



City of San Antonio, Texas

Police Compensation Analysis

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Overview

- San Antonio police officers are eligible to receive longevity pay and multiple additional premiums depending on assignment, certification, and education. Relative to other Texas large cities evaluated, San Antonio:
 - Provides the richest longevity pay structure, which tops out at 18% of base pay at 30 years of service (YOS)
 - Is the only city to offer a pay premium for “basic” certification; 25% of rank-and-file San Antonio police officers receive this premium of \$600 per year (and approximately 96% receive some level of certification pay – up to \$2,880 annually for Masters certification)
 - Provides among the most generous combination of education and certification pays in the survey group
 - Offers among the most generous premiums for clothing allowance and shift differential
- Inclusive of premium pays, total cash compensation for San Antonio police officers in FY2020 averaged \$93,691 for those with at least a full year of service in the bargaining unit, and \$103,274 across all ranks
- Over and above this cash compensation, San Antonio also has among the highest levels of contributions toward active and retiree healthcare premiums and pensions
- In total, as of 9/30/2020, San Antonio cash compensation + major benefits costs ranks above the Texas city median at key career junctures – including 20 years of service (normal retirement eligibility) – even though the San Antonio region has a lower wage, lower cost local economy than five of the seven benchmarked Texas cities
 - If cash compensation is adjusted for regional labor market differences, San Antonio's competitiveness is even stronger, generally ranking in the top two (of eight)
- In FY2021, following the primary date of comparison noted above, San Antonio police received additional 5.1% wage increases (2% + 3%) and improved clothing allowances, while other cities received smaller (or no) increases – and, in some cases, also saw employee pension contribution requirements rise
- While full healthcare data is not yet available for 2021 to allow for full comparison updates, these trends have almost certainly further improved San Antonio police average annual earnings, as well as the City's relative position within the Texas survey group



Contents

- San Antonio Police Compensation
- Texas City Survey
- Trends
- Appendix

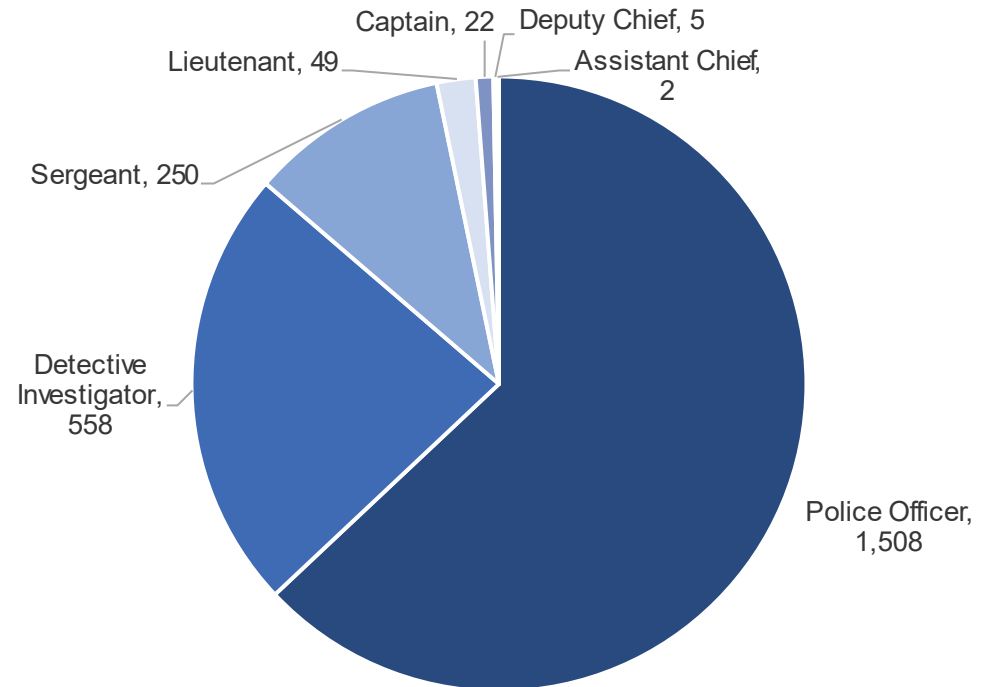


City of San Antonio Police Compensation



Uniformed Police Employees *Headcount by Rank*

- As of 9/30/2020, the end of the last full fiscal year, the San Antonio Police Department had nearly 2,400 uniformed police employees below the rank of Chief
 - 63.0% were Police Officers
 - 23.3% were Detective Investigators
 - The remaining 13.7% consisted of supervisory and command ranks: Sergeants, Lieutenants, Captains, Deputy Chiefs, and Assistant Chiefs



Source: City of San Antonio; data as of 9/30/2020



Cash Compensation

Police Officer Base + Longevity

- For the rank of Police Officer, San Antonio police base pay + longevity is shown in the accompanying chart as of two dates:
 - 9/30/2020: the end of Fiscal Year 2020, the most recent period for which actual average total compensation data (i.e., inclusive of premium pay and benefits) is available for subsequent analyses
 - 9/30/2021: the expiration date for the current collective bargaining agreement, inclusive of a 2% across-the-board increase provided on 10/1/2020 and a 3% across-the-board raise scheduled for 4/1/2021 (5.1% compounded)
- As of 9/30/2021:
 - Police Officer base pay begins at \$56,472 upon completion of City-paid Academy training, increasing again to \$67,944 after one year of probationary service
 - Police Officers receive an additional step increase, reaching \$72,516 in base pay after 5 years of service
 - Additional step increases of 2% are provided at 10, 15, and 20 years with a minimum level of accredited college hours, or at 15, 20, and 25 years if the college hours have not been attained
 - Additionally, officers receive a two-part longevity structure:
 - Three (3%) of base pay for each 5 years of service to a maximum of 30 years (18%)
 - A flat \$ amount of an additional \$96/year for each year between these percentage-based longevity increases, resetting every fifth year
 - Maximum base pay + longevity of **\$90,780** is reached after 30 years of completed service

Police Officer Career Progression

Completed Years of Service (YOS)	Police Officer (FY2020)			Police Officer (FY2021)		
	Base Pay	Longevity	Total	Base Pay	Longevity	Total
0 YOS	\$53,748	\$0	\$53,748	\$56,472	\$0	\$56,472
1 YOS	\$64,668	\$96	\$64,764	\$67,944	\$96	\$68,040
2 YOS	\$64,668	\$192	\$64,860	\$67,944	\$192	\$68,136
3 YOS	\$64,668	\$288	\$64,956	\$67,944	\$288	\$68,232
4 YOS	\$64,668	\$384	\$65,052	\$67,944	\$384	\$68,328
5 YOS	\$69,024	\$2,071	\$71,095	\$72,516	\$2,175	\$74,691
6 YOS	\$69,024	\$2,167	\$71,191	\$72,516	\$2,271	\$74,787
7 YOS	\$69,024	\$2,263	\$71,287	\$72,516	\$2,367	\$74,833
8 YOS	\$69,024	\$2,359	\$71,383	\$72,516	\$2,463	\$74,979
9 YOS	\$69,024	\$2,455	\$71,479	\$72,516	\$2,559	\$75,075
10 YOS	\$70,404	\$4,224	\$74,628	\$73,968	\$4,438	\$78,406
11 YOS	\$70,404	\$4,320	\$74,724	\$73,968	\$4,534	\$78,502
12 YOS	\$70,404	\$4,416	\$74,820	\$73,968	\$4,630	\$78,598
13 YOS	\$70,404	\$4,512	\$74,916	\$73,968	\$4,726	\$78,694
14 YOS	\$70,404	\$4,608	\$75,012	\$73,968	\$4,822	\$78,790
15 YOS	\$71,796	\$6,462	\$78,258	\$75,420	\$6,788	\$82,208
16 YOS	\$71,796	\$6,558	\$78,354	\$75,420	\$6,884	\$82,304
17 YOS	\$71,796	\$6,654	\$78,450	\$75,420	\$6,980	\$82,400
18 YOS	\$71,796	\$6,750	\$78,546	\$75,420	\$7,076	\$82,496
19 YOS	\$71,796	\$6,846	\$78,642	\$75,420	\$7,172	\$82,592
20 YOS	\$73,224	\$8,787	\$82,011	\$76,932	\$9,232	\$86,164
21 YOS	\$73,224	\$8,883	\$82,107	\$76,932	\$9,328	\$86,260
22 YOS	\$73,224	\$8,979	\$82,203	\$76,932	\$9,424	\$86,356
23 YOS	\$73,224	\$9,075	\$82,299	\$76,932	\$9,520	\$86,452
24 YOS	\$73,224	\$9,171	\$82,395	\$76,932	\$9,616	\$86,548
25 YOS	\$73,224	\$10,984	\$84,208	\$76,932	\$11,540	\$88,472
26 YOS	\$73,224	\$11,080	\$84,304	\$76,932	\$11,636	\$88,568
27 YOS	\$73,224	\$11,176	\$84,400	\$76,932	\$11,732	\$88,664
28 YOS	\$73,224	\$11,272	\$84,496	\$76,932	\$11,828	\$88,760
29 YOS	\$73,224	\$11,368	\$84,592	\$76,932	\$11,924	\$88,856
30 YOS	\$73,224	\$13,180	\$86,404	\$76,932	\$13,848	\$90,780

* Timing of the steps shown above assumes attainment of the required accredited college hours for step advancement at 10 years (40 hours), 15 years (60 hours), and 20 years also 60 hours). The value of educational pay premiums, however, are not included above.



Uniformed Police Employees

Career Progression

- More than one-third of all San Antonio sworn police employees hold ranks above that of Police Officer, with those percentages increasing as officers gain tenure
- By the fifteenth year of completed service, a majority of sworn police employees have achieved the rank of Detective Investigator or higher
- More than 2/3 (488 of 729) sworn police with 20 or more years of completed service, when eligibility for a service retirement is generally reached, have promoted above the rank of Police Officer

Completed Years of Service (YOS)	Police Officer	Detective Investigator	Sergeant	Lieutenant	Captain	Deputy Chief	Assistant Chief	Total (All Ranks Below Chief)
0	42							42
1	191							191
2	166							166
3	113							113
4	99							99
5	42							42
6	18	2						20
7	42	5						47
8	46	17						63
9	46	10	1					57
10	49	29	2					80
11	67	42	4					113
12	68	26	11					105
13	56	30	5					91
14	63	39	12	1				115
15	19	13	7	1				40
16	28	18	8	3				57
17	26	7	8					41
18	49	37	15	4	2			107
19	37	28	8	2	1			76
20	28	25	12	1				66
21	29	27	12	3	3			74
22	4	6	3	1				14
23	16	20	12		1			49
24	32	25	21	4	1			83
25	27	26	15	7	4	1		80
26	33	50	22	13	2			120
27	26	32	19	2	4	1		84
28	9	15	10	1	1			36
29	9	1	6	1				17
30	5	6	2	1	1		1	16
31+	23	22	35	4	2	3	1	90
Total	1,508	558	250	49	22	5	2	2,394



Career Opportunities

- With promotion, commensurately higher compensation can be earned, as detailed in the table below

	# of Incumbents (9/30/2020)	Average FY2020 Total Cash Compensation* (Inclusive of Premium Pays)	Max Base + Longevity (9/30/2020)	Max Base + Longevity (9/30/2021)
Police Officer	1,508	\$93,691	\$86,404	\$90,780
Police Detective Investigator	558	\$107,368	\$96,047	\$100,904
Police Sergeant	250	\$124,693	\$104,940	\$110,250
Police Lieutenant	49	\$140,136	\$117,542	\$123,504
Police Captain	22	\$155,264	\$134,874	\$141,699
Police Deputy Chief	5	\$166,699	\$179,450	\$188,540
Police Assistant Chief	2	\$179,672	\$193,808	\$203,621



Other Cash Compensation

In addition to base and longevity pay, San Antonio uniformed police employees receive multiple supplemental and premium pay premiums based on certification, education, and assignment:

- **Police Certification Pay:** Annual stipends for certifications issued by the Texas Commission on Law Enforcement Officer Standards and Education; pay levels depend on level of certification – Basic (\$600), Intermediate (\$1,920), Advanced (\$2,400), and Master (\$2,880) – with an additional \$240 per year if certified as an Instructor
- **Education Pay:** Annual pay of \$2,580 for an Associate’s Degree; \$3,780 for a Bachelor’s Degree; or \$4,020 for a Master’s Degree, and \$4,200 for a Ph.D., with pay also available for non-degreed officers based on college credits ranging from \$720 to \$2,880 per year depending on the number of credits attained
- **Shift Differential:** \$4,200 per year for permanent shifts beginning after 12:00 p.m.
- **Clothing Allowance:** \$2,240 per year, as of 10/1/2020 (\$2,140 annually as of 9/30/2020)



Other Cash Compensation

- **Overtime:** FY2020 overtime averaged \$7,636 per uniformed police employee, excluding employees with less than one full year of service. This total includes court pay and call-back pay which both guarantee a minimum of three hours at overtime rates
- **Holiday Pay:** Uniformed police employees also receive compensation for all holidays declared by City Council (13 in 2020). For seven (7) “premium” holidays, 1.5X pay can be earned in addition to regular pay (2.5X total). For all other holidays, a day of leave is provided in addition to regular pay
- **Special Duty / Assignment Pay:** Standby pay of \$1,884 per year for SWAT, K-9, Bomb Squad (and Bomb Alternate), Crisis Negotiating Team, and Meth Lab Certified Detective assignments. Additional overtime guarantees for K-9 animal care. Assignment pay of \$1,884 per year also provided for Helicopter duty and Volunteers in Policing coordinators. Field Training Officers receive \$3,180 per year. Drug Recognition Experts receive \$1,200 per year
- **Language Skills Pay:** Employees can earn up to \$600 annually for use of a second language in job duties
- **Leave Buy Back:**
 - Up to 8 hours may be paid out annually for bonus hours earned through perfect attendance (accrues at 8 hours per qualifying quarter), if a minimum balance is maintained (**Bonus Leave**)
 - May sell back up to 120 hours of accrued sick leave per year, if a minimum balance is maintained (**Sick Leave Buy Back**)
 - Additional bonus, sick, and vacation leave may be paid out on separation, subject to contractual caps and requirements



Cash Compensation Prevalence of Pay Premiums

Premium	Description	% of Employees Receiving Premiums	
		<i>Police Officer</i>	<i>All Ranks</i>
Certification Pay	Certified by Texas Commission on Law Enforcement Officer Standards and Education	99.3%	99.5%
<i>Basic Certification</i>	<i>\$600 per year</i>	34.0%	21.6%
<i>Intermediate/Advanced/Master Certification</i>	<i>\$1,920 - \$2,880 per year</i>	65.3%	77.9%
Education Pay	65 to 230+ Credit Hours: \$720 - \$2,880 Associates Degree: \$2,580 Bachelors Degree: \$3,780 Masters Degree: \$4,020 Doctorate or Equivalent: \$4,200	63.3%	70.6%
Shift Differential	\$4,200 per year for permanent shifts beginning after 12:00 p.m.	71.2%	63.5%
Clothing Allowance	\$2,240 per year	99.9%	99.9%
Overtime	1.5X regular rate for hours worked over 40 hours in a week Call Back and Court Pay: Guaranteed minimum of three hours at overtime rate	92.5%	91.4%
Holiday Pay	Holiday pay for working "premium" holidays	81.2%	75.5%
Special Duty/Assignment Pay	Various premiums for special assignments (e.g., field training officer, SWAT team, bomb squad)	14.8%	12.4%
Language Skills Pay	\$600 for a second language	21.3%	21.9%
Leave Buy Back	Bonus Leave Buy Back: Up to 8 hours paid out annually Sick Leave Buy Back: May sell back up to 120 hours annually	53.8%	67.5%

Note: Analysis excludes employees with less than one year of service within the bargaining unit or on unpaid leave during part of the year.

