### FY23 Budget Planning Guidelines

These guidelines are based on projected or anticipated changes in enrollments, benefit costs and other variables that are subject to change. Where appropriate, the relative volatility of a guideline has been provided.

#### Salaries

<table>
<thead>
<tr>
<th>Category</th>
<th>Notes / Comments</th>
<th>Volatility</th>
<th>FY23</th>
<th>FY24</th>
<th>FY25</th>
<th>FY26</th>
<th>FY27</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unclassified - not represented</td>
<td></td>
<td>Medium</td>
<td>3.50%</td>
<td>3.00%</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
</tr>
<tr>
<td>Unclassified represented UAOUSU</td>
<td></td>
<td>Medium</td>
<td>3.50%</td>
<td>3.00%</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
</tr>
<tr>
<td>Classified employees</td>
<td></td>
<td>Medium</td>
<td>4.75%</td>
<td>4.75%</td>
<td>TBD</td>
<td>TBD</td>
<td>TBD</td>
</tr>
</tbody>
</table>

#### Student Wages

- Medium: $13.50, adj annually based on the increase, if any, to the US City average CPI

#### Graduate Pay - Minimum full-time equivalent monthly salary

- CGE Collective Bargaining Agreement (July 1, 2020 - June 30, 2024):
  - PERS - Police & Fire Tier 1/Tier 2: High 33.25% 34.67%
  - PERS - Police & Fire Tier 1 & 2: High 33.98% 40.03%
  - PERS - Police & Fire OPERSP: High 33.25% 34.67%
  - ORP - Tier 1 & 2: High 32.30% 32.68%
  - ORP - Tier 3: High 19.63% 19.93%
  - ORP - Tier 4: High 8% plus up to 4% match of 403(b)

#### Estimated Other Payroll Expense

- Blended Rates
  - OPE rate for hires before 8/29/2003: 41.11% 41.66%
  - OPE rate for hires after 8/29/2003: 33.04% 34.00%

- Retirement Rates
  - PERS - Tier 1 / Tier 2: High 32.96% 33.38%
  - PERS - Tier 3: High 28.89% 29.88%
  - PERS - Police & Fire Tier 1/Tier 2: High 33.98% 40.03%
  - PERS - Police & Fire OPERSP: High 33.25% 34.67%
  - ORP - Tier 1 / Tier 2: High 32.30% 32.68%
  - ORP - Tier 3: High 19.63% 19.93%

#### Assumptions

- Other OPE Percentage rates – 6.16% / 8.32% as of January 1, 2023
- PERS - Tier 1/Tier 2: High 33.25% 34.67%
- Police & Fire - Tier 1 & 2: High 33.98% 40.03%
- Police & Fire - OPERSP: High 33.25% 34.67%
- ORP - Tier 1 & 2: High 32.30% 32.68%
- ORP - Tier 3: High 19.63% 19.93%
- ORP - Tier 4: High 8% plus up to 4% match of 403(b)

#### Additional Notes

- New employees who are hired after July 1, 2014 and who choose ORP, will be Tier 4.
- Exceptions would be employees who were previously in the retirement system.
- Questions? Contact Employee Benefits.
- PERS - Police & Fire Tier 1/Tier 2: High 33.98% 40.03%
- PERS - Police & Fire OPERSP: High 33.25% 34.67%
- ORP - Tier 1 & 2: High 32.30% 32.68%
- ORP - Tier 3: High 19.63% 19.93%
- ORP - Tier 4: High 8% plus up to 4% match of 403(b)

#### Projected Utility Rate Increases - Per Facilities Services

- Electricity & Steam (OSU)
  - PPL (off-lease electricity): 1/1/2023 - Jan-2027
  - PPL (on-lease electricity): 1/1/2023 - Jan-2027
  - Energy Center (on-lease electricity): 1/1/2023 - Jan-2027
  - Natural Gas (NW Natural)
  - Water & Sewer (City of Corvallis)
  - Garbage
  - Service and Supplies
  - Garbage

#### Notes / Comments

- *Note - red text indicates rate or amount may change as more information becomes available.*