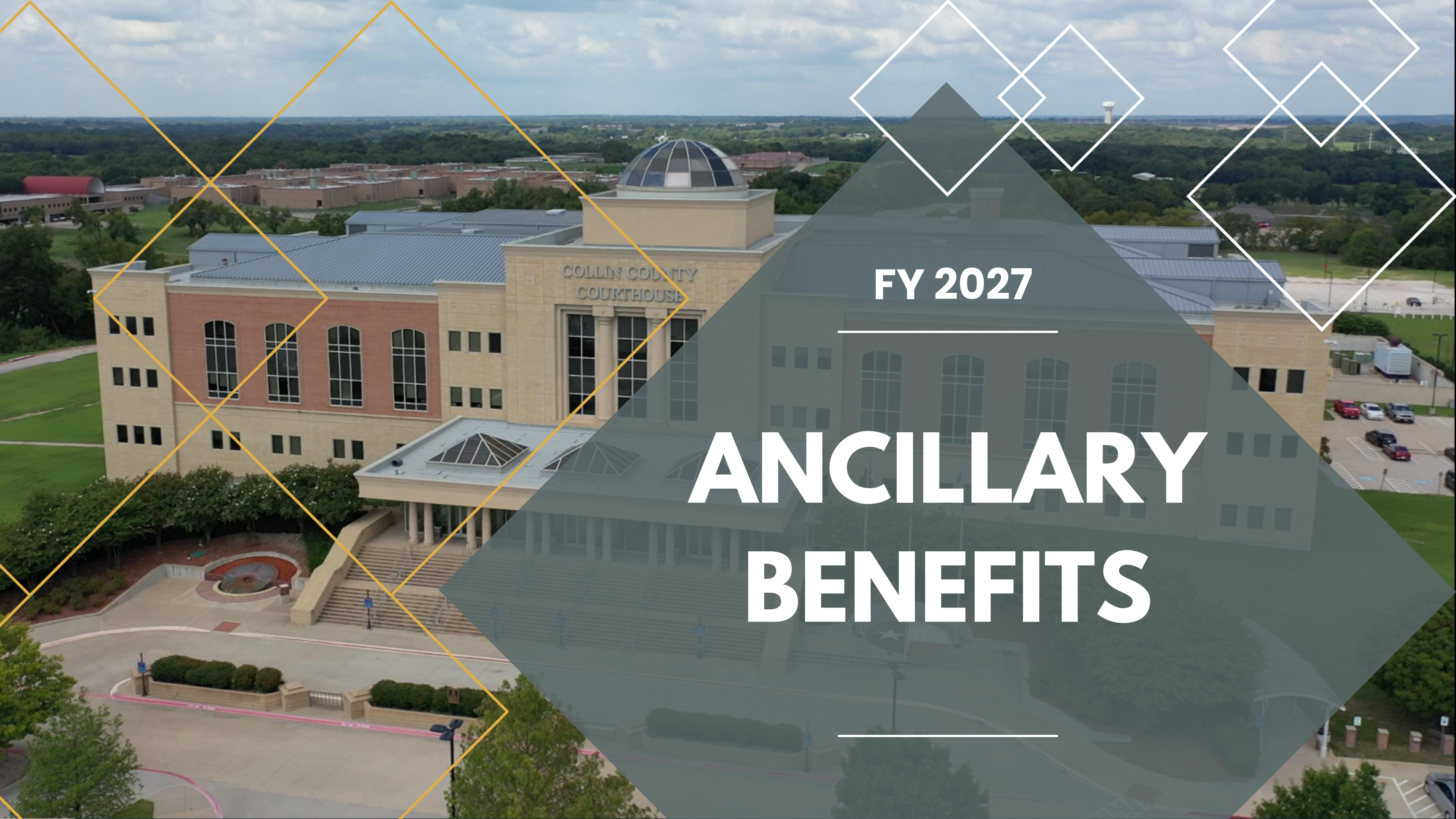




FY 2027

ANCILLARY BENEFITS

COUNTY-PAID ANCILLARY BENEFITS

Data provided in this presentation is 2025 information unless otherwise noted.

Collin County statistics are provided as of December 2025, unless otherwise noted.

