



Administration

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MEMO

TO: County Commission
FROM: Robert W. Wilson
Date: August 31, 2023
Subject: Compensation Briefing Related to 2024 Budget

The County Commission closed the 2024 budget hearings on August 1st approving a tentative budget that included a 2 mill reduction compared to 2023 and provided a 3% employee Cost of Living Adjustment (COLA). The tentative budget did not include converting to a 12-step employee pay matrix that had been discussed during the budget hearings. The Board adopted that tentative budget as the Preliminary Budget on August 7th – locking in the 2 mill reduction.

At the August 1st budget hearing the Commission also directed staff to prepare additional information related to employee compensation that could be discussed at the September 5th Commission meeting. Specifically, the Commission requested:

- A cost estimate, both for 2024 and a five-year projected cost to transition from the current 17 – 21 compensation step plan to the 12-step plan recommended by Gallagher.
- A review of the County's 2024 projected General Fund ending fund balance vs. County policy of aiming to achieve a General Fund ending fund balance of between 17% - 25%.
- Specifically, could the Commission consider increasing the 2024 employee COLA to 4% or 5.1% and achieve a General Fund ending fund balance that aligns with County policy?

Detailed in the attached information, the Finance Office makes the following projections based on historical trends and the 2024 Preliminary Budget as approved:

1. The Year 1 cost to implement the 12-step employee pay matrix will be \$556,027 for the county as a whole and 480,033 for the General Fund.
2. The five-year implementation cost of the 12-step employee pay matrix is \$5,044,568 for the county as a whole and \$4,412,695 for the General Fund.
3. Based on the approved 2024 Preliminary Budget and the County's financial policy of achieving an ending fund balance of 17%-25% of the general fund, the general fund is projected to support the new 12-step employee pay matrix **AND**
 - a. 3.0% COLA = 22.49% Ending Fund Balance, or
 - b. 4.0% COLA = 21.90% Ending Fund Balance, or
 - c. 5.1% COLA = 21.26% Ending Fund Balance

Based on this information it is my recommendation the Commission adopt the 12-step employee pay matrix and a 4% COLA as part of the final 2024 Cass County Budget.

Salary & Benefits Cost 5 Year Projection

Assumptions: 2% COLA every year after first year
 Fully staffed at current levels
 No staff turnover during projection timeframe
 Taxable value will increase by 3.5% per year

Old Pay Matrix 3% COLA in 2024	2023	2024	2025	2026	2027	2028
Total All Funds	34,937,063	37,024,475	38,332,698	39,630,596	40,923,882	42,183,487
Overall Increase (Year over Year)		2,087,412	1,308,223	1,297,898	1,293,286	1,259,605
General Fund	29,543,964	31,270,062	32,396,098	33,515,462	34,626,894	35,706,250
General Fund Increase (Year over Year)		1,726,098	1,126,036	1,119,364	1,111,432	1,079,356

New Pay Matrix 3% COLA in 2024	2023	2024	2025	2026	2027	2028
Total All Funds	34,937,063	37,580,502	39,127,350	40,670,257	42,169,204	43,592,393
Overall Fund Increase (Year over Year)		2,643,439	1,546,848	1,542,907	1,498,947	1,423,189
Implementation Cost of New Pay Matrix		556,027	794,652	1,039,661	1,245,322	1,408,906
General Fund	29,543,964	31,750,095	33,090,664	34,425,632	35,719,622	36,941,448
General Fund Increase (Year over Year)		2,206,131	1,340,569	1,334,968	1,293,990	1,221,826
General Fund Cost of New Pay Matrix		480,033	694,566	910,170	1,092,728	1,235,198

New Pay Matrix 4% COLA in 2024	2023	2024	2025	2026	2027	2028
Total All Funds	34,937,063	37,875,866	39,437,536	40,995,302	42,508,429	43,945,435
Overall Fund Increase (Year over Year)		2,938,803	1,561,670	1,557,766	1,513,127	1,437,006
Overall Cost of New Pay Matrix		851,391	1,104,838	1,364,706	1,584,547	1,761,948
General Fund	29,543,964	32,002,960	33,356,349	34,704,157	36,010,333	37,244,024
General Fund Increase		2,458,996	1,353,389	1,347,808	1,306,176	1,233,691
General Fund Cost of New Pay Matrix		732,898	960,251	1,188,695	1,383,439	1,537,774

