

MEMORANDUM



JOINT BUDGET COMMITTEE

TO Members of the Joint Budget Committee
FROM Mitch Burmeister, JBC Staff (303-866-3147)
DATE March 18, 2024
SUBJECT Total Compensation Technical Errors

During staff's figure setting presentation for total compensation policy, staff presented amounts for Salary Survey and for Shift Differential that were incorrect. In the process of calculating the total amounts for these two aspects of total compensation, staff made two separate errors that impacted the total amounts for the FY 2024-25 appropriation.

Regarding Salary Survey, when staff was calculating the step plan and step-like increases, a piece of the calculation for the step-like increases was incorrectly added to the salary survey total even though it had already been captured in a separate piece of the calculation. This led to a double count of part of the step-like increase total. Below is the original approved amount, the revised recommendation, and the difference between them.

ORIGINAL APPROVED AMOUNTS					
FY 2024-25 SALARY SURVEY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Agriculture	\$3,125,334	\$1,040,590	\$2,084,744	\$0	\$0
Corrections	33,137,923	32,727,487	410,436	0	0
Early Childhood	1,242,741	450,307	232,647	7,222	552,565
Education	6,268,111	2,417,954	904,041	662,527	2,283,589
Governor's Office	16,045,525	1,998,973	1,014,405	12,186,054	846,093
Health Care Policy and Financing	3,681,912	1,537,325	237,603	63,258	1,843,726
Higher Education	2,112,238	673,095	1,017,009	9,768	412,366
Human Services	27,636,972	19,365,520	1,834,194	2,847,896	3,589,362
Labor and Employment	12,844,852	880,505	4,759,250	44,598	7,160,499
Law	7,478,004	1,789,409	1,008,450	4,551,492	128,653
Local affairs	1,379,514	419,198	344,114	360,732	255,470
Military and Veterans Affairs	992,351	388,438	8,586	0	595,327
Natural Resources	9,815,362	1,258,017	8,107,227	308,143	141,975
Personnel	2,539,611	944,259	70,441	1,524,911	0
Public Health and Environment	8,643,856	1,729,731	2,968,938	797,361	3,147,826
Public Safety	15,254,208	4,517,885	9,327,177	1,189,988	219,158
Regulatory Agencies	3,448,498	85,913	3,023,910	256,105	82,570
Revenue	7,884,490	3,805,397	4,037,996	41,097	0
State	702,233	0	702,233	0	0
Transportation	1,290,040	0	1,290,040	0	0
Treasury	265,006	163,301	101,705	0	0
TOTAL	\$165,788,781	\$76,193,304	\$43,485,146	\$24,851,152	\$21,259,179

JBC STAFF MEMO: TOTAL COMPENSATION TECHNICAL ERRORS

PAGE 2

MARCH 18, 2024

REVISED RECOMMENDATION					
FY 2024-25 SALARY SURVEY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Agriculture	\$2,940,059	\$1,043,964	\$1,896,095	\$0	\$0
Corrections	32,889,510	32,482,917	406,593	0	0
Early Childhood	1,185,895	428,709	222,822	6,874	527,490
Education	4,331,406	1,708,481	623,819	445,887	1,553,219
Governor's Office	11,603,882	1,348,870	683,165	9,007,925	563,922
Health Care Policy and Financing	3,569,073	1,491,454	230,913	59,439	1,787,267
Higher Education	1,419,248	442,299	694,667	6,466	275,816
Human Services	27,457,746	19,250,815	1,825,233	2,824,597	3,557,101
Labor and Employment	12,736,941	870,877	4,710,395	44,042	7,111,627
Law	5,512,997	1,305,210	712,964	3,411,255	83,568
Local affairs	1,325,475	402,375	332,105	344,816	246,179
Military and Veterans Affairs	980,683	382,997	8,379	0	589,307
Natural Resources	9,696,154	1,240,997	8,011,983	303,888	139,286
Personnel	2,457,840	905,824	67,574	1,484,442	0
Public Health and Environment	8,460,594	1,696,040	2,907,212	782,137	3,075,205
Public Safety	15,118,814	4,471,445	9,252,668	1,178,029	216,672
Regulatory Agencies	3,364,842	83,065	2,950,476	250,262	81,039
Revenue	7,788,765	3,760,339	3,987,839	40,587	0
State	669,963	0	669,963	0	0
Transportation	1,181,180	0	1,181,180	0	0
Treasury	256,549	157,780	98,769	0	0
TOTAL	\$154,947,616	\$73,474,458	\$41,474,814	\$20,190,646	\$19,807,698