- Paid Leave (Paid Time Off, Catastrophic Time Off*, Compensatory Time Off)
- Overtime
- Paid Holidays
- County Longevity*
- Shift Differential*
- Call-In Pay*
- Tuition Assistance
- Court Reporter Compensatory Time*
- Stipend Pay*
- Jury Duty Pay
- Sheriff's Office Referral Program
- Short-Term Disability**
- Long-Term Disability**
- Basic Life Insurance and Accidental Death & Dismemberment**
- Long-Term Care (Grandfathered for employees with 8 years of service prior to 2/1/2026)**
- Workers' Compensation**
- Elected Official Motivation/Safety Pay**
- UnitedHealthcare Employee Assistance Program* **
- BlueCross BlueShield Employee Assistance Program**

*Specific employees only.

**CSCD and state employees are not eligible.

PAID LEAVE

Paid Time Off (PTO) is based on an employee's completed years of service.

YEARS OF COMPLETED SERVICE	0-4 Years	5-9 Years	10-19 Years	20+ Years
ANNUAL ACCRUAL	24 Days	27 Days	30 Days	33 Days
MAXIMUM ACCRUAL	200 Hours	240 Hours	320 Hours	400 Hours
NUMBER OF EMPLOYEES IN EACH CATEGORY	935	371	387	237
PERCENTAGE OF EMPLOYEES WITHIN 40 HOURS OF THE PTO MAXIMUM	23%	27%	33%	30%

PAID TIME OFF COMPARISON

Entity	Type of Leave	Annual Leave Days	PTO/Vacation Buyout	Sick Leave Buyout	Maximum Accruals
City of Garland	Vacation/Sick/Bereavement/Personal	20-47	Yes (minimum of 6 months of service)	Yes (only Police and Fire) (Police: 720 hrs. Fire: staff-771 hrs. & shift-1,080 hrs.)	200 hours vacation. Unlimited sick (Police and Fire only)
Dallas County	Vacation/Sick/Personal	22-33	Yes (full-time employees)	Yes (full-time employee with minimum of 5 years of service - paid a percentage of balance based on YOS)	160-240 hours vacation. Unlimited sick
Tarrant County*	Vacation/Sick/Bereavement	23-40	Yes (full-time employees)	Yes (full-time employee with minimum of 5 years of service - paid a percentage of balance based on YOS)	Unlimited vacation & sick if hired before 3/2025. After 3/2025: 400 hours vacation. 1,440 hours sick
Collin County	Paid Time Off (PTO)	24-33	Yes (full-time employees with a minimum of 1 year of service)	N/A	200-400 hours PTO
Denton County*	Vacation/Sick/Bereavement/Personal	25-37	Yes (minimum of 1 year of service)	No	160 hours vacation. 960 hours sick
City of Frisco*	PTO/Bereavement	30-40	Yes (full-time employee with minimum of 1 year of service and in good standing)	N/A	Unlimited
City of McKinney*	Vacation/Sick/Bereavement/Personal	31-46	Yes (full-time employees)	Yes (full-time employee with minimum 5 years of service and in good standing)	300 hours vacation. Unlimited sick
City of Plano	Vacation/Sick/Bereavement	33-42	Yes (minimum of 5 years of service)	Yes (full-time employee with minimum of 5 years of service - maximum 720 hours paid)	480 hours vacation. Unlimited sick
City of Allen	Vacation/Sick/Bereavement/Personal	34-40	Yes	Yes (minimum of 5 years of service - employees maximum 720, Fire shift personnel and retirees 1,080)	200-320 hours vacation. Unlimited sick
City of Richardson*	Vacation/Sick/Bereavement/Personal	36-41	Yes (full-time employee with minimum of 2 years of service)	Yes (full-time employee with minimum of 1 year of service)	160 hours vacation. Unlimited sick

*These entities award bereavement leave per event

Average Entity Annual Leave Days for Full Time Employees: 28-40

CATASTROPHIC TIME OFF

As of the end of 2025,
9% of employees carried
a CTO balance.





28,074 hours of catastrophic liability



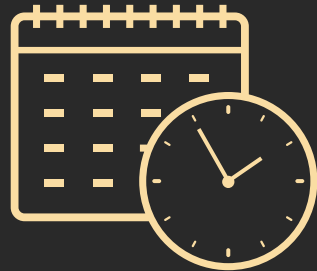
\$1,527,167 total catastrophic liability



5% decrease in total dollar liability



This is a decrease of 11% from last year.



