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Date: October 25, 2006

To: Ro Bailey, Gebeyehu Ejigu, Carol Griffin, Jim Johnsen, Jim Lynch, Myron Dosch, Dave Read, Kris Racina, Beth Behner, Mike Humphrey, Vickie Gilligan, Michelle Pope, Pat Pitney, Michelle Rizk, Sherry Hansen, Dawn Wall

From: Tanya Hollis, SW Cost Analysis

Re: FY08 Provisional Fringe Benefit Forward Pricing Proposal

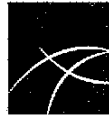
The following table includes the FY07 negotiated leave and staff benefit rates, the FY08 revised proposed provisional leave and staff benefit rates, and the % increase or decrease in rates by job group. The FY08 Fringe Benefit Forward Pricing Proposal Report to establish provisional rates has been revised to incorporate the PERS and TRS rates released by the Alaska Retirement Management Board on September 11, 2006. The revised proposal has been submitted to UA's cognizant agency, Office of Naval Research (ONR). We anticipate that we will be able to have a negotiated agreement in place in the next few months establishing the FY08 provisional fringe benefit rates. The fringe rates did increase significantly primarily due to increases in retirement rates in conjunction with increased health care costs.

Job Group	ECLS	Leave Rates			Staff Benefit Rates		
		FY07 Proposed Fixed Benefit Rates ¹	FY08 Proposed Provisional Benefit Rates ¹	% Increase/ (Decrease)	FY07 Proposed Fixed Benefit Rates ²	FY08 Proposed Provisional Benefit Rates ²	% Increase/ (Decrease)
Classified	NR	21.4%	21.0%	(1.9%)	57.0%	65.3%	14.6%
Classified, AHECTE	CR	23.4%	22.4%	(4.3%)	63.8%	72.0%	12.9%
APT Exempt	XR	19.7%	20.2%	2.5%	44.9%	55.6%	23.8%
Executive	EX	17.0%	18.1%	6.5%	35.4%	47.5%	34.2%
Faculty, Nonunion, 12 mo	FR	17.0%	18.1%	6.5%	35.4%	47.5%	34.2%
Faculty, Nonunion, < 12 mo	FN	1.0%	1.1%	10.0%	35.4%	47.5%	34.2%
Faculty, UNAC	F9	1.5%	1.4%	(6.7%)	46.3%	65.2%	40.8%
Faculty, ACCFT	AR, A9	1.5%	1.6%	6.7%	55.0%	69.5%	26.4%
Faculty, Adjunct	FT, FW	0.0%	0.0%	0.0%	9.8%	9.5%	(3.1%)
Temporary	CT, GT, NT, ST, XT	0.0%	0.0%	0.0%	8.7%	8.5%	(2.3%)
Extended Temporary	NX, XX	14.5%	14.3%	(1.4%)	45.8%	50.0%	9.2%
Student	GN, SN	0.0%	0.0%	0.00%	0.0%	0.0%	0.0%

¹ Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.

² Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

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October 26, 2006

Ms. Debbie Rafi
Director, Indirect Cost Branch
Office of Naval Research
Code 242, Room 372
875 N. Randolph Street
Arlington, VA 22203

RE: University of Alaska Revised FY08 Fringe Benefit Forward Pricing Proposal to Establish Provisional Rates

This memorandum and enclosed attachment represents the University of Alaska's revised proposal to establish provisional fringe benefit rates for the period of July 1, 2007 through June 30, 2008 (FY08).

The cost methodologies used are consistent with that utilized for the FY07 fringe benefit forward pricing proposal. There is a change in retirement programs for FY07 and FY08 incorporated into this proposal. Employees hired prior to July 1, 2006 are vested into the existing defined benefit retirement programs, but employees hired after July 1, 2006 will participate in new defined contribution retirement benefit programs. Benefit covered wage bases were projected for both the existing retirement plans and the new retirement plans.

Certain job groups experienced significant increases over FY07 because FY08 employer contribution rates with the state administered Public Employee Retirement System (PERS) and Teacher's Retirement System (TRS) have been set at 33.75% and 54.03% representing 13.17 and 28.03 percentage point increases, respectively. These rates are the full actuarial rates necessary to amortize the retirement plans' unfunded liabilities.

We propose to fully liquidate the estimated FY06 staff benefit over recovery of \$4,675,000 in FY08. Estimated leave benefit under-recoveries of \$234,900 from FY06 are also fully liquidated in the FY08 proposal.

The following is a table summarizing the leave and staff benefit rates proposed for FY08 for the University of Alaska System. Also listed are the FY07 proposed rates for comparison purposes.

Job Group	<u>Leave Rates</u>		<u>Staff Benefit Rates</u>	
	FY07	FY08	FY07	FY08
	Negotiated Benefit Rates ¹	Proposed Provisional Benefit Rates ¹	Negotiated Benefit Rates ²	Proposed Provisional Benefit Rates ²
Classified	21.4%	21.0%	57.0%	65.3%
Classified, AHECTE	23.4%	22.4%	63.8%	72.0%
APT Exempt	19.7%	20.2%	44.9%	55.6%
Executive	17.0%	18.1%	35.4%	47.5%
Faculty, Nonunion 12 Mo.	17.0%	18.1%	35.4%	47.5%
Faculty, Nonunion < 12 Mo.	1.0%	1.1%	35.4%	47.5%
Faculty, UNAC	1.5%	1.4%	46.3%	65.2%
Faculty, ACCFT	1.5%	1.6%	55.0%	69.5%
Faculty, Adjunct	0.0%	0.0%	9.8%	9.5%
Temporary	0.0%	0.0%	8.7%	8.5%
Extended Temporary	14.5%	14.3%	45.8%	50.0%
Student	0.0%	0.0%	0.0%	0.0%

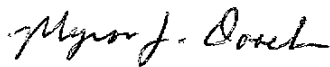
(1) Distribution base: Leave rates are applied to base salaries excluding overtime, miscellaneous pay, and paid leave.

(2) Distribution base: Staff benefit rates are applied to base salaries plus overtime, miscellaneous pay, and leave accrual provisions.

We appreciate any assistance you can provide to help complete negotiations quickly since we are seeking to have these provisional rates in effect as soon as possible. Let me know if there is anything we can do to facilitate the audit and negotiation process.

Please contact me if you have any questions or if you need additional information. Thanks for your consideration of this proposal.

