

March 12, 2020

# County of Lake

## Total Compensation Final Report

SUBMITTED BY:

Project Sponsor

Vicki Quintero Brashear

Project Consultants

Igor Shegolev

Ariele Rodriguez

Edie Sabia

Administrative Support

Lynda Guerra

CPS HR Consulting

2450 Del Paso Road, Suite 220

Sacramento, CA 95834

[www.cpshr.us](http://www.cpshr.us)



## Contents

I. Introduction .....	2
II. Project Scope and Work Plan.....	3
III. Compensation Study Parameters .....	3
Labor Market Position .....	3
Labor Market Agencies .....	4
Survey Classifications – Non-Safety Benchmarks .....	5
Survey Classifications – Safety Benchmarks .....	5
Survey Data Collection Scope .....	6
Comparable Classifications – Job Matching Criteria.....	6
Comparable Classifications – Required Number of Comparable Classifications.....	7
Labor Market Benefits, Pay Structures and Practices Collected .....	7
IV. Survey Results for Non-Safety and Safety .....	9
Compensation Results .....	9
Benchmark Comparable Classification Requirement .....	9
Labor Market Response .....	9
Labor Market Position by Classification.....	9
Reporting Definitions .....	10
Labor Market Position Agency Wide .....	13
V. Summary of Benefit Tables.....	14
Lake County Non-Safety Benefits Summary .....	14
Lake County Safety Benefits Summary .....	17
VI. Recommendations .....	21
VII. Next Steps .....	28
<b>Glossary of Terms .....</b>	<b>30</b>
Appendix A: Classification Datasheets.....	34
Appendix B: Benefits, Pay & Structure Tables .....	35

# I. Introduction

---

CPS HR Consulting (CPS HR) was retained by the County of Lake (County) to conduct a total compensation study for twenty-five (25) benchmark classifications – twenty-one (21) non-safety classes and four (4) safety classes<sup>1</sup>. The objective of the study was to determine the competitiveness of the County's compensation plan in the labor market. To achieve this, a labor market of twelve (12) comparable agencies was identified, and base salary and total compensation data were collected and analyzed<sup>2</sup>.

This Total Compensation Report contains the project scope and work plan, describes the methodologies utilized in data collection and analysis, and provides the total compensation results for the benchmark survey classifications. The data for this report was collected during the months of September through November 2019. For consistency in labor market comparisons, all salary and benefits data are represented as of October 1, 2019.

County-wide averages and classification specific results are summarized in [Section IV](#) of this report. Survey results for each classification are presented in [Appendix A](#). In addition, other benefits and premium pay elements of interest to the County were collected and are summarized in [Section V](#) and details are presented in [Appendix B](#).

---

<sup>1</sup> Based on the need for additional data, 14 more benchmarks were added to the study. Therefore, a total of 39 classes were studied, and subsequent references to the benchmark classifications will refer to 39 total classes.

<sup>2</sup> Due to lack of sufficient matches to benchmark classifications, 6 more labor market agencies were added to the study.

## II. Project Scope and Work Plan

---

To complete the total compensation study, CPS HR Project Team completed the following tasks:

- Reviewed the County's background materials including classification specifications, salary schedules, position control documents, policies, bargaining agreements, and organization charts.
- Developed a data collection method and survey instrument.
- Provided information regarding possible labor market agencies after reviewing the County's established market in past studies.
- The CPS HR Project Manager met with a committee of County Department Directors to walk through benchmark selection criteria on August 28, 2019.
- Received confirmation from the County regarding the labor market agencies and benchmark classifications to be surveyed in September 2019.
- Researched salary and benefits data from the respective labor market agencies, including published salary schedules, classification specifications, budgets, benefits summaries, bargaining agreements, and position control documents where available. The Project Team followed through with agencies to request further information or clarification on job matching and/or benefits levels.
- Per the request of the County, preliminary compensation study results for the Safety benchmark group were compiled and provided on a priority basis in October 2019. Non-safety benchmark group data were provided shortly thereafter, and the validation process of all data continued, which is part of a typical compensation timeline and study.

## III. Compensation Study Parameters

---

The first step in conducting a total compensation survey is to determine the basic parameters for the survey. These parameters included:

- Confirmation of the labor market position (median)
- Labor market agencies (comparable agencies)
- Survey classifications (benchmark classifications)
- Survey scope (total compensation elements)

### Labor Market Position

CPS HR provides a labor market data analysis based on the median of the market. The labor market median, which is described as the "middle" of the market, is the data point at which half of the complete range of data (excluding the County's data) is higher, and half of the complete range of data (excluding the County's data) is lower. The median is a common market position, particularly in smaller data sets, because the data is less likely to be skewed by high and low payers in the market.

## Labor Market Agencies

The agencies surveyed comprise the labor market agencies for all classifications surveyed; the final labor market agencies are listed below. The labor market agencies were selected by the County primarily based on past practice; however, CPS HR provided a list of potential agencies and reviewed the agencies selected based on similar services provided, population, area size, and proximity to the County. CPS HR's whole job analysis methodology is described below and outlines all allocation factors considered when job matching.

The determination of an appropriate labor market involves the application of the selection criteria outlined below.

- **Agency size** – In general, agencies that employ relatively similar numbers of employees may have similar economic demographics. Since it is rare to find agencies that are exactly the same, the goal is to provide a balanced mix of larger and smaller agencies, thereby minimizing the “skewing” effect when either of these are used exclusively.
- **Geographic proximity** – When considering a labor market, it is important to consider the geographic proximity of potential agencies, since they may be competitors in the recruitment market. If there are not enough agencies within the local market with which to conduct a study, then the geographic area may be expanded to include agencies in other closer counties, which are similar in other aspects.
- **Industry** – In general, agencies that provide the same types of services are more likely to have similar types of job classifications and are to recruit from the same applicant pool. An important factor to consider while looking at the industry is whether comparator agencies provide like services and whether the services are provided in-house or contracted out.
- **Competing agencies** – Information regarding the agencies that the County frequently competes with for talent (i.e., has lost employees to or recruited employees from) is also useful in selecting the labor market agencies.

After review of the criteria outlined, the County approved the labor market prior to data collection commenced. The final labor market of ten comparator agencies is listed below:

1. County of Calaveras
2. County of Colusa
3. County of Glenn
4. County of Humboldt
5. County of Mendocino
6. County of Napa
7. County of Nevada
8. County of Sonoma
9. County of Sutter
10. County of Tehama
11. County of Yolo
12. County of Yuba

Additional labor market agencies were surveyed to further complement the data in the case of insufficient matches for the Water/Wastewater Treatment Plant Operator II and Utility Worker II benchmark classifications. Those agencies were: City of Eureka, City of Ukiah, Nevada Irrigation District, City of Yuba City, City of Davis, and City of Woodland.

### Survey Classifications – Non-Safety Benchmarks

The survey benchmark classifications for the study are presented below.

■ Accountant II	■ Mental Health Specialist II
■ Administrative Assistant	■ Parks Maintenance Worker II
■ Appraiser II	■ Planner, Associate
■ Assistant Engineer II	■ Public Health Nurse II
■ Building Inspector II	■ Public Safety Dispatcher II
■ Deputy County Counsel II	■ Public Works Worker II
■ Eligibility Specialist II	■ Social Worker II
■ Facilities Maintenance Technician II	■ Staff Services Analyst II
■ Heavy Equipment Operator II	■ Utility Worker II
■ Information Systems Analyst II	■ Water/Wastewater Treatment Plant Operator II
■ Legal Secretary II	
ADDITIONAL BENCHMARKS ADDED:	
■ Ag Commissioner-Sealer Wts Measure	■ Auditor Controller
■ Board of Supervisors	■ Chief Probation Officer
■ Community Development Director	■ County Administrative Officer
■ County Counsel	■ Director of Human Resources
■ Human Resources Analyst	■ Public Works Director
■ Human Resources Technician	

### Survey Classifications – Safety Benchmarks

■ Deputy Sheriff II - Corrections <sup>3</sup>	■ Deputy Probation Officer II
■ Deputy Sheriff II	■ District Attorney Investigator II
ADDITIONAL BENCHMARKS ADDED:	
■ Lieutenant	■ Sheriff
■ Undersheriff	

<sup>3</sup> The benchmark classification, Correctional Officer II was re-titled to Deputy Sheriff II - Corrections as noted in the FY 20 Final Budget, approved September 10, 2019, this change is reflected in Lake County Safety Unit Total Compensation Survey results.

## Survey Data Collection Scope

### ***Comparable Classifications – Job Matching Criteria***

When conducting a salary survey, the intent is to provide general market trends by comparing the span of control, duties, responsibilities, knowledge, skill, and ability requirements to determine whether these are comparable enough to utilize as a match. With a balanced labor market and the use of whole job analysis, it is reasonable to assume that while some matches will have slightly higher responsibilities and some matches will have slightly lower responsibilities, the overall scope of duties and responsibilities of the combined matches will be balanced.

In the process of matching comparable classifications from other agencies, CPS HR does not rely only on classification specifications or titles alone. CPS HR references position control documents and organizational charts, where available, to specifically identify which classification, and level of classification, perform the duties of the County's classification. This is particularly relevant to non-supervisory, non-management classifications where there are multi-level classifications within the series matched from the other agencies. This level of analysis is important because classification specifications may describe a certain level of work, for example, as the journey level, when the use of the classification series demonstrates that the majority of duties are assigned to a higher level, which may be described in the classification specification as an advanced level in the classification series. In addition, block budgeting or other fiscal tools facilitating series progression through multiple levels may provide greater flexibility in the use of the classification structure than is evident in the content of the classification specification. To the extent possible, CPS HR identifies the operational use of a classification in determining whether it is a comparable job match.

Benchmark classifications selected by the County were at the journey or executive/management level in order to strategically gather data at a level within (or at the top of) a career ladder or job family that would allow for salary determinations to be made using pay differentials and internal relationship considerations. A brief description of internal equity is discussed below, with the methodology described more in-depth in the recommendations section of this report.

### ***Comparable Classifications – Required Number of Comparable Classifications***

CPS HR's best practice is that benchmark positions must have a minimum of three classification matches to be analyzed. In most studies, it is common to have some classes for which limited market data exists (note: that is not the case in this study).

There are many reasons a benchmark class may not have enough comparable data including:

- Differences in the delivery of services
- Differences in the span of control
- Differences in organizational structure
- Differences in operational size
- The classification is not commonly found in other agencies
- Agency does not provide that service

### ***Labor Market Benefits, Pay Structures and Practices Collected***

CPS HR collected numerous benefits and compensation practices, in addition to base salary, to complete the total compensation evaluation of the County in the labor market. When measuring the market, the goal is to identify an agency's competitive position in the labor market to attract and retain talent, in addition to promoting internal equity. This is done by measuring those benefits and/or vehicle allowance that new employees would currently receive upon their date of hire. Reported benefits are those for which all employees in an employee group qualify. The benefits data collected for the study are presented in Table 1.



**Table 1: Total Compensation Data Components Collected**

<b>Data Components</b>	<b>Description</b>
<b>Health Benefits Employer Contributions</b>	The value of the employer's contribution for health benefits, which include flex credits, medical, dental, and vision benefits, based on the maximum contribution for family coverage (employee + 2 or more dependents) is used in calculating total compensation.
<b>Other Compensation</b>	Additional compensation which can include differentials, allowances or other financial incentives that are paid in equal increments with the normal payroll process are reported and included in TC calculations, one-time lump sum compensation is reported but not included in the TC calculation.
<b>Deferred Compensation Plan</b>	Refers to deferred compensation plans such as 457, 401a and 401k which allow a portion of an employee's income or employer contribution to be paid out later after which the income was earned allowing for a deferral of taxes. The amount(s), if any, that the agency contributes to an employee's deferred compensation plan are reported; in many cases, this is a voluntary employee benefit. Non-matching employer contributions or matching employer contributions based on mandated employee contributions are included in total compensation calculations.
<b>Employer Retirement Contribution Normal Cost Rate (NCR)</b>	The employer's Normal Cost Rate represents the annual cost of service accrual for the fiscal year for active employees as reported in the plan's actuarial valuation. The employers' Normal Cost (NC) Rate can be a blended rate for all benefit groups in the plan or reported based on a specific plan tier.
<b>Employer Paid Member Contributions (EPMC)</b>	Refers to an employment benefit provided to Classic members of a Defined Benefit Retirement Plan, in which the employer agrees to pay some or all the statutorily required employee contribution to the retirement system, sometimes referred to as "pick-up" contribution.
<b>Medicare</b>	The Medicare contribution rate of 1.45% times the base salary median is used, less tax deferred contributions, to calculate the Medicare expense to be included in the total compensation calculation, there is no maximum compensation limit.
<b>Social Security</b>	When an agency participates in Social Security the rate is 6.20% of the median compensation, less tax deferred contributions, is included in the total compensation calculation. For calendar year 2019, the maximum social security taxable earnings are \$132,900.

## IV. Survey Results for Non-Safety and Safety

---

### Compensation Results

The County's overall position within the labor market, and the averages for each classification are presented in base salary and total compensation datasheets reflected in Appendix A and Appendix B, which will be sent as separate documents due to the file size. A summary of the results included in Appendix A and Appendix B is described below.

- [Appendix A](#) presents all study benchmark classifications, applicable employer benefit contributions & premium pay with total compensation results.
- [Appendix B](#) presents the collected benefit information for all employee groups. An analysis of these benefits is presented in Section V.

### Benchmark Comparable Classification Requirement

All of the benchmark classifications met the requirement of a minimum of three (3) comparable matching classifications.

### Labor Market Response

CPS HR was able to obtain data from all labor market agencies. All comparator agencies listed previously participated in the study.

### Labor Market Position by Classification

This section provides a summary of the County's position within the labor market by classification. Tables 2 (Non-safety) and 3 (Safety) illustrates the following information for each classification.

- The County's classification title
- Number of comparable classifications
- The County's range parameters (minimum, midpoint and maximum) monthly salary for the survey classification
- County's range parameters are calculated based on the 5-step structure where step 1 is considered a minimum, step 3 is considered a midpoint, and step 5 is considered a maximum of the County's range.
- The labor market range parameters (minimum, midpoint and maximum) monthly salary, which is calculated using the median monthly salary for each of the comparable classes; that range of data is then computed to provide the median amount. The County's salary is not included in the labor market median.
- The percentage of the County's monthly salary is above or below the median of the labor market; this number indicates what percentage of the County's salary is required to move it up or down to the market median.

## **Reporting Definitions**

The term “No Comparable Class” (NCC) is used if CPS HR did not find a comparable classification within an agency to a specific benchmark classification or did find a comparable classification, but it is not funded/allocated, no compensation data will be presented for the benchmark classification for that agency.

The term “Data Not Available” (DNA) is used when CPS HR could not obtain the required data from an agency after numerous attempts.

The term “Not Applicable” (NA) is used when data being reported does not apply specifically to a data element.

The term “Not Provided” (NP) refers to an agency not providing a benefit to either an employee group or all employees.

The term Years of Service (YOS) refers to the number of years of service an employee must have to be eligible for a benefit, YOS is based on each agency’s personnel rules and regulations and bargaining agreements.

The term Final Average Compensation (FAC) is used in the retirement formula and is used when determining an employee’s retirement compensation for a defined benefit plan.

