

DeKalb County Government

FY 2013
BUDGET
PLAN

Salaries & Benefits

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

PAID HOURS OFF PROGRAM
(to be used for vacation, sick days, & holidays)

	<u>Years</u>	<u>Accrual Rate*</u>	<u>Equivalent Days Off</u>	<u>Maximum Accrual</u>	<u>Maximum Emergency Accrual</u>	<u>Maximum Paid at Termination</u>
A. All Groups, except C, D and E Hired After 11/30/2005	0.5-4	0.1077	28.0	60 days	15 days	60 days
	5-8	0.1270	33.0	60 days	15 days	60 days
	9-14	0.1443	37.5	60 days	15 days	60 days
	15+	0.1616	42.0	60 days	15 days	60 days
B. All Groups, except C, D and E Hired Before 12/01/2005	0.5-4	0.1270	33.0	60 days	15 days	60 days
	5-14	0.1443	37.5	60 days	15 days	60 days
	15+	0.1616	42.0	60 days	15 days	60 days
C. Nursing Home - all	0.5-2	0.0885	23.0	465 hrs	N/A	465 hrs
	3-7	0.1077	28.0	465 hrs	N/A	465 hrs
	8-15	0.1270	33.0	465 hrs	N/A	465 hrs
	16+	0.1443	37.5	465 hrs	N/A	465 hrs
D. AFSCME Union (Non-Nursing Home)	0.5-4	0.1270	33.0	60 days	15 days	60 days
	5-14	0.1443	37.5	60 days	15 days	60 days
	15+	0.1616	42.0	60 days	15 days	60 days
E. MAP Union**	0.5-4	0.1150	29.0	600 hrs	N/A	600 hrs
	5-14	0.1330	33.5	600 hrs	N/A	600 hrs
	15+	0.1616	38.0	600 hrs	N/A	600 hrs

*PHO's are accrued on non-overtime hours paid, excluding funeral leave and jury duty pay.

**Accrual rates for the MAP union changed effective January 1, 2013. The accrual rates in 2012 were 0.115 (.5-4 years), 0.133 (5-14 years), and 0.150 (15+ years).

Part-time employees in Group A will be eligible to earn PHO's only if their position is budgeted at 50% or more of the position's full-time hours per week.

The DeKalb County Board adopted this policy on November 16, 2005. This policy replaces the previous policy.

Emergency PHO's may be used at the discretion of the department head for reasons of illness and personal emergency only.

Leave for vacation purposes shall be arranged with due regard for the operating needs of the County. Each department head is responsible for vacation scheduling within his or her department that shall best meet and reconcile vacation preferences of employees with County work.

DEKALB COUNTY GOVERNMENT

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HOLIDAY SCHEDULES

	All Groups				
	Except Those	Health		Nursing	Mental
	at Right	Dept	MAP	Home	Health
New Year's Day	X	X	X	X	X
Martin Luther King, Jr. Day	X	X			X
Lincoln's Birthday	X	floating			X
President's Day		X	X		
Washington's Birthday	X				X
Spring Holiday/Good Friday	X	1/2	X		X
Easter			X	X	
Memorial Day	X	X	X	X	X
Independence Day	X	X	X	X	X
Labor Day	X	X	X	X	X
Columbus Day	X	X	X		X
Veterans' Day	X	X			X
Thanksgiving Day	X	X	X	X	X
Day after Thanksgiving	X	X	X	X	
Christmas Eve		1/2	X	X	1/2
Christmas Day	X	X	X	X	X
New Year's Eve Day		1/2	X		