Annually, for administrative purposes, CTO balances less than eight hours are converted to PTO, or straight compensatory time if PTO is at or near max.



ONE EMPLOYEE HAD A
BALANCE OF LESS
THAN EIGHT HOURS.

.26 hours with \$12.19 in
CTO liability were
converted from CTO to
PTO/compensatory time.

HB 2073

Effective June 15, 2021, House Bill 2073 required local governments to provide paid quarantine leave for fire fighters, peace officers, detention officers, and emergency medical technicians who are ordered to quarantine or isolate due to a possible or known exposure to a communicable disease, such as COVID-19, while on duty.

IN 2025, NO EMPLOYEES RECEIVED PAID
QUARANTINE LEAVE.



COMPENSATORY TIME OFF LIABILITY



TOTAL COMP TIME USED IN 2025

\$3,103,989 FOR 83,246 HOURS

24%



TOTAL COMP TIME BUYOUTS PAID

\$392,454 FOR 8,235 HOURS

40%



COMPENSATORY TIME OFF NON-EXEMPT

Employees with combined compensatory balances greater than 200 hours by department.

SHERIFF'S OFFICE	
Detention Officer	79
Deputy Sheriff	40
Jail Sergeant	15
Sergeant	5
Dispatcher	1

ANIMAL SERVICES	
Animal Control Supervisor	1
Animal Control Lead	1

DISTRICT COURTS	
Det Officer - 401 st	1
Det Officer - DC Admin	1
Court Officer - 493rd	1

JP 4	
Legal Clerk 1	1

CONSTABLE PCT 4	
Deputy Constable	1

MEDICAL EXAMINER	
Chief Field Agent	1

JUVENILE DETENTION	
Supervision Officer	1

DISTRICT ATTORNEY	
Felony Investigator	1

150 employees had a balance of over 200 hours as of December 2025.

106 of the 150 employees also exceeded 200 hours at the end of 2024.

Of these employees, 34% increased their hours compared to last year.

OVERTIME PAY

DEPARTMENT NAME	OVERTIME HOURS FOR 2024	OVERTIME HOURS FOR 2025	OVERTIME COST FOR 2025	TOTAL PAYROLL DOLLARS	OVERTIME AS A % OF TOTAL PAYROLL
Sheriff's Office	73,573	66,954	\$3,099,374	\$51,989,818	6%
Juvenile Services	12,704	2,746	\$134,145	\$13,920,433	1%
Elections (County employees)	3,831	2,306	\$110,012	\$3,064,650	3.6%
Facilities	1,472	1,389	\$61,286	\$4,409,314	1.4%
Animal Services	1,406	1,158	\$46,084	\$1,069,679	4.3%
Public Works	776	597	\$29,689	\$7,268,534	.4%
District Attorney	312	178	\$15,038	\$14,420,422	.1%
Constable PCT 3	180	107	\$7,251	\$1,171,916	.6%
Constable PCT 2	N/A	47	\$3,247	\$365,926	.9%
Information Technologies	116	51	\$2,930	\$7,367,631	.03%
District Courts Admin	N/A	4	\$226	\$730,150	.03%
Temporary Pool	2	2	\$39	\$276,173	.01%

- 75,539 hours were paid to county employees at a cost of \$3,509,321.
- In addition to County employee overtime, Collin County paid \$393,336 to election workers for overtime.
- 2024 overtime hours only shows those departments earning overtime in both years.

PAID HOLIDAY COMPARISON

Collin County paid \$5,560,145 in holiday pay last year to regular full-time employees.

