

# Compensation

	ALL FUNDS		GENERAL FUND	
	FY 2021 Adopted	Percent of Total	FY 2021 Adopted	Percent of Total
Pay (Salaries)	\$333,993,642	66.85%	\$290,920,801	66.08%
Retirement	74,791,263	14.97%	67,317,580	15.29%
FICA	23,185,064	4.64%	20,370,365	4.63%
Health Insurance - Employees	39,020,386	7.81%	33,586,794	7.63%
Health/Life Insurance - Retirees	11,400,000	2.28%	11,400,000	2.59%
Life Insurance - Employees	508,387	0.10%	443,671	0.10%
Commuting & Transportation	2,959,585	0.59%	2,538,120	0.58%
Tuition Reimbursement	325,500	0.07%	325,500	0.07%
Unemployment/Short-Term Disability	280,000	0.06%	280,000	0.06%
Workers Compensation	4,700,000	0.94%	4,700,000	1.07%
Transfer to OPEB Trust Fund	7,000,000	1.40%	7,000,000	1.59%
Miscellaneous	1,423,058	0.28%	1,403,992	0.32%
<b>Total</b>	<b>\$499,586,885</b>	<b>100%</b>	<b>\$440,286,823</b>	<b>100%</b>

Notes: Percentages may not add to 100 percent due to rounding.

**Pay Enhancements – FY 2004 to FY 2021**

The following provides a history of key pay enhancements.

<b>Fiscal Year</b>	<b>COLA/Market Pay Adjustment</b>	<b>Other Changes</b>
FY 2021	None	<ul style="list-style-type: none"> <li>▪ No compensation increases</li> <li>▪ Increased paid parental leave from 4 to 6 weeks</li> <li>▪ Increase dependent care match from \$500 to \$1,000</li> <li>▪ Increased vacation leave accrual for new/recent hires from 13 days to 16.25 days</li> <li>▪ Add a one-time Election Day holiday</li> <li>▪ Eliminate Presidents Day holiday and add a floating holiday</li> <li>▪ Introduction of a Consumer Driven Health Plan</li> </ul>
FY 2020	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ 2.0% increase to the minimum and maximum of each pay range</li> <li>▪ Increased public safety compensation in Fire, Police and Sheriff by 5.5% as part of the continued implementation of the maintenance study completed in FY 2018.</li> <li>▪ Expansion of dental plan options</li> <li>▪ Introduction of a voluntary, employee paid, long term disability insurance plan</li> </ul>
FY 2019	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ 1.0% increase to the minimum and maximum of each grade/range</li> <li>▪ Increased public safety compensation in Fire, Police and Sheriff as part of the first-year of a five-year classification and maintenance study for all job classes in the County.</li> <li>▪ Lowest base pay rate / living wage increasing to \$15.00/hour from \$14.50/hour for all permanent and temporary employees, excluding student assistants</li> <li>▪ Added Adoption Assistance (\$5,000/child)</li> <li>▪ Increased volunteer leave from 4 hours to 8 hours</li> <li>▪ Increased location pay from \$80/month to \$110/month for uniformed Sheriff and Police positions</li> </ul>
FY 2018	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ Increasing Transit Subsidy by \$50 per month</li> <li>▪ Implementing a Dependent Care Flexible Spending Account (FSA) employer match of \$500 per employee</li> </ul>

