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REPORT OF THE STATE AUDITOR

**State Agencies' Full -Time Equivalent
(FTE) Tracking and Reporting Methods**

PERFORMANCE AUDIT
September 1999

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September 7, 1999

Members of the Legislative Audit Committee:

This report contains the results of the performance audit of the methods used by state agencies to track and report full-time equivalent (FTE). This audit was conducted pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government.

This report presents our findings, conclusions, and recommendations, and the responses of the Office of State Planning and Budgeting and the Department of Personnel.

J. David Barba

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Background

At the request of the Joint Budget Committee (JBC), the Office of the State Auditor reviewed the practices and procedures used by state agencies to track and report full-time equivalents (FTE) as defined by the General Assembly in the annual appropriations bill. The Committee expressed concerns about agencies using inconsistent methods to report FTE in their submitted budget requests. The JBC also requested that, as a result of our audit, we recommend a standard method for tracking FTE as well as a method for reconciling positions and payroll warrants to FTE as required by Section 24-50-110(1)(d), C.R.S.

Our audit work determined that the State lacks a well-defined and consistently applied definition of full-time equivalent (FTE). FTE, as defined by a headnote in the annual appropriations bill (Long Bill), means the "budgetary equivalent of one position continuously filled full time for the entire fiscal year...." In other words, FTE represents the percentage of time a position is filled by an employee during the fiscal year. Further, one employee or position does not always equal one FTE, since some employees work part-time and positions can be vacant for a time during the fiscal year. This same headnote also states that the Long Bill includes the maximum limit of FTE allowed for the fiscal year and that "total FTE positions may comprise any combination of part-time and full-time positions provided the maximum FTE position limitation is not exceeded." In the past, as well as for the Fiscal Year 2000 Long Bill, the Governor vetoed this headnote on the basis that it violates Article III of the Colorado Constitution. The Governor's veto letter addressing the Fiscal Year 2000 Long Bill states, "The Colorado Supreme Court concluded in 1978 that legislative attempts to administer the appropriation by placing specific staffing and resource allocation decisions in a general appropriations bill were unconstitutional. Anderson v. Lamm, 195 Colo. 437, 579 P.2nd 620 (1978). The Supreme Court in so doing recognized that the ability to make staffing decisions is one of the most fundamental components of managing state government."

Despite the fact that the Governor consistently vetoes the Long Bill headnote, and thus, agencies are not legally required to follow it, we found that agencies appear to abide by the limitations set forth in the Long Bill. Agency staff stated that the headnote represents legislative intent whether or not it is vetoed, and thus, they follow its provisions to avoid the possible ramifications of not doing so.

Colorado Lacks a Statewide System for Tracking FTE

Currently there is not a statewide system to track agencies' FTE. The State's existing human resource system, the Employee Segment (EMPL) of the Colorado Personnel Payroll System (CPPS), does not track actual FTE. Agencies use this system to enter personnel and budget-related information into a central personnel database, and it ensures that the information entered conforms to appropriate statutes, rules, and procedures. Although EMPL contains information regarding FTE, this data reflects total scheduled, not actual, employee work hours for the fiscal year. As a result, the FTE amount shown in the EMPL system represents projected annual FTE and not actual FTE utilized. For example, an agency may fill a position anticipating that the position will be filled full-time for the entire fiscal year. EMPL shows the FTE for this position as one. However, if the employee leaves the position prior to year-end, then the actual FTE is less than one. In addition, since the system calculates FTE information when a position is created, EMPL may reflect FTE for vacant positions.

EMPL May Not Show the Most Accurate Data

In addition to not tracking actual FTE, we also have concerns that the information in EMPL is not always accurate. As a part of our audit work we obtained information from the EMPL system regarding vacant positions within each agency. From this information, we identified 126 positions within 18 different state agencies vacant for two or more years. Twenty-seven of these positions have remained empty for five or more years. Agency staff indicated that some of these positions should have been abolished and were just overlooked. Other positions, according to agency staff, are appropriately reflected on the system as vacant positions because some of these are difficult to fill or funding is currently not available.

The EMPL user manual stresses the need for accurate data. Since this system contains personnel information about the majority of the State's employees, agency managers and other decision makers may have a need for this information. In addition, the State's payroll system pays most employees based on their information in EMPL. Since the vacant positions we identified already exist on the system, the risk of inappropriate employees getting entered into the system and collecting a state paycheck is increased.

Agencies Have Different Methods to Track FTE

As we noted, there is not a statewide system to track FTE. However, we found that to abide by budgetary limitations, agencies have developed their own internal methods for this purpose. We reviewed the processes used by five different state agencies and four divisions within another agency to determine how individual agencies track FTE. The agencies that we reviewed varied in size and in the types of employees that they use, such as full- and part-time, temporary, and seasonal. Fiscal Year 1998 appropriated versus actual FTE for these agencies were as follows:

Agency	Fiscal Year 1998 Appropriated FTE	Fiscal Year 1998 Actual FTE
1	4,656.9	4,272.8
2	1,194.3	1,237.8
3	631.7	592.0
4	534.4	531.2
5	1,552.9	1,462.2
6	1,406.2	1,356.5
Total	9,976.4	9,452.5

Source: Office of the State Auditor analysis of Joint Budget Committee 10-year History Report, Agency Schedule 2 Budget Summary Reports.

Note: These figures are not comparable due to issues described further in the report.

