



Final Report of the Classification and Compensation Study

Mountain House Community Services District

Volume II – Compensation

March 2014

Koff & Associates

Katie Kaneko
President

6400 Hollis Street, Suite 5
Emeryville, CA 94608
www.koffassociates.com

E: kkaneko@koffassociates.com
P: 510.658.5633
T: 800.514.5195
F: 510.652.5633





TABLE OF CONTENTS

	<i>Page</i>
Background	1
Study Process	1
Market Compensation Findings	7
Internal Salary Relationships	10
Recommendations.....	11
Using the Market Data as a Tool	13
Appendix I – Results Summary	
Appendix II – Market Base Salary, Benefit, and Total Compensation Findings	
Appendix III – Proposed Salary Range Schedule	
Appendix IV – Proposed Salary Range Placements	
Appendix V – Additional Benefits	



BACKGROUND

As noted in Volume I, in November of 2013, Mountain House Community Services District (District) contracted with Koff & Associates to conduct a comprehensive classification and compensation study for all classifications. All classification findings and options for action are found in Volume I; compensation findings, recommendations, and options for implementation are in this Volume II.

This compensation review process was precipitated by:

- The concern of management and the employee groups that employees should be recognized for the level and scope of work performed and that they are paid on a fair and competitive basis that allows the District to recruit and retain a high-quality staff;
- The desire to have a classification and compensation plan that can meet the needs of the District; and
- The desire to ensure that internal relationships of salaries are based upon objective, non-quantitative evaluation factors, resulting in equity across the District.

STUDY PROCESS

Benchmarking Classifications

The study included twenty-four (24) classifications (including the General Manager and new classifications developed during the classification study) and of those, fifteen (15) classifications were selected in order to collect compensation data within the defined labor market. Survey classes that had the most consistent and useful survey data were used as “benchmarks” in building the compensation plan. Benchmark classes are those classes that are tied directly to market salary data during the salary setting process. These classes are used as a means of anchoring the District’s overall compensation plan to the market. Other job classifications not surveyed would be aligned on the proposed compensation plan using internal equity principals.

Survey or benchmark classifications included classes that are reasonably well known, and clearly and concisely described. They are commonly used classes such that other like classes may readily be found in other agencies in order to ensure that sufficient compensation data will be compiled.

These survey classifications included:

Accountant	Inspection & Code Enforcement Officer I
Accounting Assistant II	Maintenance Supervisor
Administrative Analyst	Maintenance Worker II
Administrative Assistant II	Operations & Maintenance Director
Community Services and Development Director	Public Works Director District Engineer



Final Report – Classification and Compensation Study

Mountain House Community Services District

District Clerk	Recreation & Communications Coordinator
Finance Director	Senior Engineer
General Manager	

When we contact the comparator agencies to identify possible matches for each of the benchmarked classifications, there is an assumption that we will not be able to find comparators that are 100% equivalent to the classifications at the District. Therefore, we do not match based upon job titles, which can often be misleading, but we analyze each class description before we consider it as a comparator. Our methodology is to analyze each class description according to the factors listed on page 7 and we require that a position’s “likeness” be at approximately 70% of the matched position to be included.

When we do not find an appropriate match with one class, we often use “brackets” which can be functional or represent a span in scope of responsibility. A functional bracket means that the job of one classification at the District is performed by two classifications at a comparator agency. A “bracket” representing a span in scope means that the comparator agency has one class that is “bigger” in scope and responsibility and one position that is “smaller,” where the District’s class falls in the middle.

In all, of the fifteen (15) benchmarked classifications identified, we were able to collect sufficient data from the comparator agencies for fourteen (14) benchmark classifications. For the one (1) class, the Operations and Maintenance Director, there was insufficient market data to perform a market analysis.

<i>Benchmarking Comparator Agencies</i>

The second, most important step in conducting a market salary study is the determination of appropriate agencies for comparison.

In considering the selection of valid agencies for salary comparator purposes, a number of factors should be taken into consideration:

- 1. Organizational type and structure** – We generally recommend that agencies of a similar size, providing similar services to that of the District be used as comparators.

Due to the District’s unique service provision and the fact that there are a limited number of “like” agencies, some comparators were chosen that are larger than the District itself.

When it comes to the more technical types of classes, such as those specializing in accounting, operations, and/or maintenance, the size of an organization is not as critical, as these classes perform fairly similar work due to its technical nature regardless of the size of the organization.

The difference in size of organization becomes more important when comparing classes at the management level. The scope of work and responsibility for management becomes



much larger as an organization grows. Factors such as management of a large staff, consequence of error, the political nature of the job, and its visibility all grow with larger organizations. For example, it may not be appropriate to compare the Administrative Services Manager position at a special district with a staff of a few employees with a Director position at a County in charge of a large staff and with managerial and supervisory levels reporting to that position. In this case, we often look to the next lower and/or other classifications as a compromise and/or bracketed match.

- 2. Similarity of population, staff, and operational budgets** – These elements provide guidelines in relation to resources required (staff and funding) and available for the provision of services. Again, larger agencies were recommended as comparators, even though they serve larger populations and have larger budgets.
- 3. Scope of services provided and geographic location** – Organizations providing the same services are ideal for comparators and most comparator agencies recommended provide similar services to the District. As mentioned above, one of the challenges of this study was to identify a sufficient number of comparator agencies within the geographic area that provide similar open space services. Because there were not a sufficient number of public agencies providing similar services within the Bay Area, we expanded our search to other agencies within the state of California due to the similarities in program areas to agencies in those areas.

When it comes to management and executive classifications, the types of services provided by an agency become less important, as each agency still needs administrative, financial, and in most cases operations and maintenance and program-related leadership classifications. At the management level, differences in size and scope of services are more critical when considering comparators, as explained above.

- 3. Labor market** – In the reality that is today's labor market, many agencies are in competition for the same pool of qualified employees. No longer do individuals necessarily live in the communities they serve. As mentioned above, the geographic labor market area, where the District may be recruiting from or losing employees to, was taken into consideration when selecting comparator organizations. Furthermore, by selecting employers within a geographic proximity to the District, the resulting labor market will be generally reflective of the region's cost of living, housing costs, growth rate, and other demographic characteristics. However, it was difficult to find a sufficient number of agencies of a similar size and that provide a similar scope of services within the immediate geographic region. It was necessary to look at agencies that were outside of the immediate labor market to get sufficient market data related to the work performed within MHCSA. When this occurs we are able to apply geographic differentiators to adjust upward the compensation in those agencies that have a lower or higher cost of labor.
- 4. Compensation Philosophy** – Does the organization regularly conduct a market survey, and, once completed, how is this information applied? Many agencies pay to the median, some pay to the average, others may pay to a higher percentile. In addition, salary ranges may be set strictly upon market base salary values or may include the total value of salary and benefits when developing a compensation policy.



All of the above elements should be considered in selecting the group of comparator agencies. The District agreed on a list of comparator agencies and the following twelve (12) agencies were originally used as comparators for the purposes of this market study:

- City of Dublin
- City of Lathrop
- City of Livermore
- City of Manteca
- City of Oakley
- City of Tracy
- El Dorado Hills CSD
- Humboldt CSD
- Lake Arrowhead CSD
- Northstar CSD
- Pebble Beach CSD
- Town of Discovery Bay CSD

Please note that Lake Arrowhead CSD was unable to participate in the study so the results display the data gathered from the remaining eleven (11) comparator agencies.

