

FINAL REPORT

TOTAL COMPENSATION STUDY

FOR THE

KENSINGTON POLICE PROTECTION
AND
COMMUNITY SERVICES DISTRICT

October 2010

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October 1, 2010

Mr. Bill Wright
Board of Directors
Kensington Police Protection and Community Services District
217 Arlington Avenue
Kensington, CA 94707

Dear Mr. Wright:

Koff & Associates, Inc. is pleased to present the total compensation final report for the study of the Police Officer and Police Sergeant classifications at the Kensington Police Protection and Community Services District. This report documents the total compensation study process and findings.

We would like to thank you, Chuck Toombs, Officer Eric Stegman, Detective Keith Barrow, and Chief Greg Harman for your assistance and cooperation, without which this study could not have been brought to its successful completion. We created a compensation report that will help the District bring its compensation program into an externally competitive and internally equitable status.

We will be glad to answer any questions or clarify any points as you are implementing the findings. It was a pleasure working with the District and we look forward to future opportunities to provide you with professional assistance.

Very truly yours,

Georg S. Krammer
Chief Executive Officer

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FOR THE
KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

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FINAL REPORT
TOTAL COMPENSATION STUDY
FOR THE
KENSINGTON POLICE PROTECTION AND COMMUNITY SERVICES DISTRICT

BACKGROUND

In June 2010, the Kensington Police Protection and Community Services District contracted with Koff & Associates, Inc. to conduct a comprehensive total compensation study for two of the District's classifications: Police Officer and Police Sergeant. All compensation findings are documented in this report.

This compensation review process was precipitated by:

- Discussions and agreement between the District's Board of Directors and Police Officer Association that a compensation study should be conducted in order to ensure that the District was appropriately benchmarked to its labor market; and
- The agreement that employees should be recognized for the level and scope of work performed and that they be paid on a fair and competitive basis that allows the District to recruit and retain a high-quality staff.

STUDY PROCESS

Benchmarking Classifications

The study included two (2) classifications to externally review: Police Officer and Police Sergeant. When we contact the comparator agencies to identify possible matches for each of the benchmarked classifications, there is an assumption that we will not be able to find comparators that are 100% equivalent to the classifications at the District. Therefore, we do not just go by job titles, which can often be misleading, but we analyze each class description before we consider it as a match. Our methodology is to analyze each class description according to various factors and we require that a position's "likeness" be at approximately 70% of the matched position to be included. Factors that we consider include:

- Education and experience requirements;
- Knowledge and skill required to perform the work;

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

These factors were used in determining appropriate external market comparisons as well as providing the basis for the findings and recommendations outlined in this report.

Benchmarking Comparator Agencies

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

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

1. **Organizational type and structure** – We generally recommend that agencies of a similar size, providing similar services to that of the District be used as comparators. Typically, we start by identifying similar agencies that surround the District and are competing with it over the labor pool within the geographic vicinity.

The District is a unique agency and therefore, we included some agencies that are larger than the District but within the local geographic vicinity because other agencies that are in the immediate vicinity represent its true labor market, i.e., agencies with which the District is competing for qualified workers. For example, we included the Cities of Albany and El Cerrito.

When it comes to the more technical types of classes, the size of an organization is not as critical as these classes perform fairly similar work due to its technical nature.

2. **Similarity of population served, District staff, and operational budgets** – These elements provide guidelines in relation to resources (staff and funding) required and available for the provision of agency services. This was a critical factor for this project as we tried to identify agencies that serve similar communities to that of Kensington.
3. **Scope of services provided** – Agencies providing the same services are ideal for comparators. Again, since the District is a unique agency, we included agencies that provide larger scope of services but are within the local geographic area and provide police protection services.
4. **Labor market** – In the reality that is today's labor market, many agencies are in competition for the same pool of qualified employees. No longer do individuals necessarily live in the

communities they serve. As mentioned above, typically, the geographic labor market area, where the District may be recruiting from or losing employees to would be taken into consideration when selecting potential comparator organizations.

- 5. Compensation Philosophy** – Does the agency regularly conduct a market survey, and once completed, how is this information applied? Many agencies pay to the average or median, others may pay to a higher percentile. In addition, salary ranges may be set strictly upon market base salary values or may include the total value of salary and benefits when developing a compensation policy.

