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# City of Bell

  

## Draft Final Compensation Report

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## I. Introduction

CPS HR Consulting was retained by the City of Bell [the “City”] to conduct a City-wide total compensation study. The objective of this study was to determine how competitive the City is in its labor market by collecting and analyzing maximum monthly base salary and elements of total compensation for thirty three job classifications. This Draft Final Compensation Report outlines the project scope and work plan, the methodologies utilized in data collection and analysis, and an overview of the results of the labor market base salary and total compensation analyses. The data collection time period for this study was January through February, 2012.

## II. Project Scope and Work Plan

In order to complete the study, the following tasks were completed:

- The review and finalization of the project scope including the determination of survey classes and the labor market agencies to be surveyed. *[completed]*
- Development of the compensation survey parameters and survey instrument and distribution of the survey to the City’s labor market agencies. The survey instrument included a brief description of each classification requesting the monthly minimum and maximum salary for each class. The survey form also included information on various components of total compensation including cash add-ons, health and welfare benefits, premium pays, and retirement practices. *[completed]*
- The review and analysis of all compensation and benefits data submitted by the labor market agencies. In addition to the survey data received, where available, the consultants reviewed labor market agency salary schedules, organization charts, classification specifications, benefits summaries and related documentation to ensure the data collected and the proposed comparables were accurate. *[completed]*
- Based upon a detailed review of the submitted data, the consultants contacted each labor market agency requesting clarification on compensation or benefits issues in order to ensure data was accurate. *[completed]*
- Preparation of a Draft Compensation Report for client review and comments. *[completed]*
- Review and resolution of issues arising from client review of the Draft Compensation Report. *[completed]*
- Preparation of a Draft Final Compensation Report. *[completed]*
- Prepare a Final Compensation Report. *[to be completed after review and acceptance by City Council]*

### III. Compensation Study Parameters

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

- Confirmation of the City’s compensation policy
- Labor market agencies
- Survey classifications
- Scope of the survey

#### City’s Compensation Policy

The City’s compensation policy is a reflection of its goals and objectives in recruiting and retaining qualified staff to manage and perform the functions necessary to conduct the City’s business. The selection of labor market agencies and the labor market position [the point in the labor market at which the City wishes to set its salaries, e.g. market median, mean, or another percentile] are two important policy decisions when developing a compensation plan.

The labor market analysis for this Draft Final Compensation Report was conducted relative to 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 City’s data] is higher, and half of the complete range of data [excluding the City’s data] is lower. The data sheets presented in Appendix A provide analyses to the median and the mean [which is an average of all of the market agencies excluding the City’s data] of the market.

#### Labor Market Agencies

Based on recommendations from CPS HR, and modifications recommended and approved by City Council, the labor market agencies in Table 1 were surveyed for the total compensation study.

<b>TABLE 1 City of Bell Labor Market Agencies</b>
City of Bell Gardens
City of Covina
City of Cypress
City of Cudahy

TABLE 1 City of Bell Labor Market Agencies
City of Huntington Park
City of La Mirada
City of Lawndale
City of Lynwood
City of Monterey Park
City of Paramount
City of Pico Rivera
City of Placentia
City of San Gabriel
County of Los Angeles <sup>1</sup>

<sup>1</sup> – The County of Los Angeles was only surveyed for the Police Officer classification

Study timing meant that most agencies were unable to respond due to their pressing work load and more critical priorities; for that reason, much of the survey completion was undertaken by CPS HR with supporting documentation from agencies, when available. While salary survey data and supporting documentation is often available from public sector agencies, and can be downloaded or requested, many of the smaller cities within the City of Bell’s labor market do not maintain online documents and are working with minimal human resources’ staff. Thus despite our many efforts to collect data, the following should be noted with respect to the labor market agencies surveyed:

- The City of Cudahy did not respond to any requests to participate in the survey, nor did they provide CPS HR with the data/information needed to prepare the survey response on behalf of the City.
- The City of Pico Rivera provided CPS HR with identification of comparable classifications and base salary data but has not responded to our multiple requests for benefits data.