Benchmarking Benefit Data Collection

The last element requiring discussion prior to beginning a market survey is the specific benefit data that will be collected and analyzed. The following information was collected for each of the benchmarked classifications:

1. **Monthly Base Salary:** The top of the salary range and/or control point. All figures are presented on a monthly basis.
2. **Employee Retirement –** This includes several figures, 1) the amount of the employee's State retirement contribution that is contributed by each agency, 2) the amount of the agency's Social Security contribution, and 3) any alternative retirement plan, either private or public where the employee's contribution is made by the agency on behalf of the employee.

In addition to the amount of the employer paid member contribution, we collected information on enhanced benefits. The value for each enhanced benefit is based on the midpoint of the impact on total employer contribution rate. For example, the impact on total employer contribution rate for the enhanced benefit of final compensation based on single highest year (Section 20042) ranges from 0.9% to 1.8% for Miscellaneous employees. We report the value of single highest year as 1.35%.

Below is a complete listing of the enhanced benefits and values reflected in the total compensation spreadsheets:

- Formulas (base formula is 2% at age 60):



- 2% at age 55 (Section 21354): this formula provides to local miscellaneous members 2% of pay at age 55 for each year of eligible service credited with that employer; midpoint of range = 3.05%
 - 2.5% at age 55 (Section 21354.4): this formula provides to local miscellaneous members 2.5% of pay at age 55 for each year of eligible service credited with that employer; midpoint of range = 4.95%
 - 2.7% at age 55 (Section 21354.5): this formula provides to local miscellaneous members 2.7% of pay at age 55 for each year of eligible service credited with that employer; midpoint of range = 8.05%
 - 3% at age 60 (Section 21354.3): this formula provides to local miscellaneous members 3% of pay at age 60 for each year of eligible service credited with that employer; midpoint of range = 9.80%.
- **Additional Optional Enhanced Benefit Provisions**
- **One-Year Final Compensation (Section 20042):** the period determining the average monthly pay rate when calculating retirement benefits; base period is thirty-six (36) highest paid consecutive months; one-year final compensation is based on twelve (12) months highest paid consecutive months; midpoint of range for miscellaneous = 1.35%.
 - **Employer Paid Member Contribution (Section 20636(c)(4)):** the reporting of the value of the employer paid member contribution to CalPERS as special compensation; average value = employer paid member contribution multiplied by employer paid member contribution.
- 3. Insurance** – This is the maximum amount paid by the agency for employees and dependents for a cafeteria or flexible benefit plan and/or health, dental, vision, life, long-term and short-term disability, and employee assistance insurance.
- 4. Leave** – Other than sick leave, which is usage-based, the number of days off for which the agency is obligated. All days have been translated into direct salary costs.
- **Vacation** – The number of vacation days available to all employees after five years of employment.
 - **Holidays** – The number of holidays (including floating) available to employees on an annual basis.
 - **Administrative/Personal Leave** – Administrative leave is normally the number of days available to management to reward for extraordinary effort (in lieu of overtime). Personal leave may be available to other groups of employees to augment vacation or other time off.
- 5. Automobile** – This category includes either the provision of an auto allowance or the provision of an auto for personal use. If a car is provided to any classification for commuting and other personal use, the average monthly rate is estimated at \$450.
- 6. Uniform Allowance** – This category includes either the provision of uniform allowance.



7. Deferred Compensation – We captured deferred compensation provided to all members of a classification with or without the requirement for an employee to provide a matching or minimum contribution.

8. Other – This category includes any additional benefits available to all in the class.

Please note that all of the above benefit elements are negotiated benefits provided to all members of each comparator class. As such, they represent an on-going cost for which an agency must budget. Other benefit costs, such as sick leave, tuition reimbursement, and reimbursable mileage are usage-based and cannot be quantified on an individual employee basis.

In addition to the above list of benefits, the District was also interested in gathering information on the following:

- **Retiree Health Benefits:** Summary of retiree health benefits offered.
- **Longevity:** Summary of the percentage salary increases or flat lump sum amounts each employee receives after a certain number of years of service.

Appendix V contains the supplemental survey components and displays the practices adopted by the comparator agencies.

Data Collection

Data was collected during the months of December 2013, and January and February 2014, through websites, planned telephone conversations with human resources, accounting, and/or finance personnel at each comparator agency, and careful review of agency documentation of classification descriptions, memoranda of understanding, organization charts, and other documents.

We believe that the salary data collection step is the most critical for maintaining the overall credibility of any study. We rely very heavily on the District's classification descriptions developed and approved during the classification part of the study, as they are the foundation for our comparison. Personnel staff of the comparator agencies were interviewed by telephone, whenever possible, to understand their organizational structure and possible classification matches.

In identifying appropriate comparisons for the District's classifications, we use the same factors and criteria that we analyze when updating the District's classification plan structure and determining the proper allocation of each position during the classification study process. Factors that we consider include:

- Education and experience requirements;
- Knowledge, abilities, and skills required to perform the work;
- The scope and complexity of the work;
- The District delegated to make decisions and take action;



Final Report – Classification and Compensation Study

Mountain House Community Services District

- The responsibility for the work of others, program administration, and for budget dollars;
- Problem solving/ingenuity;
- Contacts with others (both inside and outside of the organization);
- Consequences of action and decisions; and
- Working conditions.

A summary of the results can be found in Appendix I and the salary survey and benefit information can be found in Appendix II. For each surveyed class, there are three (3) information pages:

- Market Base (Top Step) Salary Summary Data
- Benefit Detail (Monthly Equivalent Values)
- Monthly Total Compensation Cost Summary Data

Our analysis includes the mean (average), and median (midpoint), comparator data for each benchmarked classification (assuming we were able to identify at least four (4) matches). Our firm recommends reviewing the median, rather than the average, when evaluating the data. The median is the exact midpoint of all the market data we collected, with 50% of market data below and 50% of market data above. We recommend using the median methodology because it is not skewed by extremely high or low salary values (unlike the mean).

MARKET COMPENSATION FINDINGS

As mentioned above, the salary compensation data can be found in Appendix II of this report. The market base compensation salary findings for each class surveyed are listed below, using the median results, arranged in descending order from the most positive percentile (above market) to the most negative (below market).

All Comparator Agencies

The percentile represents the difference between the District’s current base salary/total compensation for each classification and the median base salary/total compensation of the all comparator agencies.

Classification	Top Monthly Salary	Total Monthly Compensation
	% above or below Median	% above or below Median
Accountant	5.4%	4.9%
Public Works Director/District Engineer	-5.6%	.4%
Administrative Analyst	-12.3%	-23.4%
Finance Director	-16.3%	2.3%
Senior Engineer	-16.9%	-10.7%
Accounting Assistant II	-17.4%	-.4%



Final Report – Classification and Compensation Study

Mountain House Community Services District

Administrative Assistant II	-20.3%	-5.8%
Community Services & Development Director	-20.9%	-10.3%
Inspection & Code Enforcement Officer	-21.2%	-13.2%
Recreation & Communications Coordinator	-36.4%	-29.4%
District Clerk	-36.7%	-20.6%
General Manager	-38.9%	-28.9%
Maintenance Supervisor	Proposed	Proposed
Maintenance Worker II	Proposed	Proposed
Operations & Maintenance Director	Insufficient Data	Insufficient Data

Base Salaries

Market base salary results display that eleven (11) benchmarked classifications are paid below the market median. One (1) class is paid below the market median by greater than 5% and less than 10%, (4) classes are paid below the market median by greater than 10% and less than 20%, and six (6) classes are paid below the market by greater than 20% and less than 40%.

One (1) classification is paid above the market median by more than 5% and less than 10%.

