

COUNTY OF EL DORADO
CHIEF ADMINISTRATIVE OFFICE
INTEROFFICE MEMORANDUM

TO: Board of Supervisors

FROM: Gayle Erbe-Hamlin

DATE: June 9, 2010

SUBJECT: Budget Workshop Discussion re: Board of Supervisors' District Budgets

The purpose of this memo is to provide a brief overview of the salary and benefits offered to Board Members and their assistants. Attached to this memo is a side-by-side comparison of the FY 2010-11 District Budgets.

Board Members' salaries are established by ordinance, pursuant to County Charter section 204, which states, "Compensation of supervisors shall be fixed by ordinance". County ordinance 4675 reads as follows:

2.57.030 Salaries of the Board of Supervisors.

- A. Members of the board of supervisors shall receive the monthly salary as set forth below: Board of Supervisors (5) effective July 9, 2005 - \$5,371.17; effective January 7, 2006 - \$5,505.42; effective July 8, 2006 - \$6,250.00; effective January 6, 2007 - \$6,406.25.
- B. Members of the Board of Supervisors shall receive the same benefits provided by the county to the elected county department heads with the exception of longevity pay, to the extent authorized by law. The salary, set forth above, and benefits of the Board of Supervisors shall increase in the same proportion as the increases in the salary and benefits to elected department heads, with such changes becoming effective at the time any salary or benefit modifications for elected department heads become effective as allowed by law.
- C. Elective county officers shall not be subject to the requirement and limitations nor entitled to the benefits provided in the other provisions of this chapter unless expressly made applicable to such offers. (Ord. 4675)

Benefits provided to Board Members pursuant to section B above are set forth in the Salary and Benefits Resolution for Unrepresented Employees, and include health insurance coverage, participation in the County's Optional Benefits Plan, deferred compensation contribution, and retirement benefits.

The Salary and Benefits Resolution for Unrepresented Employees requires the Board of Supervisors to establish, by resolution, a standard salary schedule consisting of either flat rates or five steps of hourly and equivalent monthly salary rates.

Salaries of Supervisors' Assistants are set by resolution of the Board of Supervisors. The Supervisors' Assistant job classification is in the Confidential bargaining unit. These employees are unrepresented and are exempt within the meaning of the Fair Labor Standards Act (FLSA). They are "at-will" employees, serving at the pleasure of a member of the Board of Supervisors, and may also be removed with a 4/5's vote of the Board. The benefits offered to Supervisors' Assistants are also set forth in the Salary and Benefits Resolution for Unrepresented Employees, and include health insurance coverage, participation in the County Optional Benefits Plan, deferred compensation contribution, paid leaves, longevity, and retirement benefits.

The salary schedule which has been established for this classification is a five-step range shown in the table below:

Supervisor's Assistant	Step 1	Step 2	Step 3	Step 4	Step 5
Hourly	23.93	25.13	26.39	27.71	29.1
Monthly	4147.86	4355.86	4574.26	4803.06	5044.00

A side-by-side comparison of each District's FY 2010-11 Recommended Budget is attached.

As you can see, the total salary and benefits varies for each district. There are several reasons for this. First, as shown above, while the salary schedule for the Board of Supervisors is a flat rate, the schedule for the Assistants is a range, which includes 5 steps. In addition, Assistants are eligible for longevity pay, which is a percentage of salary based on years of service. Consequently, salaries for Assistants may vary between districts. Another variable is health insurance coverage. The County offers three tiers of coverage: Employee Only; Employee Plus One Dependent; and Employee Plus Two Dependents. Each level has a different corresponding rate for both the employee and the County, resulting in differences among districts in these costs due to a specific employee's benefit elections. There are also differences in Flexible Benefits and Retirement due to the decisions of two current Supervisors to opt out of these benefits.

It should also be noted that amounts are included in each district budget which do not correspond to a direct benefit to the employees. These amounts, for Retiree Health and Workers' Compensation, are fixed cost applied charges which fund Countywide programs. They have been spread among the district budgets and the Clerk of the Board's budget based on the number of employees in each office.

The amounts shown in Other Compensation reflect the costs of the personal cellular phone stipend for Supervisors who have chosen to use their personal cellular phones for County business. For Supervisors who use County-owned cellular phones, these costs

are shown in the Telephone Company line item. For each district, the total of the line items for Other Compensation, Telephone Company, and Special Departmental Expense total \$2,500. In other words, each district's budget includes funding for the salary and benefits of the Supervisor and Supervisor's Assistant, plus \$2,500 to cover business expenses of the Supervisors.

In summary, the current salary and benefit structures cause variation in these costs among Supervisorial Districts. The Board has the authority to make changes to the benefits offered to Board Members and their assistants through revisions to the Ordinance Code and Salary and Benefits Resolution for Unrepresented Employees.

Side-by-Side Comparison of FY 2010-11 Recommended Budgets for Supervisorial Districts

Supervisors					
	District I	District II	District III	District IV	District V
3000 Permanent Employee	77,172	77,172	77,172	77,172	77,172
3002 Overtime					
3004 Other Compensation (personal cell phone stipend)		1,040	1,300		
3020 Retirement	9,955	9,955		9,955	9,955
3022 Medicare	1,119	1,119	1,119	1,119	1,119
3040 Health Insurance		14,145		10,095	14,145
3041 Unemployment Insurance	805	805	805	805	805
3042 Long Term Disability	278	278	278	278	278
3043 Deferred Compensation	500				
3046 Retiree Health	1,001	1,001	1,001	1,001	1,001
3060 Workers' Compensation	611	611	611	611	611
3080 Flexible Benefits		6,000	6,000	6,000	6,000
Salary & Benefits	91,442	112,127	88,286	107,037	111,087
4040 Telephone Company (County-owned cell phone cost)				840	1,320
4500 Special Departmental Expense	2,500	1,460	1,200	1,660	1,180
Total Supervisor	93,942	113,587	89,486	109,537	113,587
Assistants					
	District I	District II	District III	District IV	District V
3000 Permanent Employee	66,837	62,131	59,897	55,105	66,837
3002 Overtime					
3004 Other Compensation (personal cell phone stipend)	0				
3020 Retirement	13,301	12,364	11,919	11,919	13,301
3022 Medicare		901	868	800	969
3040 Health Insurance	14,145	10,095	10,095		14,145
3041 Unemployment Insurance	805	805	805	805	805
3042 Long Term Disability	241	224	216	198	241
3043 Deferred Compensation					
3046 Retiree Health	1,001	1,001	1,001	1,001	1,001
3060 Workers' Compensation	611	611	611	611	611
3080 Flexible Benefits	6,000	6,000	6,000	6,000	6,000
Total Assistant	102,940	94,133	91,413	76,439	103,909
TOTAL DISTRICT	196,882	207,719	180,899	185,976	217,496