**Survey Classifications**

<b>TABLE 2 City of Bell Total Compensation Survey Survey Classifications</b>
<b><u>Management</u></b>
Accounting Manager
Chief Administrative Officer
Chief of Police
City Clerk
Director of Community Development
Director of Community Services
Director of Finance
Management Analyst
Mobile Home Parks Manager
<b><u>Miscellaneous</u></b>
Account Clerk
Account Technician
Associate Planner
Building Inspector
Code Enforcement Officer
Facilities Maintenance Technician
Facilities Maintenance Coordinator
Housing Rehabilitation Technician
Housing Specialist
Jail Supervisor
Office Assistant
Parking Control Officer
Police Dispatcher
Police Records Clerk
Property Clerk
Public Services/Permit Technician
Recreation Supervisor
<b><u>Part-Time</u></b>
Office Aide
Office Clerk

<b>TABLE 2 City of Bell Total Compensation Survey Survey Classifications</b>
Police Cadet
Police Reservist
Recreation Assistant
Recreation Leader
<b><u>Safety</u></b>
Police Officer

**Scope of the Survey**

The data that was collected from each agency included:

- Title of each comparable classification
- Minimum and maximum monthly salaries for each comparable class
- Cash add-ons including deferred compensation, longevity pay, assignment pay, educational incentives and retirement pickup
- Details of employer health programs including:
  - Cafeteria plan practices
  - Employer contribution to most commonly used medical, dental and vision plans
  - Employee contribution to most commonly used medical, dental and vision plans
  - Employer contributions to life insurance and long term disability
- Employer retirement practices, including
  - Type of program offered
  - Benefit offered [e.g. 2%@55, etc.] if applicable
  - Benefit formula [e.g. average of three years, single highest year]
  - Agency contribution to the retirement plan
  - Agency benefit and contribution to retiree health
- Social security contributions
- Leave practices including accrual rates and cash out policies

**IV. Survey Results**

As indicated in the previous section, the survey involved the collection of base salary and total compensation data for the City’s classifications from each of the selected labor market agencies. Detailed results of the base salary and total compensation analyses are presented in

the attached labor market data sheets in Appendix A of this report. If an agency reported no comparable class or if a review of the duties and responsibilities assigned to the reported class indicated that it was not comparable, the designation of “No Comparable Class” was utilized.

The designation of “Market Check” has been entered into the data sheets as the classification title for the City of Bell in circumstances where the City may not currently have that classification, or, if such a classification does exist, there may not be an established salary level for the City’s classification. The resulting analysis provides the market value of the surveyed classification, but does not provide a corresponding City salary/median analysis.

When conducting a salary survey, the intent is to provide general market trends by comparing the span of control, duties and responsibilities, and knowledge, skills and abilities 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. The use of the labor market median as the market comparison point further minimizes the possibility of data being skewed by higher or lower paying agencies.

There are several areas that the City should be aware of with regard to the survey data provided in the following sections:

- **City Clerk** – There were few relevant matches for this classification for the following reasons; the first is that some cities have an elected part-time City Clerk who receives a stipend. The second is that some cities have a full-time City Clerk position, some of which are management level positions. The City Clerk for Bell is a part-time position, made full-time by the assignment of additional administrative duties. For that reason, we do not consider the matches to be comparable to the City’s position and have not included the data within this report.
- **Housing Rehabilitation Technician and Housing Specialist** – Limited housing functions were found within the labor market. Where a housing function did exist, it was often staffed with classifications different than those used by the City of Bell; for those reasons, limited comparables were identified and these datasheets have not been provided.
- **Jail Supervisor** – Minimal comparables were identified, therefore this datasheet has not been provided.
- **Mobile Home Park Manager** – No comparables were identified within the labor market.
- **Part-time Classifications Surveyed** – With the exception of the Recreation Leader, minimal comparable data was available for the surveyed part time classifications; therefore datasheets for these part-time classifications have not been provided.

In order to provide the City with a summary of study results, Table 3 [Base Salary Results] and Table 5 [Cost of Total Compensation] display the following information:

- The title of the City’s survey classification.
- The current City maximum monthly salary for the survey classification.
- The number of comparable classes identified within the analysis.
- The labor market median monthly maximum salary – this calculation is based upon the maximum monthly salary for each of the comparable classes; the middle of that range of data is then computed to provide the median amount.
- The percentage the City’s maximum monthly salary for the survey classification is above or below the median of the labor market; this number indicates what percentage of the City’s salary is required to move it up or down to the market median.

