

Case Dillon & Associates
Strategic Compensation Services Inc.
300 – 1275 West 6th Avenue
Vancouver, British Columbia V6H 1A6
604.909.1176
www.casedillonassociates.com

Elected Officials Total Compensation Review (*Final*) The City of Calgary

April 10, 2017

For questions about this report, please contact:

Tim Dillon, Consultant, Case Dillon & Associates

604.909.1176

or

Julie Case, Consultant, Case Dillon & Associates

604.552.4484

TABLE OF CONTENTS

INTRODUCTION 3

BACKGROUND & METHODOLOGY 3

ADDITIONAL OBSERVATIONS 3

TABLE 1 – CITY PROFILES 4

TABLE 2 – ANNUAL BASE SALARY 5

TABLE 3 – COMPENSATION PHILOSOPHY 7

TABLE 4 – COMPENSATION ADJUSTMENTS 8

TABLE 5 – RETIREMENT PLANS 10

TABLE 6 – BENEFITS 12

TABLE 7 – TRANSITION ALLOWANCE / DEPARTURE BENEFITS 16

TABLE 8 – PERQUISITES 18

ATTACHMENT 1 – SURVEY QUESTIONNAIRE 19

ATTACHMENT 2 – DATA DEFINITIONS 23

ATTACHMENT 3 – ABOUT CASE DILLON & ASSOCIATES 24

INTRODUCTION

We are pleased to present our research findings from the total compensation review for elected officials at City of Calgary.

BACKGROUND & METHODOLOGY

The City of Calgary, on behalf of the Council Compensation Review Committee (CCRC), issued a request for proposal late in 2016 requesting assistance in collecting total compensation information for elected officials. The CCRC wishes to know whether the elected officials' total compensation package is competitive to its defined marketplace. The last total compensation review was conducted in 2011.

The cities listed below were identified as comparators by the CCRC for this review. A summary profile of the organizations as they compare to Calgary is found in Table 1.

- | | |
|----------------|--------------|
| 1. Edmonton | 4. Toronto |
| 2. Mississauga | 5. Vancouver |
| 3. Ottawa | 6. Winnipeg |

We contacted representatives at each of the six Canadian cities and asked for their participation. All agreed to participate and returned their completed survey questionnaires to us. We reviewed the submitted data and followed up to clarify.

We have included the survey questionnaire in Attachment 1.

ADDITIONAL OBSERVATIONS

Some additional benefits included in the survey responses but not directly included in the survey questionnaire included the following benefits to elected officials which are also available to staff:

- Two cities offer transit passes as options (one of the two offers a discounted transit pass).
- One city permits elected officials to take advantage of savings and discounts offered to all city employees, including a 50 percent discount for admission to city recreation facilities.

TABLE 1 – CITY PROFILES

A summary profile of the comparator cities is shown below.

The population measures and CPI were collected from Statistics Canada (the most recent data available is from 2016 census).

The annual budget numbers were submitted by the city representative who completed the survey.

The number of elected officials and council structure were collected from city websites.

City	2016 Population	Annual Budget (\$ millions)	Number of Elected Officials	Council Structure (Ward or At Large)	2016 Consumer Price Index, by city (annual change)
Toronto	2,731,571	10,000	45	Ward	2.1
Calgary	1,239,220	*3,010	15	Ward	1.0
Ottawa	934,243	3,381	24	Ward	1.3
Edmonton	932,546	2,600	13	Ward	1.1
Mississauga	721,599	801	12	Ward	-
Winnipeg	705,244	1,079	16	Ward	1.2
Vancouver	631,486	1,322	11	At large	2.2
Summary – not including City of Calgary					
P75	933,819	3,186	22		2.1
Median (P50)	827,073	1,961	15		1.3
P25	709,333	1,140	12		1.2
Average	**1,109,448	**3,197	20		1.6

