

Vacancy Factors and Personal Services Costs

Department of Public Safety
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What is a vacancy factor?

Vacancy Factor = Cost of Filling All Positions – Budgeted Funding

Why are positions purposely underfunded?

Underfunding positions (i.e., having a vacancy factor) is intended to account for savings attributable to staff turnover.

Who determines the appropriate vacancy factor?

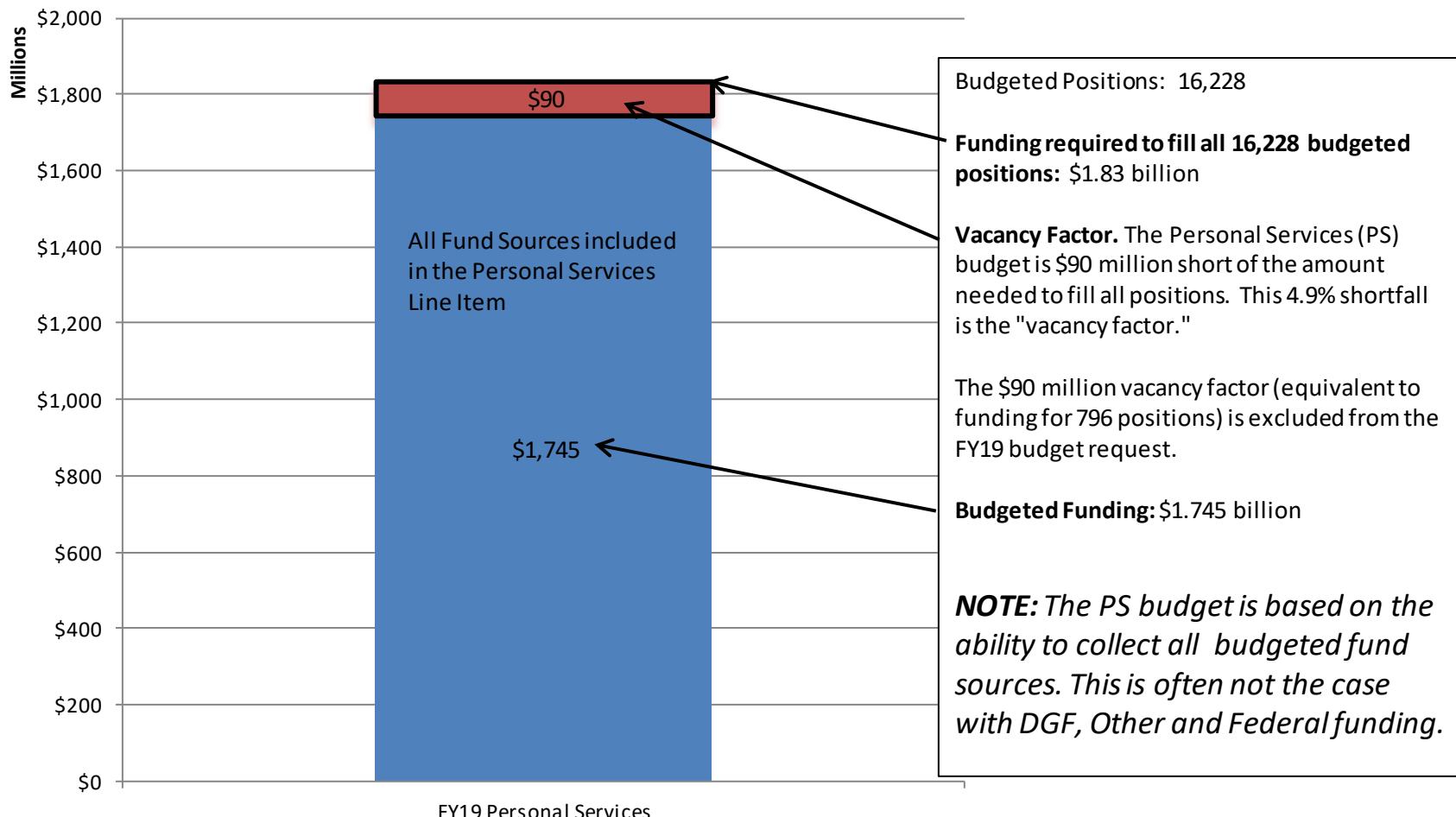
The Office of Management and Budget (OMB) provides minimum and maximum vacancy factor guidelines.

Number of Full Time Positions	Minimum Vacancy Factor *	Maximum Vacancy Factor
10 or less	0%	3%
11 to 20	1%	4%
21 to 30	2%	5%
31 to 50	3%	6%
51 plus	4%	7%

*Per OMB, the minimum vacancy factor is optional.