Total Holidays in 2013	13.00	13.50	13.00	9.00	12.50
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Total Holidays in 2012	14.00	13.50	14.00	9.00	12.50
Total Holidays in 2011	13.00	13.50	13.00	9.00	12.50
Total Holidays in 2010	14.00	13.50	14.00	9.00	12.50
Total Holidays in 2009	14.00	13.50	14.00	9.00	12.50
Total Holidays in 2008	14.00	13.50	14.00	9.00	12.50
Total Holidays in 2007	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2006	14.00	12.50	14.00	9.00	9.00
Total Holidays in 2005	12.00	12.50	12.00	9.00	9.00
Total Holidays in 2004	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2003	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2002	14.50	13.50	14.00	9.00	9.00
Total Holidays in 2001	14.00	13.50	14.00	9.00	9.00
Total Holidays in 2000	14.00	12.50	14.00	9.00	9.00

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

MISCELLANEOUS INFORMATION

1. IMRF HOURLY STANDARD

Prior to December 1, 1993 employees working 600 hours or more per year were eligible for IMRF. On December 1, 1993 the hourly standard changed to 1,000 hours or more per year.

2. EARLY RETIREMENT INCENTIVE

The County Board voted to offer the Early Retirement Incentive program through IMRF effective from March 1, 1996 through February 28, 1997.

3. SLEP EMPLOYEE RATE

The SLEP employee rate changed from 6.5% to 7.5% on June 1, 2006.

4. IMRF/FLEX RESOLUTION

The resolution to make flexible spending deductions subject to IMRF/SLEP was effective January 1, 2007.

5. IMRF/MILITARY SERVICE CREDIT RESOLUTION

The resolution to allow the purchase of up to 48 months of military service for IMRF service credit was passed on February 20, 2008.

6. COBRA ADMINISTRATIVE FEE

A 2% administrative fee for processing COBRA insurance premiums was approved by the County Board effective March 1, 1987.

7. FLEXIBLE BENEFITS PROGRAM

The first Flexible Benefits Plan Document was effective on January 1, 1990; restated as of January 1, 2003; and last amended (amendment #3) on July 21, 2010. The Reimbursement Plan Administrator changed from Ceridian to Pay Flex on January 1, 2011. The Plan was restated as of November 21, 2012.

8. FISCAL YEAR CHANGE

The fiscal year was changed to be a calendar year with the FY2008 budget effective January 1, 2008. This caused FY2007 to be 13 months long and run from December 1, 2006 through December 31, 2007.

9. PHO BUY-DOWN

Effective with the FY2008 budget, the nonunion PHO program was amended to offer the option of buying down PHO hours over 200 to employees with five or more years of service whose PHO's are tracked by the Finance Office. This option was offered in FY2008 and FY2009 but was eliminated in FY2010.

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**MISCELLANEOUS INFORMATION
(continued)**

10. DEPARTMENT ADJUSTMENT

Effective with FY2008 (01/01/2008) Facilities Management Office became a part of the General Fund.

11. MINIMUM WAGE

- A. The federal minimum wage was \$5.85/hour, effective July 24, 2007. It was raised to \$6.55/hour on July 24, 2008 and to \$7.25/hour on July 24, 2009.
- B. The state minimum wage was \$7.50/hour, effective July 1, 2007. It was raised to \$7.75/hour on July 1, 2008; to \$8.00/hour on July 1, 2009; and to \$8.25/hour on July 1, 2010.
- C. When the federal and state minimum wage differ, the higher rate is used.

12. Deferred Compensation Limits

<u>Year</u>	<u>Maximum Deferral</u>	<u>Year</u>	<u>Maximum Deferral</u>
2004	13,000	2009	16,500
2005	14,000	2010	16,500
2006	15,000	2011	16,500
2007	15,500	2012	17,000
2008	15,500	2013	17,500

13. NONUNION LONGEVITY PLAN

The nonunion longevity plan was adopted November 17, 1999; and amended on January 1, 2008, January 1, 2009, and January 1, 2013.

14. UNEMPLOYMENT BENEFITS

The county began self-insuring for unemployment benefits on January 1, 2006. (This does not apply to the Forest Preserve.)

15. PUBLIC DEFENDER SALARY

The resolution setting the Public Defender's salary at 90% of the State's Attorney's salary was passed by the County Board on March 21, 2007.

