

A Review of

The Department of Public Safety's Efforts to Lawrence F. Alwin, CPA Increase the Number of Troopers Patrolling the Highways

April 23, 2003

State Auditor

Members of the Legislative Audit Committee:

The Department of Public Safety (Department) has developed a plan to comply with a General Appropriations Act requirement to increase the number of troopers patrolling Texas highways by 170 by August 31, 2003 (see text box). However, the Department's plan did not identify cost savings to fund these positions without additional appropriations.

Recently the Department has not been able to recruit as many trainees as its plan anticipated. Therefore, the Department may not have approximately 25 of the 170 additional troopers needed by August 31, 2003. In addition, key issues involving how this plan will be funded and the Department's potential noncompliance with its full-time equivalent (FTE) cap could also hinder the successful implementation of this plan.

Rider 51, page V-54 General Appropriations Act (77th Legislature)

From funds appropriated, the Department of Public Safety shall increase the number of highway patrol trooper positions to 1,873. It is the intent of the Legislature that the DPS increase by 10 percent the current number of troopers actually patrolling Texas highways by August 31, 2003. To the extent it is necessary to achieve this increase, the department may contract out non-vital agency functions, shift vacant positions from non-commissioned to commissioned status and transfer commissioned officers. Notwithstanding, the department is not authorized to reduce positions in the Texas Rangers to achieve the above directive.

As the General Appropriations Act recommended, the Department analyzed whether it could outsource a number of non-vital functions to minimize the cost of increasing the number of troopers patrolling the highways. (Outsourcing also could enable the Department to shift vacant positions from non-commissioned to commissioned status or transfer commissioned officers.) From that analysis, the Department concluded that these outsourcing options would provide minimal to no cost savings. While we did not audit the accuracy of the data the Department used in its analysis, we determined that the methodology the Department used in analyzing the functions it reviewed was reasonable.

The Department Asserts It Will Need an Additional \$22.3 Million for the 2004-2005 Biennium to Implement Its Plan, but a More Precise Calculation Suggests the Department Will Require \$19.3 Million

In an exceptional item included in its Legislative Appropriations Request (LAR), the Department requested \$22.3 million in additional funding for the 2004–2005 biennium from the State Highway Fund (Fund 006) to comply with the requirement to increase the number of troopers. However, the Department's methodology for calculating the \$22.3 million in additional funding was based on an analysis of certain costs that extend beyond the 2004–2005 biennium. Using a calculation focused on the cost associated with only the 170 additional troopers and their 14 direct support staff for the 2004–2005 biennium, we estimated the Department would need \$19.3 million in additional funding. Tables 1 and 2 in the attachment to this letter provide more details regarding the calculation of these figures. The Department anticipates it will need additional funding for these positions in future biennia as the new troopers are promoted through the trooper classification series.

SAO Report No. 03-031

P.O. Box 12067 Austin, Texas 78711-2067

Phone: (512) 936-9500 Fax: (512) 936-9400 Internet: www.sao.state.tx.us Members of the Legislative Audit Committee April 23, 2003 Page 2

The Department included funds for 22 new administrative technician positions to support existing trooper positions in its exceptional item request for the 170 new trooper positions. Our analysis excluded the \$834,082 that the Department included in its \$22.3 million request for these positions. According to the Department, these 22 additional administrative technician positions are needed to support current troopers at various locations throughout the State. Table 3 in the attachment to this letter provides more details regarding the calculation of these figures.

The Department also included a second exceptional item in its LAR to request an additional \$14.5 million for the 2004–2005 biennium for increases in utilities, rent, and other operating expenses. According to the Department's LAR, in the past, the Department had paid for these increases in expenses by using funds appropriated for salaries. It could do this because some positions were vacant (see text box). However, because the number of vacant positions is decreasing, the Department no longer has excess funds appropriated for salaries to offset the increases in these expenses. We did not review the Department's support for this exceptional item.