New Pay Matrix 5.1% COLA in 2024	2023	2024	2025	2026	2027	2028
Total All Funds	34,937,063	38,200,775	39,778,727	41,352,764	42,881,581	44,333,789
Overall Fund Increase (Year over Year)		3,263,712	1,577,952	1,574,037	1,528,817	1,452,208
Overall Cost of New Pay Matrix		1,176,300	1,446,029	1,722,168	1,957,699	2,150,302
General Fund	29,543,964	32,281,115	33,648,587	35,010,444	36,330,122	37,576,861
General Fund Increase		2,737,151	1,367,472	1,361,857	1,319,678	1,246,739
General Fund Cost of New Pay Matrix		1,011,053	1,252,489	1,494,982	1,703,228	1,870,611

General Fund Property Tax Revenue

	2023 (30 mils)	2024 (28 mils)	2025 (28 mils)	2026 (28 mils)	2027 (28 mils)	2028 (28 mils)
Net Taxable Value	1,123,949,904	1,256,575,001	1,294,272,251	1,333,100,419	1,373,093,431	1,414,286,234
Annual Tax Revenue	32,738,565	34,161,575	35,385,213	36,623,695	37,905,524	39,232,218
Increase (Year over Year)		1,423,010	1,223,638	1,238,482	1,281,829	1,326,694

Increase in Tax Revenue less Increase in Salary & Benefits

	2024	2025	2026	2027	2028
Increase/(Decrease) to General Fund	(303,088)	97,602	119,118	170,397	247,338
Increase/(Decrease) in General fund with new matrix and 3%	(783,121)	(116,931)	(96,486)	(12,161)	104,868
Increase/(Decrease) in General fund balance with new matrix and 4%	(1,035,986)	(129,751)	(109,326)	(24,347)	93,003
Increase/(Decrease) in General fund with new matrix and 5.1%	(1,314,141)	(143,834)	(123,375)	(37,849)	79,955

Step Transitions to the New Matrix

A11				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	34,881.60	34,881.60	0.0%
2	2	36,101.64	36,405.93	0.8%
3	3	37,321.69	37,931.33	1.6%
4	4	38,539.57	39,456.17	2.3%
5	5	39,759.62	40,980.74	3.0%
6	5	40,979.66	40,980.74	0.0%
7	6	41,589.68	41,853.63	0.6%
8	7	42,199.71	42,724.19	1.2%
9	8	42,809.73	43,595.76	1.8%
10	8	43,419.75	43,595.76	0.4%
11	9	44,029.77	44,467.68	1.0%
12	10	44,639.80	45,339.25	1.5%
13	10	45,249.82	45,339.25	0.2%
14	11	45,859.84	46,209.76	0.8%
15	12	46,469.86	47,079.88	1.3%
16	12	47,079.88	47,079.88	0.0%

A12				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	36,990.72	36,990.72	0.0%
2	2	38,284.31	38,607.21	0.8%
3	3	39,577.91	40,224.86	1.6%
4	4	40,871.50	41,841.90	2.3%
5	5	42,165.09	43,458.69	3.0%
6	5	43,458.69	43,458.69	0.0%
7	6	44,105.48	44,384.36	0.6%
8	7	44,752.28	45,307.55	1.2%
9	8	45,399.08	46,231.83	1.8%
10	8	46,045.88	46,231.83	0.4%
11	9	46,692.67	47,156.47	1.0%
12	10	47,339.47	48,080.73	1.5%
13	10	47,986.27	48,080.73	0.2%
14	11	48,633.06	49,003.88	0.8%
15	12	49,279.86	49,926.66	1.3%
16	12	49,926.66	49,926.66	0.0%