DIFFERENCE BETWEEN APPROVED AMOUNTS AND REVISED RECOMMENDATION					
FY 2024-25 SALARY SURVEY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Agriculture	(\$185,275)	\$3,374	(\$188,649)	\$0	\$0
Corrections	(248,413)	(244,570)	(3,843)	0	0
Early Childhood	(56,846)	(21,598)	(9,825)	(348)	(25,075)
Education	(1,936,705)	(709,473)	(280,222)	(216,640)	(730,370)
Governor's Office	(4,441,643)	(650,103)	(331,240)	(3,178,129)	(282,171)
Health Care Policy and Financing	(112,839)	(45,871)	(6,690)	(3,819)	(56,459)
Higher Education	(692,990)	(230,796)	(322,342)	(3,302)	(136,550)
Human Services	(179,226)	(114,705)	(8,961)	(23,299)	(32,261)
Labor and Employment	(107,911)	(9,628)	(48,855)	(556)	(48,872)
Law	(1,965,007)	(484,199)	(295,486)	(1,140,237)	(45,085)
Local affairs	(54,039)	(16,823)	(12,009)	(15,916)	(9,291)
Military and Veterans Affairs	(11,668)	(5,441)	(207)	0	(6,020)
Natural Resources	(119,208)	(17,020)	(95,244)	(4,255)	(2,689)
Personnel	(81,771)	(38,435)	(2,867)	(40,469)	0
Public Health and Environment	(183,262)	(33,691)	(61,726)	(15,224)	(72,621)
Public Safety	(135,394)	(46,440)	(74,509)	(11,959)	(2,486)
Regulatory Agencies	(83,656)	(2,848)	(73,434)	(5,843)	(1,531)
Revenue	(95,725)	(45,058)	(50,157)	(510)	0
State	(32,270)	0	(32,270)	0	0
Transportation	(108,860)	0	(108,860)	0	0
Treasury	(8,457)	(5,521)	(2,936)	0	0
TOTAL	(\$10,841,165)	(\$2,718,846)	(\$2,010,332)	(\$4,660,506)	(\$1,451,481)

JBC STAFF MEMO: TOTAL COMPENSATION TECHNICAL ERRORS

PAGE 3

MARCH 18, 2024

Regarding Shift Differential, when staff was calculating the revised request that was submitted as a budget amendment, staff neglected to apply percentage calculations for PERA and Medicare employer contributions. The tables below outline the original approved amounts, the revised recommendation, and the difference between them.

ORIGINAL APPROVED AMOUNTS					
FY 2024-25 SHIFT DIFFERENTIAL PAY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Agriculture	\$48,898	\$1,007	\$47,053	\$7	\$831
Early Childhood	0	0	0	0	0
Education	76,755	76,680	61	14	0
Governor's Office	22,529	0	0	22,529	0
Health Care Policy and Financing	0	0	0	0	0
Higher Education	5,085	0	5,085	0	0
Human Services	9,037,323	6,004,546	330,249	1,827,798	874,730
Judicial	0	0	0	0	0
Labor and Employment	0	0	0	0	0
Law	0	0	0	0	0
Legislature	0	0	0	0	0
Local affairs	0	0	0	0	0
Military and Veterans Affairs	56,288	73	0	0	56,215
Natural Resources	320,839	0	320,306	533	0
Personnel	70,790	0	0	70,790	0
Public Health and Environment	0	0	0	0	0
Public Safety	1,043,219	125,420	842,199	75,600	0
Regulatory Agencies	0	0	0	0	0
Revenue	123,194	0	123,194	0	0
State	0	0	0	0	0
Transportation	0	0	0	0	0
Treasury	0	0	0	0	0
TOTAL	\$10,804,920	\$6,207,726	\$1,668,147	\$1,997,271	\$931,776

REVISED RECOMMENDATION					
FY 2024-25 SHIFT DIFFERENTIAL PAY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Agriculture	\$55,265	\$1,139	\$53,179	\$8	\$939
Early Childhood	0	0	0	0	0
Education	86,749	86,664	69	16	0
Governor's Office	25,463	0	0	25,463	0
Health Care Policy and Financing	0	0	0	0	0
Higher Education	5,747	0	5,747	0	0
Human Services	10,232,894	6,798,902	373,939	2,069,602	990,451
Judicial	0	0	0	0	0
Labor and Employment	0	0	0	0	0
Law	0	0	0	0	0
Legislature	0	0	0	0	0
Local affairs	0	0	0	0	0
Military and Veterans Affairs	63,616	82	0	0	63,534
Natural Resources	363,396	0	362,792	604	0
Personnel	80,006	0	0	80,006	0
Public Health and Environment	0	0	0	0	0
Public Safety	1,194,870	143,652	964,628	86,590	0
Regulatory Agencies	0	0	0	0	0
Revenue	139,234	0	139,234	0	0
State	0	0	0	0	0