There were also extensive discussions regarding the importance of cost of living, median home price, total Officer full-time equivalency, and total budget for police services when selecting comparator agencies to be included in the study. Based on all of these elements, the District agreed on the following twelve (12) agencies to be used as comparators for the purposes of this market study:

1. Broadmoor Police Protection District
2. City of Albany
3. City of Belmont
4. City of Benicia
5. City of Brisbane
6. City of El Cerrito
7. City of Hercules
8. City of Millbrae
9. City of Piedmont
10. Town of Fairfax
11. Town of San Anselmo
12. Twin Cities Police Authority

Benchmarking Benefit Data Collection

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

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

In addition to the amount of the employer paid member contribution of PERS, we collected information on enhanced PERS benefits. With the help of contract experts at CalPERS, we

were able to determine an average value that agencies have to pay for enhanced contract benefits, including formulas such as 3% at age 55 and 3% at age 50, as well as enhanced benefits such as one-year final compensation (12 highest paid consecutive months) and employer paid member contributions converted to pay rate during the final compensation period.

3. **Insurance** – This is the maximum amount paid by the agency for employees and dependents for a cafeteria or flexible benefit plan and/or health, dental, vision, life, long-term and short-term disability, and employee assistance insurance.
4. **Leave** – Other than sick leave, which is usage-based, the number of days off for which an agency is obligated.
 - **Vacation** – The number of vacation days available to all employees after five years of employment.
 - **Holidays** – The number of holidays (including floating) available to employees on an annual basis.
 - **Administrative/Personal Leave** – Administrative leave is normally the number of days available to management to reward for extraordinary effort (in lieu of overtime). Personal leave may be available to other groups of employees to augment vacation or other time off.
5. **Deferred Compensation** – We captured deferred compensation provided to all members of a classification with or without the requirement for an employee to provide a matching or minimum contribution.
6. **Other** – This category includes any additional benefits available to all in the class.

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

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

- **Post Retirement Health Benefits**: the amount an agency pays for retiree health benefits.
- **Education and POST Incentive Pay**: the amount an agency pays for advanced education degrees and POST certifications.
- **Special Assignment Pay**: the amount an agency pays for special assignments, such as Field Training Officer, Range Master, Investigator, K-9 unit, etc.
- **Shift Differential Pay**: the amount an agency pays for shift differentials.
- **Bilingual Pay**: the amount an agency pays for bilingual assignments.

- Vacation Accrual Rates: the number of vacation days available to a classification based on years of service.
- Opt-Out Allowance: the amount an agency pays to employees who opt out of health insurance coverage.
- Uniform Allowance: the amount an agency pays for uniforms (new, repair, and replacement).
- Longevity: program that provide all classifications with salary increases or lump-sum bonuses after a certain amount of years of services (usually 10, 15, 20, and/or 25 years).
- Sick Leave Cash-Out Policy: the agency's policy regarding sick leave cash out.
- Budget Driven Human Resources Strategies: the past, current, and future actions of the comparators in response to budgetary constraints (i.e. layoffs, changes in benefits, increase in benefits cost sharing, furloughs, etc.).

Appendix II contains the data we collected regarding the details of the above benefits.

Data Collection

Data was collected in September 2010 through websites, planned telephone conversations with human resources, accounting, and/or finance personnel at each comparator agency, and careful review of agency documentation of classification descriptions, memoranda of understanding, organization charts, and other documents.

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

All salary survey and benefit information can be found in Appendix I. For each surveyed class, there are three information pages:

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

Our analysis includes the average and median (midpoint) comparator data for each benchmarked classification.

MARKET TOTAL COMPENSATION FINDINGS

As mentioned above, all of the salary, benefits, and total compensation data for classifications can be found in Appendix I of this report. The market base salary and total compensation findings for each class surveyed are listed below. The percentage represents the difference between the District's current base salary and total compensation for each classification and the average and median of the comparator agencies.

Base Salaries and Total Compensation

Classification	Top Monthly Salary		Total Monthly Compensation	
	% Above or Below Average	% Above or Below Median	% Above or Below Average	% Above or Below Median
Police Officer	-5.7%	-4.9%	-1.3%	-2.5%
Police Sergeant	-10.7%	-10.5%	-5.6%	-6.7%

Market *base salary* results show that both classifications are paid below the market median. The Police Officer is approximately 5% below market and the Police Sergeant is slightly more than 10% below market. Market *total compensation* results again show that both classifications are paid below the market median. The Police Officer is paid less than 3% below the market and the Police Sergeant is paid less than 7% below the market.