A13				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	39,220.98	39,220.98	0.0%
2	2	40,594.61	40,938.86	0.8%
3	3	41,968.24	42,654.20	1.6%
4	4	43,341.88	44,368.90	2.3%
5	5	44,715.51	46,089.14	3.0%
6	5	46,089.14	46,089.14	0.0%
7	6	46,774.87	47,070.84	0.6%
8	7	47,460.61	48,049.91	1.2%
9	8	48,148.51	49,030.13	1.8%
10	8	48,834.24	49,030.13	0.4%
11	9	49,522.14	50,010.73	1.0%
12	10	50,207.87	50,990.94	1.5%
13	11	50,895.77	51,969.97	2.1%
14	11	51,581.50	51,969.97	0.7%
15	12	52,269.40	52,955.14	1.3%
16	12	52,955.14	52,955.14	0.0%

Step Transitions to the New Matrix

B21				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	41,066.19	41,066.19	0.0%
2	2	42,630.18	43,020.94	0.9%
3	3	44,194.18	44,974.09	1.7%
4	4	45,758.17	46,930.46	2.5%
5	5	47,322.16	48,883.99	3.2%
6	5	48,883.99	48,883.99	0.0%
7	6	49,667.07	49,998.55	0.7%
8	7	50,447.99	51,113.52	1.3%
9	8	51,228.90	52,227.79	1.9%
10	8	52,011.98	52,227.79	0.4%
11	9	52,792.90	53,345.46	1.0%
12	10	53,575.97	54,460.38	1.6%
13	10	54,356.89	54,460.38	0.2%
14	11	55,137.80	55,576.82	0.8%
15	12	55,920.88	56,701.80	1.4%
16	12	56,701.80	56,701.80	0.0%

B22				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	43,995.16	43,995.16	0.0%
2	2	45,671.64	46,089.33	0.9%
3	3	47,345.96	48,186.39	1.7%
4	4	49,022.44	50,282.50	2.5%
5	5	50,698.92	52,374.32	3.2%
6	6	52,373.24	53,573.69	2.2%
7	6	53,212.56	53,573.69	0.7%
8	7	54,049.72	54,768.39	1.3%
9	8	54,886.87	55,967.82	1.9%
10	8	55,726.20	55,967.82	0.4%
11	9	56,563.35	57,165.53	1.1%
12	10	57,400.51	58,360.29	1.6%
13	10	58,239.83	58,360.29	0.2%
14	11	59,076.99	59,556.68	0.8%
15	12	59,914.15	60,753.47	1.4%
16	12	60,753.47	60,753.47	0.0%

B23				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	47,423.83	47,423.83	0.0%
2	2	49,232.27	49,681.20	0.9%
3	3	51,038.54	51,941.70	1.7%
4	4	52,844.81	54,201.16	2.5%
5	5	54,653.25	56,459.52	3.2%
6	5	56,459.52	56,459.52	0.0%
7	6	57,363.74	57,752.44	0.7%
8	7	58,265.79	59,046.09	1.3%
9	8	59,170.01	60,339.20	1.9%
10	8	60,074.23	60,339.20	0.4%
11	9	60,976.28	61,630.46	1.1%
12	10	61,880.50	62,918.54	1.6%
13	10	62,784.72	62,918.54	0.2%
14	11	63,686.77	64,208.37	0.8%
15	12	64,590.99	65,495.21	1.4%
16	12	65,495.21	65,495.21	0.0%

Step Transitions to the New Matrix

B31				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	51,116.42	51,116.42	0.0%
2	2	52,862.12	53,212.19	0.7%
3	3	54,605.66	55,303.43	1.3%
4	4	56,349.20	57,399.43	1.8%
5	5	58,094.90	59,494.51	2.4%
6	6	59,838.44	61,584.14	2.8%
7	6	61,584.14	61,584.14	0.0%
8	7	62,535.95	63,326.97	1.2%
9	8	63,487.76	65,068.46	2.4%
10	8	64,439.56	65,068.46	1.0%
11	9	65,389.21	66,812.30	2.1%
12	9	66,341.02	66,812.30	0.7%
13	10	67,292.83	68,556.10	1.8%
14	10	68,244.63	68,556.10	0.5%
15	11	69,196.44	70,297.42	1.6%
16	11	70,148.25	70,297.42	0.2%
17	12	71,100.06	72,051.87	1.3%
18	12	72,051.87	72,051.87	0.0%
19	12	72,051.87	72,051.87	0.0%