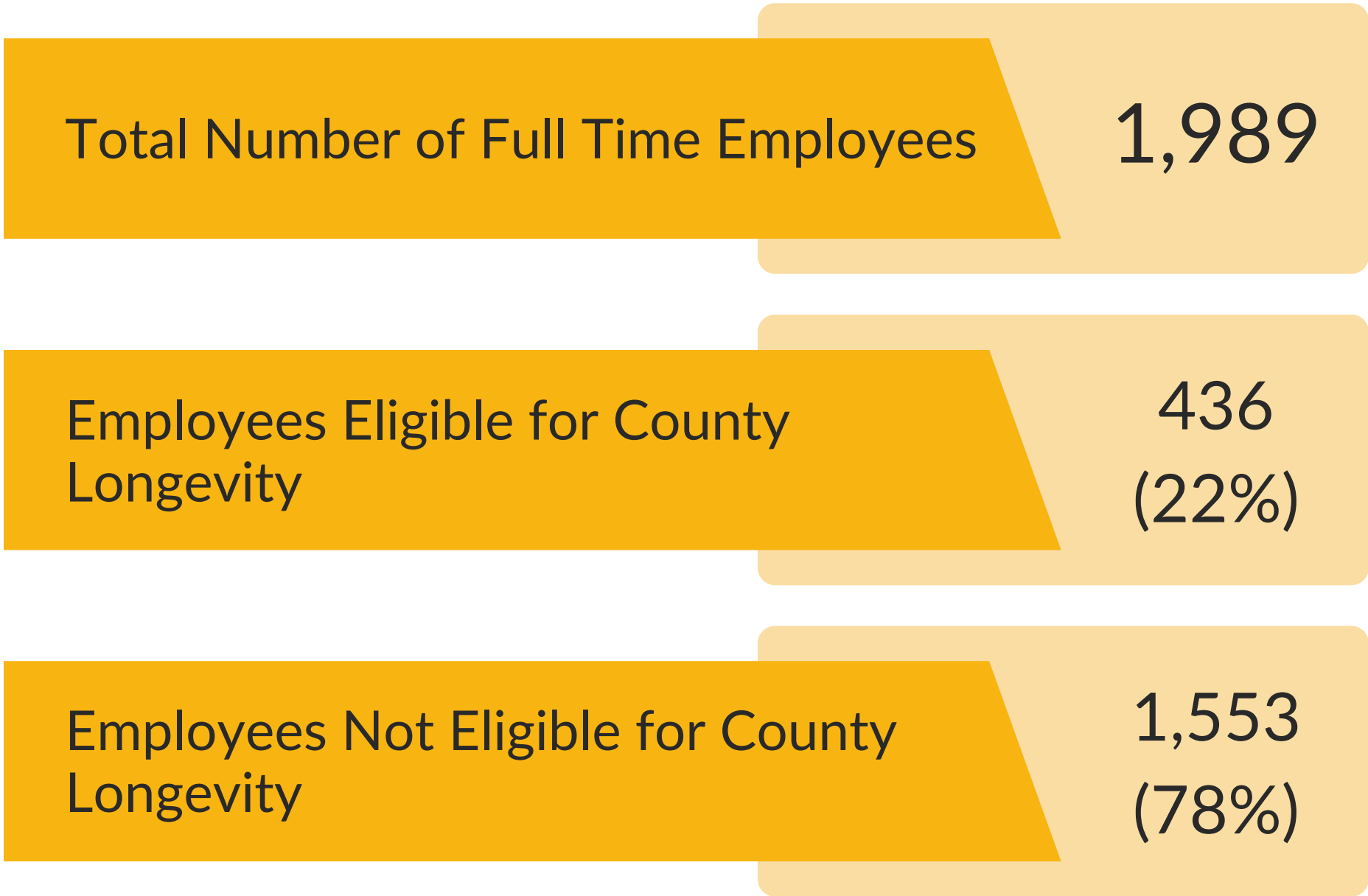


All entities receive these holidays: New Year's Day, Martin Luther King Jr. Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Friday after Thanksgiving Day, and Christmas Day.

City of Garland and City of Richardson have a floating holiday included in total days.

LONGEVITY PAY

COUNTY LONGEVITY IS PAID TO FULL-TIME EMPLOYEES WHO WERE APPROVED FOR HIRE BY COMMISSIONERS COURT ON OR PRIOR TO THE DECEMBER 18, 2007, AGENDA.



PAID \$3,324,341 IN 2025



4% DECREASE FROM PRIOR YEAR

State-mandated longevity:

- Assistant Prosecutor Longevity (paid by the state).
- Commissioned Deputy Longevity (includes multiple positions).

All entities surveyed pay longevity pay.

SHIFT DIFFERENTIAL

A premium paid to exempt and non-exempt employees who work the second and third shifts for Sheriff's Office, Juvenile Detention, Medical Examiner's Office and Facilities as part of their regular schedule.