For three (3) classifications, there was no market percentile. For two (2) of the classes there is no current incumbent and therefore no current monthly salary which can be compared to the market results. For one (1) class there was insufficient market data gathered upon which a market analysis can be performed.

Generally, we consider a classification falling within 5% of the median to be competitive in the labor market for salary survey purposes because of the differences in compensation policy and actual scope of work and position requirements. However, the District can adopt a closer standard.

Total Compensation

Market total compensation results show that nine (9) benchmarked classifications are paid below the market median. One (1) class is paid below the market median by less than 5%, one (1) class is paid greater than 5% and less than 10%, three (3) classes are paid below the market by greater than 10% and less than 20%, and four (4) classes are paid below the market by greater than 20% and less than 30%.

Three (3) classifications are paid above the market median. All three (3) classes are paid above the market median by 5% or less.

Overall, these differences between market base salaries and total compensation indicate that the District's benefits package, in terms of cost, is greater than that of the market. Further



analysis indicates that, on average, classifications are 19.8% below the market median for base salaries, while that figure changes to 11.3% below the market when we evaluate total compensation, which is an 8.5% difference on average.

Benefits

Further analysis of the market benefit data reveals the differences between the District's benefits versus the comparator agencies:

Insurances

- The Insurance benefits provided by the District, which includes medical, dental vision, life, long term and short term disability, are approximately 25% greater than those provided by the comparator agencies. The maximum contribution paid by the District is \$2012 while the average maximum of the comparators' is \$1551. Only one (1) comparator had a greater maximum contribution of \$2182 per month.
- The District offers a Cafeteria plan which covers medical, dental and vision insurance, as do two (2) comparator agencies.
- The District does not provide a cash in lieu benefit if an employee chooses to opt out of the insurance coverage. This practice is in line with the majority of the comparator agencies. There are five (5) comparators that do provide a portion of the premium either in cash or as a contribution to a deferred compensation plan, if an employee opts out of the insurance coverage.

Retirement

- The District provides a defined benefit plan, as do ten (10) of the comparator agencies. One (1) comparator participates only in Social Security, and provides a 457 Plan with no employer contributions.
- The Benefit Formula offered by the District is 2% @ 55. Three (3) comparators offer an equivalent benefit formula, six comparators offer a greater benefit formula. Three (3) offer a benefit formula of 2.5% @ 55, and three (3) offer a benefit formula of 2.7% @ 55. Only one (1) offers a lower benefit of 2% @ 60.
- The District participates in Social Security, as do three (3) of the comparators.
- The District pays 3% of the Employer Member Paid contribution (EPMC). Seven (7) comparators paid a smaller percentage of the EPMC on behalf of the employee. Five (5) paid 0%, one (1) paid 2.67%, and one (1) paid 3%. Four (4) comparators paid a greater percentage. Three (3) paid 7%, while one (1) paid 8%.
- Of the ten (10) comparators offering a defined benefit plan, nine (9) offered a final compensation calculation of single highest year which is equivalent to that of the District. Only one (1) comparator offered a final compensation calculation lower, of the 36 month average.
- Overall, the combination of Social Security and the enhancements to the pension plan display that the District offers a retirement benefit that is greater than that of the comparators.

Leave Policies



- The data indicates that the leave policies of the District are in line with those of the market for Vacation and Holidays. In addition, nine (9) comparators offered Administrative leave to their exempt employees commensurate with the leave offered by the District.

As the District's benefits package is greater than that of the market, salary recommendations are based upon total monthly compensation percentile differences.

INTERNAL SALARY RELATIONSHIPS

Building from the salary levels established for identified benchmark classes, internal salary relationships were developed and consistently applied in order to develop specific salary recommendations for all non-benchmark classes. Appendix IV presents the salary recommendations developed for the District including the internal salary relationship guidelines used.

While analyzing internal relationships, the same factors were considered that we used in constructing the District's classification plan, allocating positions to specific classifications within the plan, and comparing the District's current classifications to the labor market during the compensation study.

In addition, when considering an appropriate salary range level, there are certain standard human resources practices that are normally applied, as follows:

- As mentioned above, a salary within 5% of the market average or median is considered to be competitive in the labor market for salary survey purposes because of the differences in compensation policy and actual scope of the position and its requirements. However, a closer standard can be adopted by an agency.
- Certain internal percentages are often applied. Those that are the most common are:
 - ❖ The differential between a trainee and experienced class in a series (I/II or Trainee/Experienced) is generally 10% to 15%;
 - ❖ A lead or advanced journey-level (III or Senior-level) position is generally placed 10% to 15% above the lower experienced level; and
 - ❖ A full supervisory position is normally placed at least 10% to 25% above the highest level supervised, depending upon the breadth and scope of supervision.
- When a market or internal equity adjustment is granted to one class in a series, the other classes in the series are also adjusted accordingly to maintain internal equity.

Internal equity between certain levels of classification is a fundamental factor to be considered when making salary decisions. When conducting a market compensation survey, results can often show that certain classifications that are aligned with each other are not the same in the outside labor market. However, as an organization, careful consideration needs to be given to these alignments because they represent internal value of classifications within job families, as well as across the organization.



There were nine (9) classifications that were not benchmarked for the study. For all classifications that were not benchmarked, internal alignments with other classifications will need to be considered, either in the same class series or those classifications that have similar scope of work, level of responsibility, and “worth” to the District. Where it is difficult to ascertain internal relationships due to unique qualifications and responsibilities, reliance can be placed on past internal relationships. It is important for District management to carefully review these internal relationships and determine if they are still appropriate given the current market data.

It is important to analyze market data and internal relationships within class series as well as across the organization, and make adjustments to salary range placements as necessary based in the needs of the organization.

The District may want to make other internal equity adjustments as it implements a compensation strategy. This market survey is only a tool to be used by the District to determine market indexing and salary determination. Detailed information regarding each class’ current salary and the percentage difference to the market median is found in Appendix I of this report.

RECOMMENDATIONS

Pay Philosophy

The District has many options regarding what type of compensation plan it wants to implement. This decision will be based on what the District’s pay philosophy is, at which level it desires to pay its employees compared to the market, whether it is going to consider additional alternative compensation programs, and how great the competition is with other agencies over recruitment of a highly-qualified workforce.

Another consideration will be the cost of the District’s pay philosophy. Bringing all employees to the market median would denote an increase of the District’s payroll expenses and may not be feasible to accomplish with one immediate adjustment.

Proposed Monthly Salary Plan

Currently the District utilizes the County of San Joaquin’s salary steps table, which is comprised of approximately six-hundred (600) ranges. Each salary range consists of five (5) steps, with a differential spread between each step of 5% and a differential between the ranges of .5%.

We recommend that the District utilize a simplified model that includes all classifications. Specifically, we recommend a salary schedule that comprised of seventy (70) ranges. Each range consists of five (5) steps, with a differential spread between each step of 5% and a differential between the ranges of 2.5%. Appendix III contains the recommended salary schedule.

Proposed Salary Range Placements



Appendix IV illustrates the proposed salary range placement for each classification based on the market data and an internal relationship analysis. The spreadsheets also include our rationale for each recommended placement and the projected percentage change. Our recommendation is to use the total compensation median-based results to calculate the recommendations. The following calculation was made: we used the percentage difference between the market total compensation median findings and the District’s current total compensation for each surveyed classification; we then multiplied the District’s current salaries with those percentages; and placed them into the proposed monthly salary schedule, in the salary range closest to the market median number.

For all classifications, this primary implementation procedure must be completed only at the initial time of implementation. In the future, if the District decides to implement annual across-the-board COLA increases, only the salary schedule that we developed needs to be increased by the appropriate percentage and each individual salary range will move up with this adjustment. This will ensure that the internal salary relationships are preserved and the salary schedule remains structured and easily administered.