**Actual expenses as of December 31, 2015.*

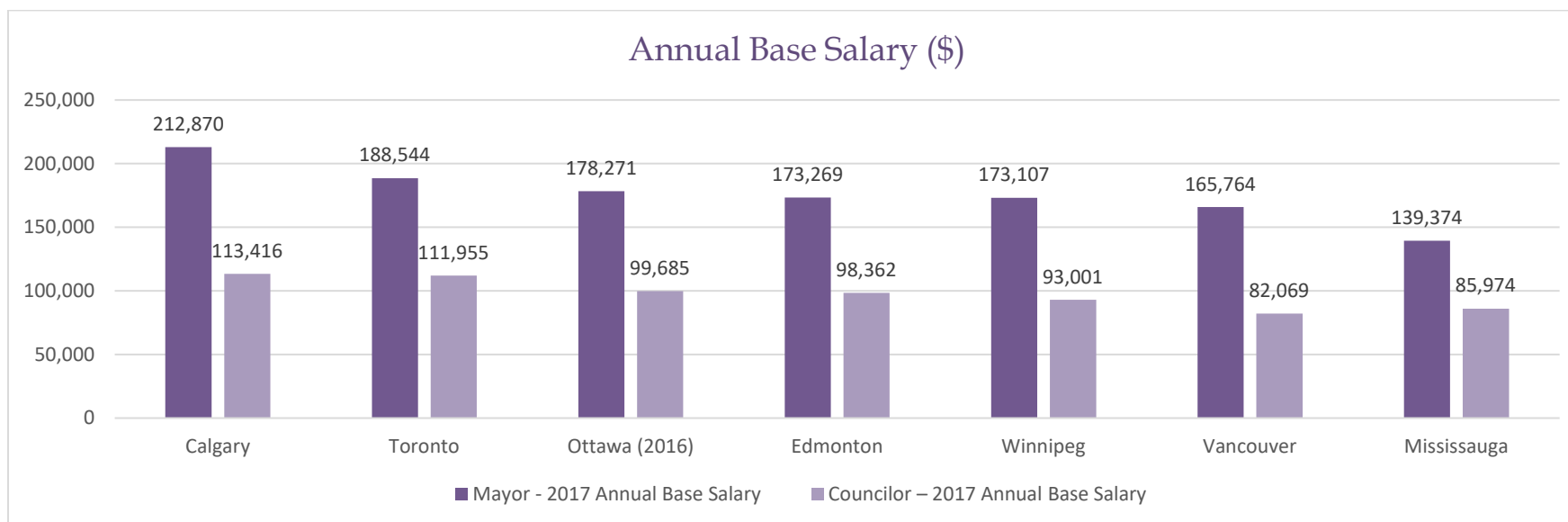
***While uncommon, it is not unheard of for the average to be higher than the P75. We validated these results and the cause is due to a single high data point in each column which brings the average up. This example gives good reason for using the median and not the average when using compensation data since the median, unlike the average, is not overly affected by extremely low or high data points in the sample.*

TABLE 2 – ANNUAL BASE SALARY

We have summarized the annual base salaries for the mayor and councilors in each city. All except Ottawa reported 2017 base salary numbers. Ottawa has not yet made adjustments for 2017 so we have included the data for 2016 which remains current.

City	Mayor – 2017 Annual Base Salary	Portion Tax Free	Councilor – 2017 Annual Base Salary	Portion Tax Free	Mayor salary as percent of councilor salary
Calgary	212,870	0%	113,416	0%	188%
Toronto	188,544	0%	111,955	0%	168%
Ottawa (2016)	178,271	0%	99,685	0%	179%
Edmonton	*173,269	33%	*98,362	33%	176%
Winnipeg	173,107	0%	93,001	0%	186%
Vancouver	165,764	0%	82,069	0%	202%
Mississauga	139,374	0%	85,974	0%	162%
Summary – not including City of Calgary					
P75	177,021		99,354		184%
Median (P50)	173,188		95,682		177%
P25	167,600		87,731		170%
Average	169,722		95,174		179%

**For Edmonton, the fully taxable equivalent for the mayor is \$218,200 and for the councilor \$116,729 which is effective December 25, 2016, which is the beginning of the first pay period in 2017.*



When asked about an acting mayor allowance, only Vancouver indicated an allowance of eight percent of mayor’s monthly salary when serving as acting mayor or deputy mayor.

