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**MINNESOTA DEPARTMENT
OF
NATURAL RESOURCES**



**R E P O R T O N T H E
" R U L E - O F - 8 5 "**



APRIL 27, 1984 - JUNE 30, 1987

Prepared by

**MN/DNR BUREAUS OF
HUMAN RESOURCES
&
FINANCIAL MANAGEMENT**

INTRODUCTION

The purpose of this report is to provide information to DNR Managers on the use of early retirement within DNR and possibility of use in the future. In addition, data on savings and future eligibility may be useful to decision makers who are considering a permanent "Rule-of-85" or "90".

In 1984 the Minnesota Legislature enacted an early retirement program for public employees. This program, commonly called the "Rule-of-85", allows members of public employee retirement plans to retire before the age of 65 with unreduced benefits if (1) they are at least 55 years of age, and (2) the sum of their age and years of public employment total at least 85.

This program was in effect from April 27, 1984 through January 1, 1987 (eligible employees were allowed to defer retirement after January 1, 1987 but no later than June 30, 1987). Statewide there were 978 employees who retired under the "Rule-of-85". In the Department of Natural Resources there were 130 employees eligible under the program, of which 61, or 47%, did retire early. Another 21 employees that were eligible for the "Rule-of-85" retired later under the standard plan.

The Minnesota State Retirement System Board of Directors' first priority is to improve the General Retirement Plan formula from the current 1% per year for each of the first 10 years of service up to a 1-1/2% per year rate for all years of service. Their second priority, if the first can-

not be obtained, is for MSRS to be given the permanent "Rule-of-90"; retirement with no reduction if at least 55 years of age and age and length of service total at least 90. Bills on both items were introduced last session and may still be considered during the 1988 session.

- First Priority - Formula: House File 588; Authors Simoneau, Clark, R. Johnson, Knickerbocker, and Reding; Senate File 431; Authors D.M. Moe, Wegscheid, Pogemiller, and Renneke
- Second Priority - "Rule-of-90": House File 944; Authors Simoneau, Clark, R. Johnson; Senate File 1506; Introduced by Senator Dicklich

Statistics in the following pages contain data on the items listed below:

- AGE
- YEARS OF SERVICE
- SALARIES
- PROGRAM
- WORK LOCATION
- BARGAINING UNIT
- DATA BY SEX
- FUTURE ELIGIBILITY
- SAVINGS
- COSTS

SUMMARY

AGE:

- DNR employees retiring were one year younger than the statewide average
- In DNR a larger percentage of those under 60 years of age used the "Rule-of-85" compared to those over 60 years of age
- Average age of DNR employees retiring was 59 years, 7 months

SALARIES:

- Salaries followed same trend as years of service
- Statewide retirees average \$28,558
- DNR retirees average \$28,972
- DNR eligible but not retiring average \$30,815

YEARS OF SERVICE:

- DNR employees not using the "Rule-of-85" had more years of service than those who retired under the "rule"
- DNR employees retiring had over 1.5 years more service than the statewide average
- The statewide average of those retiring was 30 years, 0 months
- DNR average of those retiring was 31 years, 7 months
- DNR eligible but not retiring average years of service was 32 years, 3 months

PROGRAM:

- Fish and Wildlife had most eligible with 53
- Fisheries Section had 22 of 37 eligible retiring - 59%
- Minerals was lowest with 1 of 8 retiring - 13%

WORK LOCATION:

- Out-State percentage retiring was 50% higher than metro area
- Rochester (Region 5) had 0 for 5 retiring
- New Ulm (Region 4) had 8 of 11 retiring - 73%

BARGAINING UNIT:

- No significant patterns emerged
- Middle Management, AFSCME and MAPE were about equal in numbers eligible and retirees

DATA BY SEX:

- Average salary of females retiring from DNR is slightly higher than the statewide average
- Average salary of males retiring from DNR is slightly less than the statewide average
- The percentage of females eligible in the future is nearly three times greater than those eligible during the recent early retirement "window"

FUTURE ELIGIBILITY:

- Under the "Rule-of-85" 270 would become eligible during the next ten years
- Under the "Rule-of-90" 183 would become eligible during the next ten years

SAVINGS:

- Because of the "Ripple" effect when filling retirement vacancies, there are significant savings in the operating budgets

- Savings were calculated for all sixty-one (61) DNR early retirements amounting to \$1,475,602
- Extrapolating savings for the sixty-one (61) DNR early retirements to the 978 statewide early retirements, results in an estimated savings statewide of \$23,657,820
- Costs of early retirement are estimated to be offset in less than one and one-half years

COSTS:

- Costs to the retirement fund for the 978 employees retiring early statewide was \$20,239,723
- Cost of the early retirement was about 1.2% of the General Employees Retirement Plan fund assets
- Cost of increasing the formula the first ten years would be 1.34% of salaries
- Contributions are currently .33% in excess of costs
- Cost of a permanent "Rule-of-90" would be .62% of salaries

AGE

Average age of DNR employees retiring was nearly one year younger than the statewide average

Statewide average of those retiring under the "Rule-of-85" was 60 years, 6 months

Average age of DNR employees retiring under the "Rule-of-85" was 59 years, 7 months

58% of those eligible under 60 years of age retired

Average age of DNR employees eligible but not using the "Rule-of-85" was 60 years, 0 months

38% of those eligible 60 years or older retired

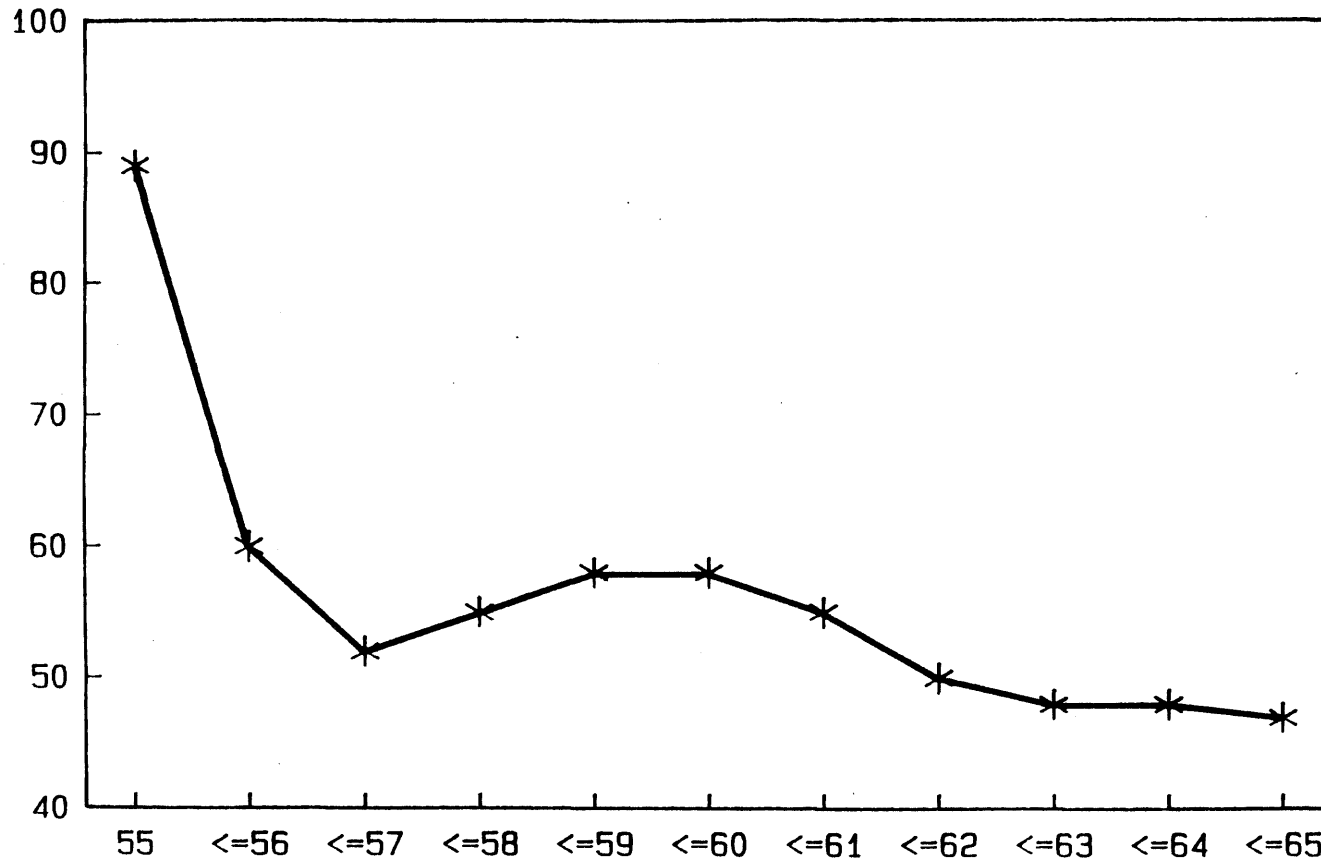
ACCUMULATED PERCENTAGE OF ELIGIBLE EMPLOYEES WHO RETIRED UNER THE "RULE-OF-85", BY AGE AT RETIREMENT

<u>AGE</u>	<u>ELIGIBLE</u>	<u>RETIRED</u>	<u>%</u>
55	9	8	89%
56 & under	20	12	60%
57 & under	29	15	52%
58 & under	44	24	55%
59 & under	55	32	58%
60 & under	74	43	58%
61 & under	89	49	55%
62 & under	112	56	50%
63 & under	120	58	48%
64 & under	126	61	48%
65 & under	130	61	47%

AGE

ACCUMULATED PERCENTAGE OF ELIGIBLE EMPLOYEES WHO
RETIRED UNDER THE "RULE-OF-'85", BY AGE AT RETIREMENT

% OF ELIGIBLE EMPLOYEES WHO RETIRED



AGE AT RETIREMENT (ACCUMULATED TOTALS)

Source: MN/DNR, Bureaus of Financial Management & Personnel, 1987.

