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Annual Salary
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MIKE McMullen

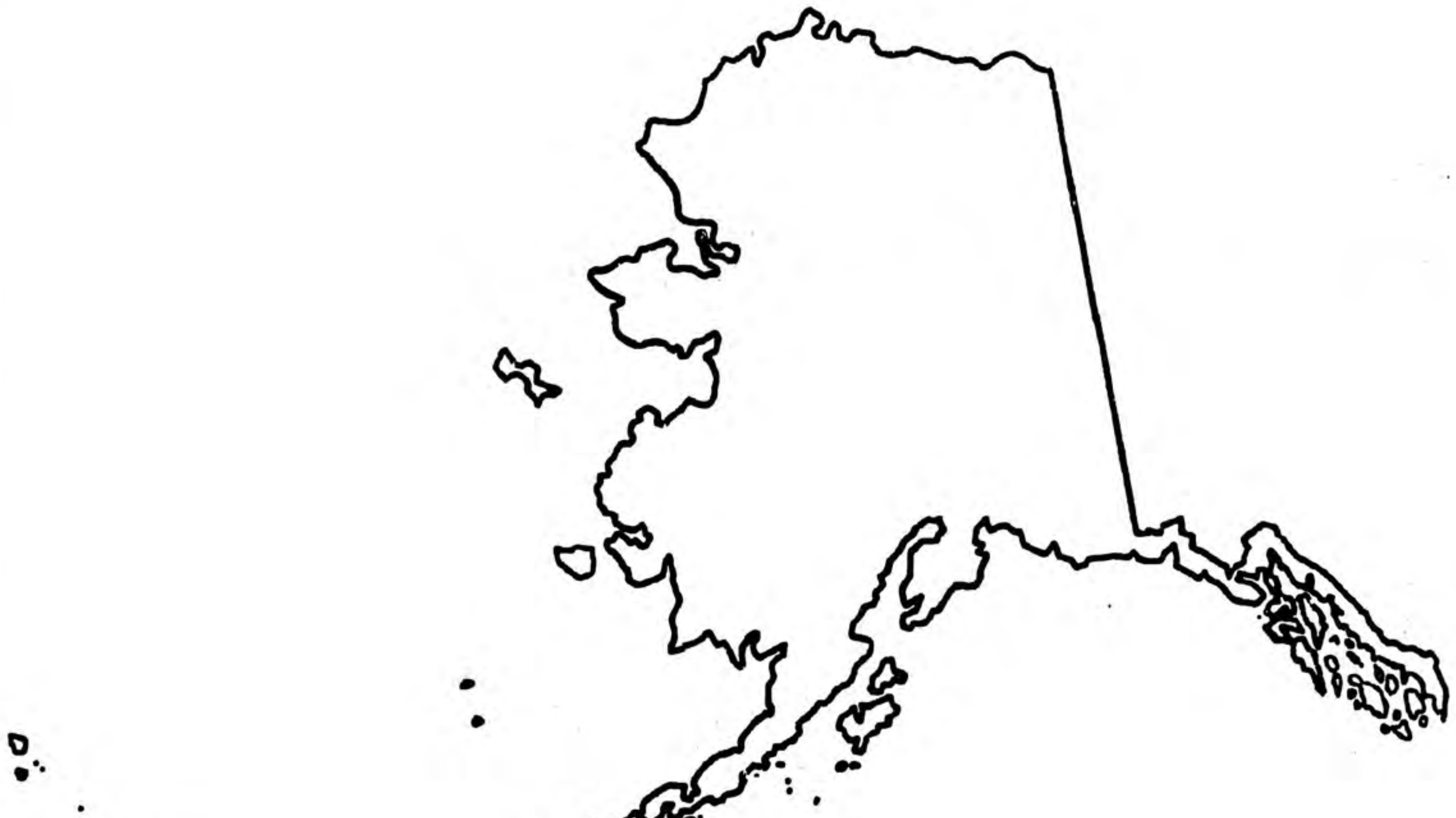
FOR: HUGH MOTLEY

STATE OF ALASKA

DEPARTMENT OF ADMINISTRATION

DIVISION OF PERSONNEL AND
OFFICE OF EQUAL EMPLOYMENT OPPORTUNITY

1994
SALARY SURVEY REPORT



STATE OF ALASKA

SALARY SURVEY REPORT

Division of Personnel/Office of EEO
Department of Administration

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PREFACE

The 1994 Salary Survey Report has been drafted in compliance with AS 39.27.030 which requires that the director of the Division of Personnel conduct an annual salary survey and make recommendations in pay ranges to applied to all classes of positions in the state's partially exempt and classified service.

This report is broken into two distinct parts, each addressing one of the two components of the salary survey required by state law. Part I reflects the competitive position of state salary levels when compared to other public and private sector employers. Part II reflects the cost of living in various election districts of the state by using the cost of living in Seattle, Washington as a base.

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STATE OF ALASKA 1994 SALARY AND BENEFITS SURVEY

AS 39.27.035 requires the director to prepare an annual pay schedule setting out the base pay for all classes of positions in the state's partially exempt and classified service, taking into account the statistics and reasonable internal pay relationships. This practice has been superseded by the collective bargaining process for the vast majority of state employees. Therefore, as the resources of the division were reduced the annual salary survey was discontinued in favor of other higher priority statutorily and contractually required services. In fiscal year 1994 the Alaska State Employees Association obtained a court's direction to the state to re-institute the annual salary survey in consultation with the unions.

This report presents the results of the study of the competitive position of the state by the Division of Personnel and Office of Equal Employment Opportunity in accordance with the provisions of Alaska Statute Section 39.27.030.

Purpose of Study: The primary purpose of this portion of the state salary survey is to compare the wages of state employees with those in competing labor markets. State of Alaska wages for selected occupations were compared with those in the Alaska public and private sectors, Alaska federal government, and with state governments in Washington, Oregon, and California. A survey of employer provided benefits in the same survey areas is also included to provide a broader picture of each employer's compensation package.

SALARY SURVEY METHODOLOGY

Job Classes:

The following forty-eight benchmark job classes were selected in consultation with representatives of the Alaska State Employees Association, AFSCME Local 52, representing the General Government Bargaining Unit (GGU); the Alaska Public Employees Association, representing the Supervisory Bargaining Unit (SU); the Confidential Employees Association, representing the Confidential Bargaining Unit (CU); the Public Safety Employees Association, representing the Public Safety Bargaining Unit (PSU); and Public Employees Local #71, AFL-CIO, representing the Labor, Trades, and Crafts Bargaining Unit (LTC). The job classes represent a cross section of occupations and ranges. Brief descriptions of the jobs are provided in the appendix.

- Accountant II
- Accountant IV
- Accounting Technician II
- Accounting Clerk II
- Adult Probation Officer II
- Administrative Clerk II
- Administrative Assistant I
- Aircraft Mechanic
- Analyst/Programmer III
- Fish & Wildlife Tech II
- Laboratory Technician II
- Laborer
- Legal Secretary I
- Licensed Practical Nurse
- Loan/Collection Officer I
- Management Analyst III
- Mechanic
- Medical Records Assistant

Attorney IV	Motor Vehicle Representative III
Cook I	Natural Resources Officer II
Correctional Officer II	Natural Resources Manager II
Data Processing Technician II	Nurse II
Data Processing Manager I	Physical Therapist
Drafting Technician II	Plumber
Electrician	Psychiatric Nurse Assistant III
Eligibility Technician II	Radio Dispatcher II
Employment Security Spec I-B	Secretary I
Engineer I	Sergeant, Public Safety
Environmental Specialist III	Social Worker III
Equipment Operator V	Stockhandler
Fish & Wildlife Enforcement Officer	State Trooper
Fisheries Biologist II	Wildlife Biologist III
Forest Technician III	Youth Counselor II

Survey Sample:

The survey sample consists of data from the states of Oregon, Washington, and California (these states constitute Alaska's prime recruitment area); public and private employers in Juneau and Anchorage; and the U. S. Government.

The Alaska survey sample was limited to Juneau and Anchorage to obtain base salaries and eliminate the issue of pay for cost of living in other areas. Not only are Juneau and Anchorage base pay areas, but are where approximately 64% of the state work force is located, so it is also the primary market area.

The cost of living in the various election districts in Alaska is addressed by statute and collective bargaining. It is addressed as required by AS 39.27.030 in Part II of this report.

Public agencies surveyed include the City and Borough of Juneau, the Municipality of Anchorage, the University of Alaska, and the Juneau and Anchorage School Districts. The public data also includes the prevailing wage rates for labor, trades, and crafts jobs which are covered by AS 36.05.010, Department of Labor pay rates for public construction projects. This data is averaged with other public data in the final pay comparisons.

Federal data was obtained from the Office of Personnel Management in Anchorage. Most federal workers in Alaska receive a 25% tax-free cost of living adjustment (COLA). The reported salaries include this adjustment or other special rates, if applicable (i.e. engineers have a special schedule). No attempt was made to adjust for the "tax-free" nature of the COLA, as tax rates vary by overall gross adjusted income which is affected by deductions, family compositions, etc. The rates reported are actual salaries.

As available, private employer data was obtained from the State of Alaska Department of Labor (DOL). The strength of this survey is in its size. The DOL wage rate survey covers a large sector of private employers: 154 occupations, 1516 employers, and 28,556 employees statewide. To maintain sample consistency, the data used for our survey selected data for the Juneau and Anchorage areas only. As with most surveys, responses are voluntary, and although efforts are made to obtain wage information from employers, some choose not to respond. Because salaries are competitive, employers are reluctant to provide information, even though confidentiality is assured. The Department of Labor survey reported a return rate of 59%.

If the Department of Labor did not survey a benchmark job, we gathered the data by sending a survey to the Juneau and Anchorage employers from the Department of Labor's "100 largest employer" list who were likely to have job matches. Survey forms followed the same format used by the Department of Labor. A description of each job was provided and the firm was asked to match these jobs with theirs and to provide the hourly rates and the number of hours worked per week of all current employees in the job class.

Surveys were sent to sixty-three employers on March 11, 1994. If a response was not received by April 8, telephone followup was conducted to encourage reply. Responses were received from thirty-four of these employers during the months of April and May, 1994. This is a return rate of 54%. A list is provided in the appendix.

We appreciate the cooperation of the firms and agencies who participated and the time they spent to gather and provide us with extensive pay and benefit information.

Compilation of Salary Data:

Hourly rates and number of hours worked per week were requested in the survey. Where monthly or other rates were provided, they were converted to hourly rates. Employers were asked to provide the actual pay rates of actual employees. The total data was used to calculate the mean and median, so each employee counted equally. All private data was averaged together as a group. Likewise, all Alaska public data was averaged as a group. Federal and other states were reported separately.

For private employers, the interquartile range of salaries was used for the minimum and maximum. Private industry tends to have a much wider variance of pay than public agencies and the interquartile range is a standard statistical method which is used to eliminate the statistically unsound influence of extremely high or extremely low salaries. The interquartile eliminates the lowest and highest quarter (25%) and uses the middle range of the data. The Department of Labor also uses this standard methodology. In their Wage Rates publication it is called the "middle range."

Cost of living differentials were added to Oregon (+15%) and Washington (+6%) salaries to equate them to Anchorage salaries. California's cost of living is equivalent to Anchorage, so no adjustment was needed. The adjustment was calculated by averaging the Runzheimer International, Inc. and American Chamber of Commerce Researchers Association (ACCRA) comparative cost of living survey data for Seattle and Olympia, Washington; Portland and Salem, Oregon; and Los Angeles and Sacramento, California. The Department of Labor considers Runzheimer and ACCRA to be the best available sources for cost of living indices at this time. Their data differs somewhat and each has their strengths and weaknesses, so rather than choosing one over the other, an average of both was used. Additional information about these surveys can be found in DOL's Economic Trends publication. Geographic differentials were not assigned for comparisons in Alaska.

Table I which is provided in this report lists the number of employees, minimum, maximum, mean, and median or midpoint by job class for private, public, federal, and the other states. Mean and median were calculated from the actual employee pay rates. This information was not provided by Oregon, so a midpoint was calculated from the average of the minimum and maximum for that state.

Table II, the summary comparisons of the combined survey sample averages the rates for private, public, federal, and the average of other states (shown as C-O-W) to derive one rate which is then compared to the average State of Alaska pay for each bargaining unit. A ratio comparison is calculated by dividing the state average by the survey average. Ratios greater than 1.00 indicate that the state pays more than the survey average.

Benefits Survey Methodology:

Table III of benefits that follows indicates the responses to survey forms that were sent to the same employers who were surveyed for salary information.

The responses for the Federal Government, and for the States of Washington, Oregon and California are reported directly. The responses for the Alaska public (Juneau and Anchorage municipalities, school districts, and the University of Alaska) and Alaska private employers are reported as a mean where amounts are required (in terms of money, percentages, number of days, etc.). Where Yes/No answers or codes are required, these are reported as actual responses. If no response was given to a specific question, it was not included in calculation of the mean.

Information was requested for the majority of employees. Where information on different systems or benefits was given, the information used in this survey reflects the majority of employees.

More detailed information is given on State of Alaska benefits to aid comparison. The State of Alaska information is presented by bargaining unit in Table IV.

As with any benefits survey, comparison of results must be tempered by the fact that the benefits systems used by each respondent differ. For example, most Alaska public employers offer PERS retirement benefits, while private employers in Alaska each have different systems, some being defined contributions, others defined benefit. Thus, there is no simple way to indicate any details of retirement plans where, for example, employees have the option of paying variable amounts into the retirement system, or to show differences between different types of defined contribution plans.

FINDINGS

SALARY SCHEDULE

There are two important considerations under Alaska Statutes when making salary setting decisions: **external comparison** and **internal consistency.**

The surveying of salaries paid by other states and other Alaskan employers provides an **external comparison** to State of Alaska salaries.

Internal consistency is at the heart of the State of Alaska's constitutionally mandated merit system of employment. Alaska statutes require the Personnel Rules to provide for the director of personnel to prepare a pay plan that ". . . shall provide for fair and reasonable compensation for services rendered, and reflect the principle of like pay for like work." For example, it is not consistent with the statute for employees with substantially the same duties to be paid under substantially different pay schedules.

External Comparison

The data from the 1994 Salary Survey indicates that state employees in the benchmark positions, on the average, have higher wages than comparable positions in the other employers surveyed. However, these results must be considered in light of the accuracy and reliability of the data.

First, only 48 of approximately 1000 job classes were surveyed. The number of job classes surveyed is necessarily small due to: limits on Division of Personnel/OEEO resources; ensuring that the survey is not too cumbersome for responding employers; and the difficulty of matching state job duties to job duties in the private and public (not including the State of Alaska) sectors to create valid job comparisons.

Second, there is a relatively wide variation in comparisons of hourly pay between specific jobs. For example, the average for the General Government Unit Employees, which represents the largest surveyed group with positions in 37 of the 48 benchmark job classes, is 8% higher than the average of the other employers surveyed. However, within the GGU benchmark job classes, individual comparisons range from 18% less to 40% more than the average of the other employers surveyed.

In conclusion, the relatively small number of job classes surveyed and the relatively wide variation in the comparison of specific jobs significantly limits the reliability of specific "market comparison" conclusions from the salary survey. In general, the survey indicates that state employees are adequately compensated and may be ahead of the market for most job classes.

Internal Comparison

On the other hand, internal comparison within state government is extremely precise because, for the most part, the same pay scales and job classifications are used making comparisons very accurate.

The various bargaining units have received approximately 3.6% increases above the non-represented employees paid under the statutory pay scale. Also, the bargaining units have received or been offered at least an additional 2.5% increase as of July 1, 1995. The total pay gap between the non-represented and represented employees will be at least **6.2%** (which is the compounded total of the two pay increases) as of July 1, 1995.

RECOMMENDATION

Prior to collective bargaining, the salary survey process was the means for making pay and benefit recommendations for most state employees. Since the salary survey statute was adopted, collective bargaining under the Public Employment Relations Act (PERA) has superseded this process for the vast majority of state employees. This statutory pay scale now only affects state employees in the classified and partially exempt services that are not represented by collective bargaining representatives.