## Non-Safety Benchmark Classifications

**Table 2: Agency Above/Below Labor Market Medians by Classification<sup>45</sup>**

Classification Title	# of Matches	Base Salary Minimum	Base Salary Midpoint*	Base Salary Maximum	LM Base Salary Minimum	LM Base Salary Midpoint	LM Base Salary Maximum	Variance from Min	Variance from Mid	Variance from Max	Width	LM Width
Accountant II	12	\$3,607	\$3,996	\$4,385	\$4,377	\$4,911	\$5,470	-21.3%	-22.9%	-24.7%	21.6%	25.0%
Administrative Assistant	12	\$3,117	\$3,452	\$3,787	\$3,201	\$3,568	\$3,962	-2.7%	-3.4%	-4.6%	21.5%	23.8%
Ag Commissioner-Sealer Wts Measure	12	\$6,803	\$7,537	\$8,270	\$10,184	\$10,954	\$11,432	-49.7%	-45.3%	-38.2%	21.6%	12.3%
Appraiser II	12	\$3,520	\$3,899	\$4,278	\$4,066	\$4,527	\$4,892	-15.5%	-16.1%	-14.4%	21.5%	20.3%
Assistant Engineer II	11	\$4,834	\$5,355	\$5,876	\$5,925	\$6,574	\$7,222	-22.6%	-22.8%	-22.9%	21.5%	21.9%
Auditor Controller	12	\$8,270	\$8,270	\$8,270	\$10,801	\$11,423	\$11,673	-30.6%	-38.12%	-41.14%	0.0%	8.1%
Board of Supervisor	12	\$5,310	\$5,310	\$5,310	\$5,225	\$5,225	\$5,225	1.6%	1.60%	1.60%	0.0%	0.0%
Building Inspector II	11	\$3,695	\$4,094	\$4,493	\$4,555	\$5,200	\$5,878	-23.2%	-27.0%	-30.8%	21.6%	29.1%
Chief Probation Officer	12	\$7,096	\$7,861	\$8,625	\$10,522	\$11,151	\$12,133	-48.3%	-41.86%	-40.68%	21.5%	15.3%
Community Development Director	12	\$7,500	\$8,309	\$9,117	\$10,231	\$11,334	\$12,752	-36.4%	-36.42%	-39.87%	21.6%	24.6%
County Administrative Officer	12	\$9,339	\$10,345	\$11,352	\$16,960	\$17,499	\$17,709	-81.6%	-69.15%	-56.00%	21.5%	4.4%
County Counsel	12	\$9,339	\$10,346	\$11,352	\$13,616	\$15,568	\$17,089	-45.8%	-50.48%	-50.54%	21.6%	25.5%
Deputy County Counsel II	12	\$5,077	\$5,624	\$6,171	\$6,599	\$7,451	\$8,303	-30.0%	-32.5%	-34.6%	21.5%	25.8%
Director of Human Resources	12	\$6,803	\$7,537	\$8,270	\$9,545	\$11,150	\$13,408	-40.3%	-47.94%	-62.13%	21.6%	40.5%
Eligibility Specialist II	12	\$2,896	\$3,208	\$3,520	\$3,348	\$3,786	\$4,179	-15.6%	-18.0%	-18.7%	21.5%	24.8%
Facilities Maintenance Technician II	11	\$3,695	\$4,094	\$4,493	\$3,979	\$4,147	\$4,557	-7.7%	-1.3%	-1.4%	21.6%	14.5%
Heavy Equipment Operator II	12	\$3,352	\$3,714	\$4,075	\$3,738	\$4,170	\$4,599	-11.5%	-12.3%	-12.9%	21.6%	23.0%
Human Resources Analyst II	12	\$4,385	\$4,858	\$5,330	\$5,114	\$5,860	\$6,748	-16.6%	-20.63%	-26.60%	21.5%	31.9%
Human Resources Technician II	11	\$2,896	\$3,208	\$3,520	\$3,955	\$4,549	\$5,136	-36.6%	-41.79%	-45.89%	21.5%	29.8%
Information Systems Analyst II	12	\$3,881	\$4,299	\$4,716	\$5,483	\$6,191	\$6,900	-41.3%	-44.0%	-46.3%	21.5%	25.9%
Legal Secretary II	11	\$2,626	\$2,909	\$3,193	\$3,618	\$4,049	\$4,254	-37.8%	-39.2%	-33.2%	21.6%	17.6%
Lieutenant	12	\$5,983	\$6,628	\$7,273	\$6,976	\$8,106	\$9,502	-16.6%	-22.29%	-30.64%	21.6%	36.2%
Mental Health Specialist II	11	\$3,978	\$4,406	\$4,834	\$5,218	\$5,794	\$6,370	-31.2%	-31.5%	-31.8%	21.5%	22.1%
Parks Maintenance Worker II	10	\$3,040	\$3,368	\$3,695	\$3,206	\$3,635	\$4,013	-5.4%	-7.9%	-8.6%	21.6%	25.2%
Planner, Associate	12	\$3,881	\$4,299	\$4,716	\$5,446	\$6,147	\$6,849	-40.3%	-43.0%	-45.2%	21.5%	25.8%
Public Health Nurse II	12	\$5,330	\$5,905	\$6,479	\$6,237	\$6,978	\$7,665	-17.0%	-18.2%	-18.3%	21.6%	22.9%
Public Safety Dispatcher II	10	\$3,633	\$4,026	\$4,418	\$3,686	\$4,106	\$4,560	-1.4%	-2.0%	-3.2%	21.6%	23.7%
Public Works Director	12	\$8,067	\$8,936	\$9,805	\$10,781	\$11,901	\$13,312	-33.6%	-33.18%	-35.77%	21.6%	23.5%
Public Works Worker II	12	\$2,758	\$3,055	\$3,352	\$3,289	\$3,674	\$4,091	-19.3%	-20.2%	-22.0%	21.6%	24.4%
Sheriff	12	\$9,984	\$9,984	\$9,984	\$13,413	\$13,413	\$13,413	-34.3%	-34.34%	-34.34%	0.0%	0.0%
Social Worker II	12	\$3,352	\$3,714	\$4,075	\$4,011	\$4,527	\$5,044	-19.7%	-21.9%	-23.8%	21.6%	25.8%
Staff Services Analyst II	12	\$3,520	\$3,899	\$4,278	\$4,933	\$5,505	\$6,065	-40.1%	-41.2%	-41.8%	21.5%	22.9%
Undersheriff	12	\$7,096	\$7,861	\$8,625	\$9,076	\$10,655	\$12,118	-27.9%	-35.55%	-40.50%	21.5%	33.5%
Utility Worker II	8	\$3,193	\$3,537	\$3,881	\$3,953	\$4,438	\$4,922	-23.8%	-25.5%	-26.8%	21.6%	24.5%
Water/Wastewater Treatment Plant Operator II	11	\$3,607	\$3,996	\$4,385	\$4,788	\$5,304	\$5,820	-32.7%	-32.7%	-32.7%	21.6%	21.6%

<sup>4</sup> The data in this table reflect medians of each control point (minimum, median, and maximum).

<sup>5</sup> For the classifications of Board of Supervisors and Sheriff, most of comparator agencies do not have a range between min, mid, and max due to the fact that those positions identify salary through a contract and not through a traditional pay grade range.

## Safety Benchmark Classifications

**Table 3: Agency Percent (%) Above/Below Labor Market Medians by Classification<sup>6</sup>**

Classification Title	# of Matches	County Base Salary Minimum	County Base Salary Midpoint	County Base Salary Maximum	LM Base Salary Minimum	LM Base Salary Median	LM Base Salary Maximum	Base Salary Minimum %	Base Salary Midpoint %	Base Salary Maximum %	County Total Compensation Median	LM Total Compensation Median	LM Total Compensation Median %
Deputy Probation Officer II	12	\$3,742	\$4,145	\$4,548	\$4,320	\$4,876	\$5,392	-15.4%	-17.6%	-18.6%	\$6,635	\$8,225	-23.95%
Deputy Sheriff II	12	\$4,649	\$5,150	\$5,651	\$4,840	\$5,470	\$6,225	-4.1%	-6.2%	-10.2%	\$9,604	\$9,379	2.35%
Deputy Sheriff II - Corrections	12	\$3,640	\$4,033	\$4,425	\$3,948	\$4,663	\$5,225	-8.5%	-15.6%	-18.1%	\$6,583	\$8,611	-30.80%
District Attorney Investigator II	12	\$5,146	\$5,701	\$6,256	\$5,595	\$6,312	\$7,029	-8.7%	-10.7%	-12.4%	\$10,263	\$10,627	-3.55%

<sup>6</sup> The data in this table reflect medians of each control point (minimum, median, and maximum).

### **Labor Market Position Agency Wide**

The data included in this report reflects that the county is below the labor market when comparing base salary and total compensation categories. The percentage in the labor market depends on the benchmark classification and varies based on whether the reference is the market mean (average) or market median (mid-point). When looking at the median (mid-point) for non-safety as an example, the County is trending or lagging behind the market in base salary between -1.3% and -69.1 from lowest to highest amounts across the different benchmarks and lagging in total compensation between -4.09% and -52.02% below the market across different benchmarks. The mean (average) for base salary and total compensation results are included as reference points in the data sheets. The market median tends to be a more stable representation of trends in the market since it eliminates high and low payers which can skew data and outcomes. For this reason, CPS HR's methodology is to use the market median for compensation considerations and salary recommendations described in [Section VI](#) of this report.

## V. Summary of Benefit Tables

---

In addition to the base salary and total compensation data presented in the datasheets provided within [Appendix A](#) CPS HR presents additional benefit information for all surveyed classifications displayed in table format in [Appendix B](#).

Summaries for Non-Safety and Safety employee groups are provided below in two segments:

### **Lake County Non-Safety Benefits Summary**

The summary is based on labor market agency data but may not represent the data of each employee group of an agency.

#### ■ **Table B-1 – Budgeted FTEs or Positions, Salary Steps/Ranges, Employee Groups and Pay Increases (Non-Safety)**

Table B-1 Identifies the employee groups that represent the comparable classifications that have been matched to the benchmark classifications in the survey process. Also reported are the Full-Time Equivalent (FTE) or a number of positions, as reported in each agencies' budget document. The salary structure indicates what the employee group's compensation structure is based on steps, salary ranges and/or a flat amount. Future and past Cost of Living Adjustments (COLA), equity, and negotiated compensation. The data from this table is not included in total compensation calculations.

- The number of FTE/Positions ranged from:
  - Market: 394.88 to 4,060
  - Lake County: 1,003.65 FTE for FY19
- Five (5) agencies had documented future COLAs, for at least one employee group, ranging from 0.5% to 3% with one (1) agency documenting; Four (4) equity adjustments over a 3-year period from 1%-5% for three (3) employee groups. *Lake County did not provide a COLA during the term of the current contracts for any of the employee groups.*

#### ■ **Table B-2: Retirement Contribution Practices and FICA Participation (Non-Safety)**

Table B-2 reports for each labor market agency the retirement plan administrator, "type" either Safety or Miscellaneous, for Classic and PEPRA tiers, the Employer's Normal Cost Rate, as reported by the agency's retirement system. Employer Paid Classic Member Contributions (EPMC); Employee Cost Sharing and each agency's participation in Social Security. The employer's expense for Social Security, EPMC, and employer's normal cost rate for retirement based on Classic and PEPRA blended rate are reflected in the total compensation calculations.

- Of the labor market agencies, ten (10) agencies' retirement system is administered by CalPERS; two (2) of the agencies have 37 Act retirement plans.
- One agency has one employee group that participates in a supplemental retirement plan by the union, LIUNA.
- Six (6) of the agencies participate in both Medicare and FICA, with six (6) agencies only participating in Medicare. *Lake County participates in both Medicare and FICA.*

- Eight (8) of the agencies have one or more employee groups that have Employee Cost Sharing for Classic members ranging from 1.200% to 7.808%. *Lake County does not participate in Employee Cost Sharing.*
- None of the agencies had provisions for Employer-Paid Classic Member Contributions (EPMC). *Lake County does not participate in EPMC.*

■ **Table B-3: Deferred Compensation Plans (Non-Safety)**

Table B-3 reports the labor market's application of deferred compensation plans, 401(k), 401(a), and 457 accounts, on a matching or non-matching basis. Non-matching agency contributions are included in total compensation calculations.

- All agencies provided one to two plan types with all agencies offering a 457 plan to employees. Three (3) agencies offered multiple options related to the 457 plans. *Lake County provides a 457 plan to employees.*
- One (1) agency made a non-matching contribution to one employee group.
- Three (3) agencies made matching contributions; two (2) agencies-based contribution on years of service; contributions are ranging from \$10 to \$20.28/month. *Lake County does not provide a matching or non-matching contribution.*

■ **Table B-4 Health Plans - Medical, Dental and Vision Plans (Non-Safety)**

Table B-4 reports each labor market agency's medical, dental, and vision employer contribution for the most expensive plan based on an employee plus two or more dependents (family) coverage. The agency contribution for medical, dental, and vision is reflected in the total compensation calculations. Opt-out or waiving health plans subsidies are noted.

- Labor market agency's total contributions, based on individual employee groups, health insurance ranged from \$921.64 to \$2,333.22 monthly. *Lake County contributes \$1,000/month to all non-safety employees.*
- Five (5) agencies have policies which allow waiving medical participation with a monetary benefit subsidy; subsidies ranged from \$150 to \$678.03 per month. *Lake County provides a subsidy of \$200 per month.*
- Four (4) agencies provided Flex Credits in lieu of designated contributions for medical, dental, and vision. *Lake County provides Flex Credit for one employee group.*

■ **Table B-5: Retiree Health Insurance (RHI) (Non-Safety)**

Table B5 reports whether the labor market agencies provide health insurance to eligible retirees and if the agency provides a subsidy for this benefit. This data is not included in the total compensation calculations.

- Two (2) agencies permit retirees to participate in health insurance plans but do not provide a subsidy; one (1) of agencies in lieu of a subsidy makes contributions for active employees to a Retiree Medical Trust.
- Three (3) of the agencies provide a subsidy based on the California Government Code (Gov. Code) section 22892 of the Public Employees' Medical and Hospital Care Act (PEMHCA).
- Three (3) agencies provide a monthly subsidy ranging from \$16 to \$216 per month.



- Three (3) agencies provide subsidy-based years of service equivalent to a percentage of the premium of a designated plan or contribution for active employees for retirees only. *Lake County provides this type of subsidy until the retiree is eligible for Medicare.*

■ **Table B-6: Basic Life & Accidental Death & Disability and Long-Term Disability (Non-Safety)**

Table B-7 reports basic life, Accidental Death & Disability (AD&D), and Long-Term Disability (LTD) insurances that are offered. The data is not reflected in the total compensation calculations.

- All agencies provide an agency subsidized basic life insurance; one (1) agency excluded one employee group from the benefit.
- The basic benefit amount ranged from \$5,000 to \$50,000; one agency provides 1x annual compensation for one (1) employee group. *Lake County provides \$5,000 as a basic benefit.*
- Two (2) agencies provide AD&D benefits matching the basic life benefit. *Lake County provides basic AD&D of \$5,000.*
- No agencies provide basic LTD; One (1) agency provides a subsidy for a plan through the employee bargaining unit association but does not administer the plan. *Lake County does not provide a basic LTD benefit.*

■ **Table B-7: Vacation/Annual Leave Accrual & Annual Cash-Out Policies (Non-Safety)**

Vacation/Annual accruals for all labor market agencies and cash out policies, where available, are presented in Table B-7 by the bargaining unit and/or employee group. The data from this table is not reflected in total compensation calculations.

- All agencies provide vacation leave with Year 1 ranging from 10 to 18.33 days per year; maximum accrual rates ranged from 20 days at 11 years of service to 32.75 days at 25 years of service. *Lake County provides 10 days in the first year of service for all employee groups and 20 days at 20 years of service for one employee group and 25 days at 20 years of service for 2 employee groups.*
- Three (3) agencies provide annual cash-out of vacation leave accruals, ranging from 40 to 80 hours per year; requirements can include remaining accrual balance minimum after the payout, time used during the year and/or years of service. *Lake County has no policy for annual cash-out of accrued vacation leave.*

■ **Table B-8: Sick Leave Accruals and Related Policies, Public Holidays and Floating Holidays (Non-Safety)**

Sick leave accruals and related separation of employment policies, recognized holidays, and floating holiday benefits based on bargaining unit and/or employee group are presented in Table B-8 for all labor market agencies. This data reported in this table is not reflected in the total compensation calculations.

- Eleven (11) agencies have a sick leave accrual rate 12 days per year; One (1) agency has an accrual rate of 15 days per year. *Lake County provides 12 days of sick leave accrual.*
- All agencies allow for unlimited accrual days. *Lake County also allows for unlimited accrual.*
- All but one (1) agency allows for service credits for unused sick leave at the time of retirement. *Lake County allows sick leave service credits.*
- Seven (7) agencies had separation and/or retirement sick leave cash-out policies. *Lake County has a separation cash-out policy.*

- None of the twelve (12) labor market agencies have a policy for annual cash-out in lieu of taking time off. *Lake County does have an annual cash-out in lieu policy.*
- Agencies recognize 8 to 13 public holidays per year. *Lake County recognizes 15 paid holidays, which includes one week for Winter Holiday from December 21st – 25th.*
- Eleven (11) agencies provide floating holidays ranging from 1 to 5 days per year with some agencies basing the number of eligible days on years of service on the bargaining unit. *Lake County does not provide floating holidays.*
- Seven (7) labor market agencies provide Management Leave paid time off, ranging from 5 to 10 days. Of the seven (7) agencies, two (2) agencies paid time off is specific to all FLSA exempt employees and not specifically management employee groups.

### **Lake County Safety Benefits Summary**

#### ■ **Table B-1 – Budgeted FTEs or Positions, Salary Steps/Ranges, Employee Groups and Pay Increases (Safety)**

Table B-1 Identifies the employee groups that represent the comparable classifications that have been matched to the benchmark classifications in the survey process. Also reported are the Full-Time Equivalent (FTE) or a number of positions, as reported in each agencies' budget document. The salary structure indicates what the employee group's compensation structure is based on steps, salary ranges, and/or a flat amount. Future and past Cost of Living Adjustments (COLA), equity, and negotiated compensation. The data from this table is not included in total compensation calculations.

- The number of FTE/Positions of the twelve (12) labor market agencies ranged from 394.88 to 4,060. *Lake County had 1,003.65 FTE for FY19.*
- Five (5) agencies had documented future COLAs, for at least one employee group, ranging from 0.5% to 3% with one (1) agency not documenting future COLAs but documenting future equity adjustments from 1%-2% for two (2) employee groups. *Lake County had two (2) employee groups received COLAs during 2017, one (1) received 3%, and the other 2%, the third employee did not receive a COLA during the term of the MOU, 1/1/2018 - 2/28/2019.*

#### ■ **Table B-2: Retirement Contribution Practices and FICA Participation (Safety)**

Table B-2 reports for each labor market agency the retirement plan administrator, "type" either Safety or Miscellaneous, for Classic and PEPRA tiers, the Employer's Normal Cost Rate, as reported by the agency's retirement system. Employer Paid Classic Member Contributions (EPMC); Employee Cost Sharing and each agency's participation in Social Security. The employer's expense for Social Security, EPMC, and employer's normal cost rate for retirement based on Classic and PEPRA blended rate are reflected in the total compensation calculations.

- Of the twelve (12) labor market agencies, ten (10) agencies' retirement system is administered by CalPERS; two (2) of the agencies have 37 Act retirement plans.
- One agency has one employee group that participates in a supplemental retirement plan by the union, LIUNA.

- Six (6) of the agencies participate in both Medicare and FICA, with six (6) agencies only participating in Medicare. *Lake County participates in both Medicare and FICA.*
- Eight (8) of the agencies have one or more employee groups that have Employee Cost Sharing for Classic members ranging from 1.200% to 7.808%. *Lake County does not participate in Employee Cost Sharing.*
- None of the twelve (12) agencies had provisions for Employer-Paid Classic Member Contributions (EPMC). *Lake County does not participate in EPMC.*

■ **Table B-3: Deferred Compensation Plans (Safety)**

Table B-3 reports the labor market's application of deferred compensation plans, 401(k), 401(a), and 457 accounts, on a matching or non-matching basis. Non-matching agency contributions are included in total compensation calculations.

- All agencies provided one to two plan types with all agencies offering a 457 plan to employees. Three (3) agencies offered multiple options related to the 457 plans. *Lake County provides a 457 plan to employees.*
- One (1) agency made a non-matching contribution to one employee group.
- Three (3) agencies made matching contributions; two (2) agencies-based contribution on years of service; contributions are ranging from \$10 to \$20.28/month. *Lake County does not provide a matching or non-matching contribution.*

■ **Table B-4 Health Plans - Medical, Dental and Vision Plans (Safety)**

Table B-4 reports each labor market agency's medical, dental, and vision employer contribution for the most expensive plan based on an employee plus two or more dependents (family) coverage. The agency contribution for medical, dental, and vision is reflected in the total compensation calculations. Opt-out or waiving health plans subsidies are noted.

