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Appendix A

2010 Direct Cost by Expenditure

Department	Personal Services	Supplies	Travel	Other Services *	Debt Service	Depreciation Amortization	Capital Outlay	Total Direct Cost
Assembly	\$ 1,738,257	\$ 12,670	\$ 23,490	\$ 754,812	\$ -	\$ -	\$ -	\$ 2,529,229
Chief Fiscal Officer	280,245	3,000	5,000	192,492	-	-	-	\$ 480,737
Convention Center Operating Reserve	-	-	-	10,625,873	-	-	-	\$ 10,625,873
Community Planning and Development	594,830	11,830	2,000	8,049,783	553,592	-	6,400	\$ 9,218,435
Development Services	7,843,045	113,450	2,000	736,016	-	-	36,910	\$ 8,731,421
Employee Relations	2,070,606	17,850	6,280	3,009,371	-	-	12,850	\$ 5,116,957
Equal Rights Commissioner	656,352	1,800	1,900	8,810	-	-	-	\$ 668,862
Finance	10,117,806	65,985	21,960	1,364,180	1,050,000	-	21,500	\$ 12,641,431
Fire	51,864,958	2,090,600	20,000	18,879,584	4,488,216	-	362,700	\$ 77,706,058
Health and Human Services	6,160,894	212,820	25,660	4,617,995	305,984	-	48,004	\$ 11,371,357
Heritage Land Bank	883,960	5,200	1,000	6,885,626	-	-	11,500	\$ 7,787,286
Information Technology	9,005,769	126,618	25,551	3,358,632	-	2,890,240	23,500	\$ 15,430,310
Internal Audit	534,595	1,200	2,500	6,406	-	-	1,370	\$ 546,071
Library	6,118,831	58,740	750	1,145,931	-	-	36,455	\$ 7,360,707
Maintenance and Operations	16,942,532	4,146,927	10,000	30,076,375	28,954,548	-	33,000	\$ 80,163,382
Management and Budget	875,295	2,805	-	60,169	-	-	-	\$ 938,269
Mayor	1,073,026	6,500	17,000	256,870	-	-	-	\$ 1,353,396
Municipal Attorney	5,413,053	27,470	-	1,455,496	-	-	-	\$ 6,896,019
Municipal Manager	1,602,713	24,221	11,778	8,905,684	1,031,161	-	9,000	\$ 11,584,557
Parks and Recreation	10,112,870	840,073	-	6,327,220	3,431,048	-	192,297	\$ 20,903,508
Planning	3,461,034	23,760	4,470	491,928	-	-	10,250	\$ 3,991,442
Police	64,786,970	2,166,980	38,900	21,088,163	416,370	-	346,012	\$ 88,843,395
Project Mgmt and Engineering	6,988,739	72,757	-	628,796	-	-	7,840	\$ 7,698,132
Public Transportation	12,982,337	3,271,917	4,670	3,075,273	542,002	-	-	\$ 19,876,199
Purchasing	1,395,414	10,060	3,700	121,620	-	-	-	\$ 1,530,794
Traffic	5,696,734	598,010	18,510	271,988	-	-	40,780	\$ 6,626,022
General Government Total	\$ 229,200,865	\$ 13,913,243	\$ 247,119	\$ 132,395,093	\$ 40,772,921	\$ 2,890,240	\$ 1,200,368	\$ 420,619,849