The Personnel Board finds that while it appears that state employees are generally adequately compensated and may be ahead of the market for most job classes, the non represented employees have not received reasonable cost of living increases received by and/or offered to the represented employees. The State Personnel Act requires that the statutory pay plan "reflect the principle of like pay for like work" (AS 39.25.150(2)(B)). The law further requires that the annual pay schedule be developed "taking into account the statistics and reasonable internal pay relationships" (AS 39.27.035). A pay gap of at least 6.2% between represented and non represented employees constitutes an unreasonable inequity based on the merit principle of like pay for like work. Therefore, **it is recommended that the statutory pay scale be increased by 6.2% as of July 1, 1995.**

TABLE I

SALARY DATA BY JOB CLASS

KEY

AK Private	- Alaska private employers in the Juneau and Anchorage areas
AK Public	- Alaska public employers in the Juneau and Anchorage areas (City and Borough of Juneau, Municipality of Anchorage, University of Alaska, Juneau and Anchorage School districts)
AK Federal	- Federal Employees in Alaska
CA State	- California State employees
OR State	- Oregon State employees
WA State	- Washington State employees
AK State AS 39	- Alaska State employees not represented by a collective bargaining unit and paid statutory rates set by the legislature in Alaska Statute 39.27 (approximately 400 employees)
AK State GGU-1	- Alaska State employees in the General Government Bargaining Unit classified as "Class 1" employees (do not have the right to strike) (approximately 1420 employees)
GGU-2	- Alaska State employees in the General Government Bargaining Unit classified as "Class 2 or 3" employees (do have the right to strike) (approximately 6200 employees)
GC	- Alaska State employees in the General Government Bargaining Unit paid on the Correctional Officers salary schedule (do not have the right to strike) (approximately 730 employees)
GY	- Alaska State employees in the General Government Bargaining Unit paid on the 40-hour salary schedule (do not have the right to strike) (approximately 150 employees)
AK State CU	- Alaska State employees in the Confidential Bargaining Unit (approximately 150 employees)
AK State SU	- Alaska State employees in the Supervisory Bargaining Unit (approximately 1030 employees)
AK State PSU	- Alaska State employees in the Public Safety Bargaining Unit (approximately 410 employees)
AK State LTC	- Alaska State employees in the Labor, Trades and Crafts Bargaining Unit (approximately 1590 employees)
AK Title 36	- Employees of contractors and subcontractors working on public construction projects and paid under the Little Davis-Bacon rates set under AS 36.05

Accounting Clerk II P1202-09	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	10.00	15.00	11.55	12.57	558
AK Public	9.68	18.92	13.03	13.18	76
AK Federal	11.02	14.33	12.12	na	na
CA State	10.23	12.44	na	11.49	709
OR State**	9.08	13.55	11.32	na	127
WA State**	9.44	11.90	11.90	11.34	355
AK State AS 39	11.61	15.62	na	na	na
AK State GGU-1 GGU-2	12.08 11.97	15.88 15.72	13.09	13.35	56
AK State CU	12.03	15.80	13.16	12.93	3

Accountant II P1205-16	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	16.12	27.83	22.06	21.93	180
AK Public	16.43	26.64	19.96	20.60	22
AK Federal	20.21	26.29	22.23	na	na
CA State	16.78	20.18	na	17.87	391
OR State**	14.37	22.71	18.54	na	86
WA State**	12.47	15.82	15.82	15.15	286
AK State AS 39	18.12	25.07	na	na	na
AK State GGU-1 GGU-2	18.86 18.69	25.81 25.57	20.77	21.07	23
AK State SU	18.87	25.74	20.21	20.21	1

Accountant IV P1207-20	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	17.93	38.74	24.92	29.57	80
AK Public	23.88	30.83	27.59	27.28	7
AK Federal	24.22	44.24	32.64	na	14
CA State	20.18	24.34	na	22.13	233
OR State**	na	na	na	na	na
WA State**	15.43	19.74	19.74	19.46	43
AK State AS 39	23.91	32.84	na	na	na
AK State GGU-1 GGU-2	24.87 24.65	33.74 33.44	29.21	28.66	5
AK State SU	24.82	33.59	29.40	28.65	11

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Accounting Tech II P1211-14	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	13.25	18.30	16.12	15.65	94
AK Public	11.97	19.48	14.19	15.10	24
AK Federal	13.65	17.75	15.02	na	58
CA State	11.42	13.88	na	12.86	790
OR State**	10.04	15.57	12.81	na	296
WA State**	17.46	22.34	22.34	21.62	5
AK State AS 39	15.78	21.80	na	na	na
AK State GGU-1 GGU-2	16.42 16.28	22.51 22.31	18.14	18.58	54
Ak State CU	16.35	22.42	18.14	18.14	1

Adult Probation Officer II P4343-16	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	na	na	na	na	na
CA State	18.48	26.00	na	26.69	211
OR State**	15.27	23.84	19.56	na	213
WA State**	14.01	17.89	16.21	16.29	260
AK State AS 39	18.12	25.07	na	na	na
AK State GGU-1 GGU-2	18.86 18.69	25.81 25.57	21.72	21.69	37

Administrative Clerk II P1134-08	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	8.80	11.80	8.80	10.58	170
AK Public	9.97	17.87	11.66	11.99	82
AK Federal	9.85	12.95	10.84	na	230
CA State	9.86	11.98	na	10.98	na
OR State**	8.98	12.93	10.96	na	1981
WA State**	9.24	11.63	10.12	10.15	682
AK State GGU-1 GGU-2	11.38 11.28	14.90 14.76	12.34	12.45	494
AK State CU	11.34	14.84	12.03	12.39	10
AK State AS 39	10.94	14.71	14.16	14.16	2

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Administrative Assistant I P1912-12	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	10.83	11.91	10.83	12.23	171
AK Public	10.60	27.18	15.60	16.64	200
AK Federal	na	na	na	na	na
CA State	12.31	19.21	na	16.25	1511
OR State**	10.22	15.57	12.90	na	2197
WA State**	10.37	13.06	13.06	12.66	177
AK State GGU-1 GGU-2	14.46 14.33	19.56 19.40	15.72	16.14	83
AK State SU	14.50	19.58	17.00	17.51	8
AK State AS 39	13.90	18.90	14.80	15.21	3

Aircraft Mechanic P9563-53	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	15.95	21.11	17.50	18.02	258
AK Public	na	na	na	na	na
AK Federal	20.66	24.10	21.52		16
CA State	16.33	17.93	na	17.07	1
OR State**	na	na	na	na	na
WA State**	17.01	19.74	18.38	18.38	2
AK State AS 39	na	na	na	na	na
AK State LTC	17.74	22.56	21.90	21.78	5

Analyst/Programmer III P1623-17	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	16.74	25.97	25.30	21.97	89
AK Public	18.09	29.37	25.25	24.34	9
AK Federal	20.21	26.29	22.23	na	60
CA State	20.18	24.34	na	22.14	1077
OR State**	14.31	22.71	18.51	na	115
WA State**	14.34	18.34	17.01	16.98	140
AK State AS 39	19.42	26.82	na	na	na
AK State GGU-1 GGU-2	20.20 20.02	27.59 27.34	21.53	21.88	5

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Attorney IV P7145-24	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	25.78	37.74	30.79	36.33	90
AK Public	25.00	37.80	29.49	29.01	14
AK Federal	24.22	31.48	26.64	na	na
CA State	32.26	39.04	na	35.58	189
OR State**	28.52	38.22	33.37	na	90
WA State**	na	na	na	na	na
AK State AS 39	31.29	43.06	34.77	34.42	75

Cook I P9100-57	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	8.37	12.26	10.00	10.62	52
AK Public	10.26	14.20	11.57	12.10	5
AK Federal	18.76	21.88	19.54	na	14
CA State	11.50	13.98	na	13.07	107
OR State**	10.61	14.32	12.52	na	65
WA State**	9.44	11.90	11.90	11.24	98
AK State AS 39	na	na	na	na	na
AK State LTC	14.12	17.71	17.19	17.15	11

Correctional Officer II P7653-13	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	na	na	na	na	na
CA State	17.68	21.48	na	20.26	13,335
OR State**	12.08	16.31	14.20	na	774
WA State**	11.36	14.34	14.34	13.40	2,237
AK State AS 39	14.80	20.29	na	na	na
AK State GC	16.37	22.41	19.45	18.93	160

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Data Processing Technician II P1612-14	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	12.06	18.50	14.50	15.23	69
AK Public	13.54	21.91	16.94	17.23	15
AK Federal	na	na	na	na	na
CA State	10.83	15.27	na	13.88	495
OR State**	9.53	13.55	11.54	na	13
WA State**	11.63	14.69	14.69	14.02	47
AK State AS 39	15.78	21.80	na	na	na
AK State GGU-1 GGU-2	16.42 16.28	22.51 22.31	19.40	18.73	27

Data Processing Manager I P1641-21	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	20.71	29.16	22.58	24.23	10
AK Public	28.29	36.85	29.62	31.11	6
AK Federal	16.70	21.71	18.37	na	3
CA State	22.17	26.75	na	25.27	212
OR State**	na	na	na	na	na
WA State**	18.34	23.47	23.47	23.25	25
AK State AS 39	25.57	35.09	na	na	na
AK State GGU-1 GGU-2	26.60 26.36	36.17 35.84	28.79	28.79	2
AK State SU	26.55	36.00	31.40	29.99	7
AK State CU	26.49	36.02	29.36	29.36	1

Drafting Technician II P8424-12	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	15.35	19.26	17.55	17.68	84
AK Public	14.85	35.69	17.29	21.28	4
AK Federal	11.02	14.33	12.12	na	6
CA State	13.62	16.55	na	14.77	90
OR State**	11.56	15.74	13.65	na	9
WA State**	13.67	17.46	17.46	16.51	22
AK State AS 39	13.90	18.90	na	na	na
AK State GGU-1 GGU-2	14.46 14.33	19.56 19.40	14.76	14.99	10

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Electrician P9342-52	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	13.28	25.32	18.00	19.73	93
AK Public AK Title 36***	16.19	26.53	21.05	20.55 25.32	24
AK Federal	20.66	24.10	21.52	na	63
CA State	16.71	18.35	na	17.33	91
OR State**	13.03	17.83	15.43	na	62
WA State**	14.01	16.21	16.21	15.61	56
AK State AS 39	na	na	na	na	na
AK State LTC	18.98	24.00	22.62	22.17	5

Eligibility Technician II P4172-14	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	11.02	14.33	12.12	na	2
CA State	na	na	na	na	na
OR State**	11.30	15.00	13.15	na	250
WA State**	12.76	16.21	14.01	13.58	73
AK State AS 39	15.78	21.80	na	na	na
AK State GGU-1 GGU-2	16.42 16.28	22.51 22.31	18.04	17.86	75

Employment Sec Specialist I-B P4649-14	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	na	na	na	na	na
CA State	12.31	17.70	na	15.83	2504
OR State**	11.30	15.00	13.15	na	335
WA State**	12.47	15.82	15.82	14.29	530
AK State AS 39	15.78	21.80	na	na	na
AK State GGU-1 GGU-2	16.42 16.28	22.51 22.31	18.04	18.64	93

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Engineer I P8913-19	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	22.44	38.63	32.15	30.69	104
AK Public	22.02	31.60	28.02	26.87	18
AK Federal	25.83	33.10	28.53	na	87
CA State	21.67	26.33	na	22.77	727
OR State**	14.86	20.34	17.60	na	212
WA State**	15.82	20.24	20.24	18.76	16
AK State AS 39	22.38	30.74	na	na	na
AK State GGU-1 GGU-2	23.28 23.06	31.50 31.21	28.17	27.35	32

Environmental Specialist III P8311-18	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	20.21	26.29	22.23	na	15
CA State	19.68	23.76	na	21.61	190
OR State**	19.56	27.17	23.37	na	9
WA State**	13.37	17.01	15.43	15.69	87
AK State AS 39	20.89	28.75	na	na	na
AK State GGU-1 GGU-2	21.72 21.53	29.48 29.21	23.06	23.72	64

Equipment Operator V 9353-53	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	15.00	25.91	22.50	20.72	15
AK Public AK AS 36***	15.86	25.80	21.96	22.03 21.41	62
AK Federal	20.66	24.10	21.52	na	52
CA State	14.25	15.62	na	14.67	1614
OR State**	10.04	15.57	12.81	na	14
WA State**	na	na	14.69	14.47	15
AK State AS 39	na	na	na	na	na
AK State LTC	17.74	22.56	22.56	22.18	29

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Fish & Wildlife Enforcement Off P6212-13	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	16.70	21.71	18.37	na	1
CA State	13.47	19.42	na	17.84	243
OR State**	na	na	na	na	na
WA State**	13.06	17.01	16.62	16.11	15
AK State AS 39	14.80	20.29	na	na	na
AK State GGU-1 GGU-2	15.39 15.25	20.97 20.77	16.98	16.56	5

Fisheries Biologist II P6161-16	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	16.72	21.71	18.37	na	18
CA State	19.28	23.23	na	20.35	112
OR State**	15.00	20.25	17.63	na	116
WA State**	14.34	18.34	17.46	17.34	40
AK State AS 39	18.12	25.07	na	na	na
AK State GGU-1 GGU-2	18.86 18.69	25.81 25.57	20.77	21.30	31

Forest Tech III P6607-11	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	13.65	17.75	15.02	na	54
CA State	17.13	20.82	na	18.06	5
OR State**	9.95	13.03	11.49	na	47
WA State**	10.61	13.37	12.20	12.21	4
AK State AS 39	13.11	17.68	na	na	na
AK State GGU-1 GGU-2	13.64 13.52	18.21 18.04	13.90	13.90	1

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Fish & Wildlife Technician II P6113-09	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	11.02	14.33	12.12	na	na
CA State	8.76	10.10	na	na	na
OR State**	11.30	15.00	13.15	na	61
WA State**	11.90	15.05	13.37	13.57	5
AK State AS 39	11.61	15.62	na	na	na
AK State GGU-1 GGU-2	12.08 11.97	15.88 15.72	12.34	12.46	33

Laboratory Technician II P5616-12	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	15.25	22.50	18.50	18.00	64
AK Public	11.97	25.44	17.55	18.13	4
AK Federal	13.65	17.75	15.02	na	3
CA State	17.55	20.18	na	18.92	31
OR State**	11.03	15.00	13.02	na	12
WA State**	13.67	15.43	15.43	15.18	13
AK State AS 39	13.90	18.90	na	na	na
AK State GGU-1 GGU-2	14.46 14.33	19.56 19.40	18.72	18.72	2

Laborer P9398-58	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	8.50	20.00	12.00	12.96	95
AK Public AK AS 36***	11.09	18.30	12.23	13.85 21.55	19
AK Federal	14.00	16.33	14.58	na	84
CA State	11.73	12.79	na	12.16	17
OR State**	8.66	11.87	10.27	na	63
WA State**	10.12	11.63	10.61	10.77	79
AK State AS 39	na	na	na	na	na
AK State LTC	13.32	16.62	15.67	15.67	4

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Legal Sec I P1145-10	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	15.45	19.62	17.55	17.41	88
AK Public	12.28	15.63	14.61	14.15	6
AK Federal	13.65	17.75	15.02	na	na
CA State	13.64	16.57	na	15.65	14
OR State**	na	na	na	na	na
WA State**	11.10	14.01	14.01	13.30	176
AK State AS 39	12.31	16.59	na	na	na
AK State GGU-1 GGU-2	12.81 12.70	16.98 16.82	13.90	14.00	62

Licensed Practical Nurse P5116-13	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	12.90	16.63	14.56	14.66	150
AK Public	na	na	na	na	na
AK Federal	12.49	15.80	14.07	na	15
CA State	11.42	13.51	na	12.61	230
OR State**	10.16	14.32	12.24	na	78
WA State**	11.63	14.69	14.52	14.00	8
AK State AS 39	14.80	20.29	na	na	na
AK State GGU-1 GGU-2	15.39 15.25	20.97 20.77	17.57	17.37	21

Loan/Collection Officer I P2113-16	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	15.09	21.17	18.12	18.94	72
AK Public	na	na	na	22.09	1
AK Federal	20.21	26.29	22.23	na	7
CA State	13.57	20.18	na	17.39	233
OR State**	na	na	na	na	na
WA State**	13.06	16.62	15.82	15.28	86
AK State AS 39	18.12	25.07	na	na	na
AK State GGU-1 GGU-2	18.86 18.69	25.81 25.57	23.86	23.35	6

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Management Analyst III P1811-18	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	20.09	33.40	30.26	26.96	32
AK Public	na	na	na	na	na
AK Federal	20.21	26.29	22.23	na	40
CA State	19.21	23.18	na	21.42	67
OR State**	16.79	23.44	20.12	na	18
WA State**	13.37	17.01	16.62	16.41	17
AK State AS 39	20.89	28.75	23.14	23.14	1
AK State GGU-1 GGU-2	21.72 21.53	29.48 29.21	25.57	25.47	7

Mechanic P9324-54	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	11.00	19.38	15.86	15.48	170
AK Public AK AS 36***	15.86	26.53	20.91	21.35 22.48	48
AK Federal	20.66	24.10	21.52	na	33
CA State	14.57	15.98	na	15.08	51
OR State**	10.91	15.48	13.20	na	17
WA State**	14.69	17.01	17.01	16.97	20
AK State AS 39	na	na	na	na	na
AK LTC State	16.65	21.17	19.95	20.29	9

Medical Records Assistant P1140-10	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	10.01	13.70	11.38	12.13	40
AK Public	na	na	na	na	na
AK Federal	11.02	14.33	12.12	na	8
CA State	15.46	18.60	na	17.44	14
OR State**	10.22	14.88	12.55	na	21
WA State**	10.85	13.67	13.37	12.92	70
AK State AS 39	12.31	16.59	na	na	na
AK State GGU-1 GGU-2	12.81 12.70	16.98 16.82	14.02	13.59	5

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Motor Vehicle Rep III P7551-10	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	na	na	na	na	na
CA State	12.57	14.95	na	14.13	498
OR State**	12.39	16.48	14.44	na	55
WA State**	12.17	15.43	14.01	13.63	218
AK State AS 39	12.31	16.59	na	na	na
AK State GGU-1 GGU-2	12.81 12.70	16.98 16.82	14.02	14.20	16

Natural Resource Officer II P6653-16	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	20.21	26.29	22.23	na	10
CA State	19.68	23.76	na	21.74	143
OR State**	na	na	na	na	
WA State**	15.43	19.74	19.74	19.33	34
AK State AS 39	18.12	25.07	na	na	na
AK State GGU-1 GGU-2	18.86 18.69	25.81 25.57	23.06	22.70	40

Natural Resource Manager II P6655-20	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	24.22	31.48	25.03	na	41
CA State	26.35	32.03	na	30.25	18
OR State**	na	na	na	na	na
WA State**	17.01	21.79	21.79	21.37	31
AK State AS 39	23.91	32.84	na	na	na
AK State GGU-1 GGU-2	24.87 24.65	33.74 33.44	30.12	29.40	3
AK State SU	24.82	33.59	30.30	30.25	14

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Nurse II P5111-15	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	19.00	23.00	21.00	20.89	721
AK Public	15.86	37.61	23.13	25.88	99
AK Federal	22.26	27.27	24.77	na	192
CA State	16.52	21.29	na	19.52	888
OR State**	16.79	32.13	24.46	na	74
WA State**	14.97	21.61	18.18	17.80	535
AK State AS 39	16.89	23.35	na	na	na
AK State GGU-1 GGU-2	17.57 17.41	24.09 23.86	18.69	18.89	37

Physical Therapist P5446-18	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	20.50	24.75	22.96	22.65	41
AK Public	20.57	38.34	31.25	29.72	9
AK Federal	20.21	26.29	22.23	na	1
CA State	15.98	19.33	na	18.40	8
OR State**	14.98	21.75	18.37	na	34
WA State**	14.34	18.34	na	na	0
AK State AS 39	20.89	28.75	na	na	na
AK State GGU-1 GGU-2	21.72 21.53	29.48 29.21	24.95	24.95	2

Plumber P9364-52	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	15.00	20.00	19.00	18.79	90
AK Public AK AS 36***	15.05	21.05	21.05	20.00 26.00	16
AK Federal	19.71	22.99	20.53	na	4
CA State	16.71	18.35	na	17.39	66
OR State**	14.85	17.83	16.34	na	21
WA State**	14.01	16.21	16.21	15.84	14
AK State AS 39	na	na	na	na	na
AK State LTC	18.98	24.00	24.00	24.00	1

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Psychiatric Nurse Asst III P5172-10	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	11.10	14.10	11.48	11.85	6
AK Federal	na	na	na	na	na
CA State	12.72	15.30	na	14.46	3,717
OR State**	na	na	na	na	na
WA State**	11.61	14.69	14.69	13.73	118
AK State AS 39	12.31	16.59	na	na	na
AK State GGU-1 GGU-2	12.81 12.70	16.98 16.82	14.46	14.42	62