B32				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	56,219.40	56,219.40	0.0%
2	2	58,136.00	58,518.77	0.7%
3	3	60,052.60	60,818.56	1.3%
4	4	61,969.19	63,117.50	1.8%
5	5	63,885.79	65,414.98	2.3%
6	6	65,802.38	67,718.98	2.8%
7	6	67,718.98	67,718.98	0.0%
8	7	68,763.80	69,635.43	1.3%
9	8	69,808.63	71,550.40	2.4%
10	8	70,853.45	71,550.40	1.0%
11	9	71,900.44	73,467.95	2.1%
12	9	72,945.27	73,467.95	0.7%
13	10	73,990.09	75,385.46	1.9%
14	10	75,034.92	75,385.46	0.5%
15	11	76,079.74	77,300.26	1.6%
16	11	77,126.73	77,300.26	0.2%
17	12	78,171.56	79,216.38	1.3%
18	12	79,216.38	79,216.38	0.0%
19	12	79,216.38	79,216.38	0.0%

Step Transitions to the New Matrix

C41				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	59,304.13	59,304.13	0.0%
2	2	61,473.82	61,907.58	0.7%
3	3	63,643.51	64,513.89	1.3%
4	4	65,813.20	67,120.25	1.9%
5	5	67,982.89	69,724.52	2.5%
6	6	70,152.58	72,322.27	3.0%
7	6	72,322.27	72,322.27	0.0%
8	7	73,505.54	74,493.05	1.3%
9	8	74,688.81	76,660.80	2.6%
10	8	75,874.24	76,660.80	1.0%
11	9	77,057.51	78,830.30	2.2%
12	9	78,240.78	78,830.30	0.7%
13	10	79,424.05	80,998.13	1.9%
14	10	80,607.32	80,998.13	0.5%
15	11	81,790.59	83,168.88	1.7%
16	11	82,973.86	83,168.88	0.2%
17	12	84,157.13	85,342.57	1.4%
18	12	85,342.57	85,342.57	0.0%
19	12	85,342.57	85,342.57	0.0%

C42				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	61,826.42	61,826.42	0.0%
2	2	64,089.13	64,540.60	0.7%
3	3	66,349.67	67,251.31	1.3%
4	4	68,612.38	69,968.26	1.9%
5	5	70,872.92	72,683.03	2.5%
6	6	73,133.47	75,396.17	3.0%
7	6	75,396.17	75,396.17	0.0%
8	7	76,629.20	77,658.06	1.3%
9	8	77,862.22	79,917.90	2.6%
10	8	79,095.24	79,917.90	1.0%
11	9	80,330.43	82,179.58	2.3%
12	9	81,563.46	82,179.58	0.7%
13	10	82,796.48	84,439.52	1.9%
14	10	84,029.50	84,439.52	0.5%
15	11	85,262.53	86,702.49	1.7%
16	11	86,497.72	86,702.49	0.2%
17	12	87,730.74	88,963.76	1.4%
18	12	88,963.76	88,963.76	0.0%
19	12	88,963.76	88,963.76	0.0%

Step Transitions to the New Matrix

C43				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	64,335.73	64,335.73	0.0%
2	2	66,689.29	67,160.07	0.7%
3	3	69,042.85	69,987.51	1.3%
4	4	71,396.42	72,815.00	1.9%
5	5	73,749.98	75,640.22	2.5%
6	6	76,103.54	78,457.10	3.0%
7	6	78,457.10	78,457.10	0.0%
8	7	79,742.04	80,810.81	1.3%
9	8	81,024.82	83,162.41	2.6%
10	8	82,309.76	83,162.41	1.0%
11	9	83,592.54	85,515.90	2.2%
12	9	84,877.48	85,515.90	0.7%
13	10	86,160.26	87,867.59	1.9%
14	10	87,443.03	87,867.59	0.5%
15	11	88,727.97	90,222.44	1.7%
16	11	90,010.75	90,222.44	0.2%
17	12	91,295.69	92,578.47	1.4%
18	12	92,578.47	92,578.47	0.0%
19	12	92,578.47	92,578.47	0.0%