<b>TABLE 3 City of Bell Compensation Survey Base Salary Results</b>				
<b>Classification</b>	<b>City Maximum Base Salary</b>	<b># of matches</b>	<b>Labor Market Median</b>	<b>% City Above or Below Labor Market Median</b>
Account Clerk	\$3,673	9	\$3,968	-8.03%
Account Technician [Market Check]	N/A	10	\$4,394	N/A
Accounting Manager	\$9,963	4	\$7,924	20.47%
Associate Planner	\$4,567	10	\$6,153	-34.73%
Building Inspector	\$4,567	7	\$5,457	-19.49%
Chief Administrative Officer [Market Check]	N/A	11	\$16,625	N/A
Chief of Police [Market Check]	N/A	7	\$14,650	N/A
Code Enforcement Officer	\$4,189	11	\$5,081	-21.29%
Director of Community Development [Market Check]	N/A	10	\$11,877	N/A
Director of Community Services [Market Check]	N/A	10	\$11,389	N/A
Director of Finance [Market Check]	N/A	10	\$11,847	N/A

<b>TABLE 3</b> <b>City of Bell</b> <b>Compensation Survey</b> <b>Base Salary Results</b>				
<b>Classification</b>	<b>City Maximum Base Salary</b>	<b># of matches</b>	<b>Labor Market Median</b>	<b>% City Above or Below Labor Market Median</b>
Facilities and Maintenance Coordinator [Market Check]	N/A	10	\$6,324	N/A
Facilities Maintenance Technician	\$5,364	12	\$4,301	19.82%
Management Analyst	\$5,322	11	\$5,711	-7.31%
Office Assistant	\$3,037	11	\$3,583	-17.98%
Parking Control Officer	\$4,189	10	\$4,074	2.75%
Police Dispatcher	\$4,763	6	\$4,748	0.33%
Police Officer	\$6,303	8	\$6,380	-1.23%
Police Records Clerk	\$3,037	6	\$3,778	-24.38%
Property Clerk	\$4,634	7	\$4,865	-4.98%
Public Services/Permit Technician [Market Check]	N/A	10	\$4,447	N/A
Recreation Leader <sup>1</sup>	\$2,832	10	\$2,204	22.18%
Recreation Supervisor	\$4,848	9	\$5,706	-17.70%

<sup>1</sup> The Recreation Leader is a part –time classification; salaries reported are based on annualizing hourly rates.

Table 4 provides an additional analysis which shows where the salary level for the City of Bell resides within the full array of data for all agencies on the surveyed classifications. The table is organized as follows:

- The title of the City’s survey classification.
- The number of data points including the City’s range maximum salary
- The lowest range maximum salary within the data array
- The highest range maximum salary within the data array

- The ranked position of the City of Bell’s salary based on a low/high ranking, i.e. 1 is the lowest position and in a range of 10 data points, 10 would be the highest ranking.

<b>TABLE 4 City of Bell Compensation Survey Base Salary Ranking</b>				
Classification	# of Data Points [including Bell]	Range Max. Low Salary	Range Max High Salary	Bell Ranking [Low to High]
Account Clerk	10	\$3,003	\$4,375	3
Account Technician [Market Check]	10	\$3,474	\$5,230	No rank [market check]
Accounting Manager	5	\$7,833	\$10,984	4
Associate Planner	11	\$4,567	\$7,169	1
Building Inspector	8	\$4,546	\$6,923	2
Chief Administrative Officer [Market Check]	11	\$13,750	\$19,167	No rank [market check]
Chief of Police [Market Check]	7	\$13,621	\$15,500	No rank [market check]
Code Enforcement Officer	12	\$4,123	\$5,898	2
Director of Community Development [Market Check]	10	\$9,323	\$14,650	No rank [market check]
Director of Community Services [Market Check]	10	\$9,323	\$14,650	No rank [market check]
Director of Finance [Market Check]	10	\$10,433	\$14,650	No rank [market check]
Facilities and Maintenance Coordinator [Market Check]	10	\$5,060	\$7,282	No rank [market check]
Facilities Maintenance Technician	13	\$3,391	\$5,396	12
Management Analyst	12	\$4,144	\$6,827	3
Office Assistant	12	\$2,357	\$4,167	3
Parking Control Officer	11	\$3,203	\$4,865	8