- Labor market agency's total contributions, based on individual employee groups, health insurance ranged from \$921.64 to \$2,333.22 monthly. *Lake County contributes \$1,000 per month to most employee groups and \$2,470.46 per month to the Deputy Sheriff's Association.*
- Five (5) agencies have policies which allow waiving medical participation with a monetary benefit subsidy; subsidies ranged from \$150 to \$678.03 per month. *Lake County provides a subsidy of \$200 per month.*
- Four (4) agencies provided Flex Credits in lieu of designated contributions for medical, dental, and vision. *Lake County provides Flex Credit for one employee group.*

■ **Table B-5: Retiree Health Insurance (RHI) (Safety)**

Table B5 reports whether the labor market agencies provide health insurance to eligible retirees and if the agency provides a subsidy for this benefit. This data is not included in the total compensation calculations.

- Two (2) agencies permit retirees to participate in health insurance plans but do not provide a subsidy; one (1) of agencies in lieu of a subsidy makes contributions for active employees to a Retiree Medical Trust.
- Three (3) of the agencies provide a subsidy based on the California Government Code (Gov. Code) section 22892 of the Public Employees' Medical and Hospital Care Act (PEMHCA).
- Three (3) agencies provide a monthly subsidy ranging from \$16 to \$216 per month.
- Three (3) agencies provide subsidy-based years of service equivalent to a percentage of the premium of a designated plan or contribution for active employees for retirees only. *Lake County provides this type of subsidy until the retiree is eligible for Medicare.*

■ **Table B-6: Basic Life & Accidental Death & Disability and Long-Term Disability (Safety)**

Table B-7 reports basic life, Accidental Death & Disability (AD&D), and Long-Term Disability (LTD) insurances that are offered. The data is not reflected in the total compensation calculations.

- All agencies provide an agency subsidized basic life insurance; one (1) agency excluded one employee group from the benefit.
- The basic benefit amount ranged from \$5,000 to \$50,000; one agency provides 1x annual compensation for one (1) employee group. *Lake County provides \$5,000 as a basic benefit.*
- Two (2) agencies provide AD&D benefits matching the basic life benefit. *Lake County provides basic AD&D of \$5,000.*
- No agencies provide basic LTD; One (1) agency provides a subsidy for a plan through the employee bargaining unit association but does not administer the plan. *Lake County does not provide a basic LTD benefit.*

■ **Table B-7: Vacation/Annual Leave Accrual & Annual Cash-Out Policies (Safety)**

Vacation/Annual accruals for all labor market agencies and cash out policies, where available, are presented in Table B-7 by the bargaining unit and/or employee group. The data from this table is not reflected in total compensation calculations.

- All agencies provide vacation leave with Year 1 ranging from 10 to 18.33 days per year; maximum accrual rates ranged from 20 days at 11 years of service to 32.75 days at 25 years of service. *Lake County provides 10 days in the first year of service for all employee groups and 20 days at 20 years of service for one employee group and 25 days at 20 years of service for 2 employee groups.*
- Three (3) agencies provide annual cash-out of vacation leave accruals, ranging from 40 to 80 hours per year; requirements can include remaining accrual balance minimum after the payout, time used during the year, and/or years of service. *Lake County has no policy for annual cash-out of accrued vacation leave.*

■ **Table B-8: Sick Leave Accruals and Related Policies, Public Holidays and Floating Holidays (Safety)**

Sick leave accruals and related separation of employment policies, recognized holidays, and floating holiday benefits based on bargaining units and/or employee groups are presented in Table B-8 for all labor market agencies. This data reported in this table is not reflected in the total compensation calculations.

- Eleven (11) agencies have a sick leave accrual rate of 12 days per year; One (1) agency has an accrual rate of 15 days per year. *Lake County provides 12 days of sick leave accrual.*
- All agencies allow for unlimited accrual days. *Lake County also allows for unlimited accrual.*
- All but one (1) agency allows for service credits for unused sick leave at the time of retirement. *Lake County allows sick leave service credits.*
- Seven (7) agencies had separation and/or retirement sick leave cash-out policies. *Lake County has a separation/retirement cash-out policy.*
- None of the labor market agencies has a policy for annual cash-out in lieu of taking time off. *Lake County does have an annual cash-out in lieu policy.*
- Eleven (11) agencies provide floating holidays ranging from 1 to 5 days per year with some agencies basing the number of eligible days on years of service on the bargaining unit. *Lake County does not provide floating holidays.*

## VI. Recommendations

---

The County should consider its competitive position in the labor market and the ability to recruit, retain, and reward employees immediately and long-term. The county's existing compensation plan is functionally a 12-step pay system with a built-in longevity practice from steps six (6) to twelve (12). Specifically, employees are eligible for annual pay increases from steps one (1) to five (5), and movement every five (5) years from steps six (6) to twelve (12). The existing compensation practice results in an inflexible pay system that limits the County's ability to address employee salary movement on a yearly basis effectively. The practice also hinders the County's ability to respond to market dynamics effectively. The County's salary ranges are lagging in the market based on the benchmark survey collected, as noted above.

### **Market Analysis Findings Driving Recommendations:**

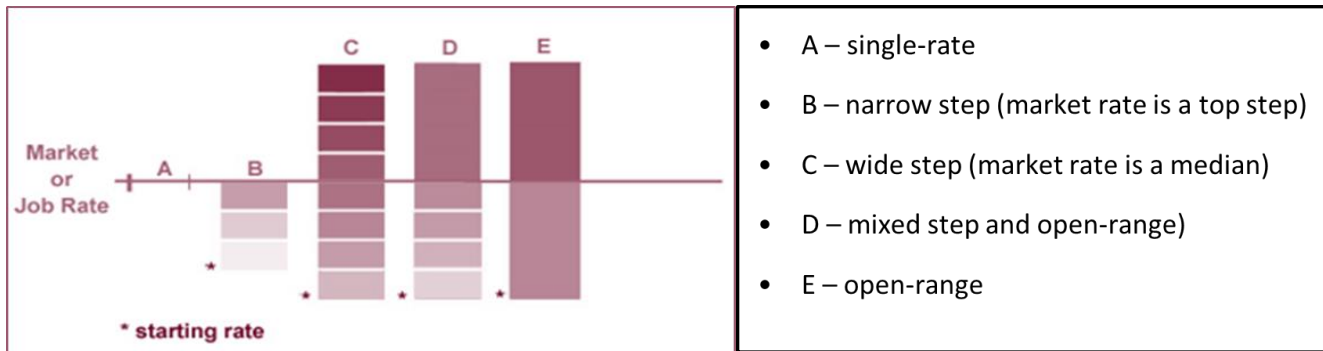
The following observations are based on the data from comparable agencies selected as part of a relevant labor market to the County:

- Overall Lake County job classifications are found to be below the matching benchmarks found in the relevant labor market, with most of the classifications lagging the medians and maximums of the market ranges (see Table 2).
- Most of the Lake County benchmarks are found below the labor market in base compensation minimum (Step 1), where variance from the matching benchmarks vary from 1.3 to 69.1%.
- The highest variance from the labor market minimums is observed among the professional and executive job classifications, such as Information Systems Analyst, Planner Associate, Chief Probation Officer, and County Counsel.
- The lagging of the labor market minimum wages may affect Lake County recruitment practices and can result in bringing the new staff at the rates lower than those in the relevant labor market.
- The practice of lagging the labor market range medians may affect Lake County retention practices and employee satisfaction.

### **Lake County Pay Structure Analysis Findings Driving Recommendations:**

- Based on the comparison of the entire range of base compensation, it is observed that to be aligned with labor market County ranges should be moved on average 10%-30% upwards OR the County benchmarks must be re-graded to pay grades that are 10%-30% higher in pay structure hierarchy.

**Table 4: Types of Pay Structure Models**



SOURCE: Economic Research Institute

- The analysis of the current Lake County pay structure shows that it falls under the definition of the “narrow step” pay model (see above chart), where Step 5 of the County pay structure at best is aligned with the 50<sup>th</sup> percentile of the labor market ranges for similar benchmarks.

The salary range lag in the market, coupled with employees unable to grow at an appropriate rate within their assigned range, creates morale issues when employees perceive the maximum of a salary range as unattainable. Currently, employees progress to Step 5 of the pay structure in four (4) years and then their wage progression to the top of the “longevity” structure is slowed down. The ability to obtain the maximum salary in a 12-step range would require movement over a prolonged period. Standard step systems and movement through a salary range more commonly take five to ten years.

In response to this challenge, the County has created additional levels as a workaround within many career ladders (i.e., class titles with levels I-V) where entry, journey, and advanced-journey (three levels) are more common in the labor market. The creation of additional levels within multiple class series was likely done to address compensation issues since many series have incumbents allocated at the top of the series or clustered in the middle without the use of the entry level or feeder classifications. Use of a classification system and creation of unnecessary levels creates additional administrative oversight, which can be mitigated by establishing an appropriate number of class levels and titles and addressing compensation issues by bringing County salaries up to market standards based on the median results and internal relationships.

#### **Leveling Analysis Driving Recommendations:**

Collaboratively with the Lake County leadership, CPS HR proposed the development of career paths with an appropriate number of classification levels (and corresponding pay grades) that allow employees to advance up the career ladder, both within a classification series and between classifications, in conjunction with addressing the compensation and benefits issues. These efforts will help with recruitment efforts, reduce the high turnover currently being experienced within the County, and will increase the stability of the workforce. This also prepares employees to step into new roles, retaining organizational knowledge, and building organizational capacity. The County will be positioned to consider an implementation strategy based on the compensation study results reflected in this report.

The main guiding principle of leveling and identifying the promotional increase between levels was the notion of how difficult and important it is from a business perspective to move from one level to the next.

The County's existing range bandwidth of 21.5% from Step 1 to Step 5 (excluding longevity extension) was found to be consistent with some of the comparable agencies in the labor market and is a narrower bandwidth in comparison to other comparable agencies. It was decided by the County to retain the existing pay structure.

## ***Salary Recommendations***

### **Current Pay Structure Design**

The building blocks and design of the existing structure were already examined in previous sections of this report. CPS HR uses the labor market data to develop the effective pay structure model by constructing job grades, building a market pay line, and calculating the pay ranges. In the case of the County, the current pay structure consists of pay grades with range spread (bandwidth) of 21.6%. Each pay grade represents a twelve-step progression with 5% between first 5 steps and 2.5% separation between each grade. In discussions with the County's internal project management team, CPS HR learned that the County would maintain its existing structure, as noted in the table below.

<b>Pay Structure Component</b>	<b>Main Structure</b>	<b>Longevity Structure</b>
Number of Steps	5	12
Range (Bandwidth)	21.6%	44.0%
Step separation	5.0%	2.5%
Grade separation	2.5%	2.5%

### **Proposed Adjustments to Pay Structure Design**

Although the County decided to maintain its existing pay structure, CPS HR proposed minor changes to structure to eliminate overcomplicated labeling of pay grades. Currently, grades have multiple labeling structure from three-digit numbering (619) to mixture of letters and numbers (A22 or B22). Due to the fact that regardless of multiple labeling systems all range bandwidths, midpoint separations, number of steps, and grade overlaps remain the same, CPS HR offered to switch the entire structure into uniform three-digit format (see Table 6).



**Table 6: Proposed Pay Structure (excerpt only, not a full structure)**

Grade	Hourly					Monthly				
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 1	Step 2	Step 3	Step 4	Step 5
101	13.66	14.34	15.06	15.81	16.60	2,367.73	2,486.12	2,610.43	2,740.95	2,877.99
102	14.00	14.70	15.44	16.21	17.02	2,426.93	2,548.27	2,675.69	2,809.47	2,949.94
103	14.35	15.07	15.82	16.61	17.44	2,487.60	2,611.98	2,742.58	2,879.71	3,023.69
104	14.71	15.45	16.22	17.03	17.88	2,549.79	2,677.28	2,811.14	2,951.70	3,099.29
105	15.08	15.83	16.62	17.45	18.33	2,613.53	2,744.21	2,881.42	3,025.49	3,176.77
106	15.46	16.23	17.04	17.89	18.79	2,678.87	2,812.82	2,953.46	3,101.13	3,256.19
107	15.84	16.63	17.47	18.34	19.26	2,745.84	2,883.14	3,027.29	3,178.66	3,337.59
108	16.24	17.05	17.90	18.80	19.74	2,814.49	2,955.22	3,102.98	3,258.13	3,421.03
109	16.64	17.48	18.35	19.27	20.23	2,884.85	3,029.10	3,180.55	3,339.58	3,506.56
110	17.06	17.91	18.81	19.75	20.74	2,956.97	3,104.82	3,260.06	3,423.07	3,594.22
111	17.49	18.36	19.28	20.24	21.25	3,030.90	3,182.44	3,341.57	3,508.64	3,684.08
112	17.92	18.82	19.76	20.75	21.79	3,106.67	3,262.00	3,425.11	3,596.36	3,776.18
113	18.37	19.29	20.25	21.27	22.33	3,184.34	3,343.56	3,510.73	3,686.27	3,870.58
114	18.83	19.77	20.76	21.80	22.89	3,263.95	3,427.14	3,598.50	3,778.43	3,967.35
115	19.30	20.27	21.28	22.34	23.46	3,345.55	3,512.82	3,688.46	3,872.89	4,066.53
116	19.78	20.77	21.81	22.90	24.05	3,429.18	3,600.64	3,780.68	3,969.71	4,168.19
117	20.28	21.29	22.36	23.47	24.65	3,514.91	3,690.66	3,875.19	4,068.95	4,272.40
118	20.79	21.82	22.92	24.06	25.26	3,602.79	3,782.93	3,972.07	4,170.68	4,379.21
119	21.30	22.37	23.49	24.66	25.90	3,692.86	3,877.50	4,071.37	4,274.94	4,488.69
120	21.84	22.93	24.08	25.28	26.54	3,785.18	3,974.44	4,173.16	4,381.82	4,600.91
121	22.38	23.50	24.68	25.91	27.21	3,879.81	4,073.80	4,277.49	4,491.36	4,715.93
122	22.94	24.09	25.29	26.56	27.89	3,976.80	4,175.64	4,384.42	4,603.65	4,833.83
123	23.52	24.69	25.93	27.22	28.58	4,076.22	4,280.03	4,494.03	4,718.74	4,954.67
124	24.10	25.31	26.58	27.90	29.30	4,178.13	4,387.03	4,606.39	4,836.70	5,078.54
125	24.71	25.94	27.24	28.60	30.03	4,282.58	4,496.71	4,721.55	4,957.62	5,205.50
126	25.32	26.59	27.92	29.32	30.78	4,389.65	4,609.13	4,839.58	5,081.56	5,335.64
127	25.96	27.26	28.62	30.05	31.55	4,499.39	4,724.36	4,960.57	5,208.60	5,469.03
128	26.61	27.94	29.33	30.80	32.34	4,611.87	4,842.46	5,084.59	5,338.82	5,605.76
129	27.27	28.64	30.07	31.57	33.15	4,727.17	4,963.53	5,211.70	5,472.29	5,745.90
130	27.95	29.35	30.82	32.36	33.98	4,845.35	5,087.61	5,342.00	5,609.09	5,889.55

### Allocating Jobs to Pay Grades Based on Labor Market Data and Internal Equity

A job grade is simply a group of different jobs with equal or similar worth (job value) within an organization. Job worth or value determines that job's assignment to a particular pay grade in the organization's established compensation structure. The value can be external (based on job matches and external labor market comparison), and internal (based on an internal relationship with other jobs or classifications in the County). CPS HR assigned values based on labor market data to the benchmark classifications included in this study, and assigned values based on internal equity to all remaining jobs or classifications.

Because internal job evaluation or internal slotting of classifications determine appropriate pay grades, these reflect the internal value, whereas the pay ranges reflect the market or external value. Inherently, some instances of misalignment will occur between the two. On occasion, jobs or classifications may be re-graded (or re-slotted). This situation occurs when the classification has greater strategic importance to the organization than the external market reflects. In other cases, the classification may have less value than the external market affords it. CPS HR made recommendations based on our understanding of both aspects.

### **Use of Base Salary Data versus Total Compensation**

The Total Compensation results in the report will help the County to make a general comparison of benefits spending in the labor market. However, when determining pay grade allocation for each job or classification, CPS HR used base salary data within the relevant labor market. The use of benefits or other forms of variable compensation is not recommended for assigning jobs to pay grades for several reasons. One of these reasons is a large variety of benefit packages and variable pay designs across many organizations, which creates inconsistency and difficulty in comparing various benefits plans. The method of using base salary for pay grade assignments is consistent with the existing HR practices throughout the nation. According to the Society of Human Resources Professionals, “Typically, organizations calculate only base pay ranges because base pay reflects the guaranteed cash payments and the basic value of the work.” Base salary is a more stable representation of market value and criteria for assigning pay grades since total rewards programs vary widely across organizations. Wide inconsistencies in benefits and total compensation programs were found in the County’s labor market, as noted in the benefits summary tables in this report.

### **Methodology and Project Guidelines**

The salary setting process for the County consisted of a phased approach by CPS HR. First, was the review of external labor market data to move benchmark classifications to the market median or closest appropriate salary grade. Then CPS HR reviewed pay differentials for classifications directly tied to the benchmark class or “anchor” in a classification series. Finally, CPS HR used internal relationships, the County’s existing rank and value of positions in relation to each other, to make pay equity determinations and recommend salary grades. All three factors worked together to create/design a revised salary structure.

Salary Grade recommendations were made with the intention of accurately reflecting the relative market value of each County Classification, as consistent with the findings of our Classification and Total Compensation Study.

Here is a summary of the factors considered.