C44				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	66,855.86	66,855.86	0.0%
2	2	69,302.44	69,790.83	0.7%
3	3	71,749.02	72,729.03	1.3%
4	4	74,197.76	75,667.28	1.9%
5	5	76,644.34	78,603.17	2.5%
6	6	79,090.92	81,537.50	3.0%
7	6	81,537.50	81,537.50	0.0%
8	7	82,872.19	83,983.63	1.3%
9	8	84,206.89	86,427.55	2.6%
10	8	85,541.58	86,427.55	1.0%
11	9	86,876.28	88,873.45	2.2%
12	9	88,213.13	88,873.45	0.7%
13	10	89,547.83	91,317.47	1.9%
14	10	90,882.52	91,317.47	0.5%
15	11	92,217.22	93,764.78	1.7%
16	11	93,551.91	93,764.78	0.2%
17	12	94,886.60	96,221.30	1.4%
18	12	96,221.30	96,221.30	0.0%
19	12	96,221.30	96,221.30	0.0%

Step Transitions to the New Matrix

C51				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	69,769.69	69,769.69	0.0%
2	2	72,497.48	73,041.89	0.7%
3	3	75,225.28	76,314.17	1.4%
4	4	77,953.08	79,588.04	2.1%
5	5	80,680.87	82,856.11	2.6%
6	6	83,410.83	86,138.62	3.2%
7	6	86,138.62	86,138.62	0.0%
8	7	87,626.91	88,869.21	1.4%
9	8	89,115.19	91,597.50	2.7%
10	8	90,601.31	91,597.50	1.1%
11	9	92,089.59	94,327.10	2.4%
12	9	93,577.87	94,327.10	0.8%
13	10	95,066.15	97,053.16	2.0%
14	10	96,554.43	97,053.16	0.5%
15	11	98,042.71	99,780.35	1.7%
16	11	99,531.00	99,780.35	0.2%
17	12	101,019.28	102,507.56	1.5%
18	12	102,507.56	102,507.56	0.0%
19	12	102,507.56	102,507.56	0.0%

C52				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	74,751.54	74,751.54	0.0%
2	2	77,674.02	78,257.39	0.7%
3	3	80,594.34	81,763.32	1.4%
4	4	83,514.66	85,270.96	2.1%
5	5	86,437.15	88,775.60	2.6%
6	6	89,357.47	92,279.95	3.2%
7	6	92,279.95	92,279.95	0.0%
8	7	93,872.06	95,205.22	1.4%
9	8	95,466.34	98,128.02	2.7%
10	8	97,060.62	98,128.02	1.1%
11	9	98,652.74	101,052.24	2.4%
12	9	100,247.01	101,052.24	0.8%
13	10	101,839.13	104,063.60	2.1%
14	10	103,433.41	104,063.60	0.6%
15	11	105,025.52	106,987.78	1.8%
16	11	106,619.80	106,987.78	0.3%
17	12	108,214.08	109,806.20	1.4%
18	12	109,806.20	109,806.20	0.0%
19	12	109,806.20	109,806.20	0.0%

Step Transitions to the New Matrix

D61				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	79,183.94	79,183.94	0.0%
2	2	82,011.24	82,485.91	0.6%
3	3	84,840.70	85,785.35	1.1%
4	4	87,668.01	89,088.08	1.6%
5	5	90,497.47	92,384.34	2.0%
6	6	93,324.77	95,682.46	2.5%
7	7	96,154.24	98,981.54	2.9%
8	7	98,981.54	98,981.54	0.0%
9	8	100,506.60	102,940.80	2.4%
10	8	102,027.33	102,940.80	0.9%
11	9	103,552.38	106,904.02	3.1%
12	9	105,075.28	106,904.02	1.7%
13	9	106,598.17	106,904.02	0.3%
14	10	108,121.06	110,859.47	2.5%
15	10	109,643.96	110,859.47	1.1%
16	11	111,166.85	114,817.15	3.2%
17	11	112,689.74	114,817.15	1.9%
18	11	114,212.63	114,817.15	0.5%
19	12	115,735.53	118,781.31	2.6%
20	12	117,258.42	118,781.31	1.3%
21	12	118,781.31	118,781.31	0.0%
22	12	118,781.31	118,781.31	0.0%

