



## Administrative Budget 2024-25 Three Year Comparison

2/5/2024 11:13

Administrative Budget	2022-23		2023-24		2023-24		2024-25	
	Actual	FTE	Adopted	FTE	Revised	FTE	Proposed	FTE
	Expenditures		Budget		Budget		Budget	
<b>Salaries</b>								
Chief Executive Officer	\$ 164,751		\$ 164,751	1.00	\$ 164,751		\$ 164,751	1.00
Administrative Staff	\$ 215,213		\$ 246,862	1.53	\$ 246,862		\$ 258,126	1.54
Central Office Staff	\$ 361,643		\$ 432,993	8.21	\$ 432,993		\$ 451,247	8.20
Equipment	\$ 2,510		\$ 13,000		\$ 13,000		\$ 18,000	
Supplies	\$ 37,044		\$ 47,050		\$ 47,050		\$ 58,700	
Contractual	\$ 236,967		\$ 337,677		\$ 337,677		\$ 359,658	
Professional Services	\$ 56,303		\$ 105,570		\$ 105,570		\$ 107,300	
Services from Other BOCES	\$ 56,178		\$ 63,230		\$ 63,230		\$ 67,150	
<b>Chief Executive Officer Benefits:</b>								
Teachers' Retirement System	\$ 20,638		\$ 20,825		\$ 20,825		\$ 21,867	
Workers Compensation	\$ 1,648		\$ 1,648		\$ 1,648		\$ 1,648	
Health, Dental & Disability Insurance	\$ 24,981		\$ 27,036		\$ 27,036		\$ 29,611	
Staff Benefits	\$ 385,077		\$ 487,090		\$ 487,090		\$ 528,420	
Retiree Benefits	\$ 1,469,837		\$ 1,709,607		\$ 1,709,607		\$ 1,829,500	
Interfund Transfer Charges	\$ 121,663		\$ 125,773		\$ 125,773		\$ 131,201	
Interest on Borrowed Funds	\$ -		\$ -		\$ -		\$ -	
<b>Total Appropriation.....</b>	<b>\$ 3,154,453</b>		<b>\$ 3,783,112</b>	<b>10.74</b>	<b>\$ 3,783,112</b>		<b>\$ 4,027,179</b>	<b>10.74</b>
							<b>\$ 244,067</b>	<b>6.45%</b>
							<b>\$ 124,174</b>	<b>3.28%</b>
Less: Transfer from Accruals	\$ 793,896		\$ 809,774		\$ 809,774		\$ 840,000	
Interest and Earnings	\$ 1,500		\$ 2,000		\$ 2,000		\$ 10,000	
CASEBP Refund	\$ 111,702		\$ 111,702		\$ 111,702		\$ 111,702	* for capital
Carry Over Encumbrances								
Miscellaneous Revenue	\$ 0		\$ -		\$ -		\$ 0	
<b>Net Allocation to Component Schools for Admin</b>			<b>\$ 2,859,636</b>		<b>\$ 2,859,636</b>		<b>\$ 3,065,477</b>	<b>\$ 205,841</b>

Capital Budget	2022-23	2023-24	2023-24	2024-25
	Actual	Adopted	Revised	Proposed
	Expenditures			
	Budget			
Rental of School District Space	\$91,224	\$98,368	\$98,368	\$96,783
Capital Projects	\$561,702	\$561,702	\$561,702	\$563,287
<b>Total Appropriation.....</b>	<b>\$652,926</b>	<b>\$660,070</b>	<b>\$660,070</b>	<b>\$660,070</b>
			<b>Budget to Budget change</b>	<b>\$0</b>
				<b>0.00%</b>

<b>Total Allocation to Component Schools</b>	
<b>For Administration and Rental Budgets</b>	<b>\$ 3,519,706</b>
	<b>\$ 3,725,547</b>

<b>Increase to Component Schools</b>	<b>\$ 205,841</b>
<b>Percent Increase</b>	<b>5.85%</b>