Sincerely,



Myron J. Dosch

Attachments

cc: Ms. Sandra Thomson, ONR, Seattle (one copy)
 Ms. Debora Yee, DCAA, Seattle Branch Office (one copy)
 Mr. Ed Dias, DCAA, Alaska Sub-Office (one copy)

UNIVERSITY OF ALASKA

FY08 FORWARD PRICING FRINGE BENEFIT PROPOSAL
TO ESTABLISH PROVISIONAL RATES
REVISED OCTOBER 2006



The University of Alaska
Fringe Benefit Forward Pricing Proposal
Provisional Rates
Revised October 2006

July 1, 2007 – June 30, 2008

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1. Final allocated benefit costs for combined job groups are rounded to hundreds for projection purposes.
2. Wages for FY08 are based on projected FY07 wages and incremented for salary and grid increases for FY08.
Annual salary increases are projected for eligible job groups as follows:
 - Classified, exempt and non-exempt staff, executive employees and nonunion faculty (job groups NR, XR, EX, FR, FN) - 2.6%.
 - AHECTE union employees (job group CR) – 2.3%
 - UNAC faculty (job group F9) – 4.7%
 - ACCFT faculty (job group A9, AR) - 4.6%
 - Adjunct faculty (job group FT, FW) – 4.7%Salary grid increases are projected for eligible job groups as follows:
 - AHECTE Union employees (CR, CT) – 1.5%
 - Classified, exempt and non-exempt staff (NR, XR, NT, XT, NX, XX) – 2.0%
3. Leave usage is projected using average rates calculated by job group. Use of average rates is intended to smooth individual year usage fluctuations. A three year average was used for all job groups for the period FY03 to FY05.
4. FY06 leave usage was estimated for each leave benefit by applying the average leave rates to the FY06 estimated leave wage base. FY06 leave recovery was estimated by applying the FY06 negotiated leave rate to the FY06 estimated leave wage base. FY06 estimated carryforward was calculated as the difference between usage and recovery for FY06 in addition to the FY04 over or under recovery claimed in the FY06 rates.
5. Beginning in FY07, UA will have two public employee retirement system (PERS) plans. The existing public employee retirement system (PERS-DB) defined benefit plan is restricted to eligible employees hired prior to July 1, 2006. Eligible employees hired July 1, 2006 or later may enroll in the new public employee retirement system (PERS-DC) defined contribution plan or the new optional retirement plan, ORP–Tier 3. All new employees are expected to enroll in ORP–Tier 3. The PERS-DC rate is 10.05% for employees using rates established or projected by the State of Alaska, Division of Retirement. UA was notified by the State of Alaska Sep. 11, 2006 that the PERS-DB rate for FY08 would be 33.75%. The percentage of FY05 earnings subject to this benefit is multiplied by the staff benefit wage base to estimate potential covered wages by job group for the public retirement system plans. This amount is reduced for covered wage estimates for individuals expected to participate in either ORP-Tier 2 or ORP–Tier 3.
6. Beginning in FY07, UA will have two teacher's retirement system (TRS) plans. The existing teacher's retirement system (TRS-DB) defined benefit plan is restricted to eligible employees hired prior to July 1, 2006. Eligible employees hired July 1, 2006 or later may enroll in the new teacher's retirement system (TRS-DC) defined contribution plan or the new optional retirement plan, ORP–Tier 3. All new employees are expected to enroll in ORP–Tier 3. The TRS-DC rate is 11.75% for employees using rates established or projected by the State of Alaska, Division of Retirement. UA was notified by the State of Alaska Sep. 11, 2006 that the TRS-DB rate for FY08 would be 54.03%. The percentage of FY05 earnings subject to this benefit is multiplied by the staff benefit wage base to estimate potential covered wages by job group for the teacher's retirement system plans. This amount is reduced for covered wage estimates for individuals expected to participate in either ORP-Tier 2 or ORP–Tier 3.

7. Effective FY07, UA will have three separate optional retirement plans, ORP–Tier 1, ORP–Tier 2, and ORP–Tier 3. In addition to the existing ORP–Tier 1 plan, formerly referred to as ORP, for employees hired prior to July 1, 2005, the University Board of Regents established a new tier, ORP–Tier 2, for new eligible employees hired during FY06. In February 2006, the University Board of Regents also established another new tier, ORP–Tier 3, which is available to all retirement eligible employees hired on or after July 1, 2006. The ORP–Tier 1 rate projection is developed using the 3 year average TRS rate, due to the 9/11/06 change of the FY08 TRS rate resulted in a revised ORP-Tier 1 rate of 33.68%. This increase over the previous FY08 projected TRS rate is due to actuarial rate calculation errors in the medical liability and a change in the medical assumption methodology. The ORP–Tier 2 and ORP–Tier 3 rate is established by the Board of Regents at 12.00%. The percentage of FY05 earnings eligible for the optional retirement plan benefit is multiplied by the staff benefit wage base to estimate total optional retirement plan covered wages by job group. The covered wages for ORP by pooled job group are estimated as the difference between the total optional retirement plan covered wages and the projected covered wages for employees participating in ORP–Tier 2 and ORP–Tier 3. The projected ORP-Tier 2 covered wage base by job group is calculated by using the average FY04 and FY05 covered wages for new employees eligible for PERS, TRS and ORP incremented for grid and salary increases. The projected ORP–Tier 3 covered wage base by job group is calculated by using the average FY04 and FY05 covered wages for new employees eligible for PERS, TRS and ORP incremented for grid and projected additional increases in new employees. As previously indicated, all new employees are expected to enroll in ORP–Tier 3.
8. Pension costs are estimated at 7.65% of covered wages below \$42,000 for regular employees and \$94,200 for adjunct faculty. Job group covered wages for the fiscal year are calculated by multiplying the percentage of FY05 wages subject to pension benefits by the staff benefit wage base. Employees enrolled in the PERS-DC and TRS-DC retirement plans are not eligible for pension benefits. All FY08 new employees are expected to enroll in the pension eligible new optional retirement plan, ORP–Tier 3, so the estimated covered wages are not reduced. Projected pension administration costs are allocated to job groups prorata based on the covered wage base.
9. The percentage of FY05 earnings subject to medicare benefits or social security benefits is multiplied times the staff benefit wage base to calculate covered wages for each respective benefit type by job group. Medicare costs are projected at 1.45% of covered wages for all employees hired after April 1986. Social security is estimated at 6.2% of covered wages below \$94,200 for adjunct faculty and temporary job groups. All new adjuncts faculty will contribute to social security, not pension.
10. Consistent with FY07 methodology, health care costs are estimated at projected usage levels plus estimated retention per employee, less projected recoveries. All benefit eligible job groups pay for spouse/dependent health coverage if elected. As of CY00, UA had two health care plans, one for nonunion employees and one for union employees. In FY06, union employees moved to the “UA Choice” plan implemented in FY05 for all nonunion employees. This plan offers employees some flexible benefit options and matches the employee contributions with current year costs. The largest single cost element of the health care group is claims costs. These costs were allocated to individual union job groups and to the nonunion pooled job group in total based on FY05 claims costs. Other costs were allocated to union job groups and the nonunion pool job group based on estimated usage or prorata based on headcount. Estimated spouse/dependent and employee recoveries were allocated between nonunion and union job groups based on revised FY06 projected recoveries. Allocation to individual union job groups (CR, F9, and AR/A9) is based on the projected recoveries for each job group. The nonunion costs and recoveries were further allocated to individual nonunion job groups (NR, XR, EX/FR/FN and NX/XX) is based on the number of employee participants in each eligible job group.
11. Life insurance costs were held constant at the FY07 Fringe Benefit projected cost. Allocation to individual job groups is based on the number of employee participants in each eligible job group.