YEARS OF SERVICE

Average years of service of DNR employees retiring under the "Rule-of-85" was 31 years, 7 months

Statewide average length of service for those retiring under the "Rule-of-85" was 30 years, 0 months

Average years of service of DNR employees eligible but not participating in the "Rule-of-85" was 32 years, 3 months

DNR employees retiring had 1 year, 7 months more years of service than the statewide average

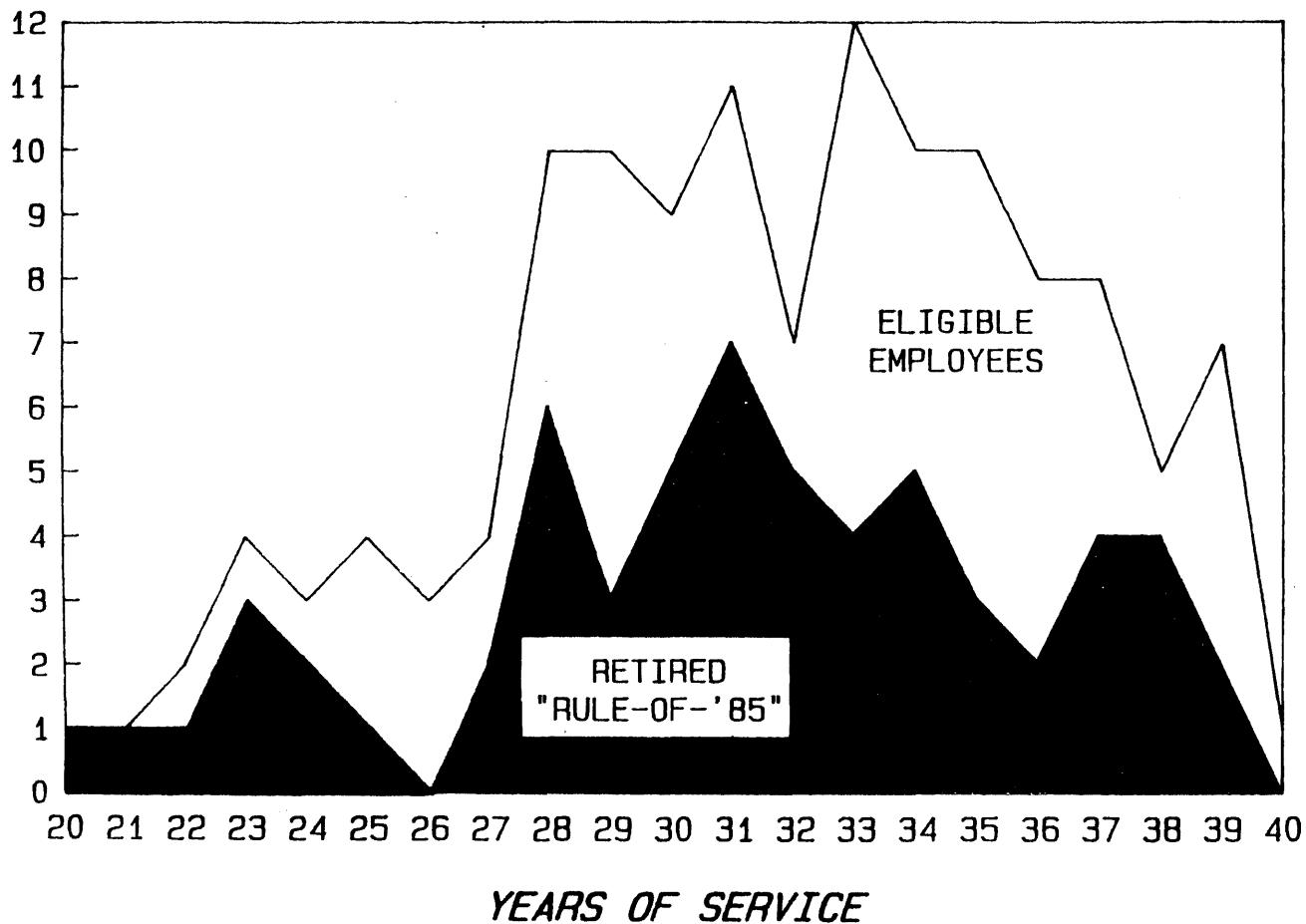
**COMPARING NUMBER OF EMPLOYEES WHO RETIRED UNDER
"RULE-OF-85" WITH THOSE WHO WERE ELIGIBLE**

<u>YEARS OF SERVICE</u>	<u>ELIGIBLE</u>	<u>RETIRED</u>	<u>%</u>
Under 25	11	8	73%
25-29	31	12	39%
30-34	49	26	53%
35-39	38	15	39%
Over 40	<u>1</u>	<u>0</u>	0%
	130	61	

YEARS OF SERVICE

COMPARING NUMBER OF EMPLOYEES WHO RETIRED UNDER "RULE-OF-'85" WITH THOSE WHO WERE ELIGIBLE

NUMBER OF EMPLOYEES

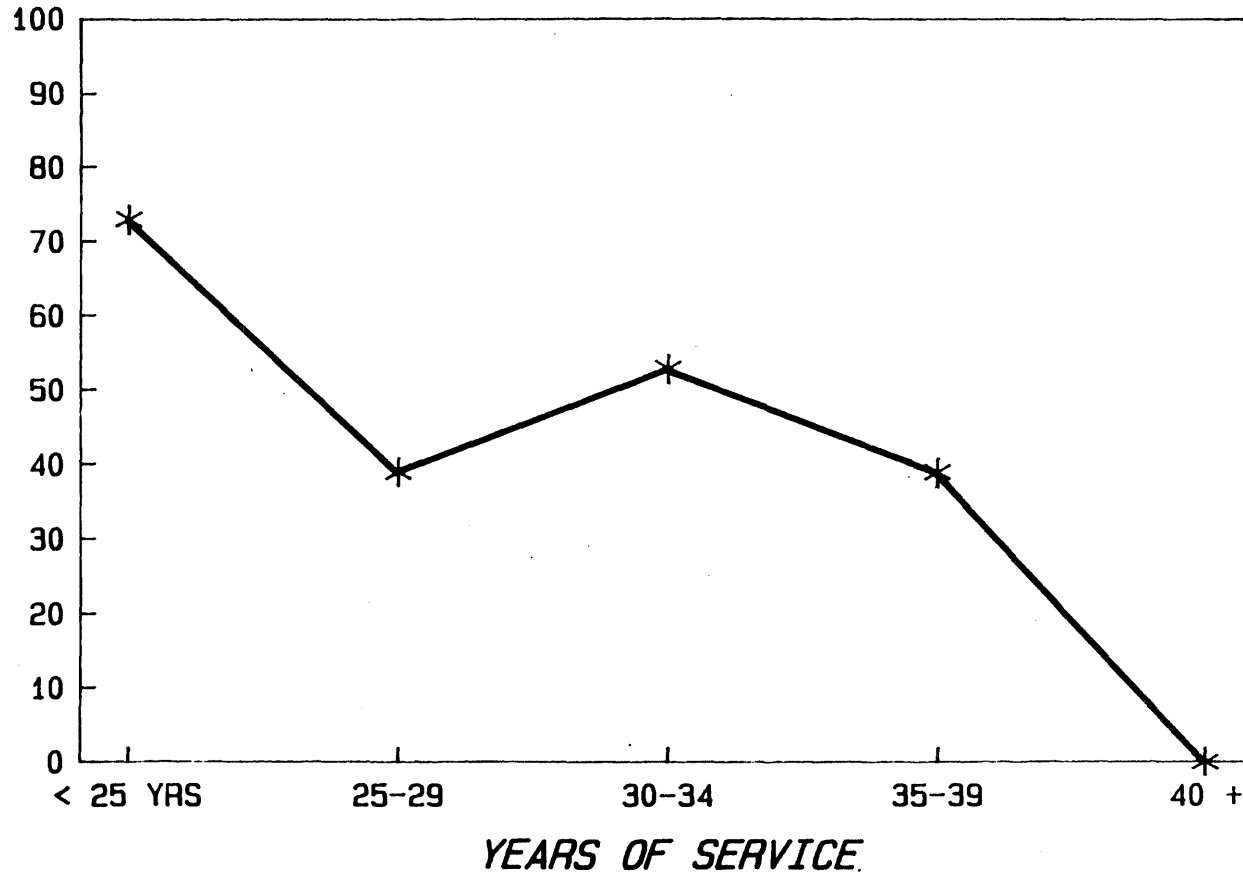


Source: MN/DNR, Bureaus of Financial Management & Personnel, 1987.

YEARS OF SERVICE

PERCENTAGE OF EMPLOYEES ELIGIBLE FOR RETIREMENT
UNDER THE "RULE-OF-'85" BY YEARS OF SERVICE

% OF ELIGIBLE EMPLOYEES



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SALARIES

Salaries followed same trend as years of service

DNR employees retiring under the "Rule-of-85" was \$28,972

Statewide average annual salary at retirement was \$28,558

Average annual salary on June 30, 1987 of DNR employees eligible but not using the "Rule-of-85" was \$30,815

Average annual salary at retirement of

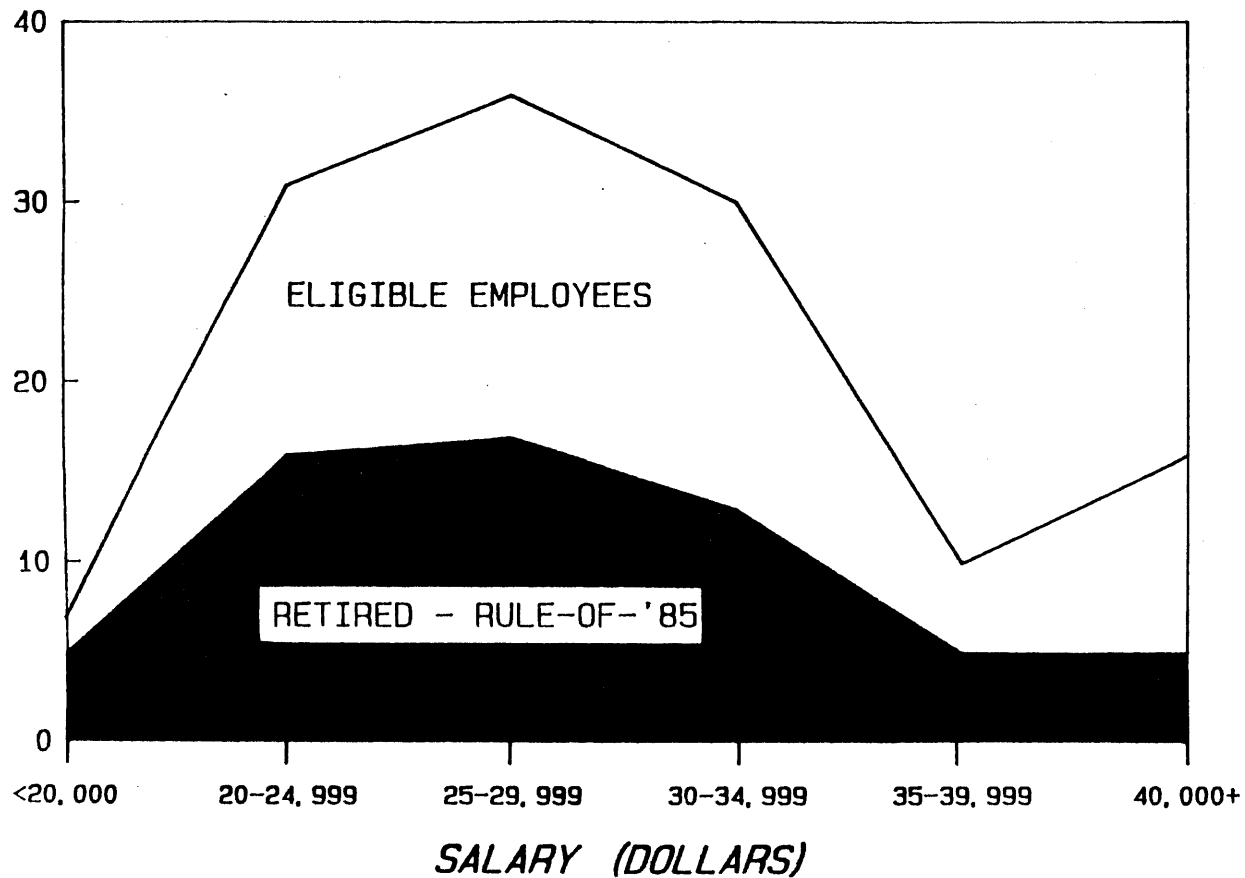
COMPARING NUMBER OF EMPLOYEES WHO RETIRED UNDER "RULE-OF-85" WITH THOSE ELIGIBLE, BY SALARY

<u>SALARY</u>	<u>ELIGIBLE</u>	<u>RETIRED</u>	<u>%</u>
Under 20,000	7	5	71%
\$20,000 - \$24,999	31	16	52%
\$25,000 - \$29,999	36	17	47%
\$30,000 - \$34,999	30	13	43%
\$35,000 - \$39,999	10	5	50%
Over \$40,000	<u>16</u>	<u>5</u>	31%
	130	61	

SALARIES

COMPARING NUMBER OF EMPLOYEES WHO RETIRED UNDER
"RULE-OF-'85" WITH THOSE ELIGIBLE, BY SALARY

NUMBER OF EMPLOYEES



Source: MN/DNR, Bureaus of Financial Management & Personnel, 1987.