<b>Increase to Component Schools without Retiree Health</b>	<b>\$ 85,948</b>
<b>Percent Increase</b>	<b>2.44%</b>

**ONC BOCES**

**Administrative Budget 2024-25  
Overview and Summary of Changes from Adopted Budget**

**Expense Changes:**

<b>Salaries &amp; Personnel</b>	Adjustment to salaries and FTE: No changes to total FTE Salaries increased by 3.5%																		
<b>Active Staff Benefits</b>	Active Staff benefit cost include a 7% increase in Health, a 3% increase in Dental, TRS rate at 10.5% and ERS rate at 15.2%																		
<b>Equipment</b>	Equipment purchases are planned to keep office computers and printers on a 3 to 5 year replacement schedule.																		
<b>Supplies</b>	Covers all meeting costs for Cabinet, BOE, Regional Forums, SBO meetings, as well as paper, postage, and office supplies. The costs have increased as we move back to in person meetings for all groups.																		
<b>Contractual</b>	Covers all costs of professional memberships, software contracts, phones, copiers, postage, advertising, training and travel. This includes the contract for Frontline/Forecast5 - 5Sight. Other products can still be purchased by districts in an aidable CoSer. The full cost of ThoughtExchange is included to allow all districts access to the software.																		
<b>Professional Services</b>	Includes professional services in a number of areas: <table border="0" style="width: 100%; margin-left: 20px;"> <thead> <tr> <th></th> <th align="right"><u>Budget Amount</u></th> </tr> </thead> <tbody> <tr> <td>Annual External Audit and Preparation of Financial Statements</td> <td align="right">\$ 29,000</td> </tr> <tr> <td>Internal Audit Function</td> <td align="right">\$ 11,800</td> </tr> <tr> <td>Board of Education Legal Fees</td> <td align="right">\$ 35,000</td> </tr> <tr> <td>Architectural Fees-capital asset planning</td> <td align="right">\$ 20,000</td> </tr> <tr> <td>Fiscal Advisor</td> <td align="right">\$ 5,000</td> </tr> <tr> <td>Emmerson Testing</td> <td align="right">\$ 1,500</td> </tr> <tr> <td>Consultants - Cabinet and BOE</td> <td align="right"><u>\$ 5,000</u></td> </tr> <tr> <td></td> <td align="right">\$ 107,300</td> </tr> </tbody> </table>		<u>Budget Amount</u>	Annual External Audit and Preparation of Financial Statements	\$ 29,000	Internal Audit Function	\$ 11,800	Board of Education Legal Fees	\$ 35,000	Architectural Fees-capital asset planning	\$ 20,000	Fiscal Advisor	\$ 5,000	Emmerson Testing	\$ 1,500	Consultants - Cabinet and BOE	<u>\$ 5,000</u>		\$ 107,300
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<b>Other BOCES</b>	Paid to participate in services provided by other BOCES <table border="0" style="width: 100%; margin-left: 20px;"> <tbody> <tr> <td>Capital Region - Grant Writing</td> <td align="right">\$ 40,350</td> </tr> <tr> <td>Capital Region - GASB OPEB Valuation</td> <td align="right">\$ 7,000</td> </tr> <tr> <td>Questar III: State Aid Planning and GASB 34 - fixed assets</td> <td align="right">\$ 9,300</td> </tr> <tr> <td>BOCES of NY</td> <td align="right">\$ 2,000</td> </tr> <tr> <td>DCMO - Cooperative Bidding and Print Shop</td> <td align="right"><u>\$ 8,500</u></td> </tr> <tr> <td></td> <td align="right">\$ 67,150</td> </tr> </tbody> </table>	Capital Region - Grant Writing	\$ 40,350	Capital Region - GASB OPEB Valuation	\$ 7,000	Questar III: State Aid Planning and GASB 34 - fixed assets	\$ 9,300	BOCES of NY	\$ 2,000	DCMO - Cooperative Bidding and Print Shop	<u>\$ 8,500</u>		\$ 67,150						
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<b>Retiree Health Insurance</b>	Education Law 1950 requires the Administrative Budget to include the cost of health benefits for ALL Retirees. Currently there are 155 retirees and 66 spouses taking insurance. We are anticipating that there will be eleven (11) new retirees, with a 7% premium increase this equates to a total of: <table border="0" style="width: 100%; margin-left: 20px;"> <tbody> <tr> <td></td> <td align="right">\$1,829,500</td> </tr> </tbody> </table> <p>166 of the 186 eligible participants are in the CASEBP medigap plan - 89%</p>		\$1,829,500																
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<b>Interfund Transfer Charges</b>	Transfer of Costs from other Budgets <table border="0" style="width: 100%; margin-left: 20px;"> <thead> <tr> <th></th> <th align="right">Cost</th> </tr> </thead> <tbody> <tr> <td>O&amp;M</td> <td align="right">\$58,506</td> </tr> <tr> <td>Records Management</td> <td align="right">\$0</td> </tr> <tr> <td>Employee Relations</td> <td align="right">\$19,716</td> </tr> <tr> <td>Tech Support</td> <td align="right">\$49,408</td> </tr> <tr> <td>Distance Learning (video conf.)</td> <td align="right">\$1,364</td> </tr> <tr> <td>Van Mail</td> <td align="right"><u>\$2,207</u></td> </tr> <tr> <td>Total</td> <td align="right">\$ 131,201</td> </tr> </tbody> </table>		Cost	O&M	\$58,506	Records Management	\$0	Employee Relations	\$19,716	Tech Support	\$49,408	Distance Learning (video conf.)	\$1,364	Van Mail	<u>\$2,207</u>	Total	\$ 131,201		
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<b>Interest on Borrowed Funds</b>	The BOCES no longer budgets for a potential RAN <table border="0" style="width: 100%; margin-left: 20px;"> <tbody> <tr> <td></td> <td align="right">\$ -</td> </tr> </tbody> </table>		\$ -																
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**Revenue Change:**

