

## Iowa Department of Agriculture Land Stewardship

<u>Initial IDALS Cost Estimate Increase</u>				
<u>GRAND TOTAL</u>		<u>FY18 Increase</u> <u>over FY17</u> <u>Budget</u>	<u>FY19 Increase</u> <u>over FY18</u> <u>Estimate</u>	<u>FY19 Increase</u> <u>over FY17 Budget</u>
Health Insurance	1	533,236	606,756	1,139,991
Dental Insurance	1	(397)	14,615	14,218
SLIP Health Insurance	4	(53,754)	(28,607)	(82,361)
Life Insurance	2	(1,744)	(0)	(1,744)
Long-Term Disability	2	(5,736)	0	(5,736)
Salary	3	643,751	725,544	1,369,295
FICA	5	49,247	55,504	104,751
IPERS	5	57,487	64,791	122,278
		<b>1,222,089</b>	<b>1,438,603</b>	<b>2,660,692</b>
Estimated DAS Increases	6	<b>48,578</b>	<b>18,234</b>	<b>66,812</b>
Grand Total Estimated Increases		<b>1,270,667</b>	<b>1,456,837</b>	<b>2,727,504</b>

	<u>FY18</u>	<u>FY19</u>	<u>Total Increase</u> <u>over FY17</u>
<b>Fiscal Year Total Increase</b>	<b>1,270,667</b>	<b>1,456,837</b>	<b>\$2,727,504</b>
<b>Net FTE Impact</b> (Average FTE cost of \$86,800)	<b>15</b>	<b>17</b>	<b>31</b>

<b>FY15 General Fund Appropriation</b>				<b>\$17,655,492</b>
<b>FY16 General Fund Appropriation</b>				<b>\$17,655,492</b>
<b>FY17 General Fund Appropriation</b>				<b>\$17,655,492</b>
<b>FY18 General Fund Need</b>	<b>\$17,655,492</b>	<b>+</b>	<b>1,270,667</b>	<b>= \$18,926,159</b>
<b>FY19 General Fund Need</b>	<b>\$18,926,159</b>	<b>+</b>	<b>1,456,837</b>	<b>= \$20,382,996</b>

### Notes

- Health and Denatal Insurance amount were calculated utilizing 2017 Group Insurance renewal rates for Calendar Year 2017 (1st Half of FY18), a 10% increase for Calendar Year 2018 (2nd Half of FY18 and 1st Half of FY19), and another 10% increase for Calendar Year 2019 (2nd Half of FY19).
- Life Insurance (13%) and LTD (10%) rates are projected to decrease for FY18 by a set percentage and FY19 was projected to remain consistent with FY18, therefore no increase estimates were factored in FY19.
- Salary increases were determined using a 4.5% STEP increase for eligible individuals in FY18 and FY19 as well as COLA increases of 2.25% effective 7/1/17 and 7/1/18. (Actual increases pending final approval of CBA effective 7/1/17).
- Assumes a 10% increase in rates for Calendar year 2018 and 2019. The change in fiscal year factors in current retirees that will reach the age of 65 (age of ineligibility) or exhaust their SLIP balance. However, does not factor in new retirees during those years, as a result, there is a decrease.
- FICA and IPERS rates were assumed to remain the same in FY18 and FY19. The current rate was applied to salary increases to determine increase.
- Association rates per square foot to increase from \$5.75 to \$6.00 for the Wallace Building and Ankeny Labs for FY18 and then \$6.00 to \$6.25 for FY19. Increase is calculated with square feet of 37,352 for Wallace and 35,584 for Ankeny Lab. Personnel Officer rate also increases from \$85.34 to \$89.87 per filled position in FY18. Total IDALS filled positions is 342. There is also an increase in Workers Compensation for IDALS from FY17 to FY18 in the amount of \$28,795 per DAS-HRE.

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## FTE History - 1992 to Present

<u>Fiscal Year</u>	<u>IDALS</u>	<u>State of Iowa</u>
1992	453.1	38,890
1993	427.4	38,326
1994	404.1	38,435
1995	403.6	38,772
1996	414.2	39,124
1997	402.5	38,854
1998	402.6	39,158
1999	425.3	43,567
2000	425.6	45,004
2001	425.1	49,607
2002	387.0	49,384
2003	373.4	46,373
2004	387.1	47,611
2005	384.4	46,164
2006	388.9	49,760
2007	386.2	50,369
2008	390.7	51,458
2009	395.5	52,285
2010	362.5	50,788
2011	328.5	50,170
2012	326.6	51,660
2013	322.0	53,391
2014	328.0	53,984
2015	335.5	54,340
2016	333.8	52,517
2017	330.0	Not Available
	<b>Low</b>	322 (2013)
	<b>High</b>	453 (1992)
		38,326 (1993)
		53,984 (2014)
<b>Change from 1992-2017</b>	-123.2	13,627
<b>% Change</b>	-27.2%	35%

**Note 1:** Information obtained from the legislative website.

**Note 2:** 2017 IDALS FTEs is fiscal year projection as of pay period ending 12/29/16