

# 2015

## Texas Alliance of Groundwater Districts Salary Study

### Executive Summary

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The State of Texas established a framework for the operation of groundwater conservation districts (GCDs), but it did not recommend an internal structure that would include a positional hierarchy and general job duties. Like the diverse landscape of the State of Texas, GCDs are often tailored to the specific geographical and hydrological areas they represent. While this concept helps propagate the benefit of local control, it can often be difficult to establish an industry standard for best management practices or even to compare jobs within the field.

For several years, the Texas Alliance of Groundwater Districts (TAGD) has gathered salary data in order to help GCD managers offer documented compensation information to their Boards. Governmental organizations often struggle to balance effectively managing tax dollars while recruiting and maintaining capable personnel. The goal of this project is to combine TAGD's collection of data with market-driven analysis to determine fair compensation across GCDs and across comparable markets.

To achieve this goal, Kathy Turner Jones, TAGD President, and Stacey Steinbach, TAGD Executive Director, created a Salary Study Committee to determine how to compare employment positions among GCDs and throughout the market. Jones appointed Leah Adams as Chair of the Committee, and she appointed herself, Joe Cooper, and Carolyn Cadena to assist in determining the methodology for the project. Since that time, the Executive Director of TAGD is now Sarah Rountree Schlessinger, who has coordinated the completion of this study.

Since the inception of the Salary Study Committee, its objective has evolved to not only to provide data to TAGD's membership, but to provide an analysis that could be used by GCD Board members and taxpayers. Through its analysis, the Committee has identified certain recommendations to TAGD's membership to help improve the stability and operations of GCDs and their organizations.

### Methodology and Data Collection

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The Salary Study Committee met in late 2014 to determine the best method for collecting and analyzing data. As Chair, Leah Adams suggested using a point approach job evaluation method to assess the relative content and value of employment positions, and to determine equitable, understandable, and competitive compensation. Using this method, each position in a GCD would be evaluated and awarded points based on job factors or compensable factors that contribute to the worth of each position at a GCD (**Table 1**).

**TAGD Compensable Factors - Table 1**

<i>Description</i>	<i>Weight</i>
1) Knowledge	13%
2) Experience	12%
3) Complexity	13%
4) Freedom to Act	12%
5) Scope and Effect	11%
6) Breadth of Responsibility	5%
7) Internal Contacts	7%
8) External Contacts	8%
9) Direct Supervision	7%
10) Indirect Supervision	5%
11) Physical Condition	4%
12) Working Condition	3%

Compensable factors are not analytical in nature, but instead look at the qualities of a job. They do not look at specific activities, individual behaviors, or quantifiable outputs. Compensable factors look at the employment position requirements. A listing of the definitions of each compensable factor can be found in **Appendix A**.

Once the compensable factors were chosen and the values assigned, a distribution of points had to be established in order to evaluate each position for comparison. The benefit of using this method is to allow for an “apples to oranges” comparison across GCDs and the employment market. For example, the total points allowed for knowledge was 650 points. A position that requires no education would score 0-130 points, whereas a position which required a doctorate would score 520-650 points. The point distribution for each compensable factor is shown in **Table 2**.

**Primary Compensable Factors – Table 2**

	<b>Total Points</b>	1st Degree	2nd Degree	3rd Degree	4th Degree	5th Degree
Knowledge	650	130	260	390	520	650
Experience	600	120	240	360	480	600
Complexity	650	130	260	390	520	650
Freedom to Act	600	120	240	360	480	600
Scope and Effect	550	110	220	330	440	550
Breadth of Responsibility	250	50	100	150	200	250
Internal Contacts	350	70	140	210	280	350
External Contacts	400	80	160	240	320	400
Direct Supervision	350	70	140	210	280	350
Indirect Supervision	250	50	100	150	200	250
Physical Conditions	200	40	80	120	160	200
Working Conditions	150	30	60	90	120	150
Physical Demands	0	0	0	0	0	0
	5000	1000	2000	3000	4000	5000

To collect the data, the Committee enlisted Carolyn Cadena’s help to take the determined framework of the study and create an online survey that would deliver the data for evaluation and interpretation to all TAGD member GCDs. The survey looked at a GCD staff’s total salary package, which includes gross pay and benefits along with copies of the job descriptions to be used in the evaluations. If job descriptions were not available, Carolyn also created an electronic position evaluation questionnaire (PEQ) that could be used by the individual districts to provide the needed information for evaluation<sup>1</sup>.

Positions are weighted by taking the total salary paid to each employee for one position, and dividing it by the total number of people/respondents in that position. In compensation studies, weighted salaries usually reflect the influence on the market by organizations with many employees in one job. In order to account for the diverse nature of GCDs, this study considers factors that would influence a position’s job functions. These include factors such as number of employees, the number of counties the district covers, the population of the GCD, the square miles covered by the GCD, and the budget for each GCD. Diversification points, or the complexity of the job are, however, not used in the evaluation points but shown on their own merit. Below is a breakdown of the groupings and applied diversification points:

# of Employees	# of Counties	Population	Budget	Square Miles
1 = 100 points	1 = 100	<10k = 100	0 – 100k = 100	100-299 = 100
2 = 200 points	2 = 200 points	10k – 29k = 200	100k-199k = 200	300-499 = 200
3 = 300 points	3 = 300 points	30k – 49k = 300	200k-299k = 300	500-999 = 300
4 = 400 points	4 = 400 points	50k – 99k = 400	300k-399k = 400	1000-1999 = 400
5 – 10 = 500 points	5 = 500 points	100k – 299k = 500	400k-499k = 500	2000-2999 = 500
≥10 = 800 points	6 = 600 points	300k – 499k = 600	500k-599k = 600	3000-3999 = 600
	7 = 700 points	500k – 999k = 700	600k-699k = 700	4000-4999 = 700
	8 > = 800 points	> 1,000,000 = 800	700k – 799k = 800	5000-5999 = 800
			1M – 199M = 1100	6000-6999 = 900
			2M-299M = 1500	
			> 300M = 2000	

A breakdown of the diversification weight by GCDs is provided in **Appendix B**. The numbers listed for each GCD is the total weighted points with the points applied to each evaluation.

## Data Analysis

To properly analyze this study’s data, all of the information received was sorted and converted to standard or similar units for ease of analysis. For example, annual compensation was converted to annual salary based on 2,080 hours per year, and all vacation was converted to days instead of hours.

Data was then broken up into salary and benefits for analysis and evaluation.