<b>Transfer from Accrual</b>	The 2024-25 budget includes a transfer from an accrual of expense from program budgets, established in 2005-06, for the purpose of offsetting the cost of previously unfunded post retirement benefits (retiree health insurance). This is equal to 8% of total salaries (in 05-06 we used 3%) <table border="0" style="width: 100%; margin-left: 20px;"> <tbody> <tr> <td><i>use of accrual.....</i></td> <td align="right">\$ 840,000</td> </tr> </tbody> </table>	<i>use of accrual.....</i>	\$ 840,000				
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**Retiree Health Cost  
Ten Year Projection**

		1	2	3	4	5	6	7	8	9	10
<b>Cost of Retirees in Administrative Budget</b>											
Year	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>2031-32</b>	<b>2032-33</b>	<b>2033-34</b>
percent increase in premium		7%	7%	7%	7%	7%	7%	7%	7%	7%	7%
number of retirees added		11	8	7	7	9	9	7	7	7	7
<b>Retiree Cost</b>	<b>\$1,709,607</b>	<b>\$1,829,500</b>	<b>\$2,031,665</b>	<b>\$2,315,695</b>	<b>\$2,600,394</b>	<b>\$2,983,212</b>	<b>\$3,410,394</b>	<b>\$3,831,477</b>	<b>\$4,280,775</b>	<b>\$4,763,377</b>	<b>\$5,302,446</b>
\$ increase in cost		\$119,893	\$202,164	\$284,030	\$284,699	\$382,818	\$427,182	\$421,083	\$449,298	\$482,602	\$539,069
% increase in cost		7.01%	11.05%	13.98%	12.29%	14.72%	14.32%	12.35%	11.73%	11.27%	11.32%