FY 19 EXECUTIVE BRANCH PERSONAL SERVICES LINE FUNDING SUMMARY*

All Funds



*Excludes Personal Services Costs for the University, Judiciary and Legislature and the Alaska Marine Highway System.

How do I find the vacancy Factor?

The vacancy factor for each allocation with positions is included in the Governor's Budget Detail Books and on OMB's web site. An example of the Personal Services Expenditure Detail Report is below.

12-2031	Tap Fire Safety Specialist	FT	A	GP	Anchorage	100	21A / B	12.0	72,500	0	0	44,429	116,929	0		
12-2032	Fire Training Specialist	FT	A	GP	Anchorage	100	19A / B	12.0	63,502	0	0	41,064	104,566	104,566		
12-2034	Building Plans Examiner I	FT	F	GP	Anchorage	99	19L / M	12.0	87,195	0	0	49,925	137,120	68,560		
12-2035	Fire Training Specialist	FT	A	GP	Anchorage	100	19F / G	12.0	75,672	0	0	45,616	121,288	121,288		
12-2039	Office Assistant II	FT	A	GP	Anchorage	100	10B / C	12.0	35,650	0	2,704	31,659	70,013	35,007		
12-2041	Fire Training Specialist	FT	F	GP	Anchorage	99	19M / N	12.0	88,453	0	0	50,396	138,849	138,849		
Total Positions		New		Deleted										Total Salary Costs: 1,826,643		
Full Time Positions:	24	0		0										Total COLA: 0		
Part Time Positions:	0	0		0										Total Premium Pay: 159,673		
Non Permanent Positions:	0	0		0										Total Benefits: 1,171,204		
Positions in Component:	24	0		0										Total Pre-Vacancy: 3,157,520		
Total Component Months:	288.0									Minus Vacancy Adjustment of 3.62%: (114,420)				Vacancy F		
										Total Post-Vacancy: 3,043,100						
										Plus Lump Sum Premium Pay: 29,000						
										Personal Services Line 100: 3,072,100						

Scenario: FY2019 Governor (14641)
Component: Fire and Life Safety (3051)
RDU: Fire and Life Safety (556)

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	1,973,072	1,901,573	62.49%
1005 General Fund/Program Receipts	1,043,585	1,005,768	33.05%
1007 Interagency Receipts	140,864	135,759	4.46%
Total PCN Funding:	3,157,520	3,043,100	100.00%

Lump Sum Funding Sources:	Amount	Percent
1007 General Fund Receipts	29,000	100.00%
Total Lump Sum Funding:	29,000	100.00%

Funding Sources Budgeted for Personal Services

Pre-Vacancy Funding (funding needed to fully fund all positions) is multiplied by the vacancy factor 3.62% to determine the Post-vacancy funding.

Post vacancy funding is included in the budget.

How am I supposed to find out which positions are vacant, how long they have been vacant and why they are vacant?

- A new report from OMB provides information on vacancy at the level of individual positions.
- Only the department can answer questions regarding *why* positions are vacant.

OMB's Personal Services Report is on the LFD's web site under the “Analysis Tools” tab

Personal Services Filled vs Vacant (1734)

Public Safety

Scenario: FY2018 Management Plan (14331)

RDU Name: Fire and Life Safety (556)

Component: Fire and Life Safety (3051)

FY2018 Management Plan		Total cost if every PCN was filled for an entire year (calculation start only, not component's authorized budget)*:	FY2018 Management Plan	FY2019 Governor	Change
Budgeted	Deleted	Minus budgeted vacancy rate**:			
FT: 24	0	Personal Services lump sum and boards budgeted amount:	\$3,117,930	\$3,157,520	
PT: 0	0		(\$128,230) 4.1%	(\$114,420) 3.6%	
NP: 0	0	Budget Request (Line 1000 Authority):	\$75,000	\$29,000	
			\$3,064,700	\$3,072,100	\$7,400

On average, this component must maintain 11.8 months of vacant PCNs to stay within FY2018 Management Plan budget.