- Benchmark Classifications: 12 comparison Counties were surveyed, and salary data was gathered regarding a sample of County Classifications. Benchmark Classifications either encompassed job duties that were very broadly applicable and common within the County workforce, and/or historically hard to recruit classes that were not relatable to other County positions.
- Classifications that were relatable to a Benchmark were assigned salaries in relationship to that Benchmark.
- Additional determinations were made in accordance with customary salary spread practices, which draw distinctions between and among Management Classifications, Supervisory positions, Lead Worker roles, differences between jobs in Classification series (e.g., Accountant I vs. Accountant II).
- Other Special Requirements were considered, such as: required degrees; specialized training; certificates; licensures. (e.g., when a lower level position has special requirements and a higher-level position does not, the salary spread between positions may be non-standard as a result.)
- In part as a means of cross-referencing the dataset, consideration was likewise given to existing relationships between salary grades, where appropriate. That is, if a job paid more before the Study, it should continue to pay more after the Study, in the absence of clear justification (e.g., some salaries

were adjusted more recently than others, and had salaries closer to the market value of the position, as a result).

Because the scope of responsibility of County departments and positions does vary from jurisdiction to jurisdiction, absolute relationships were not determined to be appropriate in every case. Decisions were made pursuant to arriving at the fairest possible compensation for every County of Lake position.

**Table 7: Jobs Grade Allocation**

LAKE COUNTY JOBS & PAY GRADES							NEW GRADE			
Job Classification	Job Code	Current Grade	Step 1	Step 3	Step 5	New Grade	Step 1	Step 3	Step 5	
ACCOUNTANT II	04-0032	B20	20.81	22.95	25.30	124	25.96	28.62	31.55	
ADMINISTRATIVE ASSISTANT	02-0453	B17	17.98	19.82	21.85	114	18.83	20.76	22.89	
APPRAISER II	04-0172	A20	20.31	22.39	24.68	123	23.52	25.93	28.58	
ASSISTANT ENGINEER II	04-0408	B26	27.89	30.75	33.90	138	34.06	37.55	41.40	
BUILDING INSPECTOR II	05-0312	A21	21.32	23.51	25.92	133	30.10	33.19	36.59	
CORRECTIONAL OFFICER II	06-2039	611	21.00	23.16	25.53	125	24.71	27.24	30.03	
DEPUTY COUNTY COUNSEL II	02-0262	B27	29.29	32.29	35.60	144	39.50	43.55	48.01	
DEPUTY PROBATION OFFICER II	10-0620	10B	21.59	23.80	26.24	127	25.96	28.62	31.55	
DEPUTY SHERIFF II	16-0632	620	26.82	29.57	32.60	132	29.37	32.38	35.70	
DISTRICT ATTORNEY INVESTIGATOR II	16-0852	628	29.69	32.73	36.09	137	33.23	36.63	40.39	
ELIGIBILITY SPECIALIST II	04-0706	A16	16.71	18.42	20.31	116	19.78	21.81	24.05	
FACILITIES MAINTENANCE TECHNICIAN II	05-0819	A21	21.32	23.51	25.92	116	19.78	21.81	24.05	
HEAVY EQUIPMENT OPERATOR II	05-2048	A19	19.34	21.32	23.51	120	21.84	24.08	26.54	
INFORMATION SYSTEMS ANALYST II	04-1163	A22	22.39	24.68	27.21	136	32.42	35.74	39.40	
LEGAL SECRETARY II	02-2072	COS	15.98	17.62	19.43	116	19.78	21.81	24.05	
MENTAL HEALT SPECIALIST II	04-0727	B22	22.95	25.30	27.89	128	26.61	29.33	32.34	
PARKS MAINTENANCE WORKER II	05-0352	A17	17.54	19.34	21.32	114	18.83	20.76	22.89	
PLANNER, ASSOCIATE	04-1105	A22	22.39	24.68	27.21	136	32.42	35.74	39.40	
PUBLIC HEALTH NURSE II	04-1202	B28	30.75	33.90	37.38	139	34.91	38.49	42.43	
PUBLIC SAFETY DISPATCHER II	06-2031	607	20.96	23.11	25.49	120	21.84	24.08	26.54	
PUBLIC WORKS WORKER II	05-2096	A15	15.91	17.54	19.34	115	19.30	21.28	23.46	
SOCIAL WORKER II	04-1252	A19	19.34	21.32	23.51	125	24.71	27.24	30.03	
STAFF SERVICE ANALYST II	04-0725	A20	20.31	22.39	24.68	130	27.95	30.82	33.98	
UTILITY WORKER II	05-1468	A18	18.42	20.31	22.39	123	23.52	25.93	28.58	
WATER/WASTEWATER TREATEMENT PLANT OPERATOR II	05-1445	B20	20.81	22.95	25.30	131	28.65	31.59	34.83	

CPS HR analyzed the external labor market data collected in order to set salaries based on market results as part of phase one. In general, salaries are recommended at the labor market median (or midpoint) of job matches identified for the benchmark classifications, unless CPS HR determines a disruption to internal relationships in the County's existing salary structure. In cases where compression may exist and internal equity needs to be factored into a salary recommendation, CPS HR proposed an appropriate pay differential (or percentage) to be applied between levels in a classification series. The amount of differential depends on the reporting relationship and distinction between levels of work. CPS HR provided the rationale for the salary placement for each classification.

The methodology of looking at external data as a starting point and balancing with internal considerations for salary setting and will help the County remain competitive with comparator agencies. The County should also consider the development of a salary structure, which will allow for flexibility when positions can justifiably be identified as hard to recruit based on high turnover. A consistent pattern of turnover in classification or position can be a result of compensation issues. A common workaround in these scenarios is the arbitrary creation of additional classification levels in a series rather than addressing the salary of the existing classification. Another factor to consider is a need for advanced placement in the salary range at the time of hire or appointment to a position.

The County may want to consider a different salary setting practice in special circumstances for hard to recruit classifications on a case-by-case basis. As an example, setting a pay range at the 75th percentile may be warranted in special circumstances for competitiveness in the market, where documented high turnover exists as an example. A different salary setting practice would have to be written into a policy for certain hard to recruit classifications or series (e.g., where competition amongst County and City agencies has noticeable salary differences) and applied consistently for salary structure maintenance.

## VII. Next Steps

---

Implementation of salary recommendations is highly dependent on further discussion internally by the County about the financial climate and the sustainability of salary increases. Some factors to consider are compounded labor costs associated with benefits plans and employer contributions, initial placement of employees within revised salary ranges, a written policy for movement of employees through the salary ranges over time (e.g., annual performance evaluations and percentage of increase), and overall fiscal impact of implementation today and in the future.

### Implementation of Program

With respect to the implementation of a program such as this, we believe it is important to consider the impact of salary range changes both on the County's financial resources and the well-being of employees. In order to ease the burden on both, we suggest the following:

- 1) The County should approve the study with an implementation plan which extends over a reasonable period. It is quite common for public sector organizations to consider an implementation period of several years in order to ease the financial burden in any given year. This requires agreeing on an implementation plan based on the priority level of classifications that are lagging in the labor market based on the results of this study. No more than two to three years is recommended since the market will continue to adjust/grow during that time period.
- 2) With respect to those salaries recommended to be raised, please consider the following implementation methods:

Moving positions to the step in the recommended range corresponding to the employee's current step. For example, if an employee is currently at step 5, then the employee would move to step 5 on the recommended range or moving positions to a step in the recommended range, which results in an increase of no more than a given amount. Some of our clients have even moved the employees to a step in the new range equal to or closest to their current salary. This is a method that results in the lowest overall impact in the first year and allows for growth over time in the new salary range.

In all cases, we suggest moving all positions at least to the minimum of the new range.

- 3) With respect to those classes recommended to be lowered, please consider the following implementation methods:

During the study, most of the jobs were recommended for upward movement in the pay structure. In rare cases where the new market-driven pay grade for the job is lower than the current pay grade, we recommend retaining current employees' pay rates. This concept, known as Y-Rating, has been frequently used by the public sector. Under this plan, employees would be moved to the new range and, assuming they are currently paid above the range maximum, their salaries would be frozen for as long as it takes for the salary range to catch up to the pay level.

### **Administration of the Program**

There has been considerable time and effort invested in preparing the class descriptions and report and in determining the relative value of each benchmark and the total number of classifications in the overall salary structure of the County. We suggest that this program be continued and maintained on a regular basis.

We suggest the following with respect to administering the program:

- 1) With each reorganization of a department, or reassignment of duties, a position information questionnaire should be prepared by the supervisor and the position should be re-evaluated using a process similar to that used by our firm in the conduct of the classification part of our study.
- 2) If no automated maintenance program is utilized, we suggest that a complete classification study be conducted every two to four years. Assuming that employees and supervisors have the right to request interim reviews, we believe the County will be well-served with a periodic review of all classes to assure proper alignment.
- 3) The Human Resources (HR) Department should be closely aligned with the organization planning and staffing control functions. We recommend that the HR staff develop and maintain the County's official organization charts and approved staffing patterns. This serves as control over classification and salary impacts of changes in duties and responsibilities.
- 4) Some organizations find it helpful to offer a specific time period or "window" during which the HR Department would accept properly authorized requests for reclassification. This provides some necessary structure to the process of maintaining the program while being sensitive to providing timely credit for employees whose jobs have increased in scope or responsibility. Lake County already employs this practice.

## Glossary of Terms

**Note:** The Glossary of Terms includes terms used by CPS HR in compensation related studies; however, not all terms listed below apply to every agency's report.

Terms	Explanation
Actuarial Valuation	The term refers to the determination, as of a valuation date of the Normal Cost, Accrued liability, and related actuarial present values for a pension plan. These valuations are performed annually or when an employer is contemplating a change to their plan provisions.
Agency Pay Structure	Identifies the pay structure, steps or range, used by the agency to determine wages, rates and salary schedules for different jobs or groups of jobs.
Allowance Pay Practices	"Refers to allowances that reflect general policies on vehicle, phone, technology, uniforms, equipment, or other allowances. The allowances may not be universally applicable to all positions within a unit and maybe dependent on other factors. Allowances that are monthly and can be identified to a specific classification or employee group that are not dependent on other factors are included in the total compensation calculations as Other Compensation. "
Bargaining Units (BU)	A group of employees working in similar classifications or occupations represented by a union for bargaining purposes.
Base Salary	Wages paid for work performed during a unit of time, such as annual, monthly, bi-weekly or hourly. Base salary does not include overtime or incentive pay.
Base Salary Maximum	Base Salary Maximum represents the maximum of a pay range as reported by an agency.
Base Salary Midpoint	Base Salary Midpoint represents the middle number in the pay range from minimum to maximum as reported by an agency.
Base Salary Midpoint Progression	Base Salary Midpoint Progression (or also called midpoint separation) is the distance between midpoints of consecutive pay grades within a pay structure.
Base Salary Minimum	Base Salary Minimum represents the minimum of a pay range as reported by an agency.
Basic Life Insurance	The benefit amount of the basic life Insurance that an agency provides to their employees is reported.
Basic Long-term Disability Insurance (LTD)	The benefit amount of the basic LTD insurance that an agency provides to their employees is reported.
Blended Rate (Retirement)	The term Blended Rate as it relates to the employers' normal cost contribution refers to the actuarial method that establishes a single contribution rate using the data for all benefit groups in the plan.
Classic Member (under PEPPRA)	A classic member is a member who joined CalPERS prior to January 1, 2013 and who is not defined as a new member under PEPPRA. (See definition of new member below)
Deferred Compensation Plan	"Refers to deferred compensation plans such as 457, 401a and 401k which allow a portion of an employee's income or employer contribution to be paid out at a later date after which the income was actually earned allowing for a deferral of taxes. The amount(s), if any, that the agency contributes to an employee's deferred compensation plan are reported; in many cases, this is a voluntary employee benefit. Non-matching employer contributions or matching employer



Terms	Explanation
	contributions based on mandated employee contributions are included in total compensation calculations."
Defined Contribution Plan	A defined contribution retirement plan specifies the level of employer and employee contributions (retirement savings) and places those contributions into individual employee accounts. Retirement benefits are based on the level of contributions, plus earnings. The employer's contribution which is defined by the plan is used for total compensation calculations.
Differential	Refers to additional compensation that is paid as a differential. Differentials are reported but not included in the total compensation calculations as differentials are specific to an individual employee(s) and not to all positions assigned to a classification.
Employee Cost Sharing	Cost Sharing allows a contracting agency or an agency that initially contracts with CalPERS to share the cost of additional retirement benefits with the employees as a result of a written agreement with the employee group. Cost sharing applies to Classic and PERPA membership.
Employer Paid Member Contributions (EPMC)	Refers to an employment benefit provided to Classic members of a Defined Benefit Retirement Plan, in which the employer agrees to pay some or all of the statutorily required employee contribution to the retirement system, sometimes referred to as "pick-up" contribution.
Employer Retirement Contribution	The employer's Normal Cost Rate represents the annual cost of service accrual for the fiscal year for active employees as reported in the plan's actuarial valuation. The employers' Normal Cost (NC) Rate can be a blended rate for all benefit groups in the plan or reported based on a specific plan tier.
Federal Insurance Contributions Act (FICA)	Refers to the Federal Insurance Contributions Act (FICA) which is a United States federal payroll contribution, of employees and employers, to fund Social Security and Medicare. State and local government employees may be covered for social security and Medicare either by mandatory coverage, or under a Section 218 Agreement between the state and the Social Security Administration. Under some circumstances, an employee may be excluded from social security or Medicare (uncommon practice), or both.
Flex Credit	A "flex credit" is an employer contribution in a cafeteria plan that the employee then allocates to benefits.
Floating Holidays	Personal leave is a general-purpose leave benefit, used for reasons important to the individual employee, but not otherwise provided by other forms of leave; can be referred to as Personal Leave.
Health Benefit Employee Contributions	The value of the employee's monthly contribution for health benefits, which include medical, dental, and vision benefits, based on the maximum contribution for family coverage (employee + 2 or more dependents) is used in calculating total compensation.
Health Benefit Employer Contributions	The value of the employer's monthly contribution for health benefits, which include medical, dental, and vision benefits, based on the maximum contribution for family coverage (employee + 2 or more dependents) is used in calculating total compensation.
Health Insurance Plan	Insurance plans that include coverage for one or more of the following: medical care, dental care, and vision care.



<b>Terms</b>	<b>Explanation</b>
Health Opt-Out/In-Lieu Subsidy	"Employees with alternate group medical insurance are eligible to receive a subsidy in-lieu of benefits based on meeting the agency's eligibility requirements. The in-lieu subsidies are reported but are not included in the total compensation calculations."
Holiday Leave	Holidays are days off from work on days of special religious, cultural, social, or patriotic significance on which work, and business ordinarily cease.
Incentive Programs	Incentive plans are methods in which employees of an organization are kept motivated for the work that they do and are given incentives on reaching or accomplishing certain organization goals.
Labor Market (LM) Agency	The term Labor Market Agency refers to the agencies selected based on population, area size, and proximity to the District to participate as comparable agencies in the survey process.
Management Leave	Leave awarded to employees which are FLSA exempt to recognize additional time worked to perform job duties.
Mean	The arithmetic average of a group of a group of numbers.
Median	The median is the midpoint of a group of numbers after sorting in ascending or descending order.
Medicare	The Medicare contribution rate of 1.45% times the base salary median is used, less tax deferred contributions, to calculate the Medicare expense to be included in the total compensation calculation, there is no maximum compensation limit.
New Member (under PEPRA)	A new member includes an individual who becomes a member of a public retirement system for the first time on or after January 1, 2013, and who was not a member of another public retirement system prior to that date, and who is not subject to reciprocity with another public retirement system.
No Comparable Class (NCC)	The term "No Comparable Class" (NCC) is used if CPS HR did not find a comparable classification within an agency to a specific benchmark classification or did find a comparable classification, but it is not funded/allocated, no compensation data will be presented for the benchmark classification for that agency.
Normal Cost Rate (NCR)	The term refers to the annual cost of service accrual for the fiscal year for active employees as reported in the plan's actuarial valuation. The employers' Normal Cost (NC) Rate can be a blended rate for all benefit groups in the plan or reported based on a specific plan tier.
Not Applicable (NA)	The term "Not Applicable" (NA) is used when a data being reported does not apply specifically a data element.
Other Leaves	Other paid leaves that agencies provide to employees.
PEMHCA	The term refers to the Public Employees' Medical and Hospital Care Act (PEMHCA) which is relevant to agencies that participate in the medical programs offered by CalPERS. The PEMHCA provides for CalPERS to set a minimum employer health premium contribution for participating active employees and retirees which is updated annually.
PEPRA	The term refers to the California Public Employees' Pension Reform Act of 2013 (PEPRA) which took effect in January 2013, changed the way retirement and health benefits are applied, and places compensation limits on members.
Premium/Other Compensation	Additional compensation which may include differentials, allowances or financial incentives that are paid in equal increments with the normal payroll process and eligibility is not discretionary are reported and included in TC calculations;

<b>Terms</b>	<b>Explanation</b>
	discretionary compensation and one time lump sum compensation are reported but not included in the total compensation calculation.
Range Bandwidth	The term Range Bandwidth represents the spread from minimum to maximum of a pay range as reported by an agency. CPS uses this to compare the client's range with market trends to optimize pay administration.
Retiree Health Benefits	"Eligibility requirements, subsidies and dependent coverage eligibility related to retiree health insurance offered by each agency. It is presumed that eligibility for health insurance requires eligibility requirements for retirement to have been meant. Retiree health insurance subsidies are not included in the total compensation calculations."
Retirement	The term Retirement refers to benefit pension plans and defined contribution retirement plans.
Scheduled Cost of Living Adjustments (COLAs)	If documented the scheduled amount of past and future COLAs are reported, these amounts are not included in the total compensation calculations.
Sick Leave	Employer paid time off offered to employees to compensate for time away from work while sick or injured.
Social Security	When an agency participates in Social Security the contribution rate is 6.20% of the median compensation, less tax deferred contributions, is included in the total compensation calculation. For calendar year 2019, the maximum social security taxable earnings are \$132,900.
Total Compensation (TC)	The term Total Compensation (TC) refers to the sum of the Base Salary Midpoint, Other Compensation and the value of pre-determined labor costs for benefits for each comparable classification.
Unfunded Accrued Liability (UAL)	"When a plan or pool's Value of Assets is less than its Accrued Liability, the difference is the plan or pool's Unfunded Accrued Liability (or unfunded liability). If the unfunded liability is positive, the plan or pool will have to pay contributions exceeding the Normal Cost. UAL is not included in total compensation calculations."
Unrepresented	Employees in classifications that do not have collective bargaining rights.
Vacation Leave	Time-off from work normally taken in days or weeks that provide employees with a rest or break from work. The amount of time-off may vary based on an employee's length-of-service with the employer or it may be a fixed number of days or weeks.
Years of Service (YOS)	The term Years of Service (YOS) refers to the number of years of service an employee must have to be eligible for a benefit, YOS is based on each agency's personnel rules and regulations and bargaining agreements.