### Salary

The first step in using a point approach job evaluation method is to collect job descriptions for evaluations. Of the 41 districts that responded to the survey, only 37% of those were able to provide useful job descriptions. Evaluation of any position is not possible without valid job descriptions or at least a completed position evaluation questionnaire (PEQ). Job evaluation provides the relative worth of a position based on points in order to provide a ranking of positions.

**A thorough job analysis is the process of studying the jobs in an organization. The outcome of a thorough job analysis is obtaining usable working job descriptions that accurately reflect each job within an organization. It is the recommendation of the Committee to work with TAGD to help districts create productive job descriptions based on the results of this study.**

Salary survey analysis is only possible with accurate job descriptions. For this study, we used the job descriptions that were provided by each district. For future studies, a higher volume of accurate job descriptions will help validate the study and make it more reliable.

In the past, TAGD has collected data only within the GCD industry. The method for data collection in this survey was the same. Please note that we are comparing only within the same job field for the same job (i.e., General Manager). This method does not consider what similar jobs in the same geographical location would pay for the same type of work.

**The Committee recommends the next portion of this study is to look past GCDs to find other market positions to supplement current information. Expanding the market will solidify the data and make it more reliable.**

The three positions found most commonly in GCDs are General Manager, Administrative Assistant, and Field Technician. Because these three positions are the most common, they are what we consider benchmark positions that can be used to determine a pay line for all GCDs. While there are other positions, like an Education or Public Awareness Coordinator, they are not found in most GCDs and can be added into the final pay line based on evaluation points for the positions and how the position fits into the organization.

After all the data was collected and analyzed, all data was merged through regression and correlation to create a pay line or “line of best fit”. The pay line merges the job evaluation points (X) with the salary data (Y). The results of the pay line can be used to predict the base pay for a specific number of job evaluation points, or the dollar amount of each compensable point.

Two things we look for in regression and correlation are the Y and the R coefficients. The “Y” coefficient determines the steepness of the slope. The “R” coefficient determines the strength of the relationship between the X and Y variables. As we look at each position, we will evaluate the Y and R coefficients to ensure that these two values are associated.

## General Manager

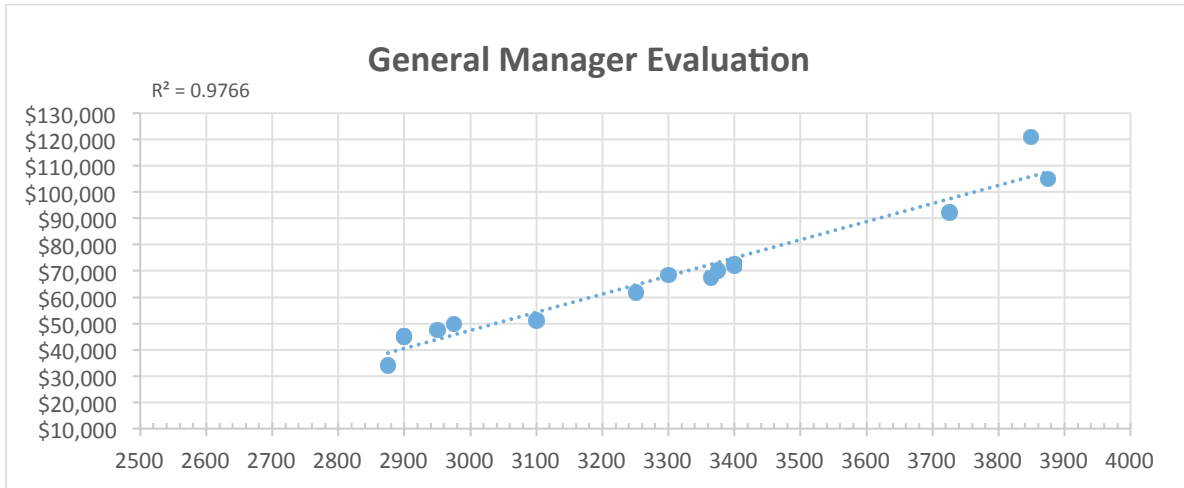
The position of General Manager for GCDs is defined by Chapter 36.056 of the Texas Water Code, which states “the Board may delegate to the general manager full authority to operate the affairs of the district subject only to orders of the board.” For the General Manager position, we received 15 usable job descriptions out of the 41 survey responders (including 1 position evaluation questionnaire or PEQ). Job descriptions and PEQs play an important role in evaluating a job position. The Committee decided to complete the study with the information that is available and to work on improving the results through recommendations to the Executive Committee. Of the General Manager job descriptions received, 73% require a bachelor’s degree, with two districts that prefer master’s degrees. The remaining 27% did not identify specific educational requirements. When the Committee looked at experience, 73% of the GCDs surveyed did not identify any specific experience requirements.

The “line of best fit” for the General Manager position is shown below in Graph 1. Generally, this line is applied through all organizational positions and not through individual positions. The objective for this evaluation is to understand the relationship between job evaluation points and base pay<sup>1</sup>.

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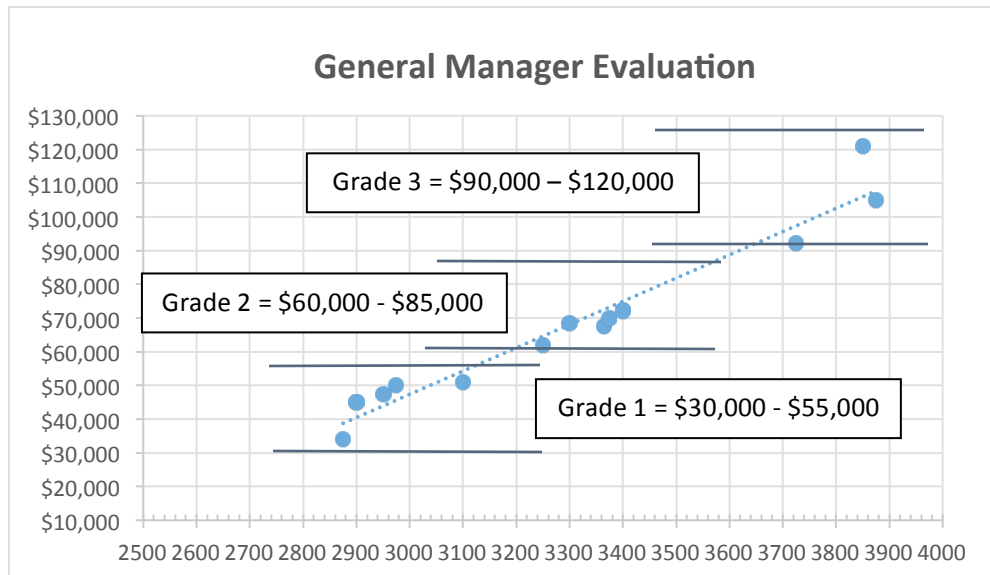
<sup>1</sup> Fifty percent (50%) of the 83 TAGD member GCDs responded to the survey

