

# Curry County Master Payroll – Fiscal Year 2013/2014

## Explanation of Columns & Associated Benefits

July 2014

- 1) All columns with \$ are paid for by taxpayers.
- 2) Fifth column from the left denoted by (%) in some cases is less than 100% because the employee time/cost is allocated between more than one department. For example: At the top of page 1 under General Fund - Commissioners' Office, the Operations Coordinator is allocated 50%. On page 3 under Economic Development Fund the Operations Coordinator is also allocated 50% for a total of 100%. In most cases the (%) is 100% and only one allocation.
- 3) Take any position in which the (%) column is 100% and the 21st column from the left will be the **Total Cost per Month**. The column on the far right of the page is the **Total Cost per Year**.
- 4) Sixth column from the left (**Union**) is the union affiliation if any. The majority of county employees are members of either the Service Employees International Union (SEIU) or the Teamsters Union.
- 5) Tenth column from the left (**Longevity**) is an extra perk that in many cases exceeds \$100 per month based on an employee's length of service. The maximum longevity pay is 5% of employee base pay after 20 years of service.
- 6) Twelfth column from the left (**Health Insurance**) is \$1,000 to \$1,049 per month per employee. In the case where family members (husband & wife for example) are both county employees, the cost is that amount for each spouse. The \$1,049 will increase to \$1,150 per month effective July 1, 2015. Per the 2013/2014 Master Payroll the cost for health insurance was \$1.2 million dollars.
- 7) Thirteenth column from the left (**HRA**) is a Medical Savings Account – Teamsters Union only. Cost per eligible member is \$50 per month. Annual cost \$20,000.
- 8) Fifteenth column from the left is Social Security & Medicare (**FICA**): The employer contribution is 7.65 percent of base wage per month. The cost (2013/2014 Master Payroll) was \$360,000.
- 9) Seventeenth column from the left is the **County Portion of PERS** (Public Employees Retirement System): 14 percent (average) of gross wage per month. This is in addition to Social Security (**FICA**). Per the 2013/2014 Master Payroll the County Portion totaled \$640,000. According to PERS: By The Numbers - July 2013 "Approximately 68% of PERS' total accrued liability is for members who are no longer working in PERS-covered employment (retirees and inactive). As a result, approximately **40% of an employer's contribution rate** is associated with these groups." (\$256,000 of the \$640,000)
- 10) Eighteenth column from the left (**Employee Portion**) is the employee portion of the Oregon Public Employees Retirement System (**PERS**). This is 6 percent of gross wage per month and paid for by taxpayers. Per the 2013/2014 Master Payroll **PERS Employee Portion** contributions totaled approximately \$280,000.

**2013/2014 Master Payroll - Approximately 115 employees:** This includes those classified as irregular or part time. If you remove the two largest well balanced departments (management to staff ratio) with 60 employees (Sheriff & Road Dept.) from this total you are left with:

**25** - Elected Officials and Managers

**30** - General staff and Irregular employees (varies)

**25** - Elected Officials and Management overseeing approximately **18** county departments and only **30** general staff and irregular employees. This is an unfathomable low ratio of 1 Mgr. to 1.2 staff.

# Curry County Employee Benefits Not Shown in Master Payroll

Three major **Paid Benefits** identified in the Curry County Employee Personnel Manual and/or the applicable collective bargaining agreement are:

- 1) Paid Holidays: 12 per year (included two floating holidays)
- 2) Paid Vacation:
  - a) 1 - 4 years: 12 Days per Year
  - b) 5 - 9 years: 15 Days per Year
  - c) 10 - 14 years: 18 Days per Year
  - d) 15 - 20 years: 20 Days per Year
  - e) 20 + years: 25 Days per Year
- 3) Paid Sick Leave: 8 hours of paid Sick Leave is accrued per month. 12 Days per Year

Curry County limits the accrued paid Sick Leave Days to **180**.

Paid Holidays/year	12	
Paid Vacation Days/year	15 (5 – 9 years seniority)	
Paid Sick Leave Days/year	12	
<b>Total paid days/year (average)</b>	<b>39</b>	
Total work days/month (average)	22	
Total work days/year (average)	264	
Paid days/year (average)	39	
-----	-----	= 14.8% of total work days/year
Work days/year (average)	264	

**Holidays/Vacation/Sick Leave = Approximately 15% of employee gross payroll**

\*\* Elected officials are paid a fixed monthly salary regardless of the number of holidays, vacation days or sick days taken during the year.