TABLE 4 City of Bell Compensation Survey Base Salary Ranking				
Classification	# of Data Points [including Bell]	Range Max. Low Salary	Range Max High Salary	Bell Ranking [Low to High]
Police Dispatcher	7	\$4,527	\$5,711	4
Police Officer	9	\$6,154	\$7,186	3
Police Records Clerk	7	\$3,037	\$4,739	1
Property Clerk	8	\$3,901	\$5,196	4
Public Services/Permit Technician [Market Check]	10	\$3,310	\$5,609	No rank [market check]
Recreation Leader	11	\$1,472	\$2,832	11
Recreation Supervisor	10	\$4,681	\$6,953	2

**Benchmark Classifications**

The following provides an overview of information the City should be aware of when reviewing the data collected for each of the survey classifications displayed in Appendix A.

- **Account Technician** – In many agencies this level of work was assigned specialized payroll functions.
- **Accounting Manager** – There were few matches for this classification; given their size, most agencies did not have this management level within their finance division.
- **Director of Community Services** – Matches reflect the department head over the community services/recreation function.
- **Management Analyst** – Matches reflect a journey level analyst; assignments could be to either the City Manager’s office or other City departments.
- **Office Assistant** – Matches reflect a journey level clerical support position.

In addition to base salary survey results, a total compensation analysis was conducted for all survey classes. This analysis reflects how each classification compares against matched positions in the market once base salary and the value of cash supplements [such as deferred compensation and retirement pickup], agency contributions to health and insurance programs, and retirement plan contributions are taken into consideration. A summary of the results is

displayed in Table 5. Table 5 follows the same format and the data is displayed in the same manner as in Table 3.

<b>TABLE 5 City of Bell Compensation Survey Cost of Total Compensation</b>				
<b>Classification</b>	<b>City Maximum Total Comp</b>	<b># of matches</b>	<b>Labor Market Median</b>	<b>% City Above or Below Labor Market Median</b>
Account Clerk	\$6,179	8	\$5,831	5.63%
Account Technician [Market Check]	N/A	10	\$6,778	N/A
Accounting Manager	\$14,403	4	\$10,989	23.70%
Associate Planner	\$7,348	9	\$8,822	-20.07%
Building Inspector	\$7,348	6	\$8,500	-15.69%
Chief Administrative Officer [Market Check]	N/A	10	\$21,484	N/A
Chief of Police [Market Check]	N/A	7	\$22,433	N/A
Code Enforcement Officer	\$6,854	10	\$7,331	-6.96%
Director of Community Development [Market Check]	N/A	9	\$15,521	N/A
Director of Community Services [Market Check]	N/A	9	\$14,972	N/A
Director of Finance [Market Check]	N/A	9	\$15,094	N/A
Facilities and Maintenance Coordinator [Market Check]	N/A	9	\$8,766	N/A
Facilities Maintenance Technician	\$8,390	11	\$6,404	23.67%
Management Analyst	\$8,335	10	\$8,305	0.36%
Office Assistant	\$5,348	10	\$5,369	-0.41%
Parking Control Officer	\$6,854	9	\$6,368	7.08%

TABLE 5 City of Bell Compensation Survey Cost of Total Compensation				
Classification	City Maximum Total Comp	# of matches	Labor Market Median	% City Above or Below Labor Market Median
Police Dispatcher	\$7,604	6	\$7,330	3.60%
Police Officer	\$10,410	8	\$11,220	-7.78%
Police Records Clerk	\$5,348	6	\$5,871	-9.79%
Property Clerk	\$7,435	7	\$6,867	7.64%
Public Services/Permit Technician [Market Check]	N/A	9	\$6,280	N/A
Recreation Leader <sup>1</sup>	\$5,080	10	\$3,637	28.39%
Recreation Supervisor	\$7,715	8	\$7,950	-3.04%

<sup>1</sup> The Recreation Leader is a part-time classification and salaries reported were based upon annualizing hourly rates. Further, the intent of the total compensation analysis is to demonstrate the impact of the cost of benefits programs for each survey classification, but it should be noted that in many agencies, part-time classifications are **not** eligible to receive benefits, so this analysis should be reviewed with that caveat.