Fiscal Year	Budgeted Salaries	Actual Salary Expenditures	Difference
2001	\$241.2 million	\$237.3 million	\$3.9 million
2002	\$255.2 million	\$251.3 million	\$3.9 million
Source:	Unaudited data fro Safety	m the Department	of Public

Department Budgeted and Actual Salaries

The Department Asserts that It Will Need an Increase in Its Full-Time Equivalent (FTE) Cap

In the \$22.3 million exceptional item in its LAR, the Department also requested an increase in its FTE cap of 206 to hire 170 additional troopers and 36 non-commissioned or administrative technicians to comply with the requirement to increase the number of troopers. (As noted previously, 22 of the administrative technician positions are to support existing trooper positions.) Because the Department plans to recruit and train 170 additional troopers, it will exceed its current FTE cap.

The Department Has Not Developed a Formal Contingency Plan

The Department has not developed a formal contingency plan for complying with the requirement to increase the number of troopers if it does not receive the additional funds it has requested. This, in turn, could affect its compliance with the requirement to police the Dallas North Tollway System. The Department reports that it may have to cut capital purchases and operating expenses and implement a hiring freeze if it does not receive funding for these positions.

The Department's Compliance with a Requirement to Police the Dallas North Tollway System Depends on Increasing the Number of Troopers Patrolling Texas Highways

The Department can comply with another General Appropriations Act requirement to police the Dallas North Tollway System only after it complies with the requirement to increase the number of troopers patrolling Texas highways (see text box). Therefore, any factors that could hinder the implementation of Department's plan to increase the number of troopers also have the same effect on the Department's ability to police the Dallas North Tollway System.

Excerpt from Rider 52, page V-55 General Appropriations Act (77th Legislature)

The department is authorized 24 highway patrol service positions upon entering into an interlocal cooperation contract with the North Texas Tollway Authority to police the Dallas North Tollway Systems.... The eight FTEs authorized by this rider may not be added until the department increases by 10 percent the number of troopers patrolling Texas highways in accordance with the goals as outlined in Rider Number 51, Authorized Trooper Strength Increase. Members of the Legislative Audit Committee April 23, 2003 Page 3

The Department's responses to our review are included in the attachment to this letter. We appreciate the Department's cooperation during this review. If you have any additional questions, please contact Julie Ivie, Audit Manager, at (512) 936-9500.

Sincerely,

Lawrence F. Alwin, CPA State Auditor

ejm

Attachment

cc: Members of the Public Safety Commission Colonel Thomas A. Davis, Jr., Director, Department of Public Safety

Analysis of the Department of Public Safety's Request for Additional Funding

The Department of Public Safety's (Department) methodology for calculating the \$22.3 million in additional funding it requested for costs associated with the 170 additional troopers (or compliance with Rider 51) was based on an analysis of certain costs that extend beyond the 2004–2005 biennium. In addition, it is important to note that \$834,082 of the Department's \$22.3 million request was for 22 administrative technician positions and related costs that will not directly support the 170 additional troopers the Department plans to hire to comply with the General Appropriations Act. As Table 1 shows, using a calculation focused on costs associated with only the 170 additional troopers and their 14 direct support staff for the 2004–2005 biennium, we estimate that the Department would need \$19.3 million in additional funding.

Table 1

	Summary of Differences Between Department of Public Safety Estimate and State Auditor's Office Estimate of Additional Funds the Department Needs to Comply with Rider 51 for the 2004-2005 Biennium								
Expense	Depar	tment Estimate	State Auditor's Office Estimate			Difference			
Salaries for commissioned officers	\$	18,586,123	\$	16,303,254	\$	(2,282,869)			
Salaries for non- commissioned officers		1,596,840		827,991		(768,849)			
Operating expenses		1,674,500		1,697,866		23,366			
Capital		483,750		424,950		(58,800)			
Total	\$	22,341,213	\$	19,254,061	\$	(3,087,152)			

Table 2 provides details on the differences between the Department's estimates and the State Auditor's Office's estimates.

