

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



**FY 2015-16 STAFF FIGURE SETTING
COMPENSATION COMMON POLICIES**

**JBC Working Document - Subject to Change
Staff Recommendation Does Not Represent Committee Decision**

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COMPENSATION COMMON POLICIES

Overview

The Department of Personnel produces an annual Total Compensation Report to compare the State's compensation to prevailing market rates. The General Assembly is not required to follow the recommendations of the report, but the report expresses the professional opinion of the Department regarding how compensation should be annually adjusted. Once the report is finalized, the Department of Personnel works with the Office of State Planning and Budgeting to build the total compensation request for the following year, and directs executive agencies to apply consistent policies in their budget requests.

During the annual budget process, the Joint Budget Committee and the General Assembly finalize compensation common policies, which determine the amount of salary and benefit increases. Historically, in addition to salary and benefit increases, Committee policy establishes standard methods for calculating base salaries and for determining the cost of compensation for new FTE.

Compensation common policies generally apply to a subset of all compensation that excludes higher education institutions and the legislature. Higher education uses a lump sum budgeting format and the legislature follows a different process. In addition, a large portion of positions at the higher education institutions and the legislature are exempt from the constitutionally created State Personnel System, and so the compensation for those positions is not bound by the same job classes and pay ranges. However, there are still a significant number of positions at the higher education institutions and in the legislature that are part of the State Personnel System. Also, many of the exempt positions use the same retirement and insurance benefits as the personnel system. So, while the common policies are not usually developed to apply to the higher education institutions or the legislature, it is important to consider that the common policy decisions will impact expenditures by the higher education institutions and the legislature.

All of the staff recommendations in this document are based on the objective of providing state employees with prevailing compensation, based on the statutory guidance in Section 24-50-104 (1), C.R.S.:

It is the policy of the state to provide prevailing total compensation to officers and employees in the state personnel system to ensure the recruitment, motivation, and retention of a qualified and competent work force. For purposes of this section, "total compensation" includes, but is not limited to, salary, group benefit plans, retirement benefits, performance awards, incentives, premium pay practices, and leave.

The FY 2015-16 Total Compensation Request

The FY 2015-16 Annual Compensation Letter from the Executive Director of the Department of Personnel stated that potential merit pay adjustments for FY 2015-16 were determined using three independent survey source comparisons as recommended by the Office of the State Auditor's, *2013 Evaluation of the Department of Personnel & Administration's Annual*

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Compensation Survey for Fiscal Year 2014. The data from all three survey sources project overall salary increases of **three percent** nationally and for Colorado.

The FY 2015-16 total compensation request includes the following elements:

- **Salary Survey: A 1.0 percent Salary Survey increase.** This includes a base-building increase up to the range maximum and non-base-building awards for employees whose salary is above the range maximum.
- **Merit Pay: An average of 1.0 percent base-building Merit Pay increase** for employees whose current salary falls within quartiles one, two, and three, and a non-base-building award for employees at and above quartile four.
- **Shift Differential: 100.0 percent of prior year actual expenditures.**
- **STD: Funding at 0.22 percent** of revised base salaries.
- **HLD: As defined by plan rates and employee experience.** The Health, Life, and Dental (HLD) budget amendment request for FY 2015-16 is based on employee health and dental elections as of July 2014 and actuarial rates recommended in December 2014. Updated rate increases are estimated to total an additional \$14.4 million over the November 1, placeholder request. Additionally, the HLD request also includes a policy request element to fund health insurance benefits for all temporary employees estimated to total an additional \$11.2 million.

The FY 2015-16 total compensation request also includes the following statutorily-set rates for amortization payments for PERA's unfunded liabilities that are calculated on total statewide payroll and therefore tied to compensation common policies.

- **AED: A blended rate of 4.4 percent** of revised base salaries.
- **SAED: A blended rate of 4.25 percent** of revised base salaries.

Order of Operations

The following tables illustrate the order of operations for calculating salary adjustments pursuant to State Personnel Rules.

Order of Operations - Employee Level		
Base Salary		\$50,000
1. Salary Survey	1.0%	<u>500</u>
Revised Base (base plus SS)		\$50,500
2. Merit Pay	1.0%	<u>505</u>
Revised Base (base plus SS and MP)		\$51,005

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Once the Salary Survey and Merit Pay adjustments are determined at the individual employee level, the adjustments are aggregated to the department level.

Order of Operations - Department Level		
Department Base Salary		\$1,000,000
1. Salary Survey	1.0%	<u>10,000</u>
Dept. Revised Base (base plus SS)		\$1,010,000
2. Merit Pay	1.0%	<u>10,100</u>
Dept. Revised Base (base plus SS and MP)		\$1,020,100
3. Shift Differential (Actual FY13-14)		<u>\$100,000</u>
Dept. Revised Base (base plus SS, MP, Shift)		\$1,120,100
4. AED	4.40%	49,284
5. SAED	4.25%	47,604
6. STD	0.22%	2,464

AED, SAED and STD are calculated on the department revised base salary comprised of base salary, Salary Survey, Merit Pay, and Shift Differential. **Changes to the Salary Survey and Merit Pay percentages will change each of the elements which follow in the order of operations** except for Shift Differential.

AED and SAED are located in the compensation common policies and might be thought to be part of the total compensation package because payment amounts are calculated on total salary. However, these payments are amortization payments for PERA's unfunded liabilities. These payments more accurately describe the State's debt payments for past employee pension obligations rather than reflecting current employee compensation and their inclusion in total compensation figures may more accurately be discounted or removed to better estimate the increase in total compensation funding for state employees.