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

Overall, these differences between market base salaries and total compensation indicate that the District's benefit package, in terms of cost, is slightly greater than that of the market. Upon further review, the District offers an employee who has completed 5 years of service 3 more days of vacation per year compared to eleven (11) of the 12 comparator agencies. In addition, the District offers employees a greater number of holidays compared to ten (10) of the 12 comparator agencies. In terms of all other benefits, such as the retirement benefits offered and health insurances paid, the District is comparable to the market. The differences in vacation accrual rate and holidays offered make the District's benefits package slightly greater than that of the market.

When benefits are greater than those of the comparator agencies, thereby bringing the District's total compensation package closer to the market compared to base salaries, we recommend basing compensation decisions on total compensation, not on base salaries.

Additional Benefits

Retiree Health Benefits:

The District pays for the premiums for retiree health benefits up to the Kaiser Health Maintenance Organization (HMO) rates. There does not seem to be a clear trend in what an agency is willing to pay for retirees for these benefits. The plans range from no coverage at all (i.e., the employee pays for all health care after retirement); to paying the minimum Public Employees Medical and Hospital Care Act (PEMHCA) contribution (currently \$105); to

contributions into a Retiree Health Savings (RHS) plan, so that money is set aside for coverage after retirement; to full coverage equivalent to that of active employees, similar to the District.

Specifically, two (2) agencies offer no retiree health benefits; one (1) agency pays for the PEMHCA contribution only; one (1) agency contributes into a RHS plan; four (4) agencies do a combination of PEMHCA contribution and a contribution to a RHS plan and/or pay a specified dollar amount or percentage of the premium; and (4) agencies pay a specified dollar amount or percentage of the premium only.

Finally, it should be noted that five (5) of those agencies that offer retiree health benefits determine eligibility for benefits and/or amount contributed based on years of service.

Education and POST Incentive Pay:

The District offers a monthly incentive of 5% of base salary to be paid to qualified employees who have obtained a POST Intermediate certificate and an additional monthly incentive payment of 2.5% of base salary to qualified employees who obtain a POST Advanced certificate. The District does not offer any additional pay for educational degrees.

Ten (10) of the comparator agencies offer both education and POST incentive pays. One (1) agency offers only POST incentive pay and one (1) agency offers only educational incentive pay.

On average, the agencies offer the following incentive pay:

- POST Intermediate Certificate = 3.4% or \$150 per month
- POST Advanced Certificate = 5.1% or \$212.50 per month
- POST Supervisory Certificate = 3.8%
- 30 Units = \$70 per month
- Associate's Degree = 3.3% or \$178.33 per month
- Bachelor's Degree = 4.8% or \$246.67 per month
- Master's Degree = 4.5% or \$290 per month

One (1) agency provides incentive pay based on years of service and POST certificate and/or educational degree obtained.

Special Assignment Pay:

The District does not offer special assignment pay. Eleven (11) of the twelve agencies provide special assignment pay incentives. The most common assignment pays were (averages shown):

- Acting Sergeant = 5% or \$230 per month
- Detective = 5.7% or \$255 per month
- Field Training Officer = 5% or \$247.50 per month
- Most other special assignment pay, on average, is equal to about 5% salary.

Shift Differential Pay:

The District does not offer shift differential pay. Eight (8) agencies offer shift differential pay. The average shift differential for the night shift is 4.4% and for the swing shift is 3.5%.

Bilingual Pay:

The District does not offer bilingual pay. Five (5) agencies offer bilingual pay. The average pay is about \$115 per month.

Vacation Accrual:

The District offers 13 days the first year and an additional eight (8) hours per year until the end of the 8th year then eight (8) hours every other year thereafter to a maximum of 26 days. There does not seem to be a clear trend in the vacation accrual rates. The vacation accrual rates range from 80 hours to 288 hours and are based on years of service.

Opt-Out Allowance:

The District does not provide an allowance to those employees who decline health coverage. Eight (8) agencies offer an opt-out allowance. The average is about \$464.18 per month. Most of these agencies pay out the allowance as cash, contribution towards a deferred compensation account, flexible spending account, or a combination of all options.