Second Shift

- Regularly scheduled to begin work after 2:00 p.m. (Exception for Sheriff's Office)
- Paid an additional \$0.50 per hour

Third Shift

- Regularly scheduled to begin work after 8:00 p.m. for 8 hour shifts and 5:00 p.m. for 12 hour shifts
- Paid an additional \$1.00 per hour

SECOND SHIFT

\$	\$9,536
↓	12%
👤	17

THIRD SHIFT

\$	\$390,131
↓	14%
👤	283

TOTAL PAID

\$	\$399,667
↓	13%
👤	300

SHIFT DIFFERENTIAL COMPARISON

ENTITY	SHIFT DIFFERENTIAL PAID	SECOND SHIFT	THIRD SHIFT	ELIGIBLE DEPARTMENTS
COLLIN COUNTY	✓	\$0.50/Hour	\$1.00/Hour	Exempt and Non-Exempt Sheriff's Office, Juvenile Detention, Medical Examiner's Office, and Facilities
DALLAS COUNTY	✓	\$0.75/Hour	\$0.75/Hour	Sheriff's Department, Specific Clerk Positions, and Facilities
TARRANT COUNTY	✓	\$0.65/Hour	\$0.65/Hour	Full-Time Non-Exempt Sheriff's Office, IT, Juvenile Services, Medical Examiner's Office, Pre-Trial Release, and Facilities Management

Denton County, City of Allen, City of Frisco, City of Garland, City of McKinney, City of Plano, and City of Richardson do not pay shift differential.

All entities surveyed have multiple shifts.

CALL-IN PAY

**PAID \$14,139 OF STRAIGHT
CALL-IN PAY TO 50
EMPLOYEES LAST YEAR.***

*This does not include call-in time that was converted to overtime pay or compensatory time off.



9% increase from
prior year

Call-in pay provides a guaranteed minimum of two hours pay for non-exempt employees when work is necessitated because of an unforeseen emergency situation under either of the following conditions:

**CALLED BACK TO
WORK AFTER
LEAVING THEIR
WORK
LOCATION.**

**CALLED IN TO
WORK ON A
SCHEDULED
DAY OFF.**

TUITION ASSISTANCE

- Tuition assistance is offered to encourage the enhancement of job-related skills.
- 100% of tuition costs are paid.

- Maximum amount is not to exceed that which would be payable to the University of Texas at Dallas for similar courses.

-
- Must receive a minimum grade of:
- C for undergraduate work
- B for graduate work

- Employees must remain employed with Collin County for a defined number of years based on the amount of assistance received each calendar year.

Amount Received	Years of Service Required	Repayment Liability for Early Termination
\$0 - \$2,000	1	100%
\$2,000 - \$5,000	2	100%
\$5,000 - \$7,500	3	100%
\$7,500 or more	4	100%

PAID \$4,437 IN TUITION ASSISTANCE
TO 3 EMPLOYEES IN 2025.



88% DECREASE IN
AMOUNT PAID FROM
PRIOR YEAR.

COURT REPORTER COMPENSATORY TIME

Court reporters in a district court or county court at law receive court reporter compensatory time in accordance with Texas Government Code statute 52.042.

- Hours are to be used when the court reporter is unable to perform their duties due to other official work.
- Each year 240 hours are awarded January 1st.
- Any remaining balance is forfeited at the end of the calendar year.



In 2025, 19 court reporters used their court reporter compensatory time as follows:

- 2 used between 239-240 hours.
- 2 used between 200-238 hours.
- 4 used between 100-199 hours.
- 11 used between 1-99 hours.

PAID \$140,648 FOR HOURS USED IN 2025, A 14% DECREASE FROM PREVIOUS YEAR.



STIPEND PAY

JUVENILE

Juvenile Probation

\$1,500 budgeted per
position

3 Drug Court Officers:
\$4,500 Paid

HB1/SB1

Legislatively Mandated
Stipend

\$759,254 Paid

Total Paid: \$763,754

Stipends for Drug Court Officers must be renewed by the Juvenile Board each fiscal year.

CSCD

Specialized Caseload

13 employees for up to \$1,170 per year
19 employees for up to \$1,560 per year
5 employees for up to \$2,210 per year

Total Paid: 37 Employees for \$42,120

Language Stipend

25 employees for up to \$1,300 per year

Total Paid: 25 Employees for \$25,750

Total Paid: \$67,870

CSCD stipends do not have to be renewed each fiscal year. A court order is provided by the Director of CSCD and continues until the employee terminates or the Director suspends the stipend.