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Summary: FY 2015-16 Request and Recommendation

All Compensation Common Policies					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Base Salary Estimate	\$1,505,478,955	\$810,007,630	\$359,325,486	\$164,876,274	\$171,269,565
Health, Life, Dental	\$183,359,703	103,401,093	41,905,080	19,800,857	18,252,673
PERA	\$163,604,058	91,045,367	38,331,212	16,792,733	17,434,746
AED	\$63,029,821	34,021,889	15,015,041	6,903,817	7,089,074
SAED	\$59,090,460	31,895,521	14,076,604	6,472,329	6,646,006
Salary Survey	\$51,445,899	29,312,918	12,377,186	4,937,646	4,818,150
Medicare (FICA)	\$21,829,445	\$11,745,112	\$5,210,219	\$2,390,706	\$2,483,408
Merit Pay	\$16,279,764	8,693,036	3,807,763	1,983,773	1,795,193
Shift Differential	\$13,493,906	10,877,978	646,225	1,919,459	50,244
Short-term Disability	<u>\$3,285,906</u>	<u>1,759,778</u>	<u>781,006</u>	<u>370,234</u>	<u>374,888</u>
TOTAL	\$2,080,897,917	\$1,132,760,321	\$491,475,822	\$226,447,827	\$230,213,946
FY 2015-16 Request					
Base Salary Estimate	\$1,571,277,033	851,957,515	372,169,289	177,045,899	170,104,330
Health, Life, Dental	\$222,383,561	126,460,683	50,991,711	22,657,642	22,273,526
PERA	\$162,384,123	88,992,872	37,548,468	18,226,248	17,616,535
AED	\$70,094,363	37,698,903	16,737,097	8,034,508	7,623,855
SAED	\$67,253,308	36,060,162	16,068,592	7,760,605	7,363,949
Salary Survey	\$24,955,378	16,121,317	4,572,276	2,458,564	1,803,221
Medicare (FICA)	\$22,985,565	12,518,401	5,406,089	2,594,028	2,467,047
Merit Pay	\$17,000,735	9,402,692	4,011,947	1,892,612	1,693,484
Shift Differential	\$13,934,505	11,380,505	664,634	1,852,584	36,782
Short-term Disability	<u>\$3,356,567</u>	<u>1,786,238</u>	<u>809,200</u>	<u>392,437</u>	<u>368,692</u>
TOTAL	\$2,175,625,138	\$1,192,379,288	\$508,979,303	\$242,915,127	\$231,351,421
Increase/(Decrease)	94,727,221	59,618,967	17,503,481	16,467,299	1,137,475
Percent Change	4.6%	5.3%	3.6%	7.3%	0.5%
FY 2015-16 Recommendation					
Base Salary Estimate	\$1,571,277,033	851,957,515	372,169,289	177,045,899	170,104,330
Health, Life, Dental	\$211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
PERA	\$162,384,123	88,992,872	37,548,468	18,226,248	17,616,535
AED	\$70,094,363	37,698,903	16,737,097	8,034,508	7,623,855
SAED	\$67,253,308	36,060,162	16,068,592	7,760,605	7,363,949
Salary Survey	\$24,955,378	16,121,317	4,572,276	2,458,564	1,803,221
Medicare (FICA)	\$22,985,565	12,518,401	5,406,089	2,594,028	2,467,047
Merit Pay	\$17,000,735	9,402,692	4,011,947	1,892,612	1,693,484
Shift Differential	\$13,934,505	11,380,505	664,634	1,852,584	36,782
Short-term Disability	<u>\$3,356,567</u>	<u>1,786,238</u>	<u>809,200</u>	<u>392,437</u>	<u>368,692</u>
TOTAL	\$2,164,439,304	\$1,189,999,989	\$502,601,152	\$242,759,436	\$229,078,727
Increase/(Decrease)	83,541,387	57,239,668	11,125,330	16,311,609	(1,135,219)
Percent Change	4.0%	5.1%	2.3%	7.2%	(0.5%)
Difference from Request	(\$11,185,834)	(\$2,379,299)	(\$6,378,151)	(\$155,690)	(\$2,272,694)
Recommendation					
Above/(Below) Request	(0.5%)	(0.2%)	(1.3%)	(0.1%)	(1.0%)