Uniform Allowance:

The District provides a clothing allowance of \$800 per year and pays for the cost of repairing and/or replacing uniforms. The District also agrees to reimburse members for safety equipment up to \$250 per year each year an officer is employed under contract and the unused reimbursement may be rolled over by individual officers to the following year for the life of the contract to maximum of \$750.

Five (5) agencies provide uniforms and equipment to new employees, including repair and replacement. Ten (10) agencies provide a uniform and/or equipment allowance. The average allowance is \$818 per year.

Longevity Program:

The District provides longevity incentive equal to an annual bonus of \$100 for each year of service with the District beginning with the 10th year of service, to be paid every year. Four (4) agencies offer a longevity program. There does not seem to be a clear trend in the longevity program incentives (i.e. one starts at 2 years of service and another at 10 years).

Sick Leave Cash-Out Policy:

The District entered into a contract with PERS to provide retirement credit for unused sick leave in lieu of sick leave payout upon termination or retirement. Five (5) agencies allow employees to convert accumulated sick leave into retirement credit, similar to the District. Five (5) agencies provide cash-out benefit for accumulated sick leave upon retirement and/or termination. One (1) agency provides a combination sick leave conversion into retirement credit and cash-out benefit.

Budget-Driven Human Resources Strategies:

In response to the current economic times, many agencies are implementing cost-cutting measures, such as furloughs, layoffs, hiring freezes, increases in employee cost sharing for benefits, and cuts in retirement benefits, among other strategies. Two (2) agencies have suspended or given up cost-of-living increases and one (1) agency took a salary reduction. One (1) agency may be increasing employee and retiree cost sharing for benefits. Three (3) agencies are currently in negotiations. Three (3) agencies are not planning on implementing any changes and three (3) agencies are unsure at this time.

INTERNAL SALARY RELATIONSHIPS

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

While analyzing internal relationships, the same factors should be considered that we used in comparing the District's current classifications to the labor market during the market survey. Those factors are listed on page 1 and 2 of this report.

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

- A salary within 5% of the median is considered to be competitive in the labor market for salary survey purposes because of the differences in compensation policy and actual scope of work and position requirements. However, the District can adopt a closer standard.
- Certain internal percentages are often applied. Those that are the most common are:
 - ❖ The differential between the entry-level and journey-level class in a series (I/II or Trainee/Experienced) is generally 10% to 15%;
 - ❖ A lead or advanced journey-level (III or Senior-level) position is generally placed 10% to 15% above the lower experienced level; and

- ❖ A full supervisory position is normally placed at least 10% to 20% above the highest level supervised, depending upon the breadth and scope of supervision.
- When a market or internal equity adjustment is granted to one class in a series, the other classes in the series are also adjusted accordingly to maintain internal equity.

It is important to consider the organizational “worth” of a classification. Although compensation considerations should generally be market driven, internal equity should also be weighed very carefully and the most appropriate decisions should be made based on both market results and organizational worth.

For example, the market data results showed a differential between the Police Officer and Police Sergeant of 20.1%. Historically, the difference in top step between these two classifications was 15%. Typically, we see that the differential between the two classifications doesn’t exceed 20%.

The District may want to make certain internal equity adjustments as it implements a compensation strategy. We wish to emphasize that this report and our findings are meant to be a tool for the District to create and implement an equitable compensation plan. Compensation strategies are designed to attract and retain excellent staff. However, financial realities and the District’s expectations may also come into play when determining appropriate compensation philosophies and strategies. The collected data represents a market survey that will give the District an instrument to make future compensation decisions.

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

Respectfully Submitted,

Koff & Associates, Inc.