Source: City of San Antonio



Cash Compensation

Average Cash Compensation by Rank – FY2020

- Police Officer cash compensation in FY2020 averaged \$93,691
- Across all uniformed police employees, total cash compensation averaged \$103,274 (median of \$101,143) in FY2020

Average FY2020 Earnings	Police Officer	Police Detective Investigator	Police Sergeant	Police Lieutenant	Police Captain	Police Deputy Chief	Police Assistant Chief	All Ranks
Base Pay	\$68,282	\$76,346	\$85,753	\$95,463	\$108,494	\$144,058	\$158,054	\$73,989
Longevity	\$4,284	\$7,487	\$10,413	\$12,362	\$14,524	\$3,620	\$0	\$6,210
Shift Differential	\$2,737	\$1,777	\$2,555	\$2,057	\$668	\$0	\$0	\$2,404
Police Certification Pay	\$1,901	\$2,626	\$2,819	\$2,880	\$2,880	\$2,880	\$2,880	\$2,249
Education Pay	\$1,880	\$2,363	\$2,589	\$3,533	\$3,764	\$4,008	\$4,020	\$2,166
Clothing Allowance	\$2,132	\$2,138	\$2,131	\$2,140	\$2,140	\$2,140	\$2,140	\$2,134
Overtime	\$6,975	\$7,943	\$9,194	\$10,529	\$12,764	\$233	\$0	\$7,636
Leave Buy Back	\$2,281	\$4,119	\$4,815	\$6,556	\$6,839	\$8,655	\$10,191	\$3,270
Holiday Premium	\$1,390	\$1,080	\$1,925	\$2,168	\$891	\$0	\$0	\$1,379
Other Compensation	\$1,829	\$1,490	\$2,499	\$2,449	\$2,301	\$1,105	\$2,387	\$1,837
Total	\$93,691	\$107,368	\$124,693	\$140,136	\$155,264	\$166,699	\$179,672	\$103,274

**Other Compensation include Tuition Reimbursements, Language Skills pay, and other specialty and assignment pay. Note: Analysis excludes officers with less than one year of service in the bargaining unit or on unpaid leave for part of the year; includes employees promoted mid-year and some earnings shown could have occurred at a lower rank. Averages shown are calculated including those personnel in each rank who have not received the premium. The average value of each premium across only those who have received that category of supplemental pay would be higher. Source: City of San Antonio*



Health and Welfare Benefits

San Antonio Uniformed Police Employees	
<i>Health benefits</i>	Choice of CDHP PPO and Value PPO
<i>Annual Employer Premium Costs Per Employee Per Year (PEPY)*</i>	PEPY FY2019: \$15,489 PEPY FY2020: \$14,854 PEPY FY2021: \$16,891 (budgeted)
<i>Employee medical premium cost - sharing</i>	No employee premium cost share for CDHP plan Monthly employee contributions under Value PPO: EE only: none EE + children: \$67.10 (2020); \$73.81 (2021) EE + spouse/DP: \$100.10 (2020); \$110.11 (2021) EE + family: \$166.10 (2020); \$182.71 (2021)
<i>Supplemental health benefits</i>	Vision and Dental coverage provided through San Antonio Police Officers and Firefighters Benefit Plan and Trust City contributes \$43.50 and \$89.50 per month for employee and employee + dependent coverage
<i>Rx co-pays</i>	\$10 / \$25 / \$40 (Tier I / Tier II / Tier III)
<i>Pre-paid legal plan</i>	City contributes \$32 per month toward a trust for pre-paid legal benefits



Retirement Benefits

San Antonio Uniformed Police Employees	
<i>Retirement (Current Tier)</i>	<p>Traditional defined benefit pension plan. Retirement at 20 YOS, regardless of age</p> <p>Members contribute 12.32% of pay, excluding overtime City contributes 24.64% of pay, excluding overtime</p> <p>No Social Security participation</p>
<i>Post-Retirement Medical (Current Tier)</i>	<p>Full lifetime individual and dependent post-employment healthcare coverage with 20 YOS</p> <p>Employees/retirees must make payments toward pre-funding for 30 years</p> <p>Employees contribute 6.26% of pay (FY2020) City contributes 12.51% of pay (FY2020) Rates are expected to rise actuarially over the next several years</p>



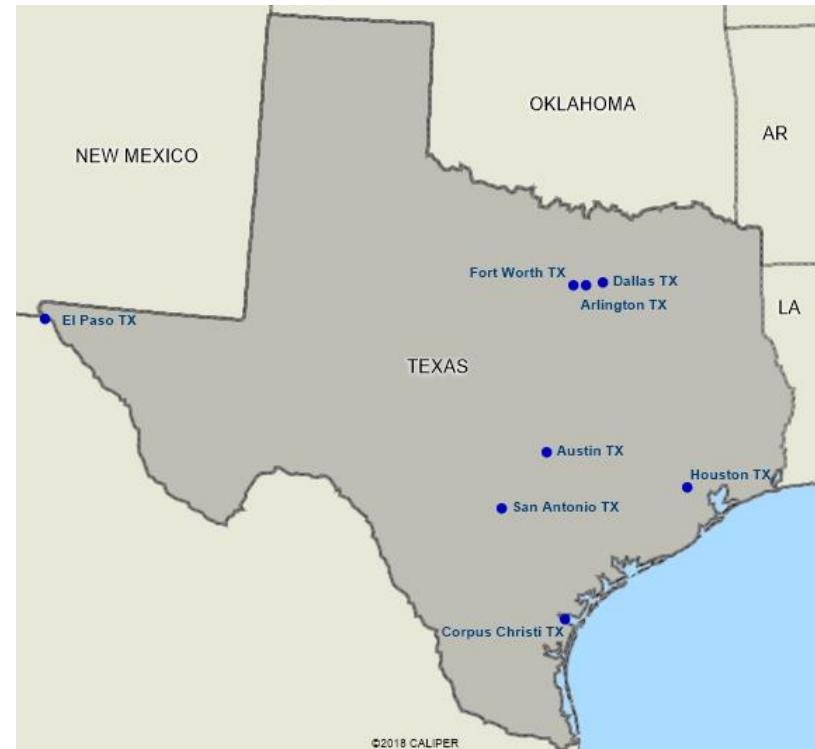
Texas City Survey



Survey

- To develop perspective on the current competitiveness of San Antonio police officer compensation, PFM surveyed the following seven (7) other major Texas cities:
 - Arlington
 - Austin
 - Corpus Christi
 - Dallas
 - El Paso
 - Fort Worth
 - Houston
 - **San Antonio**

- Including San Antonio, six of these eight cities (Austin, Dallas, El Paso, Fort Worth, Houston) are among the 25 largest in the nation by population





Survey Context

Demographic and Economic Context

- Even within the same state – especially a state as large as Texas – regional differences can be found across cities and their labor markets
- While San Antonio’s population and bond ratings rank above the survey group median, per capita income, median home values, household income, and monthly owner housing cost (an indicator for cost of living) fall below the median of the comparison group

	Population (2019)	Per Capita Income (2019)	Median Household Income (2019)	Median Home Value (2019)	Median Monthly Owner Cost [(Housing)] (2019)	Bond Rating S&P
San Antonio	1,547,250	\$26,826	\$53,751	\$171,100	\$1,469	AAA
Arlington	398,860	\$29,207	\$61,716	\$213,800	\$1,639	AAA
Austin	979,263	\$46,217	\$75,413	\$378,300	\$2,189	AAA
Corpus Christi	326,590	\$26,979	\$55,564	\$157,100	\$1,557	AA
Dallas	1,343,565	\$36,288	\$55,332	\$231,400	\$1,800	AA-
El Paso	681,729	\$22,583	\$48,542	\$133,600	\$1,295	AA
Fort Worth	913,616	\$30,115	\$65,356	\$209,400	\$1,688	AA+
Houston	2,316,797	\$33,377	\$52,450	\$195,800	\$1,742	AA
San Antonio Rank	2 of 8	7 of 8	6 of 8	6 of 8	7 of 8	1 of 8 (tie)
Median	913,616	\$30,115	\$55,564	\$209,400	\$1,688	AA
Variance	69.4%	-10.9%	-3.3%	-18.3%	-13.0%	

Source: U.S. Census Bureau, American Community Survey, One-Year Estimates (2019) & Standard & Poor's



Survey Context: U.S. Locality Pay and Area Pay Gaps

- To adjust pay for employees living in higher wage markets, the federal government has established locality pay differentials paying federal workers at different rates depending on location assignment
- Locality pay differentials are based on data regarding regional wage levels outside of the federal employment across occupations, drawn from detailed federal Bureau of Labor Statistics (BLS) National Compensation Survey data
- In turn, these non-federal regional wage levels are compared to federal General Schedule (GS) pay within a Metropolitan Statistical Area (MSA) to develop locality pay adjustments. Cost-of-living is not used as the basis for adjustment
- The federal government only provides a locality pay differential to its employees within areas with a “pay gap” – that is, the difference between base GS rates and non-federal pay for the same levels of work – that significantly exceeds the “Rest of the United States” (RUS) over a prolonged period of time*
- Underlying these numbers, the federal government publishes pay levels for a broader set of regions, where pay gaps may exist, but not for a long enough period of time or to as significant of a degree to yet warrant a formal locality pay adjustment. The pay gaps for these regions are reflected in this report as indicators of the area wage differences across labor markets

** All other regions of the Country that do not receive locality pay differentials are designated as “Rest of the United States” (RUS). Federal employees located in RUS areas receive the same base rate of pay*



Texas City Area Pay Index

- Using this federal government “area pay gap” analysis as described on the preceding slide, we have calculated an area wage index that aligns overall non-federal salaries in the San Antonio labor market with the average pay levels (adjusted for occupational mix) in the regions where the other large Texas cities are located. Based on this federal data and analysis, the San Antonio region is found to feature somewhat higher wages than the El Paso and Corpus Christi regions, and to trail the Austin, Dallas-Ft. Worth-Arlington MSA (Arlington, Dallas, and Ft. Worth) and Houston general labor markets

	Locality Area (MSA)	Area Wage Index (San Antonio as Base)
San Antonio	San Antonio, TX	100.0
Arlington	Dallas-Ft. Worth, Arlington TX	107.7
Austin	Austin-Round Rock, TX	101.2
Corpus Christi	Corpus Christi, TX	95.5
Dallas	Dallas-Ft. Worth, Arlington TX	107.7
El Paso	El Paso, TX	91.5
Fort Worth	Dallas-Ft. Worth, Arlington TX	107.7
Houston	Houston-The Woodlands, TX	113.6
San Antonio Rank		6 of 8
Texas Multi-City Median		107.7
San Antonio Labor Market Relative to Texas Median		-7.1%

- In some subsequent slides, cash compensation for police in each of these cities is shown both on an unadjusted, actual basis, and also adjusted for regional labor market differences using the area wage index shown above as derived from federal labor market analysis



Survey Methodology

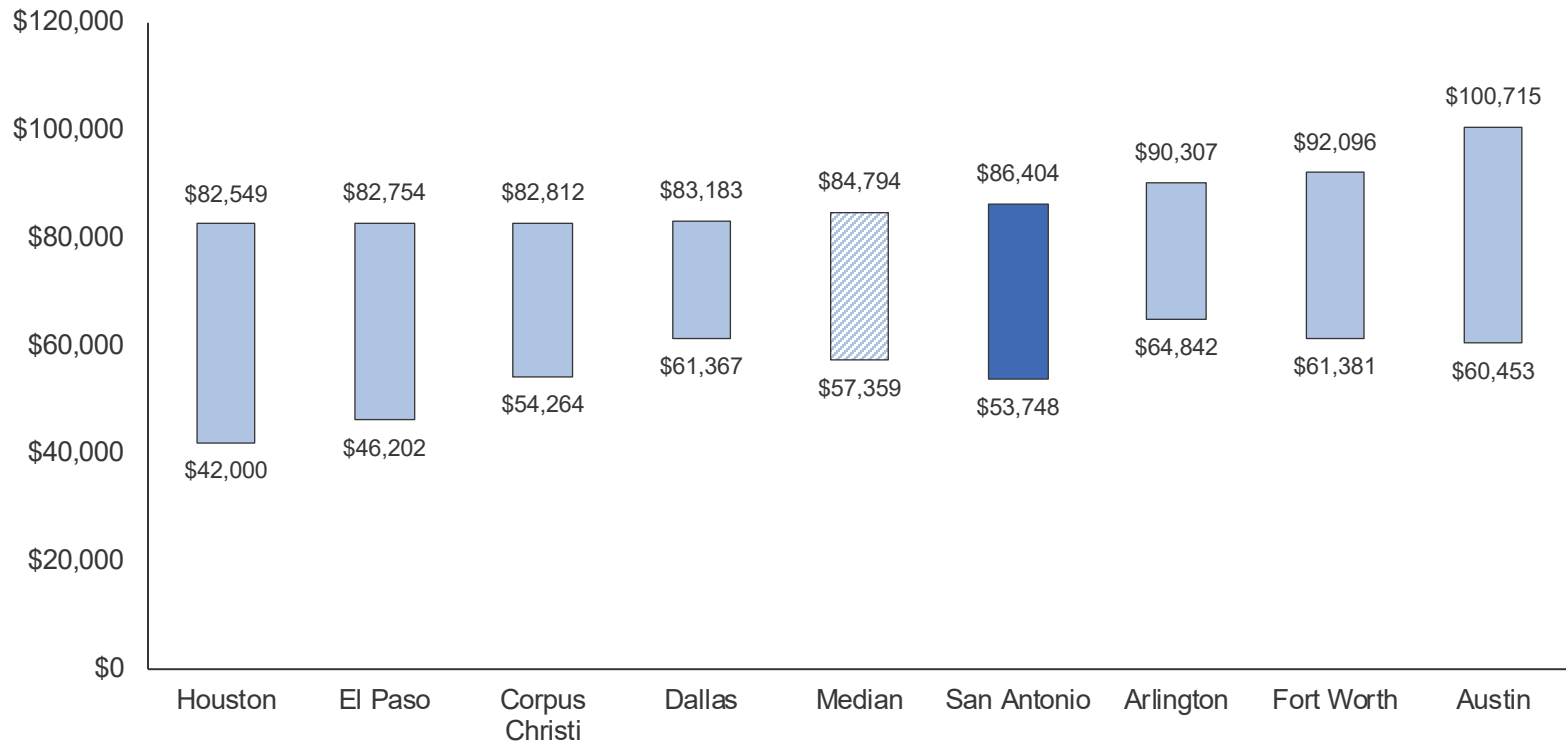
- To evaluate relative compensation, PFM collected and reviewed key documents (e.g., pay plans, collective bargaining agreements, pension actuarial valuations). In addition to our document analysis, PFM has asked detailed follow-up questions to clarify compensation practices, and has sought verification of analysis
- Active employee healthcare costs are included based the actual Per Employee Per Year (PEPY) cost as of each jurisdiction's FY 2020 based on a separate survey completed by the City's benefits consultant.
- Unless otherwise noted, all other analysis was conducted to compare typical police compensation as of **September 30, 2020**, the most recent fiscal year for which comparable healthcare benefits data was available
- Although complete health benefits data will not be available for FY 2021, PFM also evaluated compensation trends through **September 30, 2021** to reflect the final year of the current City of San Antonio collective bargaining agreement – and, where determined, beyond this date to identify comparative trends