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Compensation Common Policies excluding AED and SAED					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Base Salary Estimate	\$1,505,478,955	\$810,007,630	\$359,325,486	\$164,876,274	\$171,269,565
Health, Life, Dental	\$183,359,703	103,401,093	41,905,080	19,800,857	18,252,673
PERA	\$163,604,058	91,045,367	38,331,212	16,792,733	17,434,746
Salary Survey	\$51,445,899	29,312,918	12,377,186	4,937,646	4,818,150
Medicare (FICA)	\$21,829,445	\$11,745,112	\$5,210,219	\$2,390,706	\$2,483,408
Merit Pay	\$16,279,764	8,693,036	3,807,763	1,983,773	1,795,193
Shift Differential	\$13,493,906	10,877,978	646,225	1,919,459	50,244
Short-term Disability	<u>\$3,285,906</u>	<u>1,759,778</u>	<u>781,006</u>	<u>370,234</u>	<u>374,888</u>
TOTAL	\$1,958,777,636	\$1,066,842,911	\$462,384,177	\$213,071,681	\$216,478,866
FY 2015-16 Request					
Base Salary Estimate	\$1,571,277,033	851,957,515	372,169,289	177,045,899	170,104,330
Health, Life, Dental	\$222,383,561	126,460,683	50,991,711	22,657,642	22,273,526
PERA	\$162,384,123	88,992,872	37,548,468	18,226,248	17,616,535
Salary Survey	\$24,955,378	16,121,317	4,572,276	2,458,564	1,803,221
Medicare (FICA)	\$22,985,565	12,518,401	5,406,089	2,594,028	2,467,047
Merit Pay	\$17,000,735	9,402,692	4,011,947	1,892,612	1,693,484
Shift Differential	\$13,934,505	11,380,505	664,634	1,852,584	36,782
Short-term Disability	<u>\$3,356,567</u>	<u>1,786,238</u>	<u>809,200</u>	<u>392,437</u>	<u>368,692</u>
TOTAL	\$2,038,277,467	\$1,118,620,222	\$476,173,614	\$227,120,014	\$216,363,617
Increase/(Decrease)	79,499,831	51,777,311	13,789,437	14,048,332	(115,249)
Percent Change	4.1%	4.9%	3.0%	6.6%	-0.1%
FY 2015-16 Recommendation					
Base Salary Estimate	\$1,571,277,033	851,957,515	372,169,289	177,045,899	170,104,330
Health, Life, Dental	\$211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
PERA	\$162,384,123	88,992,872	37,548,468	18,226,248	17,616,535
Salary Survey	\$24,955,378	16,121,317	4,572,276	2,458,564	1,803,221
Medicare (FICA)	\$22,985,565	12,518,401	5,406,089	2,594,028	2,467,047
Merit Pay	\$17,000,735	9,402,692	4,011,947	1,892,612	1,693,484
Shift Differential	\$13,934,505	11,380,505	664,634	1,852,584	36,782
Short-term Disability	<u>\$3,356,567</u>	<u>1,786,238</u>	<u>809,200</u>	<u>392,437</u>	<u>368,692</u>
TOTAL	\$2,027,091,633	\$1,116,240,923	\$469,795,463	\$226,964,323	\$214,090,923
Increase/(Decrease)	68,313,997	49,398,012	7,411,286	13,892,642	(2,387,943)
Percent Change	3.5%	4.6%	1.6%	6.5%	(1.1%)
Difference from Request	(\$11,185,834)	(\$2,379,299)	(\$6,378,151)	(\$155,690)	(\$2,272,694)
Recommendation					
Above/(Below) Request	(0.5%)	(0.2%)	(1.3%)	(0.1%)	(1.1%)

Excluding AED and SAED, for which funding rates are set in statute and represent payments for PERA's unfunded liability, staff's recommendation represents a 3.5 percent increase over FY 2014-15 for state employee compensation.

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(1) Base Salary Estimate

This common policy establishes a standard method for JBC staff to calculate the continuation personal services for each line item that includes a personal services component. The JBC has generally followed the same method for calculating the continuation personal services since FY 1995-96. This method is summarized in the table below.

Prior year Long Bill
+/- Any other prior year appropriation bills
+/- Supplemental bills recommended by the JBC in the current session
= Current year appropriation
+/- Annualizations of prior year legislation that were delineated in a fiscal note
+/- Annualizations of prior year budget decisions funded in the Long Bill
+/- The line item's share of any prior year salary increases provided in a centralized appropriation
+/- Technical adjustments, such as fund source adjustments
+/- Base personal services reduction, if applicable
= Continuation funding
+/- Staff recommendations on department change requests
+/- Other staff recommended adjustments
= Staff recommendation

Request: The Governor's request is consistent with the JBC's traditional method of calculating base continuation personal services. Although the budget requests from the Judicial Department and the elected officials are not overseen by the Office of State Planning and Budgeting (OSPB), those agencies attempted to calculate continuation personal services consistent with the OSPB budget instructions.

Recommendation: Staff recommends that the Committee continue the use of the established calculation of base continuation personal services, described above. The following table outlines the base salary estimate and PERA and Medicare (FICA) payments.

Base Salary Estimate					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Base Salary Estimate	\$1,505,478,955	\$810,007,630	\$359,325,486	\$164,876,274	\$171,269,565
PERA	163,604,058	91,045,367	38,331,212	16,792,733	17,434,746
Medicare (FICA)	21,829,445	11,745,112	5,210,219	2,390,706	2,483,408
TOTAL	\$1,690,912,458	\$912,798,109	\$402,866,917	\$184,059,713	\$191,187,719
FY 2015-16 Recommendation					
Base Salary Estimate	\$1,571,277,033	851,957,515	372,169,289	177,045,899	170,104,330
PERA	162,384,123	88,992,872	37,548,468	18,226,248	17,616,535
Medicare (FICA)	22,985,565	12,518,401	5,406,089	2,594,028	2,467,047
TOTAL	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Increase/(Decrease)	65,734,264	40,670,680	12,256,929	13,806,462	(999,807)
Percent Change	3.9%	4.5%	3.0%	7.5%	(0.5%)

(2) Salary and benefit increases

Salary Increases

The total compensation request includes three components for salary increases:

1. Revised pay ranges for selected job classifications.
2. Salary Survey increase.
3. Merit Pay increase.

FY 2015-16 Pay Range Adjustments Request

Request and Recommendation: Based on the Department's Total Compensation Report, adjustments to salary ranges by occupational group, job classification, or job series are often requested. The request is to increase salary maximums for seven occupational groups. Since the requested changes apply to the range maximum only, there is no direct cost associated with the occupational group adjustments. **Staff recommends that the Committee approve the pay range adjustments request.** The following table outlines the adjustments requested.