We found that the methods used by the agencies to track FTE vary. For example:

- Two agencies developed an in-house database system to track FTE. One agency bases FTE on the number of hours an employee was paid. The other agency bases FTE on the number of hours an employee was paid and the rate at which those hours were paid.
- One agency and one division also use database systems to track FTE. However, the agency bases FTE on cumulative monthly salary information, while the division calculates FTE on the number of days the position is filled out of 365 days.

- Two other agencies and two divisions developed manual spreadsheets to track their FTE. Each position's FTE is based on the number of months the position is filled during the fiscal year.
- One division tracks FTE by a combination of a manual spreadsheet and a database system. An FTE is based on the number of hours an employee worked over the total number of normal work hours in a fiscal year (usually 2,080).

Agency Tracking Methods May Not Be Accurate

Although agencies seem to abide by the definition of FTE in the Long Bill, we found potential flaws with some of the methods they use to track FTE. For example, one agency bases FTE on the number of hours paid and the rate at which those hours were paid. Thus, if an employee receives time and a half for overtime hours, then the agency calculates the FTE associated with those hours at time and a half. In addition, other agency representatives indicated that they use position information downloaded from the EMPL system to track FTE. Due to EMPL's design, this type of information is only accurate at the time of the download and does not take into account the status of the position prior to the download. Other agencies base FTE on the number of months a position is filled, which could be accurate if an employee works full-time for an entire month. However, agency staff indicated that they round FTE to the nearest month or half month for cases where an employee did not work for the entire month.

Standard Definition of FTE Is Not Consistently Applied

The main reason why agencies use different methods to track FTE is that the State does not utilize a standard definition of FTE. The State Personnel Rules, State Fiscal Rules, and Office of State Planning and Budgeting (OSPB) budget instructions do not provide a definition of FTE. The Long Bill states that FTE is the budgetary equivalent of "one position continuously filled full-time for the entire fiscal year...." However, the definition does not specify whether FTE should be based on months, days, hours, or some other method.

Questions also exist about what types of positions should be counted as FTE. During our testwork we found that some agencies include temporary employees in their FTE count, while other agencies do not. The State Personnel Rules indicate that a person shall not work as a temporary employee longer than six months in a 12-month period.

The Rules, however, do not specify whether these employees should be counted as FTE. Department of Personnel and OSPB staff indicated that they do not have a rule or policy that addresses this issue. The Long Bill headnote definition of FTE does state that FTE positions may comprise both part-time and full-time positions. It does not, however, detail whether these positions should be permanent, temporary, or both. In addition, although Joint Budget Committee staff indicated that temporary employees should not count as FTE, they acknowledged that some agencies count FTE for their temporary employees.

The Office of State Planning and Budgeting's budget instructions require that agencies accurately portray the number of FTE in their budget requests, while the Long Bill sets maximum limits on the amount of an agency's FTE. Inaccurate tracking of FTE could result in agency budget requests containing erroneous FTE information as well as the possibility of agencies exceeding their Long Bill FTE authorization. In addition, agency budgets represent a tool for decision making, and it is important that the General Assembly and agency management have the most accurate information possible.

As a part of our audit work we attempted to determine the exact number of FTE in the State for a fiscal year. However, due to the lack of a well-defined definition of FTE, we found this difficult. As previously mentioned, agencies use different methods to track FTE, which can produce varying results. For example, we found that some agencies count temporary employees as FTE, while others do not. Therefore, those agencies that do not count FTE for their temporary employees may not be reporting complete FTE data if these employees should be counted as FTE.

In attempting to determine the State's actual FTE, we also found that the JBC Appropriations Report contains different actual FTE amounts than reported by the agencies. Joint Budget Committee staff make adjustments to the agency-reported FTE figures for different reasons. In some instances adjustments result from mathematical errors in agency budget requests. In other cases staff make changes based on their understanding of the definition of FTE. For example, one agency calculates and reports FTE associated with overtime earned by employees and leave payments for retiring or terminated individuals. The JBC staff for this agency adjusted the actual FTE amount reported by the agency to not include these figures. Also, JBC staff indicated that temporary employees do not count as FTE, but we found an instance where an agency reported FTE for its temporary employees and this amount was not adjusted by the analyst.

We also found that adjustments are made to include or exclude FTE for programs funded with federal dollars. Joint Budget Committee staff indicate a need for agencies to report federally funded FTE. However, in certain instances, for the

Appropriations Report, JBC staff reduce the actual federally funded FTE amounts reported by the agencies.

To ensure accurate tracking and reporting of FTE, we believe the Office of State Planning and Budgeting (OSPB) should work with the Joint Budget Committee (JBC) to develop a well-defined, standard definition of FTE. They should then work to propose language to include this definition in State statutes. The definition needs to address each type of position or employee (full-time, part-time, permanent, temporary, state and federally funded, etc.) as well as the basis for calculating FTE (months, days, hours, etc.). When developing a standard definition for FTE, OSPB and JBC staff should begin with the Long Bill definition of FTE and include both permanent and temporary employees in the count. A standard definition would lead to a standard method of tracking FTE and, therefore, eliminate the inconsistencies and possible inaccuracies of the agencies' current methods.

Recommendation No. 1:

The Office of State Planning and Budgeting should work with the Joint Budget Committee and state agencies to develop a well-defined, standard definition of FTE which includes both temporary and permanent employees. They should ensure that this definition is included in statutes.