<b>Estimated Number of Retirees Added Each Year</b>											
Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
number of eligible retirees	32	25	24	24	31	31	25	23	22	24	28
plan to retire this year	11	8	7	7	9	9	7	7	7	7	8
retirees remaining	21	18	17	17	21	22	17	16	16	17	19

<b>Post Employment Accrual Estimate</b>											
Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
percent of salary accrued	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Estimated payroll	\$10,122,174	\$10,500,000	\$11,025,000	\$11,576,250	\$12,155,063	\$12,762,816	\$13,400,956	\$14,071,004	\$14,774,554	\$15,513,282	\$16,288,946
<b>Amount raised for accrual</b>	<b>\$809,774</b>	<b>\$840,000</b>	<b>\$882,000</b>	<b>\$926,100</b>	<b>\$972,405</b>	<b>\$1,021,025</b>	<b>\$1,072,077</b>	<b>\$1,125,680</b>	<b>\$1,181,964</b>	<b>\$1,241,063</b>	<b>\$1,303,116</b>
\$ change		\$30,226	\$42,000	\$44,100	\$46,305	\$48,620	\$51,051	\$53,604	\$56,284	\$59,098	\$62,053
% change		3.73%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

<b>Net Cost to Components</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>	<b>2031-32</b>	<b>2032-33</b>	<b>2033-34</b>
<b>Retiree Budget</b>	<b>\$1,709,607</b>	<b>\$1,829,500</b>	<b>\$2,031,665</b>	<b>\$2,315,695</b>	<b>\$2,600,394</b>	<b>\$2,983,212</b>	<b>\$3,410,394</b>	<b>\$3,831,477</b>	<b>\$4,280,775</b>	<b>\$4,763,377</b>	<b>\$5,302,446</b>
estimated use of accrual	\$809,774	\$840,000	\$882,000	\$926,100	\$972,405	\$1,021,025	\$1,072,077	\$1,125,680	\$1,181,964	\$1,241,063	\$1,303,116
<b>Net Cost to Admin. Budget</b>	<b>\$899,833</b>	<b>\$989,500</b>	<b>\$1,149,665</b>	<b>\$1,389,595</b>	<b>\$1,627,989</b>	<b>\$1,962,187</b>	<b>\$2,338,317</b>	<b>\$2,705,797</b>	<b>\$3,098,810</b>	<b>\$3,522,314</b>	<b>\$3,999,330</b>
\$ increase to components		\$89,667	\$160,164	\$239,930	\$238,394	\$334,197	\$376,131	\$367,480	\$393,014	\$423,504	\$477,016
% increase to components		5%	9%	12%	10%	13%	13%	11%	10%	10%	10%

2024-25 Budget

**ONC BOCES  
RENTAL; OPERATIONS & MAINTENANCE; ANCILLARY FEE SCHEDULE**

as of:

12/11/2023

COST PER SQ. FOOT **\$10.82**

ANCILLARY FEES - INNOVATIVE PROGRAMS ONLY	BASIC LIFE SKILLS (204)	\$500.00
	TRUST (210) & BEHAVIORAL ADJ (212)	\$1,000.00

DISTRICT/LOCATION	PROGRAM USE	SQ. FOOT	ADMIN RENT
			2
<b>ONEONTA CENTER ST ELEM</b>	POTENTIAL RPC	877	\$9,489.14
	HSE	457	\$4,944.74
	EMPLOYEE RELATIONS SECRETARY	300	\$3,246.00
	EMPLOYEE RELATIONS CONFIDENTIAL OFFICE	700	\$7,574.00
<b>TEMA Enterprises, Inc./ISSC</b>	ISS OFFICE SPACE - RT. 23 COMPLEX (\$2,884/mo)		\$34,608.00
	ISS OFFICE SPACE - RT. 23 COMPLEX (\$1800/mo)		\$21,600.00
<b>Bassett/Fox Care</b>	LPN PROGRAM		\$30,000.00
Projected:	New Classrooms as needed	3750	\$40,575.00
	<b>TOTAL RENTAL</b>		<b>\$152,036.88</b>
	Less transfer to Adult, Grant or Employee Relations		\$55,253.88
	<b>Total Rental Budget</b>		<b>\$96,783.00</b>