FY 2015-16 Salary Range Adjustment Request	
Increase to Salary Maximums for Occupational Groups	
[A] Enforcement and Protective Services	1.06%
[C] Health Care Services	1.90%
[D] Labor, Trades and Crafts	2.60%
[G] Administrative Support and Related	1.00%
[H] Professional Services	3.00%
[H] Information Technology	3.00%
[I] Physical Science and Engineering	6.10%

Salary Survey Request

Request and Recommendation: The request is for a 1.0 percent Salary Survey increase, including base-building up to the range maximum. Non-base-building awards would be made for employees whose salary is above the range maximum. **Staff recommends that the Committee approve a 1.0 percent Salary Survey increase and base-building as requested.**

Salary Survey at 1.0 percent					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Salary Survey (2.5 percent)	\$51,445,899	\$29,312,918	\$12,377,186	\$4,937,646	\$4,818,150
TOTAL	\$51,445,899	\$29,312,918	\$12,377,186	\$4,937,646	\$4,818,150
FY 2015-16 Request and Recommendation					
Salary Survey	\$24,955,378	16,121,317	4,572,276	2,458,564	1,803,221
TOTAL	\$24,955,378	\$16,121,317	\$4,572,276	\$2,458,564	\$1,803,221
Increase/(Decrease)	(26,490,521)	(13,191,601)	(7,804,910)	(2,479,082)	(3,014,929)
Percent Change	(51.5%)	(45.0%)	(63.1%)	(50.2%)	(62.6%)

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Merit Pay Request

Request and Recommendation: The request is for an average of 1.0 percent Merit Pay increase based on the Merit Pay Matrix. The merit pay increase would be base-building for employees whose current salary falls in quartiles one, two, and three. Non-base-building awards would be made for employees whose current salary is at and above quartile four. **Staff recommends that the Committee approve the average 1.0 percent Merit Pay increase as requested.**

The requested merit pay increase would provide raises for classified employees according to a formula that rewards performance, but also gives greater percentage increases to employees at the lower end of the pay range as outlined in the following Merit Pay Matrix.

Proposed Merit Pay Matrix for FY 2015-16					
Performance Rating	Income quartile of class range				
	Q1	Q2	Q3	Q4	>Q4
3	1.8%	1.6%	1.4%	1.2%	1.0%
2	1.0%	0.8%	0.6%	0.4%	0.2%
1	0.0%	0.0%	0.0%	0.0%	0.0%

Merit Pay at 1.0 percent (weighted average)					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Merit Pay (1.0 percent)	\$16,279,764	\$8,693,036	\$3,807,763	\$1,983,773	\$1,795,193
TOTAL	\$16,279,764	\$8,693,036	\$3,807,763	\$1,983,773	\$1,795,193
FY 2015-16 Request and Recommendation					
Merit Pay	\$17,000,735	9,402,692	4,011,947	1,892,612	1,693,484
TOTAL	\$17,000,735	\$9,402,692	\$4,011,947	\$1,892,612	\$1,693,484
Increase/(Decrease)	720,970	709,656	204,184	(91,161)	(101,709)
Percent Change	4.4%	8.2%	5.4%	(4.6%)	(5.7%)

Shift Differential

Request and Recommendation: The request includes \$13.9 million total funds to allow for shift differential appropriations at 100.0 percent of actual expenditures in the most recent fiscal year. This request represents a 3.3 percent increase from the FY 2014-15 appropriation. Shift differential is premium pay for employees who work weekends and holidays or hours outside the normal day-time hours. Departments only pay shift differential when it is the prevailing market practice for a job classification. The majority of shift differential payments occur in the Department of Corrections and the Department of Human Services, mostly for employees providing direct supervision or care in institutional settings. **Staff recommends that the Committee approve the request.**

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Shift Differential (100.0 percent of FY 2013-14 actual)					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Shift Differential	\$13,493,906	\$10,877,978	\$646,225	\$1,919,459	\$50,244
TOTAL	\$13,493,906	\$10,877,978	\$646,225	\$1,919,459	\$50,244
FY 2015-16 Request and Recommendation					
Shift Differential	\$13,934,505	11,380,505	664,634	1,852,584	36,782
TOTAL	\$13,934,505	\$11,380,505	\$664,634	\$1,852,584	\$36,782
Increase/(Decrease)	440,599	502,527	18,409	(66,875)	(13,462)
Percent Change	3.3%	4.6%	2.8%	(3.5%)	(26.8%)

Short-term Disability

Request and Recommendation: The FY 2015-16 request is for short-term disability funding at a continuation rate of 0.22 percent of revised base salaries. At recommended compensation common policies, this request includes \$3.4 million total funds for short-term disability. Short-term Disability is used to provide partial payment of an employee’s salary in the event that an individual becomes disabled and cannot perform his or her work duties. The benefit is not optional for employees who are eligible, but temporary employees are not eligible for the benefit. **Staff recommends that the Committee approve the request.**

Short-term Disability (0.22 percent of revised base salaries)					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Short-term Disability	\$3,285,906	\$1,759,778	\$781,006	\$370,234	\$374,888
TOTAL	\$3,285,906	\$1,759,778	\$781,006	\$370,234	\$374,888
FY 2015-16 Request and Recommendation					
Short-term Disability	\$3,356,567	1,786,238	809,200	392,437	368,692
TOTAL	\$3,356,567	\$1,786,238	\$809,200	\$392,437	\$368,692
Increase/(Decrease)	70,661	26,460	28,194	22,203	(6,196)
Percent Change	2.2%	1.5%	3.6%	6.0%	(1.7%)

(3) Health, Life, and Dental

Health, Life, and Dental

This line item pays for the state contribution to health insurance, life insurance, and dental insurance. The state contribution for health insurance and dental insurance has four tiers based on employee only, employee + children, employee + spouse, and employee + family. There are no tiers for the state contribution to life insurance.

Employees may choose from four different health benefit packages and two different dental benefit packages. The health plans range from high deductible plans to co-pay plans. The state contribution does not change based on the benefit package selected. If the employee chooses a richer benefit package, the employee pays the incremental difference in premiums. The vast majority of the appropriations are related to health insurance.