Office of State Planning and Budgeting Response:

Partially agree. The Office of State Planning and Budgeting believes that establishing a standard definition of FTE is necessary to support management reporting, budgetary oversight, and appropriate accounting procedures. The OSPB adopted a definition of FTE in its Fiscal Year 2000-01 *Strategic Plan and Budget Request Instructions*. The next step is to work with the Joint Budget Committee, the Department of Personnel, and other state agencies to further clarify the definition and ensure that FTE reporting is based on this definition.

The OSPB does not believe that placing the definition of FTE in statute is the most appropriate method for formalizing the state's policy in this area. As the audit report notes, staffing decisions are a fundamental component of the Executive's ability to manage state government. Placing a definition of FTE in statute may limit the Executive's ability to effectively manage staffing in a changing environment. The OSPB is committed to work with the JBC, the Department of Personnel, and other state agencies to find some other means

of formalizing the state's FTE policy. To this end, the OSPB will seek input from the JBC and the executive branch agencies to attempt to achieve a common definition of FTE by December 1, 1999.

Statutes Require Agency Information Regarding FTE

Section 24-50-110(1), C.R.S., states, "In order to provide controls and proper identification of personal services costs necessary to carry out the policy of the state regarding the compensation of state employees, the following administrative and fiscal procedures shall apply: (d) Each principal department shall monthly reconcile the number of positions it has authorized with the number of payroll warrants issued and the number of appropriated full-time equivalent employees. Copies of such reconciliations shall be submitted monthly to the department of personnel, the office of state planning and budgeting, and the joint budget committee. The department of personnel has the authority to abolish any nonappropriated or vacant classified positions identified in this reconciliation. The department of higher education shall be exempt from the requirements of this paragraph (d)."

Our audit work found that the agencies meet the basic purpose of this statute by developing internal procedures to ensure control over and proper identification of personal services costs. However, the agencies do not submit the information required by the statute. The statute requires a monthly reconciliation between positions, payroll warrants issued, and appropriated FTE. Agency staff stated that this would be very time-consuming and would not provide them with useful information, since they have other controls over personal services costs. For example, one of the most important controls is ensuring that only bona fide employees receive paychecks. Some of the methods used by the agencies include making sure that staff complete and approve the proper forms prior to hiring and entering new employees into the personnel database. In addition, staff review the payroll distribution and verify that only bona fide employees receive a paycheck and that the amounts paid are appropriate. Other staff, such as those in the agency budget office, review overall payroll costs for reasonability in terms of budgetary ceilings.

Representatives from the Joint Budget Committee staff stated that the statutorily required reconciliation would be useful because it could allow them to monitor, on a monthly basis, agencies' FTE utilization. Department of Personnel and Office of State Planning and Budgeting staff stated that they did not see a need for this monthly reconciliation. Since agencies track much of what is required by statute, the

information could be provided upon request to the JBC, OSPB, and the Department of Personnel. Providing FTE information on an as-needed basis rather than by regular monthly reports might be more cost-effective.

Information Regarding State Personnel Is Currently Available From Other Sources

We found that other information regarding FTE and personal services costs is currently available. For example, agencies report data regarding positions and FTE in their annual budget requests. During the annual budget process, or at any time during the year, JBC staff can obtain information from the agencies, including that related to FTE. In addition, the State Controller's Office produces a monthly Consolidated Check Report (see Appendix A), which provides a summary, by agency, of the number of state employees paid and gross pay amounts. Although this report does not provide the specific information required by the statute and in certain instances an employee may be counted twice, each month it gives an approximate count of the number of state employees. The State Controller's Office also includes a report on the number of FTE and average monthly salary for state employees in the Colorado Comprehensive Annual Financial Report (see Appendix B). This report provides overall summary amounts for the State, but it does not show FTE and salary information by position. Also, the method for calculating FTE for this report may or may not be appropriate, since, as we have already noted, there is not a well-defined definition of FTE.

Improved Information System Is Being Planned

In a Fiscal Year 2000 Long Bill footnote addressed to the Office of State Planning and Budgeting (OSPB) and the Department of Personnel, the General Assembly states that these agencies should work with the departments to improve the timeliness and accuracy of information about state personnel. Some of the improvements indicated in the footnote include personnel information being updated on a centralized computerized database on a monthly basis, accurate reporting of filled FTE positions on a monthly basis, tracking of FTE positions funded to FTE positions filled, and elimination of unused FTE positions. Although the Governor vetoed this footnote, it identifies state personnel and FTE information wanted by the General Assembly.

The Department of Personnel agrees with the need for better information about state personnel and, thus, is in the planning phase for a new statewide integrated human resource and financial information system. Currently, committees comprising staff from different state agencies are developing the requirements for a new system. Discussions include how to meet budgetary requirements including the need to track FTE. The Department anticipates that this new system will address the needs identified by the General Assembly in the above-mentioned footnote. However, staff indicated the need for a standard definition of FTE before a system could be designed to track FTE. In addition, the system would need to improve the accuracy of data. If a new human resource system is implemented, data from the EMPL system would need to be converted and updated before it is transferred to the new system. Abolishing old, vacant positions from EMPL will help ensure that the system contains the most concise and accurate data.

Governor Owens has also indicated the need for new, improved technology. "New Century Colorado" is a policy initiative adopted by the Governor, the goal of which is to maximize usefulness of the State's resources by adopting innovative management and technology efficiencies. One of the objectives of "New Century Colorado" is to review and improve statewide business practices. This may include developing standardized personnel systems that eliminate redundancy. Along this line, "New Century Colorado" could choose to make implementing a new statewide human resource system a top priority.