JURY DUTY PAY

Collin County pays employees for their time off to serve on a jury.

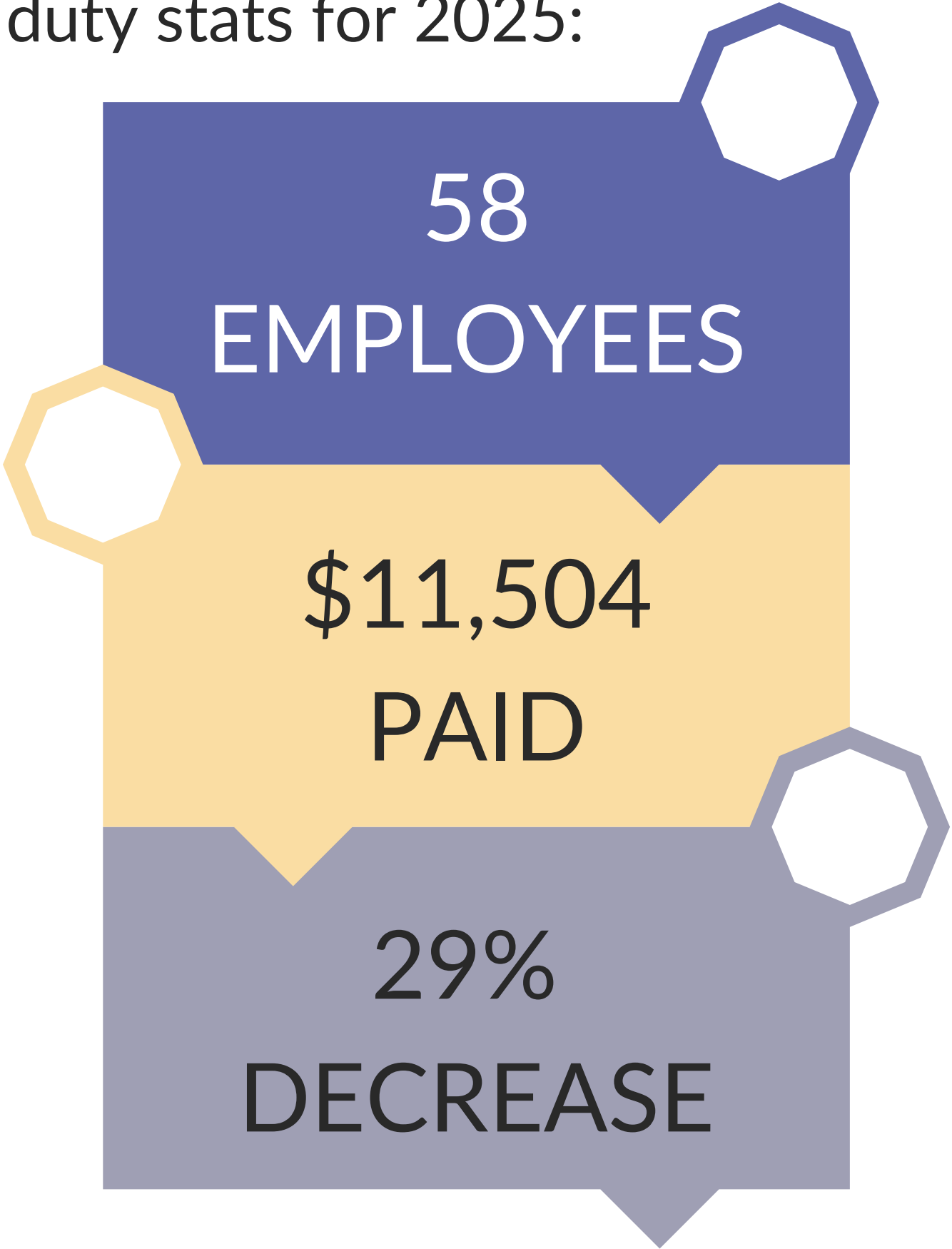
All other entities that offer pay for jury duty.