Table 2

• I.I.		ublic Safety Estimate			
Addi	tional Funds the Depa			or the 2004-2005 Bien	inium
	Fiscal Year 2004	r		Fiscal Year 2005	
Department Estimate	State Auditor's Office Estimate	Difference	Department Estimate	State Auditor's Office Estimate	Difference
			ptain Salary 04 and 2005)		
\$65,104.00	\$13,728.00	\$(51,376.00)	\$65,104.00	\$13,728.00	\$(51,376.00)
Explanation for diff	ferences:				
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maximum capta	or's Office's estimate v in's salary. Normally, ally. Therefore, only t	the Department would	d promote a lieutenar	nt to this captain positi	
			tenant Salaries 04 and 2005)		
\$117,728.00	\$41,184.00	\$(76,544.00)	\$117,728.00	\$41,184.00	\$(76,544.00)
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 Explanation for differences: The Department's estimate was based on 28.28 percent of its estimated salaries (which differed from the State Auditor's Office's estimate disalaries). The State Auditor's Office's estimate was based on 28.28 percent of its estimated salaries (which differed from the Department's estimate of salaries). Expense: Benefits for Administrative Technicians for Direct Support of Current Troopers Throughout the State (4 FTEs in 2004, 22 FTEs in 2005) S26,076.42 \$0.00 \$(26,076.42) \$143,420.32 \$0.00 \$(143,420.32) Explanation for differences: The Department's estimate included benefits for administrative technician positions that will not directly support the 17 additional administrative technician positions are needed to support current troopers at various locations throughout the State. The State Auditors' Office's estimate did not include these benefits because the associated positions would not directly support the 170 additional troopers needed to comply with the General Appropriations Act. The costs associated with these positions are analyzed in Table 3. Expense: Hazardous Duty Pay S27,300.00 \$0.00 \$(27,000.00) \$41,349.00 \$14,280.00 \$(27,069.00) Explanation for differences: The Department's estimate was calculated as follows: For fiscal year 2004, the Department estimated hazardous duty pay for (1) 1 captain and 2 lieutenants at the State of Texas Classification Hazardous Duty Pay Table rate of \$112 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$112 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$119 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$119 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$119 pe							
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 Explanation for differences: The Department's estimate included benefits for administrative technician positions that will not directly support the 17 additional troopers it plans to hire to comply with the General Appropriations Act. According to the Department, additional administrative technician positions are needed to support current troopers at various locations throughout the State. The State Auditors' Office's estimate did not include these benefits because the associated positions would not directly support the 170 additional troopers needed to comply with the General Appropriations Act. The costs associated with these positions are analyzed in Table 3. Expense: Hazardous Duty Pay \$27,300.00 \$0.00 \$(27,300.00) \$41,349.00 \$14,280.00 \$(27,069.00) Explanation for differences: The Department's estimate was calculated as follows: For fiscal year 2004, the Department estimated hazardous duty pay for (1) 1 captain and 2 lieutenants at the State Texas Classification Hazardous Duty Pay Table rate of \$112 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$56 per month; and (3) 153 troopers at approximately \$7.55 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$19 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$64 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$151 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty	Expense: Bene	efits for Administrativ			ent Troopers Through	out the State	
 The Department's estimate included benefits for administrative technician positions that will not directly support the 17/a additional troopers it plans to hire to comply with the General Appropriations Act. According to the Department, additional administrative technician positions are needed to support current troopers at various locations throughout the State. The State Auditors' Office's estimate did not include these benefits because the associated positions would not directly support the 170 additional troopers needed to comply with the General Appropriations Act. The costs associated with these positions are analyzed in Table 3. Expense: Hazardous Duty Pay \$27,300.00 \$0.00 \$(27,300.00) \$41,349.00 \$14,280.00 \$(27,069.00) Explanation for differences: The Department's estimate was calculated as follows: For fiscal year 2004, the Department estimated hazardous duty pay for (1) 1 captain and 2 lieutenants at the State Texas Classification Hazardous Duty Pay Table rate of \$56 per month; (2) 14 sergeants at paproximately \$7.55 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$119 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$60 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$61 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$61 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$61 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$61 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$61 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at	\$26,076.42	\$0.00	\$(26,076.42)	\$143,420.32	\$0.00	\$(143,420.32)	