Until the new information system is developed, it may be too costly and time-consuming for state agencies to develop and report FTE information on a monthly basis as currently required by law. We are recommending that the Department of Personnel and the Office of State Planning and Budgeting work with the Joint Budget Committee and state agencies to assess the costs and benefits of monthly FTE reporting using the current information system. A new information system could make this reporting more accurate and less costly.

Recommendation No. 2:

The Department of Personnel and the Office of State Planning and Budgeting should work with the Joint Budget Committee and state agencies:

- a. In the development of a new personnel information system to ensure it includes the ability to track FTE-related information.

- b. To assess the feasibility of continuing to require monthly FTE reporting using the current information system until the new system is developed. This assessment should compare the costs to state agencies for producing monthly FTE information with the benefits that would be derived from having such information.
- c. In response to the assessment recommended in part b, above, propose an amendment to statutes (Section 24-50-110(1)(d), C.R.S.), if it is determined that monthly FTE reporting is not cost effective.

Department of Personnel Response:

- a. Agree. As alternative financial and human resource information systems are researched, project leaders working with members of the (information systems) Budget Committee should consider exploring other best-practices accountability measures in addition to FTE. This should be done in conjunction with the efforts of New Century Colorado and the Office of Innovation and Technology. Completed by July 1, 2003, pending approval to purchase. After further discussions with the staff of the Office of State Planning and Budgeting, it was decided to withhold the funding request until the next budget cycle (for Fiscal Year 2002), in order to allow for a more in-depth analysis of the benefits of a fully integrated information system.
- b. Agree. Completed by June 30, 2000.
- c. Agree. Completed by September 1, 2000.

Office of State Planning and Budgeting Response:

Agree. The Office of State Planning and Budgeting will work with the Joint Budget Committee, the Department of Personnel, and state agencies to ensure that any new human resource information system is able to track FTE-related information. In addition, the OSPB will participate in an assessment of the feasibility of using other methods to provide monthly FTE reports until a new system is deployed. If an assessment determines that the reporting provisions contained in Section 24-50-110(1)(d), C.R.S., are not appropriate, then the OSPB would consider legislation to amend or repeal this statute. The OSPB will send a project report on the proposed new statewide human resource system to the JBC by March 1, 2000, and request input from the JBC.

Appendices

Appendix A

The following is the Consolidated Paycheck Report for the month of July 1999 as reported by the State Controller's Office. The report provides a summary of state employees paid by the categories of General Government and Higher Education. The Judicial and Legislative Branches are included in the General Government category. Totals for July follow:

	<u>Paycheck Number</u>	<u>Gross Pay</u>
General Government		
State Personnel System		
Full-Time	20,252	\$ 71,739,719
Part-Time	2,007	3,992,690
Exempt		
Full-Time	3,168	12,315,129
Part-Time	1,720	3,046,890
Total	<u>27,147</u>	<u>\$ 91,094,428</u>
Higher Education		
State Personnel System		
Full-Time	8,934	\$ 25,527,527
Part-Time	1,347	2,032,763
Exempt		
Full-Time	11,251	54,271,119
Part-Time	19,700	28,003,413
Total	<u>41,232</u>	<u>\$ 109,834,822</u>
Grand Total		
State Personnel System		
Full-Time	29,186	\$ 97,267,246
Part-Time	3,354	6,025,453
Exempt		
Full-Time	14,419	66,586,248
Part-Time	21,420	31,050,303
Total	<u>68,379</u>	<u>\$ 200,929,250</u>

Exempt from the State Personnel System includes the Judicial Branch, the Legislative Branch, except for most employees of the State Auditor's Office, Governor's cabinet and office staff, most employees of the Department of Law, Department of Education faculty, and other higher education employees as defined in CRS 24-50-135.

Part Time means employees working less than a full time schedule and includes hourly and other such as work-study students. Part Time employees cannot be equated to a Full Time Equivalent position from this report. The number of part time employees is only the number of individual paid for work.

Gross pay is regular salary and work-study earnings. Employee Count represents the number of employees who received a paycheck during the reporting month. An employee holding both a State Personnel System Position and a part-time exempt position would be counted twice.