Options for Implementation

While the District may be interested in bringing all salaries to the market median, or another standard, in most cases this goal may not be reached with a single adjustment. In this case, one option is to use a phased implementation approach. Normally, if the compensation implementation program must be carried over months or years, the classes that are farthest from the market median should receive the greatest equity increase (separate from any cost of living increase). If a class falls within five percent (5%) of the market median, it would be logical to make no equity adjustment in the first round of changes. However, if a class is more than 5% (or in this case, more than 10%) below the market median, a higher percentage change may be initially warranted to begin minimizing the disparity.

For example, if the District decided to implement the recommendations over a three (3) year period, then the following guidelines could be applied for the initial increase of the three-year implementation plan:

Market Disparity	% Increase
0 to 4.99%	0 to 2.49%
5.0% to 10.39%	2.5% to 4.99%
10.4% to 12.99%	5.0% to 7.49%
13.0% to 19.99%	7.5% to 9.99%
20.0% and above	10.0%

The initial first year adjustment represents the adjustment needed in order provide a portion of the equity increase and to place the class into the closest step (but not below) where they are now. Subsequent increases would be spaced on a similar schedule (at annual intervals) based upon the remaining disparity after each adjustment.



Final Report – Classification and Compensation Study

Mountain House Community Services District

Please note that typically, for those classes that had a market disparity of 0 to 4.99%, we recommend a 0% increase in the first year and an adjustment in the second year. Depending upon the District's financial situation, which will have to be reviewed before each further adjustment is made, all market disparity adjustments are intended to be completed by the third year. The District may also consider a similar implementation plan over a longer period of time, such as a five (5)-year implementation plan.

Another option is to move employees into the newly proposed compensation structure, i.e., within the salary range that is recommended for each class based on this market study and to the step within the new range that is closest to their current compensation. If employees' current salaries are so far below market that their current compensation falls below even the bottom of the newly recommended range, then larger adjustments may need to be considered to move those employees at least to the bottom of the new salary range.

The District may spend additional time to go through a process of deliberation and decision-making as to what compensation philosophy it should implement to attract, motivate, and retain a high-quality workforce. However, the District may want to consider adjusting those classifications' salaries that are currently below the market median as soon as possible, assuming that incumbents' performance levels meet the District's level of expectation.

It is also recommended that the District Y-rate all employees that are at a salary above their current market salary range until the market numbers "catch up" with their current salary. To Y-rate an employee means to keep the employee's salary frozen and to provide no salary increases until the employee's current salary is within the recommended salary range. This will result in no immediate loss of income, but will delay any future increases until the incumbent's salary is within the salary range.

Other options to "freezing" a class' salary in place until the market catches up are:

- "Grandfathering" of salary ranges: this means that the salary range for the classification is adjusted down to what the market numbers are. However, current incumbents would continue being paid at the current rate of pay (which would put them outside of the new and adjusted salary range for the class) until they leave the District or retire. Any new-hires would be paid within the newly established salary range.
- Single-incumbent classes: if a class only has one incumbent, an option would be to wait until the person leaves or retires from the District and then adjust the salary range for the class according to the market.

Another option, of course, is to actually reduce salaries down to where the market numbers are. However, from employee relations perspective this may not be a viable option.

USING MARKET DATA AND THIS REPORT AS A TOOL

We wish to reiterate that this report and our findings are meant to be a tool for the District to create and implement an equitable compensation plan. Compensation strategies are designed to attract and retain excellent staff. However, financial realities and the District's expectations may also come into play when determining appropriate compensation philosophies and



Final Report – Classification and Compensation Study

Mountain House Community Services District

strategies. The collected data represents a market survey that will give the District an instrument to make future compensation decisions.

It has been a pleasure working with Mountain House Community Services District on this critical project. Please do not hesitate to contact us if we can provide any additional information or clarification regarding this report.

Respectfully Submitted,
Koff & Associates

A handwritten signature in purple ink, appearing to read 'Katie Kaneko'.

Katie Kaneko
President



Final Report – Classification and Compensation Study

Mountain House Community Services District

Appendix I Results Summary



Final Report – Classification and Compensation Study

Mountain House Community Services District

Appendix II

Market Base Salary, Benefits Detail, and Total Compensation Findings



Final Report – Classification and Compensation Study

Mountain House Community Services District

Appendix III

Proposed Monthly Salary Plan



Appendix IV

Proposed Salary Range Placement



Final Report – Classification and Compensation Study

Mountain House Community Services District

Appendix V

Additional Benefits

Classification	Top Monthly Salary Data					Adjusted Top Monthly Salary Data				Total Monthly Compensation Data				Adjusted Total Monthly Comp Data				
	MHCS Current Maximum Salary	Average	% above or below	Median	% above or below	Average	% above or below	Median	% above or below	MHCS Total Monthly Compensa tion	Average	% above or below	Median	% above or below	Average	% above or below	Median	% above or below
Accountant	\$7,634	\$7,328	4.0%	\$7,224	5.4%	\$7,060	7.5%	\$6,832	10.5%	\$11,686	\$11,163	4.5%	\$11,119	4.9%	\$10,771	7.8%	\$11,035	5.6%
Accounting Assistant II	\$3,798	\$4,640	-22.2%	\$4,457	-17.4%	\$4,510	-18.8%	\$4,186	-10.2%	\$6,846	\$7,310	-6.8%	\$6,873	-0.4%	\$7,136	-4.2%	\$6,707	2.0%
Administrative Analyst	\$6,495	\$7,055	-8.6%	\$7,295	-12.3%	\$6,706	-3.3%	\$7,295	-12.3%	\$9,956	\$10,690	-7.4%	\$12,284	-23.4%	\$10,175	-2.2%	\$11,129	-11.8%
Administrative Assistant II	\$3,617	\$4,547	-25.7%	\$4,353	-20.3%	\$4,330	-19.7%	\$4,349	-20.2%	\$6,620	\$7,230	-9.2%	\$7,005	-5.8%	\$6,906	-4.3%	\$6,934	-4.8%
Community Services & Development Director	\$9,601	\$11,458	-19.3%	\$11,604	-20.9%	\$10,939	-13.9%	\$11,232	-17.0%	\$15,180	\$16,187	-6.6%	\$16,745	-10.3%	\$15,457	-1.8%	\$15,735	-3.7%
District Clerk	\$5,749	\$7,939	-38.1%	\$7,857	-36.7%	\$7,441	-29.4%	\$7,446	-29.5%	\$8,990	\$11,664	-29.7%	\$10,843	-20.6%	\$10,945	-21.7%	\$10,497	-16.8%
Finance Director	\$9,743	\$10,056	-3.2%	\$11,331	-16.3%	\$9,608	1.4%	\$10,806	-10.9%	\$15,367	\$14,091	8.3%	\$15,007	2.3%	\$13,462	12.4%	\$14,962	2.6%
General Manager	\$10,833	\$14,389	-32.8%	\$15,050	-38.9%	\$13,874	-28.1%	\$14,205	-31.1%	\$16,775	\$20,323	-21.2%	\$21,617	-28.9%	\$19,621	-17.0%	\$19,370	-15.5%
Inspection & Code Enforcement Officer	\$4,593	\$5,909	-28.7%	\$5,566	-21.2%	\$5,593	-21.8%	\$5,549	-20.8%	\$7,847	\$8,824	-12.5%	\$8,885	-13.2%	\$8,366	-6.6%	\$8,169	-4.1%
Maintenance Supervisor	Proposed	\$6,345	N/A	\$6,112	N/A	\$6,157	N/A	\$6,112	N/A	N/A	\$9,590	N/A	\$9,639	N/A	\$9,245	N/A	\$9,639	N/A
Maintenance Worker II	Proposed	\$4,622	N/A	\$4,625	N/A	\$4,429	N/A	\$4,625	N/A	N/A	\$7,332	N/A	\$7,684	N/A	\$7,048	N/A	\$7,074	N/A
Operations & Maintenance Director	\$9,601	Insufficient Data for Analysis				Insufficient Data for Analysis				\$15,180	Insufficient Data for Analysis				Insufficient Data for Analysis			
Public Works Director/District Engineer	\$11,669	\$12,337	-5.7%	\$12,318	-5.6%	\$11,942	-2.3%	\$11,957	-2.5%	\$17,783	\$17,477	1.7%	\$17,705	0.4%	\$16,929	4.8%	\$16,447	7.5%
Recreation & Communications Coordinator	\$4,207	\$6,014	-43.0%	\$5,740	-36.4%	\$5,758	-36.9%	\$5,740	-36.4%	\$7,361	\$9,064	-23.1%	\$9,522	-29.4%	\$8,696	-18.1%	\$9,522	-29.4%
Senior Engineer	\$7,859	\$9,603	-22.2%	\$9,191	-16.9%	\$9,261	-17.8%	\$8,852	-12.6%	\$12,256	\$13,921	-13.6%	\$13,571	-10.7%	\$13,432	-9.6%	\$12,702	-3.6%
		Average:	-20.5%	Average:	-19.8%	Average:	-15.3%	Average:	-16.1%		Average:	-9.6%	Average:	-11.3%	Average:	-5.1%	Average:	-6.0%

