

ANCILLARY BENEFITS

2020 Presentation for FY2021 Budget

Employee-Paid Voluntary Benefits

Voluntary benefits are optional benefits that employees may select.

Employees are responsible for the full cost of such benefits.

- Health Care and Dependent Care Flexible Spending Accounts*
- Pre-Paid Legal
- Supplemental Employee Life Insurance*
- Dependent Life Insurance*
- 457(b) Deferred Compensation Retirement
- Dreaded Disease, Accident, and Universal Life Insurance*
- Long Term Care (for employees with less than 8 years of service)*

Data provided in this presentation is 2019 information unless otherwise noted.

Collin County statistics are provided as of December 2019 unless otherwise noted.

*CSCD and state employees are not eligible for these voluntary benefits through the county program.

County-Paid Ancillary Benefits

- Paid Leave (Paid Time Off, Catastrophic Time Off*, Compensatory Time)
- Overtime
- Paid Holidays
- County Longevity Pay*
- Shift Differential (for qualified employees)
- Auto Allowance
- Call-In Pay
- Court Reporter Compensatory Time Pay (Court Reporters only)
- Stipend Pay (for qualified CSCD, Juvenile Probation, and Juvenile Supervision employees working a particular type of case load or for speaking Spanish)
- Sheriff's Office Supplemental Pay (Equipment Allowance, Special Unit Pay, Certification Pay, Training Officer Pay)
- Jury Duty Pay
- Short-Term Disability**
- Long-Term Disability**
- Basic Life Insurance and Basic Accidental Death & Dismemberment**
- Long Term Care (for employees with more than 8 years of service)**
- Tuition Assistance
- Workers' Compensation**
- Elected Official Motivation/Safety Pay**

*Grandfathered employees only.

**CSCD and state employees are not eligible.

Paid Leave

Paid Time Off (PTO) is based on employee years of service:

| Years of Service | Annual Accrual | Maximum Accrual | # of Employees in each PTO category | % of Employees within 40 hours of the PTO Maximum |
|------------------|----------------|-----------------|-------------------------------------|---|
| 0-4 years | 24 days | 200 hours | 757 | 24% |
| 5-9 years | 27 days | 240 hours | 317 | 32% |
| 10-19 years | 30 days | 320 hours | 451 | 35% |
| 20+ years | 33 days | 400 hours | 180 | 44% |

Paid Time Off Comparison

| Entity | Type of Leave | Annual Leave Days for Full Time Employees | PTO/Vacation Buyout at Termination | Sick Leave Buyout | Maximum Accruals |
|---------------------|--------------------------------|---|--------------------------------------|----------------------------------|--|
| Collin County | PTO | 24-33 | Yes (minimum 1 year of service) | N/A | 200-400 hours |
| Dallas County* | Vacation/ Sick/ Bereavement | 22-32 | Yes (minimum of 6 months of service) | Yes (minimum 5 years of service) | 160-240 hours vacation Unlimited sick |
| City of Allen | Vacation/ Sick/ Bereavement | 22-33 | Yes | Yes | 200-320 hours vacation Unlimited sick |
| Denton County | Vacation/ Sick/ Bereavement | 25-35 | Yes (minimum 1 year of service) | No | 160 hours vacation 960 Sick |
| Tarrant County | Vacation/ Sick/ Bereavement | 25-40 | Yes | Yes (minimum 5 years of service) | Unlimited vacation Unlimited sick |
| City of Richardson* | Vacation/ Sick/ Bereavement | 25-40 | Yes (minimum 2 years of service) | Yes (minimum 1 year of service) | 160 hours vacation Unlimited Sick |
| City of Frisco* | Vacation/ Sick/ Bereavement | 30-35 | Yes (minimum 1 year of service) | Yes (minimum 1 year of service) | 240 hours vacation Unlimited sick |
| City of McKinney* | Vacation/ Sick/ Bereavement | 30-45 | Yes | Yes (minimum 5 years of service) | 300 hours vacation Unlimited Sick |
| City of Plano | Vacation/ Sick/ Bereavement | 33-42 | Yes (minimum 5 years of service) | Yes (minimum 5 years of service) | Unlimited vacation Unlimited sick |
| City of Garland | Vacation/ Sick/ Bereavement | 34-44 | Yes (minimum 6 months of service) | Yes (only police and fire) | 200 hours vacation 160 hours sick |
| | AVERAGE ALL | 27-38 | | | |

* These entities award bereavement leave per event.

Catastrophic Time Off

- Catastrophic Time Off (CTO) is no longer awarded as of August 22, 2011.
- As of the end of 2019, 361 employees (21%) still carried a CTO balance, down 14% from last year.
 - Total Hours Liability: 69,225 hours
 - Total Dollar Amount Liability: \$2,726,465 (15% decrease)
- Annually for administrative purposes, CTO balances less than 8 hours are converted to PTO or straight compensatory time if PTO is at or near max.
 - 4 employees had a balance less than 8 hours.
 - 2.93 hours with \$78.80 in CTO liability were converted from CTO to PTO/compensatory time.