Radio Dispatcher II P1115-12	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	15.48	25.91	22.00	21.54	43
AK Federal	na	na	na	na	na
CA State	12.84	15.60	na	14.25	521
OR State*	11.74	17.09	14.42	na	47
WA State*	11.10	14.01	13.67	13.13	72
AK State AS 39	13.90	18.90	na	na	na
AK State GGU-1 GGU-2	14.46 14.33	19.56 19.40	16.15	16.31	12

Secretary I P1151-10	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	10.00	15.97	12.60	13.06	413
AK Public	10.27	20.58	13.81	14.85	61
AK Federal	11.02	14.33	12.12	na	36
CA State	11.62	14.12	na	13.33	328
OR State**	7.82	11.78	9.80	na	540
WA State**	10.12	12.76	12.76	12.36	330
AK State AS 39	12.31	16.59	12.70	12.71	3
AK State GGU-1 GGU-2	12.81 12.70	16.98 16.82	13.90	14.19	78

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

Sergeant, P.S. P7705-78	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	24.24	36.10	33.43	32.72	37
AK Federal	na	na	na	na	na
CA State	21.49	26.12	na	24.40	595
OR State**	20.39	30.06	25.23	na	90
WA State**	22.73	29.14	na	na	123
AK State AS 39	na	na	na	na	na
AK State PSU****	23.50	32.73	29.31	29.73	17

**** recent arbitration 3.6% increase not included

Social Worker III P4113-16	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	14.87	23.48	18.09	18.48	10
AK Federal	20.21	26.29	22.23	na	11
CA State	na	na	na	na	na
OR State*	15.73	20.91	18.32	na	719
WA State*	14.34	18.34	18.34	17.23	449
AK State AS 39	18.12	25.07	na	na	na
AK State GGU-1 GGU-2	18.86 18.69	25.81 25.57	21.53	21.54	59

Stockhandler P9577-57	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private*	8.49	11.50	10.37	10.47	170
AK Public	10.30	21.96	19.74	17.93	8
AK Federal	15.90	18.55	16.56	na	101
CA State	12.56	13.66	na	12.89	273
OR State**	8.75	12.31	10.53	na	23
WA State**	9.68	12.17	11.63	11.29	114
AK State AS 39	na	na	na	na	na
AK State LTC	14.12	17.71	16.69	16.94	10

* Data is from Department of Labor survey
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***Public contract rates per Title 36, Chapter 05

State Trooper P7703-76	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	18.72	34.63	27.63	27.36	231
AK Federal	na	na	na	na	na
CA State	17.68	21.47	na	20.19	4,193
OR State*	19.03	24.47	21.75	na	390
WA State*	14.77	17.72	na	na	611
AK State AS 39	na	na	na	na	na
AK State PSU****	20.28	28.26	26.25	24.64	45

**** recent 3.6% arbitration increase not included

Wildlife Biologist III P6143-18	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	24.22	31.48	25.03	na	42
CA State	21.62	26.08	na	24.29	18
OR State*	17.28	23.44	20.36	na	84
WA State*	14.34	18.34	16.22	16.38	12
AK State AS 39	20.89	28.75	na	na	na
AK State SU	21.72	29.40	27.97	27.97	2
AK State GGU-1 GGU-2	21.72 21.53	29.48 29.21	26.36	25.68	17

Youth Counsel II P7612-13	Min	Max	Median/ Midpoint	Mean	Total Employees
AK Private	na	na	na	na	na
AK Public	na	na	na	na	na
AK Federal	na	na	na	na	na
CA State	19.40	23.58	na	23.16	876
OR State*	11.30	15.37	13.34	na	203
WA State*	13.37	17.01	15.43	15.61	279
AK State AS 39	14.80	20.29	na	na	na
AK State GY	15.39	20.96	17.57	17.02	71

* Data is from Department of Labor survey
** WA and OR adjusted for cost of living
***Public contract rates per Title 36, Chapter 05

TABLE II

SUMMARY COMPUTATIONS

The following table shows average hourly pay for each job class for Alaska private, public, federal, and California, Oregon, Washington combined (C-O-W). The average of these is shown in the table as "AVERAGE". This overall average for each class is compared with the mean state salary by bargaining unit. The ratio of the state to the survey average is immediately below the state average for each bargaining unit. For example, the survey average for Accountant IV is 27.57. The state GGU mean is 28.66. The ratio is 1.04. This means that the GGU's average pay is 4% more than the survey average.

Overall averages, which are simple means of all job classes represented by bargaining unit, are provided at the bottom of the table.

Job Class*	Private	Public	Federal	C-O-W	AVERAGE	GGU/ ratio	SU/ ratio	CU/ ratio	LTC/ ratio	PSU/ ratio	Statute/ ratio
Accountant IV	29.57	27.28	32.64	20.80	27.57	28.66 1.04	28.65 1.04				
Accountant II	21.93	20.60	22.23	17.19	20.49	21.07 1.03	20.21 .99				
Acct Tech II	15.65	15.10	15.02	15.76	15.38	18.58 1.21		18.14 1.18			
Acct Clk II	12.57	13.18	12.12	11.38	12.31	13.35 1.08		12.93 1.05			
Ad Prob Off II				20.85	20.85	21.69 1.04					
Admin Clerk II	10.58	11.99	10.84	10.70	11.03	12.45 1.13		12.39 1.12			14.16 1.28
Admin Asst I	12.23	16.64		13.94	14.27	16.14 1.13	17.51 1.23				15.21 1.07
Aircraft Mech	18.02		21.52	17.73	19.09				21.78 1.14		
A/P III	21.97	24.34	22.23	19.21	21.94	21.88 1.00					
Attorney IV	36.33	29.01	26.64	34.48	31.61						34.42 1.09
Cook I	10.62	12.10	19.54	12.28	13.63				17.15 1.26		
Corr Off II				15.95	15.95	18.93 1.19					
DP Tech II	15.23	17.23		13.15	15.20	18.73 1.23					

Job Class*	Private	Public	Federal	C-O-W	AVERAGE	GGU/ ratio	SU/ ratio	CU/ ratio	LTC/ ratio	PSU/ ratio	Statute/ ratio
DP Mgr I	24.23	31.11	18.37	24.26	24.49	28.79 1.18	29.99 1.22	29.36 1.20			
Draft Tech II	17.68	21.28	12.12	14.98	16.52	14.99 .91					
Electrician	19.73	22.94		16.12	19.60				22.17 1.13		
Elig Tech II		12.12		13.37	12.74	17.86 1.40					
ESS IB				14.42	14.42	18.64 1.29					
Engineer I	30.69	26.87	28.53	19.71	26.45	27.35 1.03					
Env Spec III			22.23	20.22	21.22	23.72 1.12					
Equip Op V	20.72	22.26	21.52	13.98	19.62				22.18 1.13		
FWEO			18.37	16.98	17.67	16.56 .94					
F B II			18.37	18.44	18.40	21.30 1.16					
For Tech III			15.02	13.92	14.47	13.90 .96					
FWT II			12.12	13.36	12.74	12.46 .98					
Lab Tech II	18.00	18.13	15.02	15.71	16.71	18.72 1.12					
Laborer	12.96	17.70	14.58	11.07	14.08				15.67 1.11		
Legal Sec I	17.41	14.15	15.02	14.48	15.26	14.00 .92					
LPN	14.66		14.07	12.95	13.89	17.37 1.25					
Loan Coll/Off I	18.94	22.00	22.23	16.34	19.88	23.35 1.17					

Job Class*	Private	Public	Federal	C-O-W	AVERAGE	GGU/ ratio	SU/ ratio	CU/ ratio	LTC/ ratio	PSU/ ratio	Statute/ ratio
Mgt An III	26.96		22.23	19.32	22.84	25.47 1.12					25.47 1.12
Mechanic	15.48	21.92	21.52	15.08	18.50				20.29 1.10		
Med Rec Asst	12.13		12.12	14.30	12.85	13.59 1.06					
MV Rep III				14.07	14.07	14.20 1.01					
Nat Res Off II			22.23	20.54	21.38	22.70 1.06					
Nat Res Mgr II			25.03	25.81	25.42	29.40 1.16	30.25 1.19				
Nurse II	20.89	25.88	24.77	20.59	23.03	18.89 .82					
Phys Therapist	22.65	29.72	22.23	17.70	23.08	24.95 1.08					
Plumber	18.79	23.00	20.53	16.52	19.71				24.00 1.22		
Psy Nur Ast III		11.85		14.10	12.97	14.42 1.11					
Radio Dis II		21.54		13.93	17.74	16.31 .92					
Secretary I	13.05	14.85	12.12	11.83	12.97	14.19 1.09					12.71 .98
Sgt, PS		32.72		25.19	28.95					29.73 1.03	
Social Wkr III	na	18.48	22.23	17.78	19.50	21.54 1.10					
Stock Handler	10.47	17.93	16.56	11.57	14.13				16.94 1.20		
St Trooper		27.36		19.40	23.38					24.64 1.05	
Wild Biol III			25.03	20.34	22.69	25.68 1.13	27.97 1.23				

Job Class*	Private	Public	Federal	C-O-W	AVERAGE	GGU/ ratio	SU/ ratio	CU/ ratio	LTC/ ratio	PSU/ ratio	Statute/ ratio
Youth Couns II				17.37	17.37	17.02 .98					
Averages						1.08	1.15	1.13	1.16	1.04	1.11

* See pages 1 and 2 for complete title of job class, and Appendix A for job class descriptions.

TABLE III

1994 SURVEY BENEFITS DATA

QUESTION	Ak Public	Ak Private	Fed. Gov't	WA State	OR State	CA State
Are the majority of your employees covered by a collective bargaining agreement?	N2 Y4	N17 Y13		Y	Y	Y
How many hours in the normal working week?	39.17	40.18	40	40	40	40
What is the normal rate of overtime payment?	1.5	1.5	1.5	1.5	1.5	1.5
Overtime is paid after how many hours/week?	39.58	37.85	40	40	40	40
How many paid holidays are there each year?	11.33	8.80	10	11	10	13
Do you offer:						
- paid or reimbursed child care?	N5 Y1	N6 Y24	N		N	N
- profit sharing/annual bonuses?	N6	N12 Y17	N	N	N	N
- annual merit increase?	N3 Y3	N11 Y18	Y	N	Y	Y
- performance bonus?	N6	N23 Y6	Y	N	N	Y
- annual cost-of-living increase?	N5 Y1	N17 Y12	Y	Y	N	Y
Cost of Benefits Package as percentage of payroll	38.98	33.50	50		45	31.50
LEAVE						
Type of leave:						
- Annual/Sick	N1 Y5	N7 Y23	Y	Y	Y	Y
- Personal*	Y2	N20 Y6	N	N	N	N
* Combination of Annual and Sick Leave.						
(Annual) Leave accrual rate for the majority of your employees (days per year)?						
- First year	17.25	10.63	13.00	12.00	12.00	10.50
- Third year	18.75	13.21	20.00	14.00	12.00	10.50
- Sixth year	21.00	18.02	20.00	15.00	15.00	15.00
- Eleventh year	24.00	21.19	20.00	17.00	18.00	18.00
- Twentieth yr.	24.00	22.87	26.00	22.00	24.00	21.00

1994 Survey Benefits Data

QUESTION	Ak Public	Ak Private	Fed. Gov't	WA State	OR State	CA State
(Personal) leave accrual rate for the majority of your employees (days per year)? - First year - Third year - Sixth year - Eleventh year - Twentieth yr.	 20.50 23.50 26.00 30.00 33.00	 16.83 19.17 23.33 26.67 27.33				
Does unused annual/personal leave accumulate from year to year?	Y5	N6 Y19	Y	Y		Y
Can unused annual/personal leave be cashed out at termination?	Y5	N2 Y22	Y	Y		Y
Sick leave accrual rate for the majority of your employees (days per year)? - First year - Third year - Sixth year - Eleventh year - Twentieth yr.	 15.25 15.25 15.25 15.25 15.25	 11.11 15.34 22.43 30.61 31.41	 13.00 13.00 13.00 13.00 13.00	 12.00 12.00 12.00 12.00 12.00	 12.00 12.00 12.00 12.00 12.00	 8.00 8.00 8.00 8.00 8.00
Can unused sick leave be cashed out at termination?	N3 Y1	N20 Y4	N	Y	N	N
Does sick leave accumulate each year?	Y4	N6 Y17	Y	Y	Y	Y
INSURANCE						
Overall cost of health insurance premium per month? - Employee - Spouse - Family	 371.88 409.42 411.87	 172.90 275.86 420.79	** see foot note[1]	 324	 217.26 327.02 341.52	 160.00 319.00 415.00
Medical expense coverage - percentage - $ amount	 80.83 2750	 78.70 4687.5		 80 4000	 90 3500	 80 3000
Do you have a cafeteria plan? If yes, amount employees receive per month.	N5 Y4 318.75	N24 Y4 220.50	N	N	Y 355.81	N
Amount of medical plan's deductible - employee - family	 125.00 243.30	 270.00 631.15		 100 300	 100 300	 250 500

1994 Survey Benefits Data

QUESTION	Ak Public	Ak Private	Fed. Gov't	WA State	OR State	CA State
Does employee participate in payment of premium?						
- employee	N6	N11 Y17	Y	N	N	N
- spouse	N5 Y1	N3 Y25	Y	N	Y	Y
- family	N5 Y1	N3 Y25	Y	N	Y	Y
Medical plan coverage#	F	F-27 E-1	F	F	F	F
%age of plan paid by employer for:						
- employee (E)	100	84.26	60	100	100	100
- spouse/family (F)	82.67	62.48	60	100		89
Dental plan coverage#	F	F-26 E-1	F	F	F	F
%age of plan paid by employer for:						
- employee (E)	100	77.39	60	100	100	100
- spouse/family(F)	82.67	61.04	60	100	100	100
Vision plan coverage#	F	F-14	F	F	F	F
%age of plan paid by employer for						
- employee (E)	85.00	83.36	60	100	100	100
- spouse/family (F)	82.67	71.07	60	100		100
Prescription drugs plan coverage#	F	F-27 E-1	F	F	F	F
%age of plan paid by employer for						
- employee (E)	100	84.54	60		100	
- spouse/family (F)	82.67	69.67	60			
Employee assistance plan coverage#	F-5 E-1	F-15	F	N/A	F	F
%age of plan paid by employer for						
- employee (E)	100	100			100	100
- spouse/family (F)	80	96.67			100	100
Life insurance coverage#	F-3 E-2	E-14	F	E	E	E
%age of plan paid by employer for		F-11				
- employee (E)	100	94.78	33	100	100	100
- spouse/family (F)	100	80.60	33			
RETIREMENT PLAN						
Do you have a formal retirement plan?	Y	N1 Y25	Y	Y	Y	Y
Percentage of salary paid by employee into retirement fund?	6.75	0.45	7.00		0	5.00

1994 Survey Benefits Data

QUESTION	Ak Public	Ak Private	Fed. Gov't	WA State	OR State	CA State
Retirement Benefit Calculation - retirement benefit is calculated by using:						
- av. monthly comp'n. over	3	4.0	3.0		1.0	1.0
- percentage multiplier	2	1.79	1		1.67	2.0
- number of years service	10	27.14				
- next percentage multiplier	2.5	2.88				
- next no. of years service	10	12.50				
- next percentage multiplier	2.5	2.50				
- next no. of years service	10	10				
Does your retirement plan provide Medical coverage upon retirement?	N1 Y4	N12 Y9	Y	N	Y	Y
What percent does employer pay?	11.25	65.92	75		8.60	9.94
Retirement plan based on (1) defined benefit (B) or (2) defined contribution (C)?	B	B8 C8	B		B	B
34. Does your retirement plan have portability?	N	N7 Y5	Y		N	Y
How many years to vesting	5	5.72	5		5	5
Age or length of service for retirement:						
- Age: Early Retirement	55	55.33	50	50	55	50
Normal Retirement	60	61.31	55	65	58	60
- Length of service	30	30	30	25		

1. Federal Government employees select from a variety of health plans. Normally the Federal Government pays 60% of the cost of the six largest high-value health plans, and these responses are based on this. The Federal Government does not pay more than 75% of the cost of a health plan.