Pay Range

Base + Longevity as of 9/30/2020

- At entry and maximum base + longevity – even without including premium pay or benefits – San Antonio police officer pay ranks above the median for the rest of the survey group

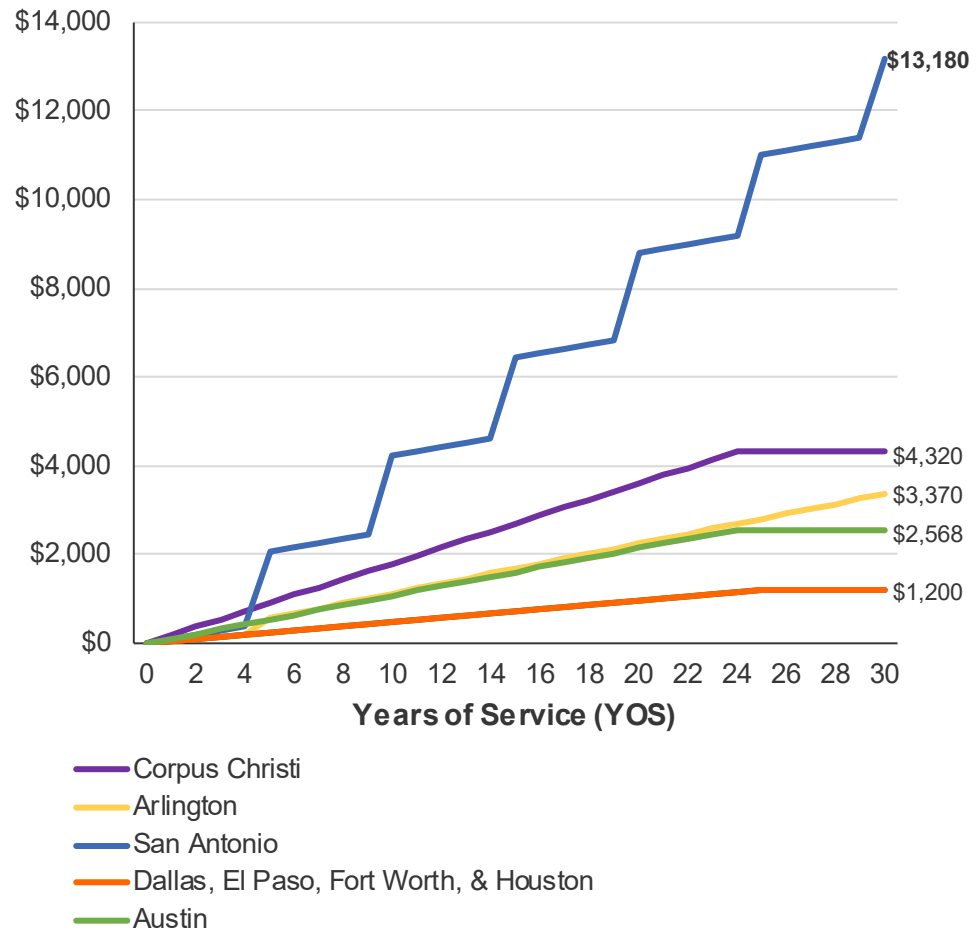




Longevity Pay

- In addition to base pay, San Antonio provides the most generous longevity pay formula for uniformed police officers in the comparison group
- San Antonio police officer longevity can reach a maximum of \$13,180; the next highest level in the comparison group is Corpus Christi at \$4,320
- Because San Antonio longevity is calculated primarily as a percentage of base pay, promotional ranks receive higher longevity amounts than shown in the figure to the right

Police Officer Longevity Structures





Premium Pays

Longevity, Shift Differential, and Clothing Allowance (Police Officers)

	Longevity	Shift Differential	Clothing Allowance
San Antonio	3% every 5 YOS up to 18%. In years when not a multiple of five, officers receive an additional \$96 per year of service (YOS)	\$350 per month for officers permanently assigned to shifts beginning after 12PM	\$2,140 per year
Arlington	\$4 per month per YOS; maximum of 25 YOS	6% of base rate per pay period for shifts that start between 1PM and 5AM for at least 2 consecutive pay periods	\$300 per year
Austin	\$107 per YOS; maximum of 25 years	\$300 per month for evening or night shift work greater than 50% of time in a 28 calendar day cycle	\$500 per year
Corpus Christi	\$15 per month per YOS; maximum of 25 YOS	\$50 per month for shift which ends between 6PM and 12AM; \$75 per month for shift which ends between 12:01AM and 8AM; \$50 per month for a weekend shift which is between 10PM-9:59PM Friday thru Sunday	\$720 per year
Dallas	\$4 per month per YOS; maximum of 25 YOS	3.5% of base where at least half of shift is between 6PM and 6AM; 6.5% of base for First Watch shift between 11PM and 8AM	None
El Paso	\$4 per month per YOS; maximum of 25 YOS	6% of base between hours of 6PM and 6AM	None
Fort Worth	\$4 per month per YOS; maximum of 25 YOS	6% of base for hours worked between 6PM and 6AM	\$325 per year
Houston	\$2.00 bi-weekly per YOS; maximum of 25 YOS	\$69.23 bi-weekly for a regular work schedule between 12AM and 7AM; \$69.23 bi-weekly for two regular weekend shift; \$34.62 bi-weekly for one regular weekend shift	\$2,000 per year



Premium Pay Comparisons

Education & Certification Pay (Police Officers)

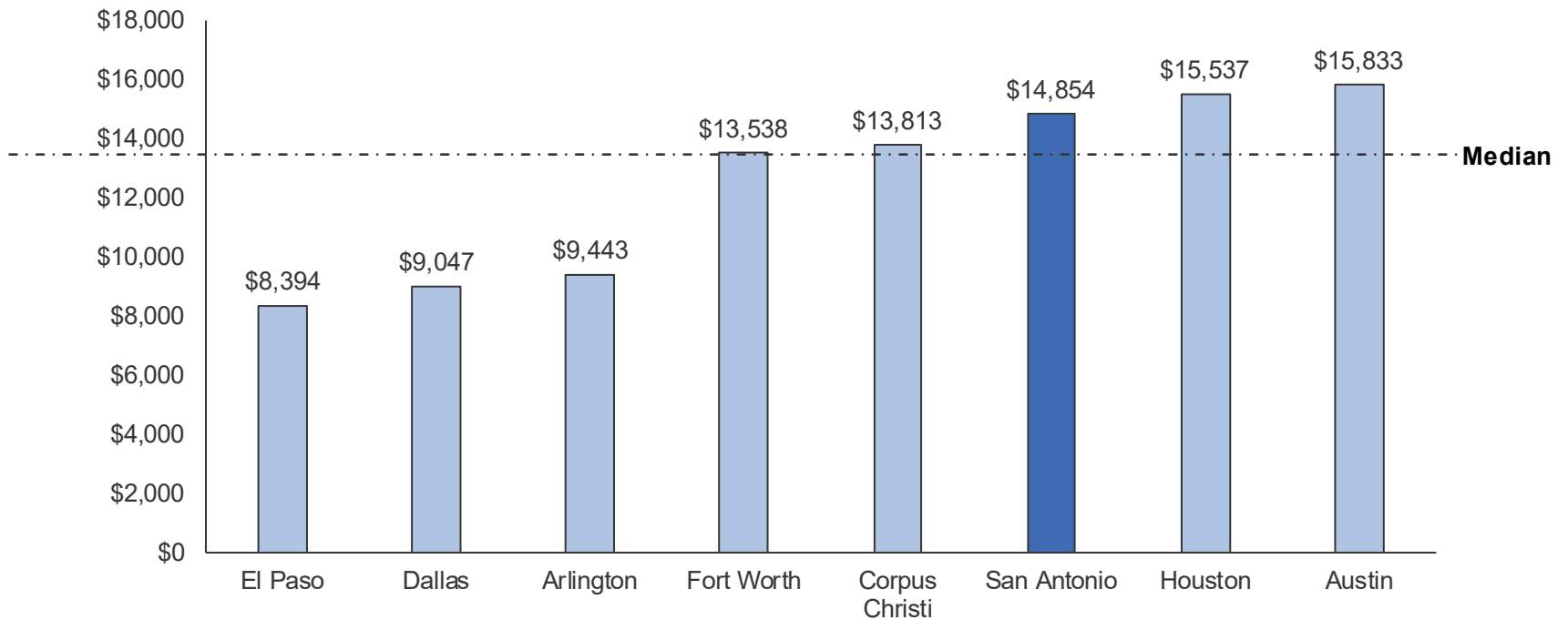
	Educational Premium Pay	Certification Premium Pay	Pay for Both?
San Antonio	65 to 230+ Credit Hours: \$720- \$2,880 Associates Degree: \$2,580 Bachelors Degree: \$3,780 Masters Degree: \$4,020 Doctorate or Equivalent: \$4,200	Basic: \$600 Intermediate: \$1,920 Advanced: \$2,400 Master: \$2,880	Yes
Arlington	Less than 30 Credit Hours: \$0 30-59 Credit Hours: \$300 60-89 Credit Hours: \$600 90+ Credit Hours: \$900 Degree: \$1,320	None	N/A
Austin	60 College Credit hours: \$1,200 Associates Degree: \$1,200 Bachelors Degree: \$2,640 Masters Degree: \$3,600	Basic: \$0 Intermediate: \$0 Advanced: \$0 Master: \$1,800	No
Corpus Christi*	Max w/out Associate's: \$852 Associates Degree: \$852 Bachelors Degree: \$1,500 Masters Degree: \$1,860	Basic: \$0 Intermediate: \$900 Advanced: \$1,200 Master: \$1,800	Yes
Dallas	Max w/out Bachelors: \$2,880 Bachelors Degree: \$3,600	Basic: \$0 Intermediate: \$600 Advanced: \$4,800 Master: \$7,200	Yes
El Paso	Associates Degree: \$900 Bachelors Degree: \$2,100 Masters Degree: \$2,400	Basic: \$0 Intermediate: \$900 Advanced: \$1,260 Master: \$0	Yes
Fort Worth	60 College Credit hours: \$720 Associates Degree: \$2,160 Bachelors Degree: \$2,880 Masters Degree: \$3,600	Basic: \$0 Intermediate: \$360 Advanced: \$720 Master: \$2,880	Yes
Houston	Bachelors Degree: \$3,640 Masters Degree: \$6,240 Doctorate: \$8,840	Level One (1-5 YOS) \$1,400 Level Two (6-11 YOS) \$3,361 Level Three (12+ YOS) \$8,282	Yes

* Corpus Christi has education pay ranges for degree seeking employees based on number of completed credit hours



Employer Healthcare Costs (2020)

- Employer healthcare costs for active employees in San Antonio totaled \$14,854 per employee in 2020 – approximately 9.7% above the survey group median of \$13,538 for that year



Source: Gallagher Benefits Services and City of San Antonio



Supplemental Benefits Costs – Dental and Vision

- For each uniformed police employee, the **City of San Antonio** makes monthly contributions of \$89.50 (family coverage) or \$43.50 (single coverage) to the San Antonio Police Officers and Firefighters Benefit Plan and Trust for dental and vision services
- Approximately 80% of San Antonio uniformed police employees are enrolled in family vision/dental plans, while approximately 20% of employees are enrolled in employee only coverage – resulting in a blended monthly contribution of \$80.30 per uniformed police employee by the City of San Antonio
- The City’s average contribution is the highest among the comparison jurisdictions:

Dental and Vision Costs	
Austin	Dental coverage offered with monthly employer contributions of \$50.34/\$84.00 (single/family); no employer contributions to vision coverage
Arlington	No employer contributions to dental and vision voluntary plans
Corpus Christi	Monthly employer contribution of \$47.00/\$62.00 (single/family) per member to Corpus Christi Police Officers’ Association Supplemental Insurance Program (includes dental and vision coverage)
Dallas	No employer contributions to dental or vision coverage
El Paso	Dental coverage offered with monthly employer contributions of \$14.39/\$38.20 (single/family); Vision coverage offered with monthly contributions of \$6.50 for single and family coverage
Fort Worth	No employer contributions to dental or vision coverage
Houston	No employer contributions to dental or vision coverage



Supplemental Benefits Costs – Legal

- The **City of San Antonio** contributes \$32.00 per month (\$384 annually) per uniformed police employee to the San Antonio Police Officer and Firefighters Prepaid Legal Plan and Trust for legal services
- **None** of the other surveyed cities reported additional employer contributions to a pre-paid legal services plan

Employer Legal Plan Contributions	
San Antonio	\$384 per year
Austin	\$0
Corpus Christi	\$0
Dallas	\$0
El Paso	\$0
Fort Worth	\$0
Houston	\$0



Employer Supplemental Benefits Contributions

- The City of San Antonio’s combined contribution for vision, dental, and pre-paid legal coverage averages a total of \$112.30 per uniformed police employee per month – or \$1,347.60 per year
- As detailed in the table below, San Antonio’s annual contribution toward supplemental benefits exceeds the employer contributions made by the other large Texas cities surveyed

	Vision	Dental	Prepaid Legal	Other Supplemental Benefits	Total Annual Contribution
San Antonio	\$963.60		\$384.00	\$0.00	\$1,347.60
Austin*	\$0.00	\$927.22	\$0.00	\$0.00	\$927.22
Corpus Christi**	\$708.00		\$0.00	\$0.00	\$708.00
Houston***	\$0.00	\$0.00	\$0.00	\$576.00	\$576.00
El Paso*	\$78.00	\$401.23	\$0.00	\$0.00	\$479.23
Fort Worth	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Arlington	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Dallas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

* City provides dental coverage with monthly premiums. Figures in table above assume the same distribution of dependent coverage (20% single/\$80% family) as City of San Antonio

** City makes per member contributions into a separate supplemental benefits fund

*** Houston contributes \$48 per month to the Texas Benefit Trust for each insured police officer, primarily for disability benefits



Employer Pension Contributions

Normal Cost

- San Antonio’s employer portion of the normal cost for uniformed police pension contributions, net of employee contributions, totaled 10.9% of payroll as of December 31, 2019 (FY2020)
 - Normal cost represents the actuarial value of benefits accrued during a given year; excludes payments toward unfunded actuarial liabilities; a summary of major benefit provisions is included in the Appendix
 - Many Texas cities make statutory contributions that do not align directly with the actuarial costs shown below, and that may also account, in part, for payments to amortize unfunded liabilities
 - For comparative purposes, the analysis below looks at each City’s cost for current service as actuarially determined
- The City of San Antonio’s contribution toward the normal cost of pensions is the third highest as a percentage of payroll – 10.9% versus the survey group median of 8.4%
- Per police officer with 20 years of service, the City of San Antonio’s FY2020 employer normal cost is \$10,151 relative to a survey group median of \$7,398