16. HEALTH INSURANCE BUYOUT PROGRAM

The Health Insurance Buyout Program was first effective with the 1994 calendar year.

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NONUNION SALARY INCREASE HISTORY

<u>YEAR</u>	<u>COLA</u>	<u>MERIT</u>
FY 2013	1.00%	0.00%
FY 2012*	3.50%	0.00%
FY 2011	1.30%	0.00%
FY 2010	0.10%	0-1.9%
FY 2009	2.00%	0-2%
FY 2008	2.50%	0-1.5%
FY 2007	3.40%	0-2%
FY 2006	3.30%	0-2%
FY 2005	1.90%	0-2%
FY 2004	2.40%	0-2%
FY 2003	1.60%	1.40%
FY 2002	3.40%	0-2%
FY 2001	2.70%	0-3%
FY 2000	1.60%	0-3%
FY 1999	2.00%	0-3%
FY 1998	2.20%	0-3%
FY 1997	3.00%	0-3%
FY 1996	3.00%	0-3%
FY 1995	3.00%	0-3%

*In 2012, a 1.5% increase was given on January 1, and a 2% increase was given on March 25.

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IMRF/SLEP EMPLOYER RATE HISTORY

<u>CALENDAR YEAR</u>	<u>IMRF ACTUAL RATE</u>	<u>IMRF PHASE-IN RATE (WHEN USED)</u>	<u>IMRF DEPT W/H RATE</u>	<u>SLEP ACTUAL RATE</u>	<u>SLEP PHASE-IN RATE (WHEN USED)</u>	<u>SLEP DEPT W/H RATE</u>
2013	12.07%	N/A	10.50%	22.26%	N/A	22.26%
2012	11.57%	N/A	10.00%	21.78%	N/A	21.78%
2011	11.25%	10.47%	9.50%	21.23%	21.19%	21.23%
2010	11.06%	9.52%	9.00%	21.56%	19.56%	19.56%
2009	8.65%	N/A	8.50%	18.17%	N/A	18.17%
2008	8.59%	N/A	8.00%	17.81%	N/A	17.81%
2007	8.79%	N/A	7.50%	17.44%	N/A	17.44%
2006	9.40%	N/A	7.00%	16.89%	N/A	16.89%
2005	8.43%	N/A	6.50%	16.52%	N/A	16.52%
2004	.95%	N/A	6.00%	14.54%	N/A	14.54%
2003	.91%	N/A	6.00%	12.94%	N/A	12.94%
2002	6.00%	N/A	6.00%	13.13%	N/A	13.13%
2001	6.00%	N/A	6.00%	14.95%	N/A	14.95%
2000	6.84%	N/A	6.84%	13.93%	N/A	13.93%

<u>CALENDAR YEAR</u>	<u>FOREST PRESERVE ACTUAL RATE</u>	<u>FOREST PRESERVE PHASE-IN RATE</u>	<u>FOREST PRESERVE DEPT W/H RATE</u>
2013	13.57%	N/A	13.57%
2012	13.56%	N/A	13.56%
2011	13.56%	N/A	13.56%
2011	15.27%	N/A	15.27%
2010	16.00%	14.61%	14.61%
2009	13.28%	N/A	13.28%
2008	12.94%	N/A	12.94%
2007	12.52%	N/A	12.52%
2006	14.73%	N/A	14.73%
2005	12.50%	N/A	12.50%
2004	11.98%	N/A	11.98%
2003	9.44%	N/A	9.44%
2002	8.87%	N/A	8.87%
2001	9.00%	N/A	9.00%
2000	9.27%	N/A	9.27%