PROGRAM

Fish and Wildlife Management Program had the most eligible for early retirement with 53

Fish and Wildlife Management Program had 41% (53) of the total eligible and an equal percentage of the department total retiring

Fisheries Section had 22 of the 25 in the F&WL Program retiring; 59% of the total eligible in Fisheries retired

Minerals was lowest in percentage of eligible retiring with 13%

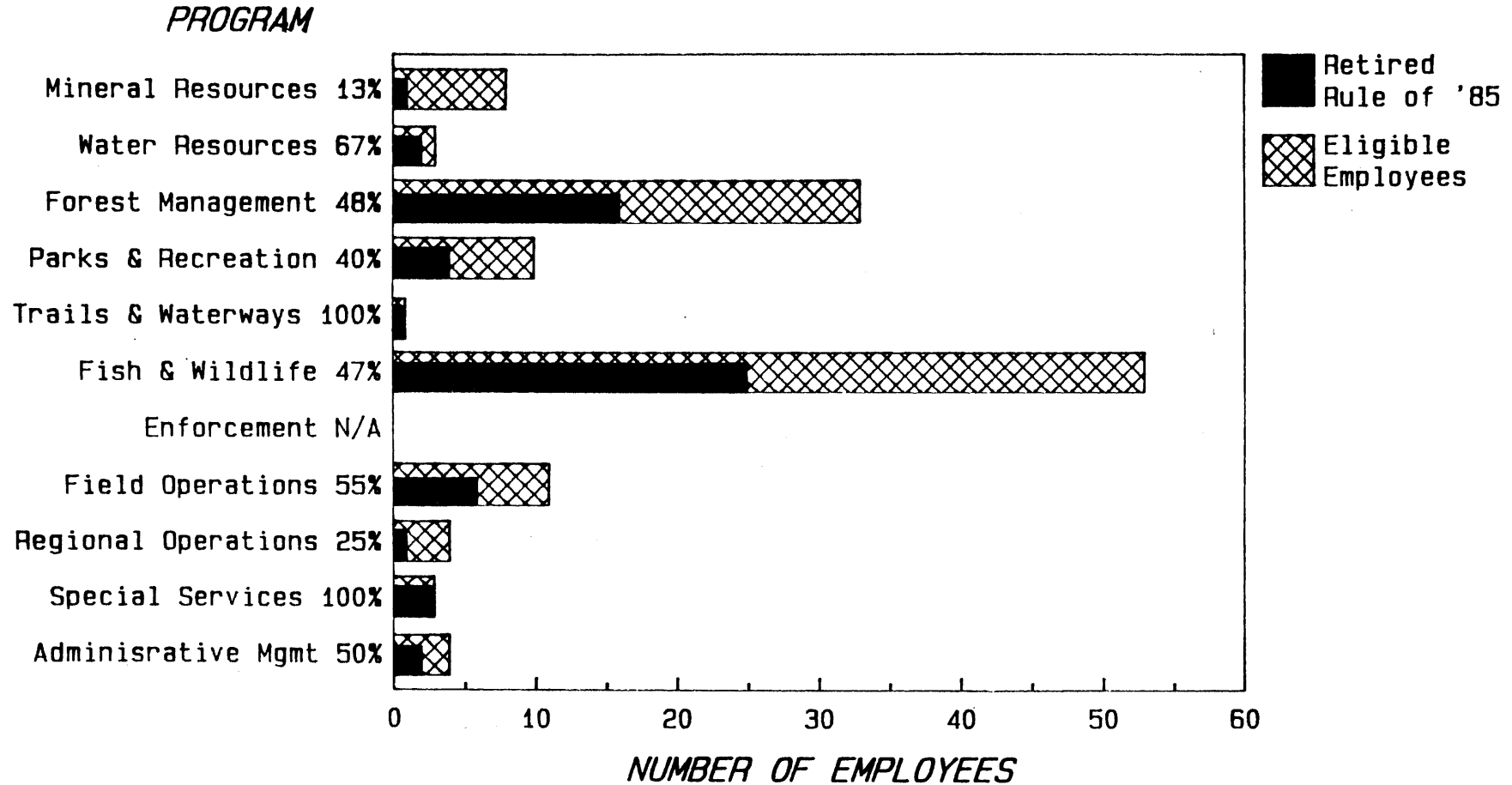
PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER "RULE-OF-85", BY PROGRAM

<u>PROGRAM</u>	<u>ELIGIBLE</u>	<u>RETIRED</u>	<u>%</u>
Mineral Resources Mgmt	8	1	13%
Water Resources Mgmt	3	2	67%
Forest Management	33	16	48%
Parks & Recreation Mgmt	10	4	40%
Trails & Waterways Mgmt	1	1	100%
Fish & Wildlife Mgmt	53	25	47%
Enforcement of NR Laws *	0	0	0%
Field Operations Support	11	6	55%
Regional Oper Support	4	1	25%
Special Services & Prog	3	3	100%
Administrative Mgmt	4	2	50%
	130	61	47%

* Mostly Conservation Officers who belong to the Minnesota Peace Officers Association and are eligible for retirement at age 55 under separate legislation.

PROGRAM

PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER "RULE-OF '85", BY PROGRAM



Source: MN/DNR, Bureaus of Financial Management & Personnel, 1987.

WORK LOCATION

Bemidji, Region 1, had the largest number of eligible employees followed closely by Central Office

New Ulm and Rochester, Regions 4 and 5, had the largest and lowest percentage respectively of eligible retiring

Of the 61 employees who retired under the "Rule-of-85", 79% were from out-state areas

Out-State had a larger percentage of eligible retiring compared to the metro area

WORK LOCATION			
PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER "RULE-OF-85", BY WORK LOCATION			
<u>REGION</u>	<u>ELIGIBLE</u>	<u>RETIRED</u>	<u>%</u>
1 Bemidji	35	20	57%
2 Grand Rapids	25	13	52%
3 Brainerd	16	7	44%
4 New Ulm	11	8	73%
5 Rochester	5	0	0%
6 St. Paul	6	2	33%
Central Office	<u>32</u>	<u>11</u>	34%
	130	61	

OUT-STATE V. METRO			
PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER "RULE-OF-85"			
<u>AREA</u>	<u>ELIGIBLE</u>	<u>RETIRED</u>	<u>%</u>
Out-State	95	48	51%
Metro	<u>35</u>	<u>13</u>	37%
	130	61	

WORK LOCATION

PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER "RULE-OF-'85", BY WORK LOCATION

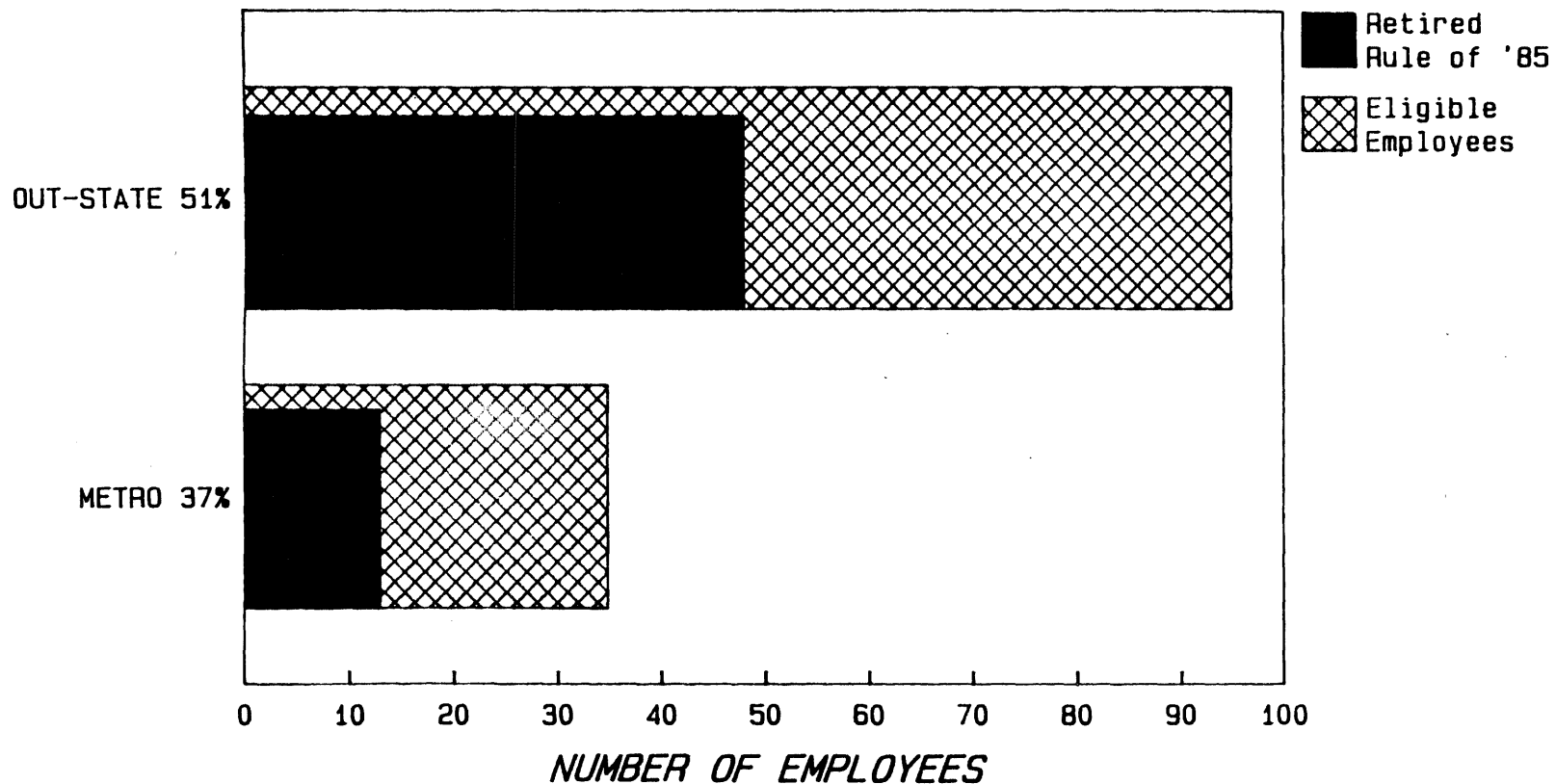


Source: MN/DNR, Bureaus of Financial Management & Personnel, 1987.