	Total Normal Cost (% of payroll)	Employee Portion of Normal Cost (%)	Employer Portion of Normal Cost (%)	Employer Contribution for Police Officer with 20 YOS (\$)	Valuation Date
San Antonio	24.3%	12.3%	10.9%	\$10,151	12/31/2019
Arlington	16.3%	7.0%	9.3%	\$8,891	12/31/2019
Austin	25.0%	13.0%	12.0%	\$12,012	9/30/2019
Corpus Christi	15.4%	7.0%	8.4%	\$7,398	12/31/2019
Dallas	17.4%	13.5%	3.9%	\$3,375	1/1/2020
El Paso	19.0%	16.4%	2.7%	\$2,262	1/1/2020
Fort Worth	15.9%	12.5%	4.8%	\$4,978	12/31/2019
Houston	24.0%	10.5%	13.5%	\$13,484	7/1/2020
Median	17.4%	12.5%	8.4%	\$7,398	–
Variance	33.6%	-1.7%	30.0%	37.2%	–
San Antonio Rank	3 of 8	5 of 8	3 of 8	3 of 8	–



Retiree Healthcare / Other Post-Employment Benefits (OPEB)

- For comparison of Other Post Employment Benefits (OPEB) – principally retiree health benefits – PFM compared OPEB normal costs expressed as a percentage of payroll as reported in each city’s Comprehensive Annual Financial Report
- This approach captures the actuarial value of OPEB benefits accrued during a given year, excluding unfunded actuarial liabilities, thereby facilitating comparisons between jurisdictions that pre-fund OPEB benefits (San Antonio and Fort Worth) and those that do not (Austin, Dallas, El Paso, Corpus Christi, and Houston)
- Normal costs in each jurisdiction will vary according to multiple factors, including:
 - Retiree health plan offerings, cost-sharing, and plan design
 - Employee groups covered
 - Normal retirement eligibility, and
 - Actuarial assumptions and demographic composition of workforce
- Of note, pre-funding of OPEB costs – as San Antonio does – is considered a financial best practice, and those jurisdictions that do not pre-fund would be expected to pay more in the future – or may not have sufficient resources to pay the full value of the actuarially accrued benefit in the future, resulting in possible future benefits reductions
- Across all bargaining units, the City of San Antonio budgeted more than \$37 million in General Fund OPEB expenditures in FY2020
- The table on the following slide summarizes OPEB normal cost comparisons among the Texas cities surveyed, and additional detail on retiree healthcare funding is provided in the Appendix



Employer OPEB Costs

Normal Cost

- San Antonio's normal cost for OPEB benefits totaled 6.1% of payroll in FY2020, or approx. \$5,684 per police officer with 20 YOS
- San Antonio's normal cost – represented as a percentage of payroll and \$ amount at 20 YOS – was 299.2% and 329.0%, respectively, above the large Texas city median

	Normal Retirement Eligibility*	OPEB Normal Cost (% of Payroll)	Employer Normal Cost Applied to Police Officer with 20 YOS
San Antonio	20 YOS	6.1%	\$5,684
Arlington	20 YOS or Age 60 + 5 YOS	1.3%	\$1,283
Austin	23 YOS or Age 55 + 20 YOS or Age 62	10.8%	\$10,873
Corpus Christi	20 YOS or Age 60 + 5 YOS	0.1%	\$124
Dallas	20 YOS or Age 58 + 5 YOS	1.5%	\$1,325
El Paso	20 YOS + Age 45	1.5%	\$1,292
Fort Worth	25 YOS or Rule of 80 or Age 65 + 5 YOS	9.9%	\$10,234
Houston	Rule of 70	9.0%	\$8,983
Median	-	1.5%	\$1,325
Variance	-	299.2%	329.0%
San Antonio Rank	-	4 of 8	4 of 8

* Uniformed police employees; current pension tier

Note - "Rule of 70 or 80" = age + service must equal 70 or 80, respectively, to be eligible for normal retirement



Police Officer Compensation Comparisons

- The slides that follow provide total compensation comparisons for police officers at select career junctures and on a “career average” basis across the pay plans in effect as of September 30, 2020
- Entry pay excludes Academy pay for training where provided at a civilian cadet rate
- In addition to base pay, comparisons include pay premiums received by typical uniformed police employees:
 - Longevity
 - Clothing Allowance (for patrol, not plainclothes)
 - Certification Pay (assumptions for certification level aligned with years of service required for eligibility)
 - Education Pay (Bachelor’s degree assumed)
 - Other premiums, where applicable in other cities, identified as received by a typical patrol officer (e.g. Patrol Duty pay in Corpus Christi) – even if not provided by San Antonio
- In addition, the following benefit costs are to be included:
 - Active employee healthcare: annual PEPY employer contributions toward premiums, as provided by the City’s benefits consultant
 - Supplemental benefits: employer premium and/or trust contributions (included with PEPY costs in subsequent charts)
 - Pension Normal Cost: employer share, net of employee contributions
 - OPEB Normal Cost: employer share, net of any employee contributions
- Variable and/or non-universal compensation, while commonly received above the pay categories shown is not included in these comparisons (i.e. overtime, holiday pay, assignment pay, leave buybacks)
- Individual experience will vary based on tenure, assignment, and other factors; the slides that follow provide representative, illustrative comparisons



Rank & File Police Officer Compensation

Entry – effective 9/30/2020

Police Officer Total Cash Compensation – Entry As of September 30, 2020	Houston	El Paso	Dallas	Corpus Christi	Arlington	Fort Worth	San Antonio	Austin
Base	\$42,000	\$46,202	\$61,367	\$54,264	\$64,842	\$61,381	\$53,748	\$60,453
Longevity	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Shift Differential	\$0	\$2,772	\$3,068	\$1,350	\$3,891	\$3,683	\$4,200	\$3,600
Basic Certification	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0
Bachelor's Degree	\$0	\$2,100	\$3,600	\$0	\$1,320	\$2,880	\$3,780	\$2,640
Clothing Allowance	\$0	\$0	\$0	\$720	\$300	\$325	\$2,140	\$500
Other Pay*	\$0	\$0	\$0	\$504	\$0	\$1,000	\$0	\$0
Total Cash Compensation	\$42,000	\$51,074	\$68,035	\$56,838	\$70,353	\$69,269	\$64,468	\$67,193

Police Officer – Entry	Houston	El Paso	Dallas	Corpus Christi	Arlington	Fort Worth	San Antonio	Austin
Total Cash Compensation	\$42,000	\$51,074	\$68,035	\$56,838	\$70,353	\$69,269	\$64,468	\$67,193
Regional Labor Market Adjustment	1.136	0.915	1.077	0.955	1.077	1.077	1.000	1.012
Total Cash Compensation, Regionally Adjusted	\$36,987	\$55,815	\$63,184	\$59,523	\$65,336	\$64,329	\$64,468	\$66,383
Rank, Cash Comp (Regionally Adjusted)	8	7	5	6	2	4	3	1
City Healthcare Contribution	\$16,113	\$8,873	\$9,047	\$14,521	\$9,443	\$13,538	\$16,202	\$16,760
City Pension Contribution	\$5,662	\$1,296	\$2,534	\$4,780	\$6,515	\$3,282	\$6,812	\$7,241
City OPEB Contribution	\$3,772	\$740	\$995	\$80	\$940	\$6,746	\$3,814	\$6,554
Cash Comp + Major Benefit Costs	\$67,546	\$61,984	\$80,611	\$76,219	\$87,250	\$92,835	\$91,297	\$97,749
Rank	7	8	5	6	4	2	3	1
Cash Comp (Regionally Adjusted) + Major Benefit Costs	\$62,533	\$66,725	\$75,759	\$78,905	\$82,233	\$87,895	\$91,297	\$96,938
Overall Rank (Regionally Adjusted)	8	7	6	5	4	3	2	1



Rank & File Police Officer Compensation

At Twenty Years of Service – effective 9/30/2020

Police Officer Total Cash Compensation – 20 Years As of September 30, 2020	Dallas	Arlington	El Paso	Corpus Christi	Fort Worth	Houston	San Antonio	Austin
Base	\$81,983	\$86,937	\$79,955	\$78,492	\$90,896	\$81,349	\$73,224	\$98,147
Longevity	\$960	\$2,247	\$960	\$3,600	\$960	\$960	\$8,787	\$2,140
Shift Differential	\$4,099	\$5,216	\$4,797	\$1,350	\$5,454	\$1,800	\$4,200	\$3,600
Basic Certification	\$7,200	\$0	\$1,260	\$1,800	\$2,880	\$8,282	\$2,880	\$0
Bachelor's Degree	\$3,600	\$1,320	\$2,100	\$1,500	\$2,880	\$3,640	\$3,780	\$2,640
Clothing Allowance	\$0	\$300	\$0	\$720	\$325	\$2,000	\$2,140	\$500
Other Pay*	\$1,800	\$0	\$0	\$504	\$1,000	\$2,000	\$0	\$0
Total Cash Compensation	\$99,642	\$96,020	\$89,072	\$87,966	\$104,395	\$100,031	\$95,011	\$107,027

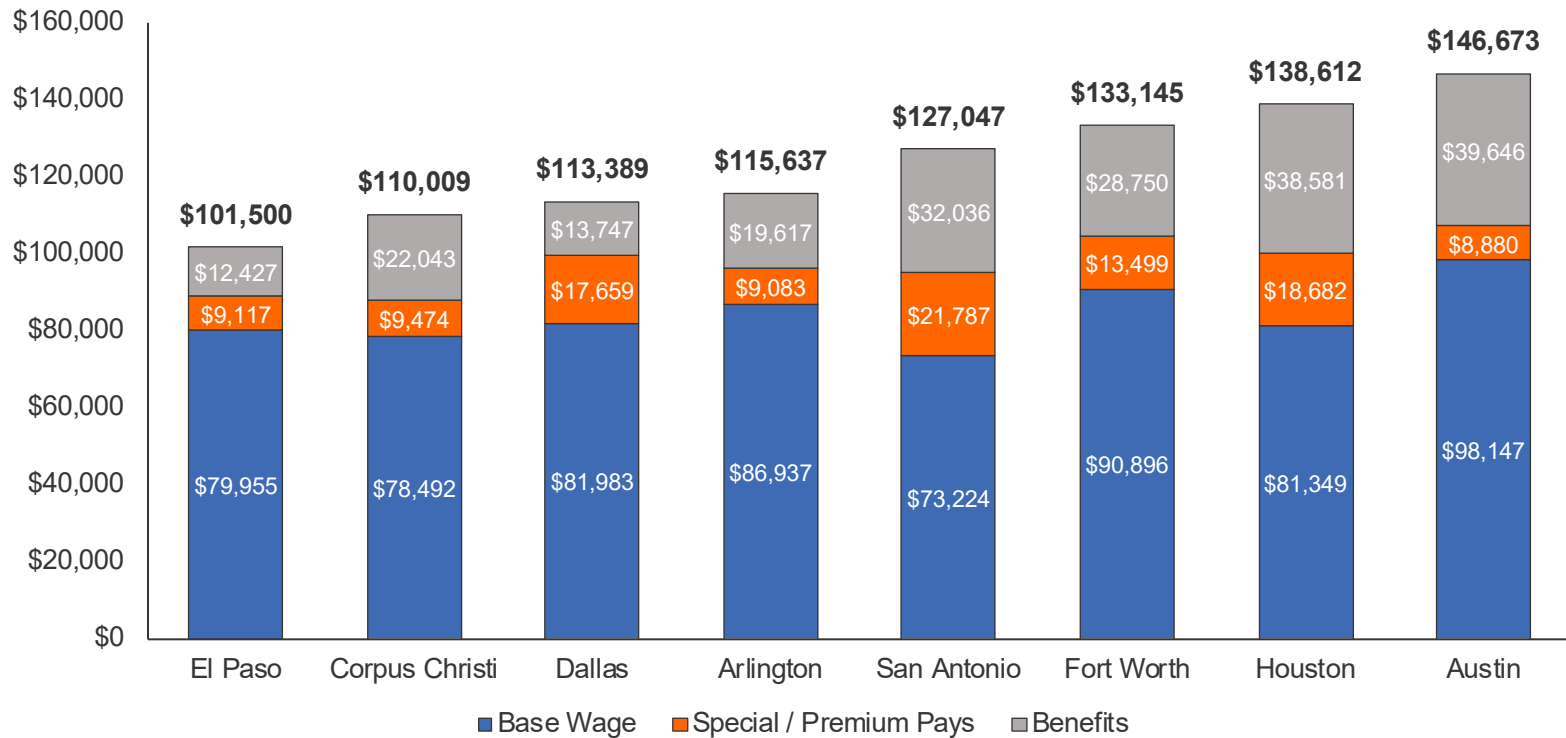
Police Officer – 20 Years	Dallas	Arlington	El Paso	Corpus Christi	Fort Worth	Houston	San Antonio	Austin
Total Cash Compensation	\$99,642	\$96,020	\$89,072	\$87,966	\$104,395	\$100,031	\$95,011	\$107,027
Regional Labor Market Adjustment	1.077	1.077	0.915	0.955	1.077	1.136	1.000	1.012
Total Cash Compensation, Regionally Adjusted	\$92,537	\$89,173	\$97,341	\$92,122	\$96,951	\$88,091	\$95,011	\$105,736
Rank, Cash Comp (Regionally Adjusted)	5	7	2	6	3	8	4	1
City Healthcare Contribution	\$9,047	\$9,443	\$8,873	\$14,521	\$13,538	\$16,113	\$16,202	\$16,760
City Pension Contribution	\$3,375	\$8,891	\$2,262	\$7,398	\$4,978	\$13,484	\$10,151	\$12,012
City OPEB Contribution	\$1,325	\$1,283	\$1,292	\$124	\$10,234	\$8,983	\$5,684	\$10,873
Cash Comp (Unadjusted) + Major Benefit Costs	\$113,389	\$115,637	\$101,500	\$110,009	\$133,145	\$138,612	\$127,047	\$146,673
Rank (Unadjusted)	6	5	8	7	3	2	4	1
Cash Comp (Regionally Adjusted) + Major Benefit Costs	\$106,284	\$108,790	\$109,768	\$114,165	\$125,701	\$126,672	\$127,047	\$145,382
Overall Rank (Regionally Adjusted)	8	7	6	5	4	3	2	1



