

OTHER PAYROLL EXPENDITURES (OPE) CALCULATION FY 2015/16

OTHER PAYROLL-RELATED COSTS

Full Time OPE Rate (% of salaries) 64%
Part Time OPE Rate (% of salaries) 38%

Estimated Salary Base, All Funds 54,677,603 40,421,503 73.9% 14,256,100 26.1%

<u>OTHER PAYROLL-RELATED COSTS</u>	<u>Estimated \$</u>					
	<u>Amount</u>		<u>Full Time</u>	<u>%</u>	<u>Part Time</u>	<u>%</u>
FICA-Medicare	793,638	1.5%	586,713	1.5%	206,925	1.5%
FICA-Social Security	3,358,989	6.1%	2,483,199	6.1%	875,790	6.1%
PERS Employee Pickup	3,280,656	6.0%	2,425,290	6.0%	855,366	6.0%
PERS Employer Contribution	4,009,859	7.3%	2,964,368	7.3%	1,045,491	7.3%
Debt Service on pension bonds	4,444,250	8.1%	3,285,500	8.1%	1,158,750	8.1%
Early Retirement Actuarial Exp	60,000	0.1%	60,000	0.1%		
Miscellaneous Expenses	75,000	0.1%	75,000	0.2%		
Employee Wellness Program	145,000	0.3%	107,194	0.3%	37,806	0.3%
Unemployment Insurance	240,000	0.4%	177,425	0.4%	62,575	0.4%
Workers Compensation	390,000	0.7%	288,315	0.7%	101,685	0.7%
Employee Tuition Waiver Program	555,000	1.0%	410,295	1.0%	144,705	1.0%
Staff Health/Life/LTD Insurance	13,927,000	25.5%	12,788,500	31.6%	1,138,500	8.0%
Employee Assistance Program	40,000	0.1%	29,571	0.1%	10,429	0.1%
Classified Benefit Stipend	120,000	0.2%			120,000	0.8%
Part Time credit	(275,000)	-0.5%			(275,000)	-1.9%
	<u>31,164,392</u>	<u>57.0%</u>	<u>25,681,369</u>	<u>64%</u>	<u>5,483,023</u>	<u>38%</u>