OUT-STATE V. METRO

PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER
"RULE-OF-'85"

WORK LOCATION



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BARGAINING UNIT

No significant patterns emerged

Except for MGEC about half of the eligible did retire

Middle Management, AFSCME, and MAPE were about equal in numbers eligible and retirees

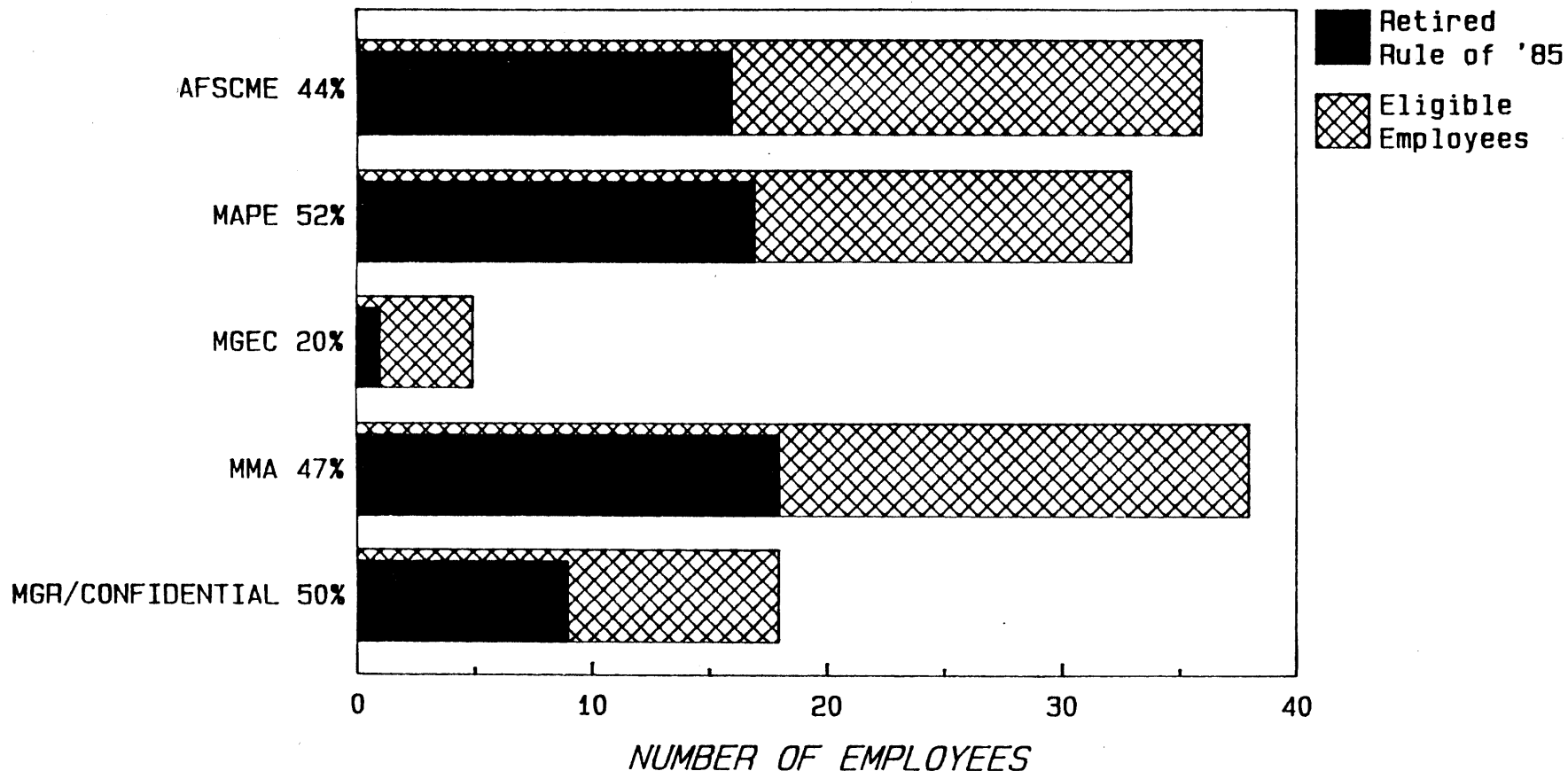
PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER
"RULE-OF-85", BY BARGAINING UNIT

<u>BARGAINING UNIT</u>	<u>ELIGIBLE</u>	<u>RETIRED</u>	<u>%</u>
AFSCME	36	16	44%
MAPE	33	17	52%
MGEC	5	1	20%
MMA	38	18	47%
MGR/CONFIDENTIAL	<u>18</u>	<u>9</u>	50%
	130	61	

BARGAINING UNIT

PERCENT OF ELIGIBLE EMPLOYEES WHO RETIRED UNDER "RULE-OF-'85", BY BARGAINING UNIT

BARGAINING UNIT



Source: MN/DNR, Bureaus of Financial Management & Personnel, 1987.

DATA BY SEX

COMPARISONS OF ELIGIBLE, RETIREES, AVG AGE, LENGTH OF SERVICE, FINAL SALARY AND FUTURE ELIGIBILITY

	<u>MALE</u>	<u>FEMALE</u>
Number Eligible - DNR	122	8
Percentage of Total	94%	6%
Number of Retirees - DNR	57	4
Percentage of Total	93%	7%
Number of Retirees - Statewide	685	293
Percentage of Total	70%	30%
Ave Avg - DNR	59 yrs, 5 mos	61 yrs, 4 mos
Ave Avg - Statewide	60 yrs, 3 mos	61 yrs, 1 mo
Avg Length of Service - DNR	29 yrs 11 mos	26 yrs, 11 mos
Avg Length of Service - DNR	30 yrs, 10 mos	28 yrs, 1 mo
Avg Final Salary - DNR	\$29,276	\$24,633
Avg Final Salary - Statewide	\$30,264	\$24,576
Future Eligibility During Next 10 Years		
- DNR Employees		
"Rule-of-85"	228	42
Percent of total	84%	16%
"Rule-of-90"	164	19
Percent of Total	90%	10%

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FUTURE ELIGIBILITY

During the next ten years 270 DNR employees would become eligible for

retirement under the "Rule-of-85" or 183 under the "Rule-of-90".

DNR EMPLOYEES FUTURE ELIGIBILITY BY YEAR										
	<u>1988</u>	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
"RULE-OF-85"										
MALE	62	12	18	12	13	19	16	23	17	36
FEMALE	<u>5</u>	<u>1</u>	<u>1</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>3</u>	<u>5</u>	<u>6</u>	<u>9</u>
TOTALS	67	13	19	16	17	23	19	28	23	45
"RULE-OF-90"										
MALE	22	21	22	14	7	18	10	13	19	14
FEMALE	<u>3</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>7</u>	<u>3</u>	<u>2</u>	<u>4</u>
TOTALS	25	22	23	14	7	20	17	16	21	18

DNR EMPLOYEES FUTURE ELIGIBILITY BY BARGAINING UNIT				
BARGAINING UNIT	<u>"RULE-OF-85"</u>		<u>"RULE-OF-90"</u>	
	NUMBER	% OF TOTAL	NUMBER	% OF TOTAL
AFSCME	95	35%	63	34%
MGEC	9	3%	5	3%
MAPE	48	18%	33	18%
MMA	80	30%	59	32%
MGR/CONFIDENTIAL	<u>38</u>	<u>14%</u>	<u>23</u>	<u>13%</u>
TOTALS	270	100%	183	100%

**DNR EMPLOYEES
FUTURE ELIGIBILITY
BY REGION**

<u>REGION</u>	<u>"RULE-OF-85"</u>		<u>"RULE-OF-90"</u>	
	<u>NUMBER</u>	<u>% OF TOTAL</u>	<u>NUMBER</u>	<u>% OF TOTAL</u>
1 Bemidji	56	21%	39	21%
2 Grand Rapids	53	20%	39	21%
3 Brainerd	35	13%	27	15%
4 New Ulm	34	13%	22	12%
5 Rochester	12	4%	8	4%
6 St. Paul	7	3%	4	2%
Central Office	<u>73</u>	<u>27%</u>	<u>44</u>	<u>24%</u>
TOTALS	270	100%	183	100%

**DNR EMPLOYEES
FUTURE ELIGIBILITY
OUT-STATE VS. METRO**

<u>REGION</u>	<u>"RULE-OF-85"</u>		<u>"RULE-OF-90"</u>	
	<u>NUMBER</u>	<u>% OF TOTAL</u>	<u>NUMBER</u>	<u>% OF TOTAL</u>
Out-State	190	70%	135	74%
Metro	<u>80</u>	<u>30%</u>	<u>48</u>	<u>26%</u>
TOTALS	270	100%	183	100%

SAVINGS

In addition to providing an alternative for persons experiencing health problems, job "burn-out" and management to make organizational adjustments, early retirement provides some monetary savings as well.

These savings occur over several years and help offset the many items of increased cost that are not fully funded in the budget process, i.e., salary increases, inflation increases for supplies and expenses, sales tax, labor relations requirements, safety and reporting requirements, and workers compensation payments.

There is a "ripple" effect when filling retirement vacancies. Persons with thirty (30) or more years of service quite frequently rise to the top of their career ladder. For example, when a NR Specialist 4 retires, the vacancy is usually filled by a NR Spec 3, the NR Spec 3 vacancy filled by a NR Spec 2, the NR Spec 2 vacancy filled by a NR Spec 1, the NR Spec 1 vacancy filled by a NR Technician and the NR Technician vacancy filled from an open competitive list. The filling of each of these vacancies is almost always at a lower salary than the previous incumbent.

Savings were calculated for each of the sixty-one (61) DNR positions where early retirements occurred (see appendix A for detail on each position). Calculations included the following:

- Savings calculated from time of retirement through June 30, 1987.

- Salary increases of 4% assumed for retired employee salary in third year only and 4% for replacements in both the second and third years.
- Severance costs included as offset to savings.

If savings were calculated from the time of early retirement until the time of qualifying under the standard plan, the savings would be much greater. The average period of savings calculation was seventeen (17) months. However, the average period until eligible for retirement under the Standard Plan was 3.01 years (more than twice the period calculated).

Total savings during this three (3) year period (17 month average) was:

Fiscal Year 1985	\$ 251,330
Fiscal Year 1986	520,869
Fiscal Year 1987	<u>703,403</u>
	\$1,475,602

Extrapolating this savings for sixty-one (61) DNR employees to the 978 early retirements statewide is:

\$1,475,602 / 61	= \$24,190
X 978	= \$23,657,820

The apparent conclusion is that the cost of early retirement is offset in less than one and one-half years by salary savings!