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EARNINGS STATISTICS

Calendar Year	Gross Earnings	FICA Earnings	Medicare Earnings	Fed/State Earnings	IMRF Earnings	SLEP Earnings
<u>2011</u>						
County	25,692,276	24,160,465	24,363,660	22,546,884	17,880,681	6,589,662
Forest Prsv	315,995	310,349	310,349	267,769	271,228	0
Total	<u>26,008,271</u>	<u>24,470,814</u>	<u>24,674,009</u>	<u>22,814,653</u>	<u>18,151,909</u>	<u>6,589,662</u>
<u>2010</u>						
County	26,137,315	24,522,948	24,743,682	22,860,970	18,160,261	6,576,845
Forest Prsv	298,030	288,640	288,640	245,623	264,264	0
Total	<u>26,435,345</u>	<u>24,811,588</u>	<u>25,032,322</u>	<u>23,106,593</u>	<u>18,424,525</u>	<u>6,576,845</u>
<u>2009</u>						
County	25,983,808	24,536,472	24,755,720	22,891,143	18,035,979	6,452,786
Forest Prsv	307,735	298,315	298,315	254,407	269,221	0
Total	<u>26,291,542</u>	<u>24,834,786</u>	<u>25,054,035</u>	<u>23,145,550</u>	<u>18,305,200</u>	<u>6,452,786</u>
<u>2008</u>						
County	24,834,814	23,418,050	23,654,331	21,819,481	17,232,771	6,053,130
Forest Prsv	277,962	265,742	265,742	226,564	252,510	0
Total	<u>25,112,776</u>	<u>23,683,792</u>	<u>23,920,073</u>	<u>22,046,045</u>	<u>17,485,281</u>	<u>6,053,130</u>
<u>2007</u>						
County	23,260,027	21,987,667	22,126,712	20,441,360	16,349,624	5,579,531
Forest Prsv	246,578	234,586	234,586	197,419	225,925	0
Total	<u>23,506,605</u>	<u>22,222,253</u>	<u>22,361,298</u>	<u>20,638,779</u>	<u>16,575,549</u>	<u>5,579,531</u>
<u>2006</u>						
County	21,759,049	20,581,556	20,725,636	19,255,733	14,540,098	4,840,195
Forest Prsv	227,839	216,809	216,809	182,006	205,712	0
Total	<u>21,986,888</u>	<u>20,798,365</u>	<u>20,942,445</u>	<u>19,437,739</u>	<u>14,745,810</u>	<u>4,840,195</u>
<u>2005</u>						
County	20,697,814	19,618,588	19,734,328	18,417,639	13,777,555	4,576,347
Forest Prsv	222,683	212,227	212,227	188,867	194,931	0
Total	<u>20,920,497</u>	<u>19,830,815</u>	<u>19,946,555</u>	<u>18,606,506</u>	<u>13,972,486</u>	<u>4,576,347</u>
<u>2000</u>						
County	14,589,202	14,010,222	14,088,492	13,066,924		
Forest Prsv	196,343	190,466	190,466	174,389	N/A	N/A
Total	<u>14,785,545</u>	<u>14,200,688</u>	<u>14,278,958</u>	<u>13,241,313</u>		