**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

ACCOUNTANT													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Accountant	Accountant	Accountant II	Accountant	Accountant	N/C	Accounting Officer	N/C	Finance Manager	N/R	N/C	Accountant	N/C
Top Monthly Salary	\$7,634	\$8,773	\$5,675	\$8,548	\$5,598		\$9,017		\$6,464			\$7,224	
Employee Retirement													
Employer Paid Member Cont.	\$305		\$170				\$241		\$452			\$506	
Enhanced Benefit Formula	\$233	\$706	\$173	\$688			\$446		\$197			\$358	
12 Month Highest Salary	\$103	\$118		\$115	\$76		\$122		\$87			\$98	
Social Security	\$473						\$559		\$401				
Other													
Insurance ^{1,2}													
Cafeteria	\$2,002		\$1,487				\$2,182						
Health		\$1,427		\$1,879	\$1,761				\$1,814			\$1,902	
Dental		\$172			\$129				\$114			\$187	
Vision		\$13			\$19				\$11			\$24	
EAP				\$2	\$4								
Life	\$8		\$9	\$19	\$17				\$13				
LTD				\$29	\$44				\$40			\$43	
STD/SDI									\$27				
Other													
Leave													
Vacation	\$440	\$911	\$327	\$559	\$323		\$971		\$398			\$417	
Holidays	\$411	\$472	\$240	\$395	\$258		\$520		\$298			\$361	
Administrative		\$169		\$460			\$312		\$124				
Auto Allowance													
Deferred Compensation	\$76						\$361						
Other							\$80						
Benefit Cost	\$4,053	\$3,989	\$2,406	\$4,147	\$2,632	N/C	\$5,794	N/C	\$3,976	N/R	N/C	\$3,895	N/C
Total Monthly Comp.	\$11,686	\$12,762	\$8,081	\$12,694	\$8,229	N/C	\$14,811	N/C	\$10,440	N/R	N/C	\$11,119	N/C

Note: Total Monthly Compensation number may vary slightly from the sum of its components due to cell formulas & rounding.

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

ACCOUNTING ASSISTANT II													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Accounting Assistant II	Finance Technician II	Accounting Specialist II	N/C	N/C	Accounting Technician	N/C	Accounting Specialist	Customer Service Representative II	N/R	Accounting Technician I	N/C	N/C
Top Monthly Salary	\$3,798	\$6,117	\$4,017			\$4,865		\$4,049	\$3,791		\$5,000		
Employee Retirement													
Employer Paid Member Cont.	\$152		\$121					\$283	\$265		\$400		
Enhanced Benefit Formula	\$116	\$492	\$123			\$241		\$124	\$116		\$403		
12 Month Highest Salary	\$51	\$83				\$66		\$55	\$51		\$68		
Social Security	\$235								\$235				
Other													
Insurance ^{1,2}													
Cafeteria			\$1,487					\$1,150					
Health	\$2,012	\$1,427				\$1,035			\$1,814		\$1,837		
Dental	\$52	\$172				\$174			\$114		\$124		
Vision	\$6	\$13				\$22			\$11		\$9		
EAP													
Life	\$1		\$6						\$13		\$172		
LTD									\$24				
STD/SDI									\$16				
Other													
Leave													
Vacation	\$219	\$635	\$232			\$281		\$249	\$233		\$288		
Holidays	\$204	\$329	\$170			\$206		\$249	\$175		\$231		
Administrative													
Auto Allowance													
Deferred Compensation													
Other													
Benefit Cost	\$3,049	\$3,152	\$2,138	N/C	N/C	\$2,024	N/C	\$2,110	\$3,066	N/R	\$3,531	N/C	N/C
Total Monthly Comp.	\$6,846	\$9,269	\$6,155	N/C	N/C	\$6,890	N/C	\$6,159	\$6,857	N/R	\$8,531	N/C	N/C

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

ADMINISTRATIVE ANALYST													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Administrative Analyst	Administrative Analyst II	Management Analyst II	Management Analyst	Administrative Analyst	N/C	Management Analyst II	N/C	N/C	N/R	N/C	N/C	N/C
Top Monthly Salary	\$6,495	\$8,397	\$5,963	\$8,548	\$5,074		\$7,295						
Employee Retirement													
Employer Paid Member Cont.	\$260		\$179				\$195						
Enhanced Benefit Formula	\$198	\$676	\$182	\$688			\$361						
12 Month Highest Salary	\$88	\$113		\$115	\$69		\$98						
Social Security	\$403						\$452						
Other													
Insurance ^{1,2}													
Cafeteria	\$1,534		\$1,487				\$2,182						
Health		\$1,427		\$1,879	\$1,761								
Dental		\$172			\$129								
Vision		\$13			\$19								
EAP				\$2	\$4								
Life	\$6		\$9	\$19	\$16								
LTD				\$29	\$40								
STD/SDI													
Other													
Leave													
Vacation	\$375	\$872	\$344	\$559	\$293		\$786						
Holidays	\$350	\$452	\$252	\$395	\$234		\$421						
Administrative	\$250	\$161		\$460			\$253						
Auto Allowance													
Deferred Compensation							\$292						
Other							\$80						
Benefit Cost	\$3,462	\$3,887	\$2,453	\$4,147	\$2,565	N/C	\$5,120	N/C	N/C	N/R	N/C	N/C	N/C
Total Monthly Comp.	\$9,956	\$12,284	\$8,416	\$12,694	\$7,639	N/C	\$12,414	N/C	N/C	N/R	N/C	N/C	N/C