COSTS

Costs to the retirement fund for the 978 employees retiring under the "Rule-of-85" has been calculated by MSRS as \$20,239,723. Calculation was based on the difference of retiring without reduction, versus the reduced amount of up to 40.5% for early retirement currently in statute if retiring prior to the age of 62 with 30 years of service or prior to the age of 65 with less than 30 years of service.

On June 30, 1987 the General Employees Retirement Plan had a cost of approximately \$1.5 billion and a market value of approximately \$1.7 billion. The \$20 million cost of the early retirement "window" was about 1.2% of the total market value of the fund and about 10% of the difference between the cost and market value of the fund.

Contributions and costs to the fund on July 1, 1986 and July 1, 1987 were:

	<u>July 1, 1986</u>	<u>July 1, 1987</u>
Employee Contributions	3.73%	3.73%
State Contributions	<u>3.90%</u> 7.63%	<u>3.90%</u> 7.63%
Actuary Valuation (Costs)	<u>6.96%</u>	<u>7.30%</u>
Contr in Excess of Costs	.67%	.33%

Changes during the '87 session (5 year vesting, combined annuity and changes in actuarial methods) increased the costs in the July 1, 1987 valuations.

Cost for MSRS's first priority to increase the formula for the first 10 years to 1.5% would be 1.34% of salary; Contributions would need to increase and MSRS's

recommendation was to raise the employees contribution and the state contribution. To implement both the first 10 year percentage increase and the permanent "Rule-Of-90", the percentages would need to increase by another .31% each; For example, employee to 4.45% and state to 4.90%.

Funding only the "Rule-of-90" would require a small increase in the contribution rates. Presently there is .33% being contributed in excess of needs so only .29% additional would be required to fund the .62% cost for the permanent "Rule-of-90". Increasing contributions to 3.85% employee and 4.10% state would provide funding for a permanent "Rule-of-90".

Increases to the state contribution would be distributed to all agencies and become part of the calculation for determining salary supplement needs. If past practices continue, a portion of this amount would be required to be absorbed by agencies. Smaller agencies (50 or fewer employees) have been fully funded for the salary supplement and are not impacted by salary supplement underfunding.

- As displayed in the previous page the savings offset costs:

The apparent conclusion is that the cost of early retirement is offset in less than one and one-half years by salary savings!

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
N.R. REGIONAL ADMIN SEVERANCE COST REPLACEMENT	06/29/84	\$41,823		\$41,823	\$0		\$41,823			\$43,496		
			\$38,294		\$11,775	\$179		\$39,826	\$1,997		\$41,419	\$2,077
N.R. SUPERVISOR REPLACEMENT	09/19/84	\$35,245		\$35,245	\$7,754		\$36,655			\$38,121		
			\$30,380		\$14,582	\$12,909		\$31,595	\$5,060		\$32,859	\$5,262
N.R. SPEC 3 - FISH REPLACEMENT	01/09/85	\$28,209		\$28,209	\$14,669		\$29,337			\$30,511		
			\$25,265			\$13,540		\$22,739	\$6,599		\$26,276	\$4,235
N.R. SPEC 2 - FISH REPLACEMENT	08/07/85	\$24,993					\$24,993	\$2,499		\$25,993		
			\$19,147					\$12,637	\$9,857		\$19,913	\$6,080
N.R. SPEC 1 - FISH REPLACEMENT	11/13/85	\$19,147					\$19,147	\$6,510		\$19,913		
			\$18,521					\$12,224	\$413		\$19,262	\$651
N.R. TECH - FISH REPLACEMENT	11/13/85	\$17,790					\$17,790	\$6,049		\$18,502		
			\$21,548						\$11,741		\$15,263	\$3,238
N.R. TECH - FISH N.R. TECH - FISH	10/15/86 1/15/87	\$20,692 NEW	\$17,581							\$20,692	\$6,035	
											\$8,058	\$6,599
				\$105,277	\$78,649	\$26,628	\$169,745	\$134,078	\$35,667	\$197,227	\$169,084	\$28,143

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
N.R. SPEC 2 - FISH SEVERANCE COST REPLACEMENT	06/26/84	\$23,219		\$23,219	\$0		\$23,219			\$24,148		
			\$19,815		\$6,870			\$20,608	\$2,611		\$21,432	\$2,716
					\$17,041	(\$692)						
N.R. SPEC 1 - FISH REPLACEMENT	08/22/84	\$19,815		\$19,815	\$2,774		\$20,608			\$21,432		
			\$21,172		\$12,491	\$4,549		\$22,019	(\$1,411)		\$22,900	(\$1,468)
N.R. TECH - FISH REPLACEMENT	11/28/84	\$20,274		\$20,274	\$8,312		\$21,085			\$21,928		
			\$18,604		\$5,953	\$6,008		\$19,348	\$1,737		\$20,122	\$1,806
N.R. TECH - FISH REPLACEMENT	03/06/85	\$18,604		\$18,604	\$12,651		\$19,348			\$20,122		
			\$21,089			\$5,953		\$11,599	\$7,749		\$21,933	(\$1,810)
N.R. TECH - FISH N.R. TECH - FISH	12/11/85 03/11/86	\$21,089 NEW	\$17,581				\$21,089	\$9,490		\$21,933		
								\$5,274	\$6,325		\$18,284	\$3,648
				\$81,912	\$66,093	\$15,819	\$105,349	\$88,338	\$17,011	\$109,563	\$104,670	\$4,892

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR FIELD SERV ADM SEVERANCE COST REPLACEMENT	06/29/84	\$40,361	\$35,997	\$40,361	\$12,499	\$27,862	\$40,361	\$30,237	\$10,124	\$41,975	\$37,437	\$4,539
NR SERV CTR SUPV REPLACEMENT	08/27/85	\$32,468	\$29,357				\$32,468	\$5,195	\$27,273	\$33,767	\$19,669	\$14,098
INVENTORY CON SUPV 1 REPLACEMENT	10/29/86	\$25,369	\$22,717							\$25,369	\$8,372 \$9,541	\$7,456
CLERK 4 REPLACEMENT	01/29/87	\$20,462	\$20,462							\$20,462	\$11,868	\$8,594
CLERK 3 REPLACEMENT		\$19,418	\$19,418									
CLERK 2 CLERK 1		\$17,936 NEW	\$15,931									
				\$40,361	\$12,499	\$27,862	\$72,829	\$35,432	\$37,397	\$121,573	\$86,887	\$34,686

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
HEAVY EQUIPMENT OPER SEVERANCE COST POSITION DELETED	06/26/84	\$23,260		\$23,260	\$6,781	\$16,479	\$23,260		\$23,260	\$24,190		\$24,190
				\$23,260	\$6,781	\$16,479	\$23,260	\$0	\$23,260	\$24,190	\$0	\$24,190

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - FISH SUPV SEVERANCE COST REPLACEMENT	06/29/84	\$25,975	\$21,005	\$25,975	\$4,590 \$15,544	\$5,841	\$25,975	\$21,845	\$4,130	\$27,014	\$22,719	\$4,295
NR SPEC 2 - FISH REPLACEMENT	10/03/84	\$19,815	\$21,172	\$19,815	\$5,152 \$12,491	\$2,172	\$20,608	\$22,019	(\$1,411)	\$21,432	\$22,900	(\$1,468)
NR TECH - FISH NR TECH - FISH	11/28/84 02/28/85	\$20,274 NEW	\$17,581	\$20,274	\$8,312 \$5,978	\$5,984	\$21,085	\$18,284	\$2,801	\$21,928	\$19,016	\$2,913
				\$66,064	\$52,067	\$13,997	\$67,668	\$62,148	\$5,519	\$70,374	\$64,634	\$5,740

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SUPERVISOR SEVERANCE COST REPLACEMENT	06/29/84	\$33,721	\$27,144	\$33,721	\$8,796 \$271	\$24,654	\$33,721	\$28,230	\$5,491	\$35,070	\$29,359	\$5,711
NR FOR STAFF SPEC REPLACEMENT	06/26/85	\$24,263	\$24,638	\$24,263	\$24,020	\$243	\$25,234 VACANT	\$25,234		\$26,243 VACANT	\$0	\$26,243
NR SPEC 2 - FORESTRY REPLACEMENT		\$22,258	\$22,258									
NR SPEC 1 - FORESTRY REPLACEMENT		\$20,922	\$20,922									
NR TECH - FORESTRY NR TECH - FORESTRY		\$19,043 NEW	\$17,581									
				\$57,984	\$33,088	\$24,896	\$58,955	\$28,230	\$30,725	\$61,313	\$29,359	\$31,954

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - WILDLIFE SEVERANCE COST REPLACEMENT	06/26/84	\$25,766	\$25,996	\$25,766	\$7,419 \$23,656	(\$5,309)	\$26,797	\$27,036	(\$239)	\$27,869	\$28,117	(\$249)
NR SPEC 3 - WILDLIFE REPLACEMENT	08/01/84	\$25,996	\$25,098	\$25,996	\$2,340 \$18,573	\$5,084	\$27,036	\$26,102	\$934	\$28,117	\$27,146	\$971
NR SPEC 3 - WILDLIFE REPLACEMENT	10/03/84	\$25,098	\$24,263	\$25,098	\$6,525 \$17,955	\$618	\$26,102	\$25,234	\$868	\$27,146	\$26,243	\$903
NR SPEC 2 - WILDLIFE REPLACEMENT	10/03/84	\$22,655	\$20,483	\$22,655	\$5,890 \$12,085	\$4,680	\$23,561	\$21,302	\$2,259	\$24,504	\$22,154	\$2,349
NR TECH - WILDLIFE REPLACEMENT	11/28/84	\$19,690	\$17,602	\$19,690	\$8,073 \$5,633	\$5,984	\$20,478	\$18,306	\$2,172	\$21,297	\$19,038	\$2,258
NR TECH - FORESTRY REPLACEMENT	03/06/85	\$17,602	\$20,400	\$17,602	\$11,969	\$5,633	\$18,306	\$18,768	(\$462)	\$19,038	\$21,216	(\$2,178)
NR SPEC 2 - FORESTRY POSITION DELETED	08/01/85	\$20,400					\$20,400	\$1,632		\$21,216		\$21,216
				\$136,807	\$120,118	\$16,689	\$162,679	\$138,380	\$24,300	\$169,186	\$143,915	\$25,272

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR MANAGER SEVERANCE COST REPLACEMENT	06/29/84	\$35,392	\$34,890	\$35,392	\$5,353 \$20,585	\$9,454	\$35,392	\$36,286	(\$894)	\$36,808	\$37,737	(\$929)
NR SPEC 4 REPLACEMENT	11/28/84	\$31,529	\$26,204	\$31,529	\$12,927 \$8,385	\$10,217	\$32,790	\$27,252	\$5,538	\$34,102	\$28,342	\$5,760
APPRAISER REPLACEMENT	03/06/85	\$24,263	\$25,996	\$24,263	\$16,499	\$7,764	\$25,234	\$25,996	(\$762)	\$26,243	\$27,036	(\$793)
NR SPEC 4 REPLACEMENT POSITION DELETED	07/01/85	\$27,144					\$27,144		\$27,144	\$28,230		\$28,230
				\$91,184	\$63,749	\$27,435	\$120,560	\$89,534	\$31,026	\$125,382	\$93,115	\$32,267

