

## SUMMARY OF PERSONNEL COST PROJECTIONS & RECOMMENDATION

<u>2014-15 COST</u>	
WAGES	\$8,703,941
BENEFITS	\$1,664,659
<b>TOTAL COMPENSATION</b>	<b>\$10,368,600</b>

Percentage Wage Increase	Average Employee Wage Increase for Employee \$50,000 (Effective Rating)
<b>1.75%</b>	<b>\$875</b>

2015-16 PROJECTIONS			
<u>Item</u>	<u>Change</u>	<u>Notes</u>	
Payroll Expenditures	\$ 151,373	Performance-Based Compensation Salary Increase (includes FICA, WRS, WC, LTD, WRS). Cost of implementing performed-based compensation \$18,643 based on 1.75% wage increase.	
Staffing Changes	\$ (26,589)	Potential retirement and partial position reduction.	
Alignment with Comparables	\$ 2,412	\$2,088 + FICA, WRS, WC, LTD, WRS	
Salary Level Advancement	\$ 11,553	\$10,000 + FICA, WRS, WC, LTD, WRS	
Benefit Reductions	\$ (16,965)	No change in insurance caps; first year savings for Health, Dental, HRA, Liability and OPEB Savings due to potential early retirement and position reduction	
<b>TOTAL COMPENSATION INCREASE FOR 2015-16:</b>	<b>\$ 121,784</b>	<b>% of TOTAL COMPENSATION:</b>	<b>1.17%</b>

PERFORMANCE-BASED COMPENSATION	% of Employees
Ineffective Performance	0.00%
Minimally Effective Performance	5.56%
Effective Performance	70.63%
Highly Effective Performance	23.81%