Life Insurance

Request and Recommendation: Life insurance provided a benefit of up to \$50,000 in FY 2014-15. For FY 2015-16 the request includes funding to provide a benefit of one times the employees' annual salary, up to a maximum of \$150,000. The annual total compensation report shows the prevailing practice in Colorado is to offer this factor-based benefit. The premium for life insurance coverage will increase from the FY 2014-15 budgeted cost of \$8.76 per covered life per month to \$8.80 per covered life per month, for an increase of 0.5 percent. The request estimates the incremental life insurance increase at \$15,159 for the year. **Staff recommends that the Committee approve the Life Insurance element of the request.**

Dental Insurance

Request and Recommendation: For FY 2015-16, no changes for dental premiums or benefit plans are proposed. **Staff recommends that the Committee approve the continuation of Dental Insurance benefits.**

Health Insurance

Health Plan and Rate Changes

For FY 2015-16 the State is targeting an average 75.0 percent employer-paid premium (compared to 80.0 percent in FY 2014-15) based on the annual total compensation report. The request includes modifications to plan design for employee deductibles, out-of-pocket maximums, coinsurance, and prescription drug benefits for all plan tiers. The changes were made to meet the following objectives: target a reasonable cost increase; maintain the market rate for employer contribution (identified as 75.0 percent for FY 2015-16); minimize the impact on the employee's share of premiums in a single year; and maintain parity among all plan designs.

The following table outlines requested contribution rates for FY 2015-16.

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FY 2015-16 Health Premiums					
	State	Employee Share			
	Contribution	UHC - HDHP	KP - HDHP	KP - CoPay	UHC - CoPay
Employee	\$459.56	\$24.19	\$62.24	\$95.24	\$141.11
Employee + Children	852.02	59.13	130.70	191.78	281.27
Employee + Spouse	828.59	176.00	256.21	324.21	421.53
Employee + Family	\$1,162.60	\$269.53	\$383.20	\$480.20	\$620.29

The following table outlines the difference between the current year State contribution and the proposed FY 2015-16 State contribution.

FY 2014-15 and FY 2015-16 State Contribution Comparison				
	FY 2014-15	FY 2015-16	\$ Change	% Change
Employee	\$434.10	\$459.56	\$25.46	5.9%
Employee + Children	795.66	852.02	56.36	7.1%
Employee + Spouse	762.60	828.59	65.99	8.7%
Employee + Family	\$1,080.90	\$1,162.60	\$81.70	7.6%

The following table outlines the proposed changes in employee contribution for health premiums. Based on July 2014 enrollment, these changes are estimated to cost state employees an additional \$12.8 million in FY 2015-16.

FY 2014-15 and FY 2015-16 State Employee Contribution Comparison				
	FY 2014-15	FY 2015-16	\$ Change	% Change
UHC - HDHP				
Employee	\$28.96	\$24.19	(\$4.77)	-16.5%
Employee + Children	56.30	59.13	2.83	5.0%
Employee + Spouse	176.76	176.00	(0.76)	-0.4%
Employee + Family	\$262.50	\$269.53	\$7.03	2.7%
KP - HDHP				
Employee	\$19.28	\$62.24	\$42.96	222.8%
Employee + Children	55.12	130.70	75.58	137.1%
Employee + Spouse	161.94	256.21	94.27	58.2%
Employee + Family	\$250.52	\$383.20	\$132.68	53.0%
KP - CoPay				
Employee	\$92.18	\$95.24	\$3.06	3.3%
Employee + Children	207.14	191.78	(15.36)	-7.4%
Employee + Spouse	335.54	324.21	(11.33)	-3.4%
Employee + Family	\$495.74	\$480.20	(\$15.54)	-3.1%
UHC - CoPay				
Employee	\$72.04	\$141.11	\$69.07	95.9%
Employee + Children	165.26	281.27	116.01	70.2%
Employee + Spouse	289.12	421.53	132.41	45.8%
Employee + Family	\$435.74	\$620.29	\$184.55	42.4%

Policy Change Request – ACA Compliance – Funding Health Benefits for Temporary Employees

In addition to the proposed health plan changes, the request includes an additional \$11.2 million to fund health benefits for temporary employees. Pursuant to the Patient Protection and Affordable Care Act (PPACA or ACA), large employers must provide minimum essential coverage to at least 95.0 percent of its full-time employees.

Based on an analysis completed by the Department of Personnel and the Department's actuary, the State has three options to address this issue:

1. Pay the fine imposed by the ACA, with an estimated cost of approximately \$216,000.
2. Insure only eligible temporary employees to maintain coverage at 95.0 percent of total employees, with an estimated cost of \$570,000 for benefits and an unknown amount for the administrative determination and tracking of such eligibility.
3. Insure all temporary employees, with an estimated cost of approximately \$11.2 million.

The request is for option 3. Option 3 also includes a request for statutory change and that the JBC sponsor legislation for this purpose. Section 24-50-604 (7), C.R.S., defines "employee" for the purpose of eligibility for group benefits plans and would need to be amended to provide for temporary employees.

Request: The request is for health plan and rate changes as outlined above.

The request identifies the plan and rate changes as an additional estimated \$14.4 million when compared to the November 1 request (which included plan enrollment as of July 2014 at health plan rates for FY 2014-15). The November 1 request totaled an additional \$14.3 million for plan enrollment figures as of July 2014 without plan and rate changes. The total Health, Life, and Dental request for enrollment, plan, and rate adjustments totals \$27.8 million more than the FY 2014-15 appropriation.

The request also includes a policy change request for funding for health benefits for all temporary employees at an estimated cost of \$11.2 million, including \$1.2 million General Fund, and a request for statutory change to allow for temporary employee participation in group benefits plans.