Compensatory Time Off Liability

- Accrued for hours worked in excess of 40 per week.
- Two types of compensatory time off:
 - Straight - awarded at a rate of 1 hour for each hour worked in excess of 40 (This is typically from office closure.)
 - Premium - awarded at a rate of 1.5 hours for each hour worked in excess of 40
- Liability for straight compensatory time is \$104,571, a 4% decrease.
 - Exempt employee straight compensatory time liability is \$59,123, a 1% increase.
 - Non-exempt employee straight compensatory time liability is \$45,448, a 10% decrease.
- Liability for premium compensatory time is \$1,508,211, a 8% increase.
- \$1,525,385 was paid for compensatory time off taken in 2019, a 7% increase.
- \$142,032 was paid in compensatory termination buyouts for a total of 4,142 hours in 2019, an increase of 19%.

Compensatory Time Off - Exempt

- Collin County is not required to provide compensatory time to exempt employees.
 - Each department head/elected official decides if they will allow straight compensatory time.
 - If not allowed to earn straight compensatory time, exempt employees are considered to have worked for 40 hours per week regardless of the number of hours actually worked.
 - Exempt employees cannot accrue more than 80 hours of straight compensatory time.
- Straight compensatory time:
 - Straight compensatory time is earned on an hour-for-hour basis.
 - Unused straight compensatory time earned as an exempt employees is not paid upon termination.

Compensatory Time Off – Non-Exempt

- Non-exempt employees may earn both premium and straight compensatory time.
 - Premium compensatory time is earned in lieu of paying overtime.
 - Non-exempt employees should not accrue more than 200 hours of premium compensatory time.
 - Straight compensatory time is earned by non-exempt employees who work when there is an office closure.
- Premium compensatory time:
 - Premium compensatory time is earned at 1.5 hours of time for each hour worked in excess of 40 in a one-week period.
 - Unused premium compensatory time is paid to non-exempt employees upon termination.

Compensatory Time Off – Non-Exempt

| Entity | Offers Employees Compensatory Time | Maximum Premium Compensatory Accrual |
|--------------------|------------------------------------|--|
| Collin County | Yes | 200 hours* |
| Dallas County | Yes | 240 hours (civilian non-exempt) 480 hours (law enforcement) |
| Denton County | Yes | 240 hours (civilian non-exempt) 480 hours (law enforcement) |
| City of Richardson | Yes | 240 hours (civilian non-exempt) 480 hours (law enforcement) |
| City of Allen | Yes | 150 hours (specific non-exempt Parks & Rec employees) |
| City of Garland | Yes | 120 hours (non-exempt) 200 hours (exempt) |
| City of McKinney | Yes | 80 hours (non-exempt) 40 hours (exempt) |
| City of Plano | Yes | 80 hours (non-exempt) |
| City of Frisco | Yes | 40 hours (non-exempt) |
| Tarrant County | No | - |

*There were 37 non-exempt employees who exceeded the maximum premium compensatory accrual at the end of 2019.

Compensatory Time Off Balance Reduction

- After the last payroll of December 2019, 1,352 non-exempt employees had a compensatory time balance.
 - 65% of these balances were less than 40 hours.
 - 170 non-exempt employees had a balance over 100 hours, an increase of 14% from January 2019.
- Employees with a combined compensatory time balance over 100 hours as of January 1st each year must reduce compensatory time to 100 hours, or use 30% of their total compensatory time balance (whichever reduction is less), before PTO may be used for the year.
- Of the 170 employees who had a compensatory time balance as of January 2020 over 100 hours:
 - The total required reduction was 6,810 hours.
 - The dollar liability for these hours was \$175,741.
- Due to the Emergency Declaration related to COVID-19 in April 2020, Collin County offered a Compensatory Time Sell Back Program in the months of April and May 2020 for employees who had a premium compensatory balance of over 60 hours.
 - Of the 38 Non-Exempt employees with a 2019 ending compensatory balance over 200 as of January 2020, all were eligible to participate in the Sell Back Program for both months. 14 chose not to participate in April and 18 chose not to participate in May.

Compensatory Time Off – Non-Exempt

Employees With Balances Greater Than 200 Hours

| Position | 2019 Combined Comp Balance | Change in Hours from Previous Year | Balance as of 04/24/2020 | Participated in Comp Buyback April 2020 | Balance as of 05/11/2020 | Participated in Comp Buyback May 2020 | Balance as of 06/05/2020 |
|------------------------|----------------------------|------------------------------------|--------------------------|---|--------------------------|---------------------------------------|--------------------------|
| Detention Officer | 409 | 242 ↑ | Termed 01/2020 | N/A | N/A | N/A | N/A |
| Detention Officer* | 388 | 157 ↑ | 287 | Yes | 276 | No | 242 (-38%) |
| Payroll Specialist | 350 | 277 ↑ | 316 | Yes | 253 | Yes | 194 (-45%) |
| Criminal Investigator* | 321 | 169 ↓ | 182 | Yes | 111 | Yes | 76 (-76%) |
| Corporal* | 317 | 11 ↑ | 292 | Yes | 213 | Yes | 153 (-52%) |
| Deputy Sheriff* | 312 | 98 ↓ | 225 | Yes | 164 | Yes | 104 (-67%) |
| Detention Officer* | 307 | 85 ↑ | 264 | Yes | 209 | Yes | 145 (-53%) |
| Jail Case Officer | 300 | 105 ↑ | 285 | Yes | 213 | Yes | 155 (-48%) |
| Detention Officer | 293 | 151 ↑ | 320 | Yes | 266 | Yes | 249 (-15%) |
| Detention Officer | 287 | 122 ↑ | 240 | Yes | 184 | Yes | 90 (-69%) |
| Court Officer | 285 | 155 ↑ | 194 | Yes | 138 | No | 134 (-53%) |
| Detention Officer | 284 | 253 ↑ | 181 | No | 165 | No | 162 (-43%) |
| Detention Officer | 274 | 100 ↑ | 278 | No | 267 | No | 258 (-6%) |