**ONC BOCES**  
**Current RWADA Changes**

School	18-19 RWADA		19-20 RWADA		20-21 RWADA		21-22 RWADA		22-23 RWADA		RWADA Change	Percent Change
	for 20-21 Bgt	RWADA %	for 21-22 Bgt	RWADA %	for 22-23 Bgt	RWADA %	for 23-24 Bgt	RWADA %	for 24-25 Bgt	RWADA %		
Andes	83	1.00%	73	0.90%	71	0.92%	59	0.77%	63	0.85%	4	6.78%
Charlotte Valley	398	4.80%	374	4.59%	377	4.89%	382	4.96%	321	4.31%	(61)	-15.97%
Cherry Valley - Springfield	475	5.73%	472	5.80%	440	5.71%	442	5.73%	450	6.04%	8	1.81%
Cooperstown	898	10.83%	880	10.81%	802	10.40%	827	10.73%	807	10.84%	(20)	-2.42%
Edmeston	378	4.56%	365	4.48%	356	4.62%	368	4.77%	374	5.02%	6	1.63%
Gilboa-Conesville	304	3.67%	319	3.92%	277	3.59%	289	3.75%	265	3.56%	(24)	-8.30%
Hunter-Tannersville	419	5.05%	356	4.37%	349	4.53%	331	4.29%	318	4.27%	(13)	-3.93%
Jefferson	218	2.63%	214	2.63%	196	2.54%	160	2.08%	138	1.85%	(22)	-13.75%
Laurens	326	3.93%	325	3.99%	310	4.02%	305	3.96%	310	4.16%	5	1.64%
Margaretville	358	4.32%	364	4.47%	344	4.46%	330	4.28%	329	4.42%	(1)	-0.30%
Milford	373	4.50%	365	4.48%	366	4.75%	375	4.86%	365	4.90%	(10)	-2.67%
Morris	345	4.16%	332	4.08%	326	4.23%	304	3.94%	312	4.19%	8	2.63%
Oneonta	1781	21.49%	1808	22.21%	1741	22.58%	1610	20.88%	1688	22.67%	78	4.84%
Roxbury	279	3.37%	269	3.30%	267	3.46%	248	3.22%	236	3.17%	(12)	-4.84%
Schenevus	367	4.43%	347	4.26%	314	4.07%	304	3.94%	286	3.84%	(18)	-5.92%
South Kortright	320	3.86%	339	4.16%	290	3.76%	288	3.74%	286	3.84%	(2)	-0.69%
Stamford	306	3.69%	294	3.61%	270	3.50%	239	3.10%	258	3.46%	19	7.95%
Windham-AJ	315	3.80%	316	3.88%	319	4.14%	287	3.72%	288	3.87%	1	0.35%
Worcester	346	4.17%	330	4.05%	294	3.81%	299	3.88%	316	4.24%	17	5.69%
<b>Total</b>	<b>8,289</b>		<b>8,142</b>		<b>7,709</b>		<b>7,447</b>		<b>7,410</b>		<b>(37)</b>	<b>-0.50%</b>

