

Reynolds School District  
Cost Summary

<b>ARTICLE 22 - Employee Compensation</b>	<b>2011-12</b>	<b>2012-13</b>	<b>How it is calculated</b>
Total Licensed Salaries	36.184 million	36.184 million	<p>2011-12 based on actual salaries paid through March 2012 plus projections April-June 30, 2012. <u>Step increases at a cost of \$658,000 were given through Status Quo July 1, 2011 are included.</u></p> <p>2012-13 based on 2011-12 actual salaries paid through March 2012 plus projections April-June 30, 2012. <u>Step increases at a cost of \$658,000 given on July 1, 2011 through Status Quo are included.</u> Estimate assumes FTE remains same.</p>
Total Licensed Associated Payroll Costs (PERS, PERS BOND, FICA, Unemployment, Workers Comp)	9.676 million	9.856 million	<p>2011-12 based on actual payments through March and projections April-June 30, 2012.</p> <p>2012-13 Based on 2011-12 actual plus PERS Bond Increase. Fixed costs are rising +0.51% in 2012-13.</p>
<b>Total Costs</b>	45.86 million	46.04 million	

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<b>ARTICLE 14 - Paid Leaves of Absence</b>	<b>2011-12</b>	<b>2012-13</b>	<b>How it is calculated</b>
			<p>Current use of the three emergency days under 2009-11 Contract for 2011-12 is calculated on 593.625 FTE with the cost of a substitute at \$200.96 per day = \$357,944.</p> <p>Current use* of the emergency days for 2011-12 is as follows:</p> <p>23% of FTE (136.53) use 1 day = \$200.96 x 136.53= \$27,236            13% of FTE (77.17) use 2 days = \$401.92 x 77.17 = \$31,016            14% of FTE (83.10) use 3 days = \$602.98 x 83.10 = \$50,039</p> <p>TOTAL PROJECTED COST OF \$108,291 for substitutes</p> <p>Proposal for two emergency and one discretionary is calculated with the assumption that 23% of 593.625 FTE will use one day of emergency leave (\$27,235) and 27% will use two days of emergency leave (\$64,415) for a total of \$91,651. Our assumption is that all 593.625 FTE will use the one discretionary day (\$119,294). Total of two emergency days and one discretionary is:</p> <p style="margin-left: 20px;">\$ 27,236                64,415  <u>    119,994</u>            \$210,945</p> <p style="margin-left: 20px;">\$210,945 projected            -108,291 current usage            \$102,654 net increase for each year</p> <p>This is an increase of \$102,654 per year over current usage of three emergency days in 2009-11 Contract.</p> <p>*This percentage is based upon September 1, 2011 to April 19, 2012.</p>
<b>Total Costs</b>	\$102,654	\$102,654	

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<b>ARTICLE 23 - Fringe Benefits</b>	<b>2011-12</b>	<b>2012-13</b>	<b>How it is calculated</b>
\$900/mo. District contributions for 2 years.			2011-12 based on actual payments through March and projections April-June 30, 2012. (\$21,148 not being used)
Total Licensed Benefits	6.302 million	6.41 million	2012-13 based on current licensed FTE 593.625 x 10,800 contracted amount.
<b>Total Costs</b>	6.302 million	6.41 million	