TABLE IV

STATE OF ALASKA BENEFITS DATA BY BARGAINING UNIT

QUESTION	GGU	SU	LTC	CU	PSU	Statutory
Are the majority of your employees covered by a collective bargaining agreement?	Y	Y	Y	Y	Y	N
How many hours in the normal working week?	37.5/ 40	37.5	37.5	37.5	40-41.25	37.5
What is the normal rate of overtime payment?	1.5	1.5	1.5	1.5	1.5	1.5
Overtime is paid after how many hours/week?	37.5/ 40	40	37.5	37.5	40	37.5
How many paid holidays are there each year?	11[1]	11[2]	11[2]	11[2]	11[3]	11
Do you offer: - paid or reimbursed child care? - profit sharing/annual bonuses? - annual merit increase? - performance bonus? - annual cost-of-living increase?	 N N Y N N	 N N Y N N	 N N Y N N	 N N Y N N	 N N Y N N	 N N Y N N
Cost of Benefits Package as percentage of payroll	38%	34%	39%	39%	39%	na
LEAVE						
Type of leave: - Annual/Sick - Personal* * Combination of Annual and Sick Leave	 Y N	 N Y	 Y N	 N Y	 N Y	 N Y
(Annual) Leave accrual rate for the majority of your employees (days per year)? - First year - Third year - Sixth year - Eleventh year - Twentieth yr.	 15 21 24 30 30	 na	 15 21 24 30 30	 na	 na	 na

1994 State of Alaska Benefits Data by Bargaining Unit

QUESTION	GGU	SU	LTC	CU	PSU	Statutory
(Personal) leave accrual rate for the majority of your employees (days per year)? - First year - Third year - Sixth year - Eleventh year - Twentieth yr.	na	24 27 30 36 36	na	24 27 30 36 36	24 27 30 36 36	24 27 30 36 36
Does unused annual/personal leave accumulate from year to year?	Y[4]	Y	Y[5]	Y	Y	Y
Can unused annual/personal leave be cashed out at termination?	Y	Y	Y	Y	Y	Y
Sick leave accrual rate for the majority of your employees (days per year)? - First year - Third year - Sixth year - Eleventh year - Twentieth yr.	15 15 15 15 15	na	15 15 15 15 15	na	na	na
Can unused sick leave be cashed out at termination?	N	na	N	na	na	na
Does sick leave accumulate each year?	Y	na	Y	na	na	na
INSURANCE						
Overall cost of health insurance premium per month? - Employee - Spouse - Family	423.5	423.5[6]	500[7]	423.5[6]	386.7[8]	423.5
Medical expense coverage - percentage - $ amount	80 5000	80 5000	na	80 5000	na	80 5000
Do you have a cafeteria plan? If yes, amount employees receive per month.	N	N	na	N	na	N
Amount of medical plan's deductible - employee - family	250 500	250 500	na	250 500	na	250 300

1994 State of Alaska Benefits Data by Bargaining Unit

QUESTION	GGU	SU	LTC	CU	PSU	Statutory
Does employee participate in payment of premium? - employee - spouse - family	 N N N	 N N N	Note 7	 Y	Note 8	 N N N
Medical plan coverage# %age of plan paid by employer for: - employee (E) - spouse/family (F)	 100 100	 100 100	 na	 100 100	 na	 100 100
Dental plan coverage# %age of plan paid by employer for: - employee (E) - spouse/family(F)	 100 100	 100 100	 na	 100 100	 na	 100 100
Vision plan coverage# %age of plan paid by employer for - employee (E) - spouse/family (F)	 100 100	 100 100	 na	 100 100	 na	 100 100
Prescription drugs plan coverage# %age of plan paid by employer for - employee (E) - spouse/family (F)	 100 100	 100 100	 na	 100 100	 na	 100 100
Employee assistance plan coverage# %age of plan paid by employer for - employee (E) - spouse/family (F)	 100 100	 100 100	 na	 100 100	 na	 100 100
Life insurance coverage# %age of plan paid by employer for - employee (E) - spouse/family (F)	 100 na	 100 na	 100 na	 100 na	 100 na	 100 na
RETIREMENT PLAN						
Do you have a formal retirement plan?	Y	Y	Y	Y	Y	Y
Percentage of salary paid by employee into retirement fund?	6.75	6.75	6.75	6.75	7.5	6.75

1994 State of Alaska Benefits Data by Bargaining Unit

QUESTION	GGU	SU	LTC	CU	PSU	Statutory
Retirement Benefit Calculation - retirement benefit is calculated by using:						
- av. monthly comp'n. over	3 yrs.	3 yrs.	3 yrs.	3 yrs.	3 yrs	3 yrs.
- percentage multiplier	2	2	2	2	2%	2
- number of years service	10	10	10	10	10	10
- next percentage multiplier	2.25	2.25	2.25	2.25	2.5	2.25
- next no. of years service	10	10	10	10	10	10
- next percentage multiplier	2.5%	2.5	2.5	2.5		2.5
- next no. of years service	10+	10+	10+	10+		10+
Does your retirement plan provide Medical coverage upon retirement?	Y	Y	Y	Y	Y	Y
What percent does employer pay?	100%	100	100	100	100	100
Retirement plan based on (1) defined benefit (B) or (2) defined contribution (C)?	B	B	B	B	B	B
Does your retirement plan have portability?	N	N	N	N	N	N
How many years to vesting	5	5	5	5	5	5
Age or length of service for retirement:						
- Age: Early Retirement	55	55	55	55		55
Normal Retirement	60	60	60	60		60
- Length of service	30	30	30	30	20	30

NOTES:

1. Employee's birthday and Lincoln's Birthday are floating holidays.
2. Lincoln's birthday is a floating holiday
3. Lincoln's birthday is a floating holiday. Airport Safety Officers in this Unit get a floating holiday for their birthday.
4. General Government Bargaining Unit employees may accumulate up to 60 days annual leave in a one year.
5. Labor Trades and Crafts employees may accumulate up to 450 hours annual leave in any one ye
6. Supervisory Unit and Confidential Unit employees currently contribute $4.70 towards the cost of health insurance.

7. The State of Alaska pays this amount for each unit employee to Public Employees Local 71 which administers a health plan.

8. The State of Alaska pays this amount for each unit employee to Public Safety Employees Association which administers a health plan. Public Safety Employees Association members pay $68.00 towards the cost of health insurance.

ALASKA SALARY SURVEY

JOB CLASS DESCRIPTIONS

Administrative Clerk II: This is the full proficiency level clerk who performs a variety of office clerical assignments of average difficulty and/or defined clerical service in support of a specific program. Positions perform a variety of typing and/or processing documents.

Accounting Clerk II: This is the journey level accounting clerk performing posting, calculating, coding, verifying, and other activities to process and maintain financial records. This level requires knowledge of clerical accounting, accounts coding, and the use and purposes of documents to maintain and adjust records and may check the work of others.

Accounting Technician II: Positions perform moderately difficult technical accounts maintenance, reconciliation, and reporting for a variety of programs or areas, with more than one funding source, varying types of advanced or deferred payments or modifications to programs, and preparation of statements and reports which require extensive searching to determine relevance or usefulness of the data.

Accountant II: This is the journey level accountant performing a variety of professional level accounting including auditing and analyzing accounts; preparing and modifying accounting systems; and interpreting, summarizing, and reporting financial data. Work at this level involves a variety of programs and accounts and types of disbursements and revenues.

Accountant IV: These positions perform very complex accounting functions. As financial managers, they develop and coordinate accounting services and related business and financial management activities through subordinate accounting staff responsible for complex accounting functions and systems. With the State, these involve multi-agency or multi-system interactions. May serve as the finance officer for a smaller agency.

Administrative Assistant I: These positions perform a variety of general administrative support services and special projects as staff assistant to a line program supervisor or administrative officer. Performs budget preparation, purchasing, personnel functions, monitors expenditures, responds to inquiries and complaints, and prepares administrative correspondence.

Adult Probation Officer II: This is the full performance level with independent responsibility for a varied caseload. Positions perform office and/or field work in probation and parole casework, pre-sentence investigation, intake, supervision and guidance of parolees and probationers.

Aircraft Mechanic: Performs skilled maintenance, repair, service, and overhaul of aircraft. Makes minor and major repairs, changes engines, replaces or repairs parts including engine, airframe, and sheet metal parts. Maintains work reports and logs.

Analyst/Programmer III: Performs computer programming work including detailed program design, coding, testing, debugging, and documentation. This is the full proficiency level for programming or computer system support.

Attorney IV: This is the full working level. Positions render a variety of legal services, provide legal advice, prepare formal opinions, draw up legal documents, and serve as defense attorney or prosecuting attorney for all types of cases. Negotiate settlements or changes of plea.

Cook II: This is the journey level cook who prepares a variety of foods in an institution kitchen. Using recipes, verbal instruction, or individual discretion prepares food items in large quantities for meals.

Correctional Officer II: Performs the full range of security duties among prisoners in an adult correctional institution. Maintains order and discipline, patrols and inspects facilities and grounds, observes prisoners and visitors for unusual behavior, keeps records.

Data Processing Tech: Monitors, controls, and operates computer equipment at the full performance level. Loads input and output, makes test and operational runs, detects error message and makes corrections to equipment and production failures.

Data Processing Manager I: This is the first full management level responsible for the planning, organizing, & coordinating of data processing activities for an agency. Prepare and administer budgets, plan and schedule work, establish procedures, supervise staff of analyst/programmers, and control projects.

Drafting Technician II: This is the full performance level. Performs drafting duties to prepare drawings and plans. Plans layouts, determines scale, method of presentation, sectional views and pictorial presentations using standard drafting equipment including computer (CAD) systems.

Electrician: Performs journey level electrical work in the maintenance, inspection, repair, adjustment, and installation of electrical systems.

Eligibility Technician II: This is the journey level who performs the full range of duties related to determining and authorizing benefits for public assistance applicants. Work includes in-depth interviews, data collection, and eligibility determination.

Employment Security Specialist IB: Positions perform employment and unemployment work of average difficulty. Work involves intake/placement, interviewing job applicants, matching applicants with employers job orders, interviewing unemployment insurance claimants, and making eligibility determinations.

Engineer I: This is the professional registered level which typically leads a group of technical/professional engineering staff and is responsible for assigned projects involving the design and/or construction of highways, airports, harbor facilities, utilities, or other structures.

Environmental Specialist III: This is the advanced or lead level. Positions provide specialized technical expertise in a specific segment of an environmental protection program, i.e. hazardous waste, waste water, oil pollution, solid waste. Provide technical leadership on projects to field staff.

Equipment Operator V: Operates specialized motor equipment and power construction equipment used in the construction and maintenance of roads and other facilities, such as motor graders, shovels, backhoes, front loaders, asphalt distributors, and crawler tractors.

Fish and Wildlife Enforcement Officer: Positions perform patrol and apprehend violators of fish and game laws, issue citations, gather and preserve evidence, and attend court proceedings. These officers have limited authority, not full police authority, and weapons are restricted.

Fishery Biologist II: This is the full working level with responsibility for research project segments or fisheries management activities in a district. Positions study fishery resources to recommend regulations, area closures, and fishing limits. Positions review and monitor habitat changes, and conduct population studies.

Forest Technician III: This is a paraprofessional level which leads field crews in fire prevention, fire suppression and resource management programs. Duties include issuance of burning permits, site inspections, dispatching fire suppression forces, leading fire fighting crews, determining timber stand volumes and other field data, preparing maps of timber sales, etc.

Fish and Wildlife Technician II: Positions perform biological field sampling and research functions requiring a fundamental knowledge of research procedures. Positions perform creel census, port sampling, remove and read fish tags, collect biological samples, tag fish, conduct test fishing, enter data on computers, etc.

Laboratory Technician II: This is the full performance level who performs tests and procedures independently. Positions prepare reagents and culture media, inoculate and streak cultures, examine growth, perform standard tests for pathogens, and other routine testing of human specimens in a medical laboratory.

Laborer: Performs varied manual, unskilled or limited semi-skilled work in maintenance and construction. Loads and unloads, lifts, and moves supplies and equipment, assists with repair and maintenance of buildings, machine feeding and offbearing, patches pavement, shovels snow, removes brush, cleans culverts and roadsides, digs ditches.

Legal Secretary I: Serves as secretary to attorney(s) to provide administrative and office detail and perform a variety of legal clerical tasks. Takes and transcribes dictation of briefs, legal opinions, contracts, etc., prepares correspondence, legal notices, gathers material for attorneys; maintains records and sets up files.

Licensed Practical Nurse: Cares for ill, injured, and convalescent persons in hospital or institutional settings.

Loan/Collection Officer I: Performs professional journey level lending and/or collection activities for well-established programs. Processes applications for a variety of lending programs and/or collects monies on delinquent or defaulted loans.

Management Analyst III: This is the full professional working level. Incumbents perform complex and extensive studies at a conceptual and innovative level to identify, analyze, and document management procedure and policy problems and recommend corrective action. Evaluate resources and organization, work standards, conduct time and motion studies, etc.

Mechanic: Performs journey level work in the maintenance, repair, and overhaul of gasoline, diesel, and electrically powered equipment. Diagnoses, adjusts, repairs, and replaces defective automotive parts and components such as engines, transmissions, carburetors, lines, switches, etc.

Medical Records Assistant: Responsible for the day-to-day establishment, maintenance, and management of all medical records in a hospital/institution. Assures compliance with state and federal regulations.

Motor Vehicle Representative III: In addition to routine motor vehicle and drivers licensing duties, positions administer road tests to drivers, perform specialized license functions, and/or prepare and issue special permits such as oversize or overweight permits.

Natural Resources Officer II: This is the full professional level in areas of resource planning, adjudicating resource use, and professional research related to the management of natural resources. Positions research land status, write reports on resource issues, and evaluate proposals for resource use.

Natural Resources Manager II: Supervises a staff or unit with responsibility for significant statewide resource management functions, i.e. forestry, parks, lands. In a decentralized organization, supervises several units through subordinate supervisors. Responsible for management of at least one, often more, major projects.

Nurse II: This is the journey level registered nurse who performs the full range of professional level nursing duties. Administers treatment, medications, and nursing care to patients, makes nursing assessment and reports patient condition and reactions.

Physical Therapist: This is the journey level who administers individual physical therapy treatment programs using the full range of therapeutic procedures. Prepares reports of treatment, evaluation and discharge summaries for patients.

Plumber: Performs journey level plumbing work which involves the installation, modification, and repair of new and existing utility, supply and disposal systems and equipment which is subject to the Uniform Plumbing Code.

Psychiatric Nursing Assistant III: This is the journey level which performs a variety of subprofessional psychiatric nursing duties to provide care, treatment and rehabilitation to patients. Observes, reports, and charts patient behavior, assists in patient activities and therapies, interacts with patients to contribute to their rehabilitation.

Radio Dispatcher II: Receives, evaluates, and relays information to, from, and between public safety units, agencies, and the public by means of telephone, radio-telephone, and other electronic means. Dispatches commissioned officers to accidents and crime scenes. Answers questions and determines if dispatching police or other emergency personnel is necessary.

Secretary I: Performs a variety of clerical duties as the personal assistant of an executive. Relieves the supervisor of administrative detail by scheduling meetings and travel, screening calls and providing information, composing and typing correspondence, gathering materials, routing mail, filing, etc.

Sergeant, Public Safety: Supervises a post, team, or shift of law enforcement officers (at least four subordinates) who provide for enforcement of laws and assist and protect the public safety.

Social Worker III: This is the journey level providing a full range of social casework services covering such areas as adoption, foster home care, child protection, individual and family counseling.

Stockhandler: Performs heavy manual work in unloading, receiving, handling, storing, and retrieving supplies, materials, and equipment in a warehouse, storeroom or supply center.

State Trooper: This is the working level commissioned officer who performs law enforcement work alone or under direction of a higher ranking officer. Positions conduct patrols, make arrests and issue citations, conduct investigations of crimes, complaints and patrol findings. make reports and testify in court.

Wildlife Biologist III: This is the area management wildlife biologist, project leader of a research or development project or assistant area wildlife biologist in a complex management area. Positions supervise research projects related to game populations harvest, transplant feasibility, habitat improvement, etc.

Youth Counselor II: This is the journey level which serves as primary counselor to a group of residents in a juvenile correctional facility. Positions actively participate in the development implementation, and administration of treatment programs, and supervise group living situations.

PRIVATE FIRMS RESPONDING TO DIVISION OF PERSONNEL/OEEO SURVEY

Alaska Commercial Company
Alaska Petroleum Contractors
Alaska USA Federal Credit Union
Alyeska Pipeline Service Co.
American Guard & Alert Wackenhut of Alaska
Anchorage Cold Storage
Anchorage Daily News
Anchorage Hilton
Anchorage Telephone Utility
ARCO Alaska, Inc.
Enstar Natural Gas Co.
Federal Express
First National Bank of Anchorage
Hope Cottages
Inter-Alaska Hotel, Inc.
ITT Federal Services Corp.
J. C. Penneys
MarkAir, Inc.
Martin Marietta Services
Matanuska Telephone Association, Inc.
Nabors Alaska Petroleum Service, Inc.
Natchiq, Inc.
National Bank of Alaska
NorthWest Airlines
Ogden Facility Management of Alaska, Inc.
Our Lady of Compassion Care Center
Providence Hospital
Sealaska Corporation
Spenard Builders Supply, Inc.
Tesoro Northstore company
United Parcel Service
Unocal Corp
Valley Hospital
Veco, Inc.

ALASKA SALARY SURVEY

	Hourly Rate of Pay	# of Workers at this Wage	# Hrs. Worked Per Week Per Employee	Union Affiliated Yes No
Adult Probation Officer II: This is the full performance level with independent responsibility for a varied caseload. Positions perform office and/or field work in probation and parole casework, pre-sentence investigation, intake, supervision and guidance of parolees and probationers. Your job title:__________________ Salary Structure: Minimum:____ At 5 Yrs:____ Maximum:____				
Aircraft Mechanic: Performs skilled maintenance, repair, service, and overhaul of aircraft. Makes minor and major repairs, changes engines, replaces or repairs parts including engine, airframe, and sheet metal parts. Maintains work reports and logs. Your job title:__________________ Salary Structure: Minimum:____ At 5 Yrs:____ Maximum:____				
Analyst/Programmer III: Performs computer programming work including detailed program design, coding, testing, debugging, and documentation. This is the full proficiency level for programming or computer system support. Your job title:__________________ Salary Structure: Minimum:____ At 5 Yrs:____ Maximum:____				

Salary Schedule
Monthly Salaries

(Recommended)

Range	Step A	Step B	Step C	Step D	Step E	Step F
05	1597	1642	1690	1736	1787	1835
06	1690	1736	1787	1835	1888	1943
07	1787	1835	1888	1943	2004	2066
08	1888	1943	2004	2066	2125	2192
09	2004	2066	2125	2192	2263	2327
10	2125	2192	2263	2327	2398	2471
11	2263	2327	2398	2471	2554	2634
12	2398	2471	2554	2634	2724	2816
13	2554	2634	2724	2816	2915	3021
14	2724	2816	2915	3021	3128	3247
15	2915	3021	3128	3247	3352	3473
16	3128	3247	3352	3473	3604	3734
17	3352	3473	3604	3734	3862	3995
18	3604	3734	3862	3995	4126	4282
19	3862	3995	4126	4282	4413	4577
20	4126	4282	4413	4577	4717	4891
21	4413	4577	4717	4891	5045	5226
22	4717	4891	5045	5226	5399	5597
23	5045	5226	5399	5597	5784	6000
24	5399	5597	5784	6000	6203	6413
25	5784	6000	6203	6413	6650	6900
26	6000	6203	6413	6650	6900	7148
27	6203	6413	6650	6900	7148	7420
28	6413	6650	6900	7148	7420	7678
29	6650	6900	7148	7420	7678	7949
30	6900	7148	7420	7678	7949	8229

5.5 – GOODS & SERVICES INDEX COMPUTATION

The Goods & Services Index is based on local pricings performed in all locations included in this Report. Over 120 marketbasket items are priced in three representative outlets per location, each individually selected by Runzheimer Research.

Price data are never more than six months old and prices are adjusted separately for any time difference between the dates of their collection.

The relative importance of each of the ten Goods & Services categories has been researched for each income level. Furthermore, within each of these categories the relative weight of each individual item has again been determined. Using this technique, Runzheimer and Company, Inc., has developed an income-sensitive weighting pattern for the Goods & Services component.

The dollar amount of the Goods & Services component is based on the total living costs at Standard City. For each homeowner profile at Standard City, the current living costs, based on a three-year-old mortgage, are so computed that they equal the profiled income level. For a rental family profile at Standard City the current living costs are also computed so that they equal the income level. The Goods & Services dollar amount for all locations other than Standard City is computed using the total Goods & Services Index.