12. LTD costs were held constant at the FY07 Fringe Benefit projected cost. LTD premium & self insurance costs are allocated to job groups prorata based on the staff benefit wage base. The administrative fee is allocated based on headcounts.
13. Unemployment costs were held constant at the FY07 Fringe Benefit projected cost. Allocated to job groups prorata based on the staff benefit wage base.
14. Workers' Compensation costs were held constant at the FY07 Fringe Benefit projected cost. Workers' Compensation costs are allocated to job group pools based on a combination of claims experience and exposure. An additional \$380,200 for insurance premiums, professional fees, office operations, and loss prevention is allocated to non-student job groups prorata based on the staff benefit wage base.
15. Tuition Waiver costs were held constant at the FY07 Fringe Benefit projected cost. Employee (excluding adjunct) projected tuition waiver costs are allocated to applicable job group pools based on the number of employees. Adjunct projected tuition waiver costs are allocated to that specific job group. Effective CY02, adjuncts may accrue three credits per semester, up to twelve credits. These credits may be used for the employee, spouse or dependent. Effective FY00, dependent and spouse tuition waiver costs are unallowable.
16. AHECTE Legal Trust costs were held constant at the FY07 Fringe Benefit projected cost. AHECTE legal trust costs are allocated entirely to the benefiting job group, CR. Consulting and other costs are allocated to job groups prorata based on the staff benefit wage base.
17. Labor Relations costs were held constant at the FY07 Fringe Benefit projected cost and are allocated to the union job groups prorata based on their staff benefit wage base.
18. FY06 staff benefit recovery carryforwards are estimated based on preliminary FY06 cost less recovery calculated by applying negotiated rates to FY06 estimated staff benefit wage base.

University of Alaska
 FY08 Fringe Benefit Forward Pricing Proposal for Provisional Rates
 FY08 Staff Benefit Rate Projection

SB Schedule 2
 Revised October 2006

Job Group	NR	CR	XR	EX, FN, FR Executives & Nonunion	F9	A9,AR	FT, FW	CT, GT, NT, ST, XT	NX,XX	GN,SN	TOTAL
	<u>Classified</u>	<u>AHECTE</u>	<u>APT Exempt</u>	<u>Faculty</u>	<u>UNAC Faculty</u>	<u>ACCFT Faculty</u>	<u>Adjunct Faculty</u>	<u>Temporary Student SS</u>	<u>Extended Temporary</u>	<u>Student</u>	<u>TOTAL</u>
FY08 Projected Staff Benefits Wage Base	71,230,000	11,370,000	60,710,000	24,940,000	73,980,000	20,400,000	15,610,000	13,080,000	1,120,000	12,530,000	304,970,000
Staff Benefits:											
PERS	20,523,100	3,406,100	17,797,400	1,253,200	-	-	-	-	-	-	42,979,800
TRS	-	-	131,200	3,144,600	14,563,500	5,575,300	-	-	-	-	23,414,600
ORP-Tier 1	-	-	34,800	3,233,500	10,966,300	2,149,100	-	-	-	-	16,383,700
ORP-Tier 2 and Tier 3	1,194,100	151,600	867,600	605,800	1,770,400	445,000	-	-	-	-	5,034,500
UA Pension	5,192,100	787,800	3,588,200	846,300	3,579,200	1,132,400	193,900	-	-	-	15,319,900
Medicare & Social Security	892,000	135,700	723,300	277,200	838,200	213,500	1,004,400	911,800	80,100	-	5,076,200
Health	20,170,500	3,410,000	11,440,200	2,734,300	12,924,500	4,861,800	-	-	490,500	-	56,031,800
Life	100,500	14,900	57,000	13,600	56,200	17,800	-	-	-	-	260,000
Long Term Disability	168,400	26,800	142,100	57,800	172,400	47,700	-	-	-	-	615,200
Unemployment	134,000	21,400	114,200	46,900	139,100	38,400	29,300	24,600	2,100	-	550,000
Workers' Compensation	731,200	705,100	273,100	112,300	269,400	74,400	56,900	156,500	13,300	-	2,392,200
Tuition	397,600	59,000	225,700	54,000	222,200	70,600	112,000	-	-	-	1,141,100
Consulting/Other	146,400	55,400	124,800	51,300	152,000	41,900	32,100	26,900	2,300	-	633,100
Labor Relations	-	62,500	-	-	406,600	112,100	85,800	-	-	-	667,000
Carryforward from FY06	(3,165,000)	(647,000)	(1,741,000)	(586,000)	2,136,000	(609,000)	(27,000)	(7,000)	(29,000)	-	(4,675,000)
	46,484,900	8,189,300	33,778,600	11,844,800	48,196,000	14,171,000	1,487,400	1,112,800	559,300	-	165,824,100
Benefit Rates:											
PERS	28.81%	29.96%	29.32%	5.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	42,979,800
TRS	0.00%	0.00%	0.22%	12.61%	19.69%	27.33%	0.00%	0.00%	0.00%	0.00%	23,414,600
ORP-Tier 1	0.00%	0.00%	0.06%	12.97%	14.82%	10.53%	0.00%	0.00%	0.00%	0.00%	16,383,700
ORP-Tier 2 and Tier 3	1.68%	1.33%	1.43%	2.43%	2.39%	2.18%	0.00%	0.00%	0.00%	0.00%	5,034,500
UA Pension	7.29%	6.93%	5.91%	3.39%	4.84%	5.55%	1.24%	0.00%	0.00%	0.00%	15,319,900
Medicare & Social Security	1.25%	1.19%	1.19%	1.11%	1.13%	1.05%	6.43%	6.97%	7.15%	0.00%	5,076,200
Health	28.32%	29.99%	18.84%	10.96%	17.47%	23.83%	0.00%	0.00%	43.79%	0.00%	56,031,800
Life	0.14%	0.13%	0.09%	0.05%	0.08%	0.09%	0.00%	0.00%	0.00%	0.00%	260,000
Long Term Disability	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%	0.00%	0.00%	0.00%	0.00%	615,200
Unemployment	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.00%	550,000
Workers' Compensation	1.03%	6.20%	0.45%	0.36%	0.36%	0.36%	0.36%	1.20%	1.20%	0.00%	2,392,200
Tuition	0.56%	0.52%	0.37%	0.22%	0.30%	0.35%	0.72%	0.00%	0.00%	0.00%	1,141,100
Consulting/Other	0.21%	0.49%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.00%	633,100
Labor Relations	0.00%	0.55%	0.00%	0.00%	0.55%	0.55%	0.55%	0.00%	0.00%	0.00%	667,000
Carryforward Rate	(4.44%)	(5.69%)	(2.87%)	(2.35%)	2.89%	(2.99%)	(0.17%)	(0.05%)	(2.59%)	0.00%	(4,675,000)
	65.27%	72.02%	55.64%	47.49%	65.15%	69.46%	9.53%	8.52%	49.95%	0.00%	165,824,100
FY08 Proposed Provisional Staff Benefit Rates	65.30%	72.00%	55.60%	47.50%	65.20%	69.50%	9.50%	8.50%	50.00%	0.00%	
FY07 Proposed Staff Benefit Rates	57.00%	63.80%	44.90%	35.40%	46.30%	55.00%	9.80%	8.70%	45.80%	0.00%	
Increase/(Decrease)	8.30%	8.20%	10.70%	12.10%	18.90%	14.50%	(0.30%)	(0.20%)	4.20%	0.00%	
Percentage Increase/(Decrease)	14.56%	12.85%	23.83%	34.18%	40.82%	26.36%	(3.06%)	(2.30%)	9.17%	0.00%	
Federal Participation											
FY08 Federal Wages & Leave Accrual	11,028,535	288,793	14,626,304	4,346,310	13,248,799	1,517,904	1,508,144	5,116,925	320,528	4,009,824	56,012,066
FY08 Staff Benefit Costs	7,201,633	207,931	8,132,225	2,064,497	8,638,217	1,054,943	143,274	434,939	160,264	-	28,037,923
FY08 Projected Federal Participation	18,230,168	496,724	22,758,529	6,410,807	21,887,016	2,572,847	1,651,418	5,551,864	480,792	4,009,824	84,049,989