Rank & File Police Officer Compensation

At Twenty Years of Service (as of September 30, 2020) - No Regional Adjustment

Base Wage + Special / Premium Pays + Major Benefit Costs

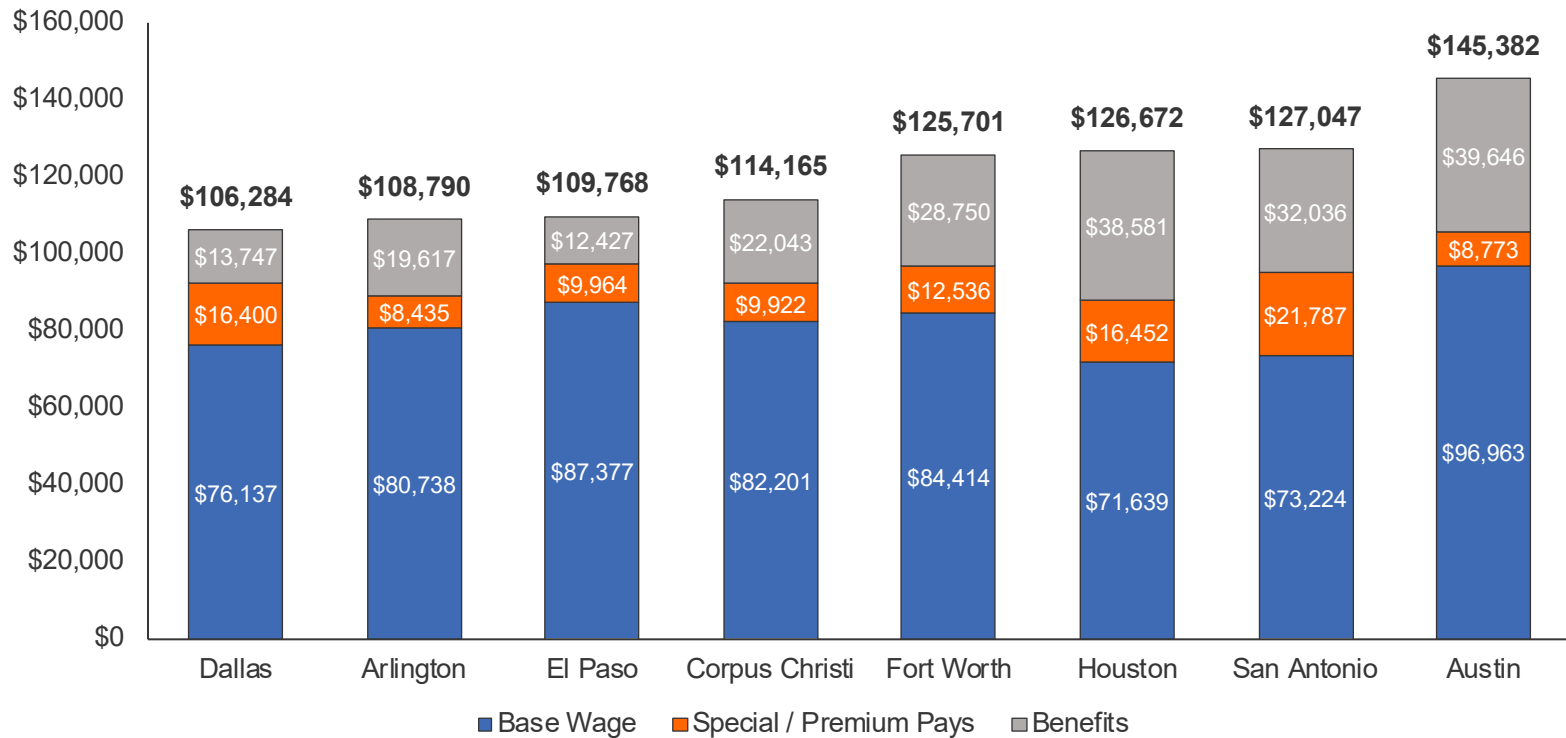




Rank & File Police Officer Compensation

At Twenty Years of Service (as of September 30, 2020) - Cash Compensation Regionally Adjusted

Base Wage + Special / Premium Pays + Major Benefit Costs





Rank & File Police Officer Compensation

At Maximum (31 Years of Service) – effective 9/30/2020

Police Officer Total Cash Compensation – Maximum As of September 30, 2020	Dallas	Arlington	El Paso	Corpus Christi	Fort Worth	Houston	San Antonio	Austin
Base	\$81,983	\$86,937	\$81,554	\$78,492	\$90,896	\$81,349	\$73,224	\$98,147
Longevity	\$1,200	\$3,370	\$1,200	\$4,320	\$1,200	\$1,200	\$13,180	\$2,568
Shift Differential	\$4,099	\$5,216	\$4,893	\$1,350	\$5,454	\$1,800	\$4,200	\$3,600
Basic Certification	\$7,200	\$0	\$1,260	\$1,800	\$2,880	\$8,282	\$2,880	\$0
Bachelor's Degree	\$3,600	\$1,320	\$2,100	\$1,500	\$2,880	\$3,640	\$3,780	\$2,640
Clothing Allowance	\$0	\$300	\$0	\$720	\$325	\$2,000	\$2,140	\$500
Other Pay*	\$1,800	\$0	\$0	\$504	\$1,000	\$2,000	\$0	\$0
Total Cash Compensation	\$99,882	\$97,143	\$91,007	\$88,686	\$104,635	\$100,271	\$99,404	\$107,455

Police Officer – Maximum	Dallas	Arlington	El Paso	Corpus Christi	Fort Worth	Houston	San Antonio	Austin
Total Cash Compensation	\$99,882	\$97,143	\$91,007	\$88,686	\$104,635	\$100,271	\$99,404	\$107,455
Regional Labor Market Adjustment	1.077	1.077	0.915	0.955	1.077	1.136	1.000	1.012
Total Cash Compensation, Regionally Adjusted	\$92,760	\$90,216	\$99,455	\$92,876	\$97,174	\$88,302	\$99,404	\$106,159
Rank, Cash Comp (Regionally Adjusted)	6	7	2	5	4	8	3	1
City Healthcare Contribution	\$9,047	\$9,443	\$8,873	\$14,521	\$13,538	\$16,113	\$16,202	\$16,760
City Pension Contribution	\$3,385	\$8,995	\$2,311	\$7,458	\$4,990	\$13,517	\$10,631	\$12,064
City OPEB Contribution	\$1,329	\$1,298	\$1,320	\$125	\$10,258	\$9,005	\$5,953	\$10,920
Cash Comp + Major Benefit Costs (Unadjusted)	\$113,642	\$116,879	\$103,512	\$110,790	\$133,420	\$138,906	\$132,189	\$147,198
Rank	6	5	8	7	3	2	4	1
Cash Comp (Regionally Adjusted) + Major Benefit Costs	\$106,520	\$109,952	\$111,960	\$114,981	\$125,959	\$126,937	\$132,189	\$145,902
Overall Rank (Regionally Adjusted)	8	7	6	5	4	3	2	1



Rank & File Police Officer Compensation

Five-Year Service Increments— effective 9/30/2020 - Unadjusted

	El Paso	Corpus Christi	Dallas	Arlington	San Antonio	Fort Worth	Houston	Austin
Police Officer (Entry)								
Annual Cash Compensation	\$51,074	\$56,838	\$68,035	\$70,353	\$64,468	\$69,269	\$42,000	\$67,193
Annual Cash Comp + Major Benefits Costs	\$61,984	\$76,219	\$80,611	\$87,250	\$91,297	\$92,835	\$67,546	\$97,749
Police Officer (5 Years of Service)								
Annual Cash Compensation	\$65,745	\$73,782	\$80,124	\$89,890	\$83,615	\$83,869	\$74,295	\$82,151
Annual Cash Comp + Major Benefits Costs	\$77,241	\$94,612	\$93,294	\$108,858	\$113,708	\$109,590	\$107,095	\$116,120
Police Officer (10 Years of Service)								
Annual Cash Compensation	\$79,141	\$82,446	\$99,162	\$90,452	\$87,628	\$92,692	\$86,247	\$93,534
Annual Cash Comp + Major Benefits Costs	\$91,172	\$104,017	\$112,883	\$109,479	\$118,406	\$119,715	\$121,731	\$130,101
Police Officer (15 Years of Service)								
Annual Cash Compensation	\$86,364	\$87,066	\$99,402	\$93,209	\$91,258	\$99,414	\$92,736	\$100,069
Annual Cash Comp + Major Benefits Costs	\$98,683	\$109,032	\$113,136	\$112,528	\$122,654	\$127,430	\$129,678	\$138,127
Police Officer (20 Years of Service)								
Annual Cash Compensation	\$89,072	\$87,966	\$99,642	\$96,020	\$95,011	\$104,395	\$100,031	\$107,027
Annual Cash Comp + Major Benefits Costs	\$101,500	\$110,009	\$113,389	\$115,637	\$127,047	\$133,145	\$138,612	\$146,673
Police Officer (25 Years of Service)								
Annual Cash Compensation	\$91,007	\$88,686	\$99,882	\$96,581	\$97,208	\$104,635	\$100,271	\$107,455
Annual Cash Comp + Major Benefits Costs	\$103,512	\$110,790	\$113,642	\$116,258	\$129,618	\$133,420	\$138,906	\$147,198
Police Officer (Maximum)								
Annual Cash Compensation	\$91,007	\$88,686	\$99,882	\$97,143	\$99,404	\$104,635	\$100,271	\$107,455
Annual Cash Comp + Major Benefits Costs	\$103,512	\$110,790	\$113,642	\$116,879	\$132,189	\$133,420	\$138,906	\$147,198



Rank & File Police Officer Compensation

Five-Year Service Increments— effective 9/30/2020 - Regionally Adjusted Cash Compensation

	Dallas	Arlington	El Paso	Corpus Christi	Fort Worth	Houston	San Antonio	Austin
Police Officer (Entry)								
Annual Cash Compensation	\$63,184	\$65,336	\$55,815	\$59,523	\$64,329	\$36,987	\$64,468	\$66,383
Annual Cash Comp + Major Benefits Costs	\$75,759	\$82,233	\$66,725	\$78,905	\$87,895	\$62,533	\$91,297	\$96,938
Police Officer (5 Years of Service)								
Annual Cash Compensation	\$74,411	\$83,480	\$71,848	\$77,268	\$77,889	\$65,427	\$83,615	\$81,160
Annual Cash Comp + Major Benefits Costs	\$87,581	\$102,448	\$83,344	\$98,098	\$103,609	\$98,227	\$113,708	\$115,129
Police Officer (10 Years of Service)								
Annual Cash Compensation	\$92,091	\$84,002	\$86,488	\$86,341	\$86,083	\$75,952	\$87,628	\$92,406
Annual Cash Comp + Major Benefits Costs	\$105,812	\$103,029	\$98,519	\$107,912	\$113,106	\$111,436	\$118,406	\$128,972
Police Officer (15 Years of Service)								
Annual Cash Compensation	\$92,314	\$86,562	\$94,381	\$91,180	\$92,325	\$81,666	\$91,258	\$98,862
Annual Cash Comp + Major Benefits Costs	\$106,048	\$105,882	\$106,700	\$113,146	\$120,341	\$118,608	\$122,654	\$136,920
Police Officer (20 Years of Service)								
Annual Cash Compensation	\$92,537	\$89,173	\$97,341	\$92,122	\$96,951	\$88,091	\$95,011	\$105,736
Annual Cash Comp + Major Benefits Costs	\$106,284	\$108,790	\$109,768	\$114,165	\$125,701	\$126,672	\$127,047	\$145,382
Police Officer (25 Years of Service)								
Annual Cash Compensation	\$92,760	\$89,695	\$99,455	\$92,876	\$97,174	\$88,302	\$97,208	\$106,159
Annual Cash Comp + Major Benefits Costs	\$106,520	\$109,371	\$111,960	\$114,981	\$125,959	\$126,937	\$129,618	\$145,902
Police Officer (Maximum)								
Annual Cash Compensation	\$92,760	\$90,216	\$99,455	\$92,876	\$97,174	\$88,302	\$99,404	\$106,159
Annual Cash Comp + Major Benefits Costs	\$106,520	\$109,952	\$111,960	\$114,981	\$125,959	\$126,937	\$132,189	\$145,902



Police Officer Compensation Comparisons

Career Average – effective 9/30/2020

- The table below compares “career averages” over the first 20 years of the pay progression (service retirement eligibility) and the first 31 years (maximum for San Antonio), inclusive of benefits
- Career average pay simply represents a mathematical averaging of current compensation levels for each year of service, as a way of normalizing for different step differentials and time required to reach top step when comparing pay plans comprehensively. Actual individual averages would vary from this calculation due to across-the-board wage adjustments over the years of service, any promotions, changes in supplemental and premium pay, and other changes in individual circumstances

	20-Year Career Average Unadjusted	31-Year Career Average Unadjusted	20-Year Career Average Regionally Adjusted	31-Year Career Average Regionally Adjusted
San Antonio	\$114,557	\$119,642	\$114,557	\$119,642
Arlington	\$106,742	\$110,118	\$100,468	\$103,627
Austin	\$127,131	\$134,209	\$126,032	\$133,041
Corpus Christi	\$98,987	\$103,112	\$102,663	\$106,968
Dallas	\$103,742	\$107,231	\$97,302	\$100,550
El Paso	\$86,537	\$92,479	\$93,469	\$99,942
Fort Worth	\$116,971	\$122,781	\$110,532	\$115,981
Houston	\$117,090	\$124,803	\$107,247	\$114,208
Median	\$106,742	\$110,118	\$102,663	\$106,968
Variance (%)	7.3%	8.6%	11.6%	11.8%
San Antonio Rank	4 of 8	4 of 8	2 of 8	2 of 8



Police Compensation Comparisons

Twenty Years of Service – effective 9/30/2020

	Arlington	Corpus Christi	Dallas	El Paso	San Antonio	Fort Worth	Houston	Austin
Detective Investigator (20 Years of Service)								
Cash Comp + Major Benefits Costs (Unadjusted)	\$116,301	\$110,009	\$119,356	\$101,500	\$137,760	\$143,982	\$138,857	\$157,521
Rank (Unadjusted)	6	7	5	8	4	2	3	1
Cash Comp (Regionally Adjusted) + Major Benefit Costs	\$109,411	\$114,165	\$111,854	\$109,768	\$137,760	\$135,864	\$126,893	\$156,124
Overall Rank (Regionally Adjusted)	8	5	6	7	2	3	4	1
Sergeant (20 Years of Service)								
Cash Comp + Major Benefits Costs (Unadjusted)	\$132,881	No Match	\$129,136	\$111,113	\$147,640	\$155,726	\$153,833	\$169,343
Rank (Unadjusted)	5	8	6	7	4	2	3	1
Cash Comp (Regionally Adjusted) + Major Benefit Costs	\$124,922	No Match	\$120,972	\$120,237	\$147,640	\$146,879	\$140,409	\$167,829
Overall Rank (Regionally Adjusted)	5	8	6	7	2	3	4	1
Lieutenant (20 Years of Service)								
Cash Comp + Major Benefits Costs (Unadjusted)	\$146,646	\$123,621	\$139,931	\$128,001	\$161,641	\$168,711	\$167,701	\$187,226
Rank (Unadjusted)	5	8	6	7	4	2	3	1
Cash Comp (Regionally Adjusted) + Major Benefit Costs	\$137,800	\$128,370	\$131,037	\$138,631	\$161,641	\$159,057	\$152,926	\$185,545
Overall Rank (Regionally Adjusted)	6	8	7	5	2	3	4	1
Captain (20 Years of Service)								
Cash Comp + Major Benefits Costs (Unadjusted)	No Match	\$131,333	\$151,846	\$150,068	\$177,986	\$183,033	\$190,926	\$212,972
Rank (Unadjusted)	8	7	5	6	4	3	2	1
Cash Comp (Regionally Adjusted) + Major Benefit Costs	No Match	\$136,417	\$142,146	\$162,662	\$177,986	\$172,489	\$173,886	\$211,038
Overall Rank (Regionally Adjusted)	8	7	6	5	2	4	3	1



Compensation Summary

San Antonio Ranking Among Large Texas Cities Surveyed

	Rank
Bond Rating (S&P)	1 of 8 (tied)
Population (2019)	2 of 8
Economic Factors	
<i>Median Household Income (2019)</i>	6 of 8
<i>Median Home Value (2019)</i>	6 of 8
<i>Per Capita Income (2019)</i>	7 of 8
<i>Median Monthly Owner Costs (2019)</i>	7 of 8
<i>Federal Area Pay Index (General Labor Market)</i>	6 of 8
Police Officer Cash Compensation + Major Benefits Costs (Unadjusted)	
<i>Entry</i>	3 of 8
<i>5 YOS</i>	2 of 8
<i>10 YOS, 15 YOS, 20 YOS, 25 YOS, Max</i>	4 of 8
<i>20-Year Career Average, 31-Year Career Average</i>	4 of 8
Police Officer Cash Compensation + Major Benefits Costs (Regionally Adjusted)	
<i>Entry</i>	2 of 8
<i>5 YOS, 10 YOS, 15 YOS, 20 YOS, 25 YOS, Max</i>	2 of 8
<i>20-Year Career Average, 31-Year Career Average</i>	2 of 8