## V. Private Sector Data

CPS HR also conducted a private sector compensation analysis utilizing the Economic Research Institute [ERI] database. This analysis was conducted for survey classifications where there were matches in the database. This analysis reflects how the public sector labor market median for each classification compares against matched positions in the private sector based upon the data available within the ERI database. This database provides salary levels for most business and administrative classifications, but not for all government specific jobs. In order to provide the City with a summary of study results, Table 6 [Private Sector Data Results] displays the following information:

- The title of the City’s survey classification.
- The labor market median of all public sector matches.
- The title of the comparable identified within the ERI database.

- The average monthly salary for all data collected for the classification within the ERI database.
- The percentage the public sector labor market median is above or below ERI's average monthly salary.

<b>TABLE 6 City of Bell Compensation Survey Private Sector Data Results</b>				
Classification	Labor Market Median	ERI Comparable Title	Average Salary	%-age Median/Avg Salary ERI
Account Clerk	\$3,968	Accounts Payable and Receivable Clerk	\$3,298	+16.89%
Account Technician	\$4,394	Accounting Technician	\$4,467	-1.66%
Accounting Manager	\$7,924	Accounting Manager	\$8,539	-7.76%
Administrative Specialist	N/A	Administrative Secretary	\$4,941	N/A
Associate Planner	\$6,153	Urban Planner	\$6,025	+2.08%
Facilities Maintenance Coordinator	\$6,324	Building and Facilities Supervisor	\$6,235	+1.41%
Facilities Maintenance Technician	\$4,301	Building Maintenance Worker	\$4,025	+6.42%
Management Analyst	\$5,711	Budget Analyst	\$5,981	-4.73%
Office Assistant	\$3,583	Clerk Typist	\$3,163	+11.72%

## VI. Supplemental Survey Components

In addition to the base salary and total compensation data presented in the datasheets provided within Appendix A, CPS HR collected the following benefit information for all miscellaneous classifications displayed in table format, presented in Appendix B.

- **Table B1 – Retirement Practices** – Each agency was asked to provide information on retirement pick-up, retirement benefit, retirement formula, and social security practices. The following outlines CPS HR’s findings with regard to these benefits.
  - Of the eleven agencies who responded, six pick up the entire employee’s contribution to retirement, as is the City of Bell’s practice.
  - Overall the City of Bell’s PERS employer contribution rate for miscellaneous employees is the second highest, falling only slightly behind the City of Lynwood’s rate of 21.822%.
  - Of the ten agencies who responded to this retirement component, the majority, [six cities] provide the retirement benefit of 2%@55. Two agencies provide a benefit of 2.5%@55, one agency provides a retirement benefit of 2.7%@55, and one agency provides a retirement benefit of 3%@60. The City of Bell’s benefit is 2.7%@55.
  - Of the ten agencies who responded to the retirement formula question, eight have a single highest year formula, one had an average of the three highest years formula, and one has a three year final compensation formula. The City’s formula is single highest year, which is consistent with the practices of other agencies.
  - Of the eleven agencies who responded to the social security practices question, all participate in Medi-Care only, with a rate of 1.45%.
- **Table B2 – Deferred Compensation, Longevity Pay and Educational Incentive Pay Practices**- Each agency was asked to provide their practices with regard to deferred compensation, longevity and educational incentive pay practices. The following outlines CPS HR’s findings with regard to these benefits.
  - Of the eleven agencies who responded, only one indicated that they currently offer a deferred compensation contribution. The City of Bell’s practice of not providing a contribution to deferred compensation is consistent with this market trend.
  - Five of the eleven agencies indicated they offer some form of longevity benefit; three of these cities offer longevity benefits at or before the ten year mark. The City of Bell’s practice of not providing longevity pay is consistent with the majority of agencies, although the practice is mixed.
  - Only three of the agencies indicated they offer some form of education incentive available to miscellaneous classes. The City of Bell’s practice of not offering an education incentive is consistent with market trends.
- **Table B3 – Long Term Disability and Life Insurance Practices** – Each agency was asked to provide their practices with regard to employer funded long term disability and life insurance.
  - Of the ten agencies who responded, eight indicated that they provide long term disability program benefits. The City of Bell’s current practice of not providing benefits in this area is lower than market trends.
  - All eleven agencies provide life insurance benefits to their employees with the benefit ranging from \$40,000 to \$100,000 with some agencies providing one times

the annual salary. The City of Bell's practice of providing a benefit of \$100,000 is consistent with market trends.

