

EMPLOYEE ABSENCE BENCHMARKING

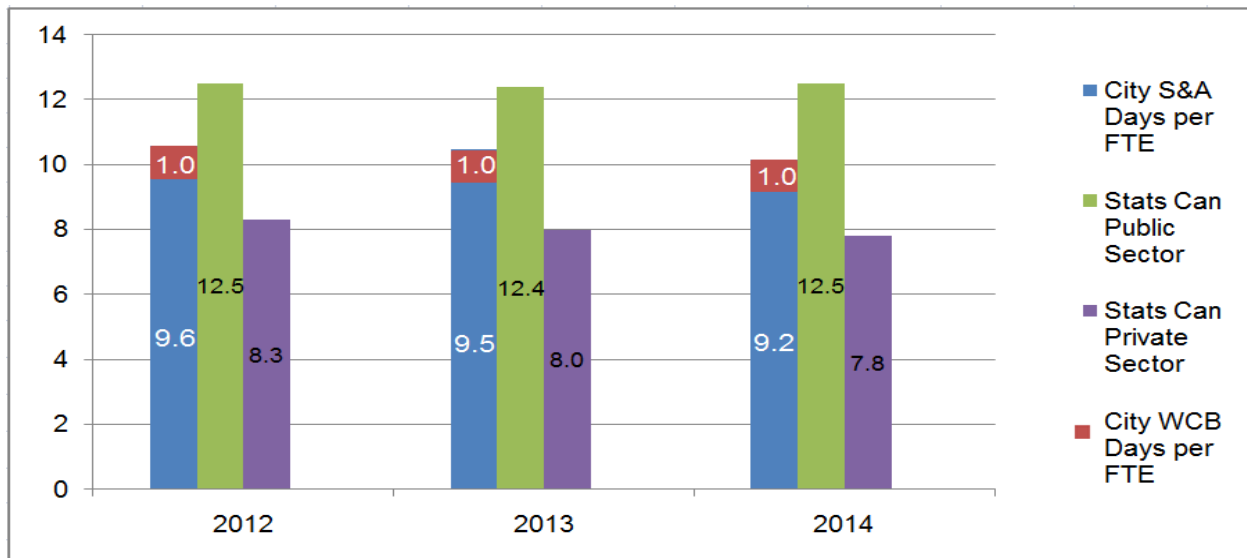
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The following information is a comparison of The City’s results to the specified benchmark. In each case, The City’s result has been calculated based on the assumptions, definitions and methods of that specific benchmark. The definitions will vary between benchmarks and therefore will have different results.

Absence Days - Statistics Canada

Statistics Canada conducts a national Labour Force Survey (LFS) that samples the Canadian population, collecting employment information including employee absences. LFS interviews are conducted by telephone and personal visit. Survey responses are mandatory under The Statistics Act. The sample size is approximately 100,000 across all provinces. Work absences include both occupational and non-occupational illnesses or injuries.

Over the last three years, The City had an average of 9.4 Sickness & Accident (S&A)/non-occupational days per Full-Time Equivalent (FTE) and an average of 1.0 Workers’ Compensation Board (WCB)/occupational days per FTE. This brings The City’s total average absence days over the last three years to 10.4 days, which is below the average of 12.5 days for the public sector and above the average of 8.0 days for the private sector.



Source: Statistics Canada: CANSIM Table 279-0035

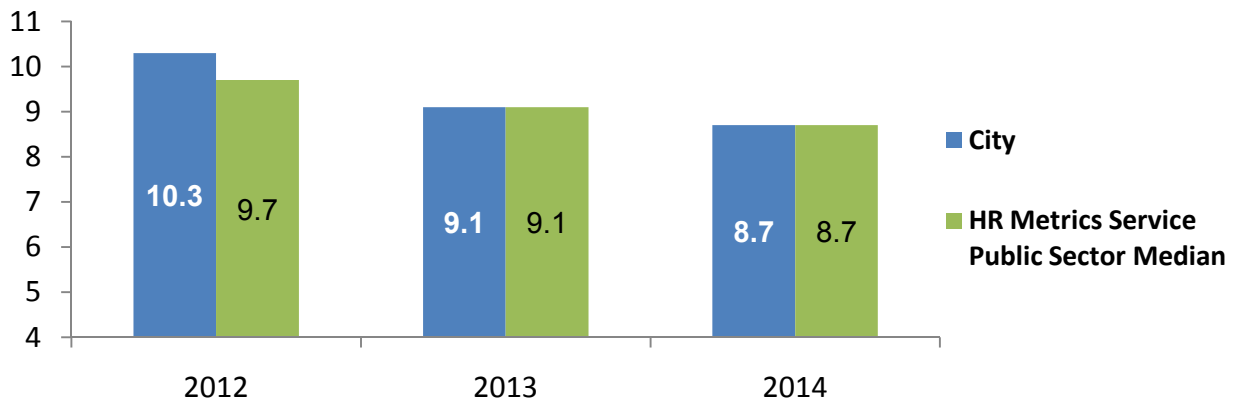
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S&A Absenteeism Rate – HR Metrics Service

The HR Metrics Service compares human resources data from Canadian organizations in both the public and private sectors. There are approximately 85 participating employers. The City benchmarks its performance against the public sector results.

Participating employers disclose the average absenteeism rate for their organization. The HR Metrics Service reports the median of these averages. .

The HR Metrics Service calculates absenteeism rate differently than Statistics Canada. The City's results will differ between the Statistics Canada and HR Metrics Service benchmarks due to the difference in methodology. The public sector median of the absenteeism rate of 9.7 was lower than The City's result of 10.3 in 2012, but was the same as the public sector median at 8.7 by 2014. While both results were trending down, The City's result showed a faster rate of decline than the benchmark.



Source: HR Metrics Service – Public Sector HR Annual Metrics Report 2012, 2013 and 2014

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Occupational Absenteeism Rate – WCB Cities Industry

The Cities Industry includes the claim performance of all Alberta cities. The City has remained relatively steady over the past three years with respect to the average number of days lost per occupational injury or illness. When compared to Cities Industry, The City's performance averages approximately 9% higher. The City's slightly higher performance in 2014 is attributed to a significant number of complex surgical cases.