DEKALB COUNTY GOVERNMENT

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PAYROLL STATISTICS

<u>Calendar Year</u>	<u>Checks Last Cycle</u>	<u>W-2's Issued</u>	<u>Annual Employees Hired</u>	<u>Annual Employees Terminated</u>	<u>Employees on Payroll Last Cycle</u>
<u>2011</u>					
County	622	828	173	186	633
Forest Prsv	<u>9</u>	<u>14</u>	<u>2</u>	<u>1</u>	<u>14</u>
Total	<u><u>631</u></u>	<u><u>842</u></u>	<u><u>175</u></u>	<u><u>187</u></u>	<u><u>647</u></u>
<u>2010</u>					
County	637	850	158	215	646
Forest Prsv	<u>9</u>	<u>12</u>	<u>1</u>	<u>1</u>	<u>13</u>
Total	<u><u>646</u></u>	<u><u>862</u></u>	<u><u>159</u></u>	<u><u>216</u></u>	<u><u>659</u></u>
<u>2009</u>					
County	676	882	185	157	703
Forest Prsv	<u>8</u>	<u>13</u>	<u>1</u>	<u>1</u>	<u>13</u>
Total	<u><u>684</u></u>	<u><u>895</u></u>	<u><u>186</u></u>	<u><u>158</u></u>	<u><u>716</u></u>
<u>2008</u>					
County	650	900	239	214	675
Forest Prsv	<u>6</u>	<u>13</u>	<u>1</u>	<u>3</u>	<u>13</u>
Total	<u><u>656</u></u>	<u><u>913</u></u>	<u><u>240</u></u>	<u><u>217</u></u>	<u><u>688</u></u>
<u>2007</u>					
County	632	889	242	224	650
Forest Prsv	<u>6</u>	<u>14</u>	<u>2</u>	<u>3</u>	<u>15</u>
Total	<u><u>638</u></u>	<u><u>903</u></u>	<u><u>244</u></u>	<u><u>227</u></u>	<u><u>665</u></u>
<u>2006</u>					
County	635	859	207	204	632
Forest Prsv	<u>5</u>	<u>11</u>	<u>1</u>	<u>0</u>	<u>16</u>
Total	<u><u>640</u></u>	<u><u>870</u></u>	<u><u>208</u></u>	<u><u>204</u></u>	<u><u>648</u></u>
<u>2005</u>					
County	613	853	202	203	629
Forest Prsv	<u>5</u>	<u>12</u>	<u>1</u>	<u>0</u>	<u>15</u>
Total	<u><u>618</u></u>	<u><u>865</u></u>	<u><u>203</u></u>	<u><u>203</u></u>	<u><u>644</u></u>
<u>2000</u>					
County		759	166	140	570
Forest Prsv		<u>20</u>	<u>1</u>	<u>1</u>	<u>13</u>
Total	N/A	<u><u>779</u></u>	<u><u>167</u></u>	<u><u>141</u></u>	<u><u>583</u></u>

DEKALB COUNTY GOVERNMENT

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UNEMPLOYMENT STATISTICS

	<u>Unemp Earnings</u>	<u>Unemp Tax Rate</u>	<u>Unemp Tax Pd</u>	<u>Unemp Wage Base</u>	<u>Min Unemp Tax Rate</u>
<u>2011</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	315,995	0.7%	759	12,740	0.7%
Total	<u>315,995</u>		<u>759</u>		
<u>2010</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	298,030	0.65%	626	12,520	0.65%
Total	<u>298,030</u>		<u>626</u>		
<u>2009</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	307,735	0.6%	594	12,300	0.6%
Total	<u>307,735</u>		<u>594</u>		
<u>2008</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	277,962	0.8%	651	12,000	0.8%
Total	<u>277,962</u>		<u>651</u>		
<u>2007</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	246,578	1.0%	754	11,500	1.0%
Total	<u>246,578</u>		<u>754</u>		
<u>2006</u>					
County	N/A*	N/A*	N/A*	N/A*	N/A*
Forest Preserve	227,389	1.1%	697	11,000	1.1%
Total	<u>227,389</u>		<u>697</u>		
<u>2005</u>					
County	20,100,959	1.6%	106,029	10,500	1.2%
Forest Preserve	222,685	1.2%	813	10,500	1.2%
Total	<u>20,323,644</u>		<u>106,842</u>		
<u>2000</u>					
County	11,220,211	0.8%	38,582	9,000	0.6%
Forest Preserve	192,475	0.6%	353	9,000	0.6%
Total	<u>11,412,686</u>		<u>38,935</u>		

*These statistics do not apply to the county due to the county becoming self-insured for unemployment benefits beginning in 2006.

Election payroll is not subject to unemployment tax.