D62				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	83,977.59	83,977.59	0.0%
2	2	86,975.78	87,479.46	0.6%
3	3	89,973.98	90,978.63	1.1%
4	4	92,974.34	94,481.31	1.6%
5	5	95,972.53	97,977.12	2.0%
6	6	98,970.73	101,474.90	2.5%
7	7	101,971.08	104,969.28	2.9%
8	7	104,969.28	104,969.28	0.0%
9	8	106,585.19	109,168.05	2.4%
10	8	108,198.94	109,168.05	0.9%
11	9	109,814.85	113,371.02	3.1%
12	9	111,428.60	113,371.02	1.7%
13	9	113,044.51	113,371.02	0.3%
14	10	114,658.25	117,565.75	2.5%
15	10	116,274.16	117,565.75	1.1%
16	11	117,887.91	121,762.85	3.2%
17	11	119,503.82	121,762.85	1.9%
18	11	121,117.57	121,762.85	0.5%
19	12	122,733.48	125,963.14	2.6%
20	12	124,347.23	125,963.14	1.3%
21	12	125,963.14	125,963.14	0.0%
22	12	125,963.14	125,963.14	0.0%

Step Transitions to the New Matrix

D62A				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	98,892.85	98,892.85	0.0%
2	2	102,423.19	103,016.68	0.6%
3	3	105,955.70	107,137.35	1.1%
4	4	109,488.20	111,262.14	1.6%
5	5	113,020.71	115,378.83	2.0%
6	6	116,553.22	119,497.86	2.5%
7	7	120,085.72	123,618.23	2.9%
8	7	123,618.23	123,618.23	0.0%
9	8	125,519.68	128,562.96	2.4%
10	8	127,421.13	128,562.96	0.9%
11	9	129,324.75	133,512.63	3.1%
12	9	131,226.20	133,512.63	1.7%
13	9	133,127.65	133,512.63	0.3%
14	10	135,029.11	138,452.60	2.5%
15	10	136,932.72	138,452.60	1.1%
16	11	138,834.18	143,395.36	3.2%
17	11	140,735.63	143,395.36	1.9%
18	11	142,637.08	143,395.36	0.5%
19	12	144,540.70	148,343.60	2.6%
20	12	146,442.15	148,343.60	1.3%
21	12	148,343.60	148,343.60	0.0%
22	12	148,343.60	148,343.60	0.0%

D63				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	89,054.62	89,054.62	0.0%
2	2	92,234.52	92,768.20	0.6%
3	3	95,414.43	96,478.93	1.1%
4	4	98,596.49	100,193.37	1.6%
5	5	101,776.40	103,900.52	2.0%
6	6	104,958.46	107,609.77	2.5%
7	7	108,138.37	111,320.44	2.9%
8	7	111,320.44	111,320.44	0.0%
9	8	113,031.53	115,773.26	2.4%
10	8	114,744.78	115,773.26	0.9%
11	9	116,458.04	120,230.53	3.1%
12	9	118,171.29	120,230.53	1.7%
13	9	119,882.38	120,230.53	0.3%
14	10	121,595.64	124,679.06	2.5%
15	10	123,308.89	124,679.06	1.1%
16	11	125,022.14	129,130.10	3.2%
17	11	126,733.24	129,130.10	1.9%
18	11	128,446.49	129,130.10	0.5%
19	12	130,159.74	133,586.25	2.6%
20	12	131,873.00	133,586.25	1.3%
21	12	133,586.25	133,586.25	0.0%
22	12	133,586.25	133,586.25	0.0%