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

ADMINISTRATIVE ASSISTANT II													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Administrative Assistant II	Office Assistant II	Administrative Assistant II	Administrative Assistant	Administrative Assistant II	Administrative Assistant	Administrative Assistant II	Administrative Assistant II	Administrative Assistant/Board Secretary	N/R	N/C	Administrative Assistant	Administrative Assistant
Top Monthly Salary	\$3,617	\$5,117	\$4,325	\$6,124	\$4,176	\$3,553	\$4,382	\$3,578	\$4,137			\$5,644	\$4,430
Employee Retirement													
Employer Paid Member Cont.	\$145		\$130				\$117	\$250	\$290			\$395	
Enhanced Benefit Formula	\$110	\$412	\$132	\$493		\$176	\$217	\$109	\$126			\$279	
12 Month Highest Salary	\$49	\$69		\$83	\$56	\$48	\$59	\$48	\$56			\$76	
Social Security	\$224						\$272		\$256				\$275
Other													
Insurance ^{1,2}													
Cafeteria			\$1,487				\$2,182	\$1,150					
Health	\$2,012	\$1,427		\$1,673	\$1,761	\$1,035			\$1,814			\$1,902	\$994
Dental	\$52	\$172			\$129	\$174			\$114			\$187	
Vision	\$6	\$13			\$19	\$22			\$11			\$24	
EAP				\$2	\$4								
Life	\$1		\$6	\$11	\$13				\$13				
LTD				\$21	\$33				\$26			\$34	
STD/SDI									\$17				
Other													
Leave													
Vacation	\$209	\$531	\$250	\$400	\$241	\$205	\$472	\$220	\$255			\$326	\$256
Holidays	\$195	\$276	\$183	\$283	\$193	\$150	\$253	\$220	\$191			\$282	\$222
Administrative				\$118					\$80				
Auto Allowance													
Deferred Compensation							\$88						\$250
Other													
Benefit Cost	\$3,002	\$2,900	\$2,188	\$3,084	\$2,449	\$1,811	\$3,659	\$1,998	\$3,247	N/R	N/C	\$3,505	\$1,996
Total Monthly Comp.	\$6,620	\$8,017	\$6,513	\$9,208	\$6,625	\$5,364	\$8,041	\$5,577	\$7,384	N/R	N/C	\$9,149	\$6,426

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

COMMUNITY SERVICES & DEVELOPMENT DIRECTOR													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Community Services & Development Director	Assistant Director of Community Development / Assistant Parks & Community Services Director	Director of Parks & Recreation / Assistant Community Development Director ,	Community Development Director Assistant	Community Development Director / Deputy Director of Parks & Recreation	N/C	Deputy Director of Parks & Community Services	N/C	N/C	N/R	N/C	N/C	N/C
Top Monthly Salary	\$9,601	\$12,397	\$10,265	\$12,675	\$11,604		\$10,347						
Employee Retirement													
Employer Paid Member Cont.	\$384		\$308				\$276						
Enhanced Benefit Formula	\$293	\$998	\$313	\$1,020			\$512						
12 Month Highest Salary	\$130	\$167		\$171	\$157		\$140						
Social Security	\$595						\$605						
Other													
Insurance ^{1,2}	\$2,002		\$1,487				\$2,182						
Cafeteria													
Health		\$1,427		\$1,879	\$1,761								
Dental		\$172			\$129								
Vision		\$13			\$19								
EAP				\$2	\$4								
Life	\$8		\$15	\$19	\$36								
LTD				\$43	\$92								
STD/SDI													
Other													
Leave													
Vacation	\$554	\$1,287	\$592	\$829	\$669		\$1,114						
Holidays	\$517	\$668	\$434	\$585	\$536		\$597						
Administrative	\$369	\$238	\$494	\$683			\$478						
Auto Allowance	\$535												
Deferred Compensation	\$192						\$414						
Other							\$80						
Benefit Cost	\$5,579	\$4,971	\$3,643	\$5,231	\$3,402	N/C	\$6,398	N/C	N/C	N/R	N/C	N/C	N/C
Total Monthly Comp.	\$15,180	\$17,368	\$13,908	\$17,907	\$15,007	N/C	\$16,745	N/C	N/C	N/R	N/C	N/C	N/C

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

DISTRICT CLERK													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	District Clerk	City Clerk / Executive Aide	City Clerk	City Clerk/Records Manager Deputy	N/C	Paralegal/City Clerk	City Clerk	N/C	N/C	N/R	N/C	N/C	N/C
Top Monthly Salary	\$5,749	\$9,443	\$7,446	\$6,951		\$8,000	\$7,857						
Employee Retirement													
Employer Paid Member Cont.	\$230		\$223				\$210						
Enhanced Benefit Formula	\$175	\$760	\$227	\$560		\$396	\$389						
12 Month Highest Salary	\$78	\$127		\$94		\$108	\$106						
Social Security	\$356						\$487						
Other													
Insurance ^{1,2}	\$1,534		\$1,487				\$2,182						
Cafeteria													
Health		\$1,427		\$1,879		\$1,035							
Dental		\$172				\$174							
Vision		\$13				\$22							
EAP				\$2									
Life	\$6		\$11	\$19									
LTD				\$24									
STD/SDI													
Other													
Leave													
Vacation	\$332	\$981	\$430	\$454		\$462	\$846						
Holidays	\$310	\$508	\$315	\$321		\$338	\$453						
Administrative	\$221	\$182	\$358	\$374		\$308							
Auto Allowance													
Deferred Compensation							\$157						
Other													
Benefit Cost	\$3,241	\$4,170	\$3,051	\$3,727	N/C	\$2,843	\$4,831	N/C	N/C	N/R	N/C	N/C	N/C
Total Monthly Comp.	\$8,990	\$13,613	\$10,497	\$10,678	N/C	\$10,843	\$12,688	N/C	N/C	N/R	N/C	N/C	N/C

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

FINANCE DIRECTOR													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Finance Director	Assistant Administrative Services Director/Budget	Director of Finance	Financial Services Manager / Administrative Services Director	Finance Director / Deputy Finance Director	N/C	N/C	Director of Administration & Finance	N/C	N/R	Accounting Manager	N/C	Finance Manager
Top Monthly Salary	\$9,743	\$12,397	\$11,331	\$12,141	\$11,604			\$8,056			\$7,916		\$6,947
Employee Retirement													
Employer Paid Member Cont.	\$390		\$340					\$564			\$633		
Enhanced Benefit Formula	\$297	\$998	\$346	\$977				\$246			\$637		
12 Month Highest Salary	\$132	\$167		\$164	\$157			\$109			\$107		
Social Security	\$604												\$431
Other													
Insurance ^{1,2}	\$2,002		\$1,487					\$1,150					
Cafeteria													
Health		\$1,427		\$2,394	\$1,761						\$1,837		\$994
Dental		\$172			\$129						\$124		
Vision		\$13			\$19						\$9		
EAP				\$2	\$4								
Life	\$8		\$17	\$33	\$36						\$172		
LTD				\$41	\$92								
STD/SDI													
Other													
Leave													
Vacation	\$562	\$1,287	\$654	\$794	\$669			\$496			\$457		\$401
Holidays	\$525	\$668	\$479	\$560	\$536			\$496			\$365		\$347
Administrative	\$375	\$238.40	\$545	\$747									\$267
Auto Allowance	\$535										\$450		
Deferred Compensation	\$195												
Other													
Benefit Cost	\$5,624	\$4,971	\$3,867	\$5,714	\$3,402	N/C	N/C	\$3,060	N/C	N/R	\$4,791	N/C	\$2,440
Total Monthly Comp.	\$15,367	\$17,368	\$15,198	\$17,855	\$15,007	N/C	N/C	\$11,116	N/C	N/R	\$12,707	N/C	\$9,387