DEKALB COUNTY GOVERNMENT

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FLEXIBLE BENEFITS STATISTICS

A. UNCOVERED MEDICAL EXPENSES

<u>YEAR</u>	<u>CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>
2011	\$135,140	81
2010	\$136,675	79
2009	136,750	78
2008	131,999	91
2007	113,135	82
2006	97,545	73
2005	104,780	84
2000	67,913	83

B. DEPENDENT CARE EXPENSES

<u>YEAR</u>	<u>CONTRIBUTIONS</u>	<u>PARTICIPANTS</u>
2011	\$20,999	6
2010	\$22,257	7
2009	22,250	6
2008	23,800	6
2007	22,614	5
2006	18,397	6
2005	16,380	5
2000	66,892	18

DEKALB COUNTY GOVERNMENT

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UNION CONTRACT SUMMARY

UNION	AUTHORIZED POSITIONS		ORIGINAL CONTRACT DATE	BOARD ADOPTED DATE*	CURRENT CONTRACT		
	FUNDED	UNFUNDED			START DATE	END DATE	STATUS
	AFSCME - SYCAMORE AND HIGHWAY CAMPUSES	51.77			4.50	12/01/1988	10/21/2009
AFSCME - PUBLIC HEALTH	30.20	10.90	06/01/2008	06/01/2008	06/01/2008	12/31/2012	UNDER NEGOTIATION
AFSCME - REHAB & NURSING CTR	133.00	0.00	09/21/1994	4/19/2012	01/01/2012	12/31/2012	UNDER NEGOTIATION
MAP/FOP	92.00	3.00	12/01/1984	02/16/2010	12/1/2009	12/31/2013	SETTLED
OPERATING ENGINEERS - HWY	14.00	0.00	12/20/2006	8/15/2012	12/1/2012	12/31/2013	SETTLED
TEAMSTER - COURT SERVICES	<u>13.00</u>	<u>0.00</u>	12/01/1992	N/A	12/01/2010	11/30/2013	SETTLED
TOTAL--6 BARGAINING UNITS	<u>333.97</u>	<u>18.40</u>					

*or Arbitrator's Award Date

2012 Union Dues

AFSCME: (all units, biweekly)

Full Time: \$18.06

75% Time: \$13.58

50% Time: \$ 9.14

MAP/FOP: (biweekly)

\$14.31

OPERATING ENGINEERS: (biweekly)

Administrative Dues: varies per employee, range from ~\$16.00 to ~ \$22.00

Membership Dues: \$11.77

TEAMSTERS: (monthly)

(Hourly rate x 2.5) + \$3.00 rounded to the nearest dollar

DEKALB COUNTY GOVERNMENT

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NON-UNION HEALTH INSURANCE RATES PER MONTH

(Effective January 1, 2013)

<u>Coverage Category</u>	<u>Preferred Provider</u>		<u>High Deductible</u>	
	<u>Single</u>	<u>Family</u>	<u>Single</u>	<u>Family</u>
Active-Working-Employee	224.00	518.00	188.00	436.00
Active-Working-Employer	<u>672.00</u>	<u>1,556.00</u>	<u>568.00</u>	<u>1,308.00</u>
Total	<u>896.00</u>	<u>2,074.00</u>	<u>756.00</u>	<u>1,744.00</u>
Active-On Leave-Employee	896.00	2,074.00	756.00	1,744.00
Retired-NonMedicare	896.00	2,074.00	756.00	1,744.00
Retired-Medicare	638.00	1,276.00	540.00	1,078.00
COBRA-NonMedicare	914.00	2,115.00	771.00	1,779.00
COBRA-Medicare	651.00	1,302.00	551.00	1,100.00
Buyout	2,800/yr	2,800/yr	2,800/yr	2,800/yr

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

INSURANCE BENEFIT NOTES

(Effective January 1, 2013)

