick leave shall have no cash value upon separation of employment and employees shall not be allowed to cash out unused sick leave except as provided below. (B) CalPERS Service Credit for Unused Sick Leave. Employees shall be eligible for CalPERS service credit for any unused sick leave at retirement not otherwise compensated for in (c) below. Employees hired after the City amends its CalPERS contract to eliminate service credit for unused sick leave shall not be eligible for this service credit. (C) Sick Leave Retention Benefits: If, after subtracting the equivalent of one full year of service credit (2080 hours), which may be applied to CalPERS service credit, any balance remaining upon separation shall be paid as follows to employees who have remained in City service until the dates specified: (1) Sepration prior to 7/1/14, no payment of unused sick leave at separation shall occur for separating employees before this date. (2) Separation between 7/1/14 and 6/30/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 35% of its cash value to separating employees between these dates; and (3) Separation after 7/1/15, payment of unused sick leave which the employee held on 2/16/12 shall be paid at 50% of its cash value to separating employees after this date. (4) Service credit for unused sick leave shall be in accordance with PERS regulations.
San Joaquin County	80	160	184	N/A*	96	Whenever an employee's accumulation of vacation reaches its maximum as provided above, any further vacation accrual shall be credited to such employee's sick leave accumulation until such time as the employee's vacation accumulation falls below the maximum allowed.	An employee on payroll the prior full calendar year is eligible to receive eight hours administrative leave if sick leave balance equals at least one half of cumulative amount that the employee is eligible to accrue based on years of service.
Median	**80**	**131**	**192**	**50**	**96**		
% +/- Median	**0.00%**	**9.03%**	**14.29%**	**-25.00%**	**0.00%**		

* Cash-out upon separation only

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City of Stockton
POA Longevity Progression- MOU Market

Agency/Year	5	6	7	9	10	12	15	18	19	20	24	25	26	27	28
City of Stockton				1.0%	1.0%	6.0%	6.0%	8.0%	8.0%	8.0%	13.0%	13.0%	13.0%	13.0%	13.0%
Anaheim															
Bakersfield															
Chula Vista							3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Fremont									2.5%	2.5%	4.8%	4.8%	9.4%	11.7%	12.9%
Glendale															
Irvine															
Modesto					1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Oakland			1.3%	1.3%	1.5%	1.5%	1.7%	1.7%	1.7%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%
Riverside															
Sacramento										0.14%	5.0%	5.277%	5.3%	5.3%	5.3%
San Bernardino															
Santa Ana															
Average	**0%**	**0%**	**0.1%**	**0.1%**	**0.2%**	**0.2%**	**0.6%**	**0.6%**	**0.8%**	**0.8%**	**1.4%**	**1.4%**	**1.8%**	**2.0%**	**2.1%**
% +/- Average				**89%**	**79%**	**97%**	**91%**	**93%**	**90%**	**90%**	**89%**	**89%**	**86%**	**85%**	**84%**

Actual percentage may be higher due to compounding

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City of Stockton
POA Longevity Progression- Proposed Market

Agency/Year	5	6	7	9	10	12	15	18	19	20	24	25	26	27	28
City of Stockton				1.0%	1.0%	6.0%	6.0%	8.0%	8.0%	8.0%	13.0%	13.0%	13.0%	13.0%	13.0%
Bakersfield															
Fresno															
Livermore	3.0%	3.0%	3.0%	3.0%	3.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Modesto					1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Ontario															
Pomona										10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Riverside															
Sacramento										0.14%	5.0%	5.277%	5.3%	5.3%	5.3%
San Bernardino															
San Joaquin County															
Average	**0.3%**	**0.3%**	**0.3%**	**0.3%**	**0.4%**	**0.7%**	**0.8%**	**0.8%**	**0.8%**	**1.8%**	**2.3%**	**2.3%**	**2.3%**	**2.3%**	**2.3%**
% +/- Average				**70%**	**60%**	**88%**	**87%**	**90%**	**90%**	**77%**	**82%**	**82%**	**82%**	**82%**	**82%**

Actual percentage may be higher due to compounding

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Summary of Retiree Health Benefits & Tiers
Police

Agency	Retiree Medical Benefits	Retirement Formula
Stockton	An eligible retiree and eligible dependent may be enrolled in a Cityoffered medical plan either as a subscriber in a City offered medical plan or, as the dependent spouse/registered domestic partner or another eligible City employee/retiree, but not both. If an employee/retiree is also eligible to cover their dependent child, the child will be allowed to enroll as a dependent on only one employee or retiree's plan (i.e., a retiree and his or her dependent cannot be covered by more than one City-offered health plan). The City does not provide any retiree medical program, allowance, or City contribution for employees hired on or after July 1, 2011. City Contribution for the Period of July 1. 2012- June 30. 2013: The City shall provide to employees retiring from the City the following contribution towards the costs of retiree medical insurance from July 1, 2012 through June 30, 2013. 1. Employees retiring with over 1 0 years of full time service with the City of Stockton as a regular employee shall receive a City contribution of $150 a month towards the cost of retiree medical insurance. 2. Employees retiring with over 20 years of full time service with the City of Stockton as a regular employee shall receive a City contribution of $300 a month towards the cost of retiree medical insurance. 3. Employees retiring with over 30 years of full time service with the City of Stockton as a regular employee shall receive a City contribution of $450 a month towards the cost of retiree medical insurance 4. Employees with less than 1 0 years of service for the City shall not be eligible for a city contribution towards retiree medical. 5. Benefits for part time employees who retire are prorated based on their full time equivalent. 6. The City contributions shall end with the death of the retiree and no survivor benefits are provided. 7. Retirees may enroll themselves or their dependents at their own expense in City sponsored medical plans only (dental and vision are not offered to retirees). The City reserves the right to set benefit levels in medical plans for retirees and at it's exclusive option only provide fully insured plan choices to retirees for enrollment. The City reserves the right to discontinue inclusion of retirees in City sponsored medical plans at any time. The City's commitment to provide retiree medical benefits during the 2012-13 fiscal year is to the retiree and shall end upon the death of the retiree. Surviving spouses shall not be eligible for any city paid benefit after the death of the city retiree. Any benefits previously paid to surviving spouses have been paid in error and without the approval of the City Council. c. Elimination of Retiree Medical Program effective June 30. 2013. Effective June 30, 2013, the City shall no longer provide a contribution towards the cost of retiree medical insurance for current employees (future retirees) and current retirees.	Hired prior to 6/30/12 - 3%@50 Hired after 7/1/12 - 3%@55
Anaheim	Employees hired on or after July 6, 2001 shall not be eligible for any post-retirement medical benefits under this ARTICLE. ANAHEIM and 49 APA agree that employees hired on or after July 6, 2001 shall instead be provided a Retiree Health Saving Plan. Regular, full-time employees hired prior to July 6, 2001 who are enrolled as a subscriber in an ANAHEIM sponsored health plan at the time of separation from ANAHEIM service, shall be eligible to participate in any ANAHEIM sponsored health plan as a retiree. Employees who retired prior to July 1, 1985, who were eligible for post retirement medical benefits at the time of their separation from ANAHEIM service and who maintain continuous membership in good standing shall be eligible to participate in any ANAHEIM sponsored medical plan and shall pay monthly premiums in accordance with the following schedule: Single coverage $15.00 monthly Two Party coverage $15.00 monthly Family coverage $45.00 monthly	3%@50

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Summary of Retiree Health Benefits & Tiers
Police

Agency	Retiree Medical Benefits	Retirement Formula
Bakersfield	Employees hired after 5/24/06 shall not be eligible to receive retiree medical insurance. In lieu, the City will match up to 1% of the employee's non-mandatory contributions to their Retirement Health Savings account commencing the beginning of their 6th year of employment. Employees hired after 4/1/98 will be eligible for retiree medical under the following conditions: A. Participation in the City retiree medical insurance plan will be offered to those employees who retire following 20 years of regular service or retire due to disability. Such retirees will receive a premium subsidy based upon 3% per year of service, to the nearest quarter year, up to a maximum of 30 years (90%), of the lower of the HMO or Fee-For-Service Single rate. In no case shall a retiree in this class receive more than 90% of their applicable rate structure in subsidies from the City. B. Any employee eligible to receive retiree medical insurance coverage who is eligible for Medicare coverage (Part A) whether through the City of Bakersfield, other employers, spouse coverage, or for any other reason, shall be required to obtain and utilize such coverage as a condition for receiving coverage under the City's retiree medical plan. C. Employees hired after April 1, 1998 shall not be eligible to receive the 42% Fee-For-Service plan subsidy. Employees hired before 4/1/98: A. Only employees with a minimum of 15 years accumulated permanent service shall be eligible for participation in the retiree medical insurance program. The 15 year minimum shall be waived for employees retiring because of a job related disability. Employees retiring because of a job related disability shall be credited with either 8 years of their actual accumulated service time, whichever is greater for the purpose of calculating the retiree medical allowance under the City's adopted formula. B. Any employee eligible to receive retiree medical insurance coverage who is eligible for Medicare coverage (Part A) whether through the City of Bakersfield, other employers, spouse coverage, or for any other reason, shall be required to obtain and utilize such coverage as a condition for receiving coverage under the City's retiree medical plan. C.The City's contribution to retiree premiums shall be based on the lower of the Health Maintenance Organization or Fee for Service, single party rate. The City's contribution to retirees will be 3% per year to a max contribution of 90% of the premium for 30 years of service. D. 42% of the actual premium for the "Fee-for-Service Retiree Health Plan shall be paid by the City in addition to the amount paid under the City Contribution Formula.	2%@50
Chula Vista	A retirement medical trust is a health benefit savings vehicle that will allow POA employees to accumulate funds to pay for qualified medical premiums and expenses on a tax free basis. This trust was set up through the Peace Officers Research Association of California (PORAC). The City will contribute $100 per month to this Plan, for all current POA employees on a pre tax basis. Upon retirement, POA employees shall transfer an amount equal to 100% of the cash value of the employee's vacation and floating holiday leave balance for which they would receive payment, into RMT on a pre-tax basis.	3%@55
Fremont	0-14 yrs = $0 15 yrs = $97.50/mo 16 yrs = $104.00/mo 17 yrs = $110.50/mo 18 yrs = $117.00/mo 19 yrs = $123.50/mo 20-24 yrs = Kaiser single premium rate on date of retirement 25+ yrs = Kaiser two party premium rate on date of retirement. Currently $1220.88.	3%@55

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Summary of Retiree Health Benefits & Tiers
Police

Agency	Retiree Medical Benefits	Retirement Formula
Fresno	The City currently maintains a Health Reimbursement Arrangement (HRA) that qualifies as a "health reimbursement arrangement" as described in Internal Revenue Service (IRS) Notice 2002-45 and other guidance published by the IRS regarding HRAs. The City agrees to maintain the HRA such that it will continue to qualify as a "health reimbursement arrangement" for the term of the MOU. At separation from permanent employment with the City of Fresno by service retirement or at disability retirement if the * * * member is otherwise eligible for service retirement, the value of the member's accumulated sick leave shall be credited to an account for the employee under the HRA such "value" shall be determined as follows: • * * * The number of accumulated sick leave hours in excess of 120 hours at the time of retirement multiplied by 50% of the member's then current hourly base rate of pay.Incorporated from Side Letter Agreement dated November 4,2008): • * * * The number of accumulated sick leave hours at the time of retirement in excess of 120 hours multiplied by 50% of the employee's then current hourly base rate of pay, except that an employee who retires within sixty (60) calendar days of receipt by the City of Fresno Fire and Police Retirement System of a retirement application by, or on behalf of the employee, shall have accumulated sick leave hours in excess of 120 hours upon retirement multiplied by 80% of the employee's then hourly rate of pay. • Effective July 1, 2009, all accumulated sick leave hours multiplied by 50% of the employee's then current hourly base rate of pay at the time of retirement, except that an employee who retires within sixty (60) calendar days of receipt by the City of Fresno Fire & Police Retirement System of a retirement application by, or on behalf of the employee, shall have all accumulated sick leave hours upon retirement multiplied by eighty (80%) of the employee's then hourly rate of pay. • Effective July 1, 2009, the total number of all accumulated holiday leave hours at the time of separation for retirement purposes shall be paid at the member's then current hourly base rate of pay. • The hourly base rate of pay shall be the equivalent of the monthly salary for a member as reflected in Exhibit I, multiplied by twelve (12) months then divided by 2,080 hours. The HRA accounts shall be book accounts only – no actual trust account shall be established for any member. Each HRA book account shall be credited on a monthly basis with a rate of earnings equal to the yield on the City's Investment Portfolio (provided that such yield is positive). The HRA accounts shall be used solely to pay premiums for medical insurance (including COBRA premiums) covering the participant, the participant's spouse (or surviving spouse in the event of the death of the participant), and the participant's dependents. Once a participant's account under the HRA has been reduced to $0, no further benefits shall be payable by the HRA. If the participant, the participant's spouse, and the participant's dependents die before the participant's account under the HRA has been reduced to $0, no death benefit shall be payable to any person by the HRA. While this provision is in effect members shall not be allowed to cash out any accumulated or accrued sick leave at retirement. Upon each anniversary date of the MOU, the Association may amend the HRA provisions of this MOU to include a provision requiring all members of the Association to convert an agreed upon amount of accrued vacation leave to the HRA.	40%@50 w/20 yrs
Glendale	Retiree Health Savings Plan (RHSP): the City shall contribute the equivalent of two percent (2%) of the unit employee's base salary to their respective RHSP account.	3%@55
Irvine	No City contribution. Each employee shall contribute three percent (3%) of his/her base pay towards a Voluntary Employees' Beneficiary Association (VEBA) Trust, which shall be entirely established and administered by the Irvine Police Association.	3%@50
Livermore	Retirement Health Savings (RHS) Employees receive city contribution of 5% base pay into account.	3%@55