Step Transitions to the New Matrix

D71				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	93,699.01	93,699.01	0.0%
2	2	97,047.64	97,606.26	0.6%
3	3	100,394.11	101,510.51	1.1%
4	4	103,740.58	105,418.66	1.6%
5	5	107,089.22	109,319.15	2.0%
6	6	110,435.69	113,221.85	2.5%
7	7	113,782.16	117,128.63	2.9%
8	7	117,128.63	117,128.63	0.0%
9	8	118,932.74	121,813.78	2.4%
10	8	120,734.68	121,813.78	0.9%
11	9	122,536.63	126,503.61	3.1%
12	9	124,338.57	126,503.61	1.7%
13	9	126,140.52	126,503.61	0.3%
14	10	127,942.46	131,184.24	2.5%
15	10	129,744.41	131,184.24	1.1%
16	11	131,548.52	135,867.52	3.2%
17	11	133,350.46	135,867.52	1.9%
18	11	135,152.41	135,867.52	0.5%
19	12	136,954.36	140,558.25	2.6%
20	12	138,756.30	140,558.25	1.3%
21	12	140,558.25	140,558.25	0.0%
22	12	140,558.25	140,558.25	0.0%

D72				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	98,892.85	98,892.85	0.0%
2	2	102,423.19	103,016.68	0.6%
3	3	105,955.70	107,137.35	1.1%
4	4	109,488.20	111,262.14	1.6%
5	5	113,020.71	115,378.83	2.0%
6	6	116,553.22	119,497.86	2.5%
7	7	120,085.72	123,618.23	2.9%
8	7	123,618.23	123,618.23	0.0%
9	8	125,519.68	128,562.96	2.4%
10	8	127,421.13	128,562.96	0.9%
11	9	129,324.75	133,512.63	3.1%
12	9	131,226.20	133,512.63	1.7%
13	9	133,127.65	133,512.63	0.3%
14	10	135,029.11	138,452.60	2.5%
15	10	136,932.72	138,452.60	1.1%
16	11	138,834.18	143,395.36	3.2%
17	11	140,735.63	143,395.36	1.9%
18	11	142,637.08	143,395.36	0.5%
19	12	144,540.70	148,343.60	2.6%
20	12	146,442.15	148,343.60	1.3%
21	12	148,343.60	148,343.60	0.0%
22	12	148,343.60	148,343.60	0.0%

Step Transitions to the New Matrix

E81				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	103,227.90	103,227.90	0.0%
2	2	106,916.16	107,532.50	0.6%
3	3	110,602.25	111,833.80	1.1%
4	4	114,288.35	116,139.40	1.6%
5	5	117,974.44	120,436.56	2.0%
6	6	121,662.69	124,736.14	2.5%
7	7	125,348.79	129,034.88	2.9%
8	7	129,034.88	129,034.88	0.0%
9	8	131,020.70	134,196.28	2.4%
10	8	133,006.52	134,196.28	0.9%
11	9	134,990.17	139,362.83	3.1%
12	9	136,975.99	139,362.83	1.7%
13	9	138,961.80	139,362.83	0.3%
14	10	140,947.62	144,519.26	2.5%
15	10	142,931.28	144,519.26	1.1%
16	11	144,917.09	149,678.60	3.2%
17	11	146,902.91	149,678.60	1.9%
18	11	148,886.57	149,678.60	0.5%
19	12	150,872.38	154,841.86	2.6%
20	12	152,858.20	154,841.86	1.3%
21	12	154,841.86	154,841.86	0.0%
22	12	154,841.86	154,841.86	0.0%

E82				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	106,691.19	106,691.19	0.0%
2	2	110,502.75	111,140.21	0.6%
3	3	114,312.14	115,585.82	1.1%
4	4	118,123.70	120,035.88	1.6%
5	5	121,933.09	124,477.20	2.0%
6	6	125,744.65	128,921.04	2.5%
7	7	129,554.05	133,363.44	2.9%
8	7	133,363.44	133,363.44	0.0%
9	8	135,416.32	138,697.98	2.4%
10	8	137,467.03	138,697.98	0.9%
11	9	139,519.91	144,037.85	3.1%
12	9	141,570.62	144,037.85	1.7%
13	9	143,623.50	144,037.85	0.3%
14	10	145,674.21	149,367.25	2.5%
15	10	147,727.09	149,367.25	1.1%
16	11	149,777.80	154,699.66	3.2%
17	11	151,830.68	154,699.66	1.9%
18	11	153,881.40	154,699.66	0.5%
19	12	155,888.84	160,037.86	2.6%
20	12	157,984.99	160,037.86	1.3%
21	12	160,037.86	160,037.86	0.0%
22	12	160,037.86	160,037.86	0.0%