1. **RETIRED** Retirees are eligible to continue health insurance coverage until age 65. After age 65, coverage may be continued as a secondary policy to Medicare at a reduced rate. To be eligible for this benefit, the retiree must be eligible for an IMRF/SLEP retirement pension. Retirees pay the entire cost of the insurance premium.
2. **COBRA** COBRA coverage is generally available to terminated employees for 18 months or until the person reaches age 65. (See the COBRA law for more exact provisions.) Employees pay the entire cost of the insurance premium, plus a 2% administrative fee.
3. **LIFE** Life insurance is available only to active employees (both working and on leave) and must be provided or purchased if health insurance is elected. All eligible employees receive \$47,000 of coverage at an employer cost of \$14.10 per month.
4. **TAXES** Federal, State, and FICA/Medicare taxes are not paid on an employee's health insurance deduction unless the employee elects to complete a form requesting otherwise.
5. **FAMILY LEAVE** Insurance may be continued for up to 12 weeks for an approved Family Leave. Employees are responsible for the portion of the premium they would have paid had they been working. The employer will continue to provide life insurance during the Family Leave.
6. **GEN LEAVE** Insurance may be continued for up to one year for an approved General Leave of Absence. After that time period, the COBRA option is available. Employees are responsible for the entire premium for health and life insurance.
7. **DISABILITY** Employees who are receiving IMRF/SLEP disability benefits may elect to continue insurance coverage until the end of the disability period. Employees are responsible for the appropriate portion of premiums, dependent upon the type of leave.

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

HISTORY OF HEALTH INSURANCE RATES

TRADITIONAL PPO PLAN

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2013	BC/BS	P14634	896.00	224.00	672.00	2,074.00	518.00	1,556.00
2012	BC/BS	P14634	740.00	136.00	604.00	1,710.00	464.00	1,246.00
2011	BC/BS	P14634	686.00	126.00	560.00	1,586.00	432.00	1,154.00
2010	BC/BS	P14634	660.00	122.00	538.00	1,526.00	414.00	1,112.00
2005	BC/BS	P14634	500.00	94.00	406.00	1,154.00	320.00	834.00
2000	SELF	DEK 188	246.00	46.00	200.00	554.00	154.00	400.00
1995	SELF	DEK188	220.00	30.00	190.00	500.00	178.00	322.00
1990	SELF	DEK188	136.00	0.00	136.00	307.00	38.00	269.00
1985	AETNA	394938	93.97	0.00	93.97	230.52	46.52	184.00

* Employee and employer portion of premiums reflects non-union amounts.

HIGH DEDUCTIBLE HEALTH PLAN

YEAR	COMPANY	PLAN NUMBER	SINGLE			FAMILY		
			TOTAL	EMPLOYEE*	EMPLOYER*	TOTAL	EMPLOYEE*	EMPLOYER*
2013	BC/BS	P39963	756.00	188.00	568.00	1,744.00	436.00	1,308.00

* Employee and employer portion of premiums reflects non-union amounts.

HISTORY OF HEALTH INSURANCE BUYOUT PAYMENTS

YEAR	AMOUNT	YEAR	AMOUNT
2013	2,800.00	2006	1,500.00
2012	2,600.00	2005	1,500.00
2011	2,400.00	2004	1,200.00
2010	2,200.00	2003	1,200.00
2009	2,100.00	2002	1,200.00
2008	1,800.00	2001	1,200.00
2007	1,500.00	2000	1,200.00

DEKALB COUNTY GOVERNMENT
 FY 2013 BUDGET
 HEALTH INSURANCE CENSUS HISTORY

<u>DATE</u>	<u>SINGLE</u>	<u>FAMILY</u>	<u>TOTAL*</u>	<u>BUYOUT</u>	<u>REFUSAL</u>	<u>GRAND TOTAL</u>
December 2012	143	168	311	87	57	455
December 2011	154	170	324	89	42	455
December 2010	160	173	333	93	45	471
December 2009	188	169	357	103	25	485
December 2008	183	166	349	91	27	467
December 2007	161	174	335	79	27	441
December 2006	153	192	345	80	31	456
December 2005	161	179	340	67	30	437
December 2004	160	189	349	67	25	441
December 2003	154	199	353	63	24	440
December 2002	138	207	345	50	34	429
December 2001	140	187	327	44	30	401
December 2000	133	180	313	38	24	375
December 1995	189	123	312	53	0	365
December 1990	142	198	340	0	0	340