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Summary of Retiree Health Benefits & Tiers
Police

Agency	Retiree Medical Benefits	Retirement Formula
Modesto	For employees hired on or after January 1, 2011, the City shall contribute to a Defined Contribution retiree medical benefit plan for each eligible employee in the form of a deposit into a Health Reimbursement Arrangement (HRA) account. Initial Contribution: On the first pay period following completion of two (2) ·full years of continuous City service, regular full time employees shall receive a lump sum contribution of $2,400 deposited into an HRA account established in their name. Employees in regular positions budgeted less than eighty (80) hours per pay period or job-shared positions, shall receive a prorated lump sum contribution based on their hours worked. Regular City Contribution: After the initial contribution (defined above) is made, the City shall contribute $0.5769 per pay status hour (no more than 80 hours biweekly), not including overtime, for each eligible full time employee up to a maximum of $100.00 per month ($46.15 per pay period) for full time employees. For a full time employee, this equates to a maximum of $1 ,200 per year after the initial eligibility period is met Employees hired on or after January 1, 2011 and subject to this defined contribution plan shall not be eligible for any sick leave conversion towards retiree medical premiums of any sort The City's contribution under this section represents the entire contribution towards employee retiree medical.	3%@50
Oakland	No City contribution.	3%@55
Ontario	CITY will contribute the minimum PERS employer contribution. During calendar year 2012, the designated minimum employer contribution is $112. The City also established an individual health reimbursement account for each employee and contributes $750/month during active employment.	3%@55
Pomona	City contributes $100 per month towards retiree medical.	3%@55
Riverside	Retiree Health Insurance Fund: City contributes $100 per month to this fund.	3%@50

Case 12-32118 Filed 02/15/13 Doc 716

City of Stockton
Summary of Retiree Health Benefits & Tiers
Police

Agency	Retiree Medical Benefits	Retirement Formula
Sacramento	Effective January 1, 2006, the maximum monthly City-paid health insurance contribution for eligible retirees shall be $300 per month for the retiree only and $365 per month for the retiree with dependents. Employees Retiring On or After July 1, 1992 (1) Except as provided below, to be eligible for the City contribution to health insurance and for the City-paid dental benefit for retiree only, the employee must retire from active service with a minimum of ten (10) full years of City service for a service or ordinary disability retirement, and age 50. (2) Employees retiring with thirty (30) or more years of service shall be eligible for the City's health insurance contribution and dental benefit effective with the date of retirement without regard to age. (3) The City's contribution for health insurance shall be as follows: (a) Employees with a minimum ten (10) full years of service but less than fifteen (15) full years of service shall be eligible to a maximum of fifty percent (50%) of the City's maximum health insurance contribution identified in subsection (a) above. (b) Employees with a minimum fifteen (15) full years of service but less than twenty (20) full years of service shall be eligible to a maximum of seventy-five percent (75%) of the City's maximum health insurance contribution identified in subsection (a) above. (c) Employees with a minimum of twenty (20) full years of service shall be eligible for up to one hundred percent (100%) of the City's maximum health insurance contribution identified in (a) above. (4) There shall be no eligibility for the City's health insurance contribution or dental benefit if the employee elects to take a deferred retirement. (5) There shall be no City-paid health insurance contribution or dental benefit for retirees with less than ten (10) full years of City retirement service.	3%@50
San Bernardino	City contributes $200/month to a City of San Bernardino sponsored qualified health plan.	3%@55
San Joaquin County	Retired County employees can participate in the County health plan at their own expense. Employees may elect to establish a sick leave conversion credit account to be used for the purchase of health coverage upon retirement. Conversion rate is capped at $221.24/8 hrs of sick leave. Employees hired after 8/27/01 do not receive the sick leave service credit.	3%@50
Santa Ana	City of Santa Ana contributes 0.75% to Retiree Medical Subsidy.	3%@50

Case 12-32118 Filed 02/15/13 Doc 716

Stockton
Police Officer

Survey Agency	Comparable Class	Range Max.	Def. Comp.	Long. Max	Ret. Pick up	Uniform	Int. POST	Total Cash	Health	Dental	Vision	Life	LTD	Cash + Ins	Emplr Ret	Cash + Ins + Ret	Holiday	Vac Max	Sick	Total Comp	Ret. Health	TC w/ Ret. Health	Ret. Health *	TC w/ Ret. Health
Anaheim	Police Officer	$7,173			$646		$717	$8,535	$1,403	$38	inc	$12	$10	$9,998	$2,213	$12,211		$1,352		$13,563		$13,563		$13,563
Bakersfield	Police Officer	$5,112			$460	$83	$256	$5,911	$1,053	$112	$11	$3		$7,089	$1,719	$8,808	$256	$393	$236	$9,693		$9,693		$9,693
Chula Vista	Peace Officer	$6,744		$202		$25	$300	$7,271	$1,321	$41		$40		$8,673	$2,215	$10,888	$311	$648	$311	$12,159	$100	$12,259	$100	$12,259
Fremont	Police Officer	$7,863		$1,014		$125	$197	$9,199	$1,580	Inc		$5	$57	$10,842	$2,894	$13,735	$393	$635	$363	$15,127	$1,221	$16,347	$1,221	$16,347
Glendale	Police Officer	$8,212				$117	$650	$8,979	$1,207	$123			$20	$10,328	$2,494	$12,822	$418	$632	$379	$14,252	$164	$14,416	$164	$14,416
Irvine	Police Officer	$7,238			$651		$362	$8,251	$1,064	Inc	Inc	$8	$23	$9,346	$2,347	$11,693	$306	$557	$369	$12,925		$12,925		$12,925
Modesto	Police Officer	$6,069		$121		$94	$121	$6,406	$1,100	Inc	Inc	$2	$20	$7,527	$1,731	$9,258	$257	$584	$280	$10,378	$100	$10,478	$100	$10,478
Oakland	Police Officer	$8,175		$156		$67	$123	$8,520	$1,587	$137		$12		$10,256	$2,526	$12,782	$220	$786	$377	$14,165		$14,165		$14,165
Riverside	Police Officer	$6,690					$502	$7,192	$1,122	Inc	Inc	$1	$10	$8,325	$2,542	$10,867	$283	$515	$309	$11,973	$100	$12,073	$100	$12,073
Sacramento	Police Officer	$6,025		$318	$542	$76	$301	$7,262	$1,200	Inc	Inc	Inc		$8,462	$1,674	$10,136	$324	$463	$278	$11,202	$365	$11,567	$365	$11,567
San Bernardino	Police Officer	$7,106				$79	$200	$7,385	$983	Inc	Inc	Inc	$27	$8,395	$2,386	$10,781	$376	$683	$164	$12,004	$200	$12,204	$200	$12,204
Santa Ana	Police Officer	$7,283			$406			$7,689	$1,087	$90		$2	$68	$8,937	$2,074	$11,011	$336	$560	$336	$12,243	$55	$12,298	$55	$12,298
Stockton	Police Officer	$6,386				$79	$192	$6,657	$1,165	inc	inc	$11	$20	$7,853	$2,030	$9,883	$319	$688	$295	$11,185	$450	$11,635		$11,185
	Average	**$6,974**						**$7,717**						**$9,015**		**$11,249**				**$12,474**		**$12,666**		**$12,666**
	% +/- Average	**-9.2%**						**-15.9%**						**-14.8%**		**-13.8%**				**-11.5%**		**-8.9%**		**-13.2%**
	Median	**$7,139**						**$7,537**						**$8,805**		**$10,950**				**$12,201**		**$12,279**		**$12,279**
	% +/- Median	**-11.8%**						**-13.2%**						**-12.1%**		**-10.8%**				**-9.1%**		**-5.5%**		**-9.8%**
	70th Percentile	**$7,269**						**$8,439**						**$9,802**		**$12,056**				**$13,372**		**$13,372**		**$13,372**
	% +/- 70thP	**-13.8%**						**-26.8%**						**-24.8%**		**-22.0%**				**-19.6%**		**-14.9%**		**-19.6%**

MOU Market

Median Gain/Loss 2.7%

*** Elimination 06-30-12**

Case 12-32118 Filed 02/15/13 Doc 716

Stockton
Police Sergeant

Survey Agency	Comparable Class	Range Max.	Def. Comp.	Long. Max	Ret. Pick up	Uniform	Int. POST	Total Cash	Health	Dental	Vision	Life	LTD	Cash + Ins	Emplr Ret	Cash + Ins + Ret	Holiday	Vac Max	Sick	Total Comp	Ret. Health	TC w/ Ret. Health	Ret. Health *	TC w/ Ret. Health
Anaheim	Police Sergeant	$9,682			$871		$218	$10,772	$1,403	$38	inc	$12	$14	$12,238	$2,988	$15,226		$1,825		$17,051		$17,051		$17,051
Bakersfield	Police Sergeant	$7,658			$689	$83	$383	$8,813	$1,053	$112	$11	$3		$9,992	$2,575	$12,567	$383	$589	$353	$13,892		$13,892		$13,892
Chula Vista	Police Sergeant	$8,543		$256		$25	$300	$9,124	$1,321	$41		$40		$10,526	$2,806	$13,332	$394	$821	$394	$14,942	$100	$15,042	$100	$15,042
Fremont	Police Sergeant	$9,449		$1,219		$125	$472	$11,265	$1,580	Inc		$5	$57	$12,908	$3,478	$16,386	$472	$763	$218	$17,839	$1,221	$19,060	$1,221	$19,060
Glendale	Police Sergeant	$10,579				$117	$800	$11,496	$1,207	$123			$20	$12,845	$3,213	$16,058	$539	$814	$488	$17,900	$212	$18,111	$212	$18,111
Irvine	Police Sergeant	$9,153			$824		$915	$10,892	$1,064	Inc	Inc	$8	$29	$11,993	$2,968	$14,961	$387	$704	$466	$16,519		$16,519		$16,519
Modesto	Police Sergeant	$7,604	$114	$152		$94		$7,964	$1,100	Inc	Inc	$18	$20	$9,102	$2,169	$11,270	$322	$731	$351	$12,674	$100	$12,774	$100	$12,774
Oakland	Police Sergeant	$9,431		$156		$67	$424	$10,079	$1,587	$137		$12		$11,815	$2,914	$14,729	$254	$907	$435	$16,325		$16,325		$16,325
Riverside	Police Sergeant	$8,536	$200				$1,067	$9,803	$1,122	Inc	Inc	$41	$15	$10,981	$3,243	$14,224	$394	$821	$394	$15,833	$100	$15,933	$100	$15,933
Sacramento	Police Sergeant	$7,871		$17	$708	$76	$787	$9,459	$1,200	Inc	Inc	Inc		$10,659	$2,187	$12,846	$424	$605	$363	$14,238	$365	$14,603	$365	$14,603
San Bernardino	Police Sergeant	$9,190				$79	$450	$9,719	$983	Inc	Inc	Inc	$35	$10,737	$3,086	$13,823	$486	$884	$212	$15,405	$200	$15,605	$200	$15,605
Santa Ana	Police Sergeant	$8,985			$501			$9,486	$1,087	$90		$2	$68	$10,734	$2,559	$13,293	$415	$691	$415	$14,813	$67	$14,880	$67	$14,880
Stockton	Police Sergeant	$7,550				$79	$453	$8,082	$1,165	inc	inc	$20	$20	$9,287	$2,400	$11,687	$378	$813	$348	$13,226	$450	$13,676		$13,226
	Average	**$8,890**						**$9,906**						**$11,211**		**$14,060**				**$15,619**		**$15,816**		**$15,816**
	% +/- Average	**-17.8%**						**-22.6%**						**-20.7%**		**-20.3%**				**-18.1%**		**-15.6%**		**-19.6%**
	Median	**$9,069**						**$9,761**						**$10,859**		**$14,023**				**$15,619**		**$15,769**		**$15,769**
	% +/- Median	**-20.1%**						**-20.8%**						**-16.9%**		**-20.0%**				**-18.1%**		**-15.3%**		**-19.2%**
	70th Percentile	**$9,359**						**$10,564**						**$11,940**		**$14,892**				**$16,461**		**$16,461**		**$16,461**
	% +/- 70thP	**-24.0%**						**-30.7%**						**-28.6%**		**-27.4%**				**-24.5%**		**-20.4%**		**-24.5%**

