

Attachment D- Compensated Absences

Table 6

Unit	Annual Vacation/PTO Buy Back Maximum	Vacation/PTO Leave Credit Cap	Comp Time Leave Credit Cap	Sick Leave Credit Cap
A & B	40 hours	400 hours	160 hours	500 hours or 750 hours if used to pay for health benefits
C	40 hours	675 hours		
D & E	120 hours 1-9 years of service, 160 over 10 years of service	850 hours		
F	40 hours, 100 hours NMC	490 hours, 400 hours NMC	80 hours, 160 hours NMC and 911	
G	120 hours 1-9 years of service, 160 over 10 years of service	850 hours		
H	40 hours, 100 hours NMC	390 hours, 400 hours NMC	160 hours	
I			80 hours, 160 hours NMC, Forensic Evidence Technicians, and Communications	
J	40 hours, 100 hours NMC	390 hours, 400 hours NMC	80 hours, 160 hours NMC	
K	40 hours, 100 hours NMC	390 hours, 400 hours NMC	80 hours, 160 hours NMC	
L	120 hours 1-9 years of service, 160 over 10 years of service	850 hours		
M	40 hours	300 hours	120 hours	500 hours or 750 hours if used to pay for health benefits
N	120 hours	340 hours	120 hours	500 hours or 750 hours if used to pay for health benefits
P		260 hours		
Q		300 hours	160 hours	500 hours or 750 hours if used to pay for health benefits
R	100 hours	500 hours		
S	120 hours	390 hours, 400 hours NMC	160 hours	
V	40 hours	300 hours	160 hours	500 hours or 750 hours if used to pay for health benefits
X	120 hours 1-9 years of service, 160 over 10 years of service	850 hours		
XL		368 hours		
Y	120 hours 1-9 years of service, 160 over 10 years of service	850 hours		
Z	40 hours	400 hours		500 hours or 750 hours if used to pay for health benefits

Table 7

Compensated Absences Unfunded Liability				
Description	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Governmental Activities*	\$ 32,845,309	\$ 35,702,692	\$ 35,375,496	\$ 37,822,554
Business-type Activities	\$ 8,006,051	\$ 9,079,518	\$ 9,967,476	\$ 11,285,793
Total	\$ 40,851,360	\$ 44,782,210	\$ 45,342,972	\$ 49,108,347

* County has reserved \$8,038,138 in General Fund balance assignment to partially cover the compensated absences unfunded liability.

Table 8

	FY 2016-17		FY 2017-18	
	Vacation/PTO Buy Backs	Leave Credit Pay Outs	Vacation/PTO Buy Backs	Leave Credit Pay Outs
Unit A	394,020	218,910	474,493	123,668
Unit B	48,867	38,901	76,034	39,739
Unit C	8,887	-	13,596	58,401
Unit D	56,747	42,956	29,651	-
Unit E	79,465	82,738	53,325	127,939
Unit F	147,086	315,995	168,673	404,200
Unit G	95,288	55,297	23,424	-
Unit H	197,755	263,541	155,693	175,279
Unit J	327,498	572,419	315,786	598,877
Unit K	76,184	205,926	91,592	169,568
Unit L	106,805	71,496	69,116	26,328
Unit M	-	57,157	15,178	20,681
Unit N	10,687	760	5,334	23,851
Unit Q	-	702	-	364
Unit R	1,718	35,440	2,796	29,394
Unit S	336,273	456,377	364,251	102,418
Unit X	1,051,653	899,219	1,090,868	747,146
Unit XL	9,331	53,258	213,468	17,633
Unit Y	308,351	273,919	191,160	167,558
Unit Z	9,432	500	14,855	15,038
Total	3,266,047	3,645,511	3,369,293	2,848,082