Georg S. Krammer
Chief Executive Officer

Appendix I

Market Base Salary, Benefit, and Total Compensation Findings

Appendix II

Additional Benefits Information

**Appendix I
Kensington Police Protection and Community Services District
Top Monthly Salary Data
September 2010**

POLICE OFFICER												
Rank	Comparator Agency	Class Title	Top Monthly Salary	Effective Date	Next Salary Increase	Next Percentage Increase						
1	City of Belmont ^a	Police Officer ¹	\$7,768	7/1/2010	Unknown	Unknown						
2	City of Millbrae	Police Officer	\$7,265	1/1/2009	Unknown	Unknown						
3	City of Hercules ^b	Police Officer ²	\$7,192	7/1/2010	Unknown	Unknown						
4	City of Brisbane	Police Officer	\$7,103	1/5/2009	Unknown	Unknown						
5	City of Piedmont ^c	Police Officer ¹	\$7,093	1/1/2009	Unknown	Unknown						
6	Broadmoor Police Protection District	Police Officer	\$6,802	7/1/2010	Unknown	Unknown						
7	City of El Cerrito	Police Officer ²	\$6,720	7/1/2010	1/1/2011	3.5%						
8	City of Albany	Police Officer	\$6,653	11/3/2008	Unknown	Unknown						
9	City of Benicia ^d	Police Officer ³	\$6,602	7/1/2009	Unknown	Unknown						
10	Kensington Police Protection & Community Services District	Police Officer	\$6,448	7/1/2009								
11	Town of San Anselmo	Police Officer ²	\$6,342	7/1/2009	Unknown	Unknown						
12	Town of Fairfax	Police Officer	\$6,186	7/1/2010	Unknown	Unknown						
13	Twin Cities Police Authority	Police Officer ⁴	\$6,048	7/1/2007	Unknown	Unknown						
			\$6,814									
			-5.7%									
			\$6,761									
			-4.9%									

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

a City of Belmont includes 5% shift differential in published salaries. Figure shown does not include 5% shift differential.
b City of Hercules includes \$19.50 per month contribution for long-term disability insurance in published salaries. Figure shown does not include contribution; contribution included in Benefits and Total Compensation spreadsheets.
c City of Piedmont includes 5% PERS contribution in published salaries (7/1/94). Figure shown does not include 5% contribution; contribution included in Benefits and Total Compensation spreadsheets.
d City of Benicia includes 9% PERS contribution in published salaries (12/1/94). Figure shown does not include 9% contribution; contribution included in Benefits and Total Compensation spreadsheets.

1- Requires equivalent to completion of the 12th grade supplemented by college-level coursework.
2- Classification description does not state level of POST certificate required.
3- Successful completion of POST Basic Academy is highly desirable.
4- POST Basic certificate is preferred, not required.

Appendix I
Kensington Police Protection and Community Services District
Top Monthly Salary Data
September 2010

POLICE SERGEANT		Rank	Comparator Agency	Class Title	Top Monthly Salary	Effective Date	Next Salary Increase	Next Percentage Increase
1	City of Belmont ^a		Police Sergeant ^{1,2}	\$9,603	7/1/2010	Unknown	Unknown	
2	City of Millbrae		Police Sergeant	\$9,132	1/1/2009	Unknown	Unknown	
3	City of Brisbane ^b		Police Sergeant ^{1,2}	\$8,557	1/5/2009	Unknown	Unknown	
4	City of Hercules ^b		Police Sergeant ³	\$8,506	7/1/2010	Unknown	Unknown	
5	City of Piedmont ^c		Police Sergeant ^{1,2}	\$8,430	1/1/2009	Unknown	Unknown	
6	City of El Cerrito		Police Sergeant ³	\$8,411	7/1/2010	1/1/2011	3.5%	
7	City of Benicia ^d		Police Sergeant ⁴	\$7,921	7/1/2009	Unknown	Unknown	
8	City of Albany		Police Sergeant ^{1,2}	\$7,852	11/3/2008	Unknown	Unknown	
9	Broadmoor Police Protection District		Police Sergeant ¹	\$7,627	7/1/2010	Unknown	Unknown	
10	Town of San Anselmo		Police Sergeant ¹	\$7,624	7/1/2009	Unknown	Unknown	
11	Town of Fairfax		Police Sergeant ^{1,2}	\$7,447	7/1/2010	Unknown	Unknown	
12	Kensington Police Protection & Community Services District		Police Sergeant	\$7,392	7/1/2009	Unknown	Unknown	
13	Twin Cities Police Authority		Police Sergeant ^{1,5}	\$7,114	7/1/2007	Unknown	Unknown	
				Average of Comparators	\$8,185			
				% KPCCSD Above/Below	-10.7%			
				Median of Comparators	\$8,166			
				% KPCCSD Above/Below	-10.5%			

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

^a City of Belmont includes 5% shift differential in published salaries. Figure shown does not include 5% shift differential.