## **Appendix A: Classification Datasheets**

---

Due to size, datasheets are attached as a separate document called Appendix A.

## Appendix B: Benefits, Pay & Structure Tables

---

## Non-Safety Benefit Summary Tables

**Table B-1: Budgeted FTEs or Positions, Salary Steps/Ranges, Employee Groups and Pay Increases**

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/Other Adjustments
<b>Lake County</b>						
<i>LCEA Miscellaneous</i>	1,003.65 FY19	5 Steps <sup>7</sup>	7/23/2019-12/31/2019	No increase during the term of MOU	NA	NA
<i>Technical</i>						
<i>Lake County Employee Association (LCEA)/</i>			7/1/2018-12/31/019			
<i>Confidential Section A</i>						
<i>Confidential - County Counsel B</i>			1/1/2016-12/31/2017			
<i>Lake County Correctional Officers Association (LCCOA)</i>						
<b>Calaveras County</b>	620.77 FTE FY19	5 Steps				
<i>General U7</i>			1/1/2018-12/31/2019	6/23/218 1/5/2019	2% 2%	Planner II Equity 5%
<i>SEIU</i>			NA - Unrepresented	NA	Not provided	Not provided
<i>Unrep Mid-Management &amp; Professional Exempt Employees U4</i>						
<i>Public Safety U10</i>			1/1/2018-6/30/2019	2/17/2018 7/7/2018 1/5/2019	2% 1% 2%	NA
<i>Calaveras County Public Safety Employees Assoc. (CCPSEA)</i>				3/3/2018 9/29/2018	NA	Equity 7.5% <sup>2</sup> Equity 7.5%
<b>Colusa County</b>	394.8833 FTE					
<i>Deputy Sheriff</i>			1/1/2016-9/30/2019	7/1/2015 10/1/2016 10/1/2017 10/1/2018	3% 2% 2% 2%	NA
<i>Deputy Sheriff Association (DSA)</i>						
<i>Management-(MGT)</i>			NA - Unrepresented	Data Not Available	Data Not Available	Data Not Available
<i>Unrepresented</i>		6 Steps				

<sup>7</sup> Lake County: Salary schedule is 12 Steps with steps 6-12 dependent on length of service and performance, see Other Compensation for details.

*County of Lake  
Total Compensation Report*

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/Other Adjustments
<i>Miscellaneous (MSC) Colusa County Employees Association (CCEA)</i>			1/1/2016-9/30/2019	10/12016	2%	See Footnote <sup>8</sup>
<i>Professional-Administrative (PFA) Colusa County Employees Association (CCEA)</i>			1/1/2016-9/30/2019	10/12017 10/12018	2% 2%	
Glenn County  <i>General Unit UPEC Local 792</i>	509.75 FTE	5 Steps Merit system	7/1/2018-6/30/2021	9/23/2018 9/22/2019 9/25/2019	4% 2% 3%	NA
<i>Mid-Management Glenn County Mid-Managers' Association (GCMMA)</i>			10/1/2016-9/30/2019	5/19/2019	3%	
<i>Unrepresented</i>			NA - Unrepresented	6/30/2019	3%	
Humboldt County  <i>General Unit AFSCME</i>	2,470 FTE Positions 235 Part-time Positions	6 Steps	10/1/2017-12/31/2020	7/1/2017 1/1/2019 7/1/2019 1/1/2020 7/1/2020	1% 0.5% 0.5% 0.5% 1.5%	NA
<i>Management &amp; Confidential</i>			Compensation Plan 7/1/2017-6/30/2020	7/1/2017 7/1/2019	2% 2%	
Mendocino County  <i>General Unit U101 Service Employees' International Union, Local 1021 (SEIU)</i>	1,412.70 FTE	5 Steps Advancement based on Merit	7/1/2019-6/30/2022	7/1/2019 7/1/2020 7/1/2021	3% 3% 3%	NA
<i>Public Safety U212 Deputy Sheriffs Association (DSA)</i>			7/1/2017-6/30/2019	7/1/2017 7/1/2018	3% 3%	

<sup>8</sup> Colusa County: Equity Adjustments effective 4/1/2016 to address inequities in the County salary structure related to relationships with labor market agencies (plus or minus 5%) and separations between classifications within a series or not in a series (7.5% to 20% based on levels).

County of Lake  
Total Compensation Report

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/Other Adjustments
						\$2,000 1x payment
<i>Confidential U404 Mendocino County Association of Confidential Employees (MCACE)</i>			9/1/2017-6/30/2019	7/1/2017 7/1/2018	3% 3%	7/1/2017 & 7/1/2018 \$2,000 1x payment
<i>Unrepresented U631</i>			9/1/2017-8/31/2019	9/2017 9/1/2018	3% 3%	7/1/2017 & 7/1/2018 \$2,000 1x payment
Napa County  <i>Public Service Employees (PSE) Service Employees International Union (SEIU) Local 1021 - Napa Association of Public Employees (NAPE)</i>	1,503.63 FY 19 FTE	5 Steps	1/1/2018-12/31/2019	7/7/2018 1/5/2019	2% 2%	Equity 3/1/2018 - 5% Planner II Building Inspector II
<i>Confidential Management</i>			NA - Unrepresented	6/29/2019	2%	NA
Nevada County  <i>General Stationary Engineers, Local 39</i>	793.85 FTE		7/1/2018-7/30/2021			Market Based Adjustment over 3-year period 1%-5%
<i>Professional Stationary Engineers, Local 39</i>			7/1/2018-7/30/2021	7/1/2018	2%	
<i>Confidential Unrepresented</i>		5 Steps	Compensation & Benefits Summary 7/1/2018-7/30/2021	7/1/2019 7/1/2020	2% 3%	
Sonoma County  <i>Administrative Management &amp; Unrepresented U50 Sonoma County Administrative Management (SCAM)</i>	4060.18 FTE FY19	9 Steps	Salary Resolution 12/2018	3/1/2016 3/1/2017	3% 3%	NA
<i>Unrepresented U0000</i>						

County of Lake  
Total Compensation Report

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/Other Adjustments
Health Professionals (ESC) U75 Engineers and Scientists of California Local 20, International Federation of Professional and Technical Engineers, AFL- CIO & CLC	1,003.1 FTE FY19		2018-2019	6/27/2016 3/14/2017	3% 3%	Public Health Nurse II – Equity adjustment amount unknown
Skilled Trades U85 International Union of Operating Engineers, Stationary Engineers Local 39		3 Steps E, G, I		7/19/2016 3/14/2017	3% 3%	NA
Law Enforcement U30 Sonoma County Law Enforcement Association (SCLEA)		9 Steps		10/23/2018	NA	Lump sum payment of \$2,301
General Unit U01,05,10,25,95 Service Employees’ International Union - Local 1021 (SEIU)			March 1, 2018 – February 28, 2019	3/2016 3/2017	3% 3%	NA
Engineers U21 Western Council of Engineers (WCE)			7/2/2018-7/1/2019	7/19/2016 3/14/2017	3% 3%	
Sutter County		5 Steps <sup>9</sup>	7/1/18 – 12/31/19	12/14/2018 7/1/2019	NA	2% lump sum 1% lump sum
Confidential Unit-Unrepresented (CON)						
Deputy/Asst County Counsels Unit- Unrepresented (DCC)	7/1/18 – 6/30/21			4/19/2019 7/1/2019 7/1/2020	3% 2% 1%	NA
General Unit (GEN & GCL)						
Law Enforcement Unit (LNS)						
Management-Unrepresented (MGT)				Resolution adopted 4/9/19 (no end date)	4/19/2019 7/1/2019	NA

<sup>9</sup> Sutter County: County has 10 Step salary schedules with steps 6-10 require 10-30 years of service and considered Longevity Steps.



*County of Lake  
Total Compensation Report*

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/Other Adjustments
<i>Professional Unit (PRO &amp; PNU-PRO-Nurse)</i>			7/1/18 – 12/31/19	12/14/2018 7/1/2019		2% lump sum 1% lump sum
Tehama County	888.20 FTE FY19	5 Steps	12/1/2017-11/30/2019	12/1/2017 12/1/2018	2% 2%	NA
<i>Joint Counsel<sup>10</sup></i>			10/1/2018-12/1/2019	11/1/2018	3%	
<i>Management Management Employee Association (MEA)</i>			NA - Unrepresented	NA	NA	
<i>Unrepresented</i>						
Yolo County	1,594.525 FTE FY19	5 Steps				
<i>General Stationary Engineers, LOCAL 39</i>			7/1/2018-6/30/2021	7/1/2018 7/1/2019 7/1/2020	2% 2% 2%	NA
<i>Unrepresented Supervisory</i>			NA - Unrepresented	6/23/2019 6/21/2020 6/20/2021 6/19/2022	2% 2% 2% 2%	
<i>Confidential Clerical &amp; Professional C1 &amp; C2</i>						
Yuba County	875	7 Steps	NA - Unrepresented	1/1/2018 7/1/2018 7/1/2019	1% 2.75% 2.75%	11/2017 \$800 lump sum payment
<i>Confidential Unit Unrepresented Unit 11</i>						
<i>Deputy Sheriff's Association (DSA) Unit 6</i>			NA - Unrepresented	1/1/2018 7/1/2018 7/1/2019	1% 2.75% 2.75%	11/2017 \$800 lump sum payment
<i>Management (MGMT) Unrepresented Unit 8</i>						
<i>General Unit Yuba County Employees Association (YCEA) Units 2,3,4</i>			11/14/2017-6/30/ 2020			

<sup>10</sup> Tehama: The Exclusive Representative of the Joint Council employee group is made up of the International Union of Operating Engineers, Stationary Engineers, Local 39, AFL-CIO (exclusive bargaining representative), and Service Employees International Union, Local 1292, AFL-CIO

**Table B-2: Retirement Contribution Practices and FICA Participation**

The classic tier or classic tier 2 was used for total compensation calculations.

Agency	Retirement Plan						FICA <sup>11</sup>	
	Plan	Benefit Group	Number of Active Members	Employer Normal Cost Blended Rate	Employee Cost Sharing <sup>12</sup>	Employer Paid Classic Member Contributions (EPMC) <sup>13</sup>	Medicare	Social Security
Lake County	CalPERS	Misc. Tier 1 Misc. PEPR	440 275	9.281%	NA	NA	1.45%	6.20%
Calaveras County <i>Public Safety</i>	CalPERS	Misc. Tier 1 Misc. PEPR	252 196	9.984%	Classic 2%	NA	1.45%	NA
<i>General Unit Mid-Mgmt. &amp; Professional Exempt Employees</i>					NA			
Colusa County	CalPERS	Misc. Tier 1 Misc. PEPR	195 111	12.064%	NA	NA	1.45%	6.20%
Glenn County <i>All employee groups</i>	CalPERS	Misc. Tier 1 Misc. PEPR	281 126	8.599%	NA	NA	1.45%	6.20%
<i>General Unit Mid Management</i>	LIUNA Pension Fund <sup>14</sup>	Not defined	Not defined	\$57.60/month	NA	NA		
Humboldt County	CalPERS	Misc. Tier 1 Misc. Tier 2 Misc. PEPR	954 119 629	10.990%	Classic 3%	NA	1.45%	6.20%

<sup>11</sup> Employee Cost Sharing allows a contracting agency or an agency that initially contracts with CalPERS to share the cost of additional retirement benefits with the employees as a result of a written agreement with the employee group. Cost sharing can apply to Classic and PERPA membership.

<sup>12</sup> Employer Paid Member Contributions (EPMC) is an employment benefit provided by some employers in which the employer agrees to pay some or all the statutorily required employee contribution to the CalPERS system. It is an employment benefit as it increases employee take home pay during employment. EPMC can only apply to Classic membership.

<sup>13</sup> Federal Insurance Contributions Act (FICA) is a United States federal payroll contribution, of employees and employers, to fund Social Security and Medicare. State and local government employees may be covered for social security and Medicare either by mandatory coverage, or under a Section 218 Agreement between the state and the Social Security Administration. Under some circumstances, an employee may be excluded from social security or Medicare (uncommon practice), or both.

<sup>14</sup> Glenn County: LIUNA Industrial Pension Fund (supplemental retirement plan) \$0.25 per hour worked maximum of \$57.50/month; reported as Other Compensation.

*County of Lake  
Total Compensation Report*

Agency	Retirement Plan						FICA <sup>11</sup>	
	Plan	Benefit Group	Number of Active Members	Employer Normal Cost Blended Rate	Employee Cost Sharing <sup>12</sup>	Employer Paid Classic Member Contributions (EPMC) <sup>13</sup>	Medicare	Social Security
Mendocino County	Mendocino County Employees' Retirement Association (MCERA)	All Groups	1,162	11.01%	NA	NA	1.45%	6.20%
Napa County	CalPERS	Misc. Tier 1 Misc. Tier 2 Misc. Tier 3 Misc. PEPR	79 787 124 345	9.235%	T1 1.200% T2 1.224% NA NA	NA	1.45%	NA
Nevada County	CalPERS	Misc. Tier 1 Misc. Tier 2 Misc. PEPR	413 46 264	11.584%	Tier 1 & 2 2.585% <sup>15</sup>	NA	1.45%	6.20%
Sonoma County	Sonoma County Employees Retirement Association (SCERA)	All Groups	4,110	12.11%	NA	NA	1.45%	6.20%
Sutter County	CalPERS	Misc. Tier 1 Misc. Tier 2 Misc. Tier 3 Misc. PEPR	74 384 70 281	10.512%	NA	NA	1.45%	6.20%
Tehama County	CalPERS	Misc. Tier 1 Misc. PEPR	437 226	9.127%	NA	NA	1.45%	6.20%
Yolo County	CalPERS	Misc. Tier 1 Misc. PEPR	797 439	9.277%			1.45%	6.20%
Yuba County	CalPERS	Misc. Tier 1 Misc. PEPR	451 208	8.586%			1.45%	NA

<sup>15</sup> Nevada County: The 2.585% Employee Cost Sharing is the net of the County's 8% EPMC of 10.585%.

**Table B-3: Deferred Compensation Plans**

Agency	Plan Type	Monthly Employer Non-Matching Contribution	Monthly Employer Matching Contribution	*Employer Contribution included in Total Compensation calculation
Lake County	457	NA	NA	NA
Calaveras County	457	NA	\$50	NA
Public Safety		NA	\$25	
General Unit		NA		
Mid-Mgmt. & Professional Exempt Employees				
Colusa County	457	NA	Based on YOS; 7 YOS @ \$10/month; 8-15 YOS @ \$15/month; 15+ YOS @ \$20/month-	NA
Glenn County	457	NA	NA	NA
Humboldt County	457	NA	NA	NA
Mendocino County	457	NA	NA	NA
Unrepresented Unit 631		4%		Yes
Napa County	457	NA	NA	NA
Public Service Employees			Maximum of \$1,000/year	
Confidential Management				
Nevada County	457 3 Options	NA	NA	NA
Sonoma County	457	NA	NA	NA
All Employee Groups		NA	NA	NA
Law Enforcement U30		1%	NA	Yes
Administrative Management U50		3%	1%	Yes
Unrepresented U0000		1.9%	1%	
Skilled Trades	401(a)	.25%	NA	

County of Lake  
Total Compensation Report

Agency	Plan Type	Monthly Employer Non-Matching Contribution	Monthly Employer Matching Contribution	*Employer Contribution included in Total Compensation calculation
Sutter County	457	NA	\$54.17 <sup>16</sup>	NA
Tehama County	457 3 Options	NA	\$25/month minimum contribution to	NA
<i>Joint Council Management</i>			\$60/month	
			\$100/month	
Yolo County	457	NA	1+ YOS = \$100; 10+ YOS = \$150; 20+YOS=\$250	NA
<i>General Unit</i>			10+ YOS = \$150; 20+ YOS = \$250	
<i>Supervisory Confidential Clerical/Professional</i>			1+ YOS = \$350; 10+ YOS = \$450	
Yuba County	457 2 Options	NA	NA	NA

<sup>16</sup> Sutter County: Miscellaneous employees hired into the PERS 2% at 60 or the 2% at 62 retirement benefit formula who are enrolled in the County sponsored Deferred Compensation Plan are eligible; PEPRA members are not eligible; the County has approximately 735 members eligible and 74 not eligible.

**Table B-4 Health Plans - Medical, Dental and Vision Plans**

Employer monthly contributions reflect the highest employer contribution regardless of plan or level of coverage.

Agency	Medical Benefit Formula EE/EE+1/EE+2 <sup>+</sup>	Participatio n in Cafeteria/ Section 125 Plan	Monthly Employer					Monthly Health Benefits In-Lieu Subsidy
			Flex Credit	Medical	Dental	Vision	Total Health	
<b>Lake County</b> <i>LCEA Technical &amp; Miscellaneous Correctional Officers LCCOA Confidential A &amp; B</i>	Not provided	Yes	\$1,000	NA	NA	NA	\$1,000	\$200
Calaveras County <i>Public Safety Unrep Mid-Management &amp; Professional Exempt Employees General Unit</i>	Not provided	Yes	NA	\$1,542.84	\$0.00	\$0.00	\$1,542.84	\$300
			NA	\$1,616.84			\$1,616.84	
Colusa County <i>Deputy Sheriff Professional-Administrative Miscellaneous Management</i>	Not provided	Yes	NA	\$1,455.00	\$45.00	\$12.91	\$1,512.91	\$300 <sup>17</sup>
				\$1,480.00	\$45.00	\$12.91	\$1,537.91	\$311 <sup>6</sup>
Glenn County <i>Mid-Mangers &amp; Unrepresented General Unit</i>	Not provided	Yes	NA	\$1,629.90	\$0.00	\$7.98	\$1,637.88	Not provided <sup>18</sup>
				\$1,629.90	\$30.36	\$12.76	\$1,673.04	
Humboldt County	89.61%/69.01%/64.27% Lowest cost CalPERS medical plan	Yes	NA	\$854.46	\$58.00	\$9.18	\$921.64	\$493
Mendocino County	75%/75%/75% Medical, Dental & Vision	Yes	\$2,333.22 <sub>19</sub>	NA	NA	NA	\$2,333.22	Not provided
Napa County	96%/87%/87% Most commonly enrolled plan - Kaiser	Yes	NA	\$1,781.55	\$103.60	NA	\$1,885.15	\$150

<sup>17</sup> Colusa County: Employees hired prior to January 1, 2013 and who qualify for the cash-in- lieu benefit shall receive \$715/month.