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
INFORMATION DIRECTOR SEVERANCE COST	06/21/84	\$38,524		\$38,524	\$4,601		\$38,524			\$40,065		
INFORMATION DIRECTOR	08/01/84	NEW	\$35,997		\$33,117	\$806		\$37,437	\$1,087		\$38,934	\$1,131
				\$38,524	\$37,718	\$806	\$38,524	\$37,437	\$1,087	\$40,065	\$38,934	\$1,131

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - FISH SUPV SEVERANCE COST REPLACEMENT	06/26/84	\$26,998	\$25,265	\$26,998	\$6,326 \$20,717	(\$45)	\$26,998	\$26,276	\$722	\$28,078	\$27,327	\$751
NR SPEC 2 - FISH	09/05/84	\$23,427		\$23,427	\$4,217		\$24,364			\$25,339		
NR SPEC 1 - FISH	11/28/84	NEW	\$17,978		\$10,607	\$8,603		\$18,697	\$5,667		\$19,445	\$5,894
				\$50,425	\$41,867	\$8,558	\$51,362	\$44,973	\$6,389	\$53,417	\$46,772	\$6,645

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
MANAGEMENT ANAYLIST SEVERANCE COST	06/29/84	\$21,673		\$21,673	\$1,835		\$21,673			\$22,540		
MANAGEMENT ANAYLIST			\$20,609			\$19,838	VACANT	\$0	\$21,673	VACANT	\$0	\$22,540
				\$21,673	\$1,835	\$19,838	\$21,673	\$0	\$21,673	\$22,540	\$0	\$22,540

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
CLERK STENO 2 SEVERANCE COST	07/10/84	\$17,957		\$17,957	\$539 \$1,832		\$17,957			\$18,675		
CLERK STENO 2	08/27/84	NEW	\$15,117		\$12,760	\$2,826		\$15,722	\$2,235		\$16,351	\$2,325
				\$17,957	\$15,131	\$2,826	\$17,957	\$15,722	\$2,235	\$18,675	\$16,351	\$2,325

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 4 SEVERANCE COST REPLACEMENT	09/04/84	\$31,529		\$31,529	\$5,675 \$5,279 \$22,003	(\$1,428)	\$31,529		\$29,337	\$2,192	\$30,511	\$2,279
NR FOR STAFF SPEC REPLACEMENT	09/19/84	\$26,935	\$26,935	\$26,935	\$5,926 \$18,046	\$2,963	\$28,012	\$28,012	\$0	\$29,133	\$29,133	\$0
NR FOR STAFF SPEC REPLACEMENT	10/31/84	\$26,935	\$22,996	\$26,935	\$8,889 \$8,279	\$9,768	\$28,012	\$23,916	\$4,097	\$29,133	\$24,872	\$4,260
NR SPEC 2 - FORESTRY REPLACEMENT	02/20/85	\$24,263	\$21,089	\$24,263	\$15,528	\$8,735	\$25,234	\$20,456	\$4,777	\$26,243	\$21,933	\$4,310
NR SPEC 2 - FORESTRY POSITION DELETED	07/10/85	\$21,089					\$21,089	\$633		\$21,933		\$21,933
				\$109,662	\$89,625	\$20,037	\$133,876	\$102,355	\$31,522	\$139,231	\$106,449	\$32,783

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FORESTRY SEVERANCE COST REPLACEMENT	12/11/84	\$24,263		\$24,263	\$10,918 \$3,788		\$24,263			\$25,234		
NR SPEC 1 - FORESTRY REPLACEMENT		\$20,922	\$20,722				VACANT	\$0	\$24,263	VACANT	\$0	\$25,234
NR TECH - FORESTRY NR TECH - FORESTRY		\$19,043 NEW	\$17,581									
				\$24,263	\$14,706	\$9,557	\$24,263	\$0	\$24,263	\$25,234	\$0	\$25,234

* * * S A V I N G S * * *

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
AUTOMOTIVE MECHANIC SEVERANCE COST REPLACEMENT	01/03/85	\$23,615		\$23,615	\$12,044 \$156		\$23,615			\$24,560		
			\$22,926		\$1,146	\$10,269		\$23,843	(\$228)		\$24,797	(\$237)
GENERAL REPAIR WORKER REPLACEMENT	06/12/85	\$22,279		\$22,279	\$21,165		\$23,170		\$9,004	\$14,167	\$24,097	
			\$22,509			\$1,114					\$24,346	(\$249)
LABORER 1, TENURED	02/05/86	\$17,664					\$17,664	\$10,598			\$18,371	
LABORER 1, NON-TEN	05/05/86	NEW	\$16,453					\$2,468	\$4,598		\$17,111	\$1,259
				\$45,894	\$34,511	\$11,383	\$64,449	\$45,913	\$18,536		\$67,027	\$66,254
												\$774

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
N.R. TECH - FORESTRY SEVERANCE COST REPLACEMENT	01/04/85	\$20,274		\$20,274	\$10,340 \$3,869		\$20,274			\$21,085		
			\$21,924	VACANT	\$0	\$6,065	VACANT	\$0	\$20,274		\$10,743	\$10,342
N.R. TECH - FORESTRY REPLACEMENT	01/08/87	\$21,924								\$21,924	\$11,400 \$7,893	\$2,631
			\$21,924									
N.R. TECH - FORESTRY	02/18/87	\$21,924								\$21,924	\$14,031	
N.R. TECH - FORESTRY	05/18/87	NEW	\$17,581								\$2,110	\$5,783
				\$20,274	\$14,209	\$6,065	\$20,274	\$0	\$20,274	\$64,933	\$46,177	\$18,756

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FISH SEVERANCE COST REPLACEMENT	01/01/85	\$24,263		\$24,263	\$12,132 \$6,167		\$24,263			\$25,234		
			\$22,655		\$4,531	\$1,434		\$23,561	\$702		\$24,504	\$730
NR SPEC 2 - AQ BIOL	04/17/85	\$22,655		\$22,655	\$18,124		\$23,561			\$24,504		
NR SPEC 1 - AQ BIOL	05/15/85		\$17,978		\$2,337	\$2,194						
REPLACEMENT	04/01/86		\$17,978					\$13,484			\$20,911	\$3,592
			\$20,107					\$1,810	\$8,268			
REPLACEMENT	05/28/86	\$20,107					\$20,107	\$18,297	\$1,810	\$20,911	\$17,590	\$3,322
			\$19,544									
CLERK 2	08/06/86	\$16,725								\$16,725	\$1,673	
CLERK 2	11/06/86	NEW	\$16,725								\$10,871	\$4,181
				\$46,918	\$43,291	\$3,627	\$67,931	\$57,152	\$10,780	\$87,373	\$75,548	\$11,825

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - AQ BIOL SEVERANCE COST REPLACEMENT	01/02/85	\$26,935		\$26,935	\$13,737 \$6,431		\$26,935			\$28,012		
			\$27,290			\$6,767	VACANT		\$26,935		\$23,469	\$4,543
NR SPEC 2 - AQ BIOL REPLACEMENT	08/20/86	\$25,474								\$25,474	\$3,566 \$14,855	\$7,053
NR SPEC 1 - AQ BIOL	10/15/86	\$20,922								\$20,922	\$6,067	
NR SPEC 1 - AQ BIOL	01/02/87	NEW	\$19,544								\$9,772	\$5,083
				\$26,935	\$20,168	\$6,767	\$26,935	\$0	\$26,935	\$74,408	\$57,730	\$16,679

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FORESTRY SEVERANCE COST REPLACEMENT	01/04/85	\$24,263		\$24,263	\$12,374 \$7,953		\$24,263			\$25,234		
			\$22,550			\$3,936		\$21,423	\$2,841		\$23,452	\$1,782
NR SPEC 2 - FORESTRY POSITION DELETED	07/17/85	\$22,550					\$22,550	\$1,128		\$23,452		
									\$21,423			\$23,452
				\$24,263	\$20,327	\$3,936	\$46,813	\$22,550	\$24,263	\$48,686	\$23,452	\$25,234

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - FISH SUPV SEVERANCE COST REPLACEMENT	05/28/85	\$28,209		\$28,209	\$23,413 \$7,501		\$28,209			\$29,337		
			\$25,056			(\$2,705)		\$20,546	\$7,663		\$26,058	\$3,279
NR SPEC 2 - FISH REPLACEMENT	09/4/85	\$23,344					\$23,344	\$4,202 \$12,443	\$6,700	\$24,278	\$21,933	\$2,345
NR TECH - FISH REPLACEMENT	11/27/85	\$19,899					\$19,899	\$8,159 \$11,599	\$141	\$20,695	\$21,933	(\$1,238)
NR TECH - FISH	12/11/85	\$21,089					\$21,089	\$9,490		\$21,933		
NR TECH - FISH	03/11/86	NEW	\$17,581					\$5,274	\$6,325		\$18,284	\$3,648
				\$28,209	\$30,914	(\$2,705)	\$92,541	\$71,712	\$20,829	\$96,243	\$88,208	\$8,035

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****				
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS		
NR FOR STAFF SPEC SEVERANCE COST REPLACEMENT	05/31/85	\$25,996		\$25,996	\$23,916 \$7,229		\$25,996			\$25,996	\$27,036			
			\$26,392			(\$5,149)	VACANT					\$8,445	\$18,590	
NR SPEC 2 - WILDLIFE	03/04/87	\$23,803									\$23,803	\$16,186		
NR SPEC 1 - WILDLIFE	06/04/87	NEW	\$19,544									\$1,368	\$6,249	
				\$25,996	\$31,145	(\$5,149)	\$25,996	\$0	\$25,996	\$50,839	\$26,000	\$24,839		

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****				
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS		
NR TECH - FISH SEVERANCE COST REPLACEMENT	05/30/85	\$18,604		\$18,604	\$16,930 \$1,433		\$18,604			\$19,348				
			\$16,266			\$241		\$15,778	\$2,826			\$16,917	\$2,432	
LABORER 1, TENURED REPLACEMENT	07/10/85	\$15,827					\$15,827	\$475		\$16,460		\$13,046	\$3,415	
			\$18,374						\$15,352					
LABORER 1, TENURED	10/14/86	\$18,374								\$18,374	\$5,328			
LABORER 1, NOT-TEN	01/14/87	NEW	\$16,453								\$7,568	\$5,477		
				\$18,604	\$18,363	\$241	\$34,431	\$16,253	\$18,178	\$54,182	\$42,859	\$11,323		

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****				
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS		
OFFICE SERV SUPV 2 SEVERANCE COST	06/11/85	\$26,204		\$26,204	\$24,894 \$5,572		\$26,204			\$27,252				
STORES CLERK	01/15/86	NEW	\$14,365			(\$4,262)		\$6,608	\$19,596			\$14,940	\$12,313	
				\$26,204	\$30,466	(\$4,262)	\$26,204	\$6,608	\$19,596	\$27,252	\$14,940	\$12,313		