- City of Allen
- City of Frisco
- City of McKinney
- City of Garland
- City of Richardson
- City of Plano

- Dallas County
- Denton County
- Tarrant County

Jury duty stats for 2025:



SHERIFF'S OFFICE SUPPLEMENTAL PAY

COVERED IN DETAIL IN THE LAW ENFORCEMENT PRESENTATION.



Certification
Pay



Equipment
Allowance



Referral
Pay



Special
Unit Pay



Training
Officer Pay

SHORT-TERM AND LONG-TERM DISABILITY

Collin County pays the entire cost of short-term and long-term disability benefits for employees.

SHORT-TERM DISABILITY

SHORT-TERM DISABILITY IS SELF-FUNDED.

- Claims Paid: \$273,685
 - A decrease of 7%
- Admin Fees: \$44,230
 - An increase of 4%

LONG-TERM DISABILITY

LONG-TERM DISABILITY IS FULLY INSURED WITH BLUECROSS BLUESHIELD.

- Premium Paid: \$335,237
- An increase of 9%

Collin County offers the most comprehensive disability benefits among all surveyed entities.

LIFE INSURANCE

BASIC LIFE INSURANCE

Paid by the County.

\$395,609
SPENT IN
PREMIUMS



Coverage:
1.5 times employee's annual
base pay plus \$50,000 up to
\$400,000.

DEPENDENT SUPPLEMENTAL LIFE INSURANCE

Paid by the employee.

897
EMPLOYEES
PURCHASED
COVERAGE



Coverage:
\$10,000 for spouse and
\$5,000 for child(ren); up
to age 26.

SUPPLEMENTAL LIFE INSURANCE

Paid by the employee.

753
EMPLOYEES
PURCHASED
COVERAGE



Coverage:
1 or 2 times employee's annual
base pay up to \$500,000.

LONG-TERM CARE (LTC)

COVERAGE LEVELS

15+ years
of service

Employee receives enhanced plan.

8-14 years of service

Employee receives basic plan.

<8 years of service

Employee is responsible for full premium cost.

801

employees had county-paid long-term care benefits.

\$269,586

paid in long-term care premiums.

As of February 1, 2026, UNUM no longer issues new LTC policies. Employees who already have a policy are not affected.

WORKERS' COMPENSATION

Workers' compensation insurance provides for medical, surgical, and hospital treatment as well as compensation for lost wages in the event an employee is injured on the job.

Collin County pays employees who are injured on the job 100% of their salary for up to 12 weeks. Eligible law enforcement employees are paid 100% until their elected official leaves office or the employee returns to work under Texas Constitution Article 3 Section 52e.

HB 471, effective June 12, 2023, provides an extended period of job protection for certain first responders and other employees who sustain an illness or injury related to their line of duty. This leave is with full pay for at least one year.



\$143,263 PAID IN INDEMNITY.

Includes lost time wages and whole body impairment payments.

↓ 64%



\$210,770 PAID IN MEDICAL BILLS.