University of Alaska
 FY08 Fringe Benefit Forward Pricing Proposal for Provisional Rates
 FY08 Leave Benefit Rate Projection

Job Group	NR	CR	XR	EX, FR Executives & Nonunion Faculty (1)	FN Nonunion Faculty (1)	F9 UNAC Faculty	AR, A9 ACCFT Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
FY08 Projected Leave Benefits Wage Base	57,180,000	8,870,000	50,220,000	17,290,000	3,910,000	71,830,000	20,000,000	15,580,000	12,650,000	970,000	12,480,000	270,980,000
FY05 Actual Leave Usage Rates:												
Annual Leave	8.88%	9.82%	9.22%	9.60%	n/a	n/a	n/a	n/a	n/a	6.18%	n/a	
Sick Leave	5.58%	5.90%	4.57%	2.97%	0.94%	1.52%	1.45%	n/a	n/a	2.56%	n/a	
Holiday/Other Leave	6.30%	6.32%	5.50%	5.41%	n/a	n/a	n/a	n/a	n/a	4.90%	n/a	
	20.76%	22.04%	19.29%	17.98%	0.94%	1.52%	1.45%	n/a	n/a	13.64%	n/a	
Average leave usage rates:												
Annual Leave	9.17%	9.66%	9.79%	9.62%	n/a	n/a	n/a	n/a	n/a	6.71%	n/a	
Sick Leave	5.53%	6.15%	4.62%	2.85%	1.06%	1.29%	1.53%	n/a	n/a	3.10%	n/a	
Holiday/Other Leave	6.33%	6.39%	5.55%	5.36%	n/a	n/a	n/a	n/a	n/a	5.06%	n/a	
Total Average Leave Rate	21.03%	22.20%	19.96%	17.83%	1.06%	1.29%	1.53%	n/a	n/a	14.87%	n/a	
FY08 Leave Benefit Projection												
Annual Leave Usage	5,243,406	856,842	4,916,538	1,663,298	-	-	-	-	-	65,087	-	12,745,171
FY06 Carryforward Under (Over)	7,900	26,100	62,600	11,300	-	-	-	-	-	(1,100)	-	106,800
Annual Leave Projection	5,251,306	882,942	4,979,138	1,674,598	-	-	-	-	-	63,987	-	12,851,971
Sick Leave Usage	3,162,054	545,505	2,320,164	492,765	41,446	926,607	306,000	-	-	30,070	-	7,824,611
FY06 Carryforward Under (Over)	28,700	(5,100)	33,500	27,500	1,000	55,300	13,800	-	-	(3,800)	-	150,900
Sick Leave Projection	3,190,754	540,405	2,353,664	520,265	42,446	981,907	319,800	-	-	26,270	-	7,975,511
Holiday/Other Leave Usage	3,619,494	566,793	2,787,210	926,744	-	-	-	-	-	49,082	-	7,949,323
FY06 Carryforward Under (Over)	(32,900)	(900)	8,900	2,600	-	-	-	-	-	(500)	-	(22,800)
Holiday/Other Leave Projection	3,586,594	565,893	2,796,110	929,344	-	-	-	-	-	48,582	-	7,926,523
Calculated Leave Benefit Rates												
Annual	9.18%	9.95%	9.91%	9.69%	0.00%	0.00%	0.00%	0.00%	0.00%	6.60%	0.00%	12,851,971
Sick	5.58%	6.09%	4.69%	3.01%	1.09%	1.37%	1.60%	0.00%	0.00%	2.71%	0.00%	7,975,511
Holiday/Other	6.27%	6.38%	5.57%	5.38%	0.00%	0.00%	0.00%	0.00%	0.00%	5.01%	0.00%	7,926,523
	21.03%	22.42%	20.17%	18.08%	1.09%	1.37%	1.60%	0.00%	0.00%	14.32%	0.00%	28,754,005
FY08 Proposed Leave Benefit Rates	21.00%	22.40%	20.20%	18.10%	1.10%	1.40%	1.60%	0.00%	0.00%	14.30%	0.00%	
FY07 Proposed Rates	21.40%	23.40%	19.70%	17.00%	1.00%	1.50%	1.50%	0.00%	0.00%	14.50%	0.00%	
Increase/(Decrease)	(0.40%)	(1.00%)	0.50%	1.10%	0.10%	(0.10%)	0.10%	0.00%	0.00%	(0.20%)	0.00%	
Percentage Increase/(Decrease)	(1.87%)	(4.27%)	2.54%	6.47%	10.00%	(6.67%)	6.67%	0.00%	0.00%	(1.38%)	0.00%	
Federal Participation												
FY05 Actual Federal Participation	15.94%	2.66%	24.23%	12.56%	45.07%	18.19%	7.47%	9.68%	40.45%	28.91%	32.13%	
Projected FY08 Federal Wages	9,114,492	235,942	12,168,306	2,171,624	1,762,237	13,065,877	1,494,000	1,508,144	5,116,925	280,427	4,009,824	50,927,798
Projected FY08 Leave Benefit Costs	1,914,043	52,851	2,457,998	393,064	19,385	182,922	23,904	-	-	40,101	-	5,084,268
	11,028,535	288,793	14,626,304	2,564,688	1,781,622	13,248,799	1,517,904	1,508,144	5,116,925	320,528	4,009,824	56,012,066