08/16/1999

PAYCHECK REPORT
July 1999

AGENCY	STATE PERSONNEL SYSTEM				EXEMPT FROM THE STATE PERSONNEL SYSTEM				TOTAL EMPLOYEES				GRAND TOTAL	
	FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		NO.	GROSS PAY
	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY
Personnel/GSS														
Executive Director	14	567,931			1	9,000	2	8,638	15	576,931	2	58,638	17	585,569
Office of the State Controller	26	129,258	1	3,710					26	129,258	1	3,710	27	132,968
Central Services	91	241,958	10	13,712					91	241,958	10	13,712	101	255,670
Central Collections	17	40,901	7	8,951					17	40,901	7	8,951	24	49,852
Purchasing/State Buildings	18	70,745							18	70,745			18	70,745
Capitol Complex Facilities	60	172,648	2	1,573					60	172,648	2	1,573	62	174,221
Administrative Hearings	25	127,035	12	50,100					25	127,035	12	50,100	37	177,135
Colorado Information Tech. Services	193	772,962	20	44,828					193	772,962	20	44,828	213	817,790
Human Resource Services	60	249,217	4	3,944			1	4,799	60	249,217	5	8,743	65	257,960
Training Programs	3	10,673	3	5,146			1	3,913	3	10,673	4	9,059	7	19,732
State Employee Assistance Program	4	12,948							4	12,948			4	12,948
State Personnel Board	4	17,527	2	6,246					4	17,527	2	6,246	6	23,773
DPT. OF PERSONNEL / GSS	515	1,913,803	61	138,210	1	9,000	4	17,350	516	1,922,803	65	155,560	581	2,078,363
Agriculture														
Agriculture	231	835,268	31	43,561	1	9,000			232	844,268	31	43,561	263	887,829
State Fair Authority	20	53,612	34	16,072			34	17,499	20	53,612	68	33,571	88	87,183
DPT. OF AGRICULTURE	251	888,880	65	59,633	1	9,000	34	17,499	252	897,880	99	77,132	351	975,012
Corrections														
Administration	4,769	15,871,057	32	74,944	9	56,752			4,778	15,927,809	32	74,944	4,810	16,002,753
Penitentiary/Canteen	19	60,891	1	899			1	395	19	60,891	2	1,294	21	62,185
Correctional Industries	138	487,490							138	487,490			138	487,490
Surplus Property	5	17,527							5	17,527			5	17,527
DPT. OF CORRECTIONS	4,931	16,436,965	33	75,843	9	56,752	1	395	4,940	16,493,717	34	76,238	4,974	16,569,955
Education														
Education	97	277,228	7	12,642	122	593,857	10	24,011	219	871,085	17	36,653	236	907,738
Deaf & Blind School	43	121,311	70	79,655	5	33,418	67	227,211	48	154,729	137	306,866	185	461,595
DPT. OF EDUCATION	140	398,539	77	92,297	127	627,275	77	251,222	267	1,025,814	154	343,519	421	1,369,333
Governor's Office														
Governor's Office			1	1,360	45	165,491	6	21,367	45	165,491	7	22,727	52	188,218
Economic Development					36	119,544	3	4,363	36	119,544	3	4,363	39	123,907
Lieutenant Governor					7	19,472			7	19,472			7	19,472
Office of State Planning & Budgeting					17	72,527			17	72,527			17	72,527
Office of Innovation and Technology	6	28,806			2	10,000	1	2,458	8	38,806	1	2,458	9	41,264
Office of Energy Conservation					16	58,821	5	11,172	16	58,821	5	11,172	21	69,993
GOVERNOR'S OFFICE	6	28,806	1	1,360	123	445,855	15	39,360	129	474,661	16	40,720	145	515,381
DPT. OF PUBLIC HEALTH & ENV														
DPT. OF PUBLIC HEALTH & ENV	961	4,122,136	193	415,747	1	9,000			962	4,131,136	193	415,747	1,155	4,546,883
DPT. OF TRANSPORTATION														
DPT. OF TRANSPORTATION	2,895	10,154,463	187	439,274	1	9,000			2,896	10,163,463	187	439,274	3,083	10,602,737

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PAYCHECK REPORT

July 1999

AGENCY	STATE PERSONNEL SYSTEM				EXEMPT FROM THE STATE PERSONNEL SYSTEM				TOTAL EMPLOYEES				GRAND TOTAL	
	FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		NO.	GROSS PAY
	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY		
Human Services	1,329	4,942,999	78	163,287	1	9,000			1,330	4,951,999	78	163,287	1,408	5,115,286
Public Housing Authority	11	43,086	1	1,934					11	43,086	1	1,934	12	45,020
Alcohol and Drug Abuse Division	31	142,062	2	6,837					31	142,062	2	6,837	33	148,899
Mental Health - Administration	52	248,399	3	5,276					52	248,399	3	5,276	55	253,675
State Hospital - Pueblo	871	2,775,052	152	244,519					871	2,775,052	152	244,519	1,023	3,019,571
Fort Logan Mental Health Center	356	1,221,012	81	191,528			1	643	356	1,221,012	82	192,171	438	1,413,183
Grand Junction Regional Center	367	1,008,579	93	185,712					367	1,008,579	93	185,712	460	1,194,291
Ridge Regional Center	341	908,678	36	74,128					341	908,678	36	74,128	377	982,806
Pueblo Regional Center	134	346,971	15	32,382					134	346,971	15	32,382	149	379,353
Youth Services	800	2,605,448	25	46,106					800	2,605,448	25	46,106	825	2,651,554
Trinidad State Nursing Home	118	253,739	12	13,452					118	253,739	12	13,452	130	267,191
State Veterans Center - Homelake	60	137,342	13	19,418					60	137,342	13	19,418	73	156,760
Veterans Nursing Home - Florence	79	180,442	31	56,762					79	180,442	31	56,762	110	237,204
Veterans Nursing Home - Rifle	43	122,973	83	151,113					43	122,973	83	151,113	126	274,086
Veterans Nursing Home - Walsenbur	1	4,756							1	4,756			1	4,756
Director of State Nursing Homes	4	23,942	1	4,632					4	23,942	1	4,632	5	28,574
DPT. OF HUMAN SERVICES	4,597	14,965,480	626	1,197,086	1	9,000	1	643	4,598	14,974,480	627	1,197,729	5,225	16,172,209
DPT. OF LABOR & EMPLOYMENT	988	3,773,738	82	169,420	1	9,000			989	3,782,738	82	169,420	1,071	3,952,158
DPT. OF LAW	127	451,097	9	19,709	177	913,354	22	42,852	304	1,364,451	31	62,561	335	1,427,012
DPT. OF LOCAL AFFAIRS	166	705,021	9	21,914	2	16,000	6	2,550	168	721,021	15	24,464	183	745,485
DPT. OF MILITARY AFFAIRS	101	304,809	8	15,182	1	9,000	1	652	102	313,809	9	15,834	111	329,643
Natural Resources														
Administration	53	225,455	42	66,908	1	9,000			54	234,455	42	66,908	96	301,363
Division of Wildlife	581	2,351,725	323	566,121			21	19,025	581	2,351,725	344	585,146	925	2,936,871
Bd. of Land Commissioners	26	109,846	4	8,713					26	109,846	4	8,713	30	118,559
Water Conservation Board	28	155,927					1	3,880	28	155,927	1	3,880	29	159,807
Water Resources	195	866,454	71	239,980					195	866,454	71	239,980	266	1,106,434
Soil Conservation	7	27,631	1	2,246					7	27,631	1	2,246	8	29,877
Oil & Gas Conservation Board	35	149,828							35	149,828			35	149,828
Geological Survey	20	101,505	17	56,462			4	5,453	20	101,505	21	61,915	41	163,420
Parks and Recreation	192	802,351	7	16,479			688	947,579	192	802,351	695	964,058	887	1,766,409
Mined Land Reclamation	61	297,358	4	12,137			1	1,556	61	297,358	5	13,693	66	311,051
DPT. OF NATURAL RESOURCES	1,198	5,088,080	469	989,046	1	9,000	715	977,493	1,199	5,097,080	1,184	1,946,539	2,383	7,043,619
DPT. OF PUBLIC SAFETY	1,140	4,214,733	48	105,206	1	9,000			1,141	4,223,733	48	105,206	1,189	4,328,939