*Also exceeded 200 hours at the beginning of 2019

Compensatory Time Off – Non-Exempt Continued

Employees With Balances Greater Than 200 Hours

| Position | 2019 Combined Comp Balance | Change in Hours from Previous Year | Balance as of 04/24/2020 | Participated in Comp Buyback April 2020 | Balance as of 05/11/2020 | Participated in Comp Buyback May 2020 | Balance as of 06/05/2020 |
|------------------------------|----------------------------|------------------------------------|--------------------------|---|--------------------------|---------------------------------------|--------------------------|
| Detention Officer | 273 | 73 ↑ | 215 | No | 120 | No | 124 (-55%) |
| Deputy Sheriff | 271 | 266 ↑ | 236 | Yes | 175 | Yes | 145 (-46%) |
| Jail Sergeant* | 269 | 39 ↓ | 227 | No | 194 | No | 173 (-36%) |
| Detention Officer | 261 | 67 ↑ | 218 | No | 224 | No | 205 (-21%) |
| Detention Officer | 260 | 70 ↑ | 209 | No | 161 | No | 155 (-40%) |
| Detention Officer* | 260 | 47 ↑ | 273 | No | 247 | Yes | 176 (-32%) |
| Deputy Sheriff | 257 | 77 ↑ | 163 | No | 84 | No | 104 (-60%) |
| Asset Management Technician* | 256 | 17 ↑ | 147 | No | 147 | No | 147 (-43%) |
| Detention Officer | 254 | 61 ↑ | 217 | No | 212 | No | 199 (-22%) |
| Detention Officer | 253 | 76 ↑ | 204 | Yes | 150 | No | 169 (-33%) |
| Animal Control Supervisor* | 243 | 44 ↓ | 158 | Yes | 76 | Yes | 22 (-91%) |
| Detention Officer | 243 | 178 ↑ | 208 | Yes | 170 | Yes | 117 (-52%) |
| Court Officer* | 236 | 35 ↓ | Termed 04/01/2020 | N/A | N/A | N/A | N/A |

*Also exceeded 200 hours at the beginning of 2019

Compensatory Time Off – Non-Exempt Continued

Employees With Balances Greater Than 200 Hours

| Position | 2019 Combined Comp Balance | Change in Hours from Previous Year | Balance as of 04/24/2020 | Participated in Comp Buyback April 2020 | Balance as of 05/11/2020 | Participated in Comp Buyback May 2020 | Balance as of 06/05/2020 |
|-------------------|----------------------------|------------------------------------|--------------------------|---|--------------------------|---------------------------------------|--------------------------|
| Jail Sergeant | 234 | 103 ↑ | 171 | Yes | 109 | Yes | 64 (-73%) |
| Detention Officer | 229 | 94 ↑ | 227 | Yes | 166 | Yes | 106 (-54%) |
| Deputy Sheriff | 228 | 228 ↑ | 172 | Yes | 113 | No | 114 (-50%) |
| Jail Sergeant | 225 | 121 ↑ | 191 | No | 207 | No | 226 (0.4%) ↑ |
| Chief Field Agent | 225 | 37 ↑ | 247 | Yes | 165 | Yes | 109 (-52%) |
| Deputy Sheriff | 222 | 47 ↑ | 143 | No | 93 | No | 84 (-62%) |
| Detention Officer | 217 | 37 ↑ | 162 | Yes | 108 | Yes | 48 (-78%) |
| Jail Sergeant | 210 | 110 ↑ | 173 | Yes | 130 | Yes | 82 (-61%) |
| Jail Sergeant | 208 | 43 ↑ | 199 | Yes | 142 | No | 160 (-23%) |
| Detention Officer | 206 | 9 ↑ | 149 | No | 92 | No | 103 (-50%) |
| Detention Officer | 203 | 39 ↑ | 142 | No | 141 | No | 143 (-30%) |
| Detention Officer | 203 | 118 ↑ | 174 | Yes | 102 | Yes | 20 (-90%) |

*Also exceeded 200 hours at the beginning of 2019

Paid Leave Liability Comparison

| Type of Leave | Paid at Termination | 2018 Hours Liability | 2019 Hours Liability | % Change in Hours Liability | 2018 Dollar Amount Liability | 2019 Dollar Amount Liability | % Change in Dollar Amount Liability |
|---|---------------------|----------------------|----------------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|
| Paid Time Off* | Yes | 269,533 | 273,481 | 1% | \$8,118,778 | \$8,431,568 | 4% |
| Catastrophic Time Off | No | 83,366 | 69,225 | -17% | \$3,201,071 | \$2,726,465 | -15% |
| Premium Compensatory Time | Yes | 50,139 | 55,363 | 10% | \$1,301,097 | \$1,438,343 | 11% |
| Straight Compensatory Time – Non Exempt | Yes | 1,797 | 1,593 | -11% | \$50,517 | \$45,448 | -10% |
| Straight Compensatory Time –Exempt | No | 1,296 | 1,260 | -3% | \$58,618 | \$59,123 | 1% |

*Requires one year of service for payout.