Step Transitions to the New Matrix

E83				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	110,160.96	110,160.96	0.0%
2	2	114,093.66	114,754.67	0.6%
3	3	118,026.36	119,344.86	1.1%
4	4	121,959.05	123,927.70	1.6%
5	5	125,891.75	128,513.03	2.0%
6	6	129,824.45	133,100.94	2.5%
7	7	133,759.31	137,692.01	2.9%
8	7	137,692.01	137,692.01	0.0%
9	8	139,809.78	143,199.69	2.4%
10	8	141,927.55	143,199.69	0.9%
11	9	144,045.32	148,712.88	3.1%
12	9	146,163.10	148,712.88	1.7%
13	9	148,280.87	148,712.88	0.3%
14	10	150,398.64	154,215.26	2.5%
15	10	152,516.42	154,215.26	1.1%
16	11	154,634.19	159,720.74	3.2%
17	11	156,751.96	159,720.74	1.9%
18	11	158,869.73	159,720.74	0.5%
19	12	160,987.51	165,223.05	2.6%
20	12	163,105.28	165,223.05	1.3%
21	12	165,223.05	165,223.05	0.0%
22	12	165,223.05	165,223.05	0.0%

E91				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	114,487.36	114,487.36	0.0%
2	2	118,577.97	119,261.48	0.6%
3	3	122,668.58	124,031.94	1.1%
4	4	126,759.19	128,807.17	1.6%
5	5	130,849.80	133,585.92	2.0%
6	6	134,940.42	138,354.94	2.5%
7	7	139,031.03	143,119.48	2.9%
8	7	143,119.48	143,119.48	0.0%
9	8	145,323.78	148,844.26	2.4%
10	8	147,525.91	148,844.26	0.9%
11	9	149,728.05	154,574.76	3.1%
12	9	151,930.19	154,574.76	1.7%
13	9	154,132.33	154,574.76	0.3%
14	10	156,336.63	160,294.03	2.5%
15	10	158,538.76	160,294.03	1.1%
16	11	160,740.90	166,016.53	3.2%
17	11	162,943.04	166,016.53	1.9%
18	11	165,145.18	166,016.53	0.5%
19	12	167,349.48	171,753.75	2.6%
20	12	169,551.62	171,753.75	1.3%
21	12	171,753.75	171,753.75	0.0%
22	12	171,753.75	171,753.75	0.0%

Step Transitions to the New Matrix

O04				
Old Step	New Step	Old Annual Salary	New Annual Salary	% Increase
1	1	110,160.96	110,160.96	0.0%
2	2	114,093.66	114,754.67	0.6%
3	3	118,026.36	119,344.86	1.1%
4	4	121,959.05	123,927.70	1.6%
5	5	125,891.75	128,513.03	2.0%
6	6	129,824.45	133,100.94	2.5%
7	7	133,759.31	137,692.01	2.9%
8	7	137,692.01	137,692.01	0.0%
9	8	139,809.78	143,199.69	2.4%
10	8	141,927.55	143,199.69	0.9%
11	9	144,045.32	148,712.88	3.1%
12	9	146,163.10	148,712.88	1.7%
13	9	148,280.87	148,712.88	0.3%
14	10	150,398.64	154,215.26	2.5%
15	10	152,516.42	154,215.26	1.1%
16	11	154,634.19	159,720.74	3.2%
17	11	156,751.96	159,720.74	1.9%
18	11	158,869.73	159,720.74	0.5%
19	12	160,987.51	165,223.05	2.6%
20	12	163,105.28	165,223.05	1.3%
21	12	165,223.05	165,223.05	0.0%
22	12	165,223.05	165,223.05	0.0%