Sales tax is calculated based on the Revenue Services' state or provincial sales tax formulas together with all city and/or county sales taxes which apply to each location in the study. Since sales tax is an integral element in the total cost of Goods & Services, the total Goods & Services Indexes have been adjusted for the appropriate sales taxes at each location.

Runzheimer Urban Complex Descriptions

URBAN COMPLEX	AREA 1	AREA 2	AREA 3	AREA 4	AREA 5	AREA 6	AREA 7	AREA 8
Atlanta	City	All Suburbs						
Baltimore	City	Suburbs S & W	Suburbs NW & N					
Boston	City	Suburbs SW & S	Suburbs NW & N					
Chicago	City	Suburbs S	Suburbs W	Cook Co & Lake Co	N Suburbs E of Hwy 21	N Lake Co	McHenry Co	
Cincinnati	City	OH Suburbs						
Cleveland	City	Suburbs E	Suburbs S	Suburbs W				
Dallas	City	Suburbs Dallas	Fort Worth City & Suburbs					
Denver	City	Suburbs W	Suburbs N, E & S					
Detroit	City	Wayne Co	Oakland & Macomb Co					
Houston	City	Suburbs in City Limits	Suburbs N of I-10	Suburbs S of I-10				
Kansas City	City, KS	Suburbs MO	Suburbs KS	City, MO				
Los Angeles	City & LA Co S of I-10	W City & LA Co N of I-10 W of Pasadena Fwy	E City & LA Co N of I-10 E of Pasadena Fwy	San Bernardino/ Riverside Co	Orange Co			
Miami	City	Suburbs S & SW	Suburbs W & NW Dade Co	Suburbs NE Broward Co				
Milwaukee	City	Suburbs N	Suburbs W	Suburbs S of I-94				
Minneapolis	City	City of St. Paul	Suburbs					
Montreal	West Island	Laval and North	South Shore	City				
New York City	5 Boroughs	NE NJ	Lower NY Westchester Co	Lower CT Fairfield Co	Long Island	NENJ-Bergen, Essex Co-NJ	NENJ-Morris, Somerset, Sussex Co	NENJ-Middlesex, Monmouth, Union Co
Philadelphia	City	Suburbs N	Suburbs W	NJ Suburbs				
Pittsburgh	City	Suburbs N & E	Suburbs S & W					
St. Louis	City	Suburbs N & W	Suburbs S & W	Suburbs IL				
San Diego	City	Suburbs						
San Francisco	City	San Mateo Co to San Jose	East Bay Area	Marin Co				
Seattle	City	Suburbs	City & Suburbs of Tacoma					
Toronto	City	Etobicoke & W Mississauga	N York, N Scarborough & E					
Washington DC	City	Suburbs MD	Suburbs VA					

5.4 — Runzheimer Urban Complex Designations

Annual Review of Model (Cont.)

Runzheimer also annually assesses which type of mathematical model best develops home market values. For example: Runzheimer currently develops market values using multiple linear regression analysis. In the future, if appropriate, Runzheimer may opt to incorporate a log-linear, exponential, or non-linear regression analysis Rigorous annual review of methods and statistical models ensures that Runzheimer's clients receive accurate and consistent home market values.

5.3.3 - Producing Market Values

In this step, Runzheimer enters standard values for sale date and square footage into the model. Using the adjustment parameters calculated in the first step, the model then produces the corresponding adjusted market values for this community.

5.3.4 - Why Regression Analysis is Valid

Through years of experience and testing, Runzheimer has found that regression analysis is the best way to calculate consistent and reliable adjustment parameters, and subsequently, defensible home market values. Our multiple linear regression process is, in part, a mathematical representation of the process real estate appraisers use to determine market values. Using a mathematical model to characterize the housing market ensures consistent calculation of market values from community to community, location to location.

5.3.5 - Annual Review of Model

Because the real estate market is continually changing, Runzheimer regularly reviews its model and process to ensure statistical and mathematical reliability. For housing regression analysis, Runzheimer annually tests up to seven housing-related variables for validity. Runzheimer then modifies the computerized regression model to include only those variables that have a statistically significant impact on home market values.

5.3 -- Regression Process

Runzheimer uses multiple linear regression analysis to calculate a range of representative home market values for each living community. To perform the analysis, Runzheimer obtains a sample of comparable sales data and enters two independent variables, sale date of the home and living area square footage, and one dependent variable, sold price (i.e., market value), into the computerized regression model.

5.3.1 - What A Multiple Linear Regression Does

A multiple regression analysis is a two-step process in which a statistical relationship between quantitative (i.e., measurable) variable is created. In the first step of the process, adjustment parameters, (or standard parameters), of the regression model are calculated. In the second step of the process, the output values (i.e., market values) are produced.

5.3.2 - Calculating the Adjustment Parameters

In this step, the computer mathematically combines, for each living community, the sale dates, square footage amounts, and market value data from a sample of actual sold properties. The resulting adjustment parameters form a model that describes the best statistical relationship between and among the variables for this community.

its concern with the impact of a changing economic situation and the effect it may have on its relocating employees or wage/salary structure. A renewal reminder is sent two months prior to an annual renewal date to secure adequate lead time for report production.

When renewing a report, we recommend you review income and family size profiles and locations. The profiles should be studied to ensure salary increases over the past period are incorporated in the renewal report profiles. The locations should also be reviewed so that cities are added, replaced or omitted consistent with your changing requirements.

5.2 -- How to Order Updated Reports

Many clients ask the questions..."Can we add locations or new profiles to an existing report?"...or..."What is the proper time frame for renewing our report?"...or..."What are the procedures for placing a renewal order?" This subsection will address the above questions and provide the procedures recommended for timely order and production of needed comparative studies.

5.2.1 - Adding New Locations/Profiles

As company expansion occurs or when recruitment takes place in a city requiring relocation of the individual hired, our clients may find that the location involved or the proper income level is not included in their present cost-of-living report.

The methodology utilized in developing The Runzheimer Plan of Living Cost Standards (See Section 3) allows us to add new locations or profiles to the existing report and, if desired, those additions can be made retroactive to the time the previous report was developed. To order an additional location or profile, please call or write to Living Cost at Runzheimer Company, Incorporated.

5.2.2 - Renewing an Existing Report

When is it appropriate to consider renewing your report to reflect current cost-of-living data? During periods of stable economic conditions, most firms have found it sufficient to renew their report on a semiannual or annual basis. During periods of rapidly changing mortgage interest rates and real estate prices, or when major income tax legislation is implemented, a faster renewal cycle is recommended. The final decision rests with the client company and

FORM A

QUESTION SUBMITTAL FORM

Mail to: Services Department
Runzheimer and Company, Inc.
Living Cost
Runzheimer Park
Rochester, WI 53167

Company Name: ______________________ Date: ______________

Division: ______________________

Address: ______________________

____

____

In our review of the Runzheimer Living Cost Standards Report, we have questions pertaining to certain aspects.

Specifically, they are as follows:

Location(s)	Concern
1.)	1.)
2.)	2.)
3.)	3.)
4.)	4.)

Other:

Please mail your response with __________ copies to:

Name: ________________
Title: ________________
Phone #: ________________

SECTION 5 – APPENDIX

5.1 – Questions and Comments

Runzheimer and Company, Inc. feels it is essential you understand the data in this report and their uses. Therefore, we invite your questions regarding our product. Such questions may be submitted in writing or by telephone. Regardless of their number, complexity or timing, a response will be provided without delay.

If you inquire by telephone, please ask for the consultant with whom you placed the order or for the individual who signed the cover letter of this report. When writing, address your correspondence to either of these two individuals. A written reply will be mailed within five working days after receipt of your inquiry.

In an effort to make this report more meaningful and responsive to our client's needs, your response will enable us to continue to improve The Runzheimer Plan of Living Cost Standards.

3.13 — GOODS & SERVICES AND OTHER EXPENSES (CONTINUED)

STEP 26 THE GOODS & SERVICES DOLLAR AMOUNTS SHOWN IN THE GOODS & SERVICES TABLE WERE COMPUTED BY ADDING THE GOODS & SERVICES AMOUNT AND ANY SALES TAXES.

STEP 27 THE GOODS & SERVICES INDEXES IN THE GOODS & SERVICES TABLE ARE DETAILED FOR EACH OF THE TEN GOODS & SERVICES CATEGORIES.

STEP 28 THE "MISCELLANEOUS" ELEMENT, AS EXPLAINED IN SECTION 1.1.5, IN PROFILE 1 OF THE SPECIFICATIONS SECTION, IS ENTERED ON THE LAST COMPONENT LINE OF EACH MASTER SCHEDULE.

3.14 -- QUALITY CONTROL

STEP 29 ALL STEPS OF THE REPORT DEVELOPMENT PROCESS ARE THOROUGHLY REVIEWED AND VERIFIED TO ENSURE CONFURMITY WITH EXACTING STANDARDS OF PRODUCTION. THIS REVIEW PROCESS IS AUGMENTED BY SOPHISTICATED COMPUTERIZED STATISTICAL ANALYSIS PROCESSES CONDUCTED THROUGH EACH STEP OF REPORT DEVELOPMENT.

UPON THE MOST COMMONLY USED FUEL IN EACH COMMUNITY. THE ANNUAL COSTS WERE THEN COMPARED WITH ADDITIONAL PRIMARY DATA SOURCES FOR VERIFICATION OF THE INITIAL COMPUTATIONS.

3.12 -- MAINTENANCE

STEP 21 TYPICAL COSTS OF HOME MAINTENANCE WERE DEVELOPED FOR EACH COMMUNITY. THESE COSTS ARE EXPRESSED AS AN ANNUAL AMOUNT, APPLICABLE TO STANDARD PROFILE HOMES AND ARE AMORTIZED OVER THE TERM OF THE MORTGAGE.

3.13 -- GOODS & SERVICES AND OTHER EXPENSES

STEP 22 RUNZHEIMER PRICED A MARKET BASKET OF GOODS & SERVICES IN EACH LOCATION OF THIS REPORT.

STEP 23 USING A PROGRAM OF FIXED-WEIGHT PRICE INDEXES DEVELOPED BY RUNZHEIMER, SEPARATE INDEXES WERE GENERATED FOR EACH OF THE TEN GOODS & SERVICES CATEGORIES AT EACH LOCATION. FOR A FURTHER EXPLANATION OF THE PRICING AND INDEX PROGRAM METHODOLOGY SEE APPENDIX 5.5.

STEP 24 UNLESS OTHERWISE SPECIFIED BY THE CLIENT, THE GOODS & SERVICES DOLLAR AMOUNT WAS COMPUTED USING STANDARD CITY AS A BASE 100.

STEP 25 INCOME LEVELS AND FAMILY COMPOSITION WERE USED TO DETERMINE APPLICABLE STATE OR PROVINCIAL AND LOCAL SALES TAXES FOR LOCATIONS IN THE U.S. AND CANADA.

3.9 — HOMEOWNER INSURANCE

STEP 18 CURRENT DATA SOURCES FOR HOMEOWNER OR RENTER INSURANCE WERE ESTABLISHED FOR EACH LIVING COMMUNITY. THE APPLICABLE RATES FOR A HOMEOWNERS 3 (HO-3) TYPE POLICY WITH A DEDUCTIBLE OF $100 WERE APPLIED TO EACH NORTH AMERICAN LOCATION. IN ALL OTHER LOCATIONS, THE TYPICAL AND COMPARABLE HOMEOWNER OR RENTER INSURANCE WAS DETERMINED AND COSTED.

3.10 -- REAL ESTATE TAXES

STEP 19 THE GENERAL REAL ESTATE TAX RATES, THE DATES OF LATEST MARKET VALUE ASSESSMENTS, AND THE PERCENTAGES OF MARKET VALUE SUBJECT TO ASSESSMENT, WERE DETERMINED THROUGH DIRECT CONSULTATIONS WITH LOCAL TAX ASSESSOR'S OFFICES. THESE FINDINGS WERE USED TO CALCULATE THE ANNUAL TAX AMOUNTS. THESE VALUES WERE THEN COMPARED WITH THOSE DERIVED FROM ADDITIONAL INDEPENDENT PRIMARY SOURCES FOR PROPERTY TAX INFORMATION, APPLICABLE TO THE PAST YEAR, TO VERIFY THE INITIAL VALUES.

3.11 -- HOUSING UTILITIES

STEP 20 IN CERTAIN COMMUNITIES OR IN SPECIFIC RENTAL UNIT TYPES, UTILITY COSTS MAY BE INCLUDED IN THE BASE RENTAL COST. RUNZHEIMER HAS SEPARATED THESE COSTS TO PROVIDE A MORE SUITABLE COMPARISON WITH COMMUNITIES WHERE UTILITY COSTS ARE BORNE BY THE RENTER. THE ANNUAL COSTS FOR HEATING, COOLING, AND OTHER UTILITIES FOR THE PROFILED HOMES OR RENTAL UNITS WERE DEVELOPED FROM RATE SCHEDULES COMPILED FOR EACH LOCATION. HEATING AND COOLING COSTS WERE BASED

3.7 — RENTAL HOUSING VALUES

STEP 14 THROUGH ITS NETWORK OF PRIMARY SOURCES, RUNZHEIMER INTERNATIONAL SAMPLES THE PREVAILING RENTAL HOUSING MARKETS IN EACH COMMUNITY. A MEDIAN NET RENTAL COST IS ESTABLISHED FOR THE PROFILED RENTAL UNIT UTILIZING THE VARIOUS RENTAL UNIT TYPES AVAILABLE IN THE SPECIFIC COMMUNITY.

3.8 -- MORTGAGE - PRINCIPAL AND INTEREST

STEP 15 THE LENDING MARKET IN EACH COMMUNITY WAS STUDIED TO DETERMINE THE PERCENTAGES OF HOME VALUES FINANCED AND OTHER APPLICABLE MORTGAGE TERMS SO AS TO ARRIVE AT A COMMON SET OF CRITERIA APPLICABLE TO ALL OF THE LIVING COMMUNITIES INVOLVED IN THIS COMPARISON.

STEP 16 THE CURRENT MORTGAGE MONEY MARKETS WERE ANALYZED IN EACH OF THE COMMUNITIES AND THE APPLICABLE INTEREST RATE WAS ESTABLISHED FOR EACH LOCALE.

STEP 17 BASED UPON INTEREST RATES, PERCENTAGES OF VALUE FINANCED, AND OTHER MORTGAGE TERMS, AS APPLICABLE TO THE CURRENT MARKET VALUES OF THE STANDARD HOME, THE ANNUAL PRINCIPAL AND INTEREST PAYMENTS WERE COMPUTED.

3.5 — PERSONAL AUTOMOBILES

STEP 9 RUNZHEIMER IDENTIFIED AND DETERMINED THE BASIC VEHICLE SIZE CATEGORIES PER COUNTRY FOR WHICH PERSONAL OWNERSHIP AND OPERATING COSTS WOULD BE DEVELOPED.

STEP 10 THE OPERATIONAL COST ELEMENTS FOR THE AUTOMOBILES DEFINED WERE DETERMINED. THEY INCLUDE FIXED COSTS (DEPRECIATION, INSURANCE, LICENSE, REGISTRATION, TAXES AND FINANCE CHARGES) AND VARIABLE OR OPERATING EXPENSES (FUEL, OIL, MAINTENANCE AND TIRES).

STEP 11 COMPUTER GENERATED COST TABLES WERE PRODUCED FOR THE AUTOMOBILE(S) DEFINED FOR THE INCOME LEVELS AND FAMILY SIZES FOR EACH LOCATION.

3.6 -- HOME MARKET VALUES

STEP 12 RUNZHEIMER BROADLY SAMPLED RECENT HOME MARKET SALE TRANSACTIONS IN EACH LIVING COMMUNITY. THEN THROUGH THE COMPUTERIZED STATISTICAL PROCESS OF STEPWISE LINEAR REGRESSION ANALYSIS, THESE MARKET TRANSACTIONS WERE ADJUSTED TO THE EXACT HOUSING CHARACTERISTICS OF THE STANDARD PROFILE. IN THIS WAY, CURRENT MARKET PRICES OF THE REPRESENTATIVE HOMES IN EACH COMMUNITY WERE GENERATED. SEE SECTION 5.3 FOR A DETAILED DESCRIPTION OF THE METHODOLOGY APPLIED IN THIS PROCESS.

STEP 13 HISTORICAL DATA WAS USED TO ARRIVE AT REPRESENTATIVE MARKET VALUES FOR HOMES FOLLOWING THE SAME PROCEDURE AS IN THE PREVIOUS STEP.

3.3 -- LIVING COMMUNITY SELECTION

STEP 5 RUNZHEIMER SELECTED REPRESENTATIVE LIVING COMMUNITIES IN OR NEAR EACH LOCATION WHERE EACH PROFILED FAMILY, REPRESENTED BY ANNUAL INCOME WOULD ECONOMICALLY AND SOCIALLY RESIDE. THIS PROCESS WAS BASED UPON A CAREFUL ANALYSIS OF ALL POSSIBLE LIVING COMMUNITIES IN EACH AREA AVAILABLE TO THIS STANDARD PROFILED FAMILY UNIT.

3.4 -- TAXATION

STEP 6 A MAJOR ACCOUNTING FIRM IS EMPLOYED TO RESEARCH AND PROVIDE A CONTINUING DATA SOURCE FOR ALL FEDERAL, STATE, AND LOCAL INCOME TAX COMPUTATIONS.

STEP 7 CURRENT PATTERNS OF BOTH STANDARD AND ITEMIZED INCOME TAX DEDUCTIONS WERE DETERMINED FOR EACH LOCATION BASED UPON ANNUAL FAMILY ADJUSTED GROSS INCOME AND SIZE. FOR ALL U.S. LOCATIONS, THE MORTGAGE INTEREST AND REAL ESTATE TAXES FOR THE PARTICULAR LOCATION WERE USED IN CALCULATING THE ITEMIZED DEDUCTIONS.

STEP 8 A COMPUTERIZED SYSTEM FOR TAXATION WAS DEVELOPED TO GENERATE THE INCOME TAX LIABILITY APPLICABLE TO EACH FAMILY SIZE AND INCOME LEVEL. THIS SYSTEM USES THE CURRENT TAX FORMULA TO ENSURE ACCURATE COMPARATIVE TAX DATA FOR ALL NORTH AMERICAN LOCATIONS.

