

Response to Questions on the FY 2017 Budget

Request By: Supervisor Herrity

Question: Please provide a detailed breakdown of the fringe benefit cost by employee type similar to the WABE analysis <http://www.fcps.edu/fs/budget/wabe/2015.pdf> on page 46. Include all costs of benefits provided by the County but not the school system. Also include an estimated cost for the vacation, sick leave, and holiday benefits provided as a part of the compensation package, where applicable.

Response: The charts on the following pages provide County fringe benefit information for four major employee groups (General County Employees, Uniformed Fire and Rescue, Uniformed Sheriff, and Uniformed Police) consistent with that included in the latest WABE (Washington Area Boards of Education) guide available at <http://www.fcps.edu/fs/budget/wabe/2016.pdf>. Average salaries listed below are base salaries only for full-time employees as of March 2016. Retirement rates listed are for FY 2016 while other rates are those for CY 2015. It should be noted that the WABE guide uses family health insurance coverage for a point-of-service plan to provide consistent health insurance figures across jurisdictions. As the County no longer offers a point-of-service plan, the County's 90% Coinsurance Plan has been used as the closest approximation.

The WABE guide does not currently include estimated costs related to leave. The County offers several types of leave benefits, including annual, sick, compensatory, parental, volunteer, bereavement, and military. To provide estimated costs would require an analysis of accrual and usage trends, which would necessitate additional time. For example, some types of leave (volunteer, bereavement, parental) are offered to all employees but are not utilized by many. Other types of leave (annual, compensatory) are capped at the end of each calendar year based on years of service. Unused annual leave above year-end limits is converted to sick leave.

General County Employees				
	Percent of Hypothetical Salary	Annual Employer Cost for Hypothetical Salary	Percent of Average Salary	Annual Employer Cost for Average Salary
Salary		\$65,000		\$66,140
Benefits				
Social Security and Medicare	7.65%	\$4,973	7.65%	\$5,060
Retirement	21.99%	\$14,294	21.99%	\$14,544
Life Insurance	0.19%	\$124	0.19%	\$127
Health/Vision Insurance: Family Coverage Cigna 90% Coinsurance	24.95%	\$16,215	24.52%	\$16,215
Dental	1.21%	\$787	1.19%	\$787
Total Benefits	55.99%	\$36,393	55.54%	\$36,733
Total Salary and Benefits		\$101,393		\$102,873

Uniformed Fire & Rescue				
	Percent of Hypothetical Salary	Annual Employer Cost for Hypothetical Salary	Percent of Average Salary	Annual Employer Cost for Average Salary
Salary		\$65,000		\$86,504
Benefits				
Social Security and Medicare	7.65%	\$4,973	7.65%	\$6,618
Retirement	38.83%	\$25,240	38.83%	\$33,590
Life Insurance	0.19%	\$124	0.19%	\$165
Health/Vision Insurance: Family Coverage Cigna 90% Coinsurance	24.95%	\$16,215	18.74%	\$16,215
Dental	1.21%	\$787	0.91%	\$787
Total Benefits	72.83%	\$47,339	66.32%	\$57,375
Total Salary and Benefits		\$112,339		\$143,879

Uniformed Sheriff				
	Percent of Hypothetical Salary	Annual Employer Cost for Hypothetical Salary	Percent of Average Salary	Annual Employer Cost for Average Salary
Salary		\$65,000		\$79,685
Benefits				
Social Security and Medicare	7.65%	\$4,973	7.65%	\$6,096
Retirement	38.83%	\$25,240	38.83%	\$30,942
Life Insurance	0.19%	\$124	0.19%	\$152
Health/Vision Insurance: Family Coverage Cigna 90% Coinsurance	24.95%	\$16,215	20.35%	\$16,215
Dental	1.21%	\$787	0.99%	\$787
Total Benefits	72.83%	\$47,339	68.01%	\$54,192
Total Salary and Benefits		\$112,339		\$133,877

Uniformed Police				
	Percent of Hypothetical Salary	Annual Employer Cost for Hypothetical Salary	Percent of Average Salary	Annual Employer Cost for Average Salary
Salary		\$65,000		\$79,535
Benefits				
Medicare	1.45%	\$943	1.45%	\$1,153
Retirement	37.98%	\$24,687	37.98%	\$30,207
Life Insurance	0.19%	\$124	0.19%	\$152
Health/Vision Insurance: Family Coverage Cigna 90% Coinsurance	24.95%	\$16,215	20.39%	\$16,215
Dental	1.21%	\$787	0.99%	\$787
Total Benefits	65.78%	\$42,756	61.00%	\$48,514
Total Salary and Benefits		\$107,756		\$128,049