^b City of Hercules includes \$19.50 per month contribution for long-term disability insurance in published salaries. Figure shown does not include contribution; contribution included in Benefits and Total Compensation spreadsheets.

^c City of Piedmont includes 5% PERS contribution in published salaries (7/1/94). Figure shown does not include 5% contribution; contribution included in Benefits and Total Compensation spreadsheets.

^d City of Benicia includes 9% PERS contribution in published salaries (12/1/94). Figure shown does not include 9% contribution; contribution included in Benefits and Total Compensation spreadsheets.

1- Requires POST Intermediate certificate.

2- Requires possession of an AA/AS degree, 60+ units from an accredited college, 2 years of college, or equivalent.

3- Classification description does not state level of POST certificate required.

4- Requires equivalent to qualifying for an AA degree (60 units) or POST Intermediate certificate.

5- Requires any combination of education and experience equivalent to BA + 30 graduate units and 3 years of experience, BA and 4 years of experience, or 90 units and 5 years of experience.

Appendix I
Kensington Police Protection and Community Services District
Top Monthly Salary Data
September 2010

POLICE SERGEANT													
Rank	Comparator Agency	Class Title	Top Monthly Salary	Effective Date	Next Salary Increase	Next Percentage Increase	Rank	Comparator Agency	Class Title	Top Monthly Salary	Effective Date	Next Salary Increase	Next Percentage Increase
1	City of Belmont ^a	Police Sergeant ^{1,2}	\$9,603	7/1/2010	Unknown	Unknown							
2	City of Millbrae	Police Sergeant	\$9,132	1/1/2009	Unknown	Unknown							
3	City of Brisbane ^b	Police Sergeant ^{1,2}	\$8,557	1/5/2009	Unknown	Unknown							
4	City of Hercules ^b	Police Sergeant ³	\$8,506	7/1/2010	Unknown	Unknown							
5	City of Piedmont ^c	Police Sergeant ^{1,2}	\$8,430	1/1/2009	Unknown	Unknown							
6	City of El Cerrito	Police Sergeant ³	\$8,411	7/1/2010	1/1/2011	3.5%							
7	City of Benicia ^d	Police Sergeant ⁴	\$7,921	7/1/2009	Unknown	Unknown							
8	City of Albany	Police Sergeant ^{1,2}	\$7,852	11/3/2008	Unknown	Unknown							
9	Broadmoor Police Protection District	Police Sergeant ¹	\$7,627	7/1/2010	Unknown	Unknown							
10	Town of San Anselmo	Police Sergeant ¹	\$7,624	7/1/2009	Unknown	Unknown							
11	Town of Fairfax	Police Sergeant ^{1,2}	\$7,447	7/1/2010	Unknown	Unknown							
12	Kensington Police Protection & Community Services District	Police Sergeant	\$7,392	7/1/2009	Unknown	Unknown							
13	Twin Cities Police Authority	Police Sergeant ^{1,5}	\$7,114	7/1/2007	Unknown	Unknown							
			Average of Comparators		\$8,185								
			% KPPCSD Above/Below		-10.7%								
			Median of Comparators		\$8,166								
			% KPPCSD Above/Below		-10.5%								

NOTE: All calculations exclude Kensington Police Protection and Community Services District

N/C - Non Comparator

^a City of Belmont includes 5% shift differential in published salaries. Figure shown does not include 5% shift differential.

^b City of Hercules includes \$19.50 per month contribution for long-term disability insurance in published salaries. Figure shown does not include contribution; contribution included in Benefits and Total Compensation spreadsheets.

^c City of Piedmont includes 5% PERS contribution in published salaries (7/1/94). Figure shown does not include 5% contribution; contribution included in Benefits and Total Compensation spreadsheets.

^d City of Benicia includes 9% PERS contribution in published salaries (12/1/94). Figure shown does not include 9% contribution; contribution included in Benefits and Total Compensation spreadsheets.

1- Requires POST Intermediate certificate.

2- Requires possession of an AA/AS degree, 60+ units from an accredited college, 2 years of college, or equivalent.

3- Classification description does not state level of POST certificate required.

4- Requires equivalent to qualifying for an AA degree (60 units) or POST Intermediate certificate.

