

Saddle Creek SCCSD
 Payroll Projections for 2008
 At 2007 Wage & Salary Rates

Employee	Hourly Rate	Hours per Year	Avg Semi-Monthly Gross	Annual Gross	IRA Gross Amt. (See Below)	Estimated Annual Employer Taxes					Total Est. Employer Taxes	Health Insurance (1)	Total Est. Payroll Cost	Est. Workers' Comp. (4)
						Total Gross	Soc. Sec.	Medicare	FUTA	SUI/ETT				
Greg Hebard	Salary		2,916.67	70,000.00	2,730.76	72,730.76	4,509.31	1,054.60	56.00	259.00	5,878.90	6,219.36	84,829.02	
Charles Martin	Salary		2,187.50	52,500.00	-	52,500.00	3,255.00	761.25	56.00	259.00	4,331.25	-	56,831.25	
John Martin	15.00	2,080.00	1,300.00	31,200.00	-	31,200.00	1,934.40	452.40	56.00	259.00	2,701.80	6,219.36	40,121.16	
Ross Martin	13.00	2,080.00	1,126.67	27,040.00	-	27,040.00	1,676.48	392.08	56.00	259.00	2,383.56	6,219.36	35,642.92	
Dillon O'Shea	9.00	2,080.00	780.00	18,720.00	-	18,720.00	1,160.64	271.44	56.00	259.00	1,747.08	6,219.36	26,686.44	
Phyllis Richards	12.00	Varies (2)		2,500.00	-	2,500.00	155.00	36.25	20.00	132.50	343.75	-	2,843.75	
Maint 1 - New (3)	9.00	2,080.00	780.00	18,720.00	-	18,720.00	1,160.64	271.44	56.00	259.00	1,747.08	4,664.52	25,131.60	
Maint 1 - New (3)	9.00	2,080.00	780.00	18,720.00	-	18,720.00	1,160.64	271.44	56.00	259.00	1,747.08	4,664.52	25,131.60	
				239,400.00	2,730.76	242,130.76	15,012.11	3,510.90	412.00	1,945.50	20,880.50	34,206.48	297,217.74	17,100.00

- (1) Health Insurance based on expected increase as noted in SDRMA letter of 10/08/07.
- (2) Based on Projected payroll for 2007.
- (3) 2 new Maint 1 workers added - 1 to replace James Feria; 1 additional. Eligible for Health Insurance 4/1/08, assuming hire date of 1/1/08.
- (4) Workers' Comp total based on premiums currently being charged for 07/01/07-06/30/08.
 This total may be adjusted after the Workers' Compensation audit is completed.

Employer Tax Rates - 2007			Greg Hebard	
	Rate	Wage Limit	IRA	2,500.00
Soc. Sec.	6.20%	97,500.00	Gross	2,730.76
Medicare	1.45%	No Limit	FICA	(169.31)
FUTA	0.80%	7,000.00	MCARE	(39.60)
SUI	3.60%	7,000.00	SDI	(21.85)
ETT	0.10%	7,000.00		2,500.00

Saddle Creek SCCSD
 Payroll Projections for 2008
 At Increased Rates

Employee	Hourly Rate	Hours per Year	Avg Semi-Monthly Gross	Annual Gross	IRA Gross Amt. (See Below)	Estimated Annual Employer Taxes					Total Est. Employer Taxes	Health Insurance (1)	Total Est. Payroll Cost	Est. Workers' Comp. (4)		
						Total Gross	Soc. Sec.	Medicare	FUTA	SUI/ETT						
Greg Hebard	Salary		3,062.50	73,500.00	2,730.76	76,230.76	4,726.31	1,105.35	56.00	259.00	6,146.65	6,219.36	88,596.77			
Charles Martin	Salary		2,187.50	52,500.00	-	52,500.00	3,255.00	761.25	56.00	259.00	4,331.25	-	56,831.25			
John Martin (5)	16.00	2,080.00	1,386.67	33,280.00	-	33,280.00	2,063.36	482.56	56.00	259.00	2,860.92	6,219.36	42,360.28			
Ross Martin (5)	14.00	2,080.00	1,213.33	29,120.00	-	29,120.00	1,805.44	422.24	56.00	259.00	2,542.68	6,219.36	37,882.04			
Dillon O'Shea (5)	9.00/10.00	2,080.00		19,240.00	-	19,240.00	1,192.88	278.98	56.00	259.00	1,786.86	6,219.36	27,246.22			
Phyllis Richards	12.00	Varies (2)		2,500.00	-	2,500.00	155.00	36.25	20.00	132.50	343.75	-	2,843.75			
Maint 1 - New (3)	9.00	2,080.00	780.00	18,720.00	-	18,720.00	1,160.64	271.44	56.00	259.00	1,747.08	4,664.52	25,131.60			
Maint 1 - New (3)	9.00	2,080.00	780.00	18,720.00	-	18,720.00	1,160.64	271.44	56.00	259.00	1,747.08	4,664.52	25,131.60			
						247,580.00	2,730.76	250,310.76	15,519.27	3,629.51	412.00	1,945.50	21,506.27	34,206.48	306,023.51	17,100.00

- (1) Health Insurance based on expected increase as noted in SDRMA letter of 10/08/07.
- (2) Based on Projected payroll for 2007.
- (3) 2 new Maint 1 workers added - 1 to replace James Feria; 1 additional. Eligible for Health Insurance 4/1/08, assuming hire date of 1/1/08.
- (4) Workers' Comp total based on premiums currently being charged for 07/01/07-06/30/08.
 This total may be adjusted after the Workers' Compensation audit is completed.
- (5) John Martin - Maintenance Supervisor - Increase from Step 1 (\$15.00/hr) to Step 2 (\$16.00/hr).
 Ross Martin - Maint 2 - Increase from Step 2 (\$13.00/hr) to Step 3 (\$14.00/hr).
 Dillon O'Shea - Maint 1 - Step Increase from \$9.00/hr to \$10.00/hr effective 10/01/08.