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 The Department's estimate was calculated as follows: For fiscal year 2004, the Department estimated hazardous duty pay for (1) 1 captain and 2 lieutenants at the State of Texas Classification Hazardous Duty Pay Table rate of \$112 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$56 per month; and (3) 153 troopers at approximately \$7.55 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$119 per month; (2) 14 sergeants at the State of \$7 per month). For fiscal year 2005, the Department estimated hazardous duty pay for (1) 1 captain and 2 lieutenants at the State of Texas Classification Hazardous Duty Pay Table rate of \$119 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$64 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table specifice did not estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would hazardous duty pay Table specifies that commissioned law enforcement offic	\$27,300.00	\$0.00	\$(27,300.00)	\$41,349.00	\$14,280.00	\$(27,069.00)	
 For fiscal year 2004, the Department estimated hazardous duty pay for (1) 1 captain and 2 lieutenants at the State Texas Classification Hazardous Duty Pay Table rate of \$112 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$56 per month; and (3) 153 troopers at approximately \$7.55 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$7 per month). For fiscal year 2005, the Department estimated hazardous duty pay for (1) 1 captain and 2 lieutenants at the State of Texas Classification Hazardous Duty Pay Table rate of \$119 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$64 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$14 per month). The State Auditor's Office's estimate was calculated as follows: For fiscal year 2004, the State Auditor's Office did not estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would have already requested funds for their hazardous duty pay. The State Auditor's Office also of the estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would ha	Explanation for diffe	erences:					
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 Texas Classification Hazardous Duty Pay Table rate of \$119 per month; (2) 14 sergeants at the State of Texas Classification Hazardous Duty Pay Table rate of \$63 per month; and (3) 153 troopers at approximately \$14.42 per month (which contradicted the State of Texas Classification Hazardous Duty Pay Table rate of \$14 per month). The State Auditor's Office's estimate was calculated as follows: For fiscal year 2004, the State Auditor's Office did not estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would have already requested funds for their hazardous duty pay. The State Auditor's Office also did not estimate hazardous duty pay for the newly hired troopers in fiscal year 2004 because the State of Texas Classification Hazardous duty pay. For fiscal year 2005, the State Auditor's Office did not estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would hazardous duty pay for the newly hired troopers in fiscal year 2004 because the State of Texas Classification Hazardous Duty Pay Table specifies that commissioned law enforcement officers must have at least one year of service in order to receive hazardous duty pay. For fiscal year 2005, the State Auditor's Office did not estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would have already requested funds for their hazardous duty pay. 	Texas Classi Classificatio month (whi	ification Hazardous Du on Hazardous Duty Pay ch contradicted the St	ty Pay Table rate of Table rate of \$56 pe ate of Texas Classifie	\$112 per month; (2) 1 er month; and (3) 153 t cation Hazardous Duty	4 sergeants at the Stat troopers at approximat Pay Table rate of \$7 p	e of Texas ely \$7.55 per er month).	
 For fiscal year 2004, the State Auditor's Office did not estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would have already requested funds for their hazardous duty pay. The State Auditor's Office also did not estimate hazardous duty pay for the newly hired troopers in fiscal year 2004 because the State of Texas Classification Hazardous Duty Pay Table specifies that commissioned law enforcement officers must have at least one year of service in order to receive hazardous duty pay. For fiscal year 2005, the State Auditor's Office did not estimate hazardous duty pay for captain, lieutenant, or sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would have already requested funds for their hazardous duty pay. The State Auditor's Office estimated hazardous duty pay 	Texas Classi Classificatic month (whic	ification Hazardous Du on Hazardous Duty Pay ch contradicted the St	ty Pay Table rate of Table rate of \$63 pe ate of Texas Classifie	\$119 per month; (2) 1 er month; and (3) 153 t cation Hazardous Duty	4 sergeants at the Stat troopers at approximat	e of Texas ely \$14.42 per	
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sergeant positions. Normally, the Department would promote individuals into those positions and, therefore, would have already requested funds for their hazardous duty pay. The State Auditor's Office estimated hazardous duty pay	sergeant po have alread hazardous d Hazardous I service in ou	sitions. Normally, the y requested funds for luty pay for the newly Duty Pay Table specific rder to receive hazard	Department would p their hazardous duty hired troopers in fise that commissioned ous duty pay.	promote individuals in pay. The State Audit cal year 2004 because I law enforcement offi	to those positions and, or's Office also did not the State of Texas Clas icers must have at leas	therefore, would estimate ssification t one year of	
	sergeant po have alread	sitions. Normally, the y requested funds for	Department would their hazardous duty	promote individuals in pay. The State Audit	to those positions and, or's Office estimated h	therefore, would azardous duty pay	