Appendix B-1

2010 Function Cost by Fund

Fund	Title	2009 Revised Budget	2010 Proposed Budget
101	Areawide General Fund	\$ 118,122,877	\$ 115,987,462
102	City Service Area	656	409
104	Chugiak Fire Service Area	1,112,650	1,102,710
105	Glen Alps Service Area	310,403	309,960
106	Girdwood Valley Service Area	1,942,342	2,067,184
111	Birchtree/Elmore LRSA	273,530	273,530
112	Section 6/Campbell Airstrip LRSA	142,240	142,240
113	Valli Vue Estates LRSA	129,095	129,095
114	Skyranch Estates LRSA	36,200	36,200
115	Upper Grover LRSA	15,460	15,460
116	Raven Woods/Bubbling Brook LRSA	17,920	17,920
117	Mt. Park Estates LRSA	34,230	34,230
118	Mt. Park/Robin Hill LRSA	130,320	130,320
119	Chugiak, Birchwood, ER Rural Road SA	6,941,862	6,998,230
121	Eaglewood Contributing RSA	102,020	102,020
122	Gateway Contributing RSA	2,530	2,530
123	Lakehill LRSA	52,490	52,490
124	Totem LRSA	35,230	35,230
125	Paradise Valley South LRSA	12,780	12,780
126	SRW Homeowners LRSA	51,920	51,920
129	Eagle River Streetlight SA	297,938	324,245
131	Anchorage Fire SA	54,060,071	58,740,049
141	Anchorage Roads and Drainage SA	70,853,423	62,368,116
142	Talus West LRSA	104,720	104,720
143	Upper O'Malley LRSA	637,040	637,040
144	Bear Valley LRSA	53,040	53,040
145	Rabbit Creek View/Hts LRSA	88,100	88,100
146	Villages Scenic Parkway LRSA	14,730	14,730
147	Sequoia Estates LRSA	25,510	25,510
148	Rockhill LRSA	49,950	49,950
149	South Goldenview Area LRSA	560,950	560,950
151	Anchorage Metropolitan Police SA	90,479,735	95,002,263
161	Anchorage Parks & Recreation SA	21,238,860	21,138,834
162	Eagle River-Chugiak Parks & Rec	4,182,918	4,095,220
181	Anchorage Building Safety SA	5,668,887	5,823,177
191	Public Finance and Investments	1,519,523	2,484,839
202	Convention Center Operating Reserve	12,322,590	10,625,873
213	Police/Fire Retiree Medical Admin	610	610
221	Heritage Land Bank	1,318,953	1,257,653
301	PAC Surcharge Revenue Bond Fund	342,544	341,102
313	Police/Fire Retiree Medical Liability	2,622,208	2,738,646
602	Self Insurance ISF	1,533,807	1,283,692
607	Information Technology ISF	287,275	301,320
	Total	\$ 397,730,136	\$ 395,561,597

Appendix B-2

2010 Fund Function Cost By Expenditure Category

Fund	Title	Personal Services	Supplies	Travel	Other Services	Debt Service	Depreciation Amortization	Capital Outlay	Direct Cost	IGC's From Others	IGC's To Others	Function Cost
101	Areawide General Fund	\$ 88,387,718	\$ 6,195,894	\$ 147,385	\$ 45,919,691	\$ 2,813,918	\$ -	\$ 355,579	\$ 143,820,185	\$ 59,640,430	\$ (87,473,153)	\$ 115,987,462
102	City Service Area	-	-	-	-	-	-	-	-	409	-	409
104	Chugiak Fire Service Area	-	-	-	1,016,250	-	-	-	1,016,250	102,960	(16,500)	1,102,710
105	Glen Alps Service Area	-	-	-	279,733	-	-	-	279,733	30,227	-	309,960
106	Girdwood Valley Service Area	31,597	134,000	-	1,551,498	147,072	-	-	1,864,167	230,577	(27,560)	2,067,184
111	Birchtree/Elmore LRSA	-	-	-	248,640	-	-	-	248,640	24,890	-	273,530
112	Section 6/Campbell Airstrip LRSA	-	-	-	154,690	-	-	-	154,690	14,000	(26,450)	142,240
113	Valli Vue Estates LRSA	-	-	-	118,105	-	-	-	118,105	10,990	-	129,095
114	Skyranch Estates LRSA	-	-	-	33,000	-	-	-	33,000	3,200	-	36,200
115	Upper Grover LRSA	-	-	-	14,160	-	-	-	14,160	1,300	-	15,460
116	Raven Woods/Bubbling Brook LRSA	-	-	-	16,210	-	-	-	16,210	