

## Calculating Departure/Retirement Savings

AoE analysis, which excludes special education paraprofessionals, leaves about 4,000 paraprofessionals in the refined counts; all other staff make up about 10,700 bringing the total to about 14,700.

To determine retirements/departures, we used a split proportional to the total FTEs (after exclusions):

**Paraprofessionals:**  $4,000/14,700 = 27\%$  of departures (unfilled vacancies of 108 out of 400 in FY19/20);

**All Other Staff:**  $10,700/14,700 = 73\%$  of departures (unfilled vacancies of 292 out of 400 in FY19/20);

Average salary and benefits for “other staff” is approximately \$76,000, and for paraprofessionals is approximately \$30,000. Our calculation considers that one typically earns 20-25% above the mean salary and benefit level at the time of retirement.

**These calculations yield a savings range of:**

(108) (1.2 x \$30,000) AND (108) (1.25 x 30,000) = \$3.89 – 4.05 million

(292) (1.2 x \$76,000) AND (292) (1.25 x 76,000) = \$26.6 – 27.75 million

## Section 5: Additional Summary Tables of Member Data

**TABLE 1A – PARTICIPANTS IN ACTIVE SERVICE AS OF JUNE 30, 2017  
BY AGE, YEARS OF CREDITABLE SERVICE, AND AVERAGE PAYROLL**

### All Employee Groups

Age	Years of Creditable Service								
	Total	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35 & over
Under 25	149	149	--	--	--	--	--	--	--
	\$36,205	\$36,205	--	--	--	--	--	--	--
25 - 29	806	655	151	--	--	--	--	--	--
	\$43,608	\$42,594	48,005	--	--	--	--	--	--
30 - 34	1,095	490	490	114	1	--	--	--	--
	\$50,143	\$45,992	\$52,415	\$58,232	\$48,337	--	--	--	--
35 - 39	1,337	369	412	456	100	--	--	--	--
	\$55,420	\$46,844	\$54,307	\$60,904	\$66,640	--	--	--	--
40 - 44	1,370	299	266	375	375	55	--	--	--
	\$60,915	\$47,250	\$57,536	\$64,587	\$68,686	\$73,529	--	--	--
45 - 49	1,481	224	231	329	349	293	55	--	--
	\$65,392	\$50,419	\$57,598	\$65,407	\$70,515	\$74,605	\$77,424	--	--
50 - 54	1,269	145	169	227	242	233	193	60	--
	\$67,747	\$48,045	\$59,156	\$66,385	\$70,495	\$74,317	\$77,973	\$75,216	--
55 - 59	1,312	97	142	210	253	194	203	178	35
	\$67,477	\$47,272	\$58,236	\$62,821	\$68,005	\$73,165	\$74,694	\$74,082	\$78,095
60 - 64	940	63	68	137	190	159	123	104	96
	\$68,691	\$50,551	\$59,438	\$61,391	\$68,261	\$69,916	\$77,241	\$76,184	\$77,316
65 & over	269	29	33	34	48	29	29	22	45
	\$68,555	\$49,854	\$54,595	\$68,232	\$65,859	\$75,778	\$70,665	\$74,645	\$84,973
Total	10,028	2,520	1,962	1,882	1,558	963	603	364	176
	\$60,566	\$45,523	\$55,059	\$63,306	\$68,983	\$73,445	\$76,318	\$74,904	\$79,429