Trends



COVID-19 Impact

- For at least the next several years, prospective public sector workforce trends will be impacted by the effects of the COVID-19 pandemic and associated economic downturn on local economies and tax bases
- The most recent *City Fiscal Conditions 2020* report from the National League of Cities found that:
 - 87% of cities nationally will be **less able to meet their fiscal needs** in FY2021
 - As recently as 2016, when the last San Antonio Police Officers Association agreement was reached, 81% of cities reported then being more able to meet their fiscal needs
- As of early 2021, both Standard & Poor's and Moody's maintain negative ratings outlooks for the U.S. local government sector as a whole because of the widespread pressures now faced
 - Moody's, "2021 outlook negative as weak economic conditions persist" (December 2, 2020)
 - Standard & Poor's, "Outlook for U.S. Local Governments: Revenue Pressures Mount and Choices Get Harder" (January 6, 2020)



Consumer Prices

- Looking forward, for the full calendar year 2021 and beyond, CPI growth national is projected to remain low
- Over the next five years, the long-term average is expected to be **2.2%**

Survey of Professional Forecasters 2021 Q1 CPI Projections %		
CY2021	CY2022	CY2021-2025 (Average)
2.2%	2.2%	2.2%

Source: Federal Reserve Bank of Philadelphia: Survey of Professional Forecasters, 2021 Q1 Release (2/12/2021), reflects expectations for the nation



Texas Police Wage Trends (Post FY2020)

	Year of Settlement	FY2021	FY2022	FY2023	FY 2024
San Antonio	2016	5.1% (2.00% + 3.00%)	TBD		
Arlington	N/A	0.00%	TBD		
Austin	2018	2.00%	2.00%	TBD	
Corpus Christi	2019	2.00%	2.00%	2.00%	TBD
Dallas	Annual	0.00%	TBD		
El Paso	2019	1.75%	1.75%	1.75%	TBD
Fort Worth	2020	4.00%	2.29%	2.00%	2.00%
Houston	2019	3.00%	TBD		



Texas Pension Reform Trends

- Other large Texas cities have enacted pension reforms to address cost and funding pressures in recent years, both increasing employee contributions and restructuring benefits
 - **Dallas** changes included: increased police and fire employee contributions (from 8.5% to 13.5%) for all actives, and new civilian and police/fire tiers that included higher City contributions, increased normal retirement age/service requirements, benefit multiplier reductions, and other plan design adjustments. The civilian changes applied to post-1/1/2017 hires, while police and fire changes impacted both post 3/1/2011 hires and benefits earned for future service after 9/1/2017 for members hired earlier
 - **El Paso** adopted a series of increases to employee contributions over five years, from 13.89% (FY2018) to 18% (FY2023)
 - **Houston** increased employee contributions for all members and added a new funding corridor provision for higher City contributions, while adopting benefit adjustments varying by plan (e.g., age and service eligibility, multiplier structure, exclusion of overtime from final compensation used to determine benefits). In some cases, changes applied to new hires only, while other adjustments applied to all members
 - **Fort Worth** also increased employee and City contributions for all members and modified some plan provisions with varying impacts on new hires and active eligible employees
- Employee contribution changes are summarized on the following slide, and additional detail regarding specific changes may be found in the Appendices



Pensions

Increases to Employee Pension Contributions Police Pension Systems

	2017	2018	2019	2020	2021	2022
Dallas	8.50% to 13.50% (9/2017)					
El Paso		13.89% to 14.712% (9/2018)	14.712% to 15.534% (9/2019)	15.534% to 16.356% (9/2020)	16.356% to 17.178% (9/2021)	17.178% to 18.00% (9/2022)
Fort Worth			8.73% to 10.53% (7/2019)	10.53% to 12.53% (1/2020)	12.53% to 13.13% (1/2021)	

Note: Houston also increased employee contributions for all members, effective 7/1/2016, to 10.5% from prior rates of 9.0% to 10.25%, depending on date of hire



Appendix



San Antonio

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$53,748	\$0	\$4,200	\$600	\$3,780	\$2,140	\$0	\$16,202	\$6,812	\$3,814	\$91,297
Year 2	\$64,668	\$96	\$4,200	\$600	\$3,780	\$2,140	\$0	\$16,202	\$8,016	\$4,489	\$104,191
Year 3	\$64,668	\$192	\$4,200	\$1,920	\$3,780	\$2,140	\$0	\$16,202	\$8,171	\$4,575	\$105,848
Year 4	\$64,668	\$288	\$4,200	\$1,920	\$3,780	\$2,140	\$0	\$16,202	\$8,182	\$4,581	\$105,961
Year 5	\$64,668	\$384	\$4,200	\$1,920	\$3,780	\$2,140	\$0	\$16,202	\$8,192	\$4,587	\$106,073
Year 6	\$69,024	\$2,071	\$4,200	\$2,400	\$3,780	\$2,140	\$0	\$16,202	\$8,905	\$4,986	\$113,708
Year 7	\$69,024	\$2,167	\$4,200	\$2,400	\$3,780	\$2,140	\$0	\$16,202	\$8,916	\$4,992	\$113,820
Year 8	\$69,024	\$2,263	\$4,200	\$2,400	\$3,780	\$2,140	\$0	\$16,202	\$8,926	\$4,998	\$113,932
Year 9	\$69,024	\$2,359	\$4,200	\$2,400	\$3,780	\$2,140	\$0	\$16,202	\$8,937	\$5,004	\$114,045
Year 10	\$69,024	\$2,455	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,000	\$5,039	\$114,719
Year 11	\$70,404	\$4,224	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,344	\$5,232	\$118,406
Year 12	\$70,404	\$4,320	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,354	\$5,238	\$118,518
Year 13	\$70,404	\$4,416	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,365	\$5,244	\$118,630
Year 14	\$70,404	\$4,512	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,375	\$5,250	\$118,743
Year 15	\$70,404	\$4,608	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,386	\$5,255	\$118,855
Year 16	\$71,796	\$6,462	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,741	\$5,454	\$122,654
Year 17	\$71,796	\$6,558	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,751	\$5,460	\$122,766
Year 18	\$71,796	\$6,654	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,762	\$5,466	\$122,879
Year 19	\$71,796	\$6,750	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,772	\$5,472	\$122,991
Year 20	\$71,796	\$6,846	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$9,783	\$5,478	\$123,103
Year 21	\$73,224	\$8,787	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,151	\$5,684	\$127,047
Year 22	\$73,224	\$8,883	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,161	\$5,690	\$127,159
Year 23	\$73,224	\$8,979	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,172	\$5,695	\$127,272
Year 24	\$73,224	\$9,075	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,182	\$5,701	\$127,384
Year 25	\$73,224	\$9,171	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,193	\$5,707	\$127,496
Year 26	\$73,224	\$10,984	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,391	\$5,818	\$129,618
Year 27	\$73,224	\$11,080	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,401	\$5,824	\$129,731
Year 28	\$73,224	\$11,176	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,412	\$5,830	\$129,843
Year 29	\$73,224	\$11,272	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,422	\$5,836	\$129,955
Year 30	\$73,224	\$11,368	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,433	\$5,842	\$130,068
Year 31	\$73,224	\$13,180	\$4,200	\$2,880	\$3,780	\$2,140	\$0	\$16,202	\$10,631	\$5,953	\$132,189



Arlington

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$64,842	\$0	\$3,891	\$0	\$1,320	\$300	\$0	\$9,443	\$6,515	\$940	\$87,250
Year 2	\$68,095	\$48	\$4,086	\$0	\$1,320	\$300	\$0	\$9,443	\$6,838	\$987	\$91,117
Year 3	\$71,488	\$96	\$4,289	\$0	\$1,320	\$300	\$0	\$9,443	\$7,176	\$1,035	\$95,147
Year 4	\$75,072	\$144	\$4,504	\$0	\$1,320	\$300	\$0	\$9,443	\$7,532	\$1,087	\$99,402
Year 5	\$78,830	\$192	\$4,730	\$0	\$1,320	\$300	\$0	\$9,443	\$7,905	\$1,141	\$103,861
Year 6	\$82,744	\$562	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,324	\$1,201	\$108,858
Year 7	\$82,744	\$674	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,334	\$1,202	\$108,982
Year 8	\$82,744	\$786	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,345	\$1,204	\$109,106
Year 9	\$82,744	\$899	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,355	\$1,205	\$109,231
Year 10	\$82,744	\$1,011	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,365	\$1,207	\$109,355
Year 11	\$82,744	\$1,123	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,376	\$1,208	\$109,479
Year 12	\$82,744	\$1,236	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,386	\$1,210	\$109,603
Year 13	\$82,744	\$1,348	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,397	\$1,211	\$109,728
Year 14	\$82,744	\$1,460	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,407	\$1,213	\$109,852
Year 15	\$82,744	\$1,573	\$4,965	\$0	\$1,320	\$300	\$0	\$9,443	\$8,417	\$1,214	\$109,976
Year 16	\$84,815	\$1,685	\$5,089	\$0	\$1,320	\$300	\$0	\$9,443	\$8,631	\$1,245	\$112,528
Year 17	\$84,815	\$1,797	\$5,089	\$0	\$1,320	\$300	\$0	\$9,443	\$8,642	\$1,247	\$112,652
Year 18	\$84,815	\$1,910	\$5,089	\$0	\$1,320	\$300	\$0	\$9,443	\$8,652	\$1,248	\$112,777
Year 19	\$84,815	\$2,022	\$5,089	\$0	\$1,320	\$300	\$0	\$9,443	\$8,662	\$1,250	\$112,901
Year 20	\$84,815	\$2,134	\$5,089	\$0	\$1,320	\$300	\$0	\$9,443	\$8,673	\$1,251	\$113,025
Year 21	\$86,937	\$2,247	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,891	\$1,283	\$115,637
Year 22	\$86,937	\$2,359	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,902	\$1,284	\$115,761
Year 23	\$86,937	\$2,471	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,912	\$1,286	\$115,886
Year 24	\$86,937	\$2,584	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,923	\$1,287	\$116,010
Year 25	\$86,937	\$2,696	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,933	\$1,289	\$116,134
Year 26	\$86,937	\$2,808	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,943	\$1,290	\$116,258
Year 27	\$86,937	\$2,921	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,954	\$1,292	\$116,382
Year 28	\$86,937	\$3,033	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,964	\$1,293	\$116,507
Year 29	\$86,937	\$3,145	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,975	\$1,295	\$116,631
Year 30	\$86,937	\$3,258	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,985	\$1,296	\$116,755
Year 31	\$86,937	\$3,370	\$5,216	\$0	\$1,320	\$300	\$0	\$9,443	\$8,995	\$1,298	\$116,879



Austin

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$60,453	\$0	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$7,241	\$6,554	\$97,749
Year 2	\$67,839	\$107	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$8,139	\$7,367	\$106,951
Year 3	\$74,876	\$214	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$8,994	\$8,141	\$115,726
Year 4	\$74,876	\$321	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$9,007	\$8,153	\$115,857
Year 5	\$74,876	\$428	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$9,020	\$8,164	\$115,989
Year 6	\$74,876	\$535	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$9,033	\$8,176	\$116,120
Year 7	\$80,115	\$642	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$9,673	\$8,756	\$122,686
Year 8	\$80,115	\$749	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$9,686	\$8,767	\$122,817
Year 9	\$80,115	\$856	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$9,699	\$8,779	\$122,949
Year 10	\$80,115	\$963	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$9,712	\$8,790	\$123,080
Year 11	\$85,724	\$1,070	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$10,396	\$9,410	\$130,101
Year 12	\$85,724	\$1,177	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$10,409	\$9,422	\$130,232
Year 13	\$85,724	\$1,284	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$10,422	\$9,433	\$130,363
Year 14	\$85,724	\$1,391	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$10,435	\$9,445	\$130,495
Year 15	\$91,724	\$1,498	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$11,166	\$10,107	\$137,995
Year 16	\$91,724	\$1,605	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$11,179	\$10,119	\$138,127
Year 17	\$98,147	\$1,712	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$11,961	\$10,827	\$146,147
Year 18	\$98,147	\$1,819	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$11,974	\$10,838	\$146,278
Year 19	\$98,147	\$1,926	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$11,987	\$10,850	\$146,410
Year 20	\$98,147	\$2,033	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,000	\$10,862	\$146,541
Year 21	\$98,147	\$2,140	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,012	\$10,873	\$146,673
Year 22	\$98,147	\$2,247	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,025	\$10,885	\$146,804
Year 23	\$98,147	\$2,354	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,038	\$10,896	\$146,936
Year 24	\$98,147	\$2,461	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,051	\$10,908	\$147,067
Year 25	\$98,147	\$2,568	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,064	\$10,920	\$147,198
Year 26	\$98,147	\$2,568	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,064	\$10,920	\$147,198
Year 27	\$98,147	\$2,568	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,064	\$10,920	\$147,198
Year 28	\$98,147	\$2,568	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,064	\$10,920	\$147,198
Year 29	\$98,147	\$2,568	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,064	\$10,920	\$147,198
Year 30	\$98,147	\$2,568	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,064	\$10,920	\$147,198
Year 31	\$98,147	\$2,568	\$3,600	\$0	\$2,640	\$500	\$0	\$16,760	\$12,064	\$10,920	\$147,198

* Column for health costs includes supplemental benefits.



Corpus Christi

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$54,264	\$0	\$1,350	\$0	\$0	\$720	\$504	\$14,521	\$4,780	\$80	\$76,219
Year 2	\$57,024	\$180	\$1,350	\$0	\$1,500	\$720	\$504	\$14,521	\$5,153	\$86	\$81,039
Year 3	\$60,012	\$360	\$1,350	\$0	\$1,500	\$720	\$504	\$14,521	\$5,420	\$91	\$84,478
Year 4	\$63,150	\$540	\$1,350	\$900	\$1,500	\$720	\$504	\$14,521	\$5,775	\$97	\$89,056
Year 5	\$64,740	\$720	\$1,350	\$900	\$1,500	\$720	\$504	\$14,521	\$5,923	\$99	\$90,978
Year 6	\$67,908	\$900	\$1,350	\$900	\$1,500	\$720	\$504	\$14,521	\$6,205	\$104	\$94,612
Year 7	\$69,552	\$1,080	\$1,350	\$1,200	\$1,500	\$720	\$504	\$14,521	\$6,384	\$107	\$96,918
Year 8	\$71,196	\$1,260	\$1,350	\$1,200	\$1,500	\$720	\$504	\$14,521	\$6,537	\$110	\$98,898
Year 9	\$71,196	\$1,440	\$1,350	\$1,200	\$1,500	\$720	\$504	\$14,521	\$6,552	\$110	\$99,093
Year 10	\$71,196	\$1,620	\$1,350	\$1,200	\$1,500	\$720	\$504	\$14,521	\$6,567	\$110	\$99,288
Year 11	\$74,772	\$1,800	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$6,934	\$116	\$104,017
Year 12	\$74,772	\$1,980	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$6,949	\$116	\$104,212
Year 13	\$74,772	\$2,160	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$6,964	\$117	\$104,408
Year 14	\$74,772	\$2,340	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$6,979	\$117	\$104,603
Year 15	\$74,772	\$2,520	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$6,994	\$117	\$104,798
Year 16	\$78,492	\$2,700	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,322	\$123	\$109,032
Year 17	\$78,492	\$2,880	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,337	\$123	\$109,227
Year 18	\$78,492	\$3,060	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,353	\$123	\$109,423
Year 19	\$78,492	\$3,240	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,368	\$123	\$109,618
Year 20	\$78,492	\$3,420	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,383	\$124	\$109,814
Year 21	\$78,492	\$3,600	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,398	\$124	\$110,009
Year 22	\$78,492	\$3,780	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,413	\$124	\$110,204
Year 23	\$78,492	\$3,960	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,428	\$124	\$110,400
Year 24	\$78,492	\$4,140	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,443	\$125	\$110,595
Year 25	\$78,492	\$4,320	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,458	\$125	\$110,790
Year 26	\$78,492	\$4,320	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,458	\$125	\$110,790
Year 27	\$78,492	\$4,320	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,458	\$125	\$110,790
Year 28	\$78,492	\$4,320	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,458	\$125	\$110,790
Year 29	\$78,492	\$4,320	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,458	\$125	\$110,790
Year 30	\$78,492	\$4,320	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,458	\$125	\$110,790
Year 31	\$78,492	\$4,320	\$1,350	\$1,800	\$1,500	\$720	\$504	\$14,521	\$7,458	\$125	\$110,790

- Corpus Christi has education pay ranges for degree seeking employees based on number of completed credit hours.
- Column for health costs includes supplemental benefits.