MOU Market

Median Gain/Loss 2.0%

*** Elimination 06-30-12**

Stockton
Police Officer

Survey Agency	Comparable Class	Range Max.	Def. Comp.	Long. Max	Ret. Pick-up	Uniform	Int. POST	Total Cash	Health	Dental	Vision	Life	LTD	Cash + Ins	Emplr Ret	Cash + Ins + Ret	Holiday	Vac Max	Sick	Total Comp	Ret. Health	TC w/ Ret. Health	Ret. Health *	TC w/ Ret. Health
Bakersfield	Police Officer	$5,112			$460	$83	$256	$5,911	$1,053	$112	$11	$3		$7,089	$1,719	$8,808	$256	$393	$236	$9,693		$9,693		$9,693
Fresno	Police Officer	$6,348			$63	$100	$127	$6,638	$788	Inc	Inc			$7,426	$1,259	$8,686	$317	$629	$293	$9,925		$9,925		$9,925
Livermore	Police Officer	$7,210		$433		$100	$250	$7,992	$1,524	Inc	Inc	$15	$20	$9,551	$2,466	$12,017	$541	$713	$333	$13,604	$360	$13,965	$360	$13,965
Modesto	Police Officer	$6,069		$121		$94	$121	$6,406	$1,100	Inc	Inc	$2	$20	$7,527	$1,731	$9,258	$257	$584	$280	$10,378	$100	$10,478	$100	$10,478
Ontario	Police Officer (Plan 2)	$6,406			$577	$79	$128	$7,190	$1,211	$108	$19	$19		$8,546	$2,033	$10,580	$345	$517	$296	$11,738	$112	$11,850	$112	$11,850
Pomona	Police Officer	$6,574		$657		$83	$297	$7,612	$700	$75		$10		$8,396	$878	$9,275	$455	$727	$303	$10,760	$100	$10,860	$100	$10,860
Riverside	Police Officer	$6,690					$502	$7,192	$1,122	Inc	Inc	$1	$10	$8,325	$2,542	$10,867	$283	$515	$309	$11,973	$100	$12,073	$100	$12,073
Sacramento	Police Officer	$6,025		$318	$542	$76	$301	$7,262	$1,200	Inc	Inc	Inc		$8,462	$1,674	$10,136	$324	$463	$278	$11,202	$365	$11,567	$365	$11,567
San Bernardino	Police Officer	$7,106				$79	$200	$7,385	$983	Inc	Inc	Inc	$27	$8,395	$2,386	$10,781	$376	$683	$164	$12,004	$200	$12,204	$200	$12,204
San Joaquin County	Deputy Sheriff II	$6,247			$317	$100	$187	$6,851	$2,043	$52	$6	$2		$8,953	$1,752	$10,706	$336	$553	$288	$11,883		$11,883		$11,883
Stockton	Police Officer	$6,386				$79	$192	$6,657	$1,165	inc	inc	$11	$20	$7,853	$2,030	$9,883	$319	$688	$295	$11,185	$450	$11,635		$11,185
	Average	**$6,379**						**$7,044**						**$8,267**		**$10,111**				**$11,316**		**$11,450**		**$11,450**
	% +/- Average	**0.1%**						**-5.8%**						**-5.3%**		**-2.3%**				**-1.2%**		**1.6%**		**-2.4%**
	Median	**$6,377**						**$7,191**						**$8,396**		**$10,358**				**$11,470**		**$11,708**		**$11,708**
	% +/- Median	**0.1%**						**-8.0%**						**-6.9%**		**-4.8%**				**-2.6%**		**-0.6%**		**-4.7%**
	70th Percentile	**$6,609**						**$7,299**						**$8,488**		**$10,728**				**$11,910**		**$11,940**		**$11,940**
	% +/- 70thP	**-3.5%**						**-9.7%**						**-8.1%**		**-8.6%**				**-6.5%**		**-2.6%**		**-6.8%**

Proposed Market

Median Gain/Loss -2.7%

*** Elimination 06-30-12**

Case 12-32118 Filed 02/15/13 Doc 716

Stockton
Police Sergeant

Survey Agency	Comparable Class	Range Max.	Def. Comp.	Long. Max	Ret. Pick-up	Uniform	Int. POST	Total Cash	Health	Dental	Vision	Life	LTD	Cash + Ins	Emplr Ret	Cash + Ins + Ret	Holiday	Vac Max	Sick	Total Comp	Ret. Health	TC w/ Ret. Health	Ret. Health *	TC w/ Ret. Health
Bakersfield	Police Sergeant	$7,658			$689	$83	$383	$8,813	$1,053	$112	$11	$3		$9,992	$2,575	$12,567	$383	$589	$353	$13,892		$13,892		$13,892
Fresno	Police Sergeant	$7,653			$77	$100	$306	$8,136	$788	Inc	Inc			$8,924	$1,518	$10,442	$383	$758	$353	$11,936		$11,936		$11,936
Livermore	Police Sergeant	$8,967		$291		$100	$400	$9,758	$1,524	Inc	Inc	$15	$20	$11,317	$3,067	$14,384	$673	$887	$415	$16,358	$448	$16,806	$448	$16,806
Modesto	Police Sergeant	$7,604	$114	$152		$94		$7,964	$1,100	Inc	Inc	$18	$20	$9,102	$2,169	$11,270	$322	$731	$351	$12,674	$100	$12,774	$100	$12,774
Ontario	Police Sergeant (Plan 2	$9,126			$821	$79		$10,026	$1,211	$108	$19	$19		$11,383	$2,897	$14,279	$491	$1,053	$421	$16,245	$112	$16,357	$112	$16,357
Pomona	Police Sergeant	$8,467		$847		$83	$708	$10,105	$700	$75		$10		$10,890	$1,131	$12,021	$586	$936	$586	$14,129	$100	$14,229	$100	$14,229
Riverside	Police Sergeant	$8,536	$200				$1,067	$9,803	$1,122	Inc	Inc	$41	$15	$10,981	$3,243	$14,224	$394	$821	$394	$15,833	$100	$15,933	$100	$15,933
Sacramento	Police Sergeant	$7,871		$17	$708	$76	$787	$9,459	$1,200	Inc	Inc	Inc		$10,659	$2,187	$12,846	$424	$605	$363	$14,238	$365	$14,603	$365	$14,603
San Bernardino	Police Sergeant	$9,190				$79	$450	$9,719	$983	Inc	Inc	Inc	$35	$10,737	$3,086	$13,823	$486	$884	$212	$15,405	$200	$15,605	$200	$15,605
San Joaquin County	Sergeant	$7,270	$73		$369	$100	$727	$8,538	$2,101	inc	inc	$2		$10,640	$2,039	$12,679	$391	$643	$336	$14,049		$14,049		$14,049
Stockton	Police Sergeant	$7,550				$79	$453	$8,082	$1,165	inc	inc	$20	$20	$9,287	$2,400	$11,687	$378	$813	$348	$13,226	$450	$13,676		$13,226
	Average	**$8,234**						**$9,232**						**$10,462**		**$12,853**				**$14,476**		**$14,618**		**$14,618**
	% +/- Average	**-9.1%**						**-14.2%**						**-12.7%**		**-10.0%**				**-9.4%**		**-6.9%**		**-10.5%**
	Median	**$8,169**						**$9,589**						**$10,698**		**$12,762**				**$14,184**		**$14,416**		**$14,416**
	% +/- Median	**-8.2%**						**-18.6%**						**-15.2%**		**-9.2%**				**-7.2%**		**-5.4%**		**-9.0%**
	70th Percentile	**$8,665**						**$9,772**						**$10,917**		**$13,943**				**$15,533**		**$15,703**		**$15,703**
	% +/- 70thP	**-14.8%**						**-20.9%**						**-17.5%**		**-19.3%**				**-17.4%**		**-14.8%**		**-18.7%**

Proposed Market

Median Gain/Loss 1.0%

*** Elimination 06-30-12**

Case 12-32118 Filed 02/15/13 Doc 716

Administrative & Support

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Fairfield City paid Hlth: EE Only: 462.68 EE+1 – 925.35 EE +2 – 1309.38	**Kaiser HMO $10– 606.55** Kaiser HMO $15 – 507.53 HN HMO $10 – 788.93 HN HMO $15 – 696.37 HN HMO POS – 1248.28	**Kaiser HMO $10– 1213.09** Kaiser HMO $15– 1015.05 HN HMO $10 – 1577.86 HN HMO $15 – 1392.74 HN HMO POS – 2496.56	**Kaiser HMO $10– 1716.52** Kaiser HMO $15– 1436.30 HN HMO $10 – 2232.67 HN HMO $15 – 1970.73 HN HMO POS – 3532.63	**Delta Dntl Premier- 55.39** Delta Care – 55.39	Included as part of health
Fremont (Cafeteria Plan of $1521.95 for health, dental, and vision)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	Delta Dental – 152.48	VSP – 30.20
Fresno (Composite Rate of $788.00 for health, dental, and vision)	HealthNet HMO – 985.00	HealthNet HMO – 985.00	HealthNet HMO – 985.00	Included in Composite Rate	Included in Composite Rate

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Administrative & Support

Hayward (pay up to 2nd highest PERS Plan – Blue Shield)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Delta Dental – 168.86** United Concordia –60.95	**VSP – 22.56**
Livermore (Cafeteria Plan of $1463 for health, dental, and vision)	**Kaiser Plan A – 745.38** Kaiser Plan B – 537.60 HN HMO Plan A – 814.30 HN HMO Plan B – 587.10 HN POS – 956.52 HN CA PPO – 948.66	**Kaiser Plan A – 1490.76** Kaiser Plan B – 1075.20 HN HMO Plan A – 1630.10 HN HMO Plan B – 1175.62 HN POS – 1912.76 HN CA PPO – 2039.76	**Kaiser Plan A – 2012.52** Kaiser Plan B – 1451.54 HN HMO Plan A – 2202.40 HN HMO Plan B – 1584.82 HN POS – 2773.42 HN CA PPO – 2798.82	Composite Rate: 99.34	VSP – 24.79
Lodi Pay 100% for the lowest cost PERS HMO (Kaiser)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Stanislaus Dental – 83.39**	**VSP – 14.35**
Manteca City paid Hlth: EE Only: 695.00 EE+1 – 1202.34 EE +2 – 1561.04	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Dental Premier – 122.14**	**VSP – 21.56**

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Administrative & Support

Modesto (Cafeteria Plan of $621 for Single and $1100 for family for health, dental, and vision)	**Kaiser HMO – 597.90** Kaiser HDHP – 433.76 Anthem BC HMO – 860.88 Anthem BC HDHP– 537.64	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	Included in Health Premiums	Included in Health Premiums
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00
San Joaquin County	**Select Plan – 953.85** Premier Plan – 953.85 Kaiser – 509.21	**Select Plan – 1432.02** Premier Plan – 1432.02 Kaiser – 1018.46	**Select Plan – 2043.02** Premier Plan – 2043.02 Kaiser – 1441.12	Delta Ortho – 51.70 United HC Dental – 23.38	Vision – 5.89
Tracy (Cafeteria Plan of $996 or 1123.51 for Single, 1794.45, or $1176.06 for ee+1 & 1896.84 for family for health, dental, and vision)	**HN PPO – 850.51** HN HMO (Lo) – 963.90 HN HMO (Hi) – 1012.71 HN PPO-HDHP – 636.61 Kaiser – 532.63	**HN PPO – 1701.03** HN HMO (Lo) – 1927.87 HN HMO (Hi) – 2025.50 HN PPO-HDHP – 1368.74 Kaiser – 1065.26	**HN PPO – 2211.35** HN HMO (Lo) – 2506.21 HN HMO (Hi) – 2633.11 HN PPO-HDHP – 1878.01 Kaiser – 1384.80	Delta Dental – 91.59 Bright Now – 71.72	VSP – 19.21

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Administrative & Support

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Blue Collar

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Fairfield City paid Hlth: EE Only: 462.68 EE+1 – 925.35 EE +2 – 1309.38	**Kaiser HMO $10– 606.55** Kaiser HMO $15 – 507.53 HN HMO $10 – 788.93 HN HMO $15 – 696.37 HN HMO POS – 1248.28	**Kaiser HMO $10– 1213.09** Kaiser HMO $15– 1015.05 HN HMO $10 – 1577.86 HN HMO $15 – 1392.74 HN HMO POS – 2496.56	**Kaiser HMO $10– 1716.52** Kaiser HMO $15– 1436.30 HN HMO $10 – 2232.67 HN HMO $15 – 1970.73 HN HMO POS – 3532.63	**Delta Dntl Premier- 55.39** Delta Care – 55.39	Included as part of health
Fremont (Cafeteria Plan of $790 for Single, $1537 for employy+1, and $2002 for family for health, dental, and vision)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	Delta Dental – 159	VSP – 24.00
Fresno (Composite Rate of $788.00 for health, dental & vision)	HealthNet HMO – 1231.21	HealthNet HMO – 1231.21	HealthNet HMO – 1231.21	Included in Composite Rate	Included in Composite Rate

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Blue Collar

Hayward (pay up to 2nd highest PERS Plan – Blue Shield)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Delta Dental – 168.86** United Concordia –60.95	**VSP – 22.56**
Livermore (Cafeteria Plan of $1463 for health, dental, and vision)	**Kaiser Plan A – 745.38** Kaiser Plan B – 537.60 HN HMO Plan A – 814.30 HN HMO Plan B – 587.10 HN POS – 956.52 HN CA PPO – 948.66	**Kaiser Plan A – 1490.76** Kaiser Plan B – 1075.20 HN HMO Plan A – 1630.10 HN HMO Plan B – 1175.62 HN POS – 1912.76 HN CA PPO – 2039.76	**Kaiser Plan A – 2012.52** Kaiser Plan B – 1451.54 HN HMO Plan A – 2202.40 HN HMO Plan B – 1584.82 HN POS – 2773.42 HN CA PPO – 2798.82	Composite Rate: 99.34	VSP – 24.79
Lodi Pay 100% for the lowest cost PERS HMO (Kaiser)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Stanislaus Dental – 83.39**	**VSP – 14.35**
Manteca City paid Hlth: EE Only: 675.00 EE+1 – 1186.00 EE +2 – 1535.00	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Dental Premier – 122.14**	**VSP – 21.56**

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Blue Collar

Modesto (Cafeteria Plan of $621 for Single and $1100 for family for health, dental, and vision)	**Kaiser HMO – 597.90** Kaiser HDHP – 433.76 Anthem BC HMO – 860.88 Anthem BC HDHP– 537.64	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	Included in Health Premiums	Included in Health Premiums
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00
San Joaquin County	**Select Plan – 953.85** Premier Plan – 953.85 Kaiser – 509.21	**Select Plan – 1432.02** Premier Plan – 1432.02 Kaiser – 1018.46	**Select Plan – 2043.02** Premier Plan – 2043.02 Kaiser – 1441.12	Delta Ortho – 51.70 United HC Dental – 23.38	Vision – 5.89
Tracy (Composite Rate of $1386.25 for health, dental & vision)	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00