We asked if elected officials were eligible for additional committee remuneration:

Elected officials may earn additional compensation from other organizations when they sit on committees or board. For example, Vancouver, Toronto and Mississauga indicated elected officials earn additional compensation from the regional districts and specified authorities and corporations they also serve on behalf of the city. The mayor and elected officials of the city of Mississauga also work for the Region of Peel. For the purpose of this review, we only collected information of remuneration paid to elected officials by the city they serve for city business.

TABLE 3 – COMPENSATION PHILOSOPHY

Compensation Philosophy	City of Calgary Practice	Market Practices
Does your organization have a formally defined compensation philosophy for elected officials?	No formally defined compensation philosophy.	None indicated a formal philosophy.
What factors are considered when reviewing compensation for elected officials?	Average weekly earnings for Albertans: the annual difference in average weekly earnings for Albertans is tracked for each month of the year, and the 12 month average calculated every September as the basis for council’s annual increase.	Two cities consider CPI for their region. Two cities pass along the management adjustment. One city considers the annual change to average weekly earnings for the province. One city considers the annual change to average weekly earnings for the country.
Does your organization have a formal and scheduled process for reviewing elected officials compensation?	Calgary compares itself to other Canadian cities every four years. A citizen’s committee makes recommendations to council.	One city states it conducts a formal review of select Canadian municipalities every four years. The other cities reported no formal policy.

TABLE 4 – COMPENSATION ADJUSTMENTS

Compensation Adjustments	City of Calgary Practice	Market Practices
2017 adjustment to base salaries	-2.49 percent	<p>Four cities have increased base salaries in 2017: the average and median are both 1.8 percent. (The range is 1.2 to 2.5 percent.)</p> <p>One city has not yet made an adjustment for 2017; however, when it does, it will equal the adjustment given to management staff.</p> <p>One city decreased base salaries by 2.49 percent in 2017 to reflect average weekly earnings.</p>
2016 adjustment to base salaries	0.88 percent	<p>Five cities made adjustments for 2016: the average and median are both 1.8 percent. (The range is 0.9 to 2.8 percent.)</p> <p>The sixth city made a market adjustment of 16.7 percent to salaries for councilors but the mayor was not accorded a similar increase.</p>
In the last year, have you made any changes to the total compensation package for your elected officials?	No	<p>No – 5</p> <p>Yes – 1</p> <p>One city reported making the following changes to its compensation package in 2016: base salary for councilors; addition of transition allowances; and, an allowance for deputy mayor and acting mayor. There are pending changes to basic benefits (e.g., extended health, dental, life insurance) equivalent to exempt staff and income continuity of up to one year should an elected official become disabled during his/her term once legislative changes to the city charter are enacted.</p>

Compensation Adjustments	City of Calgary Practice	Market Practices
<p>In the coming year, do you plan to make any changes to the total compensation package for your elected officials?</p>	<p>To be determined.</p>	<p>No – 5 Yes – 1</p> <p>One city is anticipating some changes to benefits April 1, 2017. We asked for details on the changes and have incorporated the changes into this report. Most changes included increases to the annual maximum dollar coverage of a benefit.</p>