Employer Tax Rates - 2007			Greg Hebard	
	Rate	Wage Limit	IRA	2,500.00
Soc. Sec.	6.20%	97,500.00	Gross	2,730.76
Medicare	1.45%	No Limit	FICA	(169.31)
FUTA	0.80%	7,000.00	MCARE	(39.60)
SUI	3.60%	7,000.00	SDI	(21.85)
ETT	0.10%	7,000.00		2,500.00

Saddle Creek SCCSD
 Payroll Projections for 2008
 With employee merit (step) increases and new Part-time Maintenance I position
 and Maintenance Employee Step Adjustments

Employee	Hourly Rate	Hours per Year	Avg Semi-Monthly Gross	Annual Gross	IRA Gross Amt. (See Below)	Total Gross
Maintenance Manager	Salary		3,062.50	73,500.00	2,730.76	76,230.76
General Manager	Salary		2,187.50	52,500.00	-	52,500.00
Maint Supervisor	17.00	2,080.00	1,473.33	35,360.00	-	35,360.00
Maint II	15.00	2,080.00	1,300.00	31,200.00	-	31,200.00
Maint I/Current	10.00/11.00	2,080.00		20,960.00	-	20,960.00
CSD Clerk/Treasurer	12.00	Varies (2)		2,500.00	-	2,500.00
Maint 1-Pending Hire	10.00	2,080.00	866.67	20,800.00	-	20,800.00
Maint 1/New Part-time	9.00	672.00	252.00	6,048.00	-	6,048.00
				242,868.00	2,730.76	245,598.76

- (1) Health Insurance based on expected increase as noted in SDRMA letter of 10/08/07.
- (2) Based on Projected payroll for 2007.
- (3) Replacement for currently vacant Maintenance 1 position/Anticipated health insurance eligibility 4/1/08
- (4) Workers' Comp total based on premiums currently being charged for 07/01/07-06/30/08.
 This total may be adjusted after the Workers' Compensation audit is completed.
- (5) Maintenance Supervisor-Increase from Step I (\$15/hr) to Step II (\$17/hr) Maintenance II- Increases from Step 2 (\$13/hr) to Step 3 (\$15/hr) Current Maintenance I- Increases from (\$10/hr) to (\$11/hr) effective 10/1/08.
- (6) Maint 1/New Part-time (24 hours per week) proposed to start May 1, 2008/ (\$10/hr) No Health Insurance

Employer Tax Rates - 2007

	Rate	Wage Limit	Maint. Mgr. IRA	
Soc. Sec.	6.20%	97,500.00		2,500.00
Medicare	1.45%	No Limit	Gross	2,730.76
FUTA	0.80%	7,000.00	FICA	(169.31)
SUI	3.60%	7,000.00	MCARE	(39.60)
ETT	0.10%	7,000.00	SDI	(21.85)
				2,500.00

Estimated Annual Employer Taxes

Soc. Sec.	Medicare	FUTA	SUI/ETT	Total Est. Employer Taxes	Health Insurance (1)	Total Est. Payroll Cost	Est. Workers' Comp. (4)
4,726.31	1,105.35	56.00	259.00	6,146.65	6,219.36	88,596.77	
3,255.00	761.25	56.00	259.00	4,331.25	-	56,831.25	
2,192.32	512.72	56.00	259.00	3,020.04	6,219.36	44,599.40	
1,934.40	452.40	56.00	259.00	2,701.80	6,219.36	40,121.16	
1,299.52	303.92	56.00	259.00	1,918.44	6,219.36	29,097.80	
155.00	36.25	20.00	132.50	343.75	-	2,843.75	
1,289.60	301.60	56.00	259.00	1,906.20	4,664.52	27,370.72	
374.98	87.70	56.00	259.00	777.67	-	6,825.67	
15,227.12	3,561.18	412.00	1,945.50	21,145.81	29,541.96	296,286.52	\$19,655

**SDRMA Health Insurance plan
Estimated Premiums for 2008**

	2007 Monthly Premium	Projected Increase of 9.6%	Annual Premium for 2008
Greg Hebard	472.88	518.28	6,219.36
Charles Martin	-	-	-
John Martin	472.88	518.28	6,219.36
Ross Martin	472.88	518.28	6,219.36
Dillon O'Shea		518.28	6,219.36
Phyllis Richards	-	-	-
Maint 1 - New (1)		518.28	4,664.52
Maint 1 - New (1)		518.28	4,664.52
	1,418.64	3,109.68	34,206.48

(1) New Maint 1 workers eligible for Health Insurance as of 04/01/08, assuming a hire date of 01/01/08.