

UNIVERSITY OF WYOMING

Budget & Finance
Room 202, Old Main • Dept 3314, 1000 E. University Ave • Laramie, WY 82071
(307) 766-4833 • www.uwyo.edu

December 6, 2024

Mr. Arif"Mak" Karim Director, Western
Field Office
Department of Health and Human Services Cost
Allocation Services
90 7th Street, Suite 4-600
San Francisco, CA 94103-6705
Phone: (415)437-7820
Email: CAS-SF@psc.hhs.gov

Dear Mr. Karim:

Enclosed is the Comprehensive Fringe Benefit ("FIB") cost rate proposal for the University of Wyoming ("UW" or the Institution") based upon fiscal year ending June 30, 2024 costs. Our proposed rates, to be effective for fiscal year ending June 30, 2026 are as follows:

Faculty/Academic Professionals	40.2%
Staff	44.7%
Student/Non-Benefitted	3.6%

We were consistent in the treatment and the allocation of costs employed in the previous calculations in accordance with 2 CFR Part 220.

We are available at your convenience to provide additional information or explanation of our costing methodologies and calculations. Should you have any questions or comments, please contact Ms. Meredith Bickell at (307) 286-0419 or Mr. Alex Kean at (307) 766-9028.

Sincerely,



Ashlie Reese
Associate Vice President for Finance
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University of Wyoming
FY24 F/B Rate Calculation
Reconciliation of Downloaded Data to Audited F/S

From F/S (pg 16)	383,462,969
Add: Pension Expenses	10,590,508
Less: Financial Statement Adj	(3,376,629)
Add: Staff Tuition Waiver	781,396
Adjusted Allowable Amt	391,458,245

Payroll	280,334,897
Non-Fringe Payroll	5,508,739
Employer Paid Fringe	105,184,775
Total Download Amt	391,028,411

Variance - Percentage	0%
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Staff tuition waiver is presented as a reduction in revenue, not as an expense in the audited F/S.

University of Wyoming
FY24 F/B Rate Calculation
Calculated F/B Rates

	SUBCAT	SUBACCT	SBACT_DESC	FAC/PROF	STAFF	STDNT/NON-BEN	TOT
			GRANT/PROJECT RELATED SALARIES	65,342	5,207	10,237	80,785
	01:SW	60001	FACULTY SALARY EXPENSE FT	88,490,973	4,490,709	3,000	92,984,682
	01:SW	60101	STAFF SALARY EXPENSE FT	901,814	105,805,259	-	106,707,073
	01:SW	60201	OTHER SALARY EXPENSE FT	9,167	-	-	9,167
	01:SW	60301	FACULTY SALARY EXPENSE PT	362,612	-	-	362,612
	01:SW	60302	TEMPORARY LECTURER PAY EXPENSE	103,761	141,768	2,951,942	3,197,471
	01:SW	60401	STAFF SALARY EXPENSE PT	-	96,577	-	96,577
	01:SW	60501	OTHER SALARY EXPENSE PT	16,581,233	17,696,423	28,259,867	62,537,523
	01:SW	60551	GRADUATE ASSISTANT WAGES EXPENSE	104,880	205,308	9,859,121	10,169,309
	01:SW	60602	OVERTIME & COMP PAY	221	214,943	6,870	222,035
	01:SW	60603	OTHER SUPPLEMENTAL PAY	3,834,099	127,819	3,250	3,965,168
	02:FB	60804	UW LIMITED SERVICE	-	-	2,494	2,494
Step 1			SUBTOTALS FOR S&W	110,454,103	128,784,013	41,096,781	280,334,897
		CAT		FAC/PROF	STAFF	STDNT/NON-BEN	TOT
		01:EAP		43,322	79,828		123,149
		02:EXCESS		367,337	863,695		1,231,032
		03:FICA		8,089,410	9,503,844	943,581	18,536,836
		04:HEALTH		16,333,523	27,186,702		43,520,224
		05:LIFE		2,382	5,321		7,703
		06:RETIREMENT		17,037,366	19,836,705		36,874,071
		07:SUPP RETIREMENT		169,100	252,280		421,380
		08:TERMINAL LEAVE		1,207,858	1,357,803		2,565,661
		09:WC		211,446	594,193	259,027	1,064,666
		10:EMPLOYEE TUITION REMISSION		361,867	419,529		781,396
		11:UNEMPLOYMENT		27,164	31,492		58,656
Step 2			SUBTOTALS FOR F/B	43,850,775	60,131,392	1,202,609	105,184,775
Step 3			CALCULATED FY24 F/B RATE	39.7%	46.7%	2.9%	
			NEGOTIATED FY24 F/B RATE	40.9%	50.9%	1.8%	
Step 4			CALCULATED MINUS NEGOTIATED	-1.2%	-4.2%	1.1%	
Step 5			CURRENT UNDER/(OVER) RECOVERY	(1,324,953)	(5,419,671)	462,867	(6,281,758)
			PRIOR UNDER/(OVER) RECOVERY (FY22)	1,832,509	2,918,681	(180,076)	4,571,114
Step 6			RECOVERY ADJUSTMENT	507,556	(2,500,990)	282,791	(1,710,644)
Step 7			ADJUSTED SUBTOTALS FOR F/B	44,358,330	57,630,402	1,485,400	103,474,131
Step 8			PROPOSED FY26 F/B RATE	40.2%	44.7%	3.6%	