			ences Between					
Department of Public Safety Estimate and State Auditor's Office Estimate of Additional Funds the Department Needs to Comply with Rider 51 for the 2004-2005 Biennium								
Fiscal Year 2004 Fiscal Year 2005								
Department Estimate	State Auditor's Office Estimate	Difference	Department Estimate	State Auditor's Office Estimate	Difference			
	Expense: Operat	ing Expenses Associa	ted with the 170 Add	ditional Troopers				
\$541,308.08	\$541,308.08	\$0.00	\$541,308.08	\$541,308.08	\$0.00			
(The Department's e	estimate and the State	e Auditor's Office's es	timate are the same.)				
E	xpense: Operating Ex	openses Associated w	vith Current Troopers	Throughout the State	9			
\$3,191.48	\$0.00	\$(3,191.48)	\$3,191.48	\$0.00	\$(3,191.48)			
Explanation for diffe	erences:							
directly support the Department, throughout the S The State Audito positions because	the 170 additional troc additional administra tate. rs' Office's estimate d	ppers it plans to hire t tive technician positio lid not include operat ot directly support th	to comply with the Ge ons are needed to sup ing expenses associate e 170 additional troop	rative technician posit neral Appropriations A port current troopers a ed with administrative pers needed to comply de 3	ct. According to at various locations technician			
		· ·	perating Expenses					
\$88,750.00	\$88,750.00	\$0.00	\$59,000.00	\$88,750.00	\$29,750.00			
Explanation for diffe	. ,	+ 0.00	+	+-0,.00.00	+= / ,. 00.000			
 The State Audito 	s estimate for fiscal y r's Office's estimate v s \$522, multiplied by 1	vas based on the Depa 170 trooper positions.	artment's average cos	t per commissioned hi	ghway patrol			
**			s for New Troopers		** **			
\$267,750.00	\$267,750.00	\$0.00	\$0.00	\$0.00	\$0.00			
(The Department's e				ed on costs of \$1,575	per trooper.)			
<u> </u>	•		Allowance for New T	•	<u> </u>			
\$85,000.00	\$85,000.00	\$0.00	\$85,000.00	\$85,000.00	\$0.00			
(The Department's e	estimate and the State			·				
<u> </u>		-	ted with the 170 Add		<u> </u>			
\$424,900.00	\$424,950.00	\$50.00	\$0.00	\$0.00	\$0.00			
Explanation for differences: The \$50 difference in fiscal year 2004 arose from an error the State Auditor's Office identified in the Department's calculation of capital acquisition costs.								
Ι	Expense: Capital Acqu	uisition Associated w	ith Current Troopers	Throughout the State	•			
\$10,700.00	\$0.00	\$(10,700.00)	\$48,150.00	\$0.00	\$(48,150.00)			
Explanation for diff	erences:							
technician position Appropriations A	ons that will not direc	tly support the 170 ac Department, additiona	Iditional troopers it pl	, chairs) associated wi lans to hire to comply nician positions are ne	with the General			
because those po		y support the 170 add	itional troopers neede	with administrative te ed to comply with the le 3.				
		Tot	tals					

