

Contract Costing Worksheet

Summary	Year 1 - FY14			Year 2 - FY15		
	Cola	Step	Cost*	Cola	Step^	Cost*
LCCEA	1.59%	3.75%	1,913,953	1.00%	3.08%	961,589
						<u>2,875,542</u>
Classified	1.75%	4.30%	886,648	1.00%	3.23%	687,669
						<u>1,574,317</u>
Managers	1.75%	1.80%	309,769	1.00%	1.35%	219,007
						528,776
Total All Groups			3,110,370			<u>1,868,264</u>
						<u>4,978,634</u>

*Cost includes direct OPE of 25% for taxable salary and benefits
 OPE rates for proposed 2014-15 budget are 64% full-time, 38% part-time

^ FY15 steps awarded 1/2 step on July 1 and 1/2 step on January 1 to all eligible employees