

| DAS UTILITIES | FY12 FINAL RATE (ANNUALIZED) | PROPOSED FY12 RATE INCREASES | METHODOLOGY |
|--|------------------------------|---|--|
| State Accounting Enterprise (SAE) | | | |
| I/3 (Integrated Information for Iowa) | <i>(N/A – Allocation)</i> | | See definition of an allocation above |
| Information Technology Enterprise (ITE) | | | |
| Directory Service | \$6.75/FTE | | FTE count @ a point in time 3 rd qtr of 5 qtr average |
| Information Security Office (ISO) | \$20.55/FTE | | FTE count @ a point in time 3 rd qtr of 5 qtr average |
| Service-Oriented Architecture (SOA) | \$4.27/FTE | | FTE count @ a point in time 3 rd qtr of 5 qtr average |
| Authentication & Authorization (A&A) | \$5.11/FTE + usage | | FTE count @ a point in time 3 rd qtr of 5 qtr average plus usage charge |
| Human Resources Enterprise (HRE) | | | |
| Benefits | \$29.40/FTE | | Use 5 qtr average however customer billed on FTE from prior months 2 nd PR |
| Personnel Officers | \$74.28/FTE | | Use 5 qtr average however customer billed on FTE from prior months 2 nd PR |
| Labor Relations | \$20.04/FTE | | Use 5 qtr average however customer billed on FTE from prior months 2 nd PR |
| Merit Only Employment Services | \$21.54/FTE | | Use 5 qtr average however customer billed on FTE from prior months 2 nd PR |
| Merit and Non-Merit Employment Services | \$59.28/FTE | | Use 5 qtr average however customer billed on FTE from prior months 2 nd PR |
| Health Insurance Surcharge | \$24.00/participant | | HRE administered health plan charge (\$2/month) based on most recent participant count |
| Golden Dome | \$2.00/FTE | | FTE count as of second payroll of the fiscal year |
| Unemployment | \$1.25/ head count | | Average of previous quarters FTE count |
| Flexible Spending | \$51.12/participant | | Charge for participants signed up for Health Care, Dependent Care or both |
| Workers' Compensation | <i>Will be sent in Sept.</i> | | Based on a 5 year rolling average of claims experience |
| General Services Enterprise (GSE) | | | |
| Office & Storage Space | \$3.29/sq ft | + \$0.17/sq ft = new total of \$3.46/ssq/ft | Square footage of space occupied. |
| Ankeny Labs | \$5.47/sq ft | | Square footage of space occupied |
| Purchasing | <i>(N/A – Allocation)</i> | Will give \$100,000 rebate within 1 st quarter of FY12. | Allocation based upon percentage of usage of master agreements (see definition below) |
| Mail Administration | <i>(N/A – Allocation)</i> | | Allocation based upon percentage of mail volume by each separate mail account (see definition below) |
| Blanket Bond | \$1.58/FTE | | FTE count @ a point in time which was spring 2010 |
| Fleet - Risk Management | \$318.12/vehicle | - \$33.36/vehicle = new total of \$284.76/vehicle | Number of vehicles per agency @ 6/30/2010 |
| Leasing, Fee at Seat of Govt. | \$0.12/sq ft | | Based upon total lease square footage |
| Fleet Management | \$244.92/vehicle | | Number of vehicles per agency @ 6/30/2010 |
| Fleet Depreciation | N/A | | Rate is based on class of vehicle and est. months of service |
| Architectural & Engineering Services | \$83.84/hr | | Hourly rate |
| Leasing, Fee Outside Seat of Govt. | \$61.90/hr | | Hourly rate |
| State Surplus | N/A | | Cost of utility is paid for proceeds of surplus sales |
| Motor Pool | N/A | | Hourly rate |
| State Garage | N/A | Change methodology from \$64/hr to \$43.24/month/vehicle + parts | Hourly rate @ \$64 |

Rate Methodology

“Rate methodology” refers to how a utility rate is calculated or billed. Many services use the **5-quarter average** of FTEs ending March 2010, while others may use **one quarter of the 5 quarter average** (see note below on FTE counts). Other methodologies are square footage, number of vehicles, hourly rate, head count, participant or an allocation.

An **allocation** is a *collection of several different cost components*, each with a unique allocation methodology. When all cost components have been allocated the total allocations for an agency are summed together to arrive at a cost therefore each agency will have a different total cost. An example of an allocation is – I/3 (Integrated Information for Iowa) which contains 3 cost components; Finance, Procurement & Budget, and Human Resources Information System (used for timesheets). The methodologies used to allocate the cost components include one or more of the agency’s annual revenues, expenditures and /or FTEs to the total population.

For FY12 **FTE counts** have been updated to reflect agency SERIP plans as accurately as possible. For Judicial, Legislative agencies, Regents & Regent Institutions and Community Based Corrections (CBC’s), we have used the 5 quarter average ending the third quarter of 2010 to determine FTE counts.