

Iowa Department of Agriculture and Land Stewardship
FY2017 Salary & Benefits Cost Estimate Increase

Cost Category	Increase Estimate		% Increase
Health Insurance	369,896	1	7.09%
Dental Insurance	-	2	0.00%
SLIP Health Insurance	(72,884)	4	-62.73%
Life Insurance	-	2	0.00%
LTD	-	2	0.00%
Salary	759,157	3	3.77%
FICA	58,075	5	3.77%
IPERS	67,793	5	3.77%
DAS Charges	90,243	6	19.73%
TOTAL	1,272,280		4.34%

Notes

- 1** Insurance amount was calculated assuming a 10% increase in premiums for Calendar Year 2017 (2nd Half of FY17).
- 2** Dental Insurance, Life Insurance and LTD rates are to remain the same for FY17, therefore no increase estimates were factored in.
- 3** Salary increases were determined using a 4.5% STEP increase for eligible individuals as well as COLA increases of 2.25% effective 7/1/16 and 1.25% effective 1/1/17.
- 4** Assumes a 10% increase in rates for Calendar year 2017. However, does not factor in new retirees during those years, therefore significant decrease.
- 5** FICA and IPERS rate was assumed to remain the same as FY16. The current rate was applied to salary increases to determine increase.
- 6** Rates per square foot to increase from \$4.86 to \$6.36 for the Wallace Building and \$5.52 to \$6.36 for Ankeny Lab. Other charges are calculated with the assumption of 329 employees and 126 vehicles.

**Iowa Department of Agriculture and Land Stewardship
FTE History - 1992 to Present**

<u>Fiscal Year</u>	<u>IDALS</u>	<u>State of Iowa</u>
1992	453	38,890
1993	427	38,326
1994	404	38,435
1995	404	38,772
1996	414	39,124
1997	402	38,854
1998	403	39,158
1999	425	43,567
2000	426	45,004
2001	425	49,607
2002	387	49,384
2003	373	46,373
2004	387	47,611
2005	384	46,164
2006	389	49,760
2007	386	50,369
2008	391	51,458
2009	391	52,285
2010	357	50,788
2011	329	49,767
2012	327	51,660
2013	322	53,391
2014	328	53,984
2015	336	46,402
2016 (Est.)	347	52,517
	Low 322 (2013)	38,326 (1993)
	High 453 (1992)	53,984 (2014)
Change from 1992-2016	-107	13,627
% Change	-24%	35%

Note: Information obtained from the legislative website.