TABLE 5 – RETIREMENT PLANS

Retirement Plans	City of Calgary Practice	Market Practices
<p>Defined benefit plan offered? Describe formula. Percent employer paid? Percent of premium officials paid?</p>	<p>Optional participation in elected official’s pension plan (EOPP). Registered plan formula = 2 percent x best 36 months average earnings up to CRA maximum pension times credited service.</p> <p>Contributions: 18.64 percent by the city; nine percent by elected official.</p>	<p>Yes – 5</p> <p>Five cities have a formal defined benefit plans reflecting a notional pension value of two percent for the best five years.</p> <p>The three Ontario cities belong to the OMERS defined benefit pension plan.</p> <p>In the other two cities, one belongs to the provincial municipal pension plan and one belongs to its own civic pension plan.</p> <p>No – 1 (see below as it offers defined contribution).</p>
<p>Defined contribution plan offered? Indicate employer contribution.</p>	<p>Not applicable.</p>	<p>No – 5</p> <p>Yes – 1</p> <p>Elected officials have the option of:</p> <p>12 percent contribution by the city directed to Alberta Urban Municipalities Association defined contribution pension plan.</p> <p>OR</p> <p>11 percent contribution by the city to elected officials total annual salary to support retirement.</p>

Retirement Plans	City of Calgary Practice	Market Practices
Supplementary pension plan offered? Describe formula. Percent employer paid? Percent employee paid?	Elected officials supplementary plan (EOSP) for earnings above CRA maximum. Not registered. Formula = 2 percent x 36 months average earnings over and above CRA maximum pension \$145,722 x credited service. Contributions: the city pays full cost.	No – 6
Group RRSP offered? Indicate employer contribution. Indicate minimum contribution.	Optional participation in group RRSP with minimum contribution of \$25 bi-weekly. 100 percent paid by elected official.	No – 6

TABLE 6 – BENEFITS

Benefits	City of Calgary Practice	Market Practices
Basic medical coverage? Percent of premium that is employer paid?	Optional coverage. Yes. Premiums primarily paid by the city (over 90 percent).	Yes – 4 (premium is 100 percent city paid) No – 2
Prescription drugs? Describe level of benefit.	Optional coverage under extended health care. Premiums primarily paid by the city (over 90 percent). Reimbursement for prescription drugs is 90 percent.	Yes – 4 (80 or 90 or 100 percent reimbursement) No – 2
Dental coverage? Percent of premium that is employer paid? Describe level of benefit.	Optional coverage. Yes. Premiums primarily paid by the city (over 90 percent).	Yes – 5 (premium is 65 or 75 or 100 percent city paid) No – 1
Reimbursement percentage for basic services?	90 percent reimbursement	90 or 100 percent
Reimbursement percentage for major restorative services?	80 percent reimbursement	50 or 80 or 100 percent
Maximum annual benefit value?	\$1,500 basic and major combined	Maximums of either \$1,500 or \$4,000 or \$5,000 basic and major combined
Orthodontia coverage?	Yes.	Yes – 4 No – 2
Reimbursement percentage?	50 percent	50 percent
Maximum lifetime value?	\$2,000 lifetime	Maximums of either \$2,000, \$2,300, \$3,000 or \$5,000

Benefits	City of Calgary Practice	Market Practices
Life insurance coverage? Percent of premium that is employer paid? Describe multiple of salary.	Yes. City paid. Two times base salary.	Yes – 5 (premium is 50 or 100 percent city paid; two times base salary) No – 1
Short term disability coverage? Percent of premium that is employer paid? Describe level of benefit.	Not an insured plan but the city provides 100 percent salary continuance for elected term – fully paid by the city.	Yes – 2 (premium is 100 percent city paid; benefit would be to end of term) No – 4
Long term disability coverage? Percent of premium that is employer paid? Describe level of benefit.	For the mayor only: an individual long term disability policy where the city pays 50 percent of the premiums.	Yes – 4 (100 percent city paid for two cities; 100 percent paid by elected official for two cities). No – 2
Accidental death & dismemberment coverage? Percent of premium that is employer paid? Describe level of benefit.	No.	Yes – 4 (100 percent city paid) for two times salary No – 2
Business travel insurance coverage? Percent of premium that is employer paid? Describe level of benefit.	Yes: 24 hour protection while on business and related personal travel. Up to \$1,000,000 for emergency out of country medical expenses. Accidental death benefit of \$400,000. Premium is paid by the city.	Not specifically for any – covered in other areas (i.e., out of province medical).
Health spending account? Indicate annual value. Describe level of benefit.	Yes: \$300 annually used for reimbursement of health-related expenses – non-taxable plan. City paid.	Yes – 3 (\$100 or \$500 annually) No – 3