4,346,310 (1)

(1) Job groups EX and FR are eligible for all leave benefits. Job group FN is eligible for only sick leave. Job groups are recombined for staff benefit calculation.

Job Group	NR	CR	XR	EX, FR, FN Executives & Nonunion	F9	A9, AR	FT, FW	CT, GT, NT, ST, XT	NX, XX	GN, SN	TOTAL
	Classified	AHECTE	APT Exempt	Faculty	UNAC Faculty	ACCFT Faculty	Adjunct Faculty	Temporary Student SS	Extended Temporary	Student	
FY08 Projected Staff Benefits Wage Base	71,230,000	11,370,000	60,710,000	24,940,000	73,980,000	20,400,000	15,610,000	13,080,000	1,120,000	12,530,000	304,970,000
Number of Eligible Employees	1,746	259	991	237	976	310	1,054		42		5,615
PERS:											
FY08 PERS-DB Projected Contribution Rate	33.75%	33.75%	33.75%	33.75%							
FY08 PERS-DC Projected Contribution Rate	10.05%	10.05%	10.05%	10.05%							
Percentage of PERS Wages Covered	99.34%	99.87%	98.77%	17.08%							
PERS Benefit Covered Wage Base (1)	70,759,882	11,355,219	59,963,267	4,259,752							146,338,120
PERS-DB Covered Wage Base	60,809,132	10,092,133	52,733,032	3,713,229							127,347,526
PERS Covered Wage Base Opt Outs	9,950,750	1,263,086	7,230,235	546,523							18,990,594
PERS-DB Covered Wage Base Opting ORP-Tier 2	-	-	-	(151,648)							(151,648)
PERS-DC Covered Wage Base Opting ORP-Tier 3	(9,950,750)	(1,263,086)	(7,230,235)	(394,875)							(18,838,946)
PERS-DC Covered Wage Base	-	-	-	-							-
PERS-DB Cost	20,523,082	3,406,095	17,797,398	1,253,215							42,979,790
PERS-DC Cost	-	-	-	-							-
Total PERS Cost	20,523,082	3,406,095	17,797,398	1,253,215							42,979,790
Use	20,523,100	3,406,100	17,797,400	1,253,200							42,979,800
PERS Rate	28.81%	29.96%	29.32%	5.02%							
TRS:											
FY08 TRS-DB Projected Contribution Rate			54.03%	54.03%	54.03%	54.03%					
FY08 TRS-DC Projected Contribution Rate			11.75%	11.75%	11.75%	11.75%					
Percentage of TRS Wages Covered			0.40%	26.17%	42.25%	58.26%					
TRS Benefit Covered Wage Base (1)			242,840	6,526,798	31,256,550	11,885,040					49,911,228
TRS-DB Covered Wage Base			242,840	5,820,016	26,954,553	10,318,924					43,336,333
TRS Covered Wage Base Opt Outs			-	706,782	4,301,997	1,566,116					6,574,895
TRS-DB Covered Wage Base Opting for ORP-Tier 2			-	(225,217)	(1,188,179)	(535,494)					(1,948,890)
TRS-DC Covered Wage Base Opting for ORP-Tier 3			-	(481,565)	(3,113,818)	(1,030,622)					(4,626,005)
TRS-DC Covered Wage Base			-	-	-	-					-
TRS-DB Cost			131,206	3,144,555	14,563,545	5,575,315					23,414,621
TRS-DC Cost			-	-	-	-					-
Total TRS Cost			131,206	3,144,555	14,563,545	5,575,315					23,414,621
Use			131,200	3,144,600	14,563,500	5,575,300					23,414,600
TRS Rate			0.22%	12.61%	19.69%	27.33%					
ORP-Tier 1:											
FY08 ORP-Tier 1 Projected Contribution Rate			33.68%	33.68%	33.68%	33.68%					
Percentage of ORP Wages Covered			0.17%	53.71%	58.14%	41.78%					
ORP Benefit Covered Wage Base (1)			103,207	13,395,274	43,011,972	8,523,120					65,033,573
ORP-Tier 2 Covered Wage Base			-	(1,106,475)	(2,886,660)	(732,476)					(4,725,611)
ORP-Tier 3 Covered Wage Base			-	(2,688,163)	(7,564,967)	(1,409,737)					(11,662,867)
ORP-Tier 1 Benefit Covered Wage Base			103,207	9,600,636	32,560,345	6,380,907					48,645,095
ORP-Tier 1 Cost			34,760	3,233,494	10,966,324	2,149,089					16,383,667
Use			34,800	3,233,500	10,966,300	2,149,100					16,383,700
ORP-Tier 1 Rate			0.06%	12.97%	14.82%	10.53%					
ORP-Tier 2 and Tier 3:											
FY08 ORP-Tier 2 Projected Contribution Rate				12.00%	12.00%	12.00%					
FY08 ORP-Tier 3 Projected Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%					
Percentage of ORP-Tier 2 Wages Covered				5.95%	5.51%	6.22%					
Percentage of ORP-Tier 3 Wages Covered	13.97%	11.11%	11.91%	14.29%	14.43%	11.96%					
ORP-Tier 2 Covered Wage Base				1,483,340	4,074,839	1,267,970					6,826,149
ORP-Tier 3 Covered Wage Base	9,950,750	1,263,086	7,230,235	3,564,603	10,678,785	2,440,359					35,127,818
ORP-Tier 2 Cost				178,001	488,981	152,156					819,138
ORP-Tier 3 Cost	1,194,090	151,570	867,628	427,752	1,281,454	292,843					4,215,337
Net ORP-Tier 2 and Tier 3 Cost	1,194,090	151,570	867,628	605,753	1,770,435	444,999					5,034,475
Use	1,194,100	151,600	867,600	605,800	1,770,400	445,000					5,034,500
ORP-Tier 2 and Tier 3 Rate	1.68%	1.33%	1.43%	2.43%	2.39%	2.18%					