Overtime Pay

| Department Name | Overtime Cost for 2019 | Total Payroll Dollars | Overtime as a % of Total Payroll |
|--------------------------------------|------------------------|-----------------------|----------------------------------|
| Sheriff's Office | \$2,154,723 | \$32,079,930 | 6.7% |
| Elections (County employees) | \$37,711 | \$849,651 | 4.4% |
| Animal Services | \$26,719 | \$689,046 | 3.9% |
| Facilities | \$23,574 | \$2,853,592 | 0.8% |
| Public Works | \$14,251 | \$5,453,823 | 0.3% |
| District Attorney (grant) | \$12,773 | \$10,681,865 | 0.1% |
| Info. Technology (elections related) | \$12,036 | \$5,446,429 | 0.2% |
| Temporary Pool | \$709 | \$185,049 | 0.4% |
| Justice of the Peace #1 | \$687 | \$392,018 | 0.2% |
| 429 th District Court | \$584 | \$226,793 | 0.3% |
| Constable PCT 3 | \$418 | \$821,202 | .05% |
| Medical Examiner | \$264 | \$1,182,692 | .02% |
| Juvenile Services | \$98 | \$8,794,978 | .001% |

- A limited number of departments pay overtime.
- 69,029 hours were paid to county employees at a cost of \$2,284,546.
- In addition to county employee overtime, Collin County paid \$175,902 to election workers for overtime.

Overtime Pay

| Entity | Overtime Paid in 2019 | Compensatory Time Paid in 2019 (including premium & straight buyouts) | Total Paid in 2019 | # of FT Employees | Average Paid per Employee |
|--------------------|-----------------------|--|--------------------|-------------------|---------------------------|
| Collin County* | \$2,284,546 | \$1,671,781 | \$3,956,327 | 1,741 | \$2,272 |
| City of McKinney | \$5,151,526 | \$114,471 | \$5,265,997 | 1,144 | \$4,603 |
| City of Richardson | \$4,267,833 | n/a | \$4,267,833 | 993 | \$4,298 |
| City of Garland | \$8,173,256 | \$383,438 | \$8,556,694 | 2,049 | \$4,176 |
| City of Allen | \$2,870,369 | \$4,417 | \$2,874,786 | 730 | \$3,938 |
| City of Frisco | \$4,384,244 | \$297,466 | \$4,681,710 | 1,282 | \$3,652 |
| City of Plano | \$7,380,561 | \$903,524 | \$8,284,085 | 2,272 | \$3,646 |
| Dallas County | \$15,762,478 | \$4,801,646 | \$20,564,124 | 5,992 | \$3,432 |
| Tarrant County | \$4,221,460 | n/a | \$4,221,460 | 4,296 | \$983 |
| Denton County | \$332,683 | \$240,987 | \$573,670 | 1,677 | \$342 |

*Overtime paid in 2019 excludes election workers

Paid Holidays

| Entity | Number of Holidays | Holidays* (In addition to the 6 shared by all entities listed) |
|--------------------|--------------------|--|
| Collin County | 10 | Martin Luther King Day, Good Friday, Friday After Thanksgiving, and Christmas Eve |
| Denton County | 12 | Martin Luther King Day, President's Day, Good Friday, Veteran's Day, Friday After Thanksgiving, and Christmas Eve |
| Tarrant County | 12 | Martin Luther King Day, President's Day, Good Friday, Cesar Chavez Day, Friday After Thanksgiving, and Christmas Eve |
| City of Garland | 11 | Martin Luther King Day, Friday after Thanksgiving, Christmas Eve, Personal Day and Floating Holiday |
| Dallas County | 10 | Martin Luther King Day, Friday After Thanksgiving, Christmas Eve, and Personal Day |
| City of McKinney | 10 | Martin Luther King Day, Friday After Thanksgiving, Christmas Eve, & Personal Day |
| City of Allen | 9 | Friday After Thanksgiving, Christmas Eve, and Personal Day |
| City of Plano | 9 | Martin Luther King Day, Friday After Thanksgiving, and Winter Holiday |
| City of Richardson | 9 | Martin Luther King Day, Friday After Thanksgiving, and Floating Holiday |
| City of Frisco | 8 | Friday after Thanksgiving, and Christmas Eve |
| Private Sector | 10 | Specific holidays not listed in US Bureau of Labor Statistics National Compensation Survey |

- Regular full-time employees are eligible for ten paid holidays a year.
- Collin County paid \$3,705,314 in holiday pay last year.

*All entities receive these holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day.

