

**ESTABLISHING 2024 COMPENSATION AND BENEFITS FOR
NON-REPRESENTED COUNTY EMPLOYEES AND PERSONNEL POLICY UPDATES**

WHEREAS it is the responsibility of the Board of Skagit County Commissioners to establish the compensation and benefits package for Skagit County non-represented employees; and

WHEREAS it is the responsibility of the Skagit County Board of Commissioners to establish policies for Skagit County employees; and

WHEREAS it is the responsibility of the Board of Skagit County Commissioners to establish annual funding for County provided benefits and the County's self-funded health plans (Standard Medical Plan (SMP500), HDPD/HSA, Vision and Dental); and

WHEREAS the 2023 preliminary actuarial review of the County's self-funded health plans has determined that no increase over the 2023 actual premium will be necessary in 2024 to cover projected expenses of the self-funded plans; and

WHEREAS the Board intends to maintain the cost share split with employees of 80% employer-paid and 20% employee-paid medical plan; and

WHEREAS the Board must ensure long term sustainability of adequate reserves in compliance with WAC 200-110-040; and

WHEREAS the Board wishes to continue to provide a robust, competitive and fair employee compensation and benefit package which addresses the needs of employees while maintaining fiscal responsibility; and

WHEREAS, the Board has completed a comprehensive compensation and benefits study in November of 2023 and wishes to maintain compensation and benefits at a level that is competitive with comparator counties.

NOW THEREFORE BE IT RESOLVED that effective January 1, 2024 non-represented employee benefits are as follows:

1. All non-represented employee wage schedules (excluding Elected Officials and appointed Court Commissioners) shall be increased by 2%, effective January 1, 2024.
2. The 2024 premiums for the County's self-funded health plans (SMP500, High Deductible Health Plan (HDHP), Vision, & Dental) shall be set at a monthly composite rate of \$1,686 per benefited employee with the intent of using the medical insurance sub-fund to offset additional funding costs.
3. Standard Medical Plan (SMP500)

- a. Full time employees on a SMP500 plan will pay \$35 per pay period.
- b. Dependent children of full-time employees will be covered at no cost to the employee.
- c. Employees who enroll their spouse or domestic partner in the SMP500 will pay \$65 per pay period. If both spouses are employees of the County then no spousal surcharge will be imposed.
- d. There are no changes to SMP500 medical benefits in 2024.

4. High Deductible Health Plan (HDHP)

- a. Full time employees on the High Deductible Health Plan (HDHP) will be covered at no cost to the employee.
- b. Dependent children of full-time employees will be covered at no cost to the employee.
- c. Employees who enroll their spouse or domestic partner in the High Deductible Health Plan will have no spousal surcharge.
- d. A Health Savings Account (HSA) in conjunction with a High Deductible Health Plan (HDHP) shall continue to be offered to benefit eligible employees. The County will fund one-half (50%) of the employee's annual HDHP deductible in the employee's HSA.
- e. There are no changes to HDHP medical benefits in 2024.

5. Vision and Dental

- a. Full time employees will have access to vision and dental coverage for themselves, their spouse or domestic partner and/or dependent children at no cost to the employee.
- b. There are no changes to the vision or dental benefits in 2024.

- 6. Employees who work less than full time will pay a pro-rated share of the monthly composite rate based on hours worked in addition to paying the spousal surcharge.
- 7. Health coverage payments, if applicable, will be deducted from the employee's paycheck on a pre-tax basis as available.
- 8. All employees will have access to an Employee Assistance Plan regardless of their benefit eligibility status.
- 9. Benefit eligible employees will continue to be provided a Basic Life Insurance and AD&D policy by the County. Employee's Life Insurance Coverage shall be maintained at \$25,000. Coverage for dependents and spouses shall be maintained at \$1,000.
- 10. Benefit eligible employees will continue to receive a Long-Term Disability policy provided by the County at 50% of compensation within applicable policy limitations.
- 11. Benefit eligible employees will continue to have access to voluntary benefits provided by third party vendors, paid by the employee through payroll deductions.

12. Superior Court Judges are not provided medical insurance by the County.

13. Effective January 1, 2024 the following revisions to the Human Resources Policies and Procedures Manual will be updated as presented in the addendum.

- a. 4.3.b Sick Leave Carryover to increase to 150 days (1200 hours)
- b. 4.3.g Sick Leave Cash Out language will be modified to allow the cash out of 80 hours upon separation, 320 hours upon retirement, and 100% of accrued sick leave to be cashed out upon the death of an active employee with no minimum amount required in their sick leave bank.
- c. 4.4.a Vacation accruals to increase to a minimum of 13 days and a maximum of 27 days.
- d. 4.4.b Vacation accumulation will max out at a total of 40 days, with accumulation ceasing and no carryover after the accrual reaches the max 40 days.
- e. 4.4.d Vacation cash out will increase to 40 days upon separation.
- f. 3.2 Compensation plan to be updated to 12 months between each step of a range.

IN TESTIMONY WHEREOF WE HEREUNTO SET OUR HAND AND AFFIX THE SEAL OF OUR OFFICE THIS 13 DAY OF November, 2023.