<sup>18</sup> Glenn County: Employees hired prior to May 1, 2017 who opt out of the county's health plans receive \$300.00 per month.

<sup>19</sup> Mendocino County: Rates do not include \$26.32 Wellness Incentive Credit from Trust Fund as participation is discretionary.

County of Lake  
Total Compensation Report

Agency	Medical Benefit Formula EE/EE+1/EE+2+	Participation in Cafeteria/ Section 125 Plan	Monthly Employer					Monthly Health Benefits In-Lieu Subsidy
			Flex Credit	Medical	Dental	Vision	Total Health	
Nevada County	100%/80%/80% Least expensive plan	Yes	\$1,543.00	NA	NA	NA	\$1,543.00	\$300-\$335
Sonoma County	Not defined	Yes	NA			\$15.70		Not provided
Administrative Management U50				\$1,779.00	\$56.52		\$1,851.22	
Unrepresented U0000				\$1,258.00	\$56.52		\$1,330.22	
Health Professionals (ESC) U75				\$1,980.00	\$92.36		\$2,088.06	
Engineers U21				\$1,779.00	\$118.44		\$1,913.14	
General All Units Law Enforcement U30 Skilled Trades U85				\$1,980.00	\$118.44		\$2,114.14	
Sutter County	Not defined	Yes	NA	\$1,723.00	\$93.35	\$21.10	\$1,837.45	Not provided
Tehama County	80%/80%/80% Combined premium rate (medical, dental & vision)	Yes	\$1,466.54	NA	NA	NA	\$1,466.54	Not provided
Yolo County	Not defined	Yes	NA	\$1,647.28	\$79.20	\$8.34	\$1,734.79	\$300
General Unit Unrepresented Confidential Clerical Unrepresented Supervising Professional			\$1,703.92	NA	NA	NA	\$1,703.92	Not provided
Yuba County	90%/70%/70% CalPERS Choice PPO plan	Yes	NA	\$1,609.85	\$114.57	\$0.00	\$1,724.42	\$250

**Table B-5: Retiree Health Insurance (RHI)**

Agency	Retiree Health Insurance Continuation
Lake County	Employees 15 YOS subsidy equivalent to 50% of employee only premium of active employees; 20 YOS subsidy equivalent to 75% of employee only premium of active employees. Subsidy expires once retiree is eligible for Medicare.
Calaveras County	\$16/month subsidy
Colusa County	County will make monthly contributions of \$128.26/month into the HRA on behalf of each eligible retiree.
Glenn County	*The county will provide for employees hired prior to 11/1/2017 who are vested and retire from active County Service a subsidy equal to the employees' medical premium. *The county will provide for employees hired on/after 11/1/2017 who are vested and retire from active County Service a subsidy equal to the statutory minimum contribution amount prescribed by Government Code 22892.
Humboldt County	County retiree health contribution is based on the Minimum Employer Contribution amount is prescribed by California Government Code (Gov. Code) section 22892 of the Public Employees' Medical and Hospital Care Act (PEMHCA).
Mendocino County	Not provided
Napa County	The County shall pay one (1) month single-party health (at the Direct Kaiser Plan rate) or dental coverage upon retirement for each eight (8) hours of accumulated sick leave, or one (1) month of single-party-plus-one dependent health coverage for each sixteen (16) hours of accumulated sick leave, in excess of one hundred twenty (120) hours, up to a maximum of one thousand eight hundred (1,800) hours.
Nevada County	*Employees hired on or after 7/1/2000 with 20 YOS will receive the minimum employer maximum of monthly retirement benefit allowance in an amount equal to the cost of the premium for the least expensive health insurance plan sponsored by the County, less the amount of PEMHCA contribution. *Employees hired prior to 7/1/2000 and not eligible for Medicare will receive a Retirement Benefit allowance based on YOS 6-20 years of service will receive a minimum of \$105.44/month with a maximum of monthly retirement benefit allowance in an amount equal to the cost of the premium for the least expensive health insurance plan sponsored by the County, less the amount of PEMHCA. *Medicare Supplemental Insurance - The County shall provide those retired employees who were hired prior to July 1, 2000 and who become eligible for Medicare with a retirement benefit allowance in an amount equal to 80% of the cost of the least expensive Medicare supplemental insurance available to the County, less the amount of the PEMHCA contribution
Sonoma County	*Employees hired before 1/1/2009 with 10 years of service County will contribute \$500/month to Health Retirement Account (HRA) *Employees hired on or After January 1, 2009 will receive a lump sum contribution of \$2,400 deposited into the DSA- Retiree Medical Trust (RMT) account established in their name. After the initial contribution (defined above) is made, the County shall contribute \$0.58 per pay status hour (no more than 80 hours biweekly), not including overtime, for each eligible employee. For a fulltime employee, this equates to approximately \$100 per month or \$1,200 per year, after the initial eligibility period is met.



Agency	Retiree Health Insurance Continuation
Sutter County	Based on years of service from 5-30+ years with a monthly contribution ranging from \$16 to \$216. When retiree reaches 65 years old subsidy is \$55/month regardless of years of service.
Tehama County	With 5 years of service employee may continue the employee's insurance program, provided the employee pays the cost of the benefit program.
Yolo County	\$50/month contributed to Retiree Medical Trust.
Yuba County	\$139/month

**Table B-6: Basic Life & AD&D and Basic Long-Term Disability (LTD)**

Agency	Basic Life Insurance Benefits	Basic AD&D Benefits	Basic Long-Term Disability (LTD) Benefits
Lake County	\$5,000	\$5,000	Not provided
Calaveras County	\$50,000	\$50,000	Not provided
Colusa County	\$50,000	\$50,000	Not provided
Glenn County General Unit	\$10,000	Not Provided	Not provided
Mid-Management & Unrepresented	\$50,000		
Humboldt County General Unit (AFSCME)	\$10,000	Not provided	Not provided
Management & Confidential	\$20,000		
Mendocino County	\$50,000	Not Provided	Not provided
Napa County Public Service Employees Confidential	\$20,000	\$20,000	66.67% of base compensation; maximum not defined
Management	1x annual salary; maximum of \$200,000	1x annual salary; maximum of \$200,000	
Nevada County General	\$20,000	Not provided	Not provided
Professional			
Confidential			
Sonoma County Unrepresented	1.5 x annual base compensation	1.5 X annual base compensation	Provided; benefit not defined
Administrative Management	2 x annual base compensation	2 X annual base compensation	
Engineers (WCE)	\$25,000	\$25,000	Not provided
Health Professionals (ESC)			
Skilled Trades U85	1 x annual base compensation	1 x annual base compensation	
Law Enforcement U30			
General Unit U01,05,10,25,95			
Sutter County	\$75,000	Not provided	Not Provided

*County of Lake  
Total Compensation Report*

Agency	Basic Life Insurance Benefits	Basic AD&D Benefits	Basic Long-Term Disability (LTD) Benefits
Tehama County	\$30,000	Not Provided	Not Provided
Yolo County	\$25,000	Not Provided	Not Provided
Yuba County	\$50,000	Not provided	Not provided

**Table B-7: Vacation/Annual Leave Accrual & Annual Cash-Out Policies**

Agency	Year 1		Max Accrual Year		Annual Cash-Out Policy (not upon termination or retirement)
	Annual Accrual Days	Max Accrual Days	Annual Accrual Days	Max Accrual Days	
Lake County					Employees with 200 or more hours accrued vacation leave may make a one-time requires and receive compensation for up to 30 hours of unused vacation time.
Miscellaneous & Technical	10	32.5	20 days @ 20 YOS	32.50	
Confidential Confidential - County Counsel		32.5	25 days @ 20 YOS	32.50	
Correctional Officers					
Calaveras County	10	20	20 days @ 11 YOS	40	No policy
Colusa County	10	22.5	25 days @ 20 YOS	37.50	No policy
Glenn County	11	22	26 days @ 20+ YOS	52	No policy
Humboldt County	12	24	30 days @ 21 YOS	60	No policy
General Unit					Vacation Conversion - option to convert up to three (3) weeks (120 hours) of vacation credit to cash or. as a contribution to the County's deferred compensation plan.
Management and Confidential					
Mendocino County	10	30	25 days@16 YOS	50	Once each fiscal year, an employee who is accruing 6.157 hours or more of vacation per pay period and who has utilized 80 hours of vacation in the previous twenty-six (26) pay periods may cash-out up to forty (40) hours of vacation provided that the employee is left with an accrued balance of at least forty (40) hours.
Napa County	12	30	29 days@30 YOS	50	No policy
Public Safety Employees					
Confidential					
Management	15	30	29 days@30 YOS	67	
Nevada County	23.63	62.5	28 days @ 11+ YOS	62.5	Cash out of 40 hours per calendar year
Confidential					
Personal Leave Program (PLP)					
Professional	20.63	47.5	25 days @ 11+ YOS	47.5	No Policy
Personal Leave Program (PLP)					

*County of Lake  
Total Compensation Report*

Agency	Year 1		Max Accrual Year		Annual Cash-Out Policy (not upon termination or retirement)
	Annual Accrual Days	Max Accrual Days	Annual Accrual Days	Max Accrual Days	
<i>General Unit Vacation Leave</i>	10	40	12+ days @ 13+ YOS	40	
Sonoma County					No Policy
<i>Administrative Management</i>	24.50	60	33.5 @ 26+ YOS	60	
<i>Unrepresented</i>	16	35	26 @ 26+ YOS 26	35	
<i>Engineers (WCE)</i>	12			37.5	
<i>Health Professionals (ESC)</i>	16	37.50		35	
<i>Skilled Trades U85</i>		35		45	
<i>Law Enforcement U30</i>	11.5	45		35 or 45	
<i>General Unit U01,05,10,25,95</i>	16	35 or 45			
Sutter County	11	30	20 days @15 YOS	40	No policy
Tehama County	12	30	25 days @21+ YOS	30	Beginning with the 2018 calendar year, any employee who has completed five (5) years of County service may elect to pre-designate an irrevocable cash-out of up to forty (40) hours of vacation for the upcoming calendar year. Requests under this section must be made prior to the end of the calendar year before the cash out will be made (for example, requests for the 2018 calendar year will be made before December 31, 2017).
Yolo County	10	20	20 days @21 YOS	40	Not provided
Yuba County					Not Provided
<i>All Other Employee Groups</i>	12	48	24 days @ 21+ YOS	48	
<i>Deputy Sheriffs</i>		43.75		43.75	

**Table B-8: Sick Leave, Holidays and Management/Executive Policies**

Agency	Sick Leave			Holiday Days	Floating Holidays Days	Management Leave Days
	Annual Accrual Days	Maximum Accrual Days	Cash-Out/Incentive/Retirement Service Credit Policies			
Lake County	96	Unlimited	<ul style="list-style-type: none"> <li>Annual Cash in Lieu – Must have accrued balance of minimum of 500 hrs.; may request hours in excess of 500 up to 40 hours in FY. #3 #4 &amp; #5 20 hrs.</li> <li>Separation Cash-Out – Either voluntarily or retirement based on YOS 1- 10 YOS with a payout of 20%-50%; Voluntary separation maximum of \$2,000; Retirement maximum of \$2,500.</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	11	NA	NA
<i>Miscellaneous &amp; Technical Confidential</i>  <i>Correctional Officers</i>			<ul style="list-style-type: none"> <li>Annual Cash in Lieu – Must have accrued balance of minimum of 500 hrs.; may request hours in excess of 500 hrs. up to 40 hours in FY.</li> <li>Separation Cash-Out – Either voluntarily or retirement based on YOS 1- 10 YOS with a payout of 20%-50%; Voluntary separation maximum of \$2,000; Retirement maximum of \$2,500.</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	13		
Calaveras County	12	Unlimited	<ul style="list-style-type: none"> <li>Cash-Out – Upon PERS or Social Security Retirement or upon death may elect payout of sick leave accrued credits equivalent to a maximum of \$1,500</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	10	NA	NA
<i>Public Safety</i>  <i>General Unit</i> <i>Mid-Mgmt. &amp; Professional</i> <i>Exempt Employees</i>				13		
Colusa County	12	Unlimited	<ul style="list-style-type: none"> <li>No annual cash-out policy</li> <li>No Incentive policy</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	13	1	NA
<i>Miscellaneous</i>			Retirement – based on 15-30 YOS with sick leave balance of 200-300 hours can be compensated for 25% to 100% of accrued hours.			

County of Lake  
Total Compensation Report

Agency	Sick Leave			Holiday Days	Floating Holidays Days	Management Leave Days
	Annual Accrual Days	Maximum Accrual Days	Cash-Out/Incentive/Retirement Service Credit Policies			
Professional- Administrative Management-(MGT) Unrepresented Deputy Sheriffs			Retirement – based on 15-30 YOS with sick leave balance of 200-350 hours can be compensated for 25% to 100% of accrued hours.			
Glenn County	12	Unlimited	Service Credits for unused sick leave at time of retirement	12	1	10 FLSA exempt
Humboldt County General Unit	12	Unlimited	Service Credits for unused sick leave at time of retirement	12	2	NA
Management & Confidential						10
Mendocino County Public Safety U212	15	Unlimited	Service Credits for unused sick leave at time of retirement	11	3	NA
Confidential U404					5	
Unrepresented U631					3.75	
General Unit U101						
Napa County Public Safety Employees Confidential	12	Unlimited	Service Credits for unused sick leave at time of retirement Retirement Sick Leave Payback – may elect to receive the value of accumulated sick leave as an amount equal up to \$1,500.	12	2.4	NA
Management						10
Nevada County Confidential	NA	NA		11	2	10
Professional						NA
General	12	Unlimited	Separation & Retirement – after 10 YOS pay out of 25% Service Credits for unused sick leave at time of retirement	11		
Sonoma County Administrative Management	12	Unlimited	Service Credits for 100% of unused sick leave at time of retirement. For those with maximum service credit for retirement, County shall pay the monetary equivalent of twenty-five percent (25%) of all unused sick leave remaining to such employee’s credit.	12	1	7.5
Unrepresented					NA	NA
Engineers (WCE)						
Health Professionals (ESC)						
Skilled Trades U85						

County of Lake  
Total Compensation Report

Agency	Sick Leave			Holiday Days	Floating Holidays Days	Management Leave Days
	Annual Accrual Days	Maximum Accrual Days	Cash-Out/Incentive/Retirement Service Credit Policies			
<i>Law Enforcement U30</i>						
<i>General Unit U01,05,10,25,95</i>						
Sutter County	12	Unlimited	Employees hired on or after August 1, 1981, are eligible for a 25% payoff of unused sick leave, shall have such payoff capped at two hundred sixty (260) hours. Except that, an employee who has at least fifteen (15) years of accumulated continuous service upon termination of employment by virtue of retirement may elect to have all of the unused days of sick leave applied as service credit or receive his/her unused sick leave compensation as provided above, and have the remaining balance of unused sick leave days applied as service credit.	11	NA	NA
Tehama County <i>All Classifications</i>	12	62.5 (500 hrs.)	Upon Retirement or the death of an employee with less than twenty (20) years of service, the SL balance shall be reduced by one hundred seventy-six (176) hours; The employee or employee's estate is entitled to fifty percent (50%) of the value of the sick leave remaining, if any. After twenty (20) years of service or upon the death of an employee, the employee/employee's estate shall be entitled to fifty percent of the value of the employee's SL balance.	13	1	NA
<i>Management</i>						5 days
Yolo <i>All Classifications</i>	12	Unlimited	Service Credits for unused sick leave at time of retirement Payment for one-half the value of accumulated Service Credits for unused sick leave in excess of 200 hours, OR may receive service credit in lieu of payment	10	5	NA
<i>Confidential Professional &amp; Supervisory</i>						5 days FLSA Exempt
Yuba County	12	Unlimited	Service Credits for 100% of unused SL at time of retirement; may also receive payout for up to 25% of unused amount <i>except</i> payout is for a maximum of 1,200 hours for DSA employees.	10	2	NA



## Safety Benefit Summary Tables

**Table B-1: Budgeted FTEs or Positions, Salary Steps/Ranges, Employee Groups and Pay Increases**

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/ Other Adjustments
<b>Lake County</b>	1,003.65 FY19	6 Steps Steps 7-12 see Performance Incentive	1/1/2016-1/31/2017	1/1/2017	3%	NA
Lake County Safety Employees Association (LCSEA) Unit 10			1/1/2018-2/28/2019	No increase during the term of MOU	NA	
Lake County Deputy Sheriff's Association (LCDSA) U16		5 Steps	1/1/2016-12/31/2017	12/22/2017	2%	
Lake County Correctional Officers (LCCOA) Unit 6	620.77 FTE FY19	5 Steps	1/1/2018-6/30/2019	2/17/2018	2%	NA
Calaveras County				7/7/2018	1%	
Calaveras County Public Safety U10				1/5/2019	2%	Equity 5% <sup>20</sup>
				3/3/2018 9/29/2018	NA	
Calaveras County Deputy Sheriffs' Association (CCDSA) - DSA			1/1/2018-6/30/2019	6/23/218	2%	NA
				3/3/2018 9/29/2018	NA	Equity 7.5% <sup>21</sup> Equity 7.5%
Lakeport Police Officers' Association, (LPOA)		6 Steps <sup>22</sup>	7/1/2018-6/30/2022	7/1/2018 7/1/2019 7/1/2020	8% 2% 2%	NA

<sup>20</sup> Calaveras County: 3/3/2018 5% Equity Adjustment to Correctional Corporal and Deputy Probation Officer I/II/III classifications; 9/29/2018 5% Equity Adjustment to Correctional Corpora classification I. Note: Other classifications that received Equity Adjustments are not reported as they are not designated as Benchmark Classifications for this survey.