Longevity Pay

- County longevity is paid to full-time employees who were approved for hire by Commissioners' Court on or prior to the December 18, 2007, agenda.
- Employees hired after that date are only eligible to receive state-mandated longevity.
 - Assistant Prosecutor longevity (paid by the state)
 - Commissioned Deputy longevity (includes multiple positions)
- 647 eligible employees last year, an 8% decrease from the prior year.
- Collin County paid \$3,492,677 in 2019, a 1% decrease from the prior year.

| Total Number of Employees | Employees Eligible for County Longevity Pay | Employees Not Eligible for County Longevity Pay |
|---------------------------|---|---|
| 1,741 | 647 (37%) | 1094 (63%) |

Longevity Pay – Regular Employees

| Entity | Provides Longevity | Eligibility Requirements | Flat or Percentage Calculation? | Payout at Termination | 12-Year Employee |
|--------------------|--------------------|--|---------------------------------|----------------------------|------------------|
| Collin County | Yes | Approved for hire on or before the 12/18/2007 Commissioners' Court | Percentage | Retirees only | \$4,031.41 |
| City of Garland | Yes | 36 months of service | Percentage | No | \$1,050 |
| Denton County | Yes | Hired prior to September 2002 | Flat | Yes | \$720 |
| City of McKinney | Yes | None – immediately eligible | Flat | Yes | \$720 |
| Dallas County | Yes | 1 year of service | Flat | No | \$720 |
| City of Allen | Yes | 1 year of service | Flat | Yes | \$576 |
| City of Frisco | Yes | 1 year of service | Flat | Police & Firefighters Only | \$576 |
| City of Plano | Yes | 1 year of service | Flat | Yes | \$576 |
| City of Richardson | Yes | 1 year of service | Flat | Yes | \$576 |
| Tarrant County | No | N/A | N/A | N/A | N/A |

Shift Differential

- Shift Differential - a premium paid to employees who work the second and third shifts for Sheriff's Office, Juvenile Detention, and Facilities as part of their regular schedule
 - Shift differential is currently paid to both exempt and non-exempt employees in these positions.
- Second Shift
 - Regularly scheduled to begin work after 2:00 p.m. (Exception for Sheriff's Office)
 - Paid an additional \$0.50 per hour
- Third Shift
 - Regularly scheduled to begin work after
 - 8 p.m. for 8 hour shifts
 - 5 p.m. for 12 hour shifts
 - Paid an additional \$1.00 per hour
- Paid \$389,288 for shift differential last year, an overall 4% increase.
 - Second shift paid \$110,417, a 2% decrease.
 - Third shift paid \$278,871 a 6% increase.

Shift Differential Comparison

| Entity | Organization Works Multiple Shifts | Shift Differential Paid | 2 nd Shift Differential | 3 rd Shift Differential | Eligible Employees |
|--------------------|------------------------------------|-------------------------|------------------------------------|------------------------------------|---|
| Collin County | Yes | Yes | \$0.50/hour | \$1.00/hour | Exempt and Non-Exempt Sheriff's Office, Juvenile Detention, and Facilities |
| Dallas County | Yes | Yes | \$0.75/hour | \$0.75/hour | Sheriff's Department, Specific Clerk Positions, and Facilities |
| Tarrant County | Yes | Yes | \$0.65/hour | \$0.65/hour | Non-Exempt Full Time Only Sheriff's Office, Juvenile Services, Medical Examiner's, Pre-Trial Release, Facilities Management, and IT |
| Denton County | Yes | No | - | - | - |
| City of Allen | Yes | No | - | - | - |
| City of Frisco | Yes | No | - | - | - |
| City of Garland | Yes | No | - | - | - |
| City of McKinney | Yes | No | - | - | - |
| City of Plano | Yes | No | - | - | - |
| City of Richardson | Yes | No | - | - | - |

Auto Allowance

| Entity | Eligible Positions | Max Annual \$ Amount | % w/Auto | Est. Total \$ Amt 2019 |
|--------------------|--|----------------------|----------|------------------------|
| Collin County | DA Investigators, County Ext Agents, Parks & Projects Mgr, Parks Mgr, Event Coordinator | \$2,990 - \$9,100 | 2% | \$114,778 |
| City of Richardson | Aquatics/Athletics Mngr & Superintend, Asst Director of Health, Asst Chief-Ops Bureau, Building Inspection Mngr & Inspector & Sr Inspector, Captain Police, City Mngr, Civic Center Mngr, Code Enforcement Mngr & Sr Mngr & Officer, Combo Inspector & Sr Inspector, Communications Mngr, Community Events & Services Mngrs, Construction Inspector II & III & Mngr & Sr Inspector, Corp Recreation Mngr, CVB/Civic Center Superintend, Fire Marshall & Deputy, Design Planner & Sr Planner, Development Review Mngr, EMS Edu Coordinator, Env Health Public Health & Water Quality Specialists, Fire Investigator/Plan Reviewer, Golf Course Maint Superintend, Graduate Civil & Project & Sr Project Engineers, IT Mngr Projects, Gymnastics Center Head Coach/Mngr, Mobility & Special Proj Mngr, Parks Superintend & Planner & Planning Superintend, Rec Center & Special Events Mngrs, Rental Regist Program Offc, Rental/Multi Family Code Enf Ofc, Sales Mngr, Sr Center & Prog Mngr, Sr Financial Analyst Admin, Sr Long Range Planner, Supt of Rec & Older Adult, Supt of Rec Community Events, Tennis Center & Prog Mngr, Traffic Systems Operator | \$3,000 - \$6,768 | 9% | \$505,248 |
| City of Plano | Applications Suprt Analyst I; Asst City Mngr; Asst Fire Chief; Asst Park Supt; Asst Dir of Public Works; Athletic Supt; Building Inspections Supv & Inspectors; Chief Building Official; CIO; Code Compliance Inspector; Dpty Police Chief; All Directors; Electrical Inspectors; Police Lt; Environmental Health Splst; Facilities Mntnc Supt; Plumbing Inspectors; Property Standards Supv; Public Wrks Supt-Streets Drng; Utility Operations Supt | \$3,000 - \$8,178 | 2% | \$444,895 |
| Dallas County | Various Elected Officials and Department Heads, Sheriff, Captain and Higher, PW inspectors | \$9,296 | <1% | \$396,000 |
| Denton County | Department Heads, Commissioners' Court, Elected Officials, DA Investigators, Veterans Service Ofc, Elections, Chief & Asst Chief Deputies | \$8,280 | 3.9% | \$335,575 |
| Tarrant County | Manager, Financial Accounting; Agent, Purchasing; Auditor, County; Commissioner; Admin, County; Director, Comm. Develop.; County Judge; Sheriff Exe. Admin.; Exec. Admin (County Judge's Office); Administrator, Precinct, Director; Juvenile Services Chief of Staff, Tax Assessor | \$15,420 | <1% | \$236,000 |
| City of Garland | City Attorney, Deputy City Mgr, Asst. City Mgr, Chief of Police, Internal Auditor, Managing Dir Public Works, Managing Dir of Customer Service, Managing Dir of Strategic Initiatives, Managing Dir of HR, Managing Dir of Risk, Managing Dir of PRCAD, Managing Dir of Financial Services, CIO, CFO, | \$3,000 - 9,600 | 1% | \$120,600 |
| City of Frisco | City Manager, Dpty City Mngr, Asst City Managers, CVB Director, EDC Executives, Director of Parks & Rec, Director of Engineering Services, and Director of Communications and Media Relations | \$3,000 – \$15,600 | 1% | \$87,600 |
| City of McKinney | City Manager, Asst City Manager, Director of Comm & Mktg, Director of CVB, Solid Waste Supt, Asst Fire Chief, Asst Chief of Police, MCVB Comm Mngr, MedC President & VP | \$3,000 - \$9,000 | <1% | \$60,000 |
| City of Allen | City Manager, Director of Economic Development, Foreman & Superintendent | \$1,800 - \$6,000 | .0008% | \$22,800 |