BOARD OF COUNTY COMMISSIONERS
SKAGIT COUNTY, WASHINGTON

Ron Wesen
Ron Wesen, Chair

Lisa Janicki
Lisa Janicki, Commissioner

Peter Browning
Peter Browning, Commissioner

Attest:
Kerri Williams
Clerk of the Board

Addendum:

4.3.b Carryover

Employees may carryover from one calendar year to the next up to ~~one hundred twenty (120)~~ ~~one hundred fifty (150)~~ days (not more than ~~960~~ 1200 hours) of earned but unused sick leave. Accumulated amounts over the carryover max will be deducted from an employee's sick leave bank effective January 1st of each calendar year.

4.3.g Sick Leave Cash Out

Non-represented regular full-time, regular part-time and limited-term employees who separate employment in good standing may cash out a portion of their sick leave bank under the following conditions:

- Employed with Skagit County for five (5) consecutive years or more of service
- Separated in good standing with at least two weeks' notice
- May cash out 25% of their leave bank. (Maximum cash out not to exceed ~~60~~ 80 hours)
- ~~Employee must have a minimum of 240 hours accrued in their sick leave bank prior to cash-out~~
- Employee may donate sick leave hours following cash-out, per the Shared Leave Policy

Employees who retire from Skagit County employment, are eligible to receive retirement benefits through the Washington State Department of Retirement Systems, and will not be performing work for another employer after their separation of employment, or upon death may cash out a portion of their sick leave bank under the following conditions:

- Employed with Skagit County for consecutive five (5) years or more of service.
- Separated in good standing with at least two weeks' notice
- May cash out 50% of their sick leave bank. (Maximum cash out not to exceed ~~240~~ 320 hours)
- ~~Employee must have a minimum of 240 hours accrued in their sick leave bank prior to cash-out~~
- Employee may donate sick leave hours following cash-out, per the Shared Leave Policy

~~Upon the death of a current employee, the employee's estate or named beneficiary will receive cash out of the employee's sick leave bank under the following conditions:~~

- ~~• Employee was a current active employee in good standing at the time of death.~~
- ~~• May cash out 100% of their sick leave bank.~~
- ~~• Cash out will be paid to 'The Estate Of {Employee Name}' and sent to their next of kin.~~

All cashed out sick leave will be deposited into a VEBA for the employee's use for qualified medical expenses.

Completion of Sick Leave Cash Out form must be completed and submitted to the Human Resource Department at least two (2) weeks prior to separation of service or retirement. ~~A Sick Leave Cash Out form is not required in the case of an employee's death.~~

Donated sick leave may not be cashed out.

Temporary and on-call employees are not eligible for sick leave cash out.

Any cashed out sick leave will not be available for reinstatement should an employee return to service as provided in the Reinstatement of Sick Leave Policy.

Sick leave cash out for represented employees will be administered in accordance with the collective bargaining agreements.

4.4 VACATION

4.4.a Accrual - Eligible full-time County employees shall be credited with vacation leave each pay period in the following amounts:

Completed years of Continuous Employment	Annual Vacation Benefit	Pay Period Accrual
4 0 through 3 1	10-13 workdays	34.33 hours
2	14 workdays	4.66 hours
3	15 workdays	5 hours
4 through 10 —	15 6 workdays	5.33 hours
5 through 8	18 workdays	6 hours
9	19 workdays	6.33 hours
10 through 11	21 workdays	7 hours
11 —	16 workdays	5.33 hours
12 through 14	17 22 workdays	5.67 7.33 hours
13 —	18 workdays	6 hours
14 —	19 workdays	6.33 hours
15	20 24 workdays	6.67 8 hours
16 through 18	24 25 workdays	7 8.33 hours
17 19 through 19 20	22 26 workdays	7.33 8.66 hours
Over 20 years & over	23 27 workdays	7.67 9 hours

Regular part-time employees shall accrue vacation leave based on their percentage of full-time employment.

Accrual of vacation leave is based upon an employee's regular weekly work schedule including regular hours worked, paid holidays, vacations, sick leave and bereavement leave and excluding overtime hours and other unpaid leave of absence periods.

4.4.b Accumulation and Carryover - Earned vacation time may accumulate to a maximum of ~~40~~ 40 workdays (80 320 hours) ~~over that earned in any one year. Any accrual over this accumulation will be deducted from the employee's vacation bank at their annual vacation bank review. Annual vacation review occurs in the pay period in which the employee's annual~~

~~anniversary date falls.~~ No vacation will be accrued while the employee's vacation is at the maximum accumulation of 40 workdays (320 hours).

~~If an employee has been denied vacation leave usage due to the work needs of the County, the Elected Official/Department Head may authorize reinstatement of up to forty (40) hours of vacation above the additional eighty (80) hours (for a total of 120 hours over the employee's annual accumulation) at the time of the employee's annual vacation bank review.~~

~~Requests for reinstatement of more than forty (40) hours of vacation must be submitted to Human Resources for review and approval by the County Administrator. Requests must include the amount of vacation the employee used in the previous 12 months, the amount of reinstatement requested, the reason the employee was denied use of vacation in the previous 12 months and approved vacation usage for the next 12 months.~~