SECTION 3 — REPORT PRODUCTION METHODOLOGY

3.0 -- INTRODUCTION

THIS SECTION DESCRIBES THE SEQUENTIAL PROCESSES USED BY RUNZHEIMER INTERNATIONAL TO PRODUCE THE RUNZHEIMER PLAN OF LIVING COST STANDARDS. THE EXACT PARAMETERS AND THE SPECIFIC CONSIDERATIONS OF EACH STEP IN THE PRODUCTION OF THIS REPORT ARE DEFINED IN SECTION 1 -- REPORT SPECFICATIONS.

3.1 -- CLIENT DEFINED PARAMETERS

STEP 1 THE LOCATIONS FOR WHICH LIVING COST STANDARDS WOULD BE DEVELOPED WERE SUBMITTED BY THE CLIENT.

STEP 2 INCOME LEVELS AND FAMILY SIZES WERE SPECIFIED BY THE CLIENT FOR EACH OF THE LOCATIONS ANALYZED IN STEP 1.

3.2 -- RUNZHEIMER DEFINED STANDARDS

STEP 3 THE NUMBER, MODEL AND SIZE OF AUTOMOBILE(S), AND ANNUAL DISTANCES DRIVEN WERE DETERMINED FOR EACH OF THE LOCATIONS, FAMILY SIZES AND INCOME LEVELS.

STEP 4 SPECIFIC HOUSING UNIT SPECIFICATIONS WERE ASSIGNED FOR EACH INCOME LEVEL AND FAMILY SIZE ACCORDING TO STANDARDS DEVELOPED BY RUNZHEIMER.

STATE OF ALASKA
DEPT. OF ADMINISTRATION

INDEXES OF GOODS & SERVICES COMPONENTS
TABLE VIII

INCOME LEVEL: $40,740
FAMILY SIZE: 4

BASE DATE: 12/94

Location	Dollar Comparison	Total Index	Food Home	Food Away	Tobacco	Alcohol	Furnishings	Clothing	Domestic Service	Medical Care	Personal Care	Recreation
WADE HAMPTON AK	$15,013	118.63	144.90	122.45	115.18	151.08	123.52	97.02	116.03	107.57	119.63	121.52
ALEUTIAN ISLANDS AK	$14,953	118.16	148.85	97.14	118.34	151.08	125.69	95.52	116.03	138.45	117.85	110.44
BRISTOL BAY AK	$14,890	117.66	141.04	97.14	123.56	151.02	118.19	92.10	116.03	122.97	121.09	128.46
BARROW/KOTZEBUE AK	$14,686	116.05	135.35	97.14	119.84	124.55	127.32	95.52	116.03	119.67	117.85	116.98
ICY STRAIT/LYNNCANAL AK	$14,667	115.90	130.13	122.45	112.82	118.94	109.16	96.38	115.69	122.78	128.41	129.66
BETHEL AK	$14,587	115.27	131.86	97.14	114.94	151.08	116.51	93.15	116.03	141.91	119.63	119.41
PETERSBURG/WRANGELL AK	$14,560	115.05	131.55	122.45	94.09	124.67	115.24	92.32	116.03	114.47	121.68	119.37
SITKA AK	$14,546	114.94	125.12	122.45	98.23	117.50	123.20	94.79	116.03	129.69	116.12	119.69
KODIAK AK	$14,183	112.07	133.76	97.14	93.94	110.36	119.51	92.10	116.03	110.00	122.36	112.79
NOME AK	$14,179	112.04	138.84	97.14	113.91	124.58	110.28	95.21	116.03	122.25	114.37	110.97
KETCHIKAN AK	$14,177	112.03	123.14	122.45	114.53	118.99	114.90	94.24	116.03	120.30	114.94	124.03
YUKON/KUSKOKWIM AK	$14,094	111.37	143.77	97.14	115.04	151.07	114.90	97.24	116.03	101.93	117.85	119.45
JUNEAU AK	$13,959	110.30	124.25	119.37	116.30	115.75	108.94	92.97	116.03	115.57	117.91	116.98
SEWARD AK	$13,850	109.44	128.48	97.14	101.58	126.31	118.25	92.32	116.03	107.90	116.79	108.37
PALMER/WASILLA AK	$13,738	108.56	128.57	122.45	104.44	120.82	111.15	90.17	116.03	108.99	111.67	111.46
KENAI/COOK INLET AK	$13,725	108.46	126.37	122.45	110.85	117.77	119.98	90.81	116.03	110.80	111.92	111.43
CORDOVA/VALDEZ AK	$13,720	108.42	129.30	122.45	106.06	112.45	110.15	93.61	116.03	122.15	118.46	109.37
FAIRBANKS/FORT YUKON AK	$13,485	106.56	124.24	105.65	113.84	125.17	112.91	91.67	116.03	119.99	116.27	116.90
ANCHORAGE AK	$13,206	104.35	123.04	108.52	109.75	115.20	105.38	94.61	116.03	113.91	113.91	112.66
SEATTLE S2 WA	$12,671	100.13	96.34	102.26	120.17	97.35	96.68	99.07	104.15	108.45	101.52	100.26
SEATTLE CMP WA	$12,655	100.00	96.34	102.26	120.17	97.35	96.68	99.07	104.15	108.45	101.52	100.26
SEATTLE S3 WA	$12,639	99.87	96.34	102.26	120.17	97.35	96.68	99.07	104.15	108.45	101.52	100.26

STATE OF ALASKA
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REAL ESTATE TAX TABLE
TABLE VII

INCOME LEVEL: $40,740 BASE DATE: 12/94
FAMILY SIZE: 4

	Location	Home Market Value	Real Estate Taxes	% of Market Value	Index
1	BETHEL AK	$107,700	$2,280	2.12	152.3
2	CORDOVA/VALDEZ AK	$103,600	$1,980	1.91	137.5
3	PALMER/WASILLA AK	$91,700	$1,734	1.89	136.0
4	ANCHORAGE AK	$75,400	$1,204	1.60	114.9
5	FAIRBANKS/FORT YUKON AK	$74,900	$1,190	1.59	114.3
6	KETCHIKAN AK	$130,000	$2,002	1.54	110.8
7	SEATTLE S3 WA	$77,800	$1,137	1.46	105.1
8	SEATTLE CMP WA	$94,500	$1,309	1.39	99.7
9	JUNEAU AK	$108,200	$1,475	1.36	98.1
10	SEATTLE S2 WA	$111,100	$1,481	1.33	95.9
11	ICY STRAIT/LYNNCANAL AK	$55,100	$617	1.12	80.6
12	BARROW/KOTZEBUE AK	$94,900	$1,028	1.08	77.9
13	ALEUTIAN ISLANDS AK	$128,600	$1,383	1.08	77.4
14	NOME AK	$81,600	$852	1.04	75.1
15	PETERSBURG/WRANGELL AK	$95,000	$926	.97	70.1
16	SEWARD AK	$89,800	$867	.97	69.5
17	KENAI/COOK INLET AK	$61,100	$573	.94	67.5
18	KODIAK AK	$109,100	$912	.84	60.1
19	WADE HAMPTON AK	$110,000	$780	.71	51.0
20	SITKA AK	$114,000	$667	.59	42.1
21	BRISTOL BAY AK	$100,100	$585	.58	42.0
22	YUKON/KUSKOKWIM AK	$92,500	$144	.16	11.2

STATE OF ALASKA
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HOUSING EXPENSE TABLE
TABLE VI

INCOME LEVEL: $40,740 BASE DATE: 12/94
FAMILY SIZE: 4

	Dollar Comparison	Location	Index Comparison
1	$15,648	KETCHIKAN AK	146.9
2	$15,646	ALEUTIAN ISLANDS AK	146.8
3	$14,808	BETHEL AK	139.0
4	$13,988	CORDOVA/VALDEZ AK	131.3
5	$13,688	WADE HAMPTON AK	128.5
6	$13,335	JUNEAU AK	125.2
7	$13,025	SITKA AK	122.2
8	$13,021	KODIAK AK	122.2
9	$12,500	BARROW/KOTZEBUE AK	117.3
10	$12,485	BRISTOL BAY AK	117.2
11	$12,139	SEATTLE S2 WA	113.9
12	$11,980	PALMER/WASILLA AK	112.4
13	$11,734	PETERSBURG/WRANGELL AK	110.1
14	$11,029	NOME AK	103.5
15	$10,957	SEWARD AK	102.8
16	$10,833	FAIRBANKS/FORT YUKON AK	101.7
17	$10,655	SEATTLE CMP WA	100.0
18	$10,554	YUKON/KUSKOKWIM AK	99.1
19	$10,102	ANCHORAGE AK	94.8
20	$9,170	SEATTLE S3 WA	86.1
21	$8,305	KENAI/COOK INLET AK	77.9
22	$8,166	ICY STRAIT/LYNNCANAL AK	76.6

STATE OF ALASKA
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HOME MARKET VALUES
TABLE V

INCOME LEVEL: $40,740
FAMILY SIZE: 4

BASE DATE: 12/94

	Dollar Comparison	Location	Index Comparison
1	$130,000	KETCHIKAN AK	137.6
2	$128,600	ALEUTIAN ISLANDS AK	136.1
3	$114,000	SITKA AK	120.6
4	$111,100	SEATTLE S2 WA	117.6
5	$110,000	WADE HAMPTON AK	116.4
6	$109,100	KODIAK AK	115.4
7	$108,200	JUNEAU AK	114.5
8	$107,700	BETHEL AK	114.0
9	$103,600	CORDOVA/VALDEZ AK	109.6
10	$100,100	BRISTOL BAY AK	105.9
11	$95,000	PETERSBURG/WRANGELL AK	100.5
12	$94,900	BARROW/KOTZEBUE AK	100.4
13	$94,500	SEATTLE CMP WA	100.0
14	$92,500	YUKON/KUSKOKWIM AK	097.9
15	$91,700	PALMER/WASILLA AK	097.0
16	$89,800	SEWARD AK	095.0
17	$81,600	NOME AK	086.3
18	$77,800	SEATTLE S3 WA	082.3
19	$75,400	ANCHORAGE AK	079.8
20	$74,900	FAIRBANKS/FORT YUKON AK	079.3
21	$61,100	KENAI/COOK INLET AK	064.7
22	$55,100	ICY STRAIT/LYNNCANAL AK	058.3

STATE OF ALASKA
DEPT. OF ADMINISTRATION

TRANSPORTATION TABLE
TABLE IV

INCOME LEVEL: $40,740
FAMILY SIZE: 4

BASE DATE: 12/94

	Dollar Comparison	Location	Index Comparison
1	$6,104	WADE HAMPTON AK	113.6
2	$5,970	BARROW/KOTZEBUE AK	111.1
3	$5,846	YUKON/KUSKOKWIM AK	108.8
4	$5,709	NOME AK	106.2
5	$5,555	BETHEL AK	103.4
6	$5,528	BRISTOL BAY AK	102.9
7	$5,374	SEATTLE CMP WA	100.0
8	$5,374	SEATTLE S2 WA	100.0
9	$5,374	SEATTLE S3 WA	100.0
10	$5,193	ANCHORAGE AK	96.6
11	$5,187	FAIRBANKS/FORT YUKON AK	96.5
12	$5,180	KODIAK AK	96.4
13	$5,173	KETCHIKAN AK	96.3
14	$5,150	PETERSBURG/WRANGELL AK	95.8
15	$5,143	ICY STRAIT/LYNNCANAL AK	95.7
16	$5,113	SITKA AK	95.1
17	$5,093	ALEUTIAN ISLANDS AK	94.8
18	$5,073	SEWARD AK	94.4
19	$5,026	CORDOVA/VALDEZ AK	93.5
20	$5,006	KENAI/COOK INLET AK	93.2
21	$4,922	JUNEAU AK	91.6
22	$4,872	PALMER/WASILLA AK	90.7

STATE OF ALASKA
DEPT. OF ADMINISTRATION

TAXATION ELEMENTS
TABLE III

INCOME
FAMILY SIZE: 4

BASE DATE: 12/94

Federal and Social Security Taxes		Location	State and Local Taxes
1	$6,972	ICY STRAIT/LYNNCANAL AK	$0
2	$6,972	KENAI/COOK INLET AK	$0
3	$6,809	SEATTLE S3 WA	$0
4	$6,797	FAIRBANKS/FORT YUKON AK	$0
5	$6,775	NOME AK	$0
6	$6,755	YUKON/KUSKOKWIM AK	$0
7	$6,677	SEWARD AK	$0
8	$6,609	PETERSBURG/WRANGELL AK	$0
9	$6,603	BRISTOL BAY AK	$0
10	$6,603	SEATTLE CMP WA	$0
11	$6,595	BARROW/KOTZEBUE AK	$0
12	$6,525	PALMER/WASILLA AK	$0
13	$6,461	WADE HAMPTON AK	$0
14	$6,452	KODIAK AK	$0
15	$6,433	SITKA AK	$0
16	$6,396	SEATTLE S2 WA	$0
17	$6,377	JUNEAU AK	$0
18	$6,354	CORDOVA/VALDEZ AK	$0
19	$6,262	BETHEL AK	$0
20	$6,160	ALEUTIAN ISLANDS AK	$0
21	$6,065	ANCHORAGE AK	$0
22	$6,051	KETCHIKAN AK	$0

STATE OF ALASKA
DEPT. OF ADMINISTRATION

GEOGRAPHIC WAGE/SALARY DIFFERENTIALS
TABLE II

INCOME LEVEL: $40,740 — BASE DATE: 12/94
FAMILY SIZE: 4 —

	Location	Dollar Adjustment	Index Comparison
1	ALEUTIAN ISLANDS AK	$6,565	116.1
2	WADE HAMPTON AK	$5,979	114.7
3	BETHEL AK	$5,925	114.5
4	KETCHIKAN AK	$5,762	114.1
5	BARROW/KOTZEBUE AK	$4,464	111.0
6	BRISTOL BAY AK	$4,219	110.4
7	SITKA AK	$3,830	109.4
8	CORDOVA/VALDEZ AK	$3,801	109.3
9	KODIAK AK	$3,549	108.7
10	JUNEAU AK	$3,306	108.1
11	PETERSBURG/WRANGELL AK	$2,766	106.8
12	NOME AK	$2,405	105.9
13	YUKON/KUSKOKWIM AK	$1,962	104.8
14	PALMER/WASILLA AK	$1,828	104.5
15	SEATTLE S2 WA	$1,293	103.2
16	SEWARD AK	$1,270	103.1
17	FAIRBANKS/FORT YUKON AK	$1,015	102.5
18	ANCHORAGE AK	$3	100.0
19	SEATTLE CMP WA	$0	100.0
20	ICY STRAIT/LYNNCANAL AK	($339)	099.2
21	KENAI/COOK INLET AK	($1,279)	096.9
22	SEATTLE S3 WA	($1,295)	096.8

2.1.3 — TABLE II - HOME MARKET VALUES (NUMERIC ORDER)

THIS TABLE CONTAINS A RANKING OF HOME MARKET VALUES AS PROVIDED ON THE MASTER SCHEDULE FOR EACH OF THE SELECTED LOCATIONS.

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STATE OF ALASKA
DEPT. OF ADMINISTRATION

TOTAL ANNUAL COSTS
TABLE I

BASE DATE: 12/94

INCOME LEVEL: $40,740
FAMILY SIZE: 4

	Dollar Comparison	Location	Index Comparison
1	$47,305	ALEUTIAN ISLANDS AK	116.1
2	$46,719	WADE HAMPTON AK	114.7
3	$46,665	BETHEL AK	114.5
4	$46,502	KETCHIKAN AK	114.1
5	$45,204	BARROW/KOTZEBUE AK	111.0
6	$44,959	BRISTOL BAY AK	110.4
7	$44,570	SITKA AK	109.4
8	$44,541	CORDOVA/VALDEZ AK	109.3
9	$44,289	KODIAK AK	108.7
10	$44,046	JUNEAU AK	108.1
11	$43,506	PETERSBURG/WRANGELL AK	106.8
12	$43,145	NOME AK	105.9
13	$42,702	YUKON/KUSKOKWIM AK	104.8
14	$42,568	PALMER/WASILLA AK	104.5
15	$42,033	SEATTLE S2 WA	103.2
16	$42,010	SEWARD AK	103.1
17	$41,755	FAIRBANKS/FORT YUKON AK	102.5
18	$40,743	ANCHORAGE AK	100.0
19	$40,740	SEATTLE CMP WA	100.0
20	$40,401	ICY STRAIT/LYNNCANAL AK	99.2
21	$39,461	KENAI/COOK INLET AK	96.9
22	$39,445	SEATTLE S3 WA	96.8

2.1.2 — TABLE I - TOTAL ANNUAL COSTS

THIS TABLE PRESENTS THE ANNUAL COSTS OF MAINTAINING AN EQUIVALENT LIFESTYLE AT EACH OF THE LOCATIONS CONTAINED IN THIS STUDY. IT REFLECTS THE COMBINED ANNUAL COST OF TAXATION, TRANSPORTATION, HOUSING, AND GOODS & SERVICES AND OTHER EXPENSES FOR EACH LOCATION.