Call-In Pay

- Call-in pay provides a guaranteed minimum of two hours pay for non-exempt employees under either of the following conditions:
 - Called back to work after leaving their work location
 - Called in to work on a scheduled day off
- This policy applies only to unscheduled work that is necessitated because of an unforeseen emergency situation.
- If an employee works two hours or less, they are paid for two hours of call-in pay.
- If an employee works more than two hours, they are paid for actual hours worked.
- Paid \$6,293 of straight call-in pay to 40 employees last year.*

* This does not include call-in time that was converted to overtime pay or compensatory time off.

Court Reporter Compensatory Time

- Court Reporters in a district court or county court at law receive 240 court reporter compensatory time hours per calendar year.
 - Hours are provided in accordance with Texas Government Code statute 52.042.
 - Hours are to be used when the court reporter is unable to perform their duties due to other official work.
- 240 hours is awarded on January 1st of each year.
- Any remaining balance at the end of the calendar year is forfeited.
- In 2019, 17 court reporters used their court reporter compensatory time as follows:
 - 5 used all 240 hours
 - 5 used between 200-239 hours
 - 2 used between 100-199 hours
 - 5 used between 1-99 hours
- Paid \$153,978 in court reporter compensatory time last year, a 4% increase from the previous year.

Stipend Pay – Juvenile Probation and Detention

- Three employees in Juvenile Probation and one employee in Juvenile Detention receive a stipend as ordered by the Collin County Juvenile Board. These stipends began in October 2012.
 - Three drug court officers receive \$1,500
 - One training officer receives \$4,000
- These stipends have to be renewed each fiscal year.
- The money for these stipends comes from Juvenile Probation's out-of-county sex offender revenues.

Stipend Pay – CSCD

- There are two different categories of stipends provided to qualified CSCD employees: Specialized Caseload and Language.
 - 26 employees received a specialized caseload stipend
 - 9 for \$45 per paycheck
 - 13 for \$60 per paycheck
 - 4 for \$85 per paycheck
 - 19 employees received a \$50 language stipend per paycheck
- These stipends do not have to be renewed each fiscal year. A court order is provided by the Director of CSCD and continues until the employee terminates or until the director suspends the stipend.

Sheriff's Office Supplemental Pay

- Sheriff's Office employees receive the following supplemental pay. Details will be covered in the Law Enforcement presentation.
 - Equipment Allowance
 - Special Unit Pay
 - Certification Pay
 - Training Officer Pay

Jury Duty Pay

- Collin County pays employees for their time off when they are summoned to serve on a jury.
- Collin County paid \$15,086 in jury duty and grand jury pay to 75 eligible employees last year, a increase of 9% in jury pay from the previous year.
- The Counties of Dallas, Denton, and Tarrant, and the Cities of Allen, Frisco, McKinney, Garland, Richardson, and Plano all offer jury duty pay.