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

GENERAL MANAGER													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	General Manager	Assistant City Manager	City Manager	City Manager, Assistant	N/C	N/C	Assistant City Manager	General Manager	General Manager	N/R	General Manager	General Manager/District Engineer	General Manager
Top Monthly Salary	\$10,833	\$16,991	\$14,546	\$15,219			\$15,050	\$12,133	\$10,454		\$17,369	\$15,176	\$12,566
Employee Retirement													
Employer Paid Member Cont.	\$433		\$436				\$402	\$849	\$732		\$1,390	\$1,062	
Enhanced Benefit Formula	\$330	\$1,368	\$444	\$1,225			\$745	\$370	\$319		\$1,398	\$751	
12 Month Highest Salary	\$146	\$229		\$205			\$203	\$164	\$141		\$234	\$205	
Social Security	\$605						\$605		\$605				\$779
Other													
Insurance ^{1,2}													
Cafeteria	\$2,002		\$1,487				\$2,182	\$1,150					
Health		\$1,427		\$2,394					\$1,814		\$1,837	\$1,902	\$994
Dental		\$172							\$114		\$124	\$187	
Vision		\$13							\$11		\$9	\$24	
EAP				\$2									
Life	\$8		\$22	\$33					\$13		\$172		
LTD				\$52					\$65			\$91	
STD/SDI									\$44				
Other													
Leave													
Vacation	\$625	\$1,764	\$839	\$995			\$1,794	\$747	\$643		\$1,002	\$876	\$725
Holidays	\$583	\$915	\$615	\$702			\$868	\$747	\$482		\$802	\$759	\$628
Administrative	\$417	\$523	\$699	\$937			\$753		\$201			\$584	\$483
Auto Allowance	\$250						\$500				\$700		
Deferred Compensation	\$542						\$677						\$250
Other													
Benefit Cost	\$5,942	\$6,412	\$4,543	\$6,546	N/C	N/C	\$8,729	\$4,027	\$5,183	N/R	\$7,668	\$6,441	\$3,860
Total Monthly Comp.	\$16,775	\$23,403	\$19,089	\$21,764	N/C	N/C	\$23,779	\$16,160	\$15,637	N/R	\$25,037	\$21,617	\$16,426

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

INSPECTION & CODE ENFORCEMENT OFFICER I													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Inspection & Code Enforcement	Code Enforcement Officer	Code Compliance Officer II	Neighborhood Preservation Officer	Code Enforcement Operator	Code Enforcement/Building Inspector II	Code Enforcement Officer	Administrative Specialist	N/C	N/R	N/C	N/C	N/C
Top Monthly Salary	\$4,593	\$6,990	\$5,537	\$7,590	\$5,566	\$6,370	\$5,449	\$3,864					
Employee Retirement													
Employer Paid Member Cont.	\$184		\$166				\$145	\$270					
Enhanced Benefit Formula	\$140	\$563	\$169	\$611		\$315	\$270	\$118					
12 Month Highest Salary	\$62	\$94		\$102	\$75	\$86	\$74	\$52					
Social Security	\$285						\$338						
Other													
Insurance ^{1,2}													
Cafeteria			\$1,487				\$2,182	\$1,150					
Health	\$2,012	\$1,427		\$1,673	\$1,761	\$1,035							
Dental	\$52	\$172			\$129	\$174							
Vision	\$6	\$13			\$19	\$22							
EAP				\$2	\$4								
Life	\$1		\$8	\$11	\$17								
LTD				\$26	\$44								
STD/SDI													
Other													
Leave													
Vacation	\$265	\$726	\$319	\$496	\$321	\$368	\$587	\$238					
Holidays	\$247	\$376	\$234	\$350	\$257	\$270	\$314	\$238					
Administrative				\$146		\$245							
Auto Allowance													
Deferred Compensation							\$109						
Other													
Benefit Cost	\$3,253	\$3,372	\$2,384	\$3,419	\$2,628	\$2,515	\$4,019	\$2,066	N/C	N/R	N/C	N/C	N/C
Total Monthly Comp.	\$7,847	\$10,362	\$7,921	\$11,009	\$8,193	\$8,885	\$9,468	\$5,930	N/C	N/R	N/C	N/C	N/C

Note: Total Monthly Compensation number may vary slightly from the sum of its components due to cell formulas & rounding.

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

MAINTENANCE SUPERVISOR													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Maintenance Supervisor	N/C	Maintenance Services Supervisor	Facilities Maintenance Worker Supervising	N/C	N/C	N/C	Parks Supervisor	Construction & Maintenance Supervisor	N/R	N/C	Field Maintenance Supervisor	N/C
Top Monthly Salary	Proposed		\$6,112	\$6,475				\$4,932	\$6,031			\$8,173	
Employee Retirement													
Employer Paid Member Cont.			\$183					\$345	\$422			\$572	
Enhanced Benefit Formula			\$186	\$521				\$150	\$184			\$405	
12 Month Highest Salary				\$87				\$67	\$81			\$110	
Social Security									\$374				
Other													
Insurance ^{1,2}													
Cafeteria			\$1,487					\$1,150					
Health				\$1,673					\$1,814			\$1,902	
Dental									\$114			\$187	
Vision									\$11			\$24	
EAP				\$2									
Life			\$9	\$11					\$13				
LTD				\$22					\$37			\$49	
STD/SDI									\$25				
Other													
Leave													
Vacation			\$353	\$423				\$304	\$371			\$472	
Holidays			\$259	\$299				\$304	\$278			\$409	
Administrative			\$294	\$125					\$116				
Auto Allowance													
Deferred Compensation													
Other													
Benefit Cost	N/A	N/C	\$2,771	\$3,164	N/C	N/C	N/C	\$2,319	\$3,840	N/R	N/C	\$4,129	N/C
Total Monthly Comp.	N/A	N/C	\$8,883	\$9,639	N/C	N/C	N/C	\$7,252	\$9,871	N/R	N/C	\$12,302	N/C

Note: Total Monthly Compensation number may vary slightly from the sum of its components due to cell formulas & rounding.

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

MAINTENANCE WORKER II													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Maintenance Worker II	N/C	Maintenance Worker II	Facilities Maintenance Worker II	N/C	Maintenance Worker	Maintenance Worker II	Maintenance Worker II	Utility Worker II	N/R	N/C	aintenance Worke	N/C
Top Monthly Salary	Proposed		\$4,017	\$5,457		\$5,417	\$4,625	\$3,667	\$3,664			\$5,506	
Employee Retirement													
Employer Paid Member Cont.			\$121				\$123	\$257	\$256			\$385	
Enhanced Benefit Formula			\$123	\$439		\$268	\$229	\$112	\$112			\$273	
12 Month Highest Salary				\$74		\$73	\$62	\$50	\$49			\$74	
Social Security							\$287		\$227				
Other													
Insurance ^{1,2}													
Cafeteria			\$1,487				\$1,500	\$1,150					
Health				\$1,673		\$1,035			\$1,814			\$1,902	
Dental						\$174			\$114			\$187	
Vision						\$22			\$11			\$24	
EAP				\$2									
Life			\$6	\$11					\$13				
LTD				\$19					\$23			\$33	
STD/SDI									\$15				
Other													
Leave													
Vacation			\$232	\$357		\$313	\$498	\$226	\$225			\$318	
Holidays			\$170	\$252		\$229	\$267	\$226	\$169			\$275	
Administrative				\$105		\$208							
Auto Allowance													
Deferred Compensation							\$93						
Other													
Benefit Cost	N/A	N/C	\$2,138	\$2,932	N/C	\$2,323	\$3,059	\$2,019	\$3,028	N/R	N/C	\$3,471	N/C
Total Monthly Comp.	N/A	N/C	\$6,155	\$8,388	N/C	\$7,739	\$7,684	\$5,687	\$6,693	N/R	N/C	\$8,977	N/C

