----- Original Message -----From: John Bishop To: <u>T & K</u> Sent: Thursday, March 21, 2013 10:45 AM Subject: RE: Presentation (John Bishop) March 18, 2013 - Chetco Community Library

Tom, will try and have, the 40% came from H.R. so I will have to do breakdown as I didn't question them, as it was their field of expertise (supposedly) Lost my undersheriff so my workload just tripled. Will let you know when we can get together.

John Bishop, Sheriff Curry County

From: T & K [mailto:runawayfreighttrain@frontier.com]
Sent: Thursday, March 21, 2013 10:41 AM
To: John Bishop
Subject: Re: Presentation (John Bishop) March 18, 2013 - Chetco Community Library

John,

Thanks for the quick reply.

Below is the question (verbatim) asked in an email Cc: to you on December 23, 2011 regarding your presentation to members of the Curry County Citizens' Committee. When we meet if you could have the breakdown it would make comparing apples to apples very simple. This is the same email you forwarded to the county finance department and never received the courtesy of a reply.

"Re: Nov. 30, 2011 Citizens' Committee: Sheriff John Bishop's presentation. In the packet John provided each committee member, the section on personnel wages shows benefits of 40%.

Question for John: What is the breakdown by line item for the benefits (description and percent)?"

Thanks again.

Tom Huxley

----- Original Message -----From: John Bishop To: <u>T & K</u> Sent: Wednesday, March 20, 2013 11:12 AM Subject: RE: Presentation (John Bishop) March 18, 2013 - Chetco Community Library

Tom, thanks, I am extremely booked right now at least for the next two weeks. After Quickly looking at the numbers I think we are both correct but looking at it from different perspectives. I look at it as an overall cost. IE: 65,000 for a deputy. That includes salary, taxes, vacation, sick, PERS, etc. so from a total cost perspective that is what I pay. Also the percentages will be higher on new employees as their benefits are the same but the salary is lower. However you can break that down and say 60% is this 30% is 10% is, but the costs are the same. Also remember in the public sector you usually get benefits over salary however here whether you agree or not my opinion is we don't get the salary and we don't get the benefits compared to our counter parts. I will get with you when this slows down and we can go over it on a board. It is always good to talk with you even when we don't agree 100%.

John Bishop, Sheriff Curry County From: T & K [mailto:runawayfreighttrain@frontier.com]
Sent: Tuesday, March 19, 2013 2:39 PM
To: John Bishop
Subject: Presentation (John Bishop) March 18, 2013 - Chetco Community Library

John,

Thank you for taking the time during your presentation to discuss the subject of Curry County employee benefits. After conversations we had in Dec. 2011 and Jan. 2012 regarding county benefits and review of supporting worksheets with you I thought we were on the same "sheet of music". In listening to your comments yesterday, we clearly were not the same sheet.

While it appeared you are of the opinion that no benefit reductions are in order, it is important that financial figures which you present to the public be accurate and understood by those you are presenting them to. Those figures would include compensation, benefits, staffing numbers, etc. It is toward that end that I submit the following in the hope of explaining to you how my benefit figures were determined.

The work sheet reviewed with and provided to you in Jan. 2012 focused on three positions in order to show how "health insurance" premiums could significantly affect the final benefit calculation. The higher the gross wage the lower the percent. The positions were taken from the Curry County Master Payroll Fiscal Year 2011-12. They are shown below followed with the benefit percent calculated for each position. The numbers are a percent of gross payroll and rounded to the nearest percent.

1) Corrections Deputy I – Range S7 Step B: (75%)

- 2) Corrections Deputy III Range S9 Step F: (65%)
- 3) Lieutenant Range E13 Range E5: (55 %)

Following are the line items which were included in all benefit calculations. Each number is a "benefit" percent of the gross wage/payroll. The numbers shown in blue are an average of all law enforcement staff on page 2 of 7 of the Curry County Master Payroll Fiscal Year 2011-12. The numbers in red are an average of all county employees listed on the 7-page document. Vacation, holiday and sick leave percent's shown are approximately half of the actual amount. The Master Payroll document is created around July 1 at the beginning of each fiscal year.

All calculations are determined by dividing the specific line item by the gross wage. All items are paid by taxpayers.

Health/dental/optical Insurance (29%) (25%) Social Security (FICA) & Medicare (8%) (8%) Employer Portion – Public Employees Retirement System (PERS) (14%) (13%) Employee Portion – Public Employees Retirement System (PERS) (6%) (6%) Vacation, holiday and sick leave (8%) (8%)

Effective July 1, 2013 the PERS employer portion will increase approximately 4 to 5 percent bringing the total PERS contribution alone to about 25 percent of gross payroll.

The subject of PERS investment losses guaranteed by taxpayers is not addressed here nor is the guarantee by taxpayers of a minimum 8 percent return on approximately 80 percent of all current PERS investments which total some \$60 billion dollars.

The number of full time county employees continues to be misstated, especially by the news media. A recent Pilot article reported the current number as 55 employees. This number was factually dismissed in a Pilot Forum piece February 23rd. You referred to a current count of 71 employees when in fact the number 116 was provided by county payroll staff earlier this month and reflected the recent divestitures.

The following attachments are provided for your review and to help clarify and support the numbers cited above.

Curry County Sheriff Budget (Benefit Percent Highlighted) 11-28-2011.pdf

This is a highlighted copy of the document provided by the Sheriff to members of the Curry County Citizens' Advisory Committee in November 2011. This is the document that inaccurately reflects county employee benefits.

2011-12 Master Payroll (pg 2 of 7) (highlighted).pdf

This highlights the three positions used to show how the "health insurance premium" line item can significantly affect benefit calculation percent's.

2011-12 Master #1.pdf

This is the entire 7-page 2011-12 Curry County Master Payroll document used in benefit calculations above.

Explanation - Curry County Master Payroll & Benefits - FY 2011-2012 (Rev Feb 2013).pdf

This document explains what various columns in the Master Payroll document are. Page 2 explains how the benefit percent for vacations, holidays and sick days was determined.

Lastly, yesterday you referred to a 1995 contract stipulating that the county "pick-up" your contribution portion of PERS. If you could provide a copy of that document it would be most appreciated.

Thank you again for your time and for reviewing the attached and providing any comments you may have.

Tom Huxley