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Health, Life, and Dental					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
Health, Life, and Dental	\$183,359,703	\$103,401,093	\$41,905,080	\$19,800,857	\$18,252,673
TOTAL	\$183,359,703	\$103,401,093	\$41,905,080	\$19,800,857	\$18,252,673
FY 2015-16 Request					
Health, Life, and Dental	\$222,383,561	126,460,683	50,991,711	22,657,642	22,273,526
TOTAL	\$222,383,561	\$126,460,683	\$50,991,711	\$22,657,642	\$22,273,526
Increase/(Decrease)	39,023,859	23,059,590	9,086,631	2,856,785	4,020,853
Percent Change	21.3%	22.3%	21.7%	14.4%	22.0%
FY 2015-16 Recommendation					
Health, Life, and Dental	\$211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$211,197,727	\$124,081,384	\$44,613,560	\$22,501,951	\$20,000,832
Increase/(Decrease)	27,838,025	20,680,291	2,708,480	2,701,094	1,748,159
Percent Change	15.2%	20.0%	6.5%	13.6%	9.6%
Difference from Request	(\$11,185,834)	(\$2,379,299)	(\$6,378,151)	(\$155,690)	(\$2,272,694)
Recommendation Above/(Below) Request	(5.0%)	(1.9%)	(12.5%)	(0.7%)	(10.2%)

Recommendation: Staff recommends that the Committee approve the enrollment, plan, and rate changes identified as the base Health, Life, and Dental request, including adjustments as outlined in the description of the request. This portion of the request is estimated at an additional \$27.8 million total funds, including \$20.7 million General Fund, over the FY 2014-15 appropriation.

Staff recommends that the Committee deny the policy change request to fund health benefits for all temporary employees.

Analysis

The estimated cost for funding health benefits for all temporary employees totals \$11.2 million. The estimated ACA penalty totals \$216,000. Simply based on the difference in cost for each option, staff recommends providing future funding for the penalty amount rather than current funding for the additional benefit amount.

Prior to the ACA, health insurance was more difficult to acquire for individuals and families who lacked access to employer-based health plans. With the ACA, theoretically all individuals and families have access, and legally are required to access insurance through the health exchange or another source. The human compassion element of providing access to health insurance that would otherwise be unavailable is no longer a consideration.

Additionally, providing health benefits to temporary employees may actually complicate access to health benefits in a consistent and ongoing manner for some if not most temporary employees. As an example, consider a state temporary employee who works for a season of three to six months. Theoretically, the employee has insurance from the state health exchange, not having any other source of insurance. The employee begins employment with the State and after a waiting period, is required to purchase the State-provided health insurance and is required to

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come off of the health exchange insurance. Two to four months later, the temporary position is concluded and the former temporary employee must now go back to the health exchange to reacquire health insurance.

For consistency and continuity of benefits, it would be preferable to allow the temporary employee to remain on the insurance through the health exchange and not require the additional personal administrative time and burden (that entails the purchase of a consumer product like insurance) of going off and on insurance over the course of a year.

Staff can identify no benefit to temporary employees specifically or the State generally by providing health benefits for temporary employees.

(4) Amortization Payments for PERA's Unfunded Liabilities

Amortization Equalization Disbursement (AED) and Supplemental Amortization Equalization Disbursement (SAED) are included in compensation common policies because they are calculated on statewide revised base salary, which includes base salary plus salary survey plus merit pay plus shift differential. They are commonly considered to be part of the total compensation package because payment amounts are calculated on total salary. However, these payments are amortization payments for PERA's unfunded liabilities. These payments more accurately describe State payments to catch up past employee pension obligations rather than reflecting current employee compensation.

Amortization Equalization Disbursement (AED)

Pursuant to Section 24-51-411, C.R.S., the State contributes additional funds to assist in the amortization of the Public Employees' Retirement Association's (PERA) unfunded liability. During the 2005 legislative session the General Assembly created a separate line item to provide funding for this commitment. By statute the AED rate increases 0.4 percent each calendar year until it reaches the maximum contribution rate of 5.0 percent for the calendar year 2017, except for judges where the state contribution remains constant at 2.2 percent.

Request and Recommendation: The request is based on the statutory blended rate of 4.4 percent for the fiscal year (4.2 percent for calendar year 2015 and 4.6 percent for calendar year 2016) applied to the base salary assumptions plus shift differential and the salary survey and merit pay increases. **Staff recommends that the Committee approve the statutory rate for use in compensation common policy figure setting.**

Supplemental Amortization Equalization Disbursement (SAED)

Similar to the AED line item, the Supplemental Amortization Equalization Disbursement (SAED) line item increases contributions to PERA to amortize the unfunded liability. The SAED rate increases according to a statutory schedule by 0.5 percent each calendar year until it reaches the maximum contribution rate of 5.0 percent for the calendar year 2017, except for judges where the state contribution remains constant at 1.5 percent.

Although the payment is made by the employer, the funding is supposed to come from money that would have otherwise gone to State employees as part of salary increases, pursuant to Section 24-51-411 (10), C.R.S. This element further suggests that the SAED payment is employee compensation. Rather, the statutory requirement is simply that the SAED be funded by funds otherwise available for employee compensation increases. This amortization payment is nevertheless an amortization payment for past liabilities being funded by funds that would otherwise be available for employee compensation.

Request and Recommendation: The request is based on the statutory blended rate of 4.25 percent for the fiscal year (4.0 percent for calendar year 2015 and 4.5 percent for calendar year 2016) applied to the base salary assumptions plus shift differential and the salary survey and merit pay increases. **Staff recommends that the Committee approve the statutory rate for use in compensation common policy figure setting.**

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Amortization Payments for PERA's Unfunded Liabilities					
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2014-15 Appropriation					
AED	\$63,029,821	\$34,021,889	\$15,015,041	\$6,903,817	\$7,089,074
SAED	59,090,460	31,895,521	14,076,604	6,472,329	6,646,006
TOTAL	\$122,120,281	\$65,917,410	\$29,091,645	\$13,376,146	\$13,735,080
FY 2015-16 Request and Recommendation					
AED	\$70,094,363	37,698,903	16,737,097	8,034,508	7,623,855
SAED	67,253,308	36,060,162	16,068,592	7,760,605	7,363,949
TOTAL	\$137,347,671	\$73,759,065	\$32,805,689	\$15,795,113	\$14,987,804
Increase/(Decrease)	15,227,390	7,841,655	3,714,044	2,418,967	1,252,724
Percent Change	12.5%	11.9%	12.8%	18.1%	9.1%