Included in the Department's estimates in Tables 1 and 2 was \$834,082 for 22 administrative technicians and related costs the Department asserts it needs to support current troopers at various locations throughout the State. These costs, however, are not directly associated with the 170 troopers the Department plans to hire to comply with the General Appropriations Act. Table 3 isolates those costs and also indicates whether the Department calculated them accurately.

Table 3

			\$22.3 Million Funding Troopers the Departr					
	Fiscal Year 2004			Fiscal Year 2005				
Amount the Department Requested	Department Office Differen			State Auditor's Office Recalculation of Cost	Difference			
Expense: A	dministrative Technici		ect Support of Curren 22 FTEs in 2005)	t Troopers Throughout	the State			
\$92,208.00	\$92,208.00	\$0.00	\$507,144.00	\$507,144.00	\$0.00			
(The Department ca	lculated its request cor	rectly.)						
Expense: Benefits for Administrative Technicians for Direct Support of Current Troopers Throughout the State (4 FTEs in 2004, 22 FTEs in 2005)								
\$26,076.42	\$26,076.42	\$0.00	\$143,420.32	\$143,420.32	\$0.00			
(The Department ca	lculated its request cor	rectly.)						
E	xpense: Operating Exp	enses Associated v	with Current Troopers	s Throughout the State				
\$3,191.48	\$3,191.48	\$0.00	\$3,191.48	\$17,553.14	\$14,361.66			
Explanation for diffe	erence:							
The Department's estimate for fiscal year 2005 was mistakenly based on a calculation of the cost of consumables per FTE multiplied by the number of FTEs for 2004 (instead of 2005). When calculated based on the number of FTEs for 2005, the correct amount is \$17,553.14.								
Expense: Capital Acquisition Associated with Current Troopers Throughout the State								
\$10,700.00	\$10,700.00	\$0.00	\$48,150.00	\$48,150.00	\$0.00			
(The Department ca	lculated its request cor	rectly.)						
Totals								
\$132,175.90	\$132,175.90	\$0.00	\$701,905.80	\$716,267.46	\$14,361.66			

Summary of Objectives, Scope, and Methodology

Our objectives were to determine whether:

- The Department's plan will achieve compliance with Rider 51.
- The Department's methodology for developing its Legislative Appropriations Request exceptional item for 170 additional troopers was reasonable.

Our scope covered the planning and analysis the Department conducted to prepare its plan for complying with Rider 51. Our methodology consisted of analyzing the underlying support for the Department's plan and exceptional item.

The information used in this report has not been subjected to the tests and confirmations that would be performed in an audit.

The Department asserts it will need an additional \$22.3 million for the 2004–05 biennium to implement its plan, but more precise calculation suggests the Department will require \$19.3 million.

DPS Troopers are promoted through a career path ranging from a Trooper I (\$36,400) to a Senior Trooper (\$46,384). Many of the 170 troopers will choose to remain with DPS for their career. To recognize this career path, the Department used the mid point of the Trooper Range, i.e., Trooper III (\$39,800). The State Auditor calculated salaries at the lowest trooper classification, Trooper I (\$36,400).

The Department also used the full salary rate for Captains, Lieutenants, and Sergeants, where the State Auditor used the <u>incremental</u> rate between these positions.

Finally, the State Auditor calculated only 14 Administrative Technicians which are needed in Rider #51. The Department requested 36 Administrative Technicians, which are needed in the Highway Patrol statewide including those needed for Rider #51.