**General Manager Evaluation – Graph 1**



From Graph 1, we can see that the  $R^2$  coefficient is almost 98% or 0.9766, which shows the regression output fits the data and creates a pay policy line for all positions. The average salary for General Managers is \$65,815.66. The broad range of job descriptions just within the General Manager position makes it difficult to use the average as a starting point for any discussion about a General Manager’s salary. While reviewing Graph 2, you can see a natural grouping of pay grades for salaries based on job descriptions. These grades are as follows:

**General Manager Pay Ranges – Graph 2**



These groupings can be used as a guide in determining what positional range your job falls into, which then helps determine current equitable salary based on a market of only other General Managers. Once you

<sup>2</sup> The Committee expects this information to change as we further develop the study and produce more descriptive information

determine your range based on current salary, anyone can then determine equitable pay in relation to the requirements of the position. A pay range is designed to provide a minimum, midpoint, and maximum for a position. For example, if an employee’s salary falls into Grade 2 and only meets the minimum requirements for the position with the GCD, then equitable pay for that position would be around \$60,000.

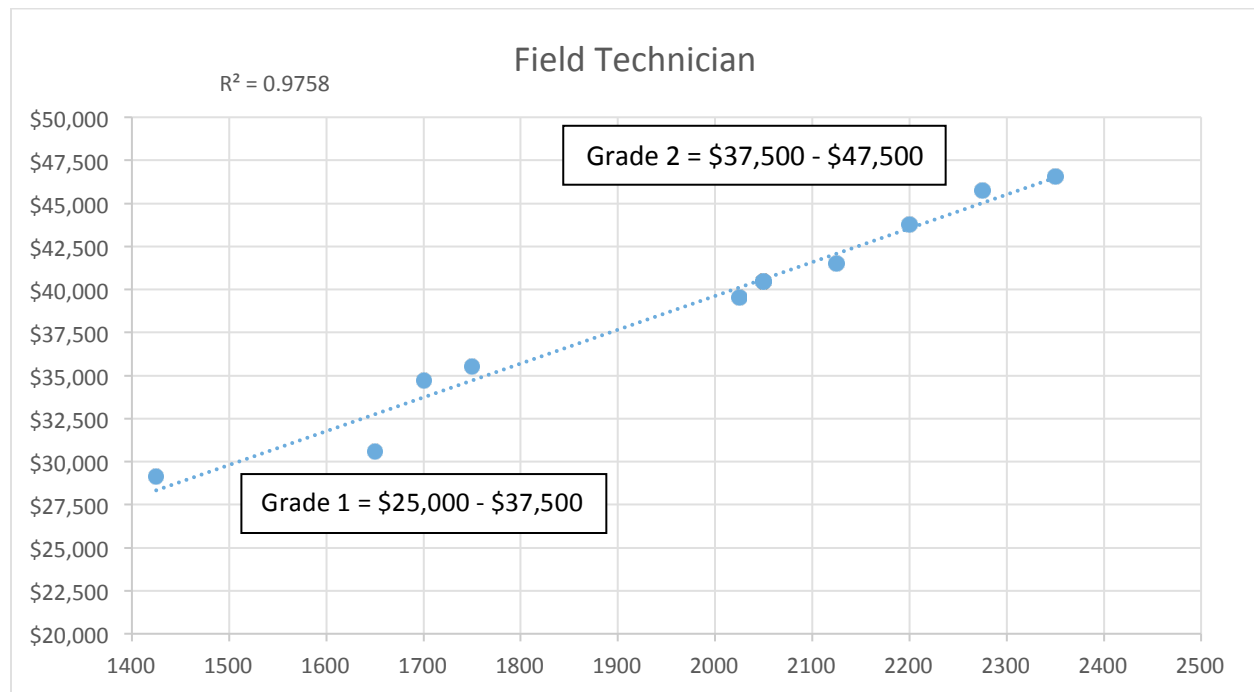
The introduction of market data into this “line of best fit” analysis would provide a more rounded examination of salary based on the geographical location of each GCD and would provide what the market would bear more than what just other GCDs pay.

## Field Technician

The position of Field Technician is defined broadly across different GCDs. The position in some GCDs requires a high school education with no experience, and in others they are required to be certified hydrologists with advanced degrees. For the Field Technician position, we received 13 usable job descriptions for twenty entries. The remaining 64% of the 41 respondents do not have a Field Technician position. Of the Field Technician job descriptions received, 54% require a high school education, 31% require a bachelor’s degree, and 15% list no educational requirements. When the Committee looked at experience, 46% of the GCDs surveyed require some type of experience, 31% consider experience a plus, and 23% did not identify any specific experience that was needed.

Based on the “line of best fit,” we can see that the  $R^2$  coefficient is 98% or 0.9758, which shows that the regression output fits the data and creates a pay policy line for all positions. The average salary for all of the Field Technician positions is \$42,808. The broad range of job descriptions within the Field Technician position makes it difficult to use the average as a starting point for any compensation discussions, similar to the General Manager position. While reviewing Graph 3, you can see a natural grouping of grades for salaries based on job descriptions. These grades are as follows:

Field Technician Evaluation – Graph 3



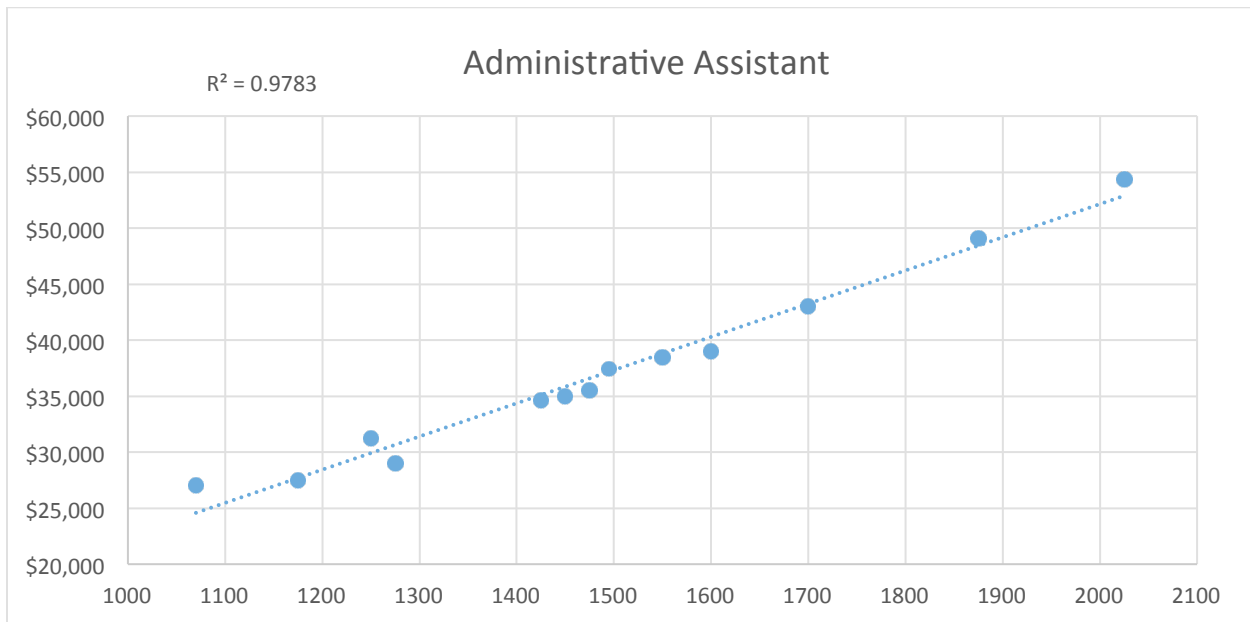
The major differences between the two ranges tend to be education and experience.

## Administrative Assistant

The Administrative Assistant for most GCDs is the person who handles the day-to-day operations of the district. The work is secretarial and/or financial in nature, and it requires a diverse knowledge of clerical duties and/or accounting, including good communication, multitasking, and reasoning skills. For the Administrative Assistant position, we received 14 usable job descriptions out of 41 survey responders. Of the Administrative Assistant job descriptions received, 57% require a high school degree and 7% require a bachelor's degree. The remaining 36% did not identify specific educational requirements. When the Committee looked at experience, 50% of the GCDs surveyed did not identify any specific experience requirements. The GCDs that do require experience (36% of them) require 2 -5 years' experience.

Based on the "line of best fit," we can see that the  $R^2$  coefficient is 98% or 0.9783, which shows that the regression output fits the data and creates a pay policy line for all positions. The average salary for all of the Administrative Assistant positions is \$36,149. The Administrative Assistant position does not, however, have a natural grouping of salaries. The pay range for the Administrative Assistant positions ranges from \$27,000 to over \$54,000 annually. The evaluation point totals for the position range from 1,070 points to 2,025 points.

**Administrative Assistant Evaluation – Graph 4**



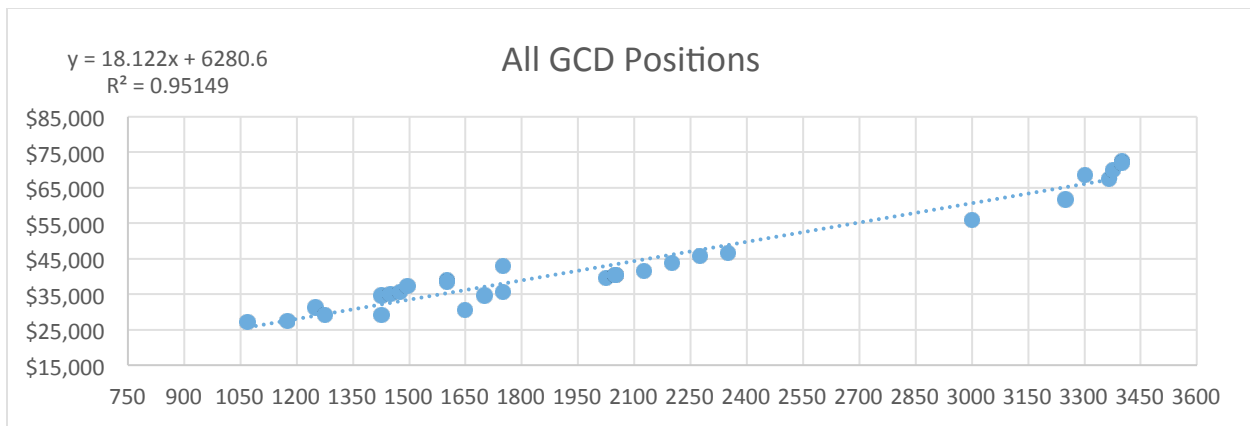
## Overall Pay Line

Up to this point, this study has compared only equivalent positions within the industry, or pay families. The next step in the study is to compare families across all GCDs. By applying the same methodology for individual positions to all of the positions, we can see how all of the pieces fit together to create a pay line. Note that the only positions reviewed in this study are common positions such as General Manager, Field Technician, and Administrative Assistant<sup>2</sup>.

The  $R^2$  for this graph is 95% or 0.9515, which shows a strong correlation among all positions. The purpose of putting the positions together is to ensure that pay is internally aligned across all positions.

**All GCD Positions Evaluation – Graph 5**

<sup>2</sup> These are the three main positions found in each GCD.



Note: The pay information used in this study only compares GCDs to other GCDs, and does not consider any other data, geographical or otherwise. The above line represents only the GCD market.

The formula  $y=mx+b$  can be used to calculate the appropriate pay for each position. The formula based on the above correlation is  $y = 18.122x + 6280.60$ . The only piece of information needed is the evaluation point total for each position within your organization. The formula uses the following information:

$y$  = predicted salary

$m$  = slope of the line

$x$  = job evaluation points

$b$  = the  $y$ -intercept

Using this formula, if the regression results show that  $m = 18.122$  and  $b = 6280.60$ , then you solve for  $Y$  by plugging in the evaluation points or  $y = 18.122(2700) + 6280.60$  or  $y = \$55,210$ .

The information depicted in Graph 5 represents the market pay line within the GCD industry, and can be used to build a fair, competitive, and externally-aligned pay structure. The value of the resultant pay structure is that it allows each GCD to take the information, create a pay line and determined whether it wants to lead, lag behind, or meet the industry standard.

## How to Use this Study

The purpose of building a pay structure for any organization is to achieve the following:

- 1) Explain internal and market value of each position to provide a way to manage employee pay effectively
- 2) Quantify compensation costs and help with budget decisions
- 3) Justification to tax payers or Board of Directors
- 4) Provide a tool to talk with employees about professional development
- 5) Ensure pay equity
- 6) Helps determine pay for non-benchmark jobs

In order to accomplish these achievements, you must first understand the steps it takes to get there. The first step in any successful salary study is to start with an analysis of each job within your organization. The job analysis process is to ensure that there is a job description for each position within your GCD. The process requires a review of current job descriptions to ensure accuracy and the creation of new job descriptions if needed. If neither of these options are viable, a position questionnaire can be used to organize job duties. One of the recommendations from the Salary Survey committee is to continue to work with GDCs to ensure



this process is not overlooked. It is by no accident that job analysis is the first step in the process. A strong, descriptive job description provides the foundation for any salary structure.