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SUPV SEVERANCE COST REPLACEMENT	10/29/85	\$36,310	\$30,443				\$36,310	\$11,982 \$6,806 \$10,959	\$6,562	\$37,762	\$31,661	\$6,102
NR SPEC 3 - AQ BIOL REPLACEMENT	02/19/86	\$28,167	\$22,884				\$28,167	\$18,027 \$5,594	\$4,546	\$29,294	\$23,799	\$5,494
NR SPEC 2 - FISH REPLACEMENT	04/02/86	\$20,713	\$18,792				\$20,713	\$15,742 \$2,443	\$2,528	\$21,542	\$19,544	\$1,998
NR TECH - WILDLIFE NR TECH - WILDLIFE	05/14/86 08/14/86	\$16,913 NEW	\$17,581				\$16,913	\$14,714	\$2,199	\$17,590	\$15,471	\$2,118
				\$0	\$0	\$0	\$102,103	\$86,268	\$15,835	\$106,187	\$90,475	\$15,712

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR PARKS MANAGER SEVERANCE COST REPLACEMENT	10/29/85	\$36,999	\$33,763				\$36,999	\$12,210 \$11,491 \$17,557	(\$4,258)	\$36,999	\$35,114	\$1,885
NR PARKS SUPV 5 REPLACEMENT	12/25/85	\$30,151	\$32,802				\$30,151	\$14,472 \$11,809	\$3,870	\$31,357	\$34,114	(\$2,757)
NR PARKS SUPV 4 REPLACEMENT	02/19/86	\$30,443	\$28,230				\$30,443	\$19,484 \$6,775	\$4,184	\$31,661	\$29,359	\$2,302
NR PARKS SUPV 2 REPLACEMENT	04/02/86	\$26,538	\$25,369				\$26,538	\$20,169	\$6,369	\$27,600	\$21,817	\$5,782
NR PARKS SUPV 1 REPLACEMENT	08/20/86	\$25,369	\$23,010							\$25,369	\$3,552 \$17,258	\$4,560
NR SPEC 1 - PARKS REPLACEMENT	10/01/86	\$23,010	\$21,548							\$23,010	\$5,753 \$13,575	\$3,682
NR SPEC 1 - PARKS NR SPEC 1 - PARKS	11/12/86 04/27/87	\$21,548 NEW	\$19,544							\$21,548	\$7,973 \$3,322	\$10,253
				\$0	\$0	\$0	\$124,131	\$113,966	\$10,165	\$197,543	\$171,836	\$25,707

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FISH SEVERANCE COST REPLACEMENT	01/07/86	\$24,993					\$24,993	\$14,246		\$25,993		
			\$22,884					\$6,105			\$23,799	\$2,193
								\$8,238	(\$3,596)			
NR SPEC 2 - FISH	02/19/86	\$22,884					\$22,884	\$14,646		\$23,799		
NR SPEC 1 - FISH	05/19/86	NEW	\$19,544					\$2,150	\$6,088		\$20,326	\$3,474
				\$0	\$0	\$0	\$47,877	\$45,385	\$2,492	\$49,792	\$44,125	\$5,667

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
SP ASST TO COMMR NR SEVERANCE COST REPLACEMENT	01/07/86	\$54,246					\$54,246	\$28,208		\$54,246		
			\$42,595					\$17,036			\$44,299	\$9,947
								\$18,778	(\$9,776)			
ADMIN PLNG DIR ST REPLACEMENT	01/22/86	\$38,043					\$38,043	\$21,304		\$39,565		
			\$40,862					\$16,345	\$394		\$42,496	(\$2,932)
ADMIN PLNG DIR ST REPLACEMENT	02/05/86	\$40,862					\$40,862	\$24,517		\$42,496		
			\$20,922						\$16,345		\$3,348	\$39,149
ENGINEERING AIDE HYDROLOGIST 1	05/04/87 10/19/87	\$19,606 NEW	\$24,283							\$19,606	\$16,469	
												\$3,137
				\$0	\$0	\$0	\$133,151	\$126,188	\$6,963	\$155,913	\$106,612	\$49,301

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FISH SEVERANCE COST REPLACEMENT	02/14/86	\$25,369					\$25,369	\$15,982		\$26,384		
			\$19,544					\$6,570			\$13,876	\$12,508
									\$2,817			
NR SPEC 1 - FISH	10/15/86	\$19,544								\$19,544	\$5,668	
NR SPEC 1 - FISH	01/15/87	NEW	\$19,544								\$8,990	\$4,886
				\$0	\$0	\$0	\$25,369	\$22,552	\$2,817	\$45,928	\$28,534	\$17,394

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****			
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	
HEAVY EQUIPMENT OPER SEVERANCE COST REPLACEMENT	02/04/86	\$25,286					\$25,286	\$15,172 \$4,537	\$5,577	\$26,297	VACANT	\$0	\$26,297
LABORER 1, TENURED LABORER 1, NON-TEN		\$16,829 NEW	\$16,453				\$25,286	\$19,709	\$5,577	\$26,297		\$0	\$26,297
				\$0	\$0	\$0							
NR TECH - FISH SEVERANCE COST REPLACEMENT	02/10/86	\$21,089					\$21,089	\$12,864 \$4	\$3,159	\$21,933		\$21,933	\$0
NR TECH - FISH REPLACEMENT	04/02/86	\$21,089	\$17,790				\$21,089	\$16,028 \$1,601	\$3,460	\$21,933		\$18,502	\$3,431
NR TECH - FISH NR TECH - FISH	05/28/86 08/28/86	\$17,790 NEW	\$17,581				\$17,790	\$16,189	\$1,601	\$18,502		\$14,793	\$3,709
				\$0	\$0	\$0	\$59,968	\$51,747	\$8,221	\$62,367		\$55,227	\$7,140
NR TECH - FORESTRY SEVERANCE COST REPLACEMENT	02/07/86	\$21,089					\$21,089	\$12,653 \$5,176	\$3,260	\$21,089		\$16,825	\$4,264
NR TECH - FORESTRY NR TECH - FORESTRY	09/17/86 12/17/86	\$21,298 NEW	\$17,581							\$21,298		\$4,473 \$9,494	\$7,332
				\$0	\$0	\$0	\$21,089	\$17,829	\$3,260	\$42,387		\$30,792	\$11,595
ENGINEERING SPEC SEVERANCE COST HYDROLOGIST 1	04/29/86 08/25/86	\$34,995 NEW	\$26,392				\$34,995	\$29,046 \$4,505	\$1,444	\$34,995		\$22,433	\$12,562
				\$0	\$0	\$0	\$34,995	\$33,551	\$1,444	\$34,995		\$22,433	\$12,562

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FISH SEVERANCE COST REPLACEMENT	05/04/86	\$25,369					\$25,369	\$21,310 \$4,386		\$25,369		
			\$20,212								\$13,542	\$11,827
NR SPEC 1 - FISH NR SPEC 1 - FISH	10/29/86 12/10/86	\$20,212 NEW	\$23,010							\$20,212	\$6,670 \$12,886	\$656
				\$0	\$0	\$0	\$25,369	\$25,696	(\$327)	\$45,581	\$33,098	\$12,483

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
OFFICE SERV SUPV 2 SEVERANCE COST	05/23/86	\$28,522					\$28,522	\$25,670 \$1,992		\$28,522		
RESOURCE ANALYST	05/18/87	NEW	\$20,922						\$860		\$2,511	\$26,011
				\$0	\$0	\$0	\$28,522	\$27,662	\$860	\$28,522	\$2,511	\$26,011

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
ACCOUNT TECH SEVERANCE COST	06/24/86	\$23,678					\$23,678	\$23,204 \$1,771		\$24,625		
ACCOUNT CLERK (TEMP)	07/14/86	NEW	\$17,936								\$10,224	
ACCOUNT CLERK (TEMP)	02/12/87	NEW	\$17,936								\$2,152	
ACCOUNT TECH	04/15/87	NEW	\$25,251								\$5,303	\$6,947
				\$0	\$0	\$0	\$23,678	\$24,975	(\$1,297)	\$24,625	\$17,679	\$6,947

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SER CTR SUPV SEVERANCE COST REPLACEMENT	06/24/86	\$33,137					\$33,137	\$32,474 \$8,278		\$33,137		
			\$34,452								\$25,839	\$7,298
BLDG MAINT SUPV BLDG MAINT SUPV	10/01/86 02/04/87	\$31,654 NEW	\$26,309							\$31,654	\$7,914 \$10,524	\$13,217
				\$0	\$0	\$0	\$33,137	\$40,752	(\$7,615)	\$64,791	\$44,276	\$20,515

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - FISH SUPV SEVERANCE COST REPLACEMENT	06/30/86	\$29,650	\$24,492							\$29,650	\$7,925 \$13,716	\$8,009
NR SPEC 2 - FISH	12/10/86	\$23,010								\$23,010	\$10,124 \$6,059	\$6,827
NR SPEC 1 - FISH	03/10/87	NEW	\$19,544									
				\$0	\$0	\$0	\$0	\$0	\$0	\$52,660	\$37,824	\$14,836

POSITION	DATE OF RET/PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 4 SEVERANCE COST REPLACEMENT	06/10/86	\$33,137	\$28,355				\$33,137	\$31,149 \$7,300		\$33,137	VACANT	\$0 \$33,137
NR SPEC 3 - FORESTRY REPLACEMENT		\$25,369	\$25,369									
NR SPEC 2 - FORESTRY REPLACEMENT		\$22,258	\$22,258									
NR SPEC 1 - FORESTRY REPLACEMENT		\$20,922	\$20,922									
NR TECH - FORESTRY		\$19,043										
NR TECH - FORESTRY		NEW	\$17,581									
				\$0	\$0	\$0	\$33,137	\$38,449 (\$5,312)	(\$5,312)	\$33,137	\$0	\$33,137

POSITION	DATE OF RET/PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FORESTRY SEVERANCE COST REPLACEMENT	09/30/86	\$26,392	\$23,010							\$26,392	\$6,598 \$2,720 \$12,886	\$4,188
NR TECH - FORESTRY	12/10/86	\$21,924								\$21,924	\$9,647 \$5,450	\$6,827
NR TECH - FORESTRY	03/10/87	NEW	\$17,581									
				\$0	\$0	\$0	\$0	\$0	\$0	\$48,316	\$37,300	\$11,016

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****			
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	
INFO OFFICER 3	10/21/86	\$34,452									\$34,452	\$10,680	
SEVERANCE COST												\$8,361	
INFO OFFICER 2 SUPV	01/21/87	NEW	\$25,369									\$11,162	\$4,249
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,452	\$30,203	\$4,249

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****			
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	
BLDG & GROUNDS WORKER	10/31/86	\$18,959									\$18,959	\$6,256	
SEVERANCE COST												\$3,889	
BLDG & GROUNDS WORKER	05/04/87	NEW	\$15,936									\$2,550	\$6,264
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,959	\$12,695	\$6,264

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****			
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	
NR SR STAFF SPEC	12/09/86	\$32,753									\$32,753	\$14,411	
SEVERANCE COST												\$8,600	
REPLACEMENT			\$27,833										\$9,742
NR SPEC INT-WILDLIFE		\$25,140											
REPLACEMENT			\$25,140										
NR SPEC - WILDLIFE		\$22,697											
NR SPEC - WILDLIFE		NEW	\$20,609										
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,753	\$23,011	\$9,742