(5) Compensation assumptions for new FTE

When estimating funding required for new FTE, JBC staff generally use the same assumptions as Legislative Council Staff Fiscal Notes Staff. The Legislative Council Staff Fiscal Note assumptions point to the JBC policy to omit certain costs, unless the legislation adds more than 20.0 new FTE. The key components of the Legislative Council Staff Fiscal Note assumptions for compensation for new FTE include:

- Salaries at the minimum of the current year range for the job class unless sufficient evidence is provided to deviate from this policy;
- First-year impacts are prorated to reflect the effective date of the bill, and reflect the payday shift for General Fund employees;
- FTE assumptions are based on a work year of 2080 hours;
- Certain benefits and operating expenses are estimated, but excluded from the total cost identified in fiscal notes, excluded items include:
 - Health, life, and dental insurance;
 - Short-term disability;
 - Amortization equalization disbursement;
 - Supplemental amortization equalization disbursement;
 - Leased space;
 - Indirect costs; and
- An exception is provided for large increases ("at least 20.0 new FTE") in staff.

Request: The Governor's request generally estimates salaries for new FTE at the minimum of the current year range for the job class, although there are exceptions with accompanying explanations and justifications. This part of the request is consistent with the LCS Fiscal Note assumptions. However, the Governor's request generally builds in the benefits and operating expenses that are excluded from the LCS Fiscal Notes.

Recommendation: **Staff recommends using the LCS Fiscal Note assumptions when estimating compensation for new FTE.** Although the JBC has not voted on a policy for this year, the Legislative Council Staff is following an established policy from prior years. If the current JBC would like to change the policy, staff would recommend changing it for the 2016 legislative session, so that all bills and decision items in the current legislative session are treated uniformly and not prejudiced based on a mid-year change to the JBC's policies.

Both providing funding for new FTE at the current year salary rates and excluding certain benefits and operating expenses results in less than full funding for new FTE, and staff believes this has been intentional on the part of previous JBCs. Departments frequently experience delays in hiring for new programs and initiatives. If a department does manage to start on the date they expect, then the compensation policies for new FTE require the department to dedicate some vacancy savings or efficiencies toward the new staff in the first year of operations. Through this lens the policy can be viewed as making sure departments are really committed to needing the new FTE.

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In the second year of operations, all excluded benefits and operating expenses are built into a department's budget through the normal process, with the exception of leased space, which would require a decision item. Costs for health, life, and dental insurance are re-estimated every year based on current enrollment. Similarly, the base salary assumptions that drive expenditures for short-term disability, AED, and SAED are recalculated each year. Indirect costs are based on an annual analysis by the State Controller. So, to the extent that the common policy for compensation for new FTE leaves departments short for benefits, it is only for one year.

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Appendix (A) Additional Salary Survey and Merit Pay Adjustment Tables

The following tables outline a variety of Salary Survey and Merit Pay percentage amounts and their effect on estimated total compensation. These estimates do not include adjustments for the Judicial Department, the Department of State, and the Department of Treasury; these departments did not submit spreadsheet compensation schedules. Additionally, attorney class salary survey adjustments requested at 3.3 percent in the Department of Law have not been adjusted in these estimates. Additional salary survey amounts for Colorado State Troopers in the Department of Public Safety are similarly requested specifically for that department apart from statewide compensation common policy.

FY 2014-15 Total Compensation Appropriation and FY2015-16 Recommendation					
	Total	GF	CF	RF	FF
FY 2014-15 Appropriation	\$2,080,897,917	\$1,132,760,321	\$491,475,822	\$226,447,827	\$230,213,946
FY 2015-16 Rec (1%SS-1%MP)	2,164,439,304	1,189,999,989	502,601,152	242,759,436	229,078,727
Increase/(Decrease)	\$83,541,387	\$57,239,668	\$11,125,330	\$16,311,609	(\$1,135,219)
Percent Change	4.0%	5.1%	2.3%	7.2%	-0.5%

Total Compensation at 0.0% Salary Survey and 0.0% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	1,803,904	655,337	384,763	721,039	42,765
Merit Pay	0	0	0	0	0
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	69,023,711	37,200,536	16,443,959	7,891,489	7,487,727
SAED	66,219,158	35,578,785	15,785,449	7,622,460	7,232,464
Short-term Disability	3,303,578	1,761,382	795,107	385,388	361,701
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,122,129,305	\$1,164,126,717	\$493,811,318	\$238,841,086	\$225,350,183
Increase/(Decrease)	\$41,231,388	\$31,366,396	\$2,335,496	\$12,393,259	(\$4,863,763)
Percent Change	2.0%	2.8%	0.5%	5.5%	-2.1%

Total Compensation at 0.5% Salary Survey and 0.5% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	18,118,754	12,937,560	2,678,143	1,586,607	916,444
Merit Pay	10,164,232	6,211,667	2,163,253	943,834	845,478
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	69,556,081	37,447,744	16,590,081	7,962,775	7,555,481
SAED	66,733,380	35,817,566	15,926,590	7,691,318	7,297,906
Short-term Disability	3,329,920	1,773,712	802,130	388,897	365,181
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,149,681,321	\$1,183,118,926	\$498,562,237	\$240,794,142	\$227,206,017
Increase/(Decrease)	\$68,783,404	\$50,358,605	\$7,086,415	\$14,346,314	(\$3,007,930)
Percent Change	3.3%	4.4%	1.4%	6.3%	-1.3%