Benefits	City of Calgary Practice	Market Practices
Flexible spending account? Indicate annual value. Describe level of benefit.	Yes: \$3,000 credits annually. Allocate credits to a non-taxable plan (used for health and dental services) or a taxable plan (paid out as cash) or a combination of both. City paid.	No – 6
Employee assistance program? Indicate services offered. Percent of premium that is employer paid?	Yes: access to services available from the provider such as counseling, childcare, eldercare, nutritional consultation, legal and financial advice. Premium is paid by the city.	Yes – 6 (premium is employer paid) services offered similar as to those described by Calgary.
Health assessments provided? Indicate services offered. Percent of premium that is employer paid?	Yes: services such as medical assessments, lab testing, cardiovascular assessment, lifestyle assessment, etc. Premium is paid by the city.	No – 6
Retirement or financial counselling? Indicate services offered.	One time service including: investment planning; income tax preparation; income tax planning; will and estate planning; and, retirement planning.	Yes – 4 (e.g., outplacement, retirement counselling) No – 2
Are any of the benefits you provide different to that of senior management staff? Indicate benefits that are different.	Medical and dental benefit coverages are aligned to level two of senior management. Senior management have a choice of levels.	No – 5 Yes – 1 (provides annual supplement of \$3,048)

Benefits	City of Calgary Practice	Market Practices
<p>Optional benefits provided? Indicate services offered. Percent of premium that is employer paid?</p>	<p>Yes:</p> <ul style="list-style-type: none"> • Optional and spousal life insurance (premium paid by elected official). • Extended health care (EHC) for services such as: prescription drug (90 percent reimbursement), hospital and health services (100 percent reimbursement); paramedical (\$800 per year combined services); vision care (\$400 every 24 consecutive months); out of province emergency medical travel (premiums are cost shared). If chosen, covers elected official, spouse and dependents. • Dental care for services such as: basic services (90 percent reimbursement); major restorative services (80 percent reimbursement); maximum per year is \$1,500 basic and major combined; dependent orthodontia 50 percent reimbursement subject to a maximum of \$2,000 lifetime (premiums are cost shared). If chosen, covers elected official, spouse, and dependents. 	<p>Yes – 4 (premium is 100 percent elected official paid)</p> <p>Services include: life insurance, critical illness, spousal life insurance</p> <p>No – 2</p>

TABLE 7 – TRANSITION ALLOWANCE/ DEPARTURE BENEFITS

Transition Allowance	City of Calgary Practice	Market Practices
<p>Do you offer a transition allowance for elected officials?</p>	<p>Available to elected officials who have resigned or choose not to run for re-election or retire or are defeated.</p> <p>Two weeks of pay for each completed year in office; maximum of 26 years of service (52 weeks).</p>	<p>All six cities provide transition allowances to elected officials who retire or do not get re-elected. Three cities provide this allowance to elected officials who resign.</p> <p>The allowance value varies from one week for every year of service (one city) to three weeks for every year of service (two cities) to four weeks for every year of service (three cities).</p> <p>Four cities have a maximum transition allowance of either 26 (two cities), 36, or 52 weeks.</p>
<p>Do you offer departure benefits to elected officials?</p>	<p>Full benefit coverage through requires two consecutive terms of office. Coverage continues for two years after leaving office, up to age 65, death, or the date no longer a resident of Canada whichever occurs first.</p> <p>Partial benefit coverage if served less than two consecutive terms of office. Coverage continues for one year after leaving office, up to age 65, death, or the date no longer a resident of Canada whichever occurs first.</p> <p>Retirement benefit coverage if retires from public service and have served a least two consecutive terms of office and reached a minimum age of 55 years. Coverage continues to age 65, death, or the date no longer a resident of Canada whichever occurs first.</p>	<p>Y – 4 (benefits – except disability – continue for severance period)</p> <p>N – 2</p>

Transition Allowance	City of Calgary Practice	Market Practices
	Benefit coverage is provided through the city retiree benefit plan. The city pays 50 percent of the premiums.	