- Table B4 – Health Insurance Practices – Each agency was asked to provide their practices with regard to the amount paid by both the employer and employee for the most commonly selected medical, dental and vision insurance plans for full family coverage.
  - Of the eleven agencies who responded, employer contributions to medical insurance for full family coverage ranged from \$650 to \$1,766 monthly; five agencies pay the full cost of coverage, the City of Bell's current practice.
  - Ten of the eleven agencies pay some portion of the cost of employee dental coverage and eight of the agencies pay the full cost of dental coverage. The City of Bell's practice of paying the full cost of dental coverage is consistent with market trends.
  - Ten of the eleven agencies provide some form of standard vision insurance. Based on the data available CPS HR was able to confirm that five of the agencies surveyed pay the full cost of vision insurance for all of their employees, consistent with the City of Bell's practice.
- Table B5 and B6 – Vacation Leave Practices – Each agency was asked to provide their practices with regard to the amount of vacation accrued at 1, 5, 10, 15, and 20 years of service.
  - Of the eleven cities providing data, in year 1, the majority provide 80 hours of vacation leave for both general and management employees. The City of Bell's practice of providing 96 hours of vacation leave in year 1 exceeds current trends.
  - Additionally, when looking at the vacation accruals provided for 20 years of service and beyond, the City of Bell currently offers the greatest benefit available at 256 hours. The majority of the cities surveyed provide an annual maximum accrual of 160 hours with 20 years of service.
- Table B7 – Additional Leave Practices – Each agency was asked to provide their practices with regard to the cash out policy for vacation leave, accrual rate and cash-out policy for sick leave, accrual rate for administrative leave and accrual rate for holidays.
  - Sick leave – Of the ten agencies who responded, the majority provide twelve days of sick leave per year, consistent with the City's practice.
  - Sick leave and vacation cash out practices during employment - Of the agencies who responded, eight have a policy with provisions for sick leave cash out, and seven have provisions for vacation cash out. While the City of Bell does not have such provisions, these practices can result in accruals which may be inconsistent with the City's fiscal goals.
  - Holidays – Of the eleven agencies who responded, there is no predominant practice – four agencies provide twelve days per year; three agencies provide less than twelve days and four agencies provide more than twelve days.

- Administrative Leave – Of the nine agencies who responded, seven provide some level of leave which varies based on the employee group. The City’s practice of not providing administrative leave for exempt employees is below market trends.
- Table B8 – Retiree Health Practices – Each agency was asked to provide their practices with regard to policy and benefit received for health care by retired workers.
  - Of the eleven agencies who responded, two do not provide this benefit for new employees.
  - Of the remaining nine agencies, all provide a benefit ranging from \$75 per month to the same amount as provided to current employees. There are also varying vesting practices.

Appendix C provides in table format an overview of the following benefit information for sworn safety employees, specifically the Police Officer classification.

- Table C1 – Retirement Practices – Each agency was asked to provide information on retirement pick-up, retirement benefit, retirement formula, and social security practices. The following outlines CPS HR’s findings with regard to these benefits.
  - Of the eight agencies who responded, two pick up a portion of the employee’s contribution and three pick up the entire employee’s contribution to retirement, as is the City of Bell’s practice.
  - Overall the City of Bell’s PERS employer contribution rate for safety employees is lowest [the City of Bell and the City of Covina currently have the lowest rate at 23.006%].
  - Of the seven agencies who responded, the majority, [four cities] provide the retirement benefit of 3%@50; two agencies provide a retirement benefit of 3%@55 and one agency provides a retirement benefit of 2%@50. The City of Bell’s retirement benefit is 3%@55.
  - Of the eight agencies who responded to the retirement formula question, six have a single highest year formula, one has an average of the three highest years formula, and one has a twelve month average formula. The City’s formula is single highest year, which is consistent with the practices of other agencies.
  - Of the eight agencies who responded to the social security practices question, all participate in Medi-Care only, with a rate of 1.45%.
- Table C2 – Deferred Compensation and Certification/Educational Incentive Pay Practices- Each agency was asked to provide their practices with regard to deferred compensation and certification/educational incentive pay practices. The following outlines CPS HR’s findings with regard to these benefits.
  - Of the eight agencies who responded, only one indicated that they currently offer a deferred compensation contribution. The City of Bell’s practice of not providing a contribution to deferred compensation is consistent with this market trend.