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AGENCY	STATE PERSONNEL SYSTEM				EXEMPT FROM THE STATE PERSONNEL SYSTEM				TOTAL EMPLOYEES				GRAND TOTAL	
	FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		NO.	GROSS PAY
	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY		
Regulatory Agencies														
Executive Director	6	26,191	2	5,870	1	9,000			7	35,191	2	5,870	9	41,061
Office of Certification	4	16,201							4	16,201			4	16,201
Administrative Services	34	148,378							34	148,378			34	148,378
Division of Banking	35	150,641	1	4,047					35	150,641	1	4,047	36	154,688
Civil Rights Division	33	136,413							33	136,413			33	136,413
Financial Services	11	48,421							11	48,421			11	48,421
Division of Insurance	88	358,745	1	5,736	1	7,917			89	366,662	1	5,736	90	372,398
Public Utilities Commission	86	411,598	4	11,632	3	20,360			89	431,958	4	11,632	93	443,590
Office of Consumer Counsel	8	39,908							8	39,908			8	39,908
Real Estate	37	154,668							37	154,668			37	154,668
Registrations	5	26,255							5	26,255			5	26,255
Complaints & Investigations	13	57,291	2	8,620					13	57,291	2	8,620	15	65,911
Acupuncturist Board	1	2,529							1	2,529			1	2,529
Accountancy Board	6	18,515							6	18,515			6	18,515
Architects Board	1	2,294							1	2,294			1	2,294
Barbers & Cosmetologists	8	26,477							8	26,477			8	26,477
Chiropractic Board	1	3,550							1	3,550			1	3,550
Dental Board	5	15,689	1	944					5	15,689	1	944	6	16,633
Electrical Board	38	138,875	3	5,510					38	138,875	3	5,510	41	144,385
Engineers & Land Surveyors	5	16,789	1	793					5	16,789	1	793	6	17,582
Marriage & Family Therapists	6	19,208							6	19,208			6	19,208
Medical Examiners Board	11	35,954							11	35,954			11	35,954
Nursing Board	18	59,992	1	2,028					18	59,992	1	2,028	19	62,020
Nursing Home Administrators	1	3,298							1	3,298			1	3,298
Optometric Board														
Outfitters Board	1	2,529							1	2,529			1	2,529
Passenger Tramway Safety	2	9,962							2	9,962			2	9,962
Pharmacy Board	9	37,174							9	37,174			9	37,174
Physical Therapy Board	1	6,373							1	6,373			1	6,373
Plumbers Board	10	36,445	1	2,239					10	36,445	1	2,239	11	38,684
Alcohol and Drug Certification	2	5,595							2	5,595			2	5,595
Audiologist and Hearing Aid Dealers	1	2,294							1	2,294			1	2,294
Veterinary Medicine Board	1	2,409							1	2,409			1	2,409
Division of Securities	20	100,135							20	100,135			20	100,135
DPT. OF REGULATORY AGENCY	508	2,120,796	17	47,419	5	37,277			513	2,158,073	17	47,419	530	2,205,492

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AGENCY	STATE PERSONNEL SYSTEM				EXEMPT FROM THE STATE PERSONNEL SYSTEM				TOTAL EMPLOYEES				GRAND TOTAL	
	FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		NO.	GROSS PAY
	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY
Revenue														
Administration	1,246	4,262,362	93	159,931	1	9,000			1,247	4,271,362	93	159,931	1,340	4,431,293
Lottery	123	479,641	7	12,524					123	479,641	7	12,524	130	492,165
Gaming Commission	70	295,195	3	3,621			1	397	70	295,195	4	4,018	74	299,213
DPT. OF REVENUE	1,439	5,037,198	103	176,076	1	9,000	1	397	1,440	5,046,198	104	176,473	1,544	5,222,671
DPT. OF HEALTH CARE POLICY	158	671,457	10	23,906	1	9,000			159	680,457	10	23,906	169	704,363
Secretary of State	63	182,091			1	1,816			64	183,907			64	183,907
Central Indexing System Board	1	6,070							1	6,070			1	6,070
DPT. OF STATE	64	188,161			1	1,816			65	189,977			65	189,977
DPT. OF TREASURY	22	84,241	1	1,837	2	11,725			24	95,966	1	1,837	25	97,803
SUBTOTAL - GENERAL GOV'T	20,207	71,548,403	1,998	3,969,185	457	2,209,054	877	1,350,413	20,664	73,757,457	2,876	5,319,578	23,540	79,077,035