The next step in designing a pay structure is to evaluate each position. The job evaluation process is the method used to determine the relative worth of each position within the organization. The documentation of the job evaluation process used in this study is provided under the methodology section and in the Appendix A. If your GCD participated in this study, this part of the process has already been considered for your job positions.

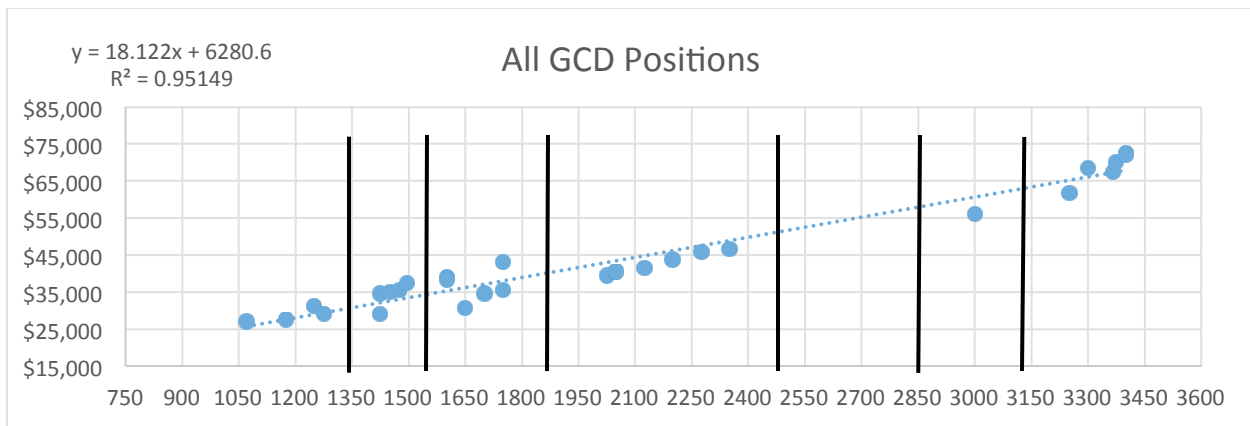
Following the job evaluation process, a GCD will need to identify a pay policy that fits their organization. The pay policy determination is as the name implies, a policy decision. A GCD must determine whether it wants to lead, lag, or meet the market in compensation. The decision made about this policy could have an effect on the ability of a GCD to hire and retain competent employees.

The survey data comes into play and is analyzed during the pay structure process that all survey data. All data for each job position is first evaluated and grouped by job functions to see if any similar jobs are found across the data. For example, all positions which perform tasks related to an administrative assistant position are grouped together. This task is not done by title alone. Sometimes an administrative assistant in one GCD could be called a secretary or an office manager in another, but it is usually a good place to start.

The final step in this process is to actually create the pay structure. There are several options at this point to designing a pay structure depending on the pay policy identified by an organization. For the purposes of this study, we are going to look at several approaches to give each district options when determining employee's salaries. **The most important thing to remember is that while the study uses mathematical analysis to determine salaries, only each GCD can determine the policy that will drive which type of pay structure to use.**

Following the completion of the steps above, the resultant data is merged together to create an equitable, understandable, and competitive compensation structure. The internal and survey data are merged together and analyzed through regression, a policy decision is implemented, and the pay structure is created to provide pay ranges for positions.

One approach in determining a pay structure is to plot all the positions and see if clusters or trends in the positions happen. We saw this happen in the General Manager evaluations. The advantage of this method is it is easy to implement. You simply pick the group that best fits your GCD for that position. A disadvantage is because the ranges are not consistent or symmetrical the salary ranges could have a negative impact on career progression with some positions. However, in a smaller organization with only a few employees, this approach can be a viable option. Below is the graph of all the positions broken up into clusters. Using this graph, a District would determine the point value of the position and use that to determine the salary range to use for the employee by which cluster the evaluation fell into. For example, if a position scored 2555 points, the salary range would be from approximately \$52,000 - \$58,500 and the actual salary would be \$54,550.



The division approach is still a fairly simple approach to developing a salary structure. This approach entails taking evaluation points and dividing them evenly by a set number of points. For this study, we used a 500-point spread between grades we end up with a salary structure like below:

Point Range	Salary Range	Median
250 – 750	\$15,080 - \$19,872	\$17,476
751 – 1250	\$19,873 - \$28,933	\$24,403
1251 - 1750	\$28,934 - \$37,994	\$33,464
1751 - 2250	\$37,995 - \$47,055	\$42,525
2251 - 2750	\$47,056 - \$56,116	\$51,586
2751 – 3250	\$56,117 - \$65,177	\$60,647
3251 - 3750	\$65,178 - \$74,238	\$69,708
3751 - 4250	\$74,239 - \$83,299	\$78,769
4251 - 4750	\$83,300 - \$92,360	\$87,830
4751 - 5250	\$92,361 - \$101,421	\$96,891
5251 - 5750	\$101,422 - \$110,482	\$105,952
5751 - 6000	\$110,483 – \$115,013	\$112,748

One of the benefits of this structure is the ability to progressively pay positions as needed. The pay ranges are designed so that each person entering a position within a range starts out at the minimum salary within the range and progresses as their skills increase. Someone working at a position for several years should have accumulated enough skills to be paid near the median of the range. This type structure also allows someone more qualified for the position to start farther up the range when starting in that position than someone without any experience. The structure is also designed to encourage employees to grow in their positions even to the point of promotion to another position. This is, however, sometimes a problem with GCDs that do not have many positions for an employee to promote to professionally

The above structures are only two examples of salary structures where the pay policy is to pay at market value that can be built from the data collected. While examples of leading or lagging the market pay structures have not been provided, the two above plans can easily be adjusted to accommodate such a pay policy. Raw data has been provided for your own comparison or calculation, with the benefit a pay structure that you can use to determine pay for your employees.

### Benefits Analysis

For ease of evaluation the benefits analysis was not weighted. Since benefits have never been considered by TAGD, the Committee believed the analysis should be kept simple. The Committee does recommend that benefits continue to be surveyed, and that a value and possible weighted component be added in the future. A comprehensive chart of all the benefit survey results is provided in **Appendix C**.

## Automobile Cost

From the survey data, we see that districts handle vehicles in several different ways. Districts have to determine the cost effectiveness of providing vehicles, reimbursing for personal vehicle use, or using standard mileage reimbursement.

### Mileage Reimbursement

The majority (80%) of the GCDs surveyed **do** reimburse any personal vehicle use according to the typical IRS standard. As of January 1, 2015, standard mileage reimbursement is 57.5¢. Even if districts provide a vehicle for employees, they still reimburse the IRS standard rate if an employee has to use their own personal vehicle.

### Auto Allowance

The majority (78%) of the GCDs surveyed **do not** provide an auto allowance. Based on the information provided in the survey, most of these GCDs provide vehicles for their employees, or they bear the cost of maintenance and fuel for personal vehicles. Should an employee have to use their personal vehicle for GCD business, the GCD reimburses them at the standard IRS rate. Of the remaining 22% that do provide an auto allowance, the range is from \$275-\$1,000 per month with the proximate average and median amount of \$600.

### District Vehicles

The majority (68%) of the GCDs surveyed **do provide** vehicles for their employees. The average number of vehicles provided by each district is one (1), with 42% of all districts that provide vehicles having only one vehicle, and 20% that provide vehicles having two vehicles. The Districts that provide more than two vehicles fall into the upper quartile of Districts based on weighted calculations.

## Pay Increases

Organizations use several options when determining how and why to administer pay increase to employees. One of the purposes of this study is to look at the internal and market values of job positions, which can then be used to provide equitable pay. Other ways include cost of living adjustment (“COLA”), merit increases, longevity pay, and bonuses.

### Cost of Living Adjustments (COLA)

COLA increases are intended to keep an employee’s relative compensation the same when market inflation increases. While COLA increases help keep pay in line with inflation and can be considered equitable, it does not take into consideration important factors such as market value or employee performance. Half (50%) of all the districts surveyed provide some form of COLA increase. The average increase is 3%. Approximately 15% of the districts surveyed use some combination of COLA and merit increases.

### Merit Increases

Merit increases are given to employees based on their performance. More than half (56%) of the districts surveyed provide some type of increase based on the performance of the employee. The average merit increase given was 3%.

### Longevity Pay

Longevity pay is usually provided to employees that have reached the top of the pay grade or the maximum marketable value of their position. Longevity pay allows an employee to continue to receive increases for years of service to an organization, even after they have achieved their marketable value. The survey results show that 98% of GCDs **do not** participate in the use of longevity pay for employees.

### Bonuses

Only 22% of the districts surveyed make bonuses available to their employees. The average amount for bonuses is \$1,500 annually. The majority (78%) of the districts surveyed **do not** provide any type of monetary bonus.

## Insurance Benefits

Each district surveyed provides various types of insurance coverage to employees. For the purpose of this survey, each district was asked if they provided coverage. Coverage specifics such as health insurance deductibles or cost were not included in this study. Insurance benefits can include health, dental, life, disability, and vision insurance, and even paid dependent coverage in some districts.

### Health Insurance

While only 57% of districts surveyed actually **provide** group health insurance, a total of 73% **provide** some form of insurance coverage from the district. The additional 16% of districts that provide coverage either supplement pay for personal coverage or give each employee an allowance to spend towards health insurance.

### Dental Insurance

Dental insurance is not widely provided by the districts. Of the districts surveyed, only 44% actually provide formal dental insurance. However, an additional 14% provide some other form of dental coverage at the employee's expense.

### Life Insurance

The majority (73%) of the GCDs surveyed **do not** provide life insurance for their employees. Of those that do provide life insurance, the average amount is \$55,000 in coverage annually. The minimum amount is \$25,000 and the maximum amount of coverage is \$125,000.

### Short-Term and Long-Term Disability

Short-term disability is **not** commonly provided by the surveyed districts. Only 17% actually provide the benefit. Long-term disability also **is not** commonly provided, at only 12% of all surveyed districts.

### Vision Insurance

Of the districts included in this study, only 39% actually **provide** vision insurance to their employees, with an additional 5% **providing** insurance at the expense of the employee. A quarter (25%) of the districts surveyed that provide vision insurance indicated that it was included as part of their group plan.

## Time Off

Employees take time off for many different reasons. Some reasons are personal and others are required by law. For the purpose of this study, time off is considered to include holidays, personal days, sick days, and vacation days.

### Holidays

Of the surveyed districts, almost all (88%) districts provide some form of holiday time for employees. Of the surveyed districts that do provide holiday time to employees, the average amount of days provided is eleven (11) days, with the range of days provided extending anywhere from eight (8) to seventeen (17) days.

### Personal Days

A personal day is a paid or unpaid day of leave from work for reasons other than illness or vacation, taken at the employee's discretion, but can be required to be approved by management. The majority (80%) of the districts surveyed **do not** provide personal days for their employees. The average number of personal days provided is 1.5 days.

### Sick Days

Sick days are time off from work that workers can use to stay home to address their health and safety needs without losing pay. Of the districts surveyed, eighty-eight percent (88%) **provide** sick leave to their employees. The average amount of sick days provided by surveyed districts equals **11 days** annually with an average maximum accrual of **36 days**. The range of sick days is 5 to 15 days annually.

### Vacation Days

The majority (88%) of districts surveyed **provide** some amount of vacation days to their employees. The average number of days provided is eight (8) days annually, with the bulk of those surveyed ranging from 10 to 12 days annually. Most (85%) of the districts that provide vacation **allow** their employees to accrue the vacation over time, with 65% of those districts using a progressive vacation accrual plan based largely on the number of years of service to the district. The remaining 36% of those districts that provide vacation and allow an accrual method use a static number of days annually. Vacation is **even allowed** by 71% of the surveyed districts to be carried over to the next year, on an average of 18 days of total carry over.

### Retirement

Retirement plans help employees save money today that can be used later in life. Of the districts surveyed, sixty-three percent (63%) provide retirement plans for their employees. The average match by districts to the employee contribution is six percent (6%) with a range of 2.5% to 12%. Of the districts that have retirement plans available, seventy-seven percent (77%) use a formula to qualify for retirement, and twenty-three percent (23%) use a certain age.

Vesting gives an employee their rights to the employer-provided assets over time, which gives the employee an incentive to perform well and remain with the company. Of the districts that provide retirement to their employees, thirty-eight percent (38%) allow automatic vesting. Others require on average seven (7) years of employment to be eligible to collect retirement, once the employee qualifies with a range of 1 year to 10 years.

### Overtime

Overtime is the amount of time someone works beyond the normal working hours. Most districts (68%) **do not** allow overtime. Of the districts surveyed that do allow overtime, twelve percent (12%) use comp time over time-and-a-half pay for overtime.

Type of Benefit	Yes	No	Combined	Amount	Notes
Auto Allowance	22%	78%	-	-	Average Amount = \$600
Auto - District Vehicle	68%	32%	-	-	Average = 1
Average Length in Position	-	-	-	9 years	
Bonuses	22%	78%	-	-	Average = \$1500
Cost of Living Increase	50%	35%	15%	3%	
Dental Insurance	44%	44%	12%	-	
Health Insurance	57%	27%	16%	-	16% supplement or give allowance
Holidays	88%	12%	-	-	Average days = 11
Life Insurance	27%	73%	0%	-	Average policy is \$55,000
Long-Term Disability	12%	88%	0%		
Longevity Pay	2%	98%	-	-	
Merit Increases	56%	44%	-	-	Average Increase = 3%
Mileage Reimbursement	80%	20%	-	-	All pay IRS rate
Overtime	20%	68%	12%	-	12% pays comp or time and 1/2
Paid Dependent Coverage	10%	85%	5%	-	

Personal Days	20%	80%	-	-	Average 1.5 days
Retirement	63%	37%	-	-	Average 6% match
Retirement Timeframe	-	-	-	-	77% use a formula, 23% have a set age
Retirement Vesting	-	-	-	-	38% Immediately, Average = 7 years
Short-Term Disability	17%	83%	0%	-	
Sick	88%	12%	-	-	
Sick Accrual	-	-	-	-	Average 11 days with a max accrual of 36 days
Vacation Accrual	85%	15%	-	-	64% use Progressive plan, 36% static
Vacation Carry Over	71%	29%	-	-	Average = 18 days, Median = 20
Vacation Offered	88%	12%	0%	-	Average 10 days and majority 10-12
Vision Insurance	39%	56%	5%	-	

## Results of the Study

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To conclude this study, the Committee would like to reiterate where TAGD should take the study from this point forward. The analysis of the pay and benefits can provide districts a starting point from which to build. Over the next year, TAGD should work with its members to create job descriptions for the three benchmark positions, i.e. the General Manager, the Field Technician, and the Administrative Assistant. GCDs are frequently criticized for their lack of standardization. Standardizing job descriptions can not only help GCDs determine fair market salary for each position, it can also help build cohesion throughout the industry by creating market standards. Once that is accomplished, the Committee recommends completion of the market portion of the study. By comparing only GCDs to other GCDs, the resultant data is exclusively helpful if GCDs only lose employees to other GCDs. This is, of course, not the case. Employees leave GCDs for other governmental jobs, for other water districts, or even for private sector positions such as consulting or water marketing. Our data seems to also indicate that positions that evaluate higher in points are not being paid comparable salaries to other GCDs with the same point values. The difference in compensation is in reality either related to income of each GCD or the narrow scope of looking only at other GCD compensation. Looking at broader market data and comparing budgets would help provide higher resolution of data on this issue in the future.

## Appendix A – Compensable Factor Definitions

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- 1. Experience (12%)** How long should the incumbent have worked in this job or in closely related jobs to be fully qualified? Is it important that the experience be within or outside the organization? Defines the number of years of on-the-job experience necessary to become fully proficient in the job.
- 2. Knowledge (13%)** What does the job require in terms of formal schooling, training, certification, or knowledge of a specialized field? Defines the minimum job-specific knowledge and educational training necessary to perform the job. Defines the job-specific knowledge, skill, and ability required to perform the position with full proficiency.
- 3. Complexity of Duties (13%)** Does the job require the incumbent to show judgment and initiative or to make independent decisions? Appraises the mental challenge and difficulty of the duties, responsibilities, and skills in terms of the number of interacting and compound variables consistently analyzed in performing the position with proficiency.
- 4. Freedom to Act (12%)** Independent decision-making. Appraise the position's ability to act autonomously. This appraises the position's requirement for consistent exercise of discretion and independent judgment, including making a decision to depart from either prescribed standards and/or recommending changes in operating procedure or policy.
- 5. Scope and Effect (11%)** Appraises the position's level of influence on the operation and outcomes. This factor appraises the position's ability to control or direct program activities and outcomes within a unit, department, division, or the organization as a whole. Measures impact of the work as a result of activities performed.
- 6. Breadth of Responsibility (5%)** Appraise the position's ability to exercise decision-making in terms of personnel, programs, and budgets. If the incumbent made an error, what dollar loss would be likely to result? How often does the possibility of loss or error occur? To what extent is the incumbent responsible for confidential information? What would be the consequences of unwarranted disclosure? To what extent are integrity and discretion important? Is the employee responsible for the safety of other employees or for the loss or damage to tools, materials, or equipment? How significant to the employer is the work the position is responsible for? How big is the budget the incumbent manages?
- 7. Internal Contacts (7%)** This factor evaluates the responsibility for working with and through other people internally to get results. Personally dealing with individuals within the organization, but outside the direct line of authority of the position, to coordinate activities and accomplish tasks.
- 8. External Contacts (8%)** This factor evaluates the responsibility for working with and through other people externally to get results. Personally dealing with individuals or organizations outside the district.
- 9. Direct Supervision Exercised (7%)** How many people does the incumbent supervise directly? What responsibility does he or she have for controlling policy decisions, costs, or work methods? Direct accountability for supervision of others. This factor evaluates the scope and responsibility of supervision in terms of the total number of people directly supervised.
- 10. Indirect Supervision Exercised (5%)** How many people does the incumbent supervise indirectly? This factor evaluates the scope and responsibility of supervision in terms of the total number of people indirectly supervised. Indirectly refers to those employees under the supervision whereby the supervisor has indirect involvement and knowledge of the employee and their job, including supervisory capacity which has immediate impact on the continued employment, job duties, performance evaluation, and development of an employee. It does not refer to simply the signing of agency employment, evaluative, disciplinary, or developmental forms.



**11. Physical Condition (4%)** Demands placed upon employee that are not creative or mental job requirements. E.g. manual dexterity includes some stressors associated with a job's physical requirements, such as amount of weight lifted/carried, amount of time standing, equipment operated, and/or amount of time traveling for work.

**12. Working Conditions (1.5%)** Is there anything in the work environment that is unusually hazardous or uncomfortable? What percentage of the time is the incumbent exposed to such conditions? Consider likelihood, frequency, and severity of exposure to undesirable features in the work environment. This factor evaluates the conditions under which the job must be done, and the extent to which the conditions make the job disagreeable, unpleasant, or threatening.

**13. Mental Demands (1.5%)** What degree of concentration is required? Are there special mental demands? Is eyestrain likely? This factor evaluates the degree of coordination and dexterity of mind, eye, and hand, as applied to job requirements which induce mental fatigue and/or visual strain. This also measures the duration of time that mental and/or visual application is required, and the required intensity of such applications. It relates to the quantity and concentration of mental application, not to the degree of intelligence or mental development.

## Appendix B – Diversification Weight Table

District Name	Totals
Barton Springs/Edwards Aquifer Conservation District	2700
Bee GCD	1100
Bluebonnet GCD	1900
Brush Country GCD	1800
Central Texas GCD	1500
Clearwater UWCD	2150
Coastal Bend GCD	1300
Coastal Plains GCD	1200
Coke County UWCD	700
Colorado County GCD	1100
Cow Creek GCD	1400
Crockett County GCD	2400
Culberson County GCD	1000
Duval County GCD	1300
Evergreen UWCD	2800
Glasscock GCD	1050
Gonzales County UWCD	1650
Hays Trinity GCD	1100
Headwaters GCD	1600
Hemphill County UWCD	1300
Jeff Davis County UWCD	900
Kenedy County GCD	1500
Kinney County GCD	800
Live Oak UWCD	1000
Lone Star GCD	3100
Lone Wolf GCD	1200
McMullen GCD	1000
Middle Trinity GCD	2700
North Plains GCD	4900
North Texas GCD	2500
Panhandle GCD	4100
Panola County GCD	1500
Pineywoods GCD	1500
Post Oak Savannah GCD	2350
Real-Edwards Conservation & Reclamation District	1300
Red River GCD	1800
Rusk County GCD	1400
Sandy Land UWCD	1300
South Plains UWCD	1250
Southeast Texas GCD	1800
Sterling County UWCD	825
West-Tex GCD	800

## Appendix C – Data

Position Title	Evaluation Points	Salary	Diversification Score
General Manager	3725	\$ 92,276	2700
General Manager	0	\$ 54,000	1100
General Manager	0	\$ 50,000	1900
General Manager	0	\$ 53,000	1800
General Manager	3375	\$ 70,010	1500
General Manager	3400	\$ 72,000	2150
General Manager	0	\$ 73,410	1300
General Manager	0	\$ 73,410	1200
General Manager	2875	\$ 34,000	700
General Manager	0	\$ 68,825	1100
General Manager	0	\$ 55,000	1400
General Manager	0	\$ 38,000	2400
General Manager	2900	\$ 45,000	1000
General Manager	2975	\$ 50,000	1300
General Manager	0	\$ 88,500	2800
General Manager	0	\$ 60,000	1050
General Manager	0	\$ 67,000	1650
General Manager	0	\$ 55,000	1100
General Manager	2950	\$ 47,500	1600
General Manager	3250	\$ 61,800	1300
General Manager	0	\$ 47,000	900
General Manager	0	\$ 47,500	1500
General Manager	2900	\$ 45,000	800
General Manager	0	\$ 54,000	1000
General Manager	3850	\$ 121,000	3100
General Manager	3875	\$ 40,880	1200
General Manager	0	\$ 54,000	1000
General Manager	0	\$ 80,903	2700
General Manager	0	\$ 122,000	4900
General Manager	0	\$ 120,000	2500
General Manager	0	\$ 138,000	4100
General Manager	3400	\$ 72,500	1500
General Manager	3300	\$ 68,500	1500
General Manager	0	\$ 95,000	2350
General Manager	3365	\$ 67,500	1300
General Manager	0	\$ 67,500	1800
General Manager	3100	\$ 52,000	1400
General Manager	0	\$ 70,000	1300
General Manager	0	\$ 53,000	1250
General Manager	0	\$ 61,000	1800
General Manager	0	\$ 45,000	825
General Manager	0	\$ 52,500	800
Administrative Assistant	2025	\$ 54,370	2700
Administrative Assistant	1250	\$ 31,200	1900
Administrative Assistant	0	\$ 24,600	1800
Administrative Assistant	1875	\$ 49,110	1500

Administrative Assistant	1700	\$ 43,000	2150
Administrative Assistant	0	\$ 37,200	1300
Administrative Assistant	0	\$ 37,000	1200
Administrative Assistant	0	\$ 37,000	1100
Administrative Assistant	0	\$ 44,000	1400
Administrative Assistant	0	\$ 14,000	2400
Administrative Assistant	1070	\$ 27,040	1300
Administrative Assistant	0	\$ 45,000	2800
Administrative Assistant	0	\$ 32,500	1050
Administrative Assistant	0	\$ 31,200	1650
Administrative Assistant	0	\$ 32,500	1100
Administrative Assistant	1475	\$ 35,500	1600
Administrative Assistant	1275	\$ 29,000	1300
Administrative Assistant	0	\$ 31,200	800
Administrative Assistant	1495	\$ 37,440	3100
Administrative Assistant	1550	\$ 38,480	3100
Administrative Assistant	0	\$ 16,068	1200
Administrative Assistant	0	\$ 48,303	2700
Administrative Assistant	0	\$ 42,640	4900
Administrative Assistant	0	\$ 46,800	2500
Administrative Assistant	0	\$ 40,000	4100
Administrative Assistant	1425	\$ 34,611	1500
Administrative Assistant	1450	\$ 35,000	1500
Administrative Assistant	0	\$ 55,000	2350
Administrative Assistant	1175	\$ 27,500	1300
Administrative Assistant	1600	\$ 39,000	1400
Administrative Assistant	0	\$ 33,000	1300
Field Technician	2125	\$ 41,508	2700
Field Technician	0	\$ 75,109	2700
Field Technician	2350	\$ 46,578	1500
Field Technician	2200	\$ 43,800	2150
Field Technician	0	\$ 45,000	1400
Field Technician	0	\$ 42,500	2800
Field Technician	1750	\$ 35,500	1600
Field Technician	0	\$ 40,500	1300
Field Technician	0	\$ 39,500	3100
Field Technician	2025	\$ 65,000	3100
Field Technician	1650	\$ 30,600	1200
Field Technician	0	\$ 46,950	2700
Field Technician	0	\$ 55,000	4900
Field Technician	0	\$ 37,440	4900
Field Technician	0	\$ 38,000	4100
Field Technician	2275	\$ 45,760	1500
Field Technician	1700	\$ 34,680	1500
Field Technician	1425	\$ 29,120	1400
Field Technician	2050	\$ 40,500	1400
Field Technician	0	\$ 33,000	1300
Field Technician	0	\$ 33,000	1250