Job Group	NR	CR	XR	EX, FR, FN Executives & Nonunion	F9 UNAC Faculty	A9, AR ACCFT Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX, XX Extended Temporary	GN, SN Student	TOTAL
FY08 Projected Staff Benefits Wage Base	71,230,000	11,370,000	60,710,000	24,940,000	73,980,000	20,400,000	15,610,000	13,080,000	1,120,000	12,530,000	304,970,000
Number of Eligible Employees	1,746	259	991	237	976	310	1,054		42		5,615
UA Pension Plan:											
2006 Contribution Rate	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%				
Percentage of Wages Covered	95.16%	90.45%	77.16%	44.30%	63.16%	72.47%	16.22%				
Pension Covered Wage Base (1)	67,782,468	10,284,165	46,843,836	11,048,420	46,725,768	14,783,880	2,531,942				200,000,479
Pension Plan Administration Costs (2)	6,779	1,028	4,684	1,105	4,673	1,478	253				20,000
Pension Contribution	5,185,360	786,740	3,583,550	845,200	3,574,520	1,130,970	193,690				15,300,030
Pension Cost	5,192,139	787,768	3,588,234	846,305	3,579,193	1,132,448	193,943				15,320,030
Use	5,192,100	787,800	3,588,200	846,300	3,579,200	1,132,400	193,900				15,319,900
Pension Rate	7.29%	6.93%	5.91%	3.39%	4.84%	5.55%	1.24%				
Medicare/Social Security:											
2006 Contribution Rate - Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	
2006 Contribution Rate - Social Security							6.20%	6.20%	6.20%		
Total Contribution Rate	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	7.65%	7.65%	7.65%		
Percentage of Wages Covered by Medicare	86.36%	82.32%	82.16%	76.64%	78.14%	72.17%	98.25%	92.28%	93.78%		
Percentage of Wages Covered by Social Security							80.80%	90.85%	93.46%		
Medicare Covered Wage Base (1)	61,514,228	9,359,784	49,879,336	19,114,016	57,807,972	14,722,680	15,336,825	12,070,224	1,050,336		240,855,401
Social Security Covered Wage Base (1)							12,612,880	11,883,180	1,046,752		25,542,812
Medicare/Social Security Cost	891,956	135,717	723,250	277,153	838,216	213,479	1,004,383	911,775	80,128		5,076,057
Use	892,000	135,700	723,300	277,200	838,200	213,500	1,004,400	911,800	80,100		5,076,200
Medicare/Social Security Rate	1.25%	1.19%	1.19%	1.11%	1.13%	1.05%	6.43%	6.97%	7.15%		
Health Care:											
Eligible Employees Base	1,645	227	933	223	880	269			40		4,217
Health Cost Net of Cobra Health Recovery (3)	21,403,118	3,589,131	12,139,276	2,901,456	13,591,635	5,092,779			520,441		59,237,836
Employee and Dependent Recovery (3)	(1,232,615)	(179,125)	(699,107)	(167,096)	(667,162)	(230,979)			(29,972)		(3,206,057)
Health Cost Net of Cobra and Employee Recovery	20,170,503	3,410,006	11,440,169	2,734,360	12,924,473	4,861,800			490,469		56,031,780
Use	20,170,500	3,410,000	11,440,200	2,734,300	12,924,500	4,861,800			490,500		56,031,800
Health Care Rate	28.32%	29.99%	18.84%	10.96%	17.47%	23.83%			43.79%		
Life Insurance:											
Eligible Employees Base	1,746	259	991	237	976	310					4,519
Life Insurance Cost	100,494	14,907	57,039	13,641	56,176	17,843					260,100
Use	100,500	14,900	57,000	13,600	56,200	17,800					260,000
Life Insurance Rate	0.14%	0.13%	0.09%	0.05%	0.08%	0.09%					
LTD Insurance											
LTD Wage Base	71,230,000	11,370,000	60,710,000	24,940,000	73,980,000	20,400,000					262,630,000
LTD Premium and Self Insured Costs	163,192	26,049	139,090	57,139	169,492	46,738					601,700
LTD Administration Costs (4)	5,215	774	2,961	708	2,916	926					13,500
Total LTD Costs	168,407	26,823	142,051	57,847	172,408	47,664					615,200
Use	168,400	26,800	142,100	57,800	172,400	47,700					615,200
LTD Rate	0.23%	0.23%	0.23%	0.23%	0.23%	0.23%					
Unemployment:											
Unemployment Wage Base	71,230,000	11,370,000	60,710,000	24,940,000	73,980,000	20,400,000	15,610,000	13,080,000	1,120,000		292,440,000
Unemployment Cost	133,964	21,384	114,180	46,905	139,136	38,367	29,358	24,600	2,106		550,000
Use	134,000	21,400	114,200	46,900	139,100	38,400	29,300	24,600	2,100		550,000
Unemployment Rate	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%	0.19%		