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DEPARTMENT HEADS

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Chula Vista (Cafeteria Plan of $1236.33 for health, dental, and vision)	**Aetna Full HMO – 548** Aetna OAMC - 856 Aetna Value HMO – 506 Kaiser HMO - 446	**Aetna Full HMO – 1097** Aetna OAMC - 1710 Aetna Value HMO – 1011 Kaiser HMO - 892	**Aetna Full HMO – 1371** Aetna OAMC - 2137 Aetna Value HMO – 1265 Kaiser HMO - 1119	Aetna DMO – 41 Aetna PPO - 121	MES Vision – 23
Fairfield City paid Hlth: EE Only: 462.68 EE+1 – 925.35 EE +2 – 1309.38	**Kaiser HMO $10– 606.55** Kaiser HMO $15 – 507.53 HN HMO $10 – 788.93 HN HMO $15 – 696.37 HN HMO POS – 1248.28	**Kaiser HMO $10– 1213.09** Kaiser HMO $15– 1015.05 HN HMO $10 – 1577.86 HN HMO $15 – 1392.74 HN HMO POS – 2496.56	**Kaiser HMO $10– 1716.52** Kaiser HMO $15– 1436.30 HN HMO $10 – 2232.67 HN HMO $15 – 1970.73 HN HMO POS – 3532.63	**Delta Dntl Premier- 55.39** Delta Care – 55.39	Included as part of health
Fremont (Cafeteria Plan of $1670.13 for health, dental, and vision)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	Delta Dental – 160.44	VSP – 30.20

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DEPARTMENT HEADS

Fresno (Composite Rate of $788.00 for health, dental, and vision)	HealthNet HMO – 985.00	HealthNet HMO – 985.00	HealthNet HMO – 985.00	Included in Composite Rate	Included in Composite Rate
Hayward (pay 90% Blue Shield)	**BS Access – 639.99** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39	**BS Access – 1279.98** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78	**BS Access – 1663.97** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21	**Delta Dental – 193.62** United Concordia –60.95	**VSP – 22.56**
Livermore (Cafeteria Plan of $2119 for health, dental, and vision)	**Kaiser Plan A – 745.38** Kaiser Plan B – 537.60 HN HMO Plan A – 814.30 HN HMO Plan B – 587.10 HN POS – 956.52 HN CA PPO – 948.66	**Kaiser Plan A – 1490.76** Kaiser Plan B – 1075.20 HN HMO Plan A – 1630.10 HN HMO Plan B – 1175.62 HN POS – 1912.76 HN CA PPO – 2039.76	**Kaiser Plan A – 2012.52** Kaiser Plan B – 1451.54 HN HMO Plan A – 2202.40 HN HMO Plan B – 1584.82 HN POS – 2773.42 HN CA PPO – 2798.82	Composite Rate: 99.34	VSP – 24.79
Lodi Pay 100% for the lowest cost PERS HMO (Kaiser)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Stanislaus Dental – 83.39**	**VSP – 14.35**

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DEPARTMENT HEADS

Manteca City paid Hlth: EE Only: 682.93 EE+1 – 1320.86 EE +2 – 1760.62	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Dental Premier – 122.14**	**VSP – 21.56**
Modesto (Cafeteria Plan of $621 for Single and $1100 for family for health, dental, and vision)	**Kaiser HMO – 597.90** Kaiser HDHP – 433.76 Anthem BC HMO – 860.88 Anthem BC HDHP– 537.64	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	Included in Health Premiums	Included in Health Premiums
Riverside City paid Hlth: EE Only: 706 EE+1 – 806 EE +2 – 1006	**BC HMO Prefrd – 706.00** BC PPO – 706.00 BC HMO Std – 706.00 Kaiser Prefrd – 706.00 Kaiser Std – 706.00 Kaiser Value – 706.00	**BC HMO Prefrd – 1009.82** BC PPO – 1403.38 BC HMO Std – 966.88 Kaiser Prefrd – 947.02 Kaiser Std – 884.00 Kaiser Value – 806.00	**BC HMO Prefrd – 1398.60** BC PPO – 1794.22 BC HMO Std – 1339.32 Kaiser Prefrd – 1270.30 Kaiser Std – 1131.80 Kaiser Value – 1084.04	**Delta Care HMO- 45.00** Delta DPO – 45.00 Local Advantage – 45.00	Included as part of health
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00

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DEPARTMENT HEADS

Salinas (PERS Plans – Pay up to PERS Choice)	**PERS Choice – 559.25** PERS Care – 1002.53 PERS Select – 474.74 Kaiser – 616.14 Blue Shield – 704.69	**PERS Choice – 1118.50** PERS Care – 2005.06 PERS Select – 949.48 Kaiser – 1232.28 Blue Shield – 1409.38	**PERS Choice – 1454.05** PERS Care – 2606.58 PERS Select – 1234.32 Kaiser – 1601.96 Blue Shield – 1832.19	**Delta Dental – 150.94**	**MES – 16.50**
San Bernardino (Cafeteria Plan of $1091.81 for health, dental, and vision)	**Kaiser – 468.32** HN HMO – 479.27 HN Low Opt PPO – 720.39 HN High Opt PPO - 1074.25	**Kaiser – 857.03** HN HMO – 958.56 HN Low Op PPO – 1440.75 HN High Op PPO –2148.37	**Kaiser – 1217.64** HN HMO – 1246.11 HN Low Op PPO – 1873.90 HN High Op PPO –2793.43	Delta Dental – 117.95 DeltaCare – 38.95	Eye Med – 16.96
San Joaquin County (Cafeteria Plan of $2100.61 for health, dental, and vision)	**Select Plan – 1192.32** Premier Plan – 1291.98 Kaiser – 636.52	**Select Plan – 1790.04** Premier Plan – 1940.32 Kaiser – 1273.07	**Select Plan – 2553.79** Premier Plan – 2768.20 Kaiser – 1801.39	Delta Ortho – 51.70 Pacific Dental – 23.38	Vision – 5.89
Tracy (Cafeteria Plan of $996 or 1123.51 for Single, 1787.45, 1611.28, 1176.06, 1156.85, or 1123.51 for ee+1 & 1896.84 for family for health, dental, and vision)	**HN PPO – 850.51** HN HMO (Lo) – 963.90 HN HMO (Hi) – 1012.71 HN PPO-HDHP – 636.61 Kaiser – 532.63	**HN PPO – 1701.03** HN HMO (Lo) – 1927.87 HN HMO (Hi) – 2025.50 HN PPO-HDHP – 1368.74 Kaiser – 1065.26	**HN PPO – 2211.35** HN HMO (Lo) – 2506.21 HN HMO (Hi) – 2633.11 HN PPO-HDHP – 1878.01 Kaiser – 1384.80	Delta Dental – 91.59 Bright Now – 71.72	VSP – 19.21

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DEPARTMENT HEADS

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Fire

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Alameda CFD (pay up to Kaiser Rate)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21	**Delta Dental PPO + Premier – 123.88** Delta Dental PPO + Premier Supp Plan– 55.84 DelatCare USA – 70.92	Included as part of health
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Fresno (Composite Rate of $788.00 for health, dental, and vision)	HealthNet HMO – 985.00	HealthNet HMO – 985.00	HealthNet HMO – 985.00	Included in Composite Rate	Included in Composite Rate
Modesto (Cafeteria Plan of $675 for ee only, $1020 for ee+1and $1300 for family for health, dental, and vision)	BS Access – 704.69 Kaiser – 616.14 PERS Choice – 559.25 PERS Select – 474.74 PERSCare – 1002.53	BS Access – 1409.38 Kaiser – 1232.28 PERS Choice – 1118.50 PERS Select – 949.48 PERSCare – 2005.06	BS Access – 1832.19 Kaiser – 1601.96 PERS Choice – 1454.05 PERS Select – 1234.32 PERSCare – 2606.58	Dental - $112.00	Vision – $27.00

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Fire

Ontario (City pays $544.69 for ee, $1079.24 for ee+1, and $1398.68 for family for health)	BS Access – 510.72 BS NetValue – 439.25 Kaiser – 465.63 PERS Choice – 505.63 PERS Select – 429.22 PERSCare – 906.39	BS Access – 1021.44 BS NetValue – 878.50 Kaiser – 931.26 PERS Choice – 1011.26 PERS Select – 858.44 PERSCare – 1812.78	BS Access – 1327.87 BS NetValue – 1142.05 Kaiser – 1210.64 PERS Choice – 1314.64 PERS Select – 1115.97 PERSCare – 2356.61	**Delta PMI & DPO - $108.34** Delta DPO Buy Up – $115.75	**VSP – $18.59** VSP Buy Up - $32.81
Pleasanton (City pays $1606.62 for family for health)	N/A	N/A	N/A	**Delta Dental - $151.94**	**VSP - $21.99**
Sac Metro FPD	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Dental - $133.64**	**Vision - $18.75**
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00

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Fire

San Bernardino (Cafeteria Plan of 571.66 for Single and $992.56 for EE + Family for health, dental, and vision)	**Kaiser – 468.32** HN HMO – 479.27 HN Low Opt PPO – 720.39 HN High Opt PPO - 1074.25	**Kaiser – 857.03** HN HMO – 958.56 HN Low Op PPO – 1440.75 HN High Op PPO –2148.37	**Kaiser – 1217.64** HN HMO – 1246.11 HN Low Op PPO – 1873.90 HN High Op PPO –2793.43	Delta Dental – 117.95 DeltaCare – 38.95	Eye Med – 16.96
Tracy (Cafeteria Plan of $917.47 or 1137.01 for Single, 1790.09, 1677.58, 1189.56, or 1170.35 for ee+1, and $1880.09 for family for health, dental, and vision)	**HN PPO – 850.51** HN HMO (Lo) – 963.90 HN HMO (Hi) – 1012.71 HN PPO-HDHP – 636.61 Kaiser – 532.63	**HN PPO – 1701.03** HN HMO (Lo) – 1927.87 HN HMO (Hi) – 2025.50 HN PPO-HDHP – 1368.74 Kaiser – 1065.26	**HN PPO – 2211.35** HN HMO (Lo) – 2506.21 HN HMO (Hi) – 2633.11 HN PPO-HDHP – 1878.01 Kaiser – 1384.80	Delta Dental – 91.59 Bright Now – 71.72	VSP – 19.21

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Mid-Management

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Chula Vista (Cafeteria Plan of $1119.67 for health, dental, and vision)	**Aetna Full HMO – 548** Aetna OAMC - 856 Aetna Value HMO – 506 Kaiser HMO - 446	**Aetna Full HMO – 1097** Aetna OAMC - 1710 Aetna Value HMO – 1011 Kaiser HMO - 892	**Aetna Full HMO – 1371** Aetna OAMC - 2137 Aetna Value HMO – 1265 Kaiser HMO - 1119	Aetna DMO – 41 Aetna PPO - 121	MES Vision – 23
Fairfield City paid Hlth: EE Only: 462.68 EE+1 – 925.35 EE +2 – 1309.38	**Kaiser HMO $10– 606.55** Kaiser HMO $15 – 507.53 HN HMO $10 – 788.93 HN HMO $15 – 696.37 HN HMO POS – 1248.28	**Kaiser HMO $10– 1213.09** Kaiser HMO $15– 1015.05 HN HMO $10 – 1577.86 HN HMO $15 – 1392.74 HN HMO POS – 2496.56	**Kaiser HMO $10– 1716.52** Kaiser HMO $15– 1436.30 HN HMO $10 – 2232.67 HN HMO $15 – 1970.73 HN HMO POS – 3532.63	**Delta Dntl Premier- 55.39** Delta Care – 55.39	Included as part of health
Fremont (Cafeteria Plan of $1670.13 for health, dental, and vision)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	Delta Dental – 160.44	VSP – 30.20

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Mid-Management

Fresno (Composite Rate of $788.00 for health, dental, and vision)	HealthNet HMO – 985.00	HealthNet HMO – 985.00	HealthNet HMO – 985.00	Included in Composite Rate	Included in Composite Rate
Hayward (pay up to 2nd highest PERS Plan – Blue Shield)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Delta Dental – 168.86** United Concordia –60.95	**VSP – 22.56**
Livermore (Cafeteria Plan of $1688 for health, dental, and vision)	**Kaiser Plan A – 745.38** Kaiser Plan B – 537.60 HN HMO Plan A – 814.30 HN HMO Plan B – 587.10 HN POS – 956.52 HN CA PPO – 948.66	**Kaiser Plan A – 1490.76** Kaiser Plan B – 1075.20 HN HMO Plan A – 1630.10 HN HMO Plan B – 1175.62 HN POS – 1912.76 HN CA PPO – 2039.76	**Kaiser Plan A – 2012.52** Kaiser Plan B – 1451.54 HN HMO Plan A – 2202.40 HN HMO Plan B – 1584.82 HN POS – 2773.42 HN CA PPO – 2798.82	Composite Rate: 99.34	VSP – 24.79
Lodi Pay 100% for the lowest cost PERS HMO (Kaiser)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Stanislaus Dental – 83.39**	**VSP – 14.35**