**ONC BOCES**  
**Total Cost to Components**

School	Admin Actual 2023-24	Capital Actual 2023-24	Total Actual 2023-24	Admin Proposed 2024-25	Capital Proposed 2024-25	Total Admin & Capital Proposed 2024-25	Total Inc/(Decr) 2024-25	Percent Change
Andes	\$ 22,656	\$5,230	\$27,885	\$ 26,063	\$ 5,612	\$31,675	\$3,789	13.59%
Charlotte Valley	\$ 146,687	\$33,859	\$180,546	\$ 132,796	\$ 28,594	\$161,390	(\$19,156)	-10.61%
Cherry Valley	\$ 169,727	\$39,177	\$208,904	\$ 186,163	\$ 40,085	\$226,248	\$17,344	8.30%
Cooperstown	\$ 317,567	\$73,302	\$390,868	\$ 333,852	\$ 71,886	\$405,738	\$14,869	3.80%
Edmeston	\$ 141,311	\$32,618	\$173,929	\$ 154,722	\$ 33,315	\$188,037	\$14,108	8.11%
Gilboa-Conesville	\$ 110,976	\$25,616	\$136,591	\$ 109,629	\$ 23,606	\$133,235	(\$3,356)	-2.46%
Hunter-Tannersville	\$ 127,103	\$29,338	\$156,442	\$ 131,555	\$ 28,327	\$159,882	\$3,440	2.20%
Jefferson	\$ 61,440	\$14,182	\$75,621	\$ 57,090	\$ 12,293	\$69,383	(\$6,239)	-8.25%
Laurens	\$ 117,120	\$27,034	\$144,153	\$ 128,245	\$ 27,614	\$155,860	\$11,706	8.12%
Margaretville	\$ 126,719	\$29,250	\$155,969	\$ 136,106	\$ 29,307	\$165,412	\$9,443	6.05%
Milford	\$ 143,999	\$33,238	\$177,238	\$ 150,999	\$ 32,514	\$183,512	\$6,274	3.54%
Morris	\$ 116,736	\$26,945	\$143,681	\$ 129,073	\$ 27,792	\$156,865	\$13,184	9.18%
Oneonta	\$ 618,237	\$142,703	\$760,941	\$ 698,316	\$ 150,364	\$848,681	\$87,740	11.53%
Roxbury	\$ 95,232	\$21,982	\$117,213	\$ 97,632	\$ 21,022	\$118,654	\$1,441	1.23%
Schenevus	\$ 116,736	\$26,945	\$143,681	\$ 118,317	\$ 25,476	\$143,793	\$112	0.08%
South Kortright	\$ 110,592	\$25,527	\$136,119	\$ 118,317	\$ 25,476	\$143,793	\$7,674	5.64%
Stamford	\$ 91,776	\$21,184	\$112,960	\$ 106,733	\$ 22,982	\$129,715	\$16,756	14.83%
Windham-AJ	\$ 110,208	\$25,438	\$135,646	\$ 119,144	\$ 25,655	\$144,799	\$9,153	6.75%
Worcester	\$ 114,816	\$26,502	\$141,318	\$ 130,727	\$ 28,149	\$158,876	\$17,559	12.42%
	\$ 2,859,636	\$660,070	\$3,519,706	\$ 3,065,477	\$660,070	\$3,725,547	\$205,841	5.85%

**Contingent Budget Calculation**

Year		<b>2023-24</b>		<b>2024-25</b>
Total Budget	\$	3,783,112	\$	4,027,179
Retiree Health	\$	1,709,607	\$	1,829,500
TRS (811)	\$	45,523	\$	48,985
ERS (813)	\$	64,103	\$	71,098
Balance		\$1,963,879		\$2,077,596
<b>Amount to Reduce</b>				<b>\$113,717</b>

## 2024/25 Budget Assumptions

For the Administrative Budget

### Salary Increases

Teachers	3.50%
Support Staff - in negotiations	3.50%
Unit Administrators	3.35%
Non-Unit (set by BOE)	3.50%

### Benefits as a percent of salary

FICA/Medicare	7.65%
Worker's Compensation	1.00%
Unemployment	0.50%
ERS	15.20%
TRS	10.50%
PERB	8.00%
Educational Improvement	0.30%
EAP	0.07%

### Health Contributions Range

Family	14% to 6.47%
Individual	8% to 5%
Premium Increases	7.00%
Retiree Health Premium	7.00%

### Dental Contributions Range

Family	33.6% to 13.48%
2 Person	25% to 9.88%
Individual	12.4% to 0%
Premium Increases	3%