Dallas

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$61,367	\$0	\$3,068	\$0	\$3,600	\$0	\$0	\$9,047	\$2,534	\$995	\$80,611
Year 2	\$63,374	\$48	\$3,169	\$0	\$3,600	\$0	\$0	\$9,047	\$2,614	\$1,026	\$82,878
Year 3	\$65,447	\$96	\$3,272	\$0	\$3,600	\$0	\$0	\$9,047	\$2,697	\$1,058	\$85,217
Year 4	\$67,587	\$144	\$3,379	\$600	\$3,600	\$0	\$0	\$9,047	\$2,782	\$1,092	\$88,231
Year 5	\$69,798	\$192	\$3,490	\$600	\$3,600	\$0	\$0	\$9,047	\$2,870	\$1,127	\$90,723
Year 6	\$72,080	\$240	\$3,604	\$600	\$3,600	\$0	\$0	\$9,047	\$2,961	\$1,162	\$93,294
Year 7	\$74,438	\$288	\$3,722	\$4,800	\$3,600	\$0	\$1,200	\$9,047	\$3,055	\$1,199	\$101,349
Year 8	\$76,872	\$336	\$3,844	\$4,800	\$3,600	\$0	\$1,200	\$9,047	\$3,152	\$1,237	\$104,087
Year 9	\$79,387	\$384	\$3,969	\$4,800	\$3,600	\$0	\$1,500	\$9,047	\$3,251	\$1,276	\$107,215
Year 10	\$81,983	\$432	\$4,099	\$4,800	\$3,600	\$0	\$1,500	\$9,047	\$3,355	\$1,317	\$110,132
Year 11	\$81,983	\$480	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,356	\$1,317	\$112,883
Year 12	\$81,983	\$528	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,358	\$1,318	\$112,934
Year 13	\$81,983	\$576	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,360	\$1,319	\$112,984
Year 14	\$81,983	\$624	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,362	\$1,320	\$113,035
Year 15	\$81,983	\$672	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,364	\$1,320	\$113,086
Year 16	\$81,983	\$720	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,366	\$1,321	\$113,136
Year 17	\$81,983	\$768	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,368	\$1,322	\$113,187
Year 18	\$81,983	\$816	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,370	\$1,323	\$113,237
Year 19	\$81,983	\$864	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,371	\$1,323	\$113,288
Year 20	\$81,983	\$912	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,373	\$1,324	\$113,339
Year 21	\$81,983	\$960	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,375	\$1,325	\$113,389
Year 22	\$81,983	\$1,008	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,377	\$1,326	\$113,440
Year 23	\$81,983	\$1,056	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,379	\$1,326	\$113,490
Year 24	\$81,983	\$1,104	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,381	\$1,327	\$113,541
Year 25	\$81,983	\$1,152	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,383	\$1,328	\$113,592
Year 26	\$81,983	\$1,200	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,385	\$1,329	\$113,642
Year 27	\$81,983	\$1,200	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,385	\$1,329	\$113,642
Year 28	\$81,983	\$1,200	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,385	\$1,329	\$113,642
Year 29	\$81,983	\$1,200	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,385	\$1,329	\$113,642
Year 30	\$81,983	\$1,200	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,385	\$1,329	\$113,642
Year 31	\$81,983	\$1,200	\$4,099	\$7,200	\$3,600	\$0	\$1,800	\$9,047	\$3,385	\$1,329	\$113,642



El Paso

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$46,202	\$0	\$2,772	\$0	\$2,100	\$0	\$0	\$8,873	\$1,296	\$740	\$61,984
Year 2	\$48,512	\$48	\$2,911	\$0	\$2,100	\$0	\$0	\$8,873	\$1,360	\$777	\$64,580
Year 3	\$50,938	\$96	\$3,056	\$0	\$2,100	\$0	\$0	\$8,873	\$1,426	\$815	\$67,304
Year 4	\$53,485	\$144	\$3,209	\$900	\$2,100	\$0	\$0	\$8,873	\$1,520	\$868	\$71,099
Year 5	\$56,159	\$192	\$3,370	\$900	\$2,100	\$0	\$0	\$8,873	\$1,593	\$910	\$74,096
Year 6	\$58,967	\$240	\$3,538	\$900	\$2,100	\$0	\$0	\$8,873	\$1,670	\$954	\$77,241
Year 7	\$61,915	\$288	\$3,715	\$1,260	\$2,100	\$0	\$0	\$8,873	\$1,760	\$1,005	\$80,916
Year 8	\$65,011	\$336	\$3,901	\$1,260	\$2,100	\$0	\$0	\$8,873	\$1,844	\$1,053	\$84,378
Year 9	\$66,961	\$384	\$4,018	\$1,260	\$2,100	\$0	\$0	\$8,873	\$1,898	\$1,084	\$86,577
Year 10	\$68,970	\$432	\$4,138	\$1,260	\$2,100	\$0	\$0	\$8,873	\$1,953	\$1,115	\$88,842
Year 11	\$71,039	\$480	\$4,262	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,010	\$1,148	\$91,172
Year 12	\$73,170	\$528	\$4,390	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,068	\$1,181	\$93,571
Year 13	\$75,365	\$576	\$4,522	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,128	\$1,216	\$96,041
Year 14	\$76,496	\$624	\$4,590	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,160	\$1,234	\$97,337
Year 15	\$76,496	\$672	\$4,590	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,161	\$1,235	\$97,387
Year 16	\$77,626	\$720	\$4,658	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,193	\$1,253	\$98,683
Year 17	\$77,626	\$768	\$4,658	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,194	\$1,253	\$98,733
Year 18	\$78,403	\$816	\$4,704	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,216	\$1,266	\$99,638
Year 19	\$79,187	\$864	\$4,751	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,239	\$1,279	\$100,552
Year 20	\$79,187	\$912	\$4,751	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,240	\$1,279	\$100,602
Year 21	\$79,955	\$960	\$4,797	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,262	\$1,292	\$101,500
Year 22	\$81,554	\$1,008	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,306	\$1,317	\$103,312
Year 23	\$81,554	\$1,056	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,307	\$1,318	\$103,362
Year 24	\$81,554	\$1,104	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,309	\$1,319	\$103,412
Year 25	\$81,554	\$1,152	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,310	\$1,319	\$103,462
Year 26	\$81,554	\$1,200	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,311	\$1,320	\$103,512
Year 27	\$81,554	\$1,200	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,311	\$1,320	\$103,512
Year 28	\$81,554	\$1,200	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,311	\$1,320	\$103,512
Year 29	\$81,554	\$1,200	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,311	\$1,320	\$103,512
Year 30	\$81,554	\$1,200	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,311	\$1,320	\$103,512
Year 31	\$81,554	\$1,200	\$4,893	\$1,260	\$2,100	\$0	\$0	\$8,873	\$2,311	\$1,320	\$103,512



Fort Worth

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$61,381	\$0	\$325	\$0	\$3,683	\$2,880	\$1,000	\$13,538	\$3,282	\$6,746	\$92,835
Year 2	\$64,438	\$48	\$325	\$0	\$3,866	\$2,880	\$1,000	\$13,538	\$3,441	\$7,073	\$96,609
Year 3	\$67,662	\$96	\$325	\$0	\$4,060	\$2,880	\$1,000	\$13,538	\$3,608	\$7,417	\$100,586
Year 4	\$71,032	\$144	\$325	\$360	\$4,262	\$2,880	\$1,000	\$13,538	\$3,800	\$7,812	\$105,153
Year 5	\$74,589	\$192	\$325	\$360	\$4,475	\$2,880	\$1,000	\$13,538	\$3,985	\$8,191	\$109,535
Year 6	\$74,589	\$240	\$325	\$360	\$4,475	\$2,880	\$1,000	\$13,538	\$3,987	\$8,196	\$109,590
Year 7	\$76,440	\$288	\$325	\$720	\$4,586	\$2,880	\$1,000	\$13,538	\$4,101	\$8,431	\$112,310
Year 8	\$76,440	\$336	\$325	\$720	\$4,586	\$2,880	\$1,000	\$13,538	\$4,104	\$8,436	\$112,365
Year 9	\$78,354	\$384	\$325	\$720	\$4,701	\$2,880	\$1,000	\$13,538	\$4,204	\$8,642	\$114,748
Year 10	\$78,354	\$432	\$325	\$720	\$4,701	\$2,880	\$1,000	\$13,538	\$4,206	\$8,647	\$114,803
Year 11	\$80,309	\$480	\$325	\$2,880	\$4,819	\$2,880	\$1,000	\$13,538	\$4,413	\$9,072	\$119,715
Year 12	\$80,309	\$528	\$325	\$2,880	\$4,819	\$2,880	\$1,000	\$13,538	\$4,415	\$9,077	\$119,770
Year 13	\$82,306	\$576	\$325	\$2,880	\$4,938	\$2,880	\$1,000	\$13,538	\$4,520	\$9,292	\$122,255
Year 14	\$82,306	\$624	\$325	\$2,880	\$4,938	\$2,880	\$1,000	\$13,538	\$4,522	\$9,296	\$122,310
Year 15	\$86,424	\$672	\$325	\$2,880	\$5,185	\$2,880	\$1,000	\$13,538	\$4,735	\$9,735	\$127,375
Year 16	\$86,424	\$720	\$325	\$2,880	\$5,185	\$2,880	\$1,000	\$13,538	\$4,738	\$9,739	\$127,430
Year 17	\$90,896	\$768	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,969	\$10,215	\$132,925
Year 18	\$90,896	\$816	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,971	\$10,220	\$132,980
Year 19	\$90,896	\$864	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,974	\$10,224	\$133,035
Year 20	\$90,896	\$912	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,976	\$10,229	\$133,090
Year 21	\$90,896	\$960	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,978	\$10,234	\$133,145
Year 22	\$90,896	\$1,008	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,981	\$10,239	\$133,200
Year 23	\$90,896	\$1,056	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,983	\$10,243	\$133,255
Year 24	\$90,896	\$1,104	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,985	\$10,248	\$133,310
Year 25	\$90,896	\$1,152	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,988	\$10,253	\$133,365
Year 26	\$90,896	\$1,200	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,990	\$10,258	\$133,420
Year 27	\$90,896	\$1,200	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,990	\$10,258	\$133,420
Year 28	\$90,896	\$1,200	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,990	\$10,258	\$133,420
Year 29	\$90,896	\$1,200	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,990	\$10,258	\$133,420
Year 30	\$90,896	\$1,200	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,990	\$10,258	\$133,420
Year 31	\$90,896	\$1,200	\$325	\$2,880	\$5,454	\$2,880	\$1,000	\$13,538	\$4,990	\$10,258	\$133,420



Houston

Police Officer – effective 9/30/2020

Year of Service	Base Pay	Longevity	Shift Differential	Cert. Pay	Education Pay	Clothing Allowance	Other Pay	Health	Pension	OPEB	Total
Year 1	\$42,000	\$0	\$0	\$0	\$0	\$0	\$0	\$16,113	\$5,662	\$3,772	\$67,546
Year 2	\$55,333	\$48	\$2,000	\$1,400	\$1,800	\$3,640	\$0	\$16,113	\$8,657	\$5,767	\$94,758
Year 3	\$61,012	\$96	\$2,000	\$1,400	\$1,800	\$3,640	\$0	\$16,113	\$9,429	\$6,282	\$101,772
Year 4	\$62,537	\$144	\$2,000	\$1,400	\$1,800	\$3,640	\$0	\$16,113	\$9,641	\$6,423	\$103,698
Year 5	\$62,537	\$192	\$2,000	\$1,400	\$1,800	\$3,640	\$600	\$16,113	\$9,728	\$6,481	\$104,491
Year 6	\$64,615	\$240	\$2,000	\$1,400	\$1,800	\$3,640	\$600	\$16,113	\$10,015	\$6,672	\$107,095
Year 7	\$65,498	\$288	\$2,000	\$3,361	\$1,800	\$3,640	\$1,200	\$16,113	\$10,486	\$6,986	\$111,371
Year 8	\$67,551	\$336	\$2,000	\$3,361	\$1,800	\$3,640	\$1,200	\$16,113	\$10,769	\$7,174	\$113,944
Year 9	\$67,551	\$384	\$2,000	\$3,361	\$1,800	\$3,640	\$2,000	\$16,113	\$10,883	\$7,250	\$114,982
Year 10	\$67,551	\$432	\$2,000	\$3,361	\$1,800	\$3,640	\$2,000	\$16,113	\$10,890	\$7,255	\$115,041
Year 11	\$72,966	\$480	\$2,000	\$3,361	\$1,800	\$3,640	\$2,000	\$16,113	\$11,626	\$7,745	\$121,731
Year 12	\$72,966	\$528	\$2,000	\$3,361	\$1,800	\$3,640	\$2,000	\$16,113	\$11,633	\$7,750	\$121,790
Year 13	\$74,293	\$576	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$12,481	\$8,315	\$129,501
Year 14	\$74,293	\$624	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$12,488	\$8,319	\$129,560
Year 15	\$74,293	\$672	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$12,494	\$8,324	\$129,619
Year 16	\$74,293	\$720	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$12,501	\$8,328	\$129,678
Year 17	\$74,293	\$768	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$12,507	\$8,332	\$129,736
Year 18	\$81,349	\$816	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,465	\$8,970	\$138,436
Year 19	\$81,349	\$864	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,471	\$8,975	\$138,494
Year 20	\$81,349	\$912	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,478	\$8,979	\$138,553
Year 21	\$81,349	\$960	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,484	\$8,983	\$138,612
Year 22	\$81,349	\$1,008	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,491	\$8,988	\$138,671
Year 23	\$81,349	\$1,056	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,497	\$8,992	\$138,729
Year 24	\$81,349	\$1,104	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,504	\$8,996	\$138,788
Year 25	\$81,349	\$1,152	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,510	\$9,001	\$138,847
Year 26	\$81,349	\$1,200	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,517	\$9,005	\$138,906
Year 27	\$81,349	\$1,200	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,517	\$9,005	\$138,906
Year 28	\$81,349	\$1,200	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,517	\$9,005	\$138,906
Year 29	\$81,349	\$1,200	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,517	\$9,005	\$138,906
Year 30	\$81,349	\$1,200	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,517	\$9,005	\$138,906
Year 31	\$81,349	\$1,200	\$2,000	\$8,282	\$1,800	\$3,640	\$2,000	\$16,113	\$13,517	\$9,005	\$138,906