Mid-Management

Manteca City paid Hlth: EE Only: 682.93 EE+1 – 1320.86 EE +2 – 1760.62	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Dental Premier – 122.14**	**VSP – 21.56**
Modesto (Cafeteria Plan of $621 for Single and $1100 for family for health, dental, and vision)	**Kaiser HMO – 597.90** Kaiser HDHP – 433.76 Anthem BC HMO – 860.88 Anthem BC HDHP– 537.64	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	Included in Health Premiums	Included in Health Premiums
Riverside City paid Hlth: EE Only: 706 EE+1 – 806 EE +2 – 1006	**BC HMO Prefrd – 706.00** BC PPO – 706.00 BC HMO Std – 706.00 Kaiser Prefrd – 706.00 Kaiser Std – 706.00 Kaiser Value – 706.00	**BC HMO Prefrd – 1009.82** BC PPO – 1403.38 BC HMO Std – 966.88 Kaiser Prefrd – 947.02 Kaiser Std – 884.00 Kaiser Value – 806.00	**BC HMO Prefrd – 1398.60** BC PPO – 1794.22 BC HMO Std – 1339.32 Kaiser Prefrd – 1270.30 Kaiser Std – 1131.80 Kaiser Value – 1084.04	**Delta Care HMO- 45.00** Delta DPO – 45.00 Local Advantage – 45.00	Included as part of health
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00

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Mid-Management

Salinas (PERS Plans – Pay up to PERS Choice)	**PERS Choice – 559.25** PERS Care – 1002.53 PERS Select – 474.74 Kaiser – 616.14 Blue Shield – 704.69	**PERS Choice – 1118.50** PERS Care – 2005.06 PERS Select – 949.48 Kaiser – 1232.28 Blue Shield – 1409.38	**PERS Choice – 1454.05** PERS Care – 2606.58 PERS Select – 1234.32 Kaiser – 1601.96 Blue Shield – 1832.19	**Delta Dental – 150.94**	**MES – 16.50**
San Bernardino (Cafeteria Plan of 469.25 for Single and $792.15 for EE + Family for health, dental, and vision)	**Kaiser – 468.32** HN HMO – 479.27 HN Low Opt PPO – 720.39 HN High Opt PPO - 1074.25	**Kaiser – 857.03** HN HMO – 958.56 HN Low Op PPO – 1440.75 HN High Op PPO –2148.37	**Kaiser – 1217.64** HN HMO – 1246.11 HN Low Op PPO – 1873.90 HN High Op PPO –2793.43	Delta Dental – 117.95 DeltaCare – 38.95	Eye Med – 16.96
San Joaquin County (Cafeteria Plan of $2100.61 for health, dental, and vision)	**Select Plan – 1192.32** Premier Plan – 1291.98 Kaiser – 636.52	**Select Plan – 1790.04** Premier Plan – 1940.32 Kaiser – 1273.07	**Select Plan – 2553.79** Premier Plan – 2768.20 Kaiser – 1801.39	Delta Ortho – 51.70 Pacific Dental – 23.38	Vision – 5.89
Tracy (Cafeteria Plan of $996, 1074.70, or 1123.51 for Single, 1787.70, 1611.28, 1176.06, or 1156.85 for ee+1, and	**HN PPO – 850.51** HN HMO (Lo) – 963.90 HN HMO (Hi) – 1012.71 HN PPO-HDHP – 636.61 Kaiser – 532.63	**HN PPO – 1701.03** HN HMO (Lo) – 1927.87 HN HMO (Hi) – 2025.50 HN PPO-HDHP – 1368.74 Kaiser – 1065.26	**HN PPO – 2211.35** HN HMO (Lo) – 2506.21 HN HMO (Hi) – 2633.11 HN PPO-HDHP – 1878.01 Kaiser – 1384.80	Delta Dental – 91.59 Bright Now – 71.72	VSP – 19.21

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Mid-Management

$1655.03 for family for health, dental, and vision)					

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Police

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Anaheim (City pays $495.56 for ee, $997.63 for ee+1, and $1402.79 for family for health & vision)	Aetna HMO – 551.94 Kaiser – 408.93	Aetna HMO – 1106.15 Kaiser – 817.85	Aetna HMO – 1564.53 Kaiser – 1157.25	**DeltaCare USA – 37.53** Delta Dental Plan (PPO) 148.07	Included as part of health
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Chula Vista City pays $498.00for ee, $1047 for ee+1, and $1321 for family for health	**Aetna Full HMO – 548** Aetna OAMC - 856 Aetna Value HMO – 506 Kaiser HMO - 446	**Aetna Full HMO – 1097** Aetna OAMC - 1710 Aetna Value HMO – 1011 Kaiser HMO - 892	**Aetna Full HMO – 1371** Aetna OAMC - 2137 Aetna Value HMO – 1265 Kaiser HMO - 1119	Aetna DMO – 41 Aetna PPO - 121	MES Vision – 23

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Police

Fremont (Cafeteria Plan of $1580.00 for health, dental, and vision)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	Delta Dental – 131.76	Provided through Association
Fresno (Composite Rate of $788.00 for health, dental, and vision)	HealthNet HMO – 985.00	HealthNet HMO – 985.00	HealthNet HMO – 985.00	Included in Composite Rate	Included in Composite Rate
Glendale	**PB PPO – 333.53** CA Care HMO – 293.10 Kaiser HMO – 294.56	**PB PPO – 852.57** CA Care HMO – 611.19 Kaiser HMO – 587.59	**PB PPO – 1206.51** CA Care HMO – 875.24 Kaiser HMO – 832.60	**PPO –DB – 123.32** PPO Mid-Level – 49.61	Included as part of health
Irvine (Cafeteria Plan of $694.04 for Single, $754.04 for ee+1 and $1064.31 for family for health, dental, and vision)	**Kaiser – 402.05** Blue Shield HMO – 430.75 Blue Shield PPO – 623.15	**Kaiser – 763.89** Blue Shield HMO – 904.58 Blue Shield PPO – 1308.65	**Kaiser – 1165.95** Blue Shield HMO–1291.82 Blue Shield PPO – 1869.45	Dental Care– 36.31 Dental Guard – 191.73	VSP – 23.54

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Police

Livermore (Cafeteria Plan of $1524 for health, dental, and vision)	**Kaiser Plan A – 745.38** Kaiser Plan B – 537.60 HN HMO Plan A – 814.30 HN HMO Plan B – 587.10 HN POS – 956.52 HN CA PPO – 948.66	**Kaiser Plan A – 1490.76** Kaiser Plan B – 1075.20 HN HMO Plan A – 1630.10 HN HMO Plan B – 1175.62 HN POS – 1912.76 HN CA PPO – 2039.76	**Kaiser Plan A – 2012.52** Kaiser Plan B – 1451.54 HN HMO Plan A – 2202.40 HN HMO Plan B – 1584.82 HN POS – 2773.42 HN CA PPO – 2798.82	Composite Rate: 99.34	VSP – 24.79
Modesto (Cafeteria Plan of $621 for Single and $1100 for family for health, dental, and vision)	**Kaiser HMO – 597.90** Kaiser HDHP – 433.76 Anthem BC HMO – 860.88 Anthem BC HDHP– 537.64	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	Included in Health Premiums	Included in Health Premiums
Oakland (pay 100% of Kaiser PERS Plan	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21	**Dental – 136.87**	
Ontario (City pays $465.63 for ee, $931.26 for ee+1, and $1210.64 for family for health)	BS Access – 510.72 BS NetValue – 439.25 Kaiser – 465.63 PERS Choice – 505.63 PERS Select – 429.22 PERSCare – 906.39	BS Access – 1021.44 BS NetValue – 878.50 Kaiser – 931.26 PERS Choice – 1011.26 PERS Select – 858.44 PERSCare – 1812.78	BS Access – 1327.87 BS NetValue – 1142.05 Kaiser – 1210.64 PERS Choice – 1314.64 PERS Select – 1115.97 PERSCare – 2356.61	**Delta PMI & DPO - $108.34** Delta DPO Buy Up – $115.75	**VSP – $18.59** VSP Buy Up - $32.81

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Police

Pomona (Cafeteria Plan of $700 for health, dental, and vision)	BS Net Val HMO–439.25 BS Access HMO – 510.72 Kaiser – 465.63 PERS Select PPO – 429.22 PERS Choice PPO – 505.63 PERSCare PPO – 906.39 PORAC – 572.08	BS Net Val HMO – 878.50 BS Access HMO – 1021.44 Kaiser – 931.26 PERS Select PPO - 858.44 PERS Choice PPO 1011.26 PERSCare PPO – 1812.78 PORAC – 986.63	BS Net Val HMO –1142.05 BS Access HMO – 1327.87 Kaiser – 1210.64 PERS Select PPO -1115.97 PERS Choice PPO -1314.64 PERSCare PPO – 2356.61 PORAC – 1253.44	Dental – 75.00	
Riverside (Cafeteria Plan of $480 for Single, $850 for ee+1 and $1122 for family for health and dental)	BC HMO Prefrd – 500.84 BC PPO – 703.58 BC HMO Std – 479.64 BC HMO Value – 419.98 Kaiser Prefrd – 503.15 Kaiser Std – 457.40 Kaiser Value – 413.91	BC HMO Prefrd – 1009.82 BC PPO – 1403.38 BC HMO Std – 966.88 BC HMO Value – 845.78 Kaiser Prefrd – 947.01 Kaiser Std – 883.99 Kaiser Value – 799.60	BC HMO Prefrd – 1398.60 BC PPO – 1794.22 BC HMO Std – 1339.32 BC HMO Value – 1171.58 Kaiser Prefrd – 1270.29 Kaiser Std – 1131.79 Kaiser Value – 1084.04	Delta Care HMO- 41.92 Delta DPO – 168.18 Local Advantage – 168.18	Included as part of health
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00
San Bernardino (Cafeteria Plan of 584.15 for Single and $983.19 for EE + Family for health, dental,	**Kaiser – 468.32** HN HMO – 479.27 HN Low Opt PPO – 720.39 HN High Opt PPO - 1074.25	**Kaiser – 857.03** HN HMO – 958.56 HN Low Op PPO – 1440.75 HN High Op PPO –2148.37	**Kaiser – 1217.64** HN HMO – 1246.11 HN Low Op PPO – 1873.90 HN High Op PPO –2793.43	Delta Dental – 117.95 DeltaCare – 38.95	Eye Med – 16.96

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Police

and vision)					
San Joaquin County	**Select Plan – 953.85** Premier Plan – 953.85 Kaiser – 509.21	**Select Plan – 1432.02** Premier Plan – 1432.02 Kaiser – 1018.46	**Select Plan – 2043.02** Premier Plan – 2043.02 Kaiser – 1441.12	Delta Ortho – 51.70 United HC Dental – 23.38	Vision – 5.89
Santa Ana (Cafeteria Plan of $1087.24 for health, dental, and vision)	BS Access HMO – 583.60 BS Net Value–501.93 Kaiser – 512.76 PERS Choice PPO – 526.19 PERS Select PPO – 446.68 PERSCare PPO – 943.26	BS Access HMO – 1167.20 BS Net Value–1003.86 Kaiser – 1025.52 PERS Choice PPO–1052.38 PERS Select – 893.36 PERSCare PPO – 1886.52	BS Access HMO – 1517.36 BS Net Value–1305.02 Kaiser – 1333.18 PERS Choice PPO–1368.09 PERS Select PPO –1161.37 PERSCare PPO – 2452.48	Dental – 90.00	

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Professional

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Fairfield City paid Hlth: EE Only: 462.68 EE+1 – 925.35 EE +2 – 1309.38	**Kaiser HMO $10– 606.55** Kaiser HMO $15 – 507.53 HN HMO $10 – 788.93 HN HMO $15 – 696.37 HN HMO POS – 1248.28	**Kaiser HMO $10– 1213.09** Kaiser HMO $15– 1015.05 HN HMO $10 – 1577.86 HN HMO $15 – 1392.74 HN HMO POS – 2496.56	**Kaiser HMO $10– 1716.52** Kaiser HMO $15– 1436.30 HN HMO $10 – 2232.67 HN HMO $15 – 1970.73 HN HMO POS – 3532.63	**Delta Dntl Premier- 55.39** Delta Care – 55.39	Included as part of health
Fremont (Cafeteria Plan of $1670.13 for health, dental, and vision)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	Delta Dental – 160.44	VSP – 30.20

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Professional

Fresno (Composite Rate of $788.00 for health, dental, and vision)	HealthNet HMO – 985.00	HealthNet HMO – 985.00	HealthNet HMO – 985.00	Included in Composite Rate	Included in Composite Rate
Hayward (pay up to 2nd highest PERS Plan – Blue Shield)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Delta Dental – 168.86** United Concordia –60.95	**VSP – 22.56**
Livermore (Cafeteria Plan of $1688 for health, dental, and vision)	**Kaiser Plan A – 745.38** Kaiser Plan B – 537.60 HN HMO Plan A – 814.30 HN HMO Plan B – 587.10 HN POS – 956.52 HN CA PPO – 948.66	**Kaiser Plan A – 1490.76** Kaiser Plan B – 1075.20 HN HMO Plan A – 1630.10 HN HMO Plan B – 1175.62 HN POS – 1912.76 HN CA PPO – 2039.76	**Kaiser Plan A – 2012.52** Kaiser Plan B – 1451.54 HN HMO Plan A – 2202.40 HN HMO Plan B – 1584.82 HN POS – 2773.42 HN CA PPO – 2798.82	Composite Rate: 99.34	VSP – 24.79
Lodi Pay 100% for the lowest cost PERS HMO (Kaiser)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Stanislaus Dental – 83.39**	**VSP – 14.35**
Manteca City paid Hlth: EE Only: 695.00 EE+1 – 1202.34 EE +2 – 1561.04	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21	**Dental Premier – 122.14**	**VSP – 21.56**