Job Group	NR	CR	XR	EX, FR, FN Executives & Nonunion Faculty	F9	A9, AR	FT, FW	CT, GT, NT, ST, XT Temporary Student SS	NX, XX	GN, SN	TOTAL
FY08 Projected Staff Benefits Wage Base	<u>71,230,000</u>	<u>11,370,000</u>	<u>60,710,000</u>	<u>24,940,000</u>	<u>73,980,000</u>	<u>20,400,000</u>	<u>15,610,000</u>	<u>13,080,000</u>	<u>1,120,000</u>	<u>12,530,000</u>	<u>304,970,000</u>
Number of Eligible Employees	<u>1,746</u>	<u>259</u>	<u>991</u>	<u>237</u>	<u>976</u>	<u>310</u>	<u>1,054</u>		<u>42</u>		<u>5,615</u>
Workers' Compensation:				13.62%		12.81%		7.52%			
Average Claims Percentage Base	<u>31.74%</u>	<u>34.31%</u>	<u>9.65%</u>	<u>3.97%</u>	<u>8.61%</u>	<u>2.38%</u>	<u>1.82%</u>	<u>6.93%</u>	<u>0.59%</u>		<u>100.00%</u>
Forecast Claims Cost	<u>638,609</u>	<u>690,317</u>	<u>194,158</u>	<u>79,876</u>	<u>173,233</u>	<u>47,886</u>	<u>36,618</u>	<u>139,432</u>	<u>11,871</u>		<u>2,012,000</u>
Other Costs (5)	<u>92,607</u>	<u>14,782</u>	<u>78,929</u>	<u>32,424</u>	<u>96,181</u>	<u>26,522</u>	<u>20,294</u>	<u>17,005</u>	<u>1,456</u>		<u>380,200</u>
Total Workers' Comp Costs	<u>731,216</u>	<u>705,099</u>	<u>273,087</u>	<u>112,300</u>	<u>269,414</u>	<u>74,408</u>	<u>56,912</u>	<u>156,437</u>	<u>13,327</u>		<u>2,392,200</u>
Use	<u>731,200</u>	<u>705,100</u>	<u>273,100</u>	<u>112,300</u>	<u>269,400</u>	<u>74,400</u>	<u>56,900</u>	<u>156,500</u>	<u>13,300</u>		<u>2,392,200</u>
Workers' Compensation Rate	<u>1.03%</u>	<u>6.20%</u>	<u>0.45%</u>	<u>0.45%</u>	<u>0.36%</u>	<u>0.36%</u>	<u>0.36%</u>	<u>1.20%</u>	<u>1.20%</u>		
Tuition Waivers:											
Eligible Employees Base	<u>1,746</u>	<u>259</u>	<u>991</u>	<u>237</u>	<u>976</u>	<u>310</u>	<u>1,054</u>				<u>5,573</u>
Employee Tuition Waiver Cost (6)	<u>397,573</u>	<u>58,976</u>	<u>225,656</u>	<u>53,966</u>	<u>222,240</u>	<u>70,589</u>	<u>112,000</u>				<u>1,141,000</u>
Use	<u>397,600</u>	<u>59,000</u>	<u>225,700</u>	<u>54,000</u>	<u>222,200</u>	<u>70,600</u>	<u>112,000</u>				<u>1,141,100</u>
Tuition Waiver Rate	<u>0.56%</u>	<u>0.52%</u>	<u>0.37%</u>	<u>0.22%</u>	<u>0.30%</u>	<u>0.35%</u>	<u>0.72%</u>				
Consulting/Printing/Other:											
Consulting/Printing/Other Wage Base	<u>71,230,000</u>	<u>11,370,000</u>	<u>60,710,000</u>	<u>24,940,000</u>	<u>73,980,000</u>	<u>20,400,000</u>	<u>15,610,000</u>	<u>13,080,000</u>	<u>1,120,000</u>		<u>292,440,000</u>
AHECTE Legal Trust (7)		<u>32,000</u>									<u>32,000</u>
Consulting Cost	<u>146,387</u>	<u>23,367</u>	<u>124,766</u>	<u>51,255</u>	<u>152,038</u>	<u>41,924</u>	<u>32,080</u>	<u>26,881</u>	<u>2,302</u>		<u>601,000</u>
Total Consulting/Printing/Other cost	<u>146,387</u>	<u>55,367</u>	<u>124,766</u>	<u>51,255</u>	<u>152,038</u>	<u>41,924</u>	<u>32,080</u>	<u>26,881</u>	<u>2,302</u>		<u>633,000</u>
Use	<u>146,400</u>	<u>55,400</u>	<u>124,800</u>	<u>51,300</u>	<u>152,000</u>	<u>41,900</u>	<u>32,100</u>	<u>26,900</u>	<u>2,300</u>		<u>633,100</u>
Consulting/Printing/Other Rate	<u>0.21%</u>	<u>0.49%</u>	<u>0.21%</u>	<u>0.21%</u>	<u>0.21%</u>	<u>0.21%</u>	<u>0.21%</u>	<u>0.21%</u>	<u>0.21%</u>		
Labor Relations:											
Labor Relations Wage Base		<u>11,370,000</u>			<u>73,980,000</u>	<u>20,400,000</u>	<u>15,610,000</u>				<u>121,360,000</u>
Labor Relations Cost		<u>62,490</u>			<u>406,597</u>	<u>112,120</u>	<u>85,793</u>				<u>667,000</u>
Use		<u>62,500</u>			<u>406,600</u>	<u>112,100</u>	<u>85,800</u>				<u>667,000</u>
Labor Relations Rate		<u>0.55%</u>			<u>0.55%</u>	<u>0.55%</u>	<u>0.55%</u>				
Staff Benefit Carryforward:											
Carryforward Under (Over) from FY06	<u>(3,165,000)</u>	<u>(647,000)</u>	<u>(1,741,000)</u>	<u>(586,000)</u>	<u>2,136,000</u>	<u>(609,000)</u>	<u>(27,000)</u>	<u>(7,000)</u>	<u>(29,000)</u>		<u>(4,675,000)</u>
Carryforward to be Liquidated in FY08	<u>(3,165,000)</u>	<u>(647,000)</u>	<u>(1,741,000)</u>	<u>(586,000)</u>	<u>2,136,000</u>	<u>(609,000)</u>	<u>(27,000)</u>	<u>(7,000)</u>	<u>(29,000)</u>		<u>(4,675,000)</u>
Carryforward Rate	<u>(4.44%)</u>	<u>(5.69%)</u>	<u>(2.87%)</u>	<u>(2.35%)</u>	<u>2.89%</u>	<u>(2.99%)</u>	<u>(0.17%)</u>	<u>(0.05%)</u>	<u>(2.59%)</u>		

- (1) Projected benefit covered wage base using the ratio of FY05 PERS, TRS, ORP, Pension, Medicare, and Social Security wages to FY05 staff benefit wage base.
- (2) Allocated prorata based on pension wage base.
- (3) Projected health care claims costs are allocated to union job groups (AR/A9, F9, CR) and nonunion job groups (NR, XR, EX/FR/FN, NX/XX using FY05 claims costs. Other health care costs are allocated to the union and nonunion job groups based on usage or headcount. Projected costs for the nonunion job groups are further allocated prorata to each group based on headcount. Projected recoveries are allocated to each individual union group and to the nonunion groups in total based on projected FY06 recoveries. The nonunion recovery is further allocated to each job group based on headcount.
- (4) Allocated prorata based on headcount.
- (5) Allocated prorata based on staff benefit wage base.
- (6) Job group FT/FW allocation based on projected tuition cost. Remaining projected tuition costs for benefit eligible job groups are allocated prorata based on headcount.
- (7) Allocated to benefiting job group, CR.