TABLE 8 – PERQUISITES

Perquisites	City of Calgary Practice	Market Practices
Annual car allowance	Councilors only – receive \$9,400 annually	Two cities provide an allowance to their mayors (\$14,500 or \$6,600). Four cities provide an allowance to their councilors: average is \$9,500.
Vehicle provided?	Mayor – receives city-owned vehicle for business and personal use	Two cities provide the mayor with a vehicle (one of the two receives a driver). None of the cities provide their councilors with a vehicle.
Mileage reimbursement	Councilors only - none for in-town business travel. Reimbursement for out-of-town business travel only at \$0.54 per kilometre.	Three cities provide mileage reimbursement for mayor and councilors: \$0.54 or \$0.53 per kilometer. One of the three cities does provide a car allowance to elected officials. One city provides mileage reimbursement for conference travel only (\$0.54 up to 600 km; \$0.48 greater than 600 km).
Parking provided at city hall?	Parking space provided at city hall complex.	Yes – 6
Parking provided at more than one location? (Not including city hall.)	Parking not provided elsewhere.	Yes – 4 No – 2
Cell phone and computer provided	Yes	Yes – 5 No – 1

ATTACHMENT 1 - SURVEY QUESTIONNAIRE

2017 ELECTED OFFICIALS TOTAL COMPENSATION SURVEY ON BEHALF OF THE CITY OF CALGARY
CONTACT INFORMATION
Name
Title
Phone
Email
PROFILE
Organization name
Number of elected officials
Population served
Annual operating expenditures
Number of full time employees
COMPENSATION PHILOSOPHY
Does your organization have a formally defined compensation philosophy for elected officials? If yes, please describe.
What other factors (i.e., other than your comparative group) are considered when reviewing compensation for elected officials? (e.g., staff adjustments, CPI, adjustments at other municipalities, etc.)
Does your organization have a formal and scheduled process for reviewing elected official compensation? If yes, please describe (i.e., who is involved, frequency, public input, communication process to citizens).
OTHER INFORMATION
What was your 2017 adjustment to your elected officials' salaries? (as a %)
What was your 2016 adjustment to your elected officials' salaries? (as a %)
In the last year, have you made any changes to the compensation package for your elected officials? If yes, please describe the changes.
In the coming year, do you plan to make any changes to the compensation package for your elected officials? If yes, please describe changes under review.

2017 Elected Officials Total Compensation Survey on Behalf of the City of Calgary		Mayor	Councilor
CASH COMPEN- SATION	2017 Annual Base Salary		
	Is there a portion of annual base salary that is tax free? (Yes / No)		
	<i>If yes, please indicate percent that is tax free.</i>		
	Acting mayor allowance? (Yes / No)		
	<i>If yes, please describe details.</i>		
	Eligible for any additional committee remuneration? (Yes / No)		
	<i>If yes, please describe.</i>		
PERQUISITES	Annual car allowance (\$)		
	Vehicle provided? (Yes / No)		
	Mileage reimbursement rate (\$ per kilometre)		
	Parking provided (Yes / No)		
	Parking provided at more locations than city hall? (Yes / No)		
	Cell phone provided (Yes / No)		
	Computer provided (Yes / No)		
BENEFITS	Defined Benefit Pension Plan (Yes / No)		
	<i>If yes, describe formula including percentage, number of months for average earnings calculation</i>		
	<i>Employer contribution (%)</i>		
	<i>Employee contribution (%)</i>		
	Defined Contribution Pension Plan (Yes / No)		
	<i>If yes, indicate employer contribution (%)</i>		
	Elected Officials Supplementary Pension Plan (Yes / No)		
	<i>If yes, describe formula including percentage, number of months for average earnings calculation</i>		
	<i>Employer contribution (%)</i>		
	<i>Employee contribution (%)</i>		
	Group RRSP (Yes / No)		
	<i>If yes, indicate employer contribution (%)</i>		
	<i>Minimum contribution (\$)</i>		
	Basic medical coverage (Yes / No)		
<i>If yes, indicate percent of premium that is employer paid.</i>			
<i>Describe the level of benefit.</i>			