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Professional

		PERS Care – 2058.46	PERS Care – 2676.00		
Modesto (Cafeteria Plan of $621 for Single and $1100 for family for health, dental, and vision)	**Kaiser HMO – 597.90** Kaiser HDHP – 433.76 Anthem BC HMO – 860.88 Anthem BC HDHP– 537.64	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO– 2188.58 Anthem BC HDHP- 1370.18	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO– 2188.58 Anthem BC HDHP- 1370.18	Included in Health Premiums	Included in Health Premiums
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00
San Joaquin County	**Select Plan – 953.85** Premier Plan – 953.85 Kaiser – 509.21	**Select Plan – 1432.02** Premier Plan – 1432.02 Kaiser – 1018.46	**Select Plan – 2043.02** Premier Plan – 2043.02 Kaiser – 1441.12	Delta Ortho – 51.70 United HC Dental – 23.38	Vision – 5.89
Tracy (Cafeteria Plan of 996, 1074.70, or 1123.51 - Single, 1787.70,1611.28, 1176.06, 1156.85, or 1065.26 for ee+1 & 1896.84 for family for health,	**HN PPO – 850.51** HN HMO (Lo) – 963.90 HN HMO (Hi) – 1012.71 HN PPO-HDHP – 636.61 Kaiser – 532.63	**HN PPO – 1701.03** HN HMO (Lo) – 1927.87 HN HMO (Hi) – 2025.50 HN PPO-HDHP – 1368.74 Kaiser – 1065.26	**HN PPO – 2211.35** HN HMO (Lo) – 2506.21 HN HMO (Hi) – 2633.11 HN PPO-HDHP – 1878.01 Kaiser – 1384.80	Delta Dental – 91.59 Bright Now – 71.72	VSP – 19.21

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Professional

dental, & vision)					

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Technical

Agency/Benefit	Health Ins. EE($)	Health Ins. EE+1($)	Health Ins. EE+2($)	Dental Ins. EE+2 ($)	Vision Ins. EE+2 ($)
Stockton	Total Contribution for Health, Dental, and Vision: 481.00	Total Contribution for Health, Dental, and Vision: 875.00	Total Contribution for Health, Dental, and Vision: 1165.00	Included in Health Premiums	Included in Health Premiums
Bakersfield	**Anthem BC PPO – 350.61** Anthem BC HMO – 291.20 Kaiser HMO – 253.98	**Anthem BC PPO – 700.18** Anthem BC HMO – 582.92 Kaiser HMO – 507.91	**Anthem BC PPO –1052.76** Anthem BC HMO – 853.28 Kaiser HMO – 718.68	**MET Life PPO – 111.91** Pacific Union NP – 49.27 Pacific Union IP – 55.06	**For PPO Plans – 11.01** For HMO Plans – 7.80
Fairfield City paid Hlth: EE Only: 462.68 EE+1 – 925.35 EE +2 – 1309.38	**Kaiser HMO $10– 606.55** Kaiser HMO $15 – 507.53 HN HMO $10 – 788.93 HN HMO $15 – 696.37 HN HMO POS – 1248.28	**Kaiser HMO $10– 1213.09** Kaiser HMO $15– 1015.05 HN HMO $10 – 1577.86 HN HMO $15 – 1392.74 HN HMO POS – 2496.56	**Kaiser HMO $10– 1716.52** Kaiser HMO $15– 1436.30 HN HMO $10 – 2232.67 HN HMO $15 – 1970.73 HN HMO POS – 3532.63	**Delta Dntl Premier- 55.39** Delta Care – 55.39	Included as part of health
Fremont (Cafeteria Plan of $1638 for health, dental, and vision)	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	Delta Dental – 152.48	VSP – 30.20
Fresno (Composite Rate of $788.00 for health, dental, and vision)	HealthNet HMO – 985.00	HealthNet HMO – 985.00	HealthNet HMO – 985.00	Included in Composite Rate	Included in Composite Rate

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Technical

Hayward (pay up to Kaiser Rate)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Delta Dental – 193.62** United Concordia –60.95	**VSP – 22.56**
Livermore (Cafeteria Plan of $1463 for health, dental, and vision)	**Kaiser Plan A – 745.38** Kaiser Plan B – 537.60 HN HMO Plan A – 814.30 HN HMO Plan B – 587.10 HN POS – 956.52 HN CA PPO – 948.66	**Kaiser Plan A – 1490.76** Kaiser Plan B – 1075.20 HN HMO Plan A – 1630.10 HN HMO Plan B – 1175.62 HN POS – 1912.76 HN CA PPO – 2039.76	**Kaiser Plan A – 2012.52** Kaiser Plan B – 1451.54 HN HMO Plan A – 2202.40 HN HMO Plan B – 1584.82 HN POS – 2773.42 HN CA PPO – 2798.82	Composite Rate: 99.34	VSP – 24.79
Lodi Pay 100% for the lowest cost PERS HMO (Kaiser)	**Kaiser – 610.44** BS Access – 711.10 BS NetValue – 611.59 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**Kaiser – 1220.88** BS Access – 1422.20 BS NetValue – 1223.18 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**Kaiser – 1587.14** BS Access – 1848.86 BS NetValue – 1590.13 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Stanislaus Dental – 83.39**	**VSP – 14.35**
Manteca City paid Hlth: EE Only: 695.00 EE+1 – 1202.34 EE +2 – 1561.04	**BS Access – 711.10** BS NetValue – 611.59 Kaiser – 610.44 PERS Choice – 574.15 PERS Select – 487.39 PERS Care – 1029.23	**BS Access – 1422.20** BS NetValue – 1223.18 Kaiser – 1220.88 PERS Choice – 1148.30 PERS Select – 974.78 PERS Care – 2058.46	**BS Access – 1848.86** BS NetValue – 1590.13 Kaiser – 1587.14 PERS Choice – 1492.79 PERS Select – 1267.21 PERS Care – 2676.00	**Dental Premier – 122.14**	**VSP – 21.56**

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Technical

Modesto (Cafeteria Plan of $621 for Single and $1100 for family for health, dental, and vision)	**Kaiser HMO – 597.90** Kaiser HDHP – 433.76 Anthem BC HMO – 860.88 Anthem BC HDHP– 537.64	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	**Kaiser HMO – 1522.64** Kaiser HDHP – 1107.36 Anthem BC HMO–2188.58 Anthem BC HDHP-1370.18	Included in Health Premiums	Included in Health Premiums
Sacramento (Cafeteria Plan of $612 for Single, $850 for ee+1, and $1200 for family for health, dental, and vision)	**Kaiser $15 – 617.44** Kaiser $25 – 586.48 HN $15 – 654.08 HN $25 – 627.64 HN PPO $15 – 864.38	**Kaiser $15 – 1234.88** Kaiser $25 – 1172.96 HN $15 – 1310.32 HN $25 – 1257.32 HN PPO $15 – 1728.78	**Kaiser $15 – 1642.42** Kaiser $25 – 1560.06 HN $15 – 1732.24 HN $25 – 1662.08 HN PPO $15 – 2307.06	Delta Dental DPO– 134.46 Delta Dental PMI– 62.46	VSP – 20.00
San Joaquin County	**Select Plan – 953.85** Premier Plan – 953.85 Kaiser – 509.21	**Select Plan – 1432.02** Premier Plan – 1432.02 Kaiser – 1018.46	**Select Plan – 2043.02** Premier Plan – 2043.02 Kaiser – 1441.12	Delta Ortho – 51.70 United HC Dental – 23.38	Vision – 5.89
Tracy (Composite Rate of $1386.25 for health, dental & vision)	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00	Total Monthly Rate: 1630.00

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City of Stockton
Police Add Pays - MOU Agencies

Survey Agency	Intermediate POST	Advanced POST	Education Incentive	Canine Handler	Motorcycle	EOD	SWAT	FTO	Equestrian	Master Officer	Max Longevity **	Total *
Stockton	**3%**	**6%**	**0%**	**8.7%**	**3.0%**	**4.3%**	**3.0%**	**5%**	**0.0%**	**0%**	**10%**	**40%**
Anaheim	10%	12.5%	0%	2.5%	5.0%	N/A	5%	5%	2.5%	0%	0%	33%
Bakersfield	5%	10%	0%	5.0%	2.7%	2.7%	2.7%	7.2%	N/A	0%	0%	30%
Chula Vista	0%	5.3%	0%	14.1%	8%	N/A	0.0%	11%	N/A	0%	0%	38%
Fremont	2.5%	5%	0%	5.0%	0%	0%	0%	5%	N/A	0%	13%	28%
Glendale	7.9%	8.5%	0%	5.0%	5%	N/A	2.3%	5%	N/A	0%	0%	26%
Irvine	5%	15%	0%	8.7%	3.0%	1.6%	1.6%	6%	N/A	0%	0%	36%
Modesto	2.5%	5%	0%	10.2%	2.31%	N/A	0%	5.8%	6.4%	0%	0%	30%
Oakland	1.5%	4.5%	5.5%	15.4%	5.0%	N/A	0%	7.5%	N/A	5%	1.9%	45%
Riverside	7.5%	12.5%	0%	13.0%	3%	10%	3%	3%	N/A	0%	0%	44%
Sacramento	5.0%	10%	5%	4.5%	0%	3.0%	3.0%	8.5%	0%	0%	5%	39%
San Bernardino	2.8%	3.5%	0%	0%	0%	N/A	0%	0%	N/A	0%	0%	4%
Santa Ana	0%	0%	15%	5.0%	2.50%	N/A	0%	2.5%	0%	0%	0%	25%
% w/ Benefit	**67%**	**75%**	**25%**	**75%**	**58%**	**25%**	**33%**	**75%**	**8%**	**8%**	**25%**	
Average Benefit Value	**4.1%**	**7.7%**	**2.1%**	**7.4%**	**3.1%**	**3.5%**	**1.5%**	**5.5%**	**2.2%**	**0.4%**	**1.7%**	**31.4%**

* Total includes all columns except Int POST (Adv POST supersedes Int POST, not cumulative)

** Longevity benefit will be eliminated 06-30-2012

Summary Analysis

The following benefits are consistent with market practices:

- Intermediate POST
- Advanced POST
- Canine Handler
- FTO

The following benefits are higher than market:

- Canine Handler
- EOD
- SWAT
- Max Longevity

The following benefits are not common in the market:

- Education Incentive
- EOD
- SWAT
- Equestrian
- Master Officer
- Longevity

Stockton assignments and additional pays total 8.6% more than market average

Int/Adv POST - Pay for CA POST certificate

Educational Incentive Pay - Pay for education (AA/BA degree, college units). Effective 8/1/11, temp eliminated.

Canine Handler - Pay for time/expenses of canine assignment.

Motorcycle - Pay for time of motorcycle assignment.

EOD - Pay for time of explosive ordinance disposal assignment.

SWAT - Pay for time of special weapons and tactics assignment.

FTO - Pay for time of field training officer assignment.

Equestrian - Pay for time of equestrian assignment.

Master Officer - Pay for 5 years exp, Adv POST, and 6 yrs of service in 2 special assignments. Temp eliminated.

Longevity Pay - Maximum longevity pay. Effective 8/1/11 temporarily eliminate 5% of the Longevity Pay.

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City of Stockton
Police Add Pays - Proposed Agencies

Survey Agency	Intermediate POST	Advanced POST	Education Incentive	Canine Handler	Motorcycle	EOD	SWAT	FTO	Equestrian	Master Officer	Max Longevity **	Total *
Stockton	**3%**	**6%**	**0%**	**8.7%**	**3.0%**	**4.3%**	**3.0%**	**5%**	**0.0%**	**0%**	**10%**	**40%**
Bakersfield	5%	10%	0%	5.0%	2.7%	2.7%	2.7%	7.2%	N/A	0%	0%	30%
Fresno	2%	4%	5%	17%	4.3%	2X	4.3%	7.9%	4.3%	0%	0%	47%
Livermore	2.8%	4.2%	0%	0%	N/A	N/A	0%	3.0%	N/A	0%	3%	10%
Modesto	2.5%	5%	0%	10.2%	2.31%	N/A	0%	5.8%	6.4%	0%	0%	30%
Ontario	2%	4%	6%	7.8%	8%	N/A	0%	0%	N/A	0%	0%	26%
Pomona	4.5%	7.5%	0%	13.1%	1.5%	N/A	0%	5%	N/A	0%	10%	37%
Riverside	7.5%	12.5%	0%	13.0%	3%	10%	3%	3%	N/A	0%	0%	44%
Sacramento	5.0%	10%	5%	4.5%	0%	3.0%	3.0%	8.5%	0%	0%	5%	39%
San Bernardino	2.8%	3.5%	0%	0.0%	0%	N/A	0%	0%	N/A	0%	0%	4%
San Joaquin County	3%	10%	0%	10.0%	0%	5.00%	5%	5.0%	0%	0%	0%	35%
% w/ Benefit	**100%**	**100%**	**30%**	**80%**	**60%**	**40%**	**50%**	**80%**	**20%**	**0%**	**30%**	
Average Benefit Value	**3.7%**	**7.1%**	**1.6%**	**8.1%**	**2.4%**	**5.2%**	**1.8%**	**4.5%**	**2.7%**	**0.0%**	**1.8%**	**30.3%**

* Total includes all columns except Int POST (Adv POST supersedes Int POST, not cumulative)

** Longevity benefit will be eliminated 06-30-2012

Summary Analysis

The following benefits are consistent with market practices:

- Intermediate POST
- Advanced POST
- Canine Handler
- FTO

The following benefits are not common in the market:

- Education Incentive
- EOD
- SWAT
- Equestrian
- Master Officer
- Longevity

The following benefits are higher than market:

- Motorcycle
- SWAT
- Max Longevity

Stockton assignments and additional pays total 9.7% more than market average

Int/Adv POST - Pay for CA POST certificate

Educational Incentive Pay - Pay for education (AA/BA degree, college units). Effective 8/1/11, temp eliminated.