5- Requires any combination of education and experience equivalent to BA + 30 graduate units and 3 years of experience, BA and 4 years of experience, or 90 units and 5 years of experience.

**Appendix I
Kensington Police Protection and Community Services District
Benefits Detail
September 2010**

POLICE OFFICER		Kensington Police Protection and Community Services District	Broadmoor Police Protection District	City of Albany	City of Belmont	City of Benicia	City of Brisbane	City of El Cerrito	City of Hercules	City of Millbrae	City of Piedmont	Town of Fairfax	Town of San Anselmo	Twin Cities Police Authority
Agency	Class Title	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer	Police Officer
	Top Monthly Salary	\$6,448	\$6,802	\$6,653	\$7,768	\$6,602	\$7,103	\$6,720	\$7,192	\$7,265	\$7,093	\$6,186	\$6,342	\$6,048
	Employee Retirement PERS Formula ^{1,2}	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@55	3%@50	3%@50	3%@50	3%@55
	PERS	\$580	\$612	\$599	\$388	\$648	\$639	\$605	\$649	\$498	\$372	\$557	\$571	\$544
	Enhanced PERS Formula ³	\$880	\$928	\$456	\$1,060	\$982	\$487	\$917	\$984	\$498	\$1,017	\$844	\$866	\$414
	12 Month Highest Salary ⁴	\$77	\$82	\$90	\$93	\$86	\$85	\$81	\$87	\$87	\$89	\$76	\$76	\$73
	EPMC ⁵			\$54			\$58	\$54	\$58				\$393	
	Social Security													
	Other													
	Insurance		\$1,546							\$1,536				
	Cafeteria													
	Health	\$1,385		\$1,385	\$1,322	\$1,576	\$1,501	\$1,454	\$1,385		\$1,385	\$1,385	\$1,563	\$1,390
	Dental	\$203		\$124	\$208	\$158	\$95	\$164	\$165		\$183	\$160		\$160
	Vision	\$25				\$23	\$38	\$38	\$22		\$38			
	EAP			\$7	\$2	\$9	\$3	\$5	\$4	\$7	\$4	\$3		
	Life	\$17		\$6	\$14	\$8	\$22	\$8	\$8	\$24	\$46	\$21	\$3	\$6
	LTD	\$85			\$20		\$20	\$38	\$20					\$20
	STD/SDI													
	Other													
	Leave													
	Vacation	\$446	\$416	\$461	\$478	\$415	\$410	\$388	\$416	\$419	\$430	\$357	\$366	\$349
	Holidays	\$347	\$314	\$416	\$388	\$360	\$437	\$362	\$361	\$363	\$344	\$327	\$317	\$302
	Administrative					\$28								
	Deferred Compensation													
	Other													\$60
	Benefit Cost	\$4,045	\$3,898	\$3,587	\$3,973	\$4,292	\$3,795	\$4,082	\$4,159	\$2,935	\$3,904	\$3,654	\$4,155	\$3,318
	Total Monthly Comp.	\$10,493	\$10,700	\$10,240	\$11,740	\$10,894	\$10,897	\$10,802	\$11,352	\$10,200	\$10,987	\$9,840	\$10,497	\$9,366

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

- 1- Town of Fairfax: EE hired effective July 1, 2009 and after, PERS formula is 3%@55; enhanced PERS benefit shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.
- 2- Town of San Anselmo: Effective July 1, 2006, EE hired on or after February 1, 2007, PERS formula is 3%@55; enhanced PERS benefit shown is for 3%@50 formula since benefits are based on EE who has completed 5 years of service.
- 3- Baseline formula is 2%@55. Safety EE are eligible for the following enhanced PERS formulas: 3%@55 or 3%@50. For each enhanced PERS formula there is an additional cost to the ER. Based on information provided to PERS the enhanced benefit for the enhanced formulas is 3%@55 = 6.85% of salary and 3%@50 = 13.65% of salary.
- 4- Baseline benefit is final compensation based on 36 highest months salary. Enhanced benefit is final compensation based on 12 months highest salary (SHY). Based on information provided from PERS, the enhanced benefit of SHY is equal to 1.2% of salary.
- 5- EPMC is an enhancement in which the ER reports the value of the employer paid member contribution (EPMC) to PERS as special compensation under Section 20636(c)(4).