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: YUKON/KUSKOKWIM STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,755
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 4,263
SECOND CAR	$ 1,583
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 7,441
CURRENT HOME VALUE: $ 92,500	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 439
8. GENERAL REAL ESTATE TAXES	$ 144
9. UTILITIES	$ 1,900
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,094
12. SALES TAXES	$ 0
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 42,702

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/H0/00/00 DATA BASE DATE 12/94

1. LOCATION: WADE HAMPTON STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,461
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 4,452
SECOND CAR	$ 1,652
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 8,849
CURRENT HOME VALUE: $ 110,000	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 739
8. GENERAL REAL ESTATE TAXES	$ 780
9. UTILITIES	$ 2,690
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,704
12. SALES TAXES	$ 309
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 46,719

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/H0/00/00 DATA BASE DATE 12/94

1. LOCATION: STANDARD CITY STATE:
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 7,977
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,471
SECOND CAR	$ 1,006
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 5,442
CURRENT HOME VALUE: $ 68,600	
(INTEREST RATE)	(9.300%)
7. HOMEOWNER INSURANCE	$ 236
8. GENERAL REAL ESTATE TAXES	$ 1,081
9. UTILITIES	$ 1,640
10. MAINTENANCE	$ 540
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 11,801
12. SALES TAXES	$ 406
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 39,053

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: SITKA STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,433
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,731
SECOND CAR	$ 1,382
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 9,170
CURRENT HOME VALUE: $ 114,000	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 298
8. GENERAL REAL ESTATE TAXES	$ 667
9. UTILITIES	$ 2,260
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,031
12. SALES TAXES	$ 515
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 44,570

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: SEWARD STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,677
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,703
SECOND CAR	$ 1,370
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 7,224
CURRENT HOME VALUE: $ 89,800	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 336
8. GENERAL REAL ESTATE TAXES	$ 867
9. UTILITIES	$ 1,900
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 13,335
12. SALES TAXES	$ 515
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 42,010

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: SEATTLE S3 STATE: WA
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,809
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,885
SECOND CAR	$ 1,469
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 6,047
CURRENT HOME VALUE: $ 77,800	
(INTEREST RATE)	(9.070%)
7. HOMEOWNER INSURANCE	$ 206
8. GENERAL REAL ESTATE TAXES	$ 1,137
9. UTILITIES	$ 1,240
10. MAINTENANCE	$ 540
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 11,788
12. SALES TAXES	$ 851
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 39,445

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: SEATTLE S2 STATE: WA
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,396
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,885
SECOND CAR	$ 1,489
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 8,636
CURRENT HOME VALUE: $ 111,100	
(INTEREST RATE)	(9.070%)
7. HOMEOWNER INSURANCE	$ 242
8. GENERAL REAL ESTATE TAXES	$ 1,481
9. UTILITIES	$ 1,240
10. MAINTENANCE	$ 540
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 11,788
12. SALES TAXES	$ 883
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 42,033

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/H0/00/00 DATA BASE DATE 12/94

1. LOCATION: SEATTLE CMP COMPOSITE — STATE: WA, COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,603
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,885
SECOND CAR	$ 1,489
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST CURRENT HOME VALUE: $ 94,500	$ 7,342
7. HOMEOWNER INSURANCE	$ 224
8. GENERAL REAL ESTATE TAXES	$ 1,309
9. UTILITIES	$ 1,240
10. MAINTENANCE	$ 540
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 11,788
12. SALES TAXES	$ 867
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 40,740

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/H0/00/00 DATA BASE DATE 12/94

1. LOCATION: PETERSBURG/WRANGELL STATE: AK
   COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,609
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,759
SECOND CAR	$ 1,391
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 7,642
CURRENT HOME VALUE: $ 95,000	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 276
8. GENERAL REAL ESTATE TAXES	$ 926
9. UTILITIES	$ 2,260
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 13,942
12. SALES TAXES	$ 618
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 43,506

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: PALMER/WASILLA STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,525
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,556
SECOND CAR	$ 1,316
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 7,377
CURRENT HOME VALUE: $ 91,700	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 339
8. GENERAL REAL ESTATE TAXES	$ 1,734
9. UTILITIES	$ 1,900
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 13,532
12. SALES TAXES	$ 206
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 42,568

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: NOME STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,775
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 4,165
SECOND CAR	$ 1 544
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 6,540
CURRENT HOME VALUE: $ 81,300	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 317
8. GENERAL REAL ESTATE TAXES	$ 852
9. UTILITIES	$ 2,690
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 13,767
12. SALES TAXES	$ 412
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 43,145

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                 M A S T E R   S C H E D U L E
                               OF
   R U N Z H E I M E R   L I V I N G   C O S T   S T A N D A R D S
                               FOR
                         STATE OF ALASKA
                       DEPT OF ADMINISTRATION

                     DATE PREPARED  01/17/95

ID NO. 730027-152130/HO/00/00                      DATA BASE DATE 12/94

 1. LOCATION:  KODIAK                   STATE:   AK
                                        COUNTRY: US

 2. ANNUAL FAMILY INCOME:  $ 40,740

 3. FAMILY SIZE:    4
-----------------------------------------------------------------------
               E M P L O Y E E   L I V I N G   C O S T S

 T A X A T I O N                             ANNUAL FAMILY COSTS


 4. FEDERAL-STATE-LOCAL
    INCOME - F.I.C.A.                                 $  6,452

 T R A N S P O R T A T I O N

 5. PERSONAL AUTOMOBILES - FIRST CAR                  $  3,780
                           SECOND CAR                 $  1,400

 H O U S I N G

 6. MORTGAGE-PRINCIPAL-INTEREST                       $  8,776
      CURRENT HOME VALUE:    $  109,100
      (INTEREST RATE)                                 ( 9.460%)

 7. HOMEOWNER INSURANCE                               $    363

 8. GENERAL REAL ESTATE TAXES                         $    912

 9. UTILITIES                                         $  2,340

10. MAINTENANCE                                       $    630

 G O O D S   &   S E R V I C E S   A N D   O T H E R   E X P E N S E S

11. GOODS & SERVICES                                  $ 13,565

12. SALES TAXES                                       $    618

13. MISCELLANEOUS (INCLUDING SAVINGS)                 $  5,453
-----------------------------------------------------------------------
14. TOTAL LIVING COSTS                                $ 44,289
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M A S T E R S C H E D U L E
OF
R U N Z H E I M E R L I V I N G C O S T S T A N D A R D S
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: KETCHIKAN STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

E M P L O Y E E L I V I N G C O S T S

T A X A T I O N	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,051
T R A N S P O R T A T I O N	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,773
SECOND CAR	$ 1,400
H O U S I N G	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 10,457
CURRENT HOME VALUE: $ 130,000	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 299
8. GENERAL REAL ESTATE TAXES	$ 2,002
9. UTILITIES	$ 2,260
10. MAINTENANCE	$ 630
G O O D S & S E R V I C E S A N D O T H E R E X P E N S E S	
11. GOODS & SERVICES	$ 13,610
12. SALES TAXES	$ 567
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 46,502

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: KENAI/COOK INLET STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,972
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,654
SECOND CAR	$ 1,352
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 4,915
CURRENT HOME VALUE: $ 61,100	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 287
8. GENERAL REAL ESTATE TAXES	$ 573
9. UTILITIES	$ 1,900
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 13,210
12. SALES TAXES	$ 515
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 39,461

M A S T E R S C H E D U L E
OF
R U N Z H E I M E R L I V I N G C O S T S T A N D A R D S
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: JUNEAU STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

E M P L O Y E E L I V I N G C O S T S

T A X A T I O N	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,377
T R A N S P O R T A T I O N	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,591
SECOND CAR	$ 1,331
H O U S I N G	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 8,704
CURRENT HOME VALUE: $ 108,200	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 266
8. GENERAL REAL ESTATE TAXES	$ 1,475
9. UTILITIES	$ 2,260
10. MAINTENANCE	$ 630
G O O D S & S E R V I C E S A N D O T H E R E X P E N S E S	
11. GOODS & SERVICES	$ 13,547
12. SALES TAXES	$ 412
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 44,046

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: ICY STRAIT/LYNNCANAL STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,972
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,752
SECOND CAR	$ 1,391
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 4,432
CURRENT HOME VALUE: $ 55,100	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 227
8. GENERAL REAL ESTATE TAXES	$ 617
9. UTILITIES	$ 2,260
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,152
12. SALES TAXES	$ 515
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 40,401

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: FAIRBANKS/FORT YUKON STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION		ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.		$ 6,797
TRANSPORTATION		
5. PERSONAL AUTOMOBILES - FIRST CAR		$ 3,737
SECOND CAR		$ 1,450
HOUSING		
6. MORTGAGE-PRINCIPAL-INTEREST		$ 6,025
CURRENT HOME VALUE:	$ 74,900	
(INTEREST RATE)		(9.460%)
7. HOMEOWNER INSURANCE		$ 298
8. GENERAL REAL ESTATE TAXES		$ 1,190
9. UTILITIES		$ 2,690
10. MAINTENANCE		$ 630
GOODS & SERVICES AND OTHER EXPENSES		
11. GOODS & SERVICES		$ 13,485
12. SALES TAXES		$ 0
13. MISCELLANEOUS (INCLUDING SAVINGS)		$ 5,453
14. TOTAL LIVING COSTS		$ 41,755

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: CORDOVA/VALDEZ STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,354
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,668
SECOND CAR	$ 1,358
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 8,334
CURRENT HOME VALUE: $ 103,600	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 354
8. GENERAL REAL ESTATE TAXES	$ 1,980
9. UTILITIES	$ 2,690
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 13,720
12. SALES TAXES	$ 0
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 44,541

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: BRISTOL BAY STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,603
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 4,032
SECOND CAR	$ 1,496
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 8,052
CURRENT HOME VALUE: $ 100,100	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 528
8. GENERAL REAL ESTATE TAXES	$ 585
9. UTILITIES	$ 2,690
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,375
12. SALES TAXES	$ 515
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 44,959

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: BETHEL STATE: AK
   COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,262
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 4,053
SECOND CAR	$ 1,502
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 8,664
CURRENT HOME VALUE: $ 107,700	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 544
8. GENERAL REAL ESTATE TAXES	$ 2,280
9. UTILITIES	$ 2,690
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,072
12. SALES TAXES	$ 515
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 46,665

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: BARROW/KOTZEBUE STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,595
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 4,354
SECOND CAR	$ 1,616
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 7,634
CURRENT HOME VALUE: $ 94,900	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 518
8. GENERAL REAL ESTATE TAXES	$ 1,028
9. UTILITIES	$ 2,690
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,068
12. SALES TAXES	$ 618
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 45,204

M A S T E R   S C H E D U L E
OF
R U N Z H E I M E R   L I V I N G   C O S T   S T A N D A R D S
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: ANCHORAGE STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

E M P L O Y E E   L I V I N G   C O S T S

T A X A T I O N	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,789
T R A N S P O R T A T I O N	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,719
SECOND CAR	$ 1,474
H O U S I N G	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 6,065
CURRENT HOME VALUE: $ 75,400	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 303
8. GENERAL REAL ESTATE TAXES	$ 1,204
9. UTILITIES	$ 1,900
10. MAINTENANCE	$ 630
G O O D S & S E R V I C E S A N D O T H E R E X P E N S E S	
11. GOODS & SERVICES	$ 13,206
12. SALES TAXES	$ 0
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 40,743

MASTER SCHEDULE
OF
RUNZHEIMER LIVING COST STANDARDS
FOR
STATE OF ALASKA
DEPT OF ADMINISTRATION

DATE PREPARED 01/17/95

ID NO. 730027-152130/HO/00/00 DATA BASE DATE 12/94

1. LOCATION: ALEUTIAN ISLANDS STATE: AK
COUNTRY: US

2. ANNUAL FAMILY INCOME: $ 40,740

3. FAMILY SIZE: 4

EMPLOYEE LIVING COSTS

TAXATION	ANNUAL FAMILY COSTS
4. FEDERAL-STATE-LOCAL INCOME - F.I.C.A.	$ 6,160
TRANSPORTATION	
5. PERSONAL AUTOMOBILES - FIRST CAR	$ 3,717
SECOND CAR	$ 1,376
HOUSING	
6. MORTGAGE-PRINCIPAL-INTEREST	$ 10,345
CURRENT HOME VALUE: $ 128,600	
(INTEREST RATE)	(9.460%)
7. HOMEOWNER INSURANCE	$ 598
8. GENERAL REAL ESTATE TAXES	$ 1,383
9. UTILITIES	$ 2,690
10. MAINTENANCE	$ 630
GOODS & SERVICES AND OTHER EXPENSES	
11. GOODS & SERVICES	$ 14,644
12. SALES TAXES	$ 309
13. MISCELLANEOUS (INCLUDING SAVINGS)	$ 5,453
14. TOTAL LIVING COSTS	$ 47,305

2.1 — PROFILE 1

2.1.1 -- MASTER SCHEDULE

THE MASTER SCHEDULE IS THE FOUNDATION OF THE RUNZHEIMER PLAN OF LIVING COST STANDARDS. IT PROVIDES A DETAILED ANALYSIS OF THE LIVING COSTS FOR EACH SELECTED LOCATION.

EACH MASTER SCHEDULE CONTAINS ONE COLUMN OF BASIC INFORMATION PRESENTING THE CURRENT ANNUAL AMOUNT OF EACH COST ELEMENT. THE AMOUNT DISPLAYED ON THE MORTGAGE-PRINCIPAL-INTEREST LINE IS THE MORTGAGE PRINCIPAL AND INTEREST PAYMENT FOR A NEW MORTGAGE AT THE CURRENT INTEREST RATE.

THE MASTER SCHEDULES ARE USED TO COMPARE THE COST OF THE VARIABLES PRICED IN EACH LOCATION. FOR EXAMPLE, IT IS POSSIBLE TO COMPARE THE COST OF UTILITIES OR ANY OF THE OTHER ITEMIZED COST ELEMENTS AT ALL SELECTED LOCATIONS BY USING THE MASTER SCHEDULES.

SECTION 2 -- COST OF LIVING TABLES

2.0 -- INTRODUCTION

THIS SECTION OF THE RUNZHEIMER PLAN OF LIVING COST STANDARDS CONTAINS THE MASTER SCHEDULES AND TABLES WHICH FACILITATE A COMPARISON OF COSTS BETWEEN LOCATIONS.

STANDARD CITY US IS INCLUDED IN EACH TABLE IN ADDITION TO YOUR SELECTED LOCATIONS. THE RUNZHEIMER STANDARD CITY US IS A MEDIAN COST LOCATION BASED ON AN ANALYSIS OF THE LIVING COSTS IN OVER ONE HUNDRED REPRESENTATIVE UNITED STATES CITIES. STANDARD CITY US IS RESEARCHED ANNUALLY AT VARIOUS INCOME LEVELS.

1.1.4 – HOUSING (CONTINUED)

THE PROFILE 1 HOUSING CHARACTERISTICS ARE AS FOLLOWS:

1,000	SQUARE FEET OF LIVING AREA
5	ROOMS
3	BEDROOMS
1.0	BATHS

1.1.4.1 – HOUSING COST DETERMINATION

BASED UPON THE PRECEDING CHARACTERISTICS, THE CURRENT MARKET VALUE OF THIS STANDARD HOME HAVE BEEN DEVELOPED FOR EACH LOCATION. THE MARKET VALUE IS BASED UPON ACTUAL COMPARABLE HOME SALES IN THE SPECIFIC LIVING COMMUNITY ANALYZED.

1.1.3 – TRANSPORTATION (CONTINUED)

OPERATING EXPENSES:

A. GASOLINE: GASOLINE COSTS FOR THE AREA OF TRAVEL, PERFORMANCE STANDARDS USED TO ESTABLISH FUEL CONSUMPTION REFLECT THE TRAFFIC PATTERNS AND GEOGRAPHY OF EACH LOCALE.

B. OIL/MAINTENANCE/TIRES: ALL NORMAL REPAIR AND PREVENTIVE MAINTENANCE COSTS AS WELL AS NORMAL TIRE REPLACEMENT.

1.1.4 – HOUSING

HOUSING COSTS ARE BASED UPON STANDARD HOUSING SPECIFICATIONS APPLIED IN EACH LOCATION SELECTED. THE SPECIFICATIONS APPLY TO THE HOME SIZE PROFILE PARAMETER SELECTED. THESE HOUSING STANDARDS, DEVELOPED BY RUNZHEIMER, ARE BASED UPON TRENDS IN HOUSING SIZES AS THEY RELATE TO SPECIFIC INCOME LEVELS AND FAMILY SIZES. THESE HOUSING SPECIFICATIONS ARE THE RESULT OF YEARS OF RESEARCH AND ANALYSIS ON DATA COLLECTED FROM LENDING INSTITUTIONS, REAL ESTATE APPRAISERS, AND, TO A LESSER EXTENT, GOVERNMENT SOURCES.

ACTUAL, RECENT HOME SALES IN EACH LOCATION ARE PROVIDED BY LOCAL REAL ESTATE PROFESSIONALS. THESE DATA ARE GATHERED IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE SOCIETY OF REAL ESTATE APPRAISERS. THIS "STANDARDS" APPROACH ENSURES CONSISTENCY EVEN THOUGH THE HOMES MAY VARY PHYSICALLY FROM ONE REGION TO ANOTHER.

1.1.1 – LOCATION LIST (CONTINUED)

WADE HAMPTON AK	ST MARYS
YUKON/KUSKOKWIM AK	MC GRATH

1.1.2 – TAXATION

THE TAXATION DATA PRESENTED IN THIS REPORT INCLUDE ANNUAL FEDERAL, STATE, AND LOCAL INCOME TAXES AS WELL AS SOCIAL SECURITY. SALES TAXES ARE DISPLAYED SEPARATELY. THE TAX CALCULATIONS ARE BASED UPON THE ANNUAL INCOME AND FAMILY SIZE SELECTED FOR THIS PROFILE AND THE CURRENT TAX REGULATIONS AND RATES FOR THE SPECIFIC LOCATIONS COMPARED. IN ORDER TO MORE ACCURATELY DETERMINE TAX LIABILITIES, THE CALCULATION IS BASED UPON ITEMIZED DEDUCTION PATTERNS FOR THE LOCATION AND PROFILE AS REPORTED TO THE INTERNAL REVENUE SERVICE.

1.1.3 – TRANSPORTATION

PERSONAL AUTOMOBILES: THE SPECIFICATIONS FOR CALCULATING AUTOMOBILE EXPENSES ARE ESTABLISHED BY RUNZHEIMER. THE SELECTION OF THE NUMBER OF AUTOMOBILES COSTED IS BASED ON THE INCOME LEVEL AND FAMILY SIZE. THE TYPES OF AUTOMOBILES COSTED BY RUNZHEIMER REFLECT THOSE TYPICALLY OWNED BY FAMILIES AT THE PROFILE ANNUAL INCOME. THE STANDARD ANNUAL DISTANCES DRIVEN ARE USED TO DERIVE COSTS FOR THE OPERATING EXPENSES OF THE SPECIFIED AUTOMOBILE.