*does not include COBRA or retiree policies

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

HEALTH INSURANCE CENSUS DETAIL

	<u>Single</u>	<u>Family</u>	<u>Family Tiers</u>			<u>Breakdown of Lives</u>					<u>Total Lives</u>
			<u>Spouse + Children</u>	<u>Spouse Only</u>	<u>Children Only</u>	<u>EE</u>	<u>Spouses w/ no Children</u>	<u>Spouses with Children</u>	<u>Children w/ one Parent</u>	<u>Children w/ both Parents</u>	
AFSCME - Sycamore	14	22	10	9	3	36	9	10	3	19	77
AFSCME - NH	40	15	8	3	4	55	3	8	6	21	93
AFSCME - Health	12	16	13	3	0	28	3	13	0	22	66
MAP	19	45	33	8	4	64	8	33	7	73	185
Teamsters	7	2	1	1	0	9	1	1	0	1	12
Non-Union - NH	14	21	12	8	1	35	8	12	7	21	83
Non-Union - Health	3	7	3	2	2	10	2	3	3	4	22
Non-Union - Other	34	40	23	15	2	74	15	23	4	44	160
Dec 2012 Totals	143	168	103	49	16	311	49	103	30	205	698
Dec 2011 Totals	154	170	105	49	16	324	49	104	32	211	720

DEKALB COUNTY GOVERNMENT

FY 2013 BUDGET

NONUNION EMPLOYEE BENEFITS

CATEGORY		FY2013		FY2012	
		Preferred Provider	High Deductible	Preferred Provider	High Deductible
1. Health Insurance - Single (non-union rates)	Employee/Month	\$224	\$188	\$136	N/A
	Employer/Month	<u>\$672</u>	<u>\$568</u>	<u>\$604</u>	
	Total	<u>\$896</u>	<u>\$756</u>	<u>\$740</u>	
2. Health Insurance - Family (non-union rates)	Employee/Month	\$518	\$436	\$464	N/A
	Employer/Month	<u>\$1,556</u>	<u>\$1,308</u>	<u>\$1,246</u>	
	Total	<u>\$2,074</u>	<u>\$1,744</u>	<u>\$1,710</u>	
3. Health Savings Account	Employer/Annual-Single		\$1,248		
	Employer/Annual-Family		\$2,964		
4. Life Insurance	Employer/Month	\$14.10		\$13.80	
	Amount	\$47,000		\$46,000	
5. FICA	Maximum Salary	\$113,700		\$110,100	
	Employee	6.20%		4.20%	
	Employer	6.20%		6.20%	
6. Medicare	Maximum Salary	N/A		N/A	
	Employee	1.45%		1.45%	
	Employer	1.45%		1.45%	
7. Retirement	County - IMRF	Employee	4.5%	4.5%	
		Employer	12.07%	11.57%	
	Forest Preserve - IMRF	Employee	4.5%	4.5%	
		Employer	13.57%	13.56%	
	County - SLEP	Employee	7.5%	7.5%	
		Employer	22.26%	21.78%	
8. Unemployment Insurance	County	Maximum Salary	\$10,000	\$10,000	
		Employer Rate (1)	1.0%	1.0%	
	Forest Preserve	Maximum Salary	\$12,900	\$13,560	
		Employer Rate	(2)	0.55%	
9. Workers' Compensation	Annual Employer Cost per Employee (3)	\$500		\$500	

(1) Rate charged to departments; actual amount of claims paid will vary.

(2) Rate not available at the time of printing.

(3) Actual amount of claims will vary.