Police: Pension Benefits (Current Tier)

Eligibility		Benefit Formula	AFC	Pensionable Compensation	Vesting	COLA
Arlington	Age 60 with 5 YOS or 20 YOS	TMRS Hybrid: City 2-1 match of employee 7% contributions converted to annuity	N/A	Gross earnings	5 YOS	50% of increase in CPI
Austin	Earlier of age 62, age 55 and 20 YOS, or 23 YOS	3.2% x AFC x YOS	Highest 36 months in last 120 months	Base, longevity	10 YOS	Set by pension board on recommendation of actuary; maximum of 6%
Corpus Christi	Age 60 with 5 YOS or 20 YOS	TMRS Hybrid: City 2-1 match of employee 7% contributions converted to annuity	N/A	Gross earnings	5 YOS	70% of increase in CPI
Dallas	Age 58 with 5 YOS or 20 YOS	2.5% x AFC x YOS 20 and Out Retirement: 2.4% x AFC x YOS (age 57); 2.3% x AFC x YOS (age 56); 2.2% x AFC x YOS (age 55); 2.1% x AFC x YOS (age 54); 2.0% x AFC (age 53 and younger); With 20 YOS and age 55, receive supplemental benefit of 3% of total monthly pension, minimum \$75/month (now frozen; none for post-2017 hires)	Highest 60 months	Base pay, longevity, education pay	5 YOS	Set by pension board on recommendation of actuary; maximum of 4%; now contingent on reaching financial benchmarks including 70% funded ratio
El Paso	Age 45 with 20 YOS	2.5% x AFC x YOS	Highest 36 months	Base, Longevity, Incentive Pay (education, cert pay)	10 YOS	None
Fort Worth	Age + YOS ≥ 80 (minimum age 55) Age 65 with 5 YOS Any age with 25 YOS	2.5% x AFC x YOS	Highest 60 months	Base pay, acting pay, longevity, education incentive, assignment pay, holiday, safety award, shift differential and certification pay, worker's comp	5 YOS	None
Houston	Age + YOS > 70	2.25% x AFC x YOS (1-20) + 2.0% x AFC x YOS (21+); Extra monthly benefit of \$150/month, payable for life.	Highest 36 months	Base pay, longevity, certification pay, hazardous duty pay, education pay, clothing allowance, shift differentials	10 YOS	COLAs suspended 7/1/2017 - 7/1/2020 for those not over age 70 or receiving a line of duty-connected survivor benefit. After 7/1/2020, COLA will after age 55 equal to 100% of five-year average investment return minus 5%, with a minimum of 0% and a maximum of 4%.
San Antonio	Any age with 20 YOS	2.25% x AFC x YOS (1-20) + 5.0% x AFC x YOS (21-27) + 2.0% x AFC x YOS (28-29) + 0.5% x AFC x YOS (30+)	Highest 36 months in last five years	Base, Longevity, Certification Pay, Education Pay, Shift Differential, Language Skill, High Class Pay	20 YOS	75% of increase in CPI



Police: Pension Funding

	Total Employer Contribution	Employee Contribution	Actuarial or Statutory	Discount Rate
Arlington	16.29%	7.0%	Actuarial	6.75%
Austin	21.313%	13.0%	Statutory	7.25%
Corpus Christi	18.69	7.0%	Actuarial	6.75%
Dallas	34.5% + \$13 million	13.5%	Statutory	7.00%
El Paso	18.25% (18% + an additional amount as a percentage of total wages of members hired above age 29)	16.356% (9/1/2020-8/31/2021), 17.178% (9/1/2021-8/31/2022), 18% (9/1/2022 onward)	Statutory	7.75%
Fort Worth	24.96% (Additional future increases likely per risk-sharing provisions)	12.53%; will increase to 13.13% effective January 2021 (Additional future increases likely per risk-sharing provisions)	Statutory	7.00%
Houston	31.84% (FY2021)	10.5%	Actuarial (with corridor)	7.00%
San Antonio	24.64%	12.32%	Statutory	7.25%



Texas City Pension Reforms

- **Dallas**

- General

- New 2017 tier reduces multiplier (2.75% to 2.5%), increases normal retirement (from age 60 to age 65 with 5 years of service) and service retirement requirements (from 30 years to 40 years); Rule of 78 increased to Rule of 80 reduced before age 65
 - Final average pay increased from 36 months to 60 months, maximum COLA reduced from 5% to 3%, joint and half benefit now reduced;

- Police and Fire

- Normal retirement age increased from 55 to 58
 - Benefit multiplier reduced for 20 & Out, restructured for normal retirement
 - Maximum benefit reduced (96% to 90%) and AFC period extended for future service (36 months to 60 months)
 - COLA made contingent on 70% funding and other financial benchmarks
 - Supplemental benefit frozen, eliminated prospectively
 - DROP restructured to reduce interest
 - Employee contributions increased from 8.5% to 13.5%
 - City contributions increased from 27.5% to 34.5% + \$13 million annually through 2024 with various floors and actuarial requirements



Texas City Pension Reforms

- **El Paso (Police and Fire):**

- Employee contributions increasing over five years from 13.89% (FY2018) to 18% (FY2023)
- Back DROP replaced by a Forward DROP
- Second tier retirement eligibility provisions improved for employees to match base plan (from age 50 and 25 years of service to 45 and 20)

- **Fort Worth 2017-8:**

- Employee contributions increased
 - General: 8.25% to 9.35%, plus an additional 0.70% surcharge for a period of years equal to the number of service years an employee earned in the legacy benefit tier
 - Police: 8.73% to 10.53% (2019) to 12.53% (2020) to 13.13% (2021)
 - Fire: 8.25% to 10.05% (2019) to 12.05% (2020)
- City contributions increased 4.5% (from 19.74% to 24.24% General & Fire; 20.46 to 24.96 for Police)
- Risk-sharing features implemented to align contributions with the actuarially determined contribution (ADC) to amortize unfunded liability by 2048. If the contribution rates are less than the ADC for two consecutive valuations, contributions are increased in a 60/40 proportion with annual caps. If the contributions are still insufficient, City Council must consider further benefit modifications.
- COLA eliminated for future service; converted to variable structure based on Fund performance for active eligible; retained for those already retired or in DROP
- Future earned unused sick and major medical leave can no longer be converted to service credit

Note: Fort Worth's most recent adjustments as outlined above build on a series of prior funding increases (since 2007) and benefit changes (since 2011). Beginning in 2012, a number of these benefit reductions have applied to future accrued service for incumbent employees, not only to benefits for future hires



Texas City Pension Reforms

▪ Houston

– Civilian

- Employee contributions increased by 3.0% to 4.0%, depending on tier
- City contributions increased up to the cost corridor amount (FY2018 contributions approx. 6.5% to 8% higher than FY2014, depending on the plan)
- COLA restructured to tie to 5-year investment performance, capped at 2.0%
- Survivorship benefit reduced from 100% to 80%; DROP interest reduced

– Police

- Eligibility changed from Age 55 with 10 years to Rule of 70
- Employee contributions increased to 10.5% (previously 9.0% or 10.25%, depending on tier)
- DROP restructured; COLA restructured with lower cap tied to performance; three-year COLA freeze for members under age 70

– Fire

- Retirement eligibility changed from 20 and Out to Rule of 70 for new members
- Overtime excluded from final average compensation
- Multiplier restructured, and reduced for new members (from 2.5% for 20 years + 3.0% for next 10 years to 2.25% for 20 years, 2.0% thereafter)
- Employee contributions increased from 9.0% to 10.5%
- DROP restructured, eliminated for new members



Texas City Pension Reforms

▪ Houston Cost Corridor

- State law SB2190 also established a permissible range of employer contribution rates or “cost corridor” for all three City of Houston pension plans
- The corridor is defined as:
 - The target (midpoint) municipal contribution rate +/- 5%
 - Target municipal contribution rate = The UAL amortization of the 6/30/16 liability on a closed 30-year basis, based on a (reduced) 7% investment return + Expected normal cost + Expected administrative expenses
 - Any changes in normal cost in future valuations will change the estimated municipal contribution rate
 - Future actuarial gains and losses or asset/liability “layers” will be amortized over closed 30-year periods and will change the estimated municipal contribution rate
- If the estimated contribution rate exceeds the corridor rate:
 - The City and pension board are directed to agree to increase member contributions and *“make other benefit or plan changes not otherwise prohibited by applicable federal law or regulations”*
 - If written agreement is not reached 60 days before the start of the fiscal year, the board shall increase member contributions, reduce COLAs, increase the normal retirement age, or a combination of the above
- If the estimated contribution rate is lower than the corridor minimum, then actuarial and funding conditions will be modified to further de-risk the plans, but also previous benefit reductions may be restored and eventually enhanced

Note: Houston also agreed to issue \$1 billion of pension obligation bonds to improve the funded condition of pension plans and remedy past underfunding to gain employee support for benefit modifications (\$750 million Police; \$250 million Municipal). The state law enacting pension plan changes and the cost corridor required that the POBs be approved by the voters. Following a successful ballot measure, Houston issued the POBs on December 20, 2017. While the rating agencies generally view POBs as credit neutral at best, Moody's described the Houston issuance as “credit positive because it allows the retirement benefit reforms the State authorized in May to take effect” (Moody's, November 16, 2017). Previously, the City of Dallas also issued \$535 million in POBs after a public ballot in 2004, with just under half of principal currently outstanding



Retiree Health Benefits

	Retiree Healthcare Benefit Approach
Arlington	City provides a fixed dollar subsidy of \$400 to \$600 per month pre-65 and \$200 to \$300 age 65+, depending on years of service (no subsidy if <10 years served). Additional dependent subsidy is provided for pre-2008 retirees only
Austin	City provides a maximum subsidy of 80% of premium for single coverage, 50% for dependent coverage, and 70% (75% if pre-Medicare) for surviving spouses. Maximum subsidy requires 20 years of service at retirement, reduced with fewer years of service.
Corpus Christi	Retirees contribute 100% of the blended cost of healthcare coverage (implicit subsidy)
Dallas	Post-1/1/2010 hires contribute 100% of the blended cost of healthcare coverage (implicit subsidy); for earlier hires, the City subsidy for retirees is approximately 50% pre-Medicare (dependents are not subsidized)
El Paso	Retirees contribute 45% of the cost of retiree healthcare coverage, with the same coverage as provided to active City employees. Established by ordinance and may be amended.
Fort Worth	Post-1/1/2009 hires contribute 100% of the blended cost of healthcare coverage (implicit subsidy); for earlier hires, retirees with 25 or more years of service or those hired before 10/1988 receive one plan option with no retiree premium contribution (may buy up for other plans); for hires between 1988 and 2009 with <25 years, City determines the subsidy (which is lower). Generally, the City pays only 30-50% of the cost for dependents.
Houston	Retiree contributions vary by coverage level, plan selection, and smoker status. For non-smokers, pre-Medicare retirees contribute between 43% and 76% of cost for single coverage, and higher percentages with dependents. Medicare cost-sharing levels are similar, also varying by plan, coverage level, and smoker status.
San Antonio	Police and firefighters receive full retiree and spousal coverage through the Fire and Police Retiree Health Care Fund. For civilians, subsidized benefits are covered only once Medicare-eligible, with the City targeting 2/3 of the cost for retirees hired prior to 2007 and 1/2 of the cost for subsequent hires with 10 or more years of service.

Source: City CAFRs, benefit books



Retiree Health Benefits: Funding

	Retiree Healthcare Funding Approach
Arlington	No prefunding or trust. All pay-as-you-go
Austin	No prefunding or trust. All pay-as-you-go
Corpus Christi	No prefunding or trust. Implicit subsidy only
Dallas	No prefunding or trust. All pay-as-you-go
El Paso	No prefunding or trust. All pay-as-you-go
Fort Worth	Has an OPEB trust. Assets as of FY2018 cover 7.23% of the liability (inclusive of a small, death benefit), and recent contributions are not significantly above pay-go levels
Houston	No prefunding or trust. All pay-as-you-go
San Antonio	Prefunded for public safety through the Fire and Police Retiree Health Fund. City contributes 2/3 of a funding amount based on actuarial analysis; actives and retirees contribute 1/3 for 30 years (e.g., if an employee retires after 25 years, they contribute as an active and then for five more years after retirement)

Source: City CAFRs



Vacation Leave / Holiday Compensation

	Vacation Leave Accrual (Annual)	Holidays	Holiday Compensation Structure
San Antonio	<p>0 to 10 YOS: 126 hours 11 to 15 YOS: 166 hours 16+ YOS: 206 hours</p> <p>+ 32 hours of additional bonus leave/year (8 hours per quarter of "perfect attendance")</p>	13 Holidays (7 premium)	<p>Regular Holiday: 8 hours of accrued leave (not as pay)</p> <p>Premium Holiday (worked): Regular pay rate (inclusive of premium pay and longevity) x 20 hours</p>
Arlington	<p>0 to 9 YOS: 120 hours 10 YOS: 128 hours 11 YOS: 136 hours 12 YOS: 144 hours 13 YOS: 152 hours 14+ YOS: 160 hours</p>	11 Holidays	8 hours of accrued paid leave or 2X regular pay for hours worked
Austin	150 hours per year	11 Holidays	8 hours of accrued leave per holiday (1.5X for Christmas Day)
Corpus Christi	<p>0 to 15 YOS: 120 hours 16 to 20 YOS: 144 hours 21 to 25 YOS: 168 hours 26 to 29 YOS: 200 hours 30+ YOS: 240 hours</p>	7 Holidays	8 or 10 hours of accrued leave per holiday dependent on shift schedule
Dallas	<p>1 to 4 YOS: 120 hours 5 to 8 YOS: 136 hours 9 to 14 YOS: 144 hours 15 to 18 YOS: 160 hours 19+ YOS: 184 hours</p>	9 Holidays	8 hours of accrued leave or additional pay equal to a standard workday
El Paso	<p>1 to 10 YOS: 144 10 to 15 YOS: 168 15 to 20 YOS: 192 20+ YOS: 216</p>	10 Holidays	For patrol officers, overtime pay in addition to regular pay if worked; straight time pay in addition to regular pay if scheduled off
Fort Worth	<p>0 to 5 YOS: 117 5 to 10 YOS: 133 10 to 15 YOS: 141 15 to 20 YOS: 157 Over 20: 181</p>	8 Holidays	<p>If not worked, 8 hours of accrued leave per holiday</p> <p>If worked, choice of an additional day of holiday pay or leave</p>
Houston	<p><u>Paid Time Off (PTO) Structure – Includes Sick Leave</u></p> <p>0 YOS: 120 hours 1 to 9 YOS: 160 hours 10-14 YOS: 200 hours 15 YOS: 240 hours 16+ YOS: an additional 8 hours for each year up to a maximum of 320 hours per year</p>	11 Holidays	8 hours of accrued leave or 1.5x regular pay for hours worked