**COMPENSATION SUMMARY**

<b>Fiscal Year</b>	<b>COLA/Market Pay Adjustment</b>	<b>Other Changes</b>
FY 2017	None	<ul style="list-style-type: none"> <li>▪ Merit increases included</li> <li>▪ 1.75% increase to the maximum of each grade/range and implementation of open pay ranges</li> <li>▪ Lowest base pay rate increasing to \$14.50/hour from \$13.13/hour for all permanent employees</li> <li>▪ Eliminating steps 2 &amp; 3</li> <li>▪ Implementing a Commercial Driver's License (CDL) bonus program</li> <li>▪ Increasing New Parent Leave from 2 weeks to 4 weeks</li> </ul>
FY 2016	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> </ul>
FY 2015	1.00% for Step 19 employees	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> <li>▪ Added extra Christmas and New Year's holidays, CY 2014 only, due to timing of the holidays</li> </ul>
FY 2014	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases included</li> <li>▪ Eliminate 1 County Holiday (Columbus Day)</li> </ul>
FY 2013	None	<ul style="list-style-type: none"> <li>▪ Added Step 19, dropped Step 1</li> <li>▪ Added Christmas Eve and New Year's Eve holidays, CY 2012 only, due to timing of the holidays</li> <li>▪ Merit/step increases included</li> <li>▪ Living wage increased to \$13.13 per hour</li> </ul>
FY 2012	None	<ul style="list-style-type: none"> <li>▪ 1% One-time lump sum payment for employees at step 18</li> <li>▪ Merit/step increases included</li> </ul>
FY 2011	None	<ul style="list-style-type: none"> <li>▪ Merit/step increases restored</li> <li>▪ 2% one-time lump sum payment for employees at step 18</li> <li>▪ Increased County-provided life insurance to one times salary, eliminating \$50,000 cap</li> <li>▪ One-day furlough for all employees [NOTE: the furlough day was cancelled through the use of FY 2010 one-time carryover funds]</li> </ul>
FY 2010 Mid-Year	1.00%	<ul style="list-style-type: none"> <li>▪ As part of FY 2009 close-out, County Board approved a 1% MPA effective January 1, 2010 and added for calendar year 2009 only Christmas Eve and New Year's Eve holidays</li> </ul>
FY 2010 Adopted	None	<ul style="list-style-type: none"> <li>▪ No merit/step increases</li> <li>▪ \$500 one-time bonus</li> </ul>

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<b>Fiscal Year</b>	<b>COLA/Market Pay Adjustment</b>	<b>Other Changes</b>
FY 2009	None	<ul style="list-style-type: none"> <li>▪ Increased retirement multiplier (defined benefit) for both general and uniformed employees (from 1.5% to 1.7% retroactively for general employees, and from tiered plan to 2.5% retroactively and 2.7% prospectively for uniformed)</li> <li>▪ For general employees, increased employer’s 401(a) contribution to 4.2%; eliminated 401(a) contribution for Public Safety</li> <li>▪ Established concept of flex credits for benefits (“cafeteria plan”) – applying to health and dental insurance for FY 2009</li> <li>▪ Living wage increased to \$12.75 per hour</li> </ul>
FY 2008	1.50%	<ul style="list-style-type: none"> <li>▪ Added Christmas Eve and New Year’s Eve holidays (calendar 2007 only – Monday holidays)</li> </ul>
FY 2007	2.00%	<ul style="list-style-type: none"> <li>▪ Targeted market rate adjustments, promotional opportunities and career ladders for public safety ranks</li> <li>▪ Location pay stipends</li> <li>▪ Living wage increased to \$11.80 per hour</li> </ul>
FY 2006	2.00%	<ul style="list-style-type: none"> <li>▪ Overtime based on total hours, including leave</li> <li>▪ Living wage set at \$11.20 per hour</li> </ul>
FY 2005	2.00%	<ul style="list-style-type: none"> <li>▪ Additional step (18) added to pay plan</li> </ul>
FY 2004	1.00%	<ul style="list-style-type: none"> <li>▪ Additional 1% lump sum payment in addition to the 1% COLA/MPA</li> <li>▪ Increased pay scale for Firefighters</li> <li>▪ Living wage adopted, set at \$10.98</li> <li>▪ Reduced employee retirement contribution one percentage point (from 5% to 4% for general employees, and 6% to 5% for uniformed)</li> </ul>

