

BA-17 Personal Services Reduction
Appendix A: Assumptions and Calculations

Table 1.1 Summary by Line Item FY 2025-26									
Row	Line Item	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FFP Rate	Notes/Calculations
A	Personal Services	(\$605,521)	(10.0)	(\$262,615)	(\$40,146)	\$0	(\$302,760)	50.00%	Table 3: FTE and Operating
B	Health, Life, and Dental	(\$140,280)	0.0	(\$60,839)	(\$9,301)	\$0	(\$70,140)	50.00%	Table 3: FTE and Operating
C	Short-term Disability	(\$803)	0.0	(\$348)	(\$53)	\$0	(\$402)	50.00%	Table 3: FTE and Operating
D	Unfunded Liability AED Payments	(\$53,557)	0.0	(\$23,227)	(\$3,551)	\$0	(\$26,779)	50.00%	Table 3: FTE and Operating
E	Paid Family and Medical Leave Insurance	(\$2,410)	0.0	(\$1,045)	(\$160)	\$0	(\$1,205)	50.00%	Table 3: FTE and Operating
F	Operating Expenses	(\$7,350)	0.0	(\$3,188)	(\$487)	\$0	(\$3,675)	50.00%	Table 3: FTE and Operating
G	Leased Space	(\$46,500)	0.0	(\$20,167)	(\$3,083)	\$0	(\$23,250)	50.00%	Table 3: FTE and Operating
H	Total Request	(\$856,421)	(10.0)	(\$371,429)	(\$56,781)	\$0	(\$428,211)		Sum of Rows A through G

Table 1.2 Summary by Line Item FY 2026-27 and Ongoing									
Row	Line Item	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FFP Rate	Notes/Calculations
A	Personal Services	(\$605,521)	(10.0)	(\$262,615)	(\$40,146)	\$0	(\$302,760)	50.00%	Table 3: FTE and Operating
B	Health, Life, and Dental	(\$150,800)	0.0	(\$65,402)	(\$9,998)	\$0	(\$75,400)	50.00%	Table 3: FTE and Operating
C	Short-term Disability	(\$856)	0.0	(\$371)	(\$57)	\$0	(\$428)	50.00%	Table 3: FTE and Operating
D	Unfunded Liability AED Payments	(\$53,557)	0.0	(\$23,227)	(\$3,551)	\$0	(\$26,779)	50.00%	Table 3: FTE and Operating
E	Paid Family and Medical Leave Insurance	(\$2,410)	0.0	(\$1,045)	(\$160)	\$0	(\$1,205)	50.00%	Table 3: FTE and Operating
F	Operating Expenses	(\$7,350)	0.0	(\$3,188)	(\$487)	\$0	(\$3,675)	50.00%	Table 3: FTE and Operating
G	Leased Space	(\$46,500)	0.0	(\$20,167)	(\$3,083)	\$0	(\$23,250)	50.00%	Table 3: FTE and Operating
H	Total Request	(\$866,994)	(10.0)	(\$376,015)	(\$57,482)	\$0	(\$433,497)		Sum of Rows A through G

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Table 2.1 Summary by Initiative FY 2025-26									
Row	Item	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FFP Rate	Notes/Calculations
A	Personal Services Reduction	(\$856,421)	(10.0)	(\$371,429)	(\$56,781)	\$0	(\$428,211)	50.00%	Table 3: FTE and Operating
B	Total Request	(\$856,421)	(10.0)	(\$371,429)	(\$56,781)	\$0	(\$428,211)		Row A

Table 2.2 Summary by Initiative FY 2026-27 and Ongoing									
Row	Item	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FFP Rate	Notes/Calculations
A	Personal Services Reduction	(\$866,994)	(10.0)	(\$376,015)	(\$57,482)	\$0	(\$433,497)	50.00%	Table 3: FTE and Operating
B	Total Request	(\$866,994)	(10.0)	(\$376,015)	(\$57,482)	\$0	(\$433,497)		Row A

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Table 3 FTE Calculations Personal Services									
Position Classification	FTE	Start Month	End Month (if Applicable)	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
STATISTICAL ANALYST I	2.0	Jul 2025	N/A	\$141,570	\$141,570	\$141,570	\$141,570	\$141,570	
PROGRAM ASSISTANT I	1.0	Jul 2025	N/A	\$60,349	\$60,349	\$60,349	\$60,349	\$60,349	
MKTG & COMM SPEC I	2.0	Jul 2025	N/A	\$109,469	\$109,469	\$109,469	\$109,469	\$109,469	
ANALYST I	2.0	Jul 2025	N/A	\$109,469	\$109,469	\$109,469	\$109,469	\$109,469	
ADMINISTRATOR I	1.0	Jul 2025	N/A	\$54,735	\$54,735	\$54,735	\$54,735	\$54,735	
AUDITOR I	1.0	Jul 2025	N/A	\$63,377	\$63,377	\$63,377	\$63,377	\$63,377	
RATE/FINANCIAL ANLYST I	1.0	Jul 2025	N/A	\$66,552	\$66,552	\$66,552	\$66,552	\$66,552	
Total Personal Services (Salary, PERA, Medicare)	10.0			\$605,521	\$605,521	\$605,521	\$605,521	\$605,521	

Centrally Appropriated Costs									
Cost Center	FTE Year 1	FTE Year 2+	Cost or Percentage	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
Health, Life, Dental	10.0	10.0	Varies	\$140,280	\$150,800	\$150,800	\$150,800	\$150,800	
Short-Term Disability	-	-	Varies	\$803	\$856	\$856	\$856	\$856	
Unfunded Liability AED Payments	-	-	10.00%	\$53,557	\$53,557	\$53,557	\$53,557	\$53,557	
Paid Family and Medical Leave Insurance	-	-	0.45%	\$2,410	\$2,410	\$2,410	\$2,410	\$2,410	
Centrally Appropriated Costs Total				\$197,050	\$207,623	\$207,623	\$207,623	\$207,623	

Operating Expenses									
Ongoing Costs	FTE Year 1	FTE Year 2+	Cost	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
Supplies	10.0	10.0	\$500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Telephone	10.0	10.0	\$235	\$2,350	\$2,350	\$2,350	\$2,350	\$2,350	
Other	10.0	10.0	\$0	\$0	\$0	\$0	\$0	\$0	
<i>Subtotal</i>				\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	
One-Time Costs (Capital Outlay)	FTE		Cost	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
Furniture	0.0		\$5,000	\$0	\$0	\$0	\$0	\$0	
Computer	0.0		\$2,000	\$0	\$0	\$0	\$0	\$0	
Other	0.0		\$0	\$0	\$0	\$0	\$0	\$0	
<i>Subtotal</i>				\$0	\$0	\$0	\$0	\$0	
Total Operating				\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	

Leased Space									
	FTE Year 1	FTE Year 2+	Cost	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Notes
Leased Space	10.0	10.0	\$4,650	\$46,500	\$46,500	\$46,500	\$46,500	\$46,500	