Short-Term and Long-Term Disability

- Collin County pays the entire cost of short-term and long-term disability benefits.
- Short-term disability is self funded.
 - Claims Paid: \$236,900
 - An increase of 3%
 - Admin Fees: \$59,376
- Long-term disability is fully insured.
 - Premium Paid: \$242,868
 - An increase of 3%

Short-Term Disability

| Entity | Benefit Paid By | Salary Replacement % | Waiting Period | Duration |
|---------------------|-----------------|----------------------|----------------|----------------|
| Collin County | Employer | 67% | 15 Days | 26 Weeks |
| City of Frisco* | Employer | 40% | 14 Days | 26 Weeks |
| City of Garland** | Employee | 60-75% | 5 Days | 26 Weeks |
| City of Allen* | Employee | 60% | 14 Days | 24 Weeks |
| Dallas County* | Employee | Up to 60% | 0 – 180 Days | 12 or 24 Weeks |
| Denton County | Not Offered | - | - | - |
| Tarrant County* | Not Offered | - | - | - |
| City of McKinney* | Not Offered | - | - | - |
| City of Plano* | Not Offered | - | - | - |
| City of Richardson* | Not Offered | - | - | - |

*These entities do not have a maximum sick leave accrual limit.

**Must exhaust all accrued leave.

Long-Term Disability

| Entity | Benefit Paid By | Salary Replacement % | Maximum Monthly Benefit Amount | Waiting Period |
|----------------------|-----------------|----------------------|--------------------------------|----------------|
| Collin County | Employer | 67% | \$10,000 | 180 Days |
| Dallas County** | Employer | 60% | \$5,500 | 180 Days |
| Denton County | Employer | 60% | \$5,500 | 180 Days |
| Tarrant County ** | Employer | 60% | \$5,500 | 180 Days |
| City of Allen** | Employer | 60% | \$10,000 | 180 Days |
| City of Frisco** | Employer | 60% | \$5,500 | 180 Days |
| City of McKinney* ** | Employer | 60% | \$7,500 | 180 Days |
| City of Richardson** | Employer | 60% | \$5,000 | 120 Days |
| City of Plano* ** | Employer | 40% | \$6,000 | 180 Days |
| City of Garland | Employee | 60% | n/a | 180 Days |

*Employees have the option to purchase additional long-term disability coverage.

**No maximum sick leave accrual limit.

Life Insurance

- Paid by the county.
- Effective 2019, group term life is provided exclusively through Mutual of Omaha and provides regular, full-time employees with:
 - 1.5x the base pay and \$50,000 in life insurance
 - 1.5x the base pay and \$50,000 in accidental death and dismemberment (AD&D) insurance
- Paid \$137,684 in basic life premiums last year. (56% decrease)
 - The removal of TCDRS, and the decrease of the basic life rate now provided through Mutual of Omaha accounts for the decrease.
- Employees have the option to purchase supplemental life insurance.
 - Employees can purchase 1 or 2 times base pay up to \$400,000.
 - Employees pay the full cost of supplemental life insurance.
 - 820 employees purchased supplemental life.

Employer-Paid Life Insurance

| Entity | Basic Life Amount of Coverage | Retirement Plan Includes Group Term Life Benefit |
|--------------------|--|--|
| Collin County | 1.5x Salary & \$50,000 up to \$300,000 | No |
| Dallas County | 1x Salary up to \$50,000 | No |
| Denton County | 1x Salary up to \$50,000 | Yes – Annual Salary |
| Tarrant County | 1x Salary up to \$50,000 | No |
| City of Allen | 1x Salary up to \$250,000 | Yes – Annual Salary |
| City of Frisco | \$50,000 | Yes – Annual Salary |
| City of Garland | \$50,000 | Yes – Annual Salary |
| City of McKinney | 1x Salary up to \$300,000 (\$60,000 minimum) | Yes – Annual Salary |
| City of Plano | 4x Salary up to \$510,000 | No |
| City of Richardson | 2x Salary up to \$50,000 | No |

All entities offer supplemental employee-paid life insurance.

457(b) Deferred Compensation Plans

- Employees are able to contribute up to \$19,000 annually to a 457(b) plan.
- At the age of 50, employees are eligible to contribute an additional “catch-up” amount of \$6,000 per year for a total of \$25,000 per year.
- Three years prior to retirement, employees may be eligible to contribute an additional “catch-up” amount up to \$19,000 per year for a total of \$38,000 per year.
- Collin County offers three 457(b) plans. Participation remained constant from last year.
 - AIG/VALIC – 113 participants
 - Mass Mutual – 38 participants
 - Nationwide – 82 participants

457(b) Deferred Compensation Plans

| Entity | Offer 457(b) plans | Number of Vendors Offered |
|--------------------|--------------------|---------------------------|
| Collin County | Yes | 3 |
| Tarrant County | Yes | 3 |
| Denton County | Yes | 2 |
| City of McKinney | Yes | 2 |
| City of Richardson | Yes | 2 |
| Dallas County | Yes | 1 |
| City of Allen | Yes | 1 |
| City of Frisco | Yes | 1 |
| City of Garland | Yes | 1 |
| City of Plano | Yes | 1 |

Long Term Care

- Long term care provides nursing and custodial care benefits for assistance with daily life activities.
- Basic long term care insurance coverage provided at no cost if:
 - The employee is regular full-time
 - The employee has at least eight years of eligible service
- Coverage levels
 - Less than eight years of service - employee is responsible for the full cost
 - 8-14 years of service - employee receives a basic plan
 - 15 or more years of service - employee receives an enhanced plan
- 679 employees have county-paid long term care benefits.
 - Paid \$244,383 in long term care premiums.