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AGENCY	EXEMPT FROM THE												GRAND TOTAL	
	STATE PERSONNEL SYSTEM				STATE PERSONNEL SYSTEM				TOTAL EMPLOYEES					
	FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		FULL-TIME		PART-TIME		NO.	GROSS PAY
	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY	NO.	GROSS PAY
University of Colorado														
Boulder	2,061	6,209,025	394	601,126	971	6,251,233	5,996	11,985,917	3,032	12,460,258	6,390	12,587,043	9,422	25,047,301
Denver	281	896,200	29	68,341	289	1,771,665	1,092	1,809,275	570	2,667,865	1,121	1,877,616	1,691	4,545,481
Colorado Springs	174	549,048	23	35,478	219	1,143,946	501	592,829	393	1,692,994	524	628,307	917	2,321,301
UCHSC	1,112	3,423,006	121	201,258	2,937	15,060,863	1,376	2,695,679	4,049	18,483,869	1,497	2,896,937	5,546	21,380,806
Subtotal University of Colorado	3,628	11,077,279	567	906,203	4,416	24,227,707	8,965	17,083,700	8,044	35,304,986	9,532	17,989,903	17,576	53,294,889
School of Mines	287	823,215	10	16,291	269	1,486,027	434	682,815	556	2,309,242	444	699,106	1,000	3,008,348
University of Northern Colorado	553	1,576,723	87	108,848	617	3,941,704	779	741,830	1,170	5,518,427	866	850,678	2,036	6,369,105
Board of Agriculture														
Colorado State University	1,980	5,464,292	284	378,892	2,569	11,697,021	3,691	3,731,768	4,549	17,161,313	3,975	4,110,660	8,524	21,271,973
Fort Lewis College	161	425,460	28	27,189	262	1,117,113	236	187,844	423	1,542,573	264	215,033	687	1,757,606
University of Southern Colorado	168	463,895	6	7,618	325	1,259,416	402	302,099	493	1,723,311	408	309,717	901	2,033,028
State Colleges														
Administration	3	6,581			7	51,093	3	12,163	10	57,674	3	12,163	13	69,837
Adams	109	260,642	14	20,486	237	965,234	215	198,505	346	1,225,876	229	218,991	575	1,444,867
Mesa	115	267,668	12	21,706	368	1,126,378	210	158,930	483	1,394,046	222	180,636	705	1,574,682
Metropolitan	246	780,048	16	35,682	203	816,558	661	535,604	449	1,596,606	677	571,286	1,126	2,167,892
Western	77	214,798	16	19,625	157	617,746	184	126,522	234	832,544	200	146,147	434	978,691
CCCOES														
Administration	88	311,964	7	19,020	66	323,320	13	37,854	154	635,284	20	56,874	174	692,158
Arapahoe	104	261,660	14	28,033	158	575,348	285	322,000	262	837,008	299	350,033	561	1,187,041
Aurora	60	151,432	8	10,084	62	230,201	295	360,720	122	381,633	303	370,804	425	752,437
Denver	81	215,280	3	6,757	181	650,593	359	496,562	262	865,873	362	503,319	624	1,369,192
Front Range	179	460,214	76	96,944	230	962,490	550	677,793	409	1,422,704	626	774,737	1,035	2,197,441
Lamar	20	47,411			56	234,955	60	54,115	76	282,366	60	54,115	136	336,481
Morgan	22	49,616			59	197,719	106	79,061	81	247,335	106	79,061	187	326,396
Otero	33	75,845	3	3,002	134	335,526	169	202,427	167	411,371	172	205,429	339	616,800
Pikes Peak	187	498,342	22	39,596	130	629,343	518	646,125	317	1,127,685	540	685,721	857	1,813,406
Pueblo	92	207,262	3	3,644	142	543,668	366	313,198	234	750,930	369	316,842	603	1,067,772
Red Rocks	86	218,825	6	6,279	145	497,984	440	374,574	231	716,809	446	380,853	677	1,097,662
Trinidad	59	136,775	6	9,354	112	422,176	204	193,950	171	558,951	210	203,304	381	762,255
Lowry HEAT Center	33	78,026	10	14,956	13	68,057	2	3,945	46	146,083	12	18,901	58	164,984
Northeastern Junior College	44	85,074	20	18,758	86	324,365	96	97,253	130	409,439	116	116,011	246	525,450
Northwestern Community College	45	90,012	8	10,581	66	257,313	103	46,877	111	347,325	111	57,458	222	404,783