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Total Compensation at 1% Salary Survey and 1% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	24,955,378	16,121,317	4,572,276	2,458,564	1,803,221
Merit Pay	17,000,735	9,402,692	4,011,947	1,892,612	1,693,484
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	70,094,363	37,698,903	16,737,097	8,034,508	7,623,855
SAED	67,253,308	36,060,162	16,068,592	7,760,605	7,363,949
Short-term Disability	3,356,567	1,786,238	809,200	392,437	368,692
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,164,439,304	\$1,189,999,989	\$502,601,152	\$242,759,436	\$229,078,727
Increase/(Decrease)	\$83,541,387	\$57,239,668	\$11,125,330	\$16,311,609	(\$1,135,219)
Percent Change	4.0%	5.1%	2.3%	7.2%	-0.5%

Total Compensation at 1.5% Salary Survey and 1.5% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	31,846,079	19,335,745	6,479,563	3,337,761	2,693,010
Merit Pay	23,760,085	12,560,243	5,841,347	2,828,177	2,530,318
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	70,631,726	37,949,951	16,883,866	8,106,006	7,691,903
SAED	67,772,357	36,302,654	16,210,357	7,829,666	7,429,680
Short-term Disability	3,383,156	1,798,759	816,245	395,960	372,192
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,179,172,357	\$1,196,878,029	\$506,633,419	\$244,718,280	\$230,942,629
Increase/(Decrease)	\$98,274,440	\$64,117,708	\$15,157,597	\$18,270,453	\$728,683
Percent Change	4.7%	5.7%	3.1%	8.1%	0.3%

Total Compensation at 2% Salary Survey and 1% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	38,885,292	22,609,157	8,465,384	4,223,429	3,587,322
Merit Pay	16,955,783	9,396,717	3,984,502	1,888,091	1,686,473
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	70,641,021	37,954,277	16,889,004	8,103,845	7,693,895
SAED	67,781,325	36,306,831	16,215,317	7,827,575	7,431,602
Short-term Disability	3,383,349	1,798,879	816,363	395,843	372,264
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,179,425,724	\$1,196,996,537	\$506,772,610	\$244,659,493	\$230,997,082
Increase/(Decrease)	\$98,527,807	\$64,236,216	\$15,296,788	\$18,211,666	\$783,136
Percent Change	4.7%	5.7%	3.1%	8.0%	0.3%

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Total Compensation at 1% Salary Survey and 2% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	24,811,563	16,064,234	4,496,228	2,452,279	1,798,822
Merit Pay	30,643,562	15,745,166	7,723,325	3,780,539	3,394,532
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	70,625,731	37,946,538	16,879,815	8,108,660	7,690,718
SAED	67,766,571	36,299,360	16,206,446	7,832,229	7,428,536
Short-term Disability	3,383,129	1,798,684	816,190	396,108	372,147
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,179,009,510	\$1,196,784,659	\$506,524,044	\$244,790,526	\$230,910,282
Increase/(Decrease)	\$98,111,593	\$64,024,338	\$15,048,222	\$18,342,698	\$696,335
Percent Change	4.7%	5.7%	3.1%	8.1%	0.3%

Total Compensation at 2% Salary Survey and 2% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	38,881,979	22,607,927	8,463,692	4,223,431	3,586,929
Merit Pay	30,562,885	15,736,395	7,672,102	3,772,520	3,381,869
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	71,176,532	38,204,009	17,033,722	8,178,105	7,760,696
SAED	68,298,585	36,548,049	16,355,105	7,899,304	7,496,127
Short-term Disability	3,410,130	1,811,442	823,433	399,527	375,728
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,194,109,065	\$1,203,838,499	\$510,750,094	\$246,693,597	\$232,826,876
Increase/(Decrease)	\$113,211,148	\$71,078,178	\$19,274,272	\$20,245,769	\$2,612,929
Percent Change	5.4%	6.3%	3.9%	8.9%	1.1%

Total Compensation at 2.5% Salary Survey and 2.5% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	45,918,819	25,880,001	10,448,478	5,109,104	4,481,236
Merit Pay	37,238,583	18,886,044	9,445,809	4,710,515	4,196,215
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	71,716,390	38,457,025	17,181,372	8,249,954	7,828,039
SAED	68,820,043	36,792,441	16,497,723	7,968,706	7,561,173
Short-term Disability	3,436,840	1,824,066	830,496	403,065	379,213
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,208,909,629	\$1,210,770,254	\$514,805,918	\$248,662,054	\$234,671,403
Increase/(Decrease)	\$128,011,712	\$78,009,933	\$23,330,096	\$22,214,227	\$4,457,456
Percent Change	6.2%	6.9%	4.7%	9.8%	1.9%

JBC Staff Figure Setting – FY 2015-16
Staff Working Document – Does Not Represent Committee Decision

Total Compensation at 3% Salary Survey and 3% Merit Pay					
Common Policy Line Item	Total	GF	CF	RF	FF
Base Salary Estimate	\$1,756,646,721	\$953,468,788	\$415,123,846	\$197,866,175	\$190,187,912
Salary Survey	52,955,777	29,152,186	12,433,278	5,994,769	5,375,544
Merit Pay	44,021,697	22,066,471	11,259,737	5,654,491	5,040,998
Shift	13,934,505	11,380,505	664,634	1,852,584	36,782
AED	72,260,475	38,711,255	17,330,601	8,322,039	7,896,580
SAED	69,345,578	37,038,003	16,641,864	8,038,334	7,627,377
Short-term Disability	3,463,767	1,836,763	837,626	406,628	382,750
Health, Life, and Dental	211,197,727	124,081,384	44,613,560	22,501,951	20,000,832
TOTAL	\$2,223,826,248	\$1,217,735,355	\$518,905,147	\$250,636,971	\$236,548,776
Increase/(Decrease)	\$142,928,331	\$84,975,034	\$27,429,325	\$24,189,143	\$6,334,829
Percent Change	6.9%	7.5%	5.6%	10.7%	2.8%