

| Estimates Generated March 2005 | | | | | | | |
|----------------------------------------------------------------|------------------------|-----------------------------------------------------------|-----------------------|--------------------|--|--|--|
| Looking at offering the Opportunity to 90 Employees | | Assumes top 90 eligible employees will select the program | | | | | |
| Cost for Sick Leave Payout | \$493,157.60 | | | | | | |
| Cost for Vacation Payout | \$908,630.29 | | | | | | |
| Current Total Salaries of the 90 positions | \$4,278,887.80 | | | | | | |
| Current Total Benefits | \$1,378,082.15 | | | | | | |
| Current Annualized Salary + Benefits | | | \$5,656,969.95 | | | | |
| Proposed Annualized Salary + Benefits | | | \$2,470,415.87 | | | | |
| Total Potential Savings | | | \$3,186,554.08 | | | | |
| | Minus Vac & SL Payouts | | \$1,784,766.20 | (one time expense) | | | |
| Looking at offering the Opportunity to 50 Employees | | Assumes top 50 eligible employees will select the program | | | | | |
| Cost for Sick Leave Payout | \$303,244.53 | | | | | | |
| Cost for Vacation Payout | \$540,573.04 | | | | | | |
| Current Total Salaries of the 50 positions | \$2,632,239.00 | | | | | | |
| Current Total Benefits | \$837,719.15 | | | | | | |
| Current Annualized Salary + Benefits | | | \$3,469,958.15 | | | | |
| Proposed Annualized Salary + Benefits | | | \$1,519,723.19 | | | | |
| Total Potential Savings | | | \$1,950,234.96 | | | | |
| | Minus Vac & SL Payouts | | \$1,106,417.39 | (one time expense) | | | |
| Estimates Generated April 2006 | | | | | | | |
| Employees currently interested (must decide by June 30) | | | | | | | |
| Cost for Sick Leave Payout | \$81,895.33 | | | | | | |
| Cost for Vacation Payout | \$153,303.56 | | | | | | |
| Current Total Salaries of the 14 positions | \$710,415.00 | | | | | | |
| Current Total Benefits | \$225,940.37 | | | | | | |
| Current Annualized Salary + Benefits | | | \$936,355.37 | | | | |
| Proposed Annualized Salary + Benefits | | | \$410,158.10 | | | | |
| Total Potential Savings | | | \$526,197.27 | | | | |
| | Minus Vac & SL Payouts | | \$290,998.38 | (one time expense) | | | |

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| Please Note: | *Can not account for employees eligible to retire due to OPERS credit at other employers. | | | |
| | *Sick Leave and Vacation Payouts are overestimated | | | |