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

OPERATIONS & MAINTENANCE DIRECTOR													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Operations & Maintenance Director	Parks & Facilities Development Manager	N/C	Director of Public Works Assistant	N/C	N/C	N/C	N/C	N/C	N/R	Utilities Operations Manager	N/C	N/C
Top Monthly Salary	\$9,601	\$11,319		\$12,678							\$10,833		
Employee Retirement													
Employer Paid Member Cont.	\$384										\$867		
Enhanced Benefit Formula	\$293	\$911		\$1,021							\$872		
12 Month Highest Salary	\$130	\$153		\$171							\$146		
Social Security	\$595												
Other													
Insurance ^{1,2}													
Cafeteria	\$2,002												
Health		\$1,427		\$1,879							\$1,837		
Dental		\$172									\$124		
Vision		\$13									\$9		
EAP				\$2									
Life	\$8			\$19							\$172		
LTD				\$43									
STD/SDI													
Other													
Leave													
Vacation	\$554	\$1,175		\$829							\$625		
Holidays	\$517	\$609		\$585							\$500		
Administrative	\$369	\$218		\$683									
Auto Allowance	\$535												
Deferred Compensation	\$192												
Other													
Benefit Cost	\$5,579	\$4,679	N/C	\$5,232	N/C	N/C	N/C	N/C	N/C	N/R	\$5,152	N/C	N/C
Total Monthly Comp.	\$15,180	\$15,998	N/C	\$17,910	N/C	N/C	N/C	N/C	N/C	N/R	\$15,985	N/C	N/C

Note: Total Monthly Compensation number may vary slightly from the sum of its components due to cell formulas & rounding.

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

PUBLIC WORKS DIRECTOR/DISTRICT ENGINEER													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Public Works Director/District Engineer	Public Works Director/Assistant City Engineer / Public Works Manager	Deputy City Manager/Director Public Works Director	Director of Public Works Assistant / City Engineer	Public Works Director / Deputy Public Works Director Engineering	N/C	Assistant Director Development Services/City Engineer	N/C	N/C	N/R	District Engineer	N/C	N/C
Top Monthly Salary	\$11,669	\$13,184	\$12,202	\$12,678	\$11,855		\$12,434				\$11,667		
Employee Retirement													
Employer Paid Member Cont.	\$467		\$366				\$332				\$933		
Enhanced Benefit Formula	\$356	\$1,061	\$372	\$1,021			\$615				\$939		
12 Month Highest Salary	\$158	\$178		\$171	\$160		\$168				\$158		
Social Security	\$605						\$605						
Other													
Insurance ^{1,2}													
Cafeteria	\$2,002		\$1,487										
Health		\$1,427		\$1,879	\$1,761						\$1,837		
Dental		\$172			\$129						\$124		
Vision		\$13			\$19						\$9		
EAP				\$2	\$4								
Life	\$8		\$18	\$19	\$36						\$172		
LTD				\$43	\$94								
STD/SDI													
Other													
Leave													
Vacation	\$673	\$1,369	\$704	\$829	\$684		\$1,339				\$673		
Holidays	\$628	\$710	\$516	\$585	\$547		\$717				\$538		
Administrative	\$449	\$253.53	\$587	\$683			\$574						
Auto Allowance	\$535										\$450		
Deferred Compensation	\$233						\$497						
Other							\$80						
Benefit Cost	\$6,114	\$5,184	\$4,050	\$5,232	\$3,435	N/C	\$7,110	N/C	N/C	N/R	\$5,834	N/C	N/C
Total Monthly Comp.	\$17,783	\$18,367	\$16,252	\$17,910	\$15,290	N/C	\$19,544	N/C	N/C	N/R	\$17,500	N/C	N/C

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

RECREATION & COMMUNICATIONS COORDINATOR													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Recreation & Communications Coordinator	Recreation Coordinator	Parks & Recreation Administrator	N/C	Recreation Coordinator	N/C	Recreation Program Coordinator II	N/C	N/C	N/R	N/C	N/C	Recreation Programs Coordinator
Top Monthly Salary	\$4,207	\$7,278	\$6,915		\$4,606		\$5,740						\$5,532
Employee Retirement													
Employer Paid Member Cont.	\$168		\$207				\$153						
Enhanced Benefit Formula	\$128	\$586	\$211				\$284						
12 Month Highest Salary	\$57	\$98			\$62		\$77						
Social Security	\$261						\$356						\$343
Other													
Insurance ^{1,2}													
Cafeteria			\$1,487				\$2,182						
Health	\$2,012	\$1,427			\$1,761								\$994
Dental	\$52	\$172			\$129								
Vision	\$6	\$13			\$19								
EAP					\$4								
Life	\$1		\$10		\$14								
LTD					\$36								
STD/SDI													
Other													
Leave													
Vacation	\$243	\$756	\$399		\$266		\$618						\$319
Holidays	\$227	\$392	\$293		\$213		\$331						\$277
Administrative							\$199						
Auto Allowance													
Deferred Compensation													
Other							\$230						\$250
							\$80						
Benefit Cost	\$3,154	\$3,444	\$2,607	N/C	\$2,504	N/C	\$4,510	N/C	N/C	N/R	N/C	N/C	\$2,183
Total Monthly Comp.	\$7,361	\$10,722	\$9,522	N/C	\$7,111	N/C	\$10,250	N/C	N/C	N/R	N/C	N/C	\$7,715

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**Appendix II
Mountain House Community Services District
Benefits Detail
March 2014**

SENIOR ENGINEER													
Agency	Mountain House CSD	City of Dublin	City of Lathrop	City of Livermore	City of Manteca	City of Oakley	City of Tracy	El Dorado Hills CSD	Humboldt CSD	Lake Arrowhead CSD	Northstar CSD	Pebble Beach CSD	Town of Discovery Bay CSD
Class Title	Senior Engineer	Senior Civil Engineer	Civil Engineer	N/C	Senior Engineer		Senior Civil Engineer	N/C	N/C	N/R	N/C	Principal Engineer / Associate Engineer	N/C
Top Monthly Salary	\$7,859	\$11,628	\$8,852		\$8,574		\$9,769					\$9,191	
Employee Retirement													
Employer Paid Member Cont.	\$314		\$266				\$261					\$643	
Enhanced Benefit Formula	\$240	\$936	\$270				\$484					\$455	
12 Month Highest Salary	\$106	\$157			\$116		\$132					\$124	
Social Security	\$487						\$605						
Other													
Insurance ^{1,2}													
Cafeteria			\$1,487				\$2,182						
Health	\$2,012	\$1,427			\$1,761							\$1,902	
Dental	\$52	\$172			\$129							\$187	
Vision	\$6	\$13			\$19							\$24	
EAP					\$4								
Life	\$1		\$13		\$26								
LTD					\$68							\$55	
STD/SDI													
Other													
Leave													
Vacation	\$453	\$1,208	\$511		\$495		\$1,052					\$530	
Holidays	\$423	\$626	\$375		\$396		\$564					\$460	
Administrative	\$302	\$224	\$426				\$338						
Auto Allowance													
Deferred Compensation							\$391						
Other							\$80						
Benefit Cost	\$4,397	\$4,763	\$3,347	N/C	\$3,014	N/C	\$6,088	N/C	N/C	N/R	N/C	\$4,380	N/C
Total Monthly Comp.	\$12,256	\$16,391	\$12,199	N/C	\$11,588	N/C	\$15,857	N/C	N/C	N/R	N/C	\$13,571	N/C

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