Canine Handler - Pay for time/expenses of canine assignment.

Motorcycle - Pay for time of motorcycle assignment.

EOD - Pay for time of explosive ordinance disposal assignment.

SWAT - Pay for time of special weapons and tactics assignment.

FTO - Pay for time of field training officer assignment.

Equestrian - Pay for time of equestrian assignment.

Master Officer - Pay for 5 years exp, Adv POST, and 6 yrs of service in 2 special assignments. Temp eliminated.

Longevity Pay - Maximum longevity pay. Effective 8/1/11 temporarily eliminate 5% of the Longevity Pay.

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Exhibit B

Ralph Andersen & Associates

January 9, 2013

To: Teresia Haase, Human Resources Director
City of Stockton

From: Doug Johnson, Vice President
Ralph Andersen & Associates

Subject: Survey Design and Labor Market Selection

The purpose of this memo is to document the approach to conducting a market survey for the City of Stockton including how the survey employers were selected. Our recommendations are based on the established methods of compensation professionals, a review of historical practices, and an understanding of the City's policy objectives.

THE IMPORTANT OF MARKET DATA

Labor market data is used by both public and private sector employers to ensure their salary and benefit levels are sufficiently competitive to recruit and retain qualified employees. Labor resources are subject to the same market forces as any other product or service and it is common practice for employers to collect or purchase data from compensation consultants in order to track market trends and align their pay plans with competitive market rates.

Cities are service providing organization and like any service employer, labor resources are the most valuable asset. A City cannot effectively provide police, fire, road/utility maintenance, and other services without having a skilled and competent workforce. Maintaining a competitive position at or near the middle of the measured labor market will typically ensure these objectives are met and that employee turnover is not excessive. Employee turnover can not only be costly but has a direct impact on the level of services provided by the City.

While there is a tremendous amount of resources, as well as federal law, that addresses the use of market survey in establishing and maintaining a pay plan, cities operate in a more unique environment:

- Cities are geographically based which means that broader geographic regions are required to identify comparable jobs.
- City salary and benefit data is public information and can be readily obtained.
- The similarity of jobs usually minimizes the need for large survey samples. While private sector surveys may utilize 50, 100, or more employers, public sector surveys can usually rely on 6-12 employers, assuming sufficient job matches exist in at least three employers.

One of the most important market survey considerations that applies equally to public and private employers is having a sufficient number of comparables to base salary decisions on. At a minimum, market data should have at least three different sources. For a private sector survey,

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that means utilizing three different published surveys or sources. For public sector surveys, it means having at least three matches from three different survey employers. It is never appropriate (and can be considered an illegal practice) to establish salaries and benefits on the basis of a single agency.

Since the City of Stockton does not operate in a labor market vacuum, market data from comparable employers is an important tool for maintaining an effective compensation plan. The factors used to select the list of survey employers is described in the following section.

LABOR MARKET SELECTION PARAMETERS

Establishing a defined group of survey employers is a fundamental policy component of any compensation plan. The use of specific survey employers will typically evolve as a stated policy by elected officials/managers and may also be the result of bargaining with labor groups. The selection of market agencies involves the careful evaluation of several criteria:

- **Historical Practices** — Over time, an employer will develop some level of continuity regarding labor market comparables for the purposes of conducting compensation surveys. There may be a strong history of surveying a specific set of employers either by agreement or by practice. In some instances, survey agencies can be more formally defined by policy documents or memorandums of understanding. Survey agencies can be specifically identified or they can be defined by characteristics such as size or proximity. Historical practices are an important consideration if for no other reason than deviating from historical practices typically requires a defensible rationale.
- **Nature of Services Provided** — In order to ensure comparable jobs are found when conducting a market survey, it is important to utilize employers that provide similar services to the City of Stockton. Employers who provide similar services are most likely to compete with one another for employees and may have similar organizational and operational characteristics. This factor typically eliminates the use of private sector employers since few comparable jobs exist within these types of organizations.
- **Geographic Proximity** — Geographic proximity of potential employers can be one of the most important factors utilized in identifying an organization's labor market. This factor is particularly useful because it identifies those employers that directly compete with the City to recruit and retain personnel. If a sufficient number of comparable agencies exist within close proximity to the City, the defined geographic area may be confined to an area among surrounding counties. Reasonable commuting distance can also be a consideration.
- **Employer Size** — As a rule, the more similar employers are in size and complexity, the greater the likelihood that comparable positions exist within both organizations. For cities, the size of the survey agencies can most easily be measured using population statistics.
- **Economic Similarity** — While there are a number of economic factors that can be compared among cities, the most important factor related to compensation is composite cost of living. In some regions or states, living costs can vary significantly and have an important impact on how potential candidates evaluate compensation. This factor is important if labor market agencies are used beyond the local market.

Since there is often no perfect group of agencies that meet all of these criteria, establishing a universe of comparable employers involves a careful balancing of these factors. Thus, an ideal market will include both larger and smaller employers, agencies located in higher and lower cost of living areas, and both local and regional employers. The precise definition of "local" and "regional" requires further analysis of the remaining parameters since it may be possible to find similar employers in close geographic proximity.

HISTORICAL PRACTICES

The City of Stockton has market survey practices that have typically been the outcome of labor negotiations. This practice can create inconsistencies in how different types of jobs are treated. Ideally, the labor market agencies should be somewhat uniform, and to the degree there are differences, these should reflect the relative recruiting region as well as the comparability of jobs. For some bargaining units, the City's historical practices placed all emphasis on agency's size without regard for geographic location and economic differences. Ralph Andersen & Associates recommendd using a more balanced approach using the factors described above. The application of these factors is provided below.

APPLICATION OF FACTORS

Using the criteria outlined previously, Ralph Andersen & Associates has analyzed labor market agencies using the following specific criteria:

- **Nature of Services** –Since the City provides common municipal services, the recommended list of survey agencies concentrates on other cities. Additional agencies are selected based on either their close geographic proximity or their ability to provide job matches for specialized city jobs. To the degree that supplemental agencies are used, they should be tied to the cities used for other jobs, recognizing that comparable services for that city may be provided by a special district or county.
- **Geographic Area** – As a starting point, the consultants analyzed cities in surrounding counties and along the typical traffic corridors. For most jobs, cities and other public agencies within a 45 mile commuting distance are sufficient in defining local labor market practices. For professional, management, executive, and specialty jobs, a broader California market is appropriate using cities of a more comparable size.
- **Employer Size** – While employer size is important for some jobs, employer size needs to be balanced against geographic area and economic similarity.
- **Economic Similarity** – The selection of survey agencies should have a balance of similar agencies, equally among similar, lower, and higher cost of living areas. For economic similarity, Ralph Andersen & Associates relies on indexes published by the Economic Research Institute (ERI). This index is one of the most robust composite cost of living indexes and allows for direct comparisons of each survey agency. Agencies with an index above 100 have a higher relative cost of living while agencies below 100 have a lower relative cost of living.

The application of these factors creates five different market groups, all based on a common core market area. The recommended agencies for each group are provided in the following tables.

City of Stockton

Recommended Survey Agencies – Citywide

City	Pop [1]	COL [2]	Distance
Stockton	**289,927**	**100.0**	**0**
Local			
Manteca	66,451	93.6	15
Lodi	63,362	94.8	16
Tracy	81,548	105.3	22
San Joaquin County	174,268	100.0	0
Livermore	83,604	115.1	40
Fairfield	106,753	103.6	53
Modesto	209,936	95.9	31
Regional (in addition to local)			
Sacramento	475,743	104.0	49
Bakersfield	328,692	97.3	234
Fresno	486,171	98.6	127
Hayward	149,205	110.2	58
Fremont	213,512	117.2	67
Statewide (in addition to local and regional)			
Salinas	150,898	111.4	134
Riverside	296,842	104.9	396
San Bernardino	205,493	99.0	391
Chula Vista	231,305	111.3	466
Local Avg	112,275	101.2	25
Local + Reg Avg	203,270	103.0	59
Local + Reg + State Avg	207,736	103.9	131
Local Median	83,604	100.0	22
Local + Reg Median	161,737	101.8	45
Local + Reg + State Median	189,881	103.8	56

[1] Population Source: CA Dept of Finance

[2] COL Source: Economic Research Institute

The table above provides the list of survey employers for all of the City's non police and fire jobs. The recommended market includes six local cities and the local county, five regional cities, and four statewide cities. These market tiers reflect the recruiting practices of the city

For the City's police jobs, the City has had a long practice of comparing salary and benefits to employers based on agency size. While this factor is important, Ralph Andersen & Associates recommends that the City utilize a more balanced market that includes local and central valley cities.

City of Stockton
Recommended Survey Agencies – Police

City	Population [1]	ERI COL [2]	Local [3]
Stockton	**289,927**	**100.0**	**Yes**
San Joaquin County	694,293	100.0	Yes
Fresno	502,303	95.9	
Sacramento	486,189	103.4	Yes
Bakersfield	338,952	96.7	
Riverside	304,051	101.9	
Modesto	211,536	92.6	Yes
San Bernardino	204,800	94.9	
Ontario	174,536	105.7	
Pomona	163,683	105.0	
Livermore	85,312	113.5	Yes
Average	**316,566**	**101.0**	
Median	**257,794**	**101.0**	

[1] CA Dept of Finance
[2] Economic Research Institute Cost of Living Index
[3] Within surrounding counties or 45 minutes driving

The ten agencies above provide a balance of local, regional, and statewide employers and recognizes the importance of comparing similar sized police operations. For Fire, a similar market is used, including special districts.

City of Stockton
Proposed Survey Agencies - Fire

City	Population [1]	ERI COL [2]	Local [3]
Stockton	**292,133**	**100.0**	**Yes**
Alameda CFD	384,000	107.5	Yes
Bakersfield	338,952	96.7	
Fresno	502,303	95.9	Yes
Pleasanton	70,711	120.0	Yes
Modesto	211,536	92.6	Yes
Ontario	174,536	105.7	
Sacramento	486,189	103.4	Yes
Sac Metro FPD	825,124	103.4	Yes
San Bernardino	204,800	94.9	
Tracy	82,107	100.4	Yes
Average	**328,026**	**102.1**	
Median	**275,244**	**101.9**	

[1] CA Dept of Finance
[2] Economic Research Institute Cost of Living Index
[3] Within surrounding counties or 45 minutes driving

The number of survey agencies in each of the five recommended markets will ensure that sufficient job matches are found and will reflect the diverse market within which the City of Stockton competes. While a minimum sample size of three comparable jobs is required to sufficiently analyze the data, sample sizes should ideally be at least 6-8, depending on the variability of the data.

It should also be emphasized that during the course of conducting the survey, job matches will be established based on the nature of duties, qualification requirements, and resource responsibilities. This may result in "no comparable match" in those agencies where equivalent jobs are not found.

SUMMARY

Ralph Andersen & Associates recommends that the City of Stockton utilize five labor markets to reflect the market and recruiting requirements of the City's workforce. These markets will provide a sufficient market analysis for which to establish reasonable salary and benefit levels. It is further recommended that the City adopt a policy which aligns total compensation with the market median. This represents the middle of the market (50th percentile) with half the agencies paying above this point and half below. The market median is widely considered to be the optimal market position by compensation professionals and is an accepted practice among the majority of California public agencies.

Should you have any questions or need any additional information, please let me know.

Exhibit C

DECLARATION OF ANN GOODRICH IN SUPPORT OF CITY OF STOCKTON'S REPLY IN SUPPORT OF STATEMENT OF QUALIFICATIONS UNDER SECTION 109(C)

EXHIBIT A

The following highlights some of the changes either negotiated or imposed over the past four fiscal years for the City of Stockton's employee groups:

Stockton City Employees Association: 2011 changes imposed via temporary imposed actions and subject to litigation challenges

- Furlough starting at 80 hours in FY08-09, increased to 96 hours in FY09-10, FY10-11 and FY11-12
- Forfeited COLAs of 2.5% at 7/1/10 and 2.5% at 7/1/11
- Employees pay Employee Share of CalPERS contribution, or 7% starting 8/1/11
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount in 2011.
- Temporary elimination of longevity 2.5% Add pay and 3% education incentive pay (2011). Made permantent in 2012
- Forfeited COLA's of 2.5% in 7/1/12, 2.5% in 7/1/13.
- Forfeited City contribution to deferred compensation of 1.5% in 7/1/12 and 1.5% in 7/1/13
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay, reduced overtime pay for holidays

- Reduced life insurance benefits
- Reduced long term disability benefits
- Agreed to waive all damages and back pay from 2011 imposition of fiscal emergency concessions
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Firefighters Union and Fire Management

- Elimination of COLAs: 3.68% for 7/1/08, 8.5% for 7/1/09, no COLAs through 6/30/12 (4.5-8.5%)
- Creation of second PERS tier for new hires (3%@55 in 2011)
- Employees pay PERS share of 9% starting 8/1/11
- Limits on numbers of staff qualifying for paramedic pay if not operationally required to act in that capacity (FY09-10)
- Eliminated minimum staffing requirements (FY11-12)
- Uniform allowance suspended in 2009, 50% reduction for 2010
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Reduction of sick days from 15 to 12, reduction in vacation leave accruals, change in sick leave cash out at retirement, change in leave practice to reduce overtime in 2011
- Eliminate longevity vacation benefits 2011
- Eliminate tiller pay and unassigned paramedic pay for future employees 2011
- Eliminated longevity pay and grandfathered in current incumbents with a 2.5% reduction in longevity pay in 2011
- Eliminated educational incentive benefit of 3% effective August 2011
- Agreed to waive all back pay damages from 2010 emergency actions
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Imposed restrictions on sick leave use and reduction in use for family illness
- elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 4% , then elimination of balance in 6/30/13 for current employees
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays