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AGENCY	STATE PERSONNEL SYSTEM		EXEMPT FROM THE STATE PERSONNEL SYSTEM				TOTAL EMPLOYEES		GRAND TOTAL					
	FULL-TIME NO.	GROSS PAY	PART-TIME NO.	GROSS PAY	FULL-TIME NO.	GROSS PAY	PART-TIME NO.	GROSS PAY	FULL-TIME NO.	GROSS PAY	PART-TIME NO.	GROSS PAY	FULL-TIME NO.	GROSS PAY
Commission on Higher Education														
Administration	6	14,516			21	102,343	1	1,930	27	116,859	1	1,930	28	118,789
Council on the Arts	3	6,202			5	22,628			8	28,830			8	28,830
Colorado Student Loan Program	141	378,869	55	136,640	40	189,774			181	568,643	55	136,640	236	705,283
Historical Society	29	76,277	33	38,125	67	214,614	13	24,403	96	290,891	46	62,528	142	353,419
Private Occupational Schools	1	2,409			5	17,495			6	19,904			6	19,904
Auraria Higher Education Center	294	800,915	33	48,450	43	165,210	340	308,846	337	966,125	373	357,296	710	1,323,421
SUBTOTAL - HIGHER EDUCATION	8,934	25,527,527	1,347	2,032,763	11,251	54,271,119	19,700	28,003,413	20,185	79,798,646	21,047	30,036,176	41,232	109,834,822
TOTAL EXECUTIVE BRANCH	29,141	97,075,930	3,346	6,001,928	11,708	56,480,173	20,577	29,353,826	40,849	153,556,103	23,923	35,355,754	64,772	188,911,857
Judicial														
Administration					2,187	7,888,865	682	1,336,827	2,187	7,888,865	682	1,336,827	2,869	9,225,692
Public Defender					313	1,380,093	44	109,737	313	1,380,093	44	109,737	357	1,489,830
Supreme Court Grievance					46	182,508	5	11,085	46	182,508	5	11,085	51	193,593
Alternative Defense Counsel					4	20,715			4	20,715			4	20,715
JUDICIAL DEPARTMENT					2,550	9,472,181	731	1,457,649	2,550	9,472,181	731	1,457,649	3,281	10,929,830
Legislature														
General Assembly														
Legislators							100	224,688			100	224,688	100	224,688
Staff					48	131,121	3	4,394	48	131,121	3	4,394	51	135,515
Joint Budget Committee					16	71,166			16	71,166			16	71,166
Legislative Council					50	228,064	7	5,726	50	228,064	7	5,726	57	233,790
State Auditor	45	191,316	8	23,525	3	24,919			48	216,235	8	23,525	56	239,760
Legislative Legal Services					44	178,624	2	4,020	44	178,624	2	4,020	46	182,644
LEGISLATURE	45	191,316	8	23,525	161	633,894	112	238,828	206	825,210	120	282,353	326	1,087,563
TOTAL PAYCHECKS ISSUED														
GRAND TOTAL	29,186	\$97,267,248	3,354	\$6,025,453	14,419	\$66,586,248	21,420	\$31,050,303	43,605	\$163,853,494	24,774	\$37,075,756	68,379	\$200,929,250

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Appendix B

**NUMBER OF FULL-TIME EQUIVALENT STATE EMPLOYEES
BY FUNCTION, AND AVERAGE MONTHLY SALARY
Last Ten Fiscal Years**

	1997-98	1996-97	1995-96	1994-95	1993-94
General Government	2,375	2,371	2,333	2,300	2,297
Business, Community, and Consumer Affairs	2,337	2,303	2,267	2,265	2,276
Education	28,203	27,522	26,862	26,216	26,327
Health and Rehabilitation	3,797	3,771	4,043	4,292	4,216
Justice	9,018	8,468	8,140	7,785	7,534
Natural Resources	1,351	1,339	1,337	1,337	1,307
Social Assistance	1,479	1,432	1,138	1,056	1,269
Transportation	3,053	3,068	3,103	3,092	3,095
TOTAL FTE	51,613	50,274	49,223	48,343	48,321
AVERAGE MONTHLY SALARY					
TOTAL CLASSIFIED FTE	29,470	28,839	28,483	28,131	28,172
AVERAGE MONTHLY SALARY	\$ 3,091	\$ 3,027	\$ 2,954	\$ 2,877	\$ 2,686
TOTAL NON-CLASSIFIED FTE	22,143	21,435	20,740	20,212	20,149
AVERAGE MONTHLY SALARY	\$ 4,100	\$ 4,000	\$ 3,935	\$ 3,825	\$ 3,586

Classified employees are those holding positions within the State Personnel System. Non-classified employees are excluded from the State Personnel System and not subject to the rule-making authority of the State Personnel Director. Non-classified positions are found primarily in the Judicial Branch, the Legislative Branch, the Governor's cabinet and office staff, the Department of Law, the Department of Education, and as administrators and faculty positions in the Department of Higher Education.

FTE is an acronym for Full-Time Equivalent employee. Employees on the state's payroll system are designated as either full-time or part-time. Each full-time employee was counted as one FTE. For each state agency, the average salary for full-time employees was divided into the part-time employee payroll amount to determine the FTE for part-time employees.

1992-93	1991-92	1990-91	1989-90	1988-89
2,420	2,647	2,441	2,425	2,705
2,238	2,148	2,165	2,287	2,399
25,864	24,945	24,459	24,360	24,306
4,179	4,242	4,344	4,270	4,205
7,123	6,807	6,637	6,194	5,691
1,281	1,236	1,206	1,233	1,201
1,259	1,332	1,387	1,380	1,362
3,061	2,996	2,911	2,901	2,929
47,425	46,353	45,550	45,050	44,798

2,557

27,763	27,373	27,113	27,392	N/A
\$2,666	\$2,597	\$2,482	\$2,377	N/A
19,662	18,980	18,437	17,658	N/A
\$ 3,539	\$ 3,445	\$ 3,262	\$ 3,090	N/A

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