University of Alaska
 FY08 Fringe Benefit Forward Pricing Proposal for Provisional Rates
 FY08 Leave and Staff Benefit Wage Base Projection

Job Group	NR	CR	XR	EX, FR Executives & Nonunion Faculty	FN Nonunion Faculty	F9 UNAC Faculty	AR, A9 ACCFT Faculty	FT, FW Adjunct Faculty	CT, GT, NT, ST, XT Temporary Student SS	NX,XX Extended Temporary	GN,SN Student	TOTAL
SWOHR FY07 Projected Average Headcount	1,711	257	972	172	61	940	310	1,054		42		5,519
SWOHR FY08 Projected Average Headcount	1,746	259	991	175	62	976	310	1,054		42		5,615
FY08 Leave Benefits Wage Base Projection:												
Estimated FY06 Leave Benefit Wage Base	50,228,571	8,104,611	44,095,781	15,747,884	3,595,004	60,702,107	18,279,623	14,212,996	12,348,224	909,905	12,484,877	240,709,583
Proposed FY07 Leave Benefit Wage Base	53,570,000	8,480,000	47,100,000	16,560,000	3,750,000	66,140,000	19,120,000	14,880,000	12,500,000	950,000	12,480,000	255,530,000
Pay Grid Adjustments (1)	1,024,663	123,393	899,554	-	-	-	-	-	153,426	18,562	-	2,219,598
Estimated FY07 Grid Adjusted Leave Wage Base	54,594,663	8,603,393	47,999,554	16,560,000	3,750,000	66,140,000	19,120,000	14,880,000	12,653,426	968,562	12,480,000	257,749,598
Estimate FY08 Increase (2)	1,419,461	197,878	1,247,988	430,560	97,500	3,108,580	879,520	699,360	-	-	-	8,080,847
Projection for FY08 New Position Estimates (3)	1,162,256	69,337	976,468	294,704	62,724	2,584,473	-	-	-	-	-	5,149,962
Projected FY08 Leave Wage Base	57,176,380	8,870,608	50,224,010	17,285,264	3,910,224	71,833,053	19,999,520	15,579,360	12,653,426	968,562	12,480,000	270,980,407
FY08 Use	57,180,000	8,870,000	50,220,000	17,290,000	3,910,000	71,830,000	20,000,000	15,580,000	12,650,000	970,000	12,480,000	270,980,000
				21,200,000 (5)								
FY08 Staff Benefits Wage Base Projection:												
Projected FY08 Leave Wage Base	57,180,000	8,870,000	50,220,000	17,290,000	3,910,000	71,830,000	20,000,000	15,580,000	12,650,000	970,000	12,480,000	270,980,000
FY07 Projected Leave Benefit Wage Base	53,570,000	8,480,000	47,100,000	16,560,000	3,750,000	66,140,000	19,120,000	14,880,000	12,500,000	950,000	12,480,000	255,530,000
Projected Dollar Change	3,610,000	390,000	3,120,000	730,000	160,000	5,690,000	880,000	700,000	150,000	20,000	-	15,450,000
Projected Percentage Change	6.74%	4.60%	6.62%	4.41%	4.27%	8.60%	4.60%	4.70%	1.20%	2.11%	0.00%	-
Proposed Leave Rates	21.00%	22.40%	20.20%	18.10%	1.10%	1.40%	1.60%	0.00%	0.00%	14.30%	0.00%	-
Leave Accrual	12,007,800	1,986,880	10,144,440	3,129,490	43,010	1,005,620	320,000	-	-	138,710	-	28,775,950
Overtime Pay (FY07 Projected)	1,332,780	398,635	-	-	-	-	-	-	231,164	9,665	24,478	1,996,722
Miscellaneous Pay (FY07 Projected)	580,502	89,587	323,627	473,710	69,223	1,052,060	74,048	30,919	188,950	1,407	24,381	2,908,414
FY08 Overtime Pay (4)	1,422,594	416,968	-	-	-	-	-	-	233,938	9,868	24,478	2,107,846
FY08 Miscellaneous Pay (4)	619,621	93,707	345,065	494,592	72,177	1,142,568	77,456	32,374	191,217	1,437	24,381	3,094,595
Projected FY08 Staff Benefits Wage Base	71,230,015	11,367,555	60,709,505	20,914,082	4,025,187	73,978,188	20,397,456	15,612,374	13,075,155	1,120,015	12,528,859	304,958,391
FY08 Use	71,230,000	11,370,000	60,710,000	20,910,000	4,030,000	73,980,000	20,400,000	15,610,000	13,080,000	1,120,000	12,530,000	304,970,000
				24,940,000 (5)								

- (1) A 2% increase to the exempt and nonexempt staff pay grids is expected. Job groups represented by the AHECTE Local 6070 Collective Bargaining Agreement (CR, CT) will receive a 1.5% grid increase.
- (2) Annual salary increases of 2.6% for job groups NR, XR, EX/FR and FN; 2.3% for CR; 4.7% for F9; 4.6% for AR/A9; 4.7% for FT/FW are expected.
- (3) Allocated FY07 new position estimated total wages prorata to job groups based on the FY08 leave wage base for new positions at the FY07 per employee wage base rate. The allocated wages per job group were increased for anticipated FY08 grid increases for NR, CR & XR job groups.
- (4) Applied FY07:FY05 leave benefit wage base increase to FY05 actuals.
- (5) Job group EX/FN/FR has been split into two job groups EX/FR and FN for leave benefit calculations. EX/FR job group includes job classes eligible for all leave types. The FN job group is eligible for sick leave only. Job groups are recombined for staff benefit calculation.