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****			
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	
HYDROLOGIST 5	12/23/86	\$50,007									\$50,007	\$24,003	
SEVERANCE COST												\$5,614	
REPLACEMENT			\$54,079									\$23,254	(\$2,864)
DIRECTOR OF WATERS	01/26/87	\$54,079									\$54,079	\$30,825	
DIRECTOR OF WATERS	01/26/87	NEW	\$50,008									\$21,503	\$1,751
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,086	\$105,200	(\$1,114)

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR PARK SUPV 3 SEVERANCE COST REPLACEMENT	12/31/86	\$30,840	\$27,311							\$30,840	\$15,420 \$6,447 \$7,647	\$1,326
NR PARK SUPV 3 REPLACEMENT	03/18/87	\$27,311	\$28,355							\$27,311	\$19,664 \$5,955	\$1,693
NR PARK SUPV 3 REPLACEMENT	04/15/87	\$28,355	\$25,369							\$28,355	\$22,400 \$4,313	\$1,642
NR PARK SUPV 3 REPLACEMENT	04/29/87	\$25,369	\$26,309							\$25,369	\$21,056 \$1,579	\$2,734
NR PARK SUPV 2 REPLACEMENT	06/10/87	\$25,369	\$27,102							\$25,369	\$23,847	\$1,522
NR PARK SUPV 1 REPLACEMENT	07/22/87	\$25,369	\$24,033									
NR PARK SUPV 1 REPLACEMENT	08/26/87	\$24,033	\$24,972									
NR SPEC 1 PARKS NR SPEC 1 PARKS	09/30/87 12/30/87	\$24,283 NEW	\$19,940									
				\$0	\$0	\$0	\$0	\$0	\$0	\$137,244	\$128,327	\$8,917

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - FISH SUPV SEVERANCE COST REPLACEMENT	12/09/86	\$30,840	\$28,251							\$30,840	\$13,570 \$7,518 \$11,300	(\$1,548)
NR SPEC 3 - AQ BIOL REPLACEMENT	02/04/87	\$28,251	\$24,638							\$28,251	\$16,951	\$11,300
NR SPEC 2 - AQ BIOL NR SPEC 1 - AQ BIOL		\$22,258 NEW	\$19,544									
				\$0	\$0	\$0	\$0	\$0	\$0	\$59,091	\$49,339	\$9,752

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR AIDE - FORESTRY SEVERANCE COST REPLACEMENT	12/23/86	\$18,416	\$19,606							\$18,416	\$8,840 \$3,197 \$5,490	\$890
NR TECH - FORESTRY	03/18/87	\$19,606								\$19,606	\$14,116	
NR TECH - FORESTRY	06/18/87	NEW	\$17,581								\$527	\$4,962
				\$0	\$0	\$0	\$0	\$0	\$0	\$38,022	\$32,170	\$5,852

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
DIRECTOR PARKS & REC SEVERANCE COST REPLACEMENT	12/23/86	\$56,146	\$45,143							\$56,146	\$26,950 \$16,910 \$4,063	\$8,223
NR REG ADMINISTRATOR REPLACEMENT	05/27/87	\$41,802	\$39,359							\$41,802	\$38,040	\$3,762
NR REG FISH MGR	12/23/87	\$35,141										
				\$0	\$0	\$0	\$0	\$0	\$0	\$97,948	\$85,963	\$11,985

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
EXECUTIVE 2 SEVERANCE COST	12/12/86	\$28,376								\$28,376	\$12,739 \$2,993	
EXECUTIVE 1 (TEMP) REPLACEMENT	12/01/86	NEW	\$21,047 \$22,884								\$6,946 \$5,721	(\$22)
CLERK STENO 3 REPLACEMENT	03/31/87 06/31/87	\$19,418 NEW	\$19,418							\$19,418	\$14,564	\$4,855
				\$0	\$0	\$0	\$0	\$0	\$0	\$47,794	\$42,962	\$4,832

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NETMAKER SEVERANCE COST REPLACEMENT	02/17/87	\$24,096	\$23,406							\$24,096	\$15,180 \$1,523	\$7,393
LABORER 1, TENURED LABORER 1, NON-TEN		\$16,829 NEW	\$16,453									
				\$0	\$0	\$0	\$0	\$0	\$0	\$24,096	\$16,703	\$7,393

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3 - FISH SUPV SEVERANCE COST REPLACEMENT	02/27/87	\$30,840	\$25,369							\$30,840	\$20,354 \$8,882	\$1,604
NR SPEC 2 - FISH NR SPEC 1 - FISH		\$22,258 NEW	\$19,544							VACANT	\$0	\$1,604
				\$0	\$0	\$0	\$0	\$0	\$0	\$30,840	\$29,236	\$1,604

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 3-FISH SUPV SEVERANCE COST REPLACEMENT	04/03/87	\$30,840	\$34,452							\$30,840	\$23,438 \$7,186 \$2,067	(\$1,852)
NR FISH AREA SUPV REPLACEMENT	06/10/87	\$34,452	\$28,919							\$34,452	\$32,385	\$2,067
NR SPEC SR-FISH MGT REPLACEMENT		\$27,833	\$27,833									
NR SPEC INT-FISH MGT REPLACEMENT		\$25,140	\$25,140									
NR SPEC-FISH MGT NR SPEC-FISH MGT		\$22,697 NEW	\$20,609									
				\$0	\$0	\$0	\$0	\$0	\$0	\$65,292	\$65,076	\$216

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SUPERVISOR SEVERANCE COST REPLACEMENT	04/17/87	\$38,524	\$32,886							\$38,524	\$30,819 \$10,685 \$2,960	(\$5,940)
NR REG FISH MGR REPLACEMENT	05/27/87	\$32,886	\$34,598							\$32,886	\$29,926	\$2,960
NR SPEC SR-FISH R B REPLACEMENT	08/05/87	\$32,072	\$27,833									
NR SPEC INT-FISH R B REPLACEMENT		\$25,140	\$25,140									
NR SPEC-FISH RES BIOL NR SPEC-FISH RES BIOL		\$22,697 NEW	\$20,609									
				\$0	\$0	\$0	\$0	\$0	\$0	\$71,410	\$74,390	(\$2,980)

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
GEN MAINT WORKER 4 SEVERANCE COST	05/26/87	\$19,418								\$19,418	\$17,476 \$3,446	
GEN MAINT WORKER 1	08/11/87	NEW	\$15,389								\$0	(\$1,504)
				\$0	\$0	\$0	\$0	\$0	\$0	\$19,418	\$20,922	(\$1,504)

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR TECH - FISH SEVERANCE COST	06/23/87	\$21,924								\$21,924	\$21,486 \$80 \$0	\$358
NR TECH - FISH	08/19/87	NEW	\$18,103									
				\$0	\$0	\$0	\$0	\$0	\$0	\$21,924	\$21,566	\$358

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FORESTRY SEVERANCE COST REPLACEMENT	06/30/87	\$26,392	\$23,469							\$26,392	\$26,392 \$7,059	(\$7,059)
NR SPEC 2 - FORESTRY REPLACEMENT	08/19/87	\$23,469	\$25,140									
NR SPEC 2 - FORESTRY REPLACEMENT	10/14/87	\$25,140	\$22,697									
NR SPEC 1 - FORESTRY REPLACEMENT		\$21,339	\$21,339									
NR TECH - FORESTRY NR TECH - FORESTRY		\$19,606 NEW	\$18,103									
				\$0	\$0	\$0	\$0	\$0	\$0	\$26,392	\$33,451	(\$7,059)

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR TECH - FISH SEVERANCE COST NR SPEC - FISH	06/30/87 09/30/87	\$21,924 NEW	\$20,609							\$21,924	\$21,924 \$537 \$0	(\$537)
				\$0	\$0	\$0	\$0	\$0	\$0	\$21,924	\$22,461	(\$537)

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR FISH AREA SUPV SEVERANCE COST REPLACEMENT	06/30/87	\$34,452	\$28,919							\$34,452	\$34,452 \$9,314	(\$9,314)
NR SPEC SR-FISH MGT REPLACEMENT		\$27,833	\$27,833									
NR SPEC INT-FISH MGT REPLACEMENT		\$25,140	\$25,140									
NR SPEC-FISH MGT NR SPEC-FISH MGT		\$22,697 NEW	\$20,609									
				\$0	\$0	\$0	\$0	\$0	\$0	\$34,452	\$43,766	(\$9,314)

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APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FORESTRY SEVERANCE COST REPLACEMENT	06/09/87	\$26,392	\$25,140							\$26,392	\$24,808 \$7,371	(\$5,787)
NR SPEC 2 - FORESTRY REPLACEMENT	08/19/87	\$25,140	\$23,469									
NR SPEC 2 - FORESTRY REPLACEMENT	12/09/87	\$23,469	\$22,697									
NR SPEC 1 - FORESTRY REPLACEMENT		\$21,339	\$21,339									
NR TECH - FORESTRY NR TECH - FORESTRY		\$19,606 NEW	\$18,103									
				\$0	\$0	\$0	\$0	\$0	\$0	\$26,392	\$32,179	(\$5,787)

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR TECH - FORESTRY SEVERANCE COST NR TECH - FORESTRY	06/30/87 09/30/87	\$21,924 NEW	\$18,103							\$21,924	\$21,924 \$5,488	(\$5,488)
				\$0	\$0	\$0	\$0	\$0	\$0	\$21,924	\$27,412	(\$5,488)

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 2 - FORESTRY SEVERANCE COST REPLACEMENT	06/23/87	\$26,392	\$25,140							\$26,392	\$25,864 \$5,350	(\$4,822)
NR SPEC 2 - FORESTRY REPLACEMENT	08/19/87	\$25,140	\$26,914									
NR SPEC 2 - FORESTRY REPLACEMENT	10/14/87	\$26,914	\$22,697									
NR SPEC 1 - FORESTRY REPLACEMENT		\$21,339	\$21,339									
NR TECH - FORESTRY NR TECH - FORESTRY		\$19,606 NEW	\$18,103									
				\$0	\$0	\$0	\$0	\$0	\$0	\$26,392	\$31,214	(\$4,822)

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
NR SPEC 4 SEVERANCE COST REPLACEMENT	06/30/87	\$34,452	\$32,280							\$34,452	\$34,452 \$8,583	(\$8,583)
NR SPEC 4 REPLACEMENT	08/05/87	\$32,280	\$28,919									
NR SPEC 2 - FORESTRY REPLACEMENT	10/28/87	\$26,914	\$22,697									
NR SPEC 1 - FORESTRY REPLACEMENT		\$21,339	\$21,339									
NR TECH - FORESTRY NR TECH - FORESTRY		\$19,606 NEW	\$18,103									
				\$0	\$0	\$0	\$0	\$0	\$0	\$34,452	\$43,035	(\$8,583)

*** SAVINGS ***

APPENDIX A

POSITION	DATE OF RET/ PROM/APPT	SALARY AT RET/PROM	SAL AFTER PROM/APPT	***** FY 85 *****			***** FY 86 *****			***** FY 87 *****		
				SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS	SALARY W/O RETIREMENT	SAL AFTER PROM/APPT	SALARY SAVINGS
TOTAL SAVINGS						\$251,330			\$520,869			\$703,403