2017 Elected Officials Total Compensation Survey on Behalf of the City of Calgary		Mayor	Councilor
Prescription Drugs (Yes / No)			
<i>If yes, describe the level of benefit.</i>			
Dental coverage (Yes / No)			
<i>If yes, indicate percent of premium that is employer paid.</i>			
<i>Describe the level of benefit.</i>			
<i>Reimbursement percentage for basic services</i>			
<i>Reimbursement percentage for major restorative services</i>			
<i>Maximum annual benefit value (\$)</i>			
Orthodontia coverage? (Yes / No)			
<i>If yes, reimburse percentage</i>			
<i>If yes, maximum lifetime value</i>			
<i>If yes, indicate percent of premium that is employer paid.</i>			
Life insurance coverage (Yes / No)			
<i>If yes, indicate percent of premium that is employer paid.</i>			
<i>Describe the level of benefit (e.g., multiple of salary etc.)</i>			
Short term disability coverage (Yes / No)			
<i>If yes, indicate percent of premium that is employer paid.</i>			
<i>Describe the level of benefit.</i>			
Long term disability coverage (Yes / No)			
<i>If yes, indicate percent of premium that is employer paid.</i>			
<i>Describe the level of benefit.</i>			
Accidental death & dismemberment coverage (Yes / No)			
<i>If yes, indicate percent of premium that is employer paid.</i>			
<i>Describe the level of benefit.</i>			
Business travel insurance coverage (Yes / No)			
<i>If yes, indicate percent of premium that is employer paid.</i>			
<i>Describe the level of benefit.</i>			
Health spending account (Yes / No)			
<i>If yes, indicate annual value of health spending account credits.</i>			
<i>If yes, indicate percent of premium that is employer paid.</i>			

2017 Elected Officials Total Compensation Survey on Behalf of the City of Calgary		Mayor	Councilor
	<i>Describe the level of benefit.</i>		
	Flexible spending account (Yes / No)		
	<i>If yes, indicate annual value of flexible spending account credits.</i>		
	<i>If yes, indicate percent of premium that is employer paid.</i>		
	<i>Describe the level of benefit.</i>		
	Employee & family assistance program (EFAP) (Yes / No)		
	<i>If yes, indicate services offered (e.g., counseling, childcare, eldercare, nutritional consultation, legal and financial advice etc.)</i>		
	<i>If yes, indicate percent of premium that is employer paid.</i>		
	Health assessments provided (Yes / No)		
	<i>If yes, indicate services offered (e.g., medical assessments, lab testing, cardiovascular assessment, lifestyle assessment, etc.)</i>		
	<i>If yes, indicate percent of premium that is employer paid.</i>		
	Optional benefits services provided (Yes / No)		
	<i>If yes, indicate services offered (e.g., spousal life insurance, etc.)</i>		
	<i>If yes, indicate percent of premium that is employer paid.</i>		
	Retirement & financial counselling (Yes / No)		
	<i>If yes, indicate services offered (e.g., investment planning, income tax preparation, income tax planning, will and estate planning, retirement planning)</i>		
	Are any of benefits that you provide different to that of senior management? (Yes / No)		
	<i>If yes, indicate the benefits that are different.</i>		
TRANSITION ALLOWANCE & BENEFITS	Do you offer departure benefits for elected officials? (Yes / No)		
	<i>If yes, indicate length of service for eligibility</i>		
	<i>If yes, indicate employer contribution (%)</i>		
	Eligible for officials who resign mid-term? (Yes / No)		
	Eligible for officials who choose not to run for re-election? (Yes / No)		
	Eligible for officials who are defeated? (Yes / No)		
	Option to continue any benefits (Yes / No)		
	<i>If yes, which benefits can continue?</i>		
	Transition allowance (Yes / No)		
	<i>If yes, indicate level of detail including length of time</i>		