JBC STAFF MEMO: TOTAL COMPENSATION TECHNICAL ERRORS

PAGE 4

MARCH 18, 2024

REVISED RECOMMENDATION					
FY 2024-25 SHIFT DIFFERENTIAL PAY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Transportation	0	0	0	0	0
Treasury	0	0	0	0	0
TOTAL	\$12,247,240	\$7,030,439	\$1,899,588	\$2,262,289	\$1,054,924

DIFFERENCE BETWEEN APPROVED AMOUNTS AND REVISED RECOMMENDATION					
FY 2024-25 SHIFT DIFFERENTIAL PAY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Agriculture	\$6,367	\$132	\$6,126	\$1	\$108
Early Childhood	0	0	0	0	0
Education	9,994	9,984	8	2	0
Governor's Office	2,934	0	0	2,934	0
Health Care Policy and Financing	0	0	0	0	0
Higher Education	662	0	662	0	0
Human Services	1,195,571	794,356	43,690	241,804	115,721
Judicial	0	0	0	0	0
Labor and Employment	0	0	0	0	0
Law	0	0	0	0	0
Legislature	0	0	0	0	0
Local affairs	0	0	0	0	0
Military and Veterans Affairs	7,328	9	0	0	7,319
Natural Resources	42,557	0	42,486	71	0
Personnel	9,216	0	0	9,216	0
Public Health and Environment	0	0	0	0	0
Public Safety	151,651	18,232	122,429	10,990	0
Regulatory Agencies	0	0	0	0	0
Revenue	16,040	0	16,040	0	0
State	0	0	0	0	0
Transportation	0	0	0	0	0
Treasury	0	0	0	0	0
TOTAL	\$1,442,320	\$822,713	\$231,441	\$265,018	\$123,148

TOTAL CHANGE WITH SALARY SURVEY AND SHIFT DIFFERENTIAL ADJUSTMENTS					
FY 2024-25 SALARY SURVEY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Agriculture	(\$178,908)	\$3,506	(\$182,523)	\$1	\$108
Corrections	(248,413)	(244,570)	(3,843)	0	0
Early Childhood	(56,846)	(21,598)	(9,825)	(348)	(25,075)
Education	(1,926,711)	(699,489)	(280,214)	(216,638)	(730,370)
Governor's Office	(4,438,709)	(650,103)	(331,240)	(3,175,195)	(282,171)
Health Care Policy and Financing	(112,839)	(45,871)	(6,690)	(3,819)	(56,459)
Higher Education	(692,328)	(230,796)	(321,680)	(3,302)	(136,550)
Human Services	1,016,345	679,651	34,729	218,505	83,460
Judicial	0	0	0	0	0
Labor and Employment	(107,911)	(9,628)	(48,855)	(556)	(48,872)
Law	(1,965,007)	(484,199)	(295,486)	(1,140,237)	(45,085)
Legislature	0	0	0	0	0
Local affairs	(54,039)	(16,823)	(12,009)	(15,916)	(9,291)
Military and Veterans Affairs	(4,340)	(5,432)	(207)	0	1,299
Natural Resources	(76,651)	(17,020)	(52,758)	(4,184)	(2,689)

JBC STAFF MEMO: TOTAL COMPENSATION TECHNICAL ERRORS

PAGE 5

MARCH 18, 2024

TOTAL CHANGE WITH SALARY SURVEY AND SHIFT DIFFERENTIAL ADJUSTMENTS					
FY 2024-25 SALARY SURVEY	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Personnel	(72,555)	(38,435)	(2,867)	(31,253)	0
Public Health and Environment	(183,262)	(33,691)	(61,726)	(15,224)	(72,621)
Public Safety	16,257	(28,208)	47,920	(969)	(2,486)
Regulatory Agencies	(83,656)	(2,848)	(73,434)	(5,843)	(1,531)
Revenue	(79,685)	(45,058)	(34,117)	(510)	0
State	(32,270)	0	(32,270)	0	0
Transportation	(108,860)	0	(108,860)	0	0
Treasury	(8,457)	(5,521)	(2,936)	0	0
TOTAL	(\$9,398,845)	(\$1,896,133)	(\$1,778,891)	(\$4,395,488)	(1,328,333)