Long Term Care

| Entity | Paid By | Waiting Period (Days) |
|--------------------|--------------|-----------------------|
| Collin County | Employer | 90 |
| Dallas County | Not Provided | - |
| Denton County | Not Provided | - |
| Tarrant County | Not Provided | - |
| City of Allen | Not Provided | - |
| City of Frisco | Not Provided | - |
| City of Garland | Not Provided | - |
| City of McKinney | Not Provided | - |
| City of Plano | Not Provided | - |
| City of Richardson | Not Provided | - |

Tuition Assistance

- Tuition assistance is offered to encourage the enhancement of job-related skills.
- 100% of tuition costs are paid.
 - Maximum amount is not to exceed that which would be payable to the University of Texas at Dallas for similar courses.
 - Must receive a minimum grade of:
 - C for undergraduate work.
 - B for graduate work.
- Must remain employed with Collin County for a defined number of years based on the amount of assistance received each calendar year.

| Amount Received | Years of Service Required | Repayment Liability for Early Termination |
|-------------------|---------------------------|---|
| \$0 - \$2,000 | 1 | 100% |
| \$2,000 - \$5,000 | 2 | 100% |
| \$5,000 - \$7,500 | 3 | 100% |
| \$7,500 or more | 4 | 100% |

- Paid \$15,319 in tuition assistance to 5 employees (a decrease of 3 employees). This is a decrease of 20% in paid tuition assistance.

Workers' Compensation

- Workers' compensation insurance provides for medical, surgical, and hospital treatment as well as compensation for lost wages in the event an employee is injured on the job.
- Collin County pays employees who are injured on the job 100% of their salary for up to 12 weeks.
- Payments:
 - \$164,487 in indemnity – 6% increase
 - Includes lost time wages and whole body impairment payments
 - \$177,910 in medical bills – 6% increase
 - \$12,566 miscellaneous charges – 93% increase
- Sheriff's Office and Constable employees who are certified peace officers acting in that capacity are covered under the Texas Constitution, Article 3, Section 52e. This statute requires Collin County to pay eligible law enforcement employees 100% of their wages until the elected official leaves office if injured on the job and unable to work.
- Legislation requiring workers' compensation lifetime medical benefits, and possibly lifetime income benefits, for certain work-related medical conditions (smallpox, tuberculosis and other diseases of the lungs or respiratory tract, and acute myocardial infarction or stroke) sustained during the course and scope of employment has been extended to include peace officers effective September 1, 2019.

Workers' Compensation Expenses



*Indemnity includes lost time wages and whole body impairment payments

Elected Official Motivation/Safety Pay

- Elected Official Motivation Pay
 - 41 employees
 - A total of 134 hours
 - \$4,764 paid, decrease of 9% from the prior year
- Elected Official Safety Pay
 - 3 employees
 - A total of 14 hours
 - \$236 paid; \$0 the previous year

Ancillary Benefits Not Provided

- There are some additional ancillary benefits provided by other cities and counties that Collin County does not provide.
 - Education Pay - Pay awarded to an employee for having a higher education degree
 - Dallas County – Detention Officers, Deputies
 - Denton County
 - City of Frisco - Fire/Police
 - City of Garland - Fire/Police
 - City of McKinney - Fire/Police
 - City of Richardson – Fire/Police
 - Language Pay* - Pay awarded to an employee for fluency in secondary language
 - Dallas County
 - Denton County
 - City of Frisco
 - City of Garland - Fire/police
 - City of McKinney
 - City of Richardson

*CSCD does offer Language Pay

Private Sector Benefit Comparisons

| Entity | Vacation | Avg # Vacation Days | PTO | Avg # PTO Days | Sick Leave | Avg # Sick Leave Days | Funeral Leave | Paid Holidays |
|----------------|----------|---------------------|-----|----------------|------------|-----------------------|---------------|---------------|
| Collin County | ---- | ---- | ✓ | 24 – 33 | ---- | ---- | ---- | 10 |
| Private Sector | 49% | 14 - 23 | 41% | 17 - 27 | 54% | 9 - 10 | 81% | 10 |

| Entity | Longevity Pay | Shift Differential | Auto Allowance | Jury Duty |
|----------------|---------------|--------------------|----------------|-----------|
| Collin County | ✓ | ✓ | ✓ | ✓ |
| Private Sector | 3% | 35% | 30% | 84% |

Private Sector Benefit Comparisons

| Entity | Short -Term Disability | STD Avg Salary Replacement | STD Avg Duration | STD Employee Contribution Required | Long -Term Disability | LTD Avg Salary Replacement | LTD Max Monthly Benefit | LTD Employee Contribution Required |
|----------------|------------------------|----------------------------|------------------|------------------------------------|-----------------------|----------------------------|-------------------------|------------------------------------|
| Collin County | ✓ | 67% | 26 weeks | N/A | ✓ | 67% | \$10,000 | N/A |
| Private Sector | 54% | 62% | 26 weeks | 12% | 52% | 57% | \$10,000 | 7% |

| Entity | Life Insurance | Life Insurance | Long Term Care | Tuition Assistance | Tuition Assistance Avg Reimbursement |
|----------------|----------------|--------------------------|----------------|---------------------------|--------------------------------------|
| Collin County | ✓ | 1.5x Base Pay + \$50,000 | ✓ | ✓ | \$3,064 |
| Private Sector | 84% | * | 32% | 51% undergrad 49% grad | * * |

*63% of employers offer the life insurance benefit as a multiple of annual earnings. 2x annual salary is the most common multiple.

**Tax-Free Tuition Assistance Maximum was \$5,250.