- Reduced life insurance benefits
- Reduced long term disability benefits
- Reduced , and/or then eliminated certain Add Pays (Tiller Pay , Paramedic Pay, Unassigned Paramedic Pay for current employees)
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Stockton Police Officers Association: 2010 and 2011 changes imposed via Emergency temporary imposed actions and subject to litigation challenge

- 6.5% total furlough deduction for FY09-10, reduced to 3% starting FY10-11, FY11-12
- Waive 2.5% COLA for 7/1/09,suspended 3% COLA in 2010
- Reduce uniform allowance by 50% (FY09-10); COLA's in 2010 and 2011 temporarily suspended. Made Permanent in 2012
- Suspension of 2% City deferred comp contribution and 2% City retiree medical savings plan contribution (FY10-11 and FY11-12)
- Temporary suspension of master officer 5% pay and 3% education incentive pay 2011, Made permanent in 2012
- Temporary suspension of longevity pay for new hires, temporary 5% reduction in Longevity Pay for incumbent employees 2011 . Made Permanent in 2012
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Employees pay PERS share of 9% starting 8/1/11
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits and elimination of Retiree medical Trust payments
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 4% for current employees.
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays, reduced court call back minimums

- Reduced life insurance benefits
- Changed payment for long term disability benefits that reduced officer pay
- Reduced certain premium or Add Pays
- Agreed to waive all damages and back pay from 2010 and 2011 imposition of fiscal emergency concessions
- Agreed to resolve various lawsuits between the parties
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Operating Engineers Local 3 (Water Supervisors, Trades unit and Operations and Maintance units:

- 4.62% total furlough deduction for FY09-10, FY11-12
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Reduction in sick leave accruals, reduction in sick leave cash outs, reduction in vacation accruals, suspended vacation sell back
- Elimination of 3% education incentive pay 8/1/2011
- Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at current levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Elimination of extra compensation for employees on Workers Compensation
- Employees pay PERS share of 7% starting 8/1/11(Trades 5.5% in 2010, 1.5% in 2011)
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13

- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay, reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Unrepresented Employees:

- 3.85% furlough in FY 08/09,4.62% furlough for FY09-10, FY 10/11 and FY11-12
- Elimination of 2.5% COLAs in 2010 and 2011
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Reduction in sick leave accruals, reduction in sick leave cash outs, reduction in vacation accruals, suspended vacation sell back
- Elimination of 3% education incentive pay 8/1/2011
- 2.5% Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at current levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Elimination of extra compensation for employees on Workers Compensation
- Employees pay PERS share of 7% starting 8/1/11
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Imposed restrictions on sick leave use and reduction in use for family illness
- Reduction in amount of vacation that can be accrued, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay, reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- No increase in compensation in FY 12/13,

- Employees pick up increase in health insurance costs 7/1/12

Stockton Mid level Managers and Supervisory Level Employees (B and C):

- 3.85% furlough in FY 08/09,4.62% furlough for FY09-10, FY 10/11 and FY11-12
- Elimination of COLAs in FY 10/11,FY 11/12
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Elimination of 3% education incentive pay 8/1/2011
- 2.5% Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at current levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Employees pay PERS share of 7% starting 8/1/11
- Forfeited COLA's of 2.5% in 7/1/12, 2.5% in 7/1/13.
- Forefeited City contribution to deferred compensation of 1.5% in 7/1/12 and 1.5% in 7/1/13
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Stockton Police Managers Association:

- 5.5% furlough in FY 08/09, FY09-10, 4.62% FY 10/11 and FY11-12
- Elimination of 2.5% COLAs in FY 09/10 and 2.5% FY 10/11
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Elimination of 3% education incentive pay 8/1/2011
- Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at with a 2.5% reduction in current Longevity pay levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Employees pay PERS share of 9% starting (4.5% in FY 10/11, 4.5% effective 8/1/11)
- Elimination of 2% city payment to Retiree Medical Trust 8/2011
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

DECLARATION OF ANN GOODRICH **IN SUPPORT OF CITY OF STOCKTON'S REPLY** IN SUPPORT OF STATEMENT OF QUALIFICATIONS UNDER SECTION 109(C)

EXHIBIT A

The following highlights some of the changes either negotiated or imposed over the past four fiscal years for ~~three of~~ the ~~largest~~**City of Stockton's** employee groups:

Stockton City Employees Association: 2011 changes imposed via temporary imposed actions and subject to litigation challenges

- Furlough starting at 80 hours in FY08-09, increased to 96 hours in FY09-10, FY10-11 and FY11-12
- Forfeited COLAs of 2.5% at 7/1/10 and 2.5% at 7/1/11
- Employees pay Employee Share of CalPERS contribution, or 7% starting 8/1/11
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount in 2011.
- Temporary elimination of longevity 2.5% Add pay and 3% education incentive pay (2011)**. Made permantent in 2012**
- **Forfeited COLA's of 2.5% in 7/1/12, 2.5% in 7/1/13.**
- **Forfeited City contribution to deferred compensation of 1.5% in 7/1/12 and 1.5% in 7/1/13**
- **Furlough of 62 hours in FY 12/13 (3% salary reduction)**
- **Elimination of retiree medical benefits**
- **Elimination or reduction of cash out of unused sick leave at separation**
- **Reductions in holidays and holiday pay,**
- **Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness**
- **Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation**
- **New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits**
- **Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13**

- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay, reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- Agreed to waive all damages and back pay from 2011 imposition of fiscal emergency concessions
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Firefighters Union and Fire Management

- Elimination of COLAs: 3.68% for 7/1/08, 8.5% for 7/1/09, no COLAs through 6/30/12 (4.5-8.5%)
- Creation of second PERS tier for new hires (3%@55 in 2011)
- Employees pay PERS share of 9% starting 8/1/11
- Limits on numbers of staff qualifying for paramedic pay if not operationally required to act in that capacity (FY09-10)
- Eliminated minimum staffing requirements (FY11-12)
- Uniform allowance suspended in 2009, 50% reduction for 2010
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Reduction of sick days from 15 to 12, reduction in vacation leave accruals, change in sick leave cash out at retirement, change in leave practice to reduce overtime in 2011
- Eliminate longevity vacation benefits 2011
- Eliminate tiller pay and unassigned paramedic pay for future employees 2011
- Eliminated longevity pay and grandfathered in current incumbents with a 2.5% reduction in longevity pay in 2011
- Eliminated educational incentive benefit of 3% effective August 2011
- Agreed to waive all back pay damages from 2010 emergency actions
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Imposed restrictions on sick leave use and reduction in use for family illness
- elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 4% , then elimination of balance in 6/30/13 for current employees

- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- Reduced , and/or then eliminated certain Add Pays (Tiller Pay , Paramedic Pay, Unassigned Paramedic Pay for current employees)
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Stockton Police Officers Association: 2010 and 2011 changes imposed via Emergency temporary imposed actions and subject to litigation challenge

- 6.5% total furlough deduction for FY09-10, reduced to 3% starting FY10-11, FY11-12
- Waive 2.5% COLA for 7/1/09,suspended 3% COLA in 2010
- Reduce uniform allowance by 50% (FY09-10); COLA's in 2010 and 2011 temporarily suspended. Made Permanent in 2012
- Suspension of 2% City deferred comp contribution and 2% City retiree medical savings plan contribution (FY10-11 and FY11-12)
- Temporary suspension of master officer 5% pay and 3% education incentive pay ~~2011~~2011, Made permanent in 2012
- Temporary suspension of longevity pay for new hires, temporary 5% reduction in Longevity Pay for incumbent employees 2011 . Made Permanent in 2012
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Employees pay PERS share of 9% starting 8/1/11
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits and elimination of Retiree medical Trust payments
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 4% for current employees.

- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays, reduced court call back minimums
- Reduced life insurance benefits
- Changed payment for long term disability benefits that reduced officer pay
- Reduced certain premium or Add Pays
- Agreed to waive all damages and back pay from 2010 and 2011 imposition of fiscal emergency concessions
- Agreed to resolve various lawsuits between the parties
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Operating Engineers Local 3 (Water Supervisors, Trades unit and Operations and Maintance units:

- 4.62% total furlough deduction for FY09-10, FY11-12
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Reduction in sick leave accruals, reduction in sick leave cash outs, reduction in vacation accruals, suspended vacation sell back
- Elimination of 3% education incentive pay 8/1/2011
- Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at current levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Elimination of extra compensation for employees on Workers Compensation
- Employees pay PERS share of 7% starting 8/1/11(Trades 5.5% in 2010, 1.5% in 2011)
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits

- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay, reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Unrepresented Employees:

- 3.85% furlough in FY 08/09,4.62% furlough for FY09-10, FY 10/11 and FY11-12
- Elimination of 2.5% COLAs in 2010 and 2011
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Reduction in sick leave accruals, reduction in sick leave cash outs, reduction in vacation accruals, suspended vacation sell back
- Elimination of 3% education incentive pay 8/1/2011
- 2.5% Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at current levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Elimination of extra compensation for employees on Workers Compensation
- Employees pay PERS share of 7% starting 8/1/11
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Imposed restrictions on sick leave use and reduction in use for family illness
- Reduction in amount of vacation that can be accrued, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay, reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- No increase in compensation in FY 12/13,

- Employees pick up increase in health insurance costs 7/1/12

Stockton Mid level Managers and Supervisory Level Employees (B and C):

- 3.85% furlough in FY 08/09,4.62% furlough for FY09-10, FY 10/11 and FY11-12
- Elimination of COLAs in FY 10/11,FY 11/12
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Elimination of 3% education incentive pay 8/1/2011
- 2.5% Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at current levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Employees pay PERS share of 7% starting 8/1/11
- Forfeited COLA's of 2.5% in 7/1/12, 2.5% in 7/1/13.
- Forefeited City contribution to deferred compensation of 1.5% in 7/1/12 and 1.5% in 7/1/13
- Furlough of 62 hours in FY 12/13 (3% salary reduction)
- Elimination of retiree medical benefits
- Elimination or reduction of cash out of unused sick leave at separation
- Reductions in holidays and holiday pay,
- Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness
- Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation
- New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits
- Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13
- Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays
- Reduced life insurance benefits
- Reduced long term disability benefits
- No increase in compensation in FY 12/13,
- Employees pick up increase in health insurance costs 7/1/12

Stockton Police Managers Association:

- 5.5% furlough in FY 08/09, FY09-10, 4.62% FY 10/11 and FY11-12
- Elimination of 2.5% COLAs in FY 09/10 and 2.5% FY 10/11
- Elimination of Retiree medical for new hires and new pension tier for new hires at 2@60 formula with 3 year final salary average
- Elimination of 3% education incentive pay 8/1/2011
- Longevity Pay eliminated for employees as of 7/2011 and existing employees grandfathered in at with a 2.5% reduction in current Longevity pay levels
- Modifications to medical plan over past two years, including higher deductibles, medical design changes from 100% to 80%, and City share of premium capped at fixed dollar amount
- Employees pay PERS share of 9% starting (4.5% in FY 10/11, 4.5% effective 8/1/11)
- Elimination of 2% city payment to Retiree Medical Trust 8/2011
- **Furlough of 62 hours in FY 12/13 (3% salary reduction)**
- **Elimination of retiree medical benefits**
- **Elimination or reduction of cash out of unused sick leave at separation**
- **Reductions in holidays and holiday pay,**
- **Reduction in sick leave benefit, restrictions on sick leave use and reduction in use for family illness**
- **Reduction in vacation leave benefits, reduction in amount of vacation that can be accured, elimination of annual vacation cash out, deferral of payment of unused vacation at separation**
- **New retirement tier that had lower formula, and eliminated retirement credit for sick leave, eliminated all optional benefits**
- **Reduction of Longevity pay by 1% , then elimination of balance in 6/30/13**
- **Changes in overtime practices that reduce amount of pay for overtime, eliminated double time, reduced standby pay,reduced overtime pay for holidays**
- **Reduced life insurance benefits**
- **Reduced long term disability benefits**
- **No increase in compensation in FY 12/13,**
- **Employees pick up increase in health insurance costs 7/1/12**

Exhibit D

City of Stockton
Employee Pay Impact

2/14/2013

Bargaining Unit: **STOCKTON POLICE OFFICERS ASSOCIATION**

Title: **POLICE SERGEANT**
Years of Service: 21

	10/7/2008 Pay Check	10/5/2012 Pay Check
Salary	4,395.42	4,305.14
Furlough	-	(112.53)
Deferred Comp	87.53	-
Retiree Med. Trust	56.62	-
Deductions	(47.31)	(597.12)
	4,492.26	3,595.49
Reduction in Pay		(896.77)
% Reduction in Pay		**-20%**

Title: **POLICE OFFICER A**
Years of Service: 22

	10/7/2008 Pay Check	10/5/2012 Pay Check
Salary	4,146.62	3,798.40
Furlough	-	(95.18)
Deferred Comp	65.37	-
Retiree Med. Trust	56.62	-
Deductions	(47.31)	(489.68)
	4,221.30	3,213.54
Reduction in Pay		(1,007.76)
% Reduction in Pay		**-24%**

Title: **POLICE OFFICER B**
Years of Service: 21

	10/7/2008 Pay Check	10/5/2012 Pay Check
Salary	3,913.51	3,679.51
Furlough	-	(95.18)
Deferred Comp	65.37	-
Retiree Med. Trust	56.62	-
Deductions	(47.31)	(542.38)
	3,988.19	3,041.95
Reduction in Pay		(946.24)
% Reduction in Pay		**-24%**