- Of the eight agencies who responded, all eight indicated they offer certification/educational incentives. Only two of the agencies indicated they offer an education incentive for Advanced POST certification higher than the City of Bell and only one agency indicated they offer an education incentive for a bachelor's degree at a percentage of salary as high as the City of Bell. The City of Bell's practice with regard to education incentives for Police Officers currently leads market trends.
- Table C3 – Assignment Pay Differentials and Longevity Pay Practices – Each agency was asked to provide their practices with regard to assignment pay differentials and longevity pay practices. The following outlines CPS HR's findings with regard to these benefits.
  - Of the seven agencies surveyed for assignment pay practices all seven provide some form of assignment pay. However, the City of Bell's practice of providing assignment pay differentials of 10% of salary is higher than market trends.
  - Four of the eight agencies indicated they offer some form of longevity benefit; only one of these agencies offers longevity benefits at or before the 10 year mark. The City of Bell's practice of not providing longevity pay is consistent with many of the agencies, although the practice is mixed.
- Table C4 – Long Term Disability and Life Insurance Practices – Each agency was asked to provide their practices with regard to employer funded long term disability and life insurance.
  - Of the seven agencies who responded, five indicated that they provide long term disability program benefits. The City of Bell's current practice of not providing benefits in this area is lower than market trends.
  - Of the eight agencies who responded, seven indicated they provide life insurance benefits to their employees with the benefit ranging from \$50,000 to \$100,000 with some agencies providing one times the annual salary. The City of Bell's practice of providing a benefit of \$50,000 is slightly lower than market trends.
- Table C5 – Health Insurance Practices – Each agency was asked to provide their practices with regard to the amount paid by both the employer and employee for the most commonly selected medical, dental and vision insurance plans for full family coverage.
  - Of the eight agencies who responded, employer contributions to medical insurance for full family coverage ranged from \$400 to \$1,562 monthly; four agencies pay the full cost of coverage, the City of Bell's current practice.
  - Seven of the eight agencies pay some portion of the cost of employee dental coverage and five of the agencies pay the full cost of dental coverage. The City of Bell's practice of paying the full cost of dental coverage is consistent with market trends.
  - All of the agencies provide some form of standard vision insurance. Based on the data available CPS HR was able to confirm that five of the agencies surveyed pay the

full cost of vision insurance for all of their employees, consistent with the City of Bell's practice.

- Table C6 – Vacation Leave Practices – Each agency was asked to provide their practices with regard to the amount of vacation accrued at 1, 5, 10, 15, and 20 years of service.
  - Of the eight agencies providing data, in year 1, the majority provide 80 hours of vacation leave. The City of Bell's practice of providing 120 hours of vacation leave in year 1 exceeds current trends.
  - Additionally, when looking at the vacation accruals provided for 20 years of service and beyond, the City of Bell currently offers the greatest benefit available at 264 hours. Four of the eight responding agencies provide an annual maximum accrual of 160 hours with 20 years of service.
- Table C7 – Additional Leave Practices – Each agency was asked to provide their practices with regard to the cash out policy for vacation leave, accrual rate and cash-out policy for sick leave and accrual rate for holidays.
  - Sick leave – Seven of the eight agencies who responded provide twelve days of sick leave per year, consistent with the City's practice.
  - Sick leave and vacation cash out - Of the eight agencies who responded, five have a policy with provisions for sick leave cash out, and five have provisions for vacation cash out. While the City of Bell does not have such provisions, these practices can result in accruals which may be inconsistent with the City's fiscal goals.
  - Holidays – Of the eight agencies who responded, one agency provides ten days per year, one agency provides eleven days per year, three agencies provide twelve days per year, and three agencies provide thirteen days per year.

## VII. Summary

The above sections of this report provide detailed information concerning the scope of the project, the methodology used to complete the base salary and total compensation study, as well as the results of the study, which show where the City stands in comparison to the labor market. Once the City Council has adopted or amended the findings and recommendations in this Draft Final Compensation Report, CPS HR will issue the Final Compensation Report.

**Appendix A –Total Cost of Compensation Data Sheets**

**Appendix B – Benefits Summary Sheets – Miscellaneous Employees**

**Appendix C – Benefits Summary Sheets – Safety/Police Officer  
Employees**