PCN	Count	Status	Filled in Payroll by Month			Prior Year Filled Months	PCN Budgeted Months	PCN Budgeted Amount*	Split	Job Title	Percent UGF
			1/15/2017	12/15/2017							
12-1942	FT	<input checked="" type="checkbox"/>	12 12.0 120,931 Building Plans Examiner I 50.0%								
12-2001	FT	<input checked="" type="checkbox"/>	12 12.0 190,212 Division Director 100.0%								
12-2003	FT	<input checked="" type="checkbox"/>	12 12.0 160,677 Building Plans Examiner I 50.0%								
12-2004	FT	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	9 12.0 76,103 Administrative Assistant I 50.0%
12-2005	FT	<input checked="" type="checkbox"/>	12 12.0 105,791 Statistical Technician II 100.0%								
12-2007	FT	<input checked="" type="checkbox"/>	12 12.0 81,832 Office Assistant II 25.0%								
12-2010	FT	<input type="checkbox"/>	0 12.0 147,222 Dep Fire Marshal I 25.0%								
12-2011	FT	<input checked="" type="checkbox"/>	12 12.0 177,615 Dep Fire Marshal I 25.0%								

So how am I supposed to find out what kind of money is used to pay for positions?

Start with

- Allocation Totals reports in the Subcommittee Books.
Compare FY17 Actuals and the FY18 Mgmt Plan to the FY19 request. (See next slide.)
- Personal Services Detail (pcns, location, cost of salary & benefits, vacancy factors, and the amount of UGF budgeted for each position).
- Then talk to your LFD analyst and department staff.

**2018 Legislature - Operating Budget
Allocation Totals - Governor Structure**

Numbers and Language

Appropriation: Fire and Life Safety

Allocation: Fire and Life Safety

Agency: Department of Public Safety

	[1] 17Actual	[2] 18MgtPln	[3] GovSupp 12/15	[4] 19Adj Base	[5] 19GovAdj	[5] - [1] 17Actual to 19GovAdj	[5] - [2] 18MgtPln to 19GovAdj	[5] - [4] 19Adj Bas to 19GovAdj
Total	3,989.6	4,883.7	0.0	4,891.1	4,846.9	857.3 21.5 %	-36.8 -0.8 %	-44.2 -0.9 %
Objects of Expenditure								
1 Personal Services	2,819.4	3,064.7	0.0	3,072.1	3,072.1	252.7 9.0 %	7.4 0.2 %	0.0
2 Travel	83.5	52.4	0.0	52.4	232.4	148.9 178.3 %	180.0 343.5 %	180.0 343.5 %
3 Services	489.9	1,050.9	0.0	1,050.9	961.6	471.9 96.3 %	89.1 -8.5 %	89.1 -8.5 %
4 Commodities	187.8	569.7	0.0	569.7	569.7	381.9 203.4 %	0.0	0.0
5 Capital Outlay	409.0	146.0	0.0	146.0	10.9	-398.1 -97.3 %	-135.1 -92.5 %	-135.1 -92.5 %
7 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0		
8 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0		
Funding Sources								
1002 Fed Rcpts (Fed)	463.3	500.0	0.0	500.0	500.0	36.7 7.9 %		
1004 Gen Fund (UGF)	2,156.4	2,069.0	0.0	2,073.8	2,148.8	-7.6 -0.4 %		
1005 GF/Prgm (DGF)	1,222.1	1,799.6	0.0	1,801.7	1,926.7	704.6 57.7 %		
1007 I/A Rcpts (Other)	147.8	380.0	0.0	380.5	271.4	123.6 83.6 %		
1061 CIP Rcpts (Other)	0.0	135.1	0.0	135.1	0.0	0.0		
Positions								
Perm Full Time	26	24	0	24	24	-2 -7.7 %		
Perm Part Time	0	0	0	0	0	0		
Temporary	0	0	0	0	0	0		
Funding Summary								
Unrestricted General (UGF)	2,156.4	2,069.0	0.0	2,073.8	2,148.8	-7.6 -0.4 %		
Designated General (DGF)	1,222.1	1,799.6	0.0	1,801.7	1,926.7	704.6 57.7 %	127.1 7.1 %	125.0 6.9 %
Other State Funds (Other)	147.8	515.1	0.0	515.6	271.4	123.6 83.6 %	-243.7 -47.3 %	-244.2 -47.4 %
Federal Receipts (Fed)	463.3	500.0	0.0	500.0	500.0	36.7 7.9 %	0.0	0.0

The FY19 Gov Request is
\$857.3 (21.5%) above FY17
Actuals. If you cut UGF, will
you be able to provide the
FY17 levels of services? No

UGF is \$7.6 below FY17
Actuals (despite increased
health insurance costs of
\$77.7)

It appears that some of the
non-UGF funding sources may
be "uncollectible."

WRAP-UP

When considering position deletions

- ❑ Avoid assumptions
- ❑ Use available resources
- ❑ Understand impacts
- ❑ Don't go down the position rabbit hole