

**Beaverton School District
Calculation to Estimate PERS Rate for Budgeting
For the Fiscal Year 2011-12**

	2011-12	2010-11	2011-12 Estimated Increase - All Funds	2011-12 Estimated Increase - General Fund
Projected Wages 11-12 ALL FUNDS	\$ 205,387,636			
Tier 1 & 2:				
Percentage of total wages	70%	143,771,345		
PERS rate	13.02%	18,719,029		
OPSRP:				
Percentage of total wages	30.00%	61,616,291	6,394,599	PERS through 2/28/11
PERS rate	11.51%	7,092,035	4,535,610	4.5 months @ 907122/mo
Adjust for 6 month waiting period for new employees	-0.30%	(184,849)		
Total PERS expense	<u>\$ 25,626,215</u>	<u>\$ 10,930,209</u>	<u>Additional PERS Cost</u> \$ 14,696,006	<u>General Fund = 91%</u> \$ 13,373,366
Projected PERS expense as a percentage of wages	12.48%	5.46%		
Projected PERS UAL expense as a percentage of wages	6.34%	6.04%		
Total PERS UAL expense	<u>\$ 13,021,576</u>	<u>\$ 11,378,113</u>	<u>6,948,029</u> <u>4,430,084</u> PERS UAL through 2/28/11 4.5 months @ 984463/mo \$ 1,643,464	<u>\$ 1,495,552</u>
Total PERS and PERS UAL expenses as a percentage of wages	18.82%	11.50%	<u>\$ 16,339,470</u>	<u>\$ 14,868,918</u>
		7.32%	Total Increase to PERS rates	