

FY 2005-2006 Budget  
Fairbanks North Star Borough

**Appendix B**  
**Personnel Benefit Rates**

**General Government & Enterprise Funds**  
*(Excluding Transportation and Solid Waste)*

	<b>Permanent, Full-Time, Part-Time</b>	<b>Temporary</b>
Retirement (PERS)	15.9%	0.0%
FICA	7.7	7.7
Health/Life Insurance	27.1	0.0
Leave Cash-In/Accrual	3.5	0.0
Unemployment Compensation	0.5	0.5
Workers' Compensation and General Liability Claims	1.2	1.2
Other Benefits	<u>0.4</u>	<u>0.0</u>
<b>TOTAL</b>	<b>56.3%</b>	<b>9.4%</b>

**Enterprise Fund (Transportation and Solid Waste)**

	<b>Permanent, Full-Time</b>	<b>Temporary</b>
Retirement (PERS)	15.9%	0.0%
FICA	7.7	7.7
Health/Life Insurance	27.1	0.0
Leave Cash-In/Accrual	3.5	0.0
Unemployment Compensation	0.5	0.5
Workers' Compensation and General Liability Claims	6.2	6.2
Other Benefits*	<u>0.4</u>	<u>0.0</u>
<b>TOTAL</b>	<b>61.3%</b>	<b>14.4%</b>

\* Includes union legal trusts, administrative charges for flexible spending accounts, Labor-Management Co-op Committee, and the Employee Assistance Program