ATTACHMENT 2 - DATA DEFINITIONS

The data in this report have been rounded, aggregated, and summarized using tables. Some definitions to assist with understanding the data follow:

- An average (mean) is the sum of all data divided by the number of observations included.
- A median value (50th percentile or P50) is the number that falls within the middle of a series of observations (e.g., if there are seven data observations and they are ranked in order of highest to lowest, the number or observation that is in the fourth position is the middle value and represents the median value). It is the most common percentile statistic included in survey data. It is the point at which half of the data fall below and half of the data fall above.
- The 25th and 75th percentiles (P25 and P75), also referred to as the first and third quartiles, offer an indication as to the “spread” or range of the data. At the 75th percentile, 75 percent of the observations are at this level or below. Similarly, at the 25th percentile, 25 percent of the observations are at this level or below.
- It is important to note that a minimum number of observations is required to report data and still maintain confidentiality. A minimum of three observations is required to report the average, four to report the median, and five to report the quartiles (i.e., P25 and P75).
- The number of observations (# obs) indicates the number of organizations that provided data.

ATTACHMENT 3 – ABOUT CASE DILLON & ASSOCIATES

Julie M. Case

Julie has over 16 years in the compensation field and works as an associate of Case Dillon & Associates and as an independent compensation consultant. Julie worked for Watson Wyatt Worldwide in Vancouver as a compensation consultant. During her tenure at Watson Wyatt, Julie worked with a variety of private and public sector clients to develop compensation structures, implement job evaluation plans, and conduct custom compensation market surveys.

Over the course of her career, Julie has gained considerable compensation expertise in the public and private sectors. She specializes in defining strategic compensation philosophies that align to the business goals of the organization. Julie handles compensation projects from the strategic planning stage through to the collection and analysis of compensation data and finally to the recommendations and implementation stages. Julie has designed job evaluation plans for use in exempt and union environments. She has facilitated many job evaluation committees in their goal of creating and recommending new or revised job worth hierarchies.

Julie has considerable experience working with municipalities in British Columbia. She has worked with the largest cities in the province. Once upon a time, Julie spent four years working in the Chief Administrative Officer's office at the District of Maple Ridge, B.C. This role included facilitating business planning sessions, defining corporate performance measures, and leading performance improvement reviews.

Julie holds a Bachelor of Arts degree from Simon Fraser University with a major in economics and a minor in biology. She also holds a Master of Arts degree in leadership and training from Royal Roads University. She is a member of WorldatWork and a certified compensation professional (CCP).

Tim Dillon

Tim Dillon has over 35 years in the compensation field, working in all facets of total compensation. His experience includes over 18 years with a major international consulting firm (Watson Wyatt Worldwide) where he was a senior compensation consultant, practicing in strategic total compensation design for organizations in both the public and private sector. His work involved developing and implementing compensation strategies for a broad, cross section of employee groups including: executive, management and professional, technical, and unionized staff. Prior to his consulting experience, Tim was manager compensation for a large financial organization. He started his compensation career with the federal government at the Pay Research Bureau, Public Service Staff Relations Board.

Tim established his own company in November 2005 and currently works with clients in both private and public sectors. He provides compensation advice in the areas of total executive remuneration, general salary administration, market pricing and job evaluation, performance management, and incentive/variable pay design. Based on his diverse experience, Tim works with a large network of independent compensation professionals, providing timely, cost effective, and strategically focused compensation advice.

In January 2017, Tim changed the name of his company to Case Dillon & Associates to recognize the role and contribution of Julie Case who has worked with Tim on a fulltime basis for nearly 10 years.

Tim is a graduate of Carleton University and has served on the Montreal, Toronto, and Vancouver Compensation Groups. He has also served on the Canadian Board of World at Work (formerly Canadian Compensation Association).