<sup>21</sup> Calaveras County: Equity Adjustment to Deputy Sheriff I/II and District Attorney Investigator II classifications for 3/3/2018 & 9/29/2018. Note: Other classifications that received Equity Adjustments are not reported as they are not designated as Benchmark Classifications for this survey.

<sup>22</sup> City of Lakeport: Sixth Step - After an employee has been at the "E" step of a certain Range for two (2) years, that employee shall be elevated to the "F" step which shall reflect a 5% salary increase.

*County of Lake  
Total Compensation Report*

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/ Other Adjustments
				7/1/2021	3%	
Colusa County <i>Colusa County Deputy Sheriffs' Safety Association (CDSSA)</i>	394.88 FTE	1-6 annual merit steps <sup>23</sup>	1/1/2016-9/30/2019	10/1/2016 10/1/2017 10/1/2018	2% 2% 2%	Equity - See Footnote <sup>24</sup>
Glenn County <i>Glenn County Deputy Sheriff's Association U20</i>	509.75 FTE	5 Steps	7/1/2017-9/30/2020	7/2/2017 1/2/2018 7/2/2018	10% 5% 5%	NA
<i>Glenn County Peace Officers' Association U30</i>			10/1/2018-9/30/2019	NA	Not documented in MOU	NA
Humboldt County <i>The Humboldt Deputy Sheriffs' Organization (HDSO) Law Enforcement Non-Management U6</i>	2,470 FTE Positions 235 Part-time Positions	5 Steps	7/1/2017-6/30/2020	7/1/2018 7/1/2019	2.5% 2.5%	\$1,200 1x payment
<i>Correctional Deputy American Federation of State, County &amp; municipal Employees (AFSCME) Local 1684 U1-4</i>			10/1/2017-12/31/2020	Unknown 1/1/2019 7/1/2019 1/1/2020 7/1/2020	1% 0.5% 0.5% 0.5% 1.5%	Dates Unknown 5% Equity \$621.74 1x payment
Mendocino County <i>Deputy Sheriffs' Association U202</i>	1,412.70 FTE	5 Steps	7/1/2017-6/30/2019	7/2/2017 7/1/2018	3% 3%	\$2,000 1x payment \$2,000 1x payment

<sup>23</sup> Colusa County: Per agency survey compensation should be based on Steps 1-6, with Step 6 being the maximum monthly rate; agency considers Steps 7-15 Performance Incentive steps.

<sup>24</sup> Colusa County: 4/1/2016 Salary Table Conversion/Equity Adjustments for all Comparable Classifications ranging from 0.68% to 1.93%; 4/1/2017 Equity Adjustment for Correctional Corporal and Deputy Sheriff classifications ranging from 2.49% to 2.52%; 4/1/2018 Equity Adjustment for correctional Corporal classification of 2.53%; 4/1/2019 Equity Adjustment of the Correctional Corporal classification of 2.51%.

County of Lake  
Total Compensation Report

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/ Other Adjustments
<i>Probation Unit U714 Teamsters Local 856</i>			10/1/2017-9/30/2019	10/1/2017 10/1/2018	3% 3%	\$2,000 1x payment \$2,000 1x payment
Napa County <i>Law Enforcement Deputy Sheriffs' Association</i>	1,503.63 FY 19 FTE	Range	10/2016-9/2019	7/1/2017 7/1/2018 7/1/2019	2%-4% <sup>25</sup> 2%-4% 2%-4%	NA
<i>Public Services Employee Unit Napa Association of Public Employees (NAPE)/ SEIU Local 1021</i>		Range	7/1/2017-6/30/2020	7/1/2017 7/1/2018 7/1/2019	4% 4% 2%	NA
Nevada County	793.85 FTE FY19	5 Steps				
<i>General Unit International Union of Operating Engineers Local 39</i>			7/1/2018-6/30/2021	7/1/2018 7/1/2019 7/1/2020	2% 2% 3%	1% 1% 1%
<i>Probation Peace Officers Unit Probation Peace Officers Association (PPOA)</i>			7/1/2017-6/30/2020	7/1/2017 7/1/2018 7/1/2019	3% 2% 2%	1%
<i>Deputy Sheriff's Unit Deputy Sheriff's Association (DSA)</i>			7/1/2016-6/30/2019	7/3/2016 7/2/2017 7/1/2018	3% 3% 2%	1%
<i>Deputy District Attorney/Deputy Public Defenders Association (DDA/DPDA)</i>			7/1/2018-6/30/2021	7/1/2018 7/1/2019 7/1/2020	2% 2% 3%	1% Equity
Sonoma County <i>Deputy Sheriff's Unit 46 Deputy Sheriff's Association (DSA)</i>	4,060.18 FTE FY19	Salary Ranges	8/28/2018-3/31/2019	3/1/2016 3/14/2017	3% 3%	NA
<i>Corrections &amp; Probation U30 Law Enforcement U40</i>		5 Steps	5/8/2018-5/7/2019	11/2018	\$2,301 1x payment	

<sup>25</sup> Napa County: COLA salary adjustment equal to the annual change in the BLS Consumer Price Index (CPI-U) for the San Francisco Bay Area for the previous calendar year.

County of Lake  
Total Compensation Report

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/ Other Adjustments
<i>The Sonoma County Law Enforcement Association (SCLEA)</i>						
Sutter County <i>Probation Officers Safety Unit</i>	1,003.1 FTE FY19	5 Steps	7/1/2018 - 12/31/2019	1/11/2019 7/1/2019	2% 1x payment 1% 1x payment	NA
<i>Law Enforcement Unit Correctional Officers</i>		8 Steps	7/1/2018 – 6/30/2021	4/19/2019 7/1/2019 7/1/2020	NA	3% Equity 2% Equity 1% Equity
<i>Deputy Sheriff Criminal Investigator</i>				4/19/2019 7/1/2019 7/1/2020	NA	3% Equity 3% Equity 2% Equity
Tehama County <i>Deputy Sheriff-DSA Deputy Sheriffs' Association Peace Officers-TCPOA</i>	888.20 FTE FY19	5 Steps	1/1/2018-12/31/2019	2018 1/1/2019	2% 2%	NA
		6 Steps	1/1/2018-12/31/2019	5/1/2018 1/1/2019	2% 2%	
Yolo County <i>Deputy Sheriff-DSA Deputy Sheriffs' Association Correctional Officers Yolo County Correctional Officers Association Probation Officers Yolo County Probation Association (YCPA)</i>	1,594.525 FTE FY19	5 Steps	7/1/2017-6/30/2020	7/10/2017	3%	NA
			11/1/2017-10/31/2019	10/28/2017 11/2018	2% 2%	1% Equity
			7/1/2017-6/30/2021	7/1/2018 7/1/2019 7/1/2020	2% 2% 2%	4% Equity
Yuba County <i>Deputy Sheriff DSA Deputy Sheriff's Association (DSA)</i>	875	Salary Range	12/1/2016-6/30/2019	7/1/2017	2%	8% Deputy Sheriff 2% Correctional Officer

*County of Lake  
Total Compensation Report*

Agency Employee Group	Budgeted # FTEs/ Positions	Salary Structure	MOU/Agreement Term	Date	Cost of Living Adjustments (COLA)	Equity/ Other Adjustments
						3% District Attorney Investigator
				7/1/2018	2%	3% Correctional Officer 3% District Attorney Investigator
			7/1/2016-6/30/2019	7/1/2016 7/1/2017	2% 2%	2% 2%
<i>Probation Peace Officers Yuba County Probation Peace Officers' Association (YCPPOA)</i>						

**Table B-2: Retirement Contribution Practices and FICA Participation**

The classic tier or classic tier 2 was used for total compensation calculations.

Agency	Retirement Plan						FICA <sup>26</sup>	
	Plan	Type/ Tier	Employer Normal Cost Rate	Benefit Formula	Employee Cost Sharing <sup>27</sup>	Employer Paid Classic Member Contributio ns (EPMC) <sup>28</sup>	Medicare	Social Security
Lake County	CalPERS	Safety Classic PEPRA	16.254% 12.75%	2.0% @ 50; 3 yr. FAC 2.7% @ 57; 3 yr. FAC	NA	NA	1.45%	6.20%
Calaveras County	CalPERS	<u>Safety</u> Classic PEPRA	21.927% 13.034%	3.0% @ 50; 1yr. FAC 2.7% @ 57; 3 yr. FAC	2%	NA	1.45%	NA
Colusa County	CalPERS	<u>Safety</u> Classic PEPRA Tier 1 PEPRA Tier 2	21.927% 13.034% 11.919%	3.0% @ 50; 1Yr. FAC 2.7% @ 57; 3 yr. FAC 2.5% @ 57; 3 yr. FAC	NA	NA	1.45%	6.20%
Glenn County <i>All employee groups</i>	CalPERS	<u>Safety</u> Classic Tier 1 Classic Tier 2 PEPRA	20.707% 18.928% 13.034%	3.0% @ 50; 1Yr. FAC 3.0% @ 55; 3 yr. FAC 2.7% @ 57; 3 yr. FAC	NA	NA	1.45%	6.20%
<i>Deputy Sheriff</i>	LIUNA Pension Fund <sup>29</sup>	NA	\$40/month	NA	NA	NA		

<sup>26</sup> Employee Cost Sharing allows a contracting agency or an agency that initially contracts with CalPERS to share the cost of additional retirement benefits with the employees as a result of a written agreement with the employee group. Cost sharing can apply to Classic and PERPA membership.

<sup>27</sup> Employer Paid Member Contributions (EPMC) is an employment benefit provided by some employers in which the employer agrees to pay some or all the statutorily required employee contribution to the CalPERS system. It is an employment benefit as it increases employee take home pay during employment. EPMC can only apply to Classic membership.

<sup>28</sup> Federal Insurance Contributions Act (FICA) is a United States federal payroll contribution, of employees and employers, to fund Social Security and Medicare. State and local government employees may be covered for social security and Medicare either by mandatory coverage, or under a Section 218 Agreement between the state and the Social Security Administration. Under some circumstances, an employee may be excluded from social security or Medicare (uncommon practice), or both.

<sup>29</sup> Glenn County: LIUNA Industrial Pension Fund (supplemental retirement plan) maximum of \$40.00/month; reported as Other Compensation.

County of Lake  
Total Compensation Report

Agency	Retirement Plan						FICA <sup>26</sup>	
	Plan	Type/ Tier	Employer Normal Cost Rate	Benefit Formula	Employee Cost Sharing <sup>27</sup>	Employer Paid Classic Member Contributio ns (EPMC) <sup>28</sup>	Medicare	Social Security
Humboldt County <i>Deputy Sheriffs' HDSO</i>	CalPERS	Safety	Tier 2 19.188% PEPRA 12.662%	3.0% @ 50; 3-year FAC 2.7% @ 57; 3 yr. FAC	Classic 3% PEPRA 0%	NA	1.45%	NA
<i>Correctional Deputy AFSCME</i>					Classic 3% PEPRA 3%	NA		
Mendocino County <i>Deputy Sheriffs' Association U202</i>	Marin County Employees' Retirement Association (MCERA)	Safety	Tier 2 - 21.60% PEPRA – 11.08%	3% @ 55; 3 yr. FAC 2.7% @ 57; 3 yr. FAC	NA	NA	1.45%	6.20%
<i>Probation Unit U714 Teamsters Local 856</i>		Probation Safety	Tier 2 – 18.66% PEPRA – 11.74%	2% @ 50; 3 yr. FAC 2.7% @ 57; 3 yr. FAC				
Napa County <i>Law Enforcement DSA</i>	CalPERS	Safety	Tier 2 -21.927% Tier 3 – 20.073% PEPRA – 13.034%	3% @ 50; 1 yr. FAC 3% @ 55; 1 yr. FAC 2.7% @ 57; 3 yr. FAC	See footnote <sup>30</sup> 7.808% 7.808% 4.808%	NA	1.45%	NA
<i>Public Service-PSE</i>		Non-Safety Miscellaneous	Tier 1 - -9.10% Tier 2 - 9.98% Tier 3 – 8.79% PEPRA – 6.79%	2.5% @ 55; 1 yr. FAC 2.5% @ 55; 3 yr. FAC 2.% @ 60; 3 yr. FAC 2.0% @ 62; 3 yr. FAC	1.224% 1.244% 1.200% 0%			
Nevada County <i>General Unit</i>	CalPERS	Non-Safety Miscellaneous	Tier 1 – 13.116% Tier 2 - 9.697% PEPRA – 9.09%	2.7% @ 55;1 yr. FAC 2% @ 60; 3 yr. FAC 2% @ 62; 3 yr. FAC	Tier 1 & II 2.585%	NA	1.45%	6.20%
<i>Probation Unit PPOA</i>					Tier 1 <sup>31</sup> 2.585%			

<sup>30</sup> Napa County: Employee Cost Sharing is based on all employees will contribute the same amount which will be based upon the blended rate of the four tiers, except for new members who will contribute half the normal cost or the blended contribution rate whichever is greater.

<sup>31</sup> Nevada County: The 2.585% Employee Cost Sharing is the net of the County's 8% EPMC of 10.585%.

Agency	Retirement Plan						FICA <sup>26</sup>	
	Plan	Type/ Tier	Employer Normal Cost Rate	Benefit Formula	Employee Cost Sharing <sup>27</sup>	Employer Paid Classic Member Contributio ns (EPMC) <sup>28</sup>	Medicare	Social Security
Deputy Sheriffs DSA		Safety	Tier 1 – 23.654% Tier 2 – 20.603% PEPRA – 13.786%	3% @ 50; 1 yr. FAC 3% @ 55; 3 yr. FAC 2.7% @ 57; 3 yr. FAC	NA  Tier 1 <sup>32</sup> 2.585%			
Sonoma County	Sonoma County Employees Retirement Association (SCERA)	Safety	Tier A – 18.35% PEPRA Tier B – 10.98%	3% @ 50; 1 yr. FAC 2.7% @ 57; 3 yr. FAC	Tier A - 50% of Normal Rate	NA	1.45%	6.20%
Sutter County	CalPERS	Safety	Tier 1 – 19.83% Tier 2 – 20.13% PEPRA – 12.06%	3.0% @ 50; 1 yr. FAC 2.0% @ 50; 3 yr. FAC 2.7% @ 57; 3 yr. FAC	3%	NA	1.45%	6.20%
Tehama County	CalPERS	Safety	Tier 1- 18.59% PEPRA – 12.94%	3% @ 55; 1 yr. FAC 2.7% @ 57; 3 yr. FAC	NA	NA	1.45%	6.20%
Yolo County Correctional Officers	CalPERS	Safety	Tier 1 - 19.483% PEPRA – 12.642%	3% @ 55; 1 yr. FAC 2.7% @ 57; 3 yr. FAC	NA 3% <sup>33</sup>	NA	1.45%	6.20%
Probation Officers			Tier 1 - 21.172% PEPRA – 13.538%	3% @ 50; 1 yr. FAC 2.7% @ 57; 3 yr. FAC	NA	NA		
Deputy Sheriff DSA								
Yuba County	CalPERS	Safety	Tier 1 - 15.84% PEPRA - 11.395%	2% @ 50; 1 yr. FAC 2.7% @ 57; 3 yr. FAC	3%	NA	1.45%	NA

**Table B-3: Deferred Compensation Plans<sup>20.83</sup>**

<sup>32</sup> Nevada County: The 2.585% Employee Cost Sharing is the net of the County's 8% EPMC of 10.585%.

<sup>33</sup> Yolo County: Probation received 2.5% increase 7/1/2015 in exchange for 3% Cost Sharing.



Agency	Plan Type	Monthly Employer Non-Matching Contribution	Monthly Employer Matching Contribution	*Employer Contribution included in Total Compensation calculation
Lake County	457	Not provided	Not provided	Not provided
Calaveras County <i>Public Safety</i>	457	Not provided	\$50	No
<i>Deputy Sheriffs</i>		Not provided	\$50 effective date of 9/1/2019	
Colusa County	457	Not provided	Based on YOS; 7 YOS @ \$10/month; 8-15 YOS @ \$15/month; 15+ YOS @ \$20/month-	No
Glenn County	457	Not provided	Not provided	Not provided
Humboldt County	457	Not provided	Not provided	Not provided
Mendocino County	457	Not provided	Not provided	Not provided
Napa County	457	Not provided	Not provided	Not provided
Nevada County	457 3 Options	Not provided	Not provided	Not provided
Sonoma County <i>Deputy Sheriff</i>	457	Not provided	Not provided	Not provided
<i>Law Enforcement</i>	457	Not provided	Not provided	Yes
	401(a)	1%		
Sutter County <i>Safety Members</i> 3% @ 50	457	Not provided	Not provided	Not provided
<i>Safety Members</i> 2% @ 50 yrs. & 2.7% @ 57	457	\$54.16/month	Not provided	Yes
Tehama County	457 3 Options	Not provided	Not provided	Not provided
Yolo County	457	Not provided	1 YOS to 9.9 YOS - \$12.50/month 10+ YOS - \$20.83/month	No
Yuba County	457 2 Options	Not provided	Not provided	Not provided

**Table B-4 Health Plans - Medical, Dental and Vision Plans**

Employer monthly contributions reflect the highest employer contribution regardless of plan or level of coverage.