↓ 54%



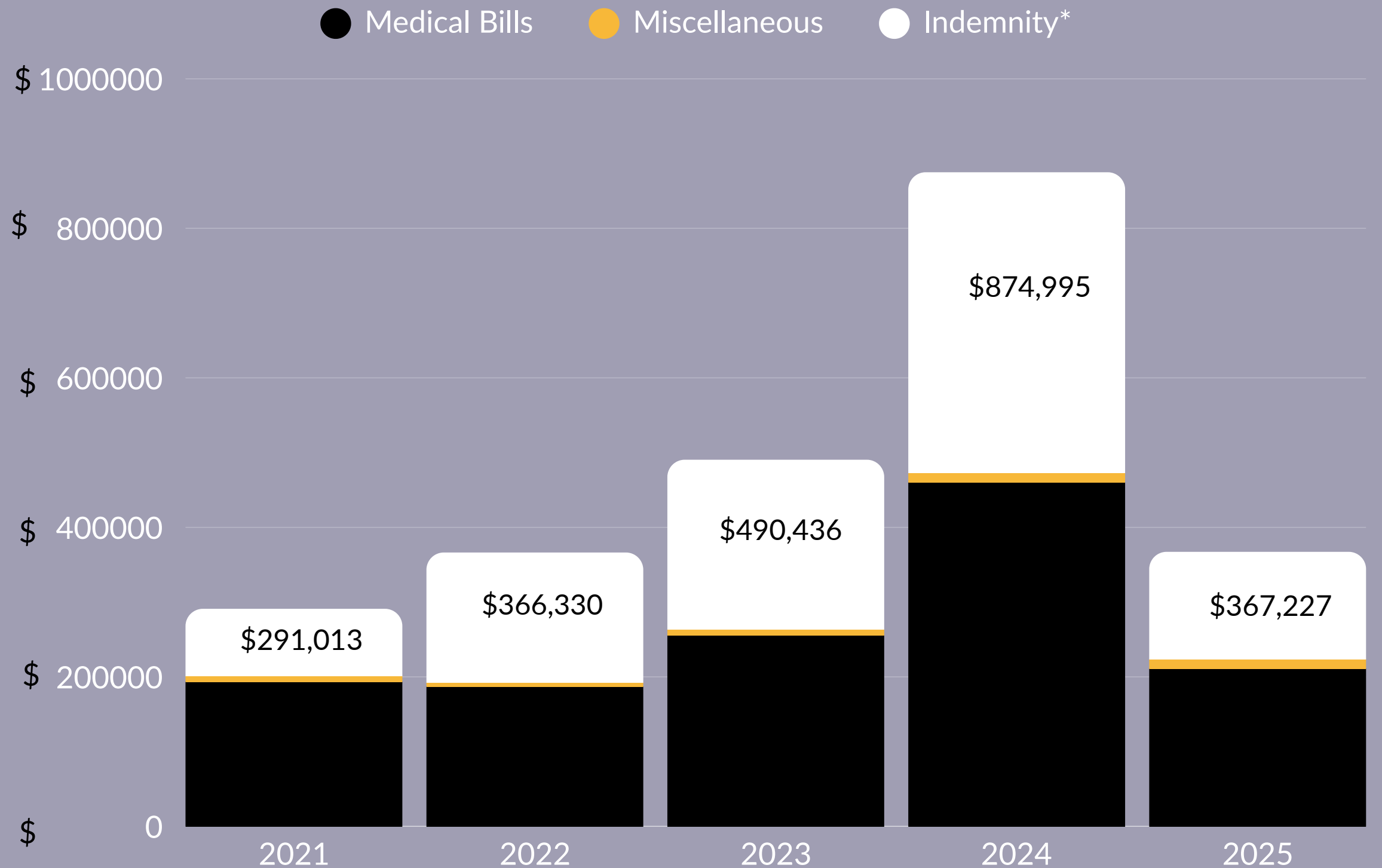
\$13,194 PAID IN MISCELLANEOUS CHARGES.

↑ 9%

WORKERS' COMPENSATION EXPENSES

<u>2021</u> Medical: \$193,052 Miscellaneous: \$7,793 *Indemnity: \$90,168	<u>2024</u> Medical: \$460,476 Miscellaneous: \$12,102 *Indemnity: \$402,417
<u>2022</u> Medical: \$187,025 Miscellaneous: \$5,236 *Indemnity: \$174,069	<u>2025</u> Medical: \$210,770 Miscellaneous: \$13,194 *Indemnity: \$143,263
<u>2023</u> Medical: \$255,715 Miscellaneous: \$8,155 *Indemnity: \$226,566	

*Indemnity includes lost time wages and whole body impairment payments.



ELECTED OFFICIAL MOTIVATION PAY



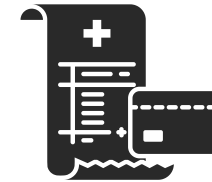
ELECTED OFFICIAL SAFETY PAY



EMPLOYEE-PAID VOLUNTARY BENEFITS

Voluntary benefits are optional benefits that employees may select. Employees are responsible for the full cost of such benefits.

- Health Care and Dependent Care Flexible Spending Accounts*
- 457(b) Deferred Compensation Retirement
- Cancer and Specified Disease Insurance*
- Supplemental Employee Life Insurance*
- Dependent Life Insurance*
- Pre-Paid Legal



*CSCD and state employees are not eligible for these voluntary benefits through the County.

457(B) DEFERRED COMPENSATION



COREBRIDGE



EMPOWER



NATIONWIDE

Employees were able to contribute up to \$23,500 annually to a 457(b) plan in 2025.

There are additional contribution options for employees at age 50 and also three years prior to retirement.