THE PERSONAL, NON-BUSINESS AUTOMOBILE(S) AND STANDARD DISTANCES DRIVEN FOR PROFILE 1 ARE (IS) AS FOLLOWS:

FOR LOCATIONS IN	YEAR	MAKE	MODEL	STANDARD ANNUAL MILEAGE
THIS STUDY	1991	CHEVROLET	LUMINA	14,000
	1990	CHEVROLET	TEMP GL	6,000

THE SPECIFIC ANNUAL COST ELEMENTS FOR OWNING AND OPERATING ONE OR MORE PERSONAL, NON-BUSINESS AUTOMOBILES ARE DEVELOPED FOR EACH LOCATION AND INCLUDE:

1.1 – PROFILE 1

THE ANNUAL INCOME, FAMILY SIZE, AND THE BASIS FOR HOUSING COSTS CONSTITUTE THE CLIENT SUPPLIED PARAMETERS USED IN PREPARING THIS CUSTOMIZED COST-OF-LIVING REPORT. THE FOLLOWING PARAMETERS ARE USED FOR PROFILE 1:

PROFILE 1

ANNUAL INCOME:	$40,740
FAMILY SIZE:	4 PERSONS
HOUSING BASIS:	HOMEOWNERSHIP

1.1.1 – LOCATION LIST

THE FOLLOWING LOCATION LIST IDENTIFIES EACH ELECTION DISTRICT IN THE STATE OF ALASKA. THIS LIST CORRESPONDS TO THE LIVING COMMUNITIES LIST WHICH IDENTIFIES THE COMMUNITIES SELECTED AS REPRESENTIVE LOCALES WITHIN EACH DISTRICT.

LOCATION	LIVING COMMUNITIES
ALEUTIAN ISLANDS AK	UNALASKA/DUTCH HARBOR
ANCHORAGE AK	ANCHORAGE
BARROW/KOTZEBUE AK	KOTZEBUE
BETHEL AK	BETHEL
BRISTOL BAY AK	DILLINGHAM
CORDOVA/VALDEZ AK	VALDEZ
FAIRBANKS/FORT YUKON AK	FAIRBANKS
ICY STRAIT/LYNNCANAL AK	HAINES
JUNEAU AK	JUNEAU
KENAI/COOK INLET AK	KENAI
KETCHIKAN AK	KETCHIKAN
KODIAK AK	KODIAK
NOME AK	NOME
PALMER/WASILLA AK	PALMER
PETERSBURG/WRANGELL AK	PETERSBURG
SEATTLE S2 WA	REDMOND, WOODINVILLE
SEATTLE S3 WA	LAKEWOOD CENTER, PUYALLUP, TACOMA
SEWARD AK	SEWARD
SITKA AK	SITKA

SECTION 1 – REPORT SPECIFICATIONS FOR

STATE OF ALASKA
DEPT. OF ADMINISTRATION

1.0 – INTRODUCTION

THIS SECTION OF THE RUNZHEIMER PLAN OF LIVING COST STANDARDS DETAILS THE PARAMETERS SELECTED BY YOUR ORGANIZATION, THE COSTING STANDARDS ESTABLISHED BY RUNZHEIMER BASED UPON THESE PARAMETERS, AND THE LOCATIONS ANALYZED. A DISCUSSION OF THE REPORT SPECIFICATIONS IS PROVIDED IN EACH OF THE MAJOR COST AREAS OF TAXATION, TRANSPORTATION, HOUSING, GOODS & SERVICES AND OTHER EXPENSES FOR EACH INDIVIDUAL PROFILE SELECTED.

SUBSECTION 1.1 PROVICES THE REPORT SPECIFICATIONS FOR PROFILE 1 WHICH IS BASED ON AN ANNUAL INCOME LEVEL OF $40,740 FOR A FAMILY OF 4 AS HOMEOWNERS.

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January 31, 1995

Mr. Michael G. McKennett
Project Manager
State of Alaska
Department of Administration
P. O. Box 110201
Juneau, Alaska 99811-0201

Dear Mr. McKennett:

We are pleased to enclose the Runzheimer Living Cost Report prepared especially for State of Alaska.

This Homeowner Report is based on a family of four with an annual income of $40,740.

Key sections in this Report have been appropriately tabbed to guide you in your review and understanding.

Finally, it should be pointed out that this Report incorporates all Federal tax law changes effective in 1994.

We have enjoyed the opportunity to develop this Report for you and State of Alaska, and we look forward to working with you.

Sincerely,

Rod Reimann

Rod Reimann CRP
Consultant
Living Cost Division
Runzheimer and Company

rls
Encs.

Runzheimer International Runzheimer Park, Rochester, Wisconsin 53167 USA (414) 767-2200 Fax (414) 767-2254
(800) 558-1702
management consultants for travel and living costs

THE RUNZHEIMER PLAN OF LIVING COST STANDARDS

STATE OF ALASKA

DECEMBER 1994

Runzheimer International Runzheimer Park, Rochester, Wisconsin 53167 USA (414) 767-2200 Fax (414) 767-2254
Runzheimer and Company • living cost division (800) 558-1702
management consultants for travel and living costs

SECTION B. THE RUNZHEIMER PLAN OF LIVING COST STANDARDS

The data used by the Division of Personnel and Office of Equal Employment Opportunity to make the findings and recommendations in this report were based on *The Runzheimer Plan of Living Cost Standards* in this section.

Runzheimer International was established in 1933 as a consulting firm dedicated to serving clients through primary research, policy development, and standard costing reimbursement systems. Approxiamtely 2,000 businesses and governmental agencies are served by Runzheimer each year.

Determining and isolating comparative living costs from location to location is a very exacting process due to the many variables involved and the "immediacy" of the data required. The Runzheimer data in this report provides detailed cost standards, tailored to income level, specific living communities in Alaska, housing characteristics, and family size.

Profiling is a key step in the process of preparing meaningful living cost data. Runzheimer, through extensive research, has established relationships between employee's income and house size, living communities, and various other factors. Once profiles are established, Runzheimer carries out primary data research and incorporates the data into an up-to-date, accurate living cost report.

The Runzheimer data has been designed to provide the State of Alaska with a tool for calculating accurate and fair cost of living differentials. The analyses of costs for locations weighs all the cost pluses and minuses. Included in these analyses are income taxes, transportation, housing, goods & services, and sales taxes. The equal and comprehensive comparison of the same things results in accurate differentials.

Table 3 illustrates how a tiered system would work in assigning pay differentials by election district.

TABLE 3. PROPOSED PAY DIFFERENTIAL BY HOUSE ELECTION DISTRICT AND IN OTHER STATES				
1961 HOUSE ELECTION DISTRICTS		1994 HOUSE ELECTION DISTRICTS (#)	DIFFERENTIALS	
#	NAME		TIER #	PERCENT
1	Ketchikan/Prince of Wales	1	3	14.0
2/3	Petersburg/Wrangell/Sitka	2	2	7.0
4	Juneau	3,4	2	7.0
5	Icy Strait/Lynn Canal	5	1	0.0
6	Cordova/Valdez	35	2	7.0
7	Palmer/Wasilla	26, 27, 28	2	7.0
8	Anchorage	10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25	1	0.0
9	Seward	8	1	0.0
10	Kenai/Cook Inlet	7, 9	1	0.0
11	Kodiak	6	2	7.0
12	Aleutian Islands	40	3	14.0
13/14	Bristol Bay/Bethel	39	3	14.0
15	Yukon/Kuskokwim	36	2	7.0
16	Fairbanks/Fort Yukon	29, 30, 31, 32, 33, 34	1	0.0
17	Barrow/Kotzebue	37	3	14.0
18/19	Nome/Wade Hampton	38	2	7.0
N/A	Seattle CMP	N/A	1	0.0

RECOMMENDATIONS:

1. The provisions of AS 39.27.020 should be amended and the geographic base for determining cost of living differentials should be be changed from the 1961 election districts to the 1994 election districts.

2. Change the differential pay system in AS 39.27.020(a) to a three tiered system based on the results of the most recent geographic differential study. The Anchorage election districts would be established as the base for determining relative living cost differentials. The tiers are described as follows:

Tier 1. All election districts where the living cost differential is within +/- 3.5% of the Anchorage cost of living index. Employees in these districts would receive the base pay without any differential.

Tier 2. Employees in districts where the living cost index is within +/- 3.5% of 7% greater than Anchorage employees in these districts would receive a 7% differential.

Tier 3. Employees in districts where the living cost index is within +/- 3.5% of 14% greater than Anchorage districts would receive a 14% differential.

schedule pay step (AS 39.27.011.) Tho: e four districts are: (1) Cordova/Valdez, (2) Seward, (3) Kodiak, and (4) Fairbanks/Fort Yukon.

In some cases the differentials changed substantially. For example, in four remote, rural districts which historically have had among the highest costs of living, the study indicated that the relative cost of living differentials declined by six or more pay steps in four election districts: (1) Bethel, (2) Yukon/Kuskokwim, (3) Barrow/Kotzebue, and (4) Nome. However, not withstanding the declines in cost of living, Bethel and Barrow/Kotzebue remain among the five highest districts in terms of living costs.

The results of study when compared to the 1972 and 1985 geographic differentials yield additional findings:

- The relative cost of living in only two districts - District #1, Ketchikan/Prince of Wales, and District #4, Juneau - increased between both the 1972 and 1985 studies and the 1985 and 1995 studies. In general it appeared that while relative living costs were declining in much of the rest of the State, the relative cost of living was increasing for employees in S.E. Alaska with the exception of the Icy Strait/Lynn Canal district which is experiencing a slump in the cost of housing and had the lowest home market values and housing expense differentials for the state.

- In contrast nine election districts showed sustained relative declines between both the 1972 and 1985 studies and the 1985 and 1995 studies. These districts included: District #5, Icy Strait/Lynn Canal; District #6, Cordova/Valdez; District #10, Kenai/Cook Inlet; District #11, Kodiak; District #12, Aleutian Islands; District #15, Yukon/Kuskokwim; District #16, Fairbanks/Fort Yukon; District #18, Nome; and, District #19, Wade Hampton.

- Predictably, the relative cost of living in Seattle has increased and is now for the first time equivalent to Anchorage living costs.

- Not as predictably, the relative cost of living for two election districts in Alaska - District #5, Icy Strait/Lynn Canal; and District #10, Kenai/Cook Inlet - has fallen below the Seattle cost of living.

In summary, the results of the geographic differential study indicate substantial changes for most election districts in relative livir- costs. While the cost of living differentials have in general increased in S.E. Alaska, they have declined in many rural districts.

Summary of Results and Findings:

The results of *The Runzheimer Plan of living Cost Standards* are the cost of living differentials for each of the 19 House Election Districts as compared to the cost of living in the Seattle Composite area. Table 2 summarizes these results. Runzheimer's detailed analysis of the living costs for each selected living community are provided in *The Runzheimer Plan of Living Cost Standards*, Section 2. Cost of Living Tables.

TABLE 2. COMPARISON OF THE RESULTS OF THE 1995 STUDY DIFFERENTIALS WITH THE 1972 AND 1985 DIFFERENTIALS

1961 ELECTION DISTRICT		COST OF LIVING DIFFERENTIALS				
		1972	1985		1995	
#	NAME	INDEX	INDEX	CHANGE 1972-1985	INDEX	CHANGE 1985-1995
1	Ketchikan/Prince of Wales	1.000	1.02	0.020	1.141	0.121
2	Petersburg/Wrangell	1.035	0.98	(0.055)	1.068	0.088
3	Sitka	1.035	1.01	(0.025)	1.094	0.084
4	Juneau	1.000	1.03	0.030	1.081	0.051
5	Icy Strait/Lynn Canal	1.071	1.05	(0.021)	0.992	(0.058)
6	Cordova/Valdez	1.148/ 1.188	1.11	(0.038)	1.093	(0.017)
7	Palmer/Wasilla	1.035	0.94	(0.095)	1.045	0.105
8	Anchorage	1.000	1.00	0.000	1.000	0.000
9	Seward	1.071	1.00	(0.071)	1.031	0.031
10	Kenai/Cook Inlet	1.071	1.01	(0.061)	0.969	(0.041)
11	Kodiak	1.071	1.06	(0.011)	1.087	0.027
12	Aleutian Islands	1.272	1.26	(0.012)	1.161	(0.099)
13	Bristol Bay	1.272	1.29	0.018	1.104	(0.186)
14	Bethel	1.317	1.39	0.073	1.145	(0.245)
15	Yukon/Kuskokwim	1.363	1.29	(0.073)	1.048	(0.242)
16	Fairbanks/Fort Yukon	1.148/ 1.363	1.03	(0.118)	1.025	(0.005)
17	Barrow/Kotzebue	1.363	1.45	0.087	1.110	(0.340)
18	Nome	1.363	1.33	(0.033)	1.059	(0.271)
19	Wade Hampton	1.317	1.26	(0.057)	1.147	(0.113)
20	Seattle	0.867	0.86	(0.007)	1.000	0.140

The results of the 1995 geographic differential study when compared to the 1985 differentials indicate that the differentials changed in all districts. There were only four of the 19 districts where differentials changed by less than 3.5%, approximately the equivalent of one statutory

TABLE 1. SUMMARY OF GEOGRAPHIC DIFFERENTIAL COSTS OF LIVING BY ELECTION DISTRICTS AND LIVING COMMUNITIES
DECEMBER, 1994

1961 ELECTION DISTRICT		LIVING COMMUNITY (LOCATION)	1994 ELECTION DISTRICT (#)	ANNUAL LIVING COST COMPARISONS		
#	NAME			DOLLAR ($)	INDEX (%)	RANK (#)
1	Ketchikan/Prince of Wales	Ketchikan	1	46,502	114.1	4
2	Petersburg/Wrangell	Petersburg	2	43,506	106.8	11
3	Sitka	Sitka	2	44,570	109.4	7
4	Juneau	Juneau	3,4	44,046	108.1	10
5	Icy Strait/Lynn Canal	Haines	5	40,401	99.2	20
6	Cordova/Valdez	Valdez	35	44,541	109.3	8
7	Palmer/Wasilla	Palmer	26, 27, 28	42,568	104.5	14
8	Anchorage	Anchorage	10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25	40,743	100.0	18
9	Seward	Seward	8	42,010	103.1	16
10	Kenai/Cook Inlet	Kenai	7, 9	39,461	96.9	21
11	Kodiak	Kodiak	6	44,289	108.7	9
12	Aleutian Islands	Unalaska/Dutch Harbor	40	47,305	116.1	1
13	Bristol Bay	Dillingham	39	44,959	110.4	6
14	Bethel	Bethel	39	46,665	114.5	3
15	Yukon/Kuskokwim	McGrath	36	42,702	104.8	13
16	Fairbanks/Fort Yukon	Fairbanks	29, 30, 31, 32, 33, 34	41,755	102.5	17
17	Barrow/Kotzebue	Kotzebue	37	45,204	111.0	5
18	Nome	Nome	38	43,145	105.9	12
19	Wade Hampton	St. Marys	38	46,719	114.7	2
N/A	N/A	Seattle Composite (CMP)	N/A	40,740	100.0	19
N/A	N/A	Seattle S2 - Redmond & Woodinville	N/A	42,033	103.2	15
N/A	N/A	Seattle S3 - Lakewood Center, Puyallup & Tacoma	N/A	39,445	96.8	22

legislature. Additional studies were conducted in 1972, 1976 - although the 1976 study remained unpublished - and 1985.

The earlier geographic differential studies were conducted by the State using in-house staff. However, the last geographic differential study - The *Alaska Geographic Differential Study, 1985* - was prepared under contract with the Division of Labor Relations by The McDowell Group, a Juneau-based research firm, and Alaska Attitudes, Inc., an Anchorage based research firm. It was the first statewide cost of living study based on primary research since 1972. Contractor costs were in excess of $350,000. The study took 8 months to complete and represents one of the most extensive and complex survey research and cost of living analysis projects undertaken in Alaska.

According to the authors of the 1985 study, it was the largest in terms of communities (91), households (2,478) and retail outlets (2,106) surveyed; and, it was the most comprehensive in terms of market basket composition, statistical sampling procedure, and differential measurement techniques. Although not adopted by the legislature, the 1985 study results - modified by an arbitrator's decision - were incorporated into various collective bargaining agreements.

In 1994 the division, under a court order to prepare a new salary survey and geographic differential study, undertook a new study of the cost of living geographic differentials. Because in-house staff and staff at the Department of Labor's Research & Analysis Section had limited background and expertise in preparing geographic differential studies and there were no other studies available to the State that were comprehensive enough to meet the requirements of the law, the division decided to contract for the geographic differential study. Runzheimer International was selected to prepare the study.

The 1995 geographic differential study, like the 1985 study, is based on primary research. However, in contrast to the 1985 study, the 1995 geographic differential study was not well funded. It is in comparison a "bargain basement" study completed in less than a month at a cost of $20,000. The living communities surveyed were limited to 22. The market basket composition is not nearly as comprehensive. No household surveys were made.

Study Methodology:

Runzheimer International's project design was based on the guidelines in the division's Request for Proposal. The report specifications, report production methodology, and cost of living tables are listed and described in detail in Section B. *The Runzheimer Plan of Living Cost Standards.* Table 1 provides the living communities surveyed by election district. In conducting the survey, living communities were established by 1961 election districts. In some cases this study specification resulted in some 1994 election districts having no representative living community. For example Palmer was surveyed for 1961 District 7. Palmer is now in 1994 District 27. No locations in 1994 Districts 26 and 28 were surveyed.

PART II. 1995 STATE OF ALASKA GEOGRAPHIC DIFFERENTIAL REPORT

The *1995 State of Alaska Geographic Differential Report* is the second part of the *1994 Salary Survey Report*. It consists of two sections. Section A is a summary containing the purpose of the report, background information, findings, and recommendations. Section B is the full *Runzheimer Plan of Living Cost Standards* report prepared by Runzheimer International, a private research firm based in Rochester, Wisconsin. It contains the detailed results, methodology, and statistical information used as a basis for the reports findings and recommendations.

SECTION A. SUMMARY

Purpose of the Study:

The State of Alaska in setting a salary structure requires a standardized and reliable method of compensating employees for geographic differences in the cost of living. Such a system is referred to as a geographic pay differential program or schedule. The *1995 State of Alaska Geographic Differential Report* was developed primarily with that in mind. Its purposes are to compare and contrast the differences between the cost of living in each of the various election districts and Seattle; and, to make recommendations to the legislature.

It is important to note that the findings and recommendations in this report and the results of the geographic differential study do not determine state employee pay levels, but only differences in living costs in various communities and election districts. Pay levels are determined through the process of classification, labor negotiations, and legislative decision-making.

Background Information:

The *1995 State of Alaska Geographic Differential Report* is the most recent in a series of geographic differential studies dating back to statehood. All of these studies were undertaken principally to comply with a legal mandate that requires the Director of the Division of Personnel to conduct an annual salary survey that in part reflects the costs of living in the various election districts of the state. To do this the State has periodically prepared, or contracted out the preparation of, studies to determine by election district the cost of living differentials.

The State of Alaska conducted statewide studies of housing and food costs in 1970, which resulted in 1971 in the last update of differentials for state employee adopted by the