County of Lake  
Total Compensation Report

Agency	Medical Benefit Formula EE/EE+1/EE+2 <sup>+</sup>	Participation in Cafeteria/ Section 125 Plan	Monthly Employer					Monthly Health Benefits In-Lieu Subsidy
			Flex Credit	Medical	Dental	Vision	Total Health	
Lake County Correctional Officer LCCOA Unit 6 Safety Employees LCSEA Unit 10 Deputy Sheriff's (LCDSA) U16	NA 80%/80%/80%	Yes	\$1,000 NA	NA \$2,356.93	NA \$94.48	NA \$119.05	\$1,000 \$2,470.46	\$200
Calaveras County	Not provided	Yes	\$1,542.84	NA	NA	NA	\$1,542.84	\$300
Colusa County	Not provided	Yes	NA	\$1,455.00	\$45.00	\$12.91	\$1,512.91	\$300 <sup>34</sup>
Glenn County Deputy Sheriffs' Safety U20	Not defined	Yes	NA	\$1,629.90	\$0.00	\$7.98	\$1,637.88	Not provided <sup>35</sup>
Peace Officers' U30	Family coverage 90% of 2 <sup>nd</sup> lowest health plan offered			\$2,028.65	\$46.21	\$7.18	\$2,082.04	
Humboldt County Deputy Sheriffs' Unit HDSO U6	100%/74%/68% Lowest cost CalPERS medical plan	Yes	NA	\$904.05	\$58.00	\$9.18	\$971.23	\$678.03 75% of lowest cost CalPERS medical Plan
Correctional Deputy AFSCME	89.61%/69.01%/64.27% Lowest cost CalPERS medical plan			\$854.46			\$921.64	\$493
Mendocino County	75%/75%/75%	Yes	\$2,333.22 <sub>36</sub>	NA	NA	NA	\$2,333.22	Not provided
Napa County Law Enforcement-DSA	94%/87%/87% Most commonly enrolled plan - Kaiser	Yes	NA	\$1,737.80	\$103.60	\$0.00	\$1,841.40	\$150
General Unit-PSE	96%/87%/87% Most commonly enrolled plan - Kaiser			\$1,781.55			\$1,885.15	
Nevada County	100%/80%/80%	Yes	\$1,543.00	NA	NA	NA	\$1,543.00	\$300-\$335

<sup>34</sup> Colusa County: Employees hired prior to January 1, 2013 and who qualify for the cash-in- lieu benefit shall receive \$715/month.

<sup>35</sup> Glenn County: Employees hired prior to May 1, 2017 who opt out of the county's health plans receive \$300.00 per month.

<sup>36</sup> Mendocino County: Rates do not include \$26.32 Wellness Incentive Credit from Trust Fund as participation is discretionary.

*County of Lake  
Total Compensation Report*

Agency	Medical Benefit Formula EE/EE+1/EE+2 <sup>+</sup>	Participation in Cafeteria/ Section 125 Plan	Monthly Employer					Monthly Health Benefits In-Lieu Subsidy
			Flex Credit	Medical	Dental	Vision	Total Health	
	Least expensive plan							
Sonoma County	Not defined	Yes	NA	\$1,980.00	\$0.00	\$14.96	\$1,994.96	Not provided
<i>Deputy Sheriff</i> <i>Law Enforcement</i>				\$1,779.00			\$1,794.01	
Sutter County	Not defined	Yes	NA	\$1,723.00	\$93.35	\$21.10	\$1,837.45	Not provided
Tehama County	80%/80%/80% Combined premium rate (medical, dental & vision)	Yes	\$1,466.54	NA	NA	NA	\$1,466.54	Not provided
Yolo County	90%/90%/90% Least expensive HMO plan, dental plan and vision care	Yes	NA	\$1,609.90	\$79.20	\$8.34	\$1,697.44	\$300
Yuba County	90%/70%/70% CalPERS Choice PPO plan	Yes	NA	\$1,609.85	\$114.57	\$0.00	\$1,724.42	\$250

**Table B-5: Retiree Health Insurance (RHI)**

Agency	Retiree Health Insurance Continuation
Lake County	Employees 15 YOS subsidy equivalent to 50% of employee only premium of active employees; 20 YOS subsidy equivalent to 75% of employee only premium of active employees. Subsidy expires once retiree is eligible for Medicare.
Calaveras County	\$16/month subsidy
Colusa County	County will make monthly contributions of \$128.26/month into the Health Reimbursement Account (HRA) on behalf of each eligible retiree.
Glenn County	<p>*The county will provide for employees hired prior to 11/1/2017 who are vested and retire from active County Service a subsidy equal to the employees' medical premium.</p> <p>*The county will provide for employees hired on/after 11/1/2017 who are vested and retire from active County Service a subsidy equal to the statutory minimum contribution amount prescribed by Government Code 22892 of the Public Employees' Medical and Hospital Care Act (PEMHCA).</p>
Humboldt County	County retiree health contribution is based on the Minimum Employer Contribution amount is prescribed by California Government Code (Gov. Code) section 22892 of the Public Employees' Medical and Hospital Care Act (PEMHCA).
Mendocino County	Not provided
Napa County	The County shall pay one (1) month single-party health (at the Direct Kaiser Plan rate) or dental coverage upon retirement for each eight (8) hours of accumulated sick leave, or one (1) month of single-party-plus-one dependent health coverage for each sixteen (16) hours of accumulated sick leave, in excess of one hundred twenty (120) hours, up to a maximum of one thousand eight hundred (1,800) hours.
Nevada County	<p>*Employees hired on or after 7/1/2000 with 20 YOS will receive the minimum employer maximum of monthly retirement benefit allowance in an amount equal to the cost of the premium for the least expensive health insurance plan sponsored by the County, less the amount of PEMHCA contribution.</p> <p>*Employees hired prior to 7/1/2000 and not eligible for Medicare will receive a Retirement Benefit allowance based on YOS 6-20 years of service will receive a minimum of \$105.44/month with a maximum of monthly retirement benefit allowance in an amount equal to the cost of the premium for the least expensive health insurance plan sponsored by the County, less the amount of PEMHCA.</p> <p>*Medicare Supplemental Insurance - The County shall provide those retired employees who were hired prior to July 1, 2000 and who become eligible for Medicare with a retirement benefit allowance in an amount equal to 80% of the cost of the least expensive Medicare supplemental insurance available to the County, less the amount of the PEMHCA contribution</p>
Sonoma County	<p>*Employees hired before 1/1/2009 with 10 years of service County will contribute \$500/month to Health Retirement Account (HRA)</p> <p>*Employees hired on or After January 1, 2009 will receive a lump sum contribution of \$2,400 deposited into the DSA- Retiree Medical Trust (RMT) account established in their name. After the initial contribution (defined above) is made, the County shall contribute \$0.58 per pay status hour (no more than 80 hours biweekly), not including overtime, for each eligible</p>

Agency	Retiree Health Insurance Continuation
	employee. For a fulltime employee, this equates to approximately \$100 per month or \$1,200 per year, after the initial eligibility period is met.
Sutter County	Based on years of service from 5-30+ years with a monthly contribution ranging from \$16 to \$216. When retiree reaches 65 years old subsidy is \$55/month regardless of years of service.
Tehama County	With 5 years of service employee may continue the employee's insurance program, provided the employee pays the cost of the benefit program.
Yolo County	No agency subsidy; active employees provides \$50/month contributed to Retiree Medical Trust.
Yuba County	\$136/month PEMHCA contribution

**Table B-6: Basic Life & AD&D and Basic Long-Term Disability (LTD)**

Agency	Basic Life Insurance Benefits	Basic AD&D Benefits	Basic Long-Term Disability (LTD) Benefits
Lake County	\$5,000	\$5,000	Not provided
Calaveras County	\$50,000	\$50,000	Not provided
Colusa County	\$50,000	\$50,000	Not provided
Glenn County	\$10,000	Not Provided	Not provided
Humboldt County <i>Deputy Sheriffs' HDSO U6</i>	\$5,000	Not Provided	Provided – Premier level through Insurance Benefits Trust of the Peace Officers' Research Association of California (PORAC) County does not administer plan.
<i>Correctional Deputy AFSCME</i>	\$10,000		Not provided
Mendocino County <i>Deputy Sheriffs DSA</i> <i>Probation</i>	\$50,000	Not Provided	Not provided
Napa County <i>Deputy Sheriff DSA</i> <i>Public Service PSE</i>	\$20,000	Not provided	Not provided
Nevada County <i>Deputy Sheriff DSA</i>	\$20,000		Not provided

*County of Lake  
Total Compensation Report*

Agency	Basic Life Insurance Benefits	Basic AD&D Benefits	Basic Long-Term Disability (LTD) Benefits
<i>District Attorney Unit DDA</i>		Not provided	
<i>Genera Unit</i>			
<i>Probation Unit PPOA</i>			
Sonoma County <i>Deputy Sheriffs.</i>	\$25,000	Not provided	Not provided
<i>Law Enforcement</i>	1x annual base salary		
Sutter County <i>Law Enforcement Unit</i>	\$75,000	Not provided	Not Provided
Tehama County <i>Deputy Sheriffs</i>	\$30,000	Not Provided	Not Provided
<i>Probation</i>			
Yolo County <i>Corrections</i>	\$25,000	Not Provided	Not Provided
<i>Probation</i>			
<i>Deputy Sheriffs</i>			
Yuba County <i>DDAA</i>	Not provided	Not Provided	Not provided
<i>Deputy Sheriffs</i>	\$50,000		
<i>PPOA</i>	\$20,000		

**Table B-7: Vacation/Annual Leave Accrual & Annual Cash-Out Policies**

Agency	Year 1		Max Accrual Year		Annual Cash-Out Policy (not upon termination or retirement)
	Annual Accrual Days	Max Accrual Days	Annual Accrual Days	Max Accrual Days	
Lake County <i>Deputy Sheriffs</i>	10	32.5	20 days @ 20 YOS	32.50	No policy
<i>Correctional Officer Safety Employees</i>	10	32.5	25 days @ 20 YOS	32.50	
Calaveras County	10	20	20 days @ 11 YOS	40	No policy
Colusa County	10	22.5	25 days @ 20 YOS	37.50	No policy
Glenn County <i>Deputy Sheriffs</i>	10	25	25 days @20 YOS	62.50	No policy
<i>Unit 30 POA</i>	10	15	25 days@20 YOS	37.50	No policy
Humboldt County	12	24	30 days @ 21 YOS	60	No policy
Mendocino County <i>Deputy Sheriffs</i>	10	30	25 days@16 YOS	50	Once each fiscal year, an employee who is accruing 6.157 hours or more of vacation per pay period and who has utilized 80 hours of vacation in the previous twenty-six (26) pay periods may cash-out up to forty (40) hours of vacation provided that the employee is left with an accrued balance of at least forty (40) hours.
<i>Probation</i>					
Napa County <i>Deputy Sheriff</i>	12.35	30	26 days@21 YOS	50	Employees will be allowed to cash-out up to eighty (80) hours of vacation leave time each calendar year.
<i>Public Service</i>	12.35	30	29.25 days@30 YOS	50	Every permanent employee shall be allowed to cash-out up to 40 hours of accrued vacation time once a calendar year provided the employee uses at least 80 hours of vacation leave during the year and has a total of 80 hours of accrued leave time remaining in their vacation, holiday and compensatory time off leave banks after the cash out.

*County of Lake  
Total Compensation Report*

Agency	Year 1		Max Accrual Year		Annual Cash-Out Policy (not upon termination or retirement)
	Annual Accrual Days	Max Accrual Days	Annual Accrual Days	Max Accrual Days	
Nevada County <i>Deputy Sheriff DSA</i>	10	35.5	20 days@12 YOS	35.5	No Policy
<i>District Attorney Unit DDA</i>	15	40	20 days @11 YOS	40	
<i>Genera Unit</i>	10	40	20 days @12 YOS	40	
<i>Probation Unit PPOA</i>	10	35.5	20 days @13 YOS	35.5	
Sonoma County <i>Deputy Sheriff Assoc.</i>	18.33	57.88	32.75 days @ 25 YOS	57.88	No Policy
<i>Law Enforcement Unit</i>	11	45	26.42 days @ 26 YOS	45	
Sutter County <i>LE Unit</i>	11	30	20 days @15 YOS	40	No policy
Tehama County <i>DSA</i>	12	30	22.5 days @20 YOS	30	Beginning with the 2018 calendar year, any employee who has completed five (5) years of County service may elect to pre-designate an irrevocable cash-out of up to forty (40) hours of vacation for the upcoming calendar year. Requests under this section must be made prior to the end of the calendar year before the cash out will be made (for example, requests for the 2018 calendar year will be made before December 31, 2017).
<i>POA</i>					
Yolo County <i>Corrections</i>	10	20	20 days @21 YOS	40	No policy
<i>Probation</i>					
<i>Sheriff</i>					
Yuba County <i>DDAA</i>	12	48	24 days @ 21 YOS	48	No policy
<i>DSA</i>	12	43.75	24 day @21 YOS	43.75	No policy
<i>PPOA</i>	12	43.75	24 days @ 21 YOS	43.75	No policy



**Table B-8: Sick Leave Accruals and Related Policies, Public Holidays and Floating Holidays**

Agency	Sick Leave			Holiday Days	Floating Holidays Days
	Annual Accrual Days	Maximum Accrual Days	Cash-Out/Incentive/Retirement Service Credit Policies		
Lake County <i>Deputy Sheriff's LCDSA U16 &amp; U17</i>	12	Unlimited	<ul style="list-style-type: none"> <li>Annual Cash in Lieu – Must have accrued balance of minimum of 500 hrs.; may request hours in excess of 500 hours up to 40 hours in FY.</li> <li>Separation Cash-Out – Either voluntarily or retirement based on YOS 1- 10 YOS with a payout of 20%-50%; Voluntary separation maximum of \$2,000; Retirement maximum of \$2,500.</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	12	NA
<i>Correctional Officer LCCOA Unit 6 Safety Employees (LCSEA) Unit 10</i>	12	Unlimited	<ul style="list-style-type: none"> <li>Annual Cash in Lieu – Must have accrued balance of minimum of 500 hrs.; may request hours in excess of 500 up to 20 hours in FY.</li> <li>Separation Cash-Out – Either voluntarily or retirement based on YOS 1- 10 YOS with a payout of 20%-50%; Voluntary separation maximum of \$2,000; Retirement maximum of \$2,500.</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	13	NA
Calaveras County <i>DSA</i>	12	Unlimited	<ul style="list-style-type: none"> <li>Cash-Out - Upon PERS or Social Security Retirement may elect payout of sick leave accrued credits equivalent to a maximum of \$1,500</li> <li>Surviving Spouse will receive 100% of sick leave benefit if employee is killed in the line of duty while in employment as a County peace officer</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	10	NA
<i>Public Safety</i>			<ul style="list-style-type: none"> <li>Cash-Out – Upon PERS or Social Security Retirement or upon death may elect payout of sick leave accrued credits equivalent to a maximum of \$1,500</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>		
Colusa County	12	Unlimited	<ul style="list-style-type: none"> <li>No Cash-Out policy</li> <li>No Incentive policy</li> <li>Service Credits for unused sick leave at time of retirement</li> </ul>	13	1
Glenn County	12	Unlimited	Service Credits for unused sick leave at time of retirement	12	1
Humboldt County	12	Unlimited	Service Credits for unused sick leave at time of retirement	12	3
<i>Deputy Sheriffs' HDSO U6</i>					

County of Lake  
Total Compensation Report

Agency	Sick Leave			Holiday Days	Floating Holidays Days
	Annual Accrual Days	Maximum Accrual Days	Cash-Out/Incentive/Retirement Service Credit Policies		
Correctional Deputy AFSCME					2
Mendocino County Deputy Sheriff DSA	15	Unlimited	Service Credits for unused sick leave at time of retirement	12.25	3 (PL)
Probation				11	3.75 (PL)
Napa County Deputy Sheriff DSA	12 <sup>37</sup>	Unlimited	Service Credits for unused sick leave at time of retirement No cash-out policy	13	.4
Public Service PSE				12	2.4
Nevada County Deputy Sheriff DSA	12	Unlimited	Service Credits for unused sick leave at time of retirement At termination or retirement employee must make irrevocable decision to receive 25% to 35% of value of unused sick leave <b>OR</b> Service Credit for unused sick leave.	11	1
District Attorney Unit DDA				8	2
Genera Unit				11	2
Probation Unit PPOA				11	2
Sonoma County Deputy Sheriffs.	12	Unlimited	Service Credits for 100% of unused sick leave at time of retirement. For those with max service credit for retirement, County shall pay the monetary equivalent of twenty-five percent (25%) of all unused sick leave remaining to such employee's credit.	11	NA
Law Enforcement				11	
Sutter County LE Unit	12	Unlimited	Employees hired on or after August 1, 1981, are eligible for a 25% payoff of unused sick leave, shall have such payoff capped at two hundred sixty (260) hours. Except that, an employee who has at least fifteen (15) years of accumulated continuous service upon termination of employment by virtue of retirement may elect to have all of the unused days of sick leave applied as service credit or receive his/her unused sick leave compensation as provided above, and have the remaining balance of unused sick leave days applied as service credit.	11	1
Tehama County DSA	12	62.5 (500 hrs.)	Agency does not provide Service Credits for unused sick leave at time of retirement. Upon Retirement or the death of an employee with less than twenty (20) years of service, the sick leave balance shall be reduced by one hundred seventy-six (176) hours; The employee or employee's estate is entitled to fifty percent (50%) of the	13	1

<sup>37</sup> Napa County: Employees in the Correctional Officer Series, which includes Correctional Officers I/II absent from work due to a work-related injury shall be eligible to receive 350 hours of paid leave time per injury to use in coordination with Temporary Disability Benefits (Workers' Compensation payments).

*County of Lake  
Total Compensation Report*

Agency	Sick Leave			Holiday Days	Floating Holidays Days
	Annual Accrual Days	Maximum Accrual Days	Cash-Out/Incentive/Retirement Service Credit Policies		
POA			value of the sick leave remaining, if any. After twenty (20) years of service or upon the death of an employee, the employee/employee's estate shall be entitled to fifty percent of the value of the employee's sick leave balance.	13	1
Yolo	12	Unlimited	Service Credits for unused sick leave at time of retirement Payment for one-half the value of accumulated Service Credits for unused sick leave in excess of 200 hours, OR may receive service credit in lieu of payment		
Corrections				10	4
Probation				10.5	4
Sheriffs				9	5
Yuba County	12	Unlimited	Service Credits for 100% of unused sick leave at time of retirement; may also receive payout for up to 25% of unused amount <i>except</i> payout is for a <b>Max of 1200 hours</b> for DSA employees.	10	2
DDAA					
DSA					
PPOA					