**Retirement Plans and County Contribution Rates**

<b>Employer Contribution Rates – FY 2021 Adopted Budget</b>		
<b>Plan</b>	<b>Employee Type</b>	<b>County Contribution Rate</b>
Defined Benefit	General Employees	14.6% of pay
	Uniformed Employees	38.4% of pay
Defined Contribution (Chapter 46 only)	General Employees	4.2% of base pay only
	Uniformed Employees	None
Deferred Compensation Employer Match	Chapter 46 Employees	Up to \$20/pay (\$520/year)
	Chapter 21 Employees	Up to \$10/pay (\$260/year)
<b>NOTES:</b>		
Chapter 21 employees were hired before 2/8/1981		
Chapter 46 employees were hired on or after 2/8/1981		

<b>Defined Benefit Plan – Funding History</b>				
<b>Percent of Salary Contributed to Retirement Plan</b>				
<b>Fiscal Year</b>	<b>General Employees</b>		<b>Uniformed Employees</b>	
	County Contribution	Employee Contribution	County Contribution	Employee Contribution
FY 2021	14.6%	4%	38.4%	7.5%
FY 2020	15.1%	4%	38.7%	7.5%
FY 2019	15.0%	4%	38.1%	7.5%
FY 2018	14.9%	4%	37.9%	7.5%
FY 2017	14.4%	4%	35.9%	7.5%
FY 2016	15.9%	4%	37.8%	7.5%
FY 2015, revised	17.9%	4%	39.7%	7.5%
FY 2014	16.6%	4%	38.4%	7.5%
FY 2013	14.6%	4%	36.4%	7.5%
FY 2012	14.6%	4%	36.5%	7.5%
FY 2011	14.4%	4%	35.5%	7.5%
FY 2010	13.8%	4%	35.1%	7.5%
FY 2009 (effective 1/1/09)	13.8%	4%	35.1%	7.5%
FY 2008	9.8%	4%	19.4%	5%
FY 2007	8.3%	4%	16.3%	5%
FY 2006	6.4%	4%	13.6%	5%
FY 2005	4.9%	4%	10.5%	5%
FY 2004	3.5%	4%	7.2%	5%
NOTE: In all fiscal years through December 2008 the contribution amount was calculated against gross salary. Effective January, 2009 overtime and premiums are excluded for Chapter 46 employees.				

<b>Defined Contribution Plan (Chapter 46 ONLY) – Funding History Percent of Base Pay Contributed to Retirement Plan</b>				
<b>Fiscal Year</b>	<b>General Employees</b>		<b>Uniformed Employees</b>	
	County Contribution	Employee Contribution	County Contribution	Employee Contribution
FY 2010 through FY 2021	4.2%	-	-	-
FY 2009 (as of 1/1/09)	4.2%	-	-	-
FY 2003 through FY 2008	2%	-	1%	-

**Employee Health Insurance**

- Plans include a 2.5% increase to the overall health and dental insurance budget. Actual premiums increases will vary by plan.
- Consumer-Driven Health Plan: As part of its commitment to offer more choice to employees, the County will implement a Consumer-Driven Health Plan (CDHP) with a Health Savings Account (HSA) in FY 2021. A CDHP has lower premiums thereby offering a more affordable choice for our employees. The CDHP is paired with an HSA, a tax-advantaged savings plan for health expenses. The CDHP has a high deductible that the employee must meet before the insurance plan provides coverage. This can be accomplished using the HSA that is funded by both employee and County dollars. Experience shows that employees use these spending account dollars wisely and these plans often lead to decreased expenses for all. Unused HSA dollars roll forward for future use. All of our regional peers have already implemented a CDHP.



## Active Employee Biweekly Health and Dental Premiums

Effective July 1, 2020 – June 30, 2021

### Copay Plans:

### Coinsurance Plans:

	Kaiser		Cigna OAP-IN		Cigna OAP-IN		Cigna OAP*		Delta Dental Standard		Delta Dental Premium	
	Per Pay Period		Per Pay Period		Per Pay Period		Per Pay Period		Per Pay Period		Per Pay Period	
	Employee Contribution	County Contribution	Employee Contribution	County Contribution	Employee Contribution	County Contribution	Employee Contribution	County Contribution	Employee Contribution	County Contribution	Employee Contribution	County Contribution
<b>Full-time (30-40 hours/week)</b>												
Single	\$ 54.16	\$ 216.62	\$ 70.23	\$ 280.92	\$ 63.85	\$ 255.39	\$ 208.12	\$ 255.39	\$ 3.40	\$ 13.59	\$ 14.43	\$ 14.43
Employee + Spouse or Adult Dependent	\$ 142.55	\$ 427.65	\$ 179.97	\$ 539.90	\$ 163.61	\$ 490.84	\$ 459.38	\$ 490.84	\$ 8.49	\$ 25.46	\$ 28.86	\$ 28.86
Employee + Child(ren)	\$ 125.59	\$ 376.76	\$ 153.63	\$ 460.88	\$ 139.67	\$ 419.02	\$ 415.27	\$ 419.02	\$ 9.24	\$ 27.73	\$ 31.43	\$ 31.43
Family	\$ 206.60	\$ 619.81	\$ 263.37	\$ 790.10	\$ 239.42	\$ 718.28	\$ 672.23	\$ 718.28	\$ 12.95	\$ 38.84	\$ 44.03	\$ 44.03
<b>Part-time (20-29 hours/week)</b>												
Single	\$ 135.39	\$ 135.39	\$ 175.58	\$ 175.58	\$ 159.62	\$ 159.62	\$ 303.89	\$ 159.62	\$ 8.50	\$ 8.50	\$ 21.65	\$ 7.22
Employee + Spouse or Adult Dependent	\$ 285.10	\$ 285.10	\$ 359.94	\$ 359.94	\$ 327.23	\$ 327.23	\$ 623.00	\$ 327.23	\$ 16.98	\$ 16.98	\$ 43.29	\$ 14.43
Employee + Child(ren)	\$ 251.17	\$ 251.18	\$ 307.27	\$ 307.26	\$ 279.35	\$ 279.35	\$ 554.95	\$ 279.35	\$ 18.48	\$ 18.49	\$ 47.15	\$ 15.72
Family	\$ 413.20	\$ 413.21	\$ 526.75	\$ 526.74	\$ 478.85	\$ 478.85	\$ 911.66	\$ 478.85	\$ 25.90	\$ 25.90	\$ 66.05	\$ 22.02
<b>Part-time (10-19 hours/week)</b>												
Single	\$ 189.55	\$ 81.23	\$ 245.82	\$ 105.35	\$ 223.47	\$ 95.77	\$ 367.74	\$ 95.77	\$ 11.89	\$ 5.10	\$ 25.97	\$ 2.89
Employee + Spouse or Adult Dependent	\$ 399.14	\$ 171.06	\$ 503.91	\$ 215.96	\$ 458.12	\$ 196.34	\$ 753.89	\$ 196.34	\$ 23.76	\$ 10.19	\$ 51.95	\$ 5.77
Employee + Child(ren)	\$ 351.64	\$ 150.71	\$ 430.16	\$ 184.35	\$ 391.08	\$ 167.61	\$ 666.68	\$ 167.61	\$ 25.88	\$ 11.09	\$ 56.57	\$ 6.29
Family	\$ 578.49	\$ 247.92	\$ 737.43	\$ 316.04	\$ 670.39	\$ 287.31	\$ 1,103.20	\$ 287.31	\$ 36.25	\$ 15.54	\$ 79.25	\$ 8.81

\* The OAP Plan will be discontinued on December 31, 2020. It will be replaced with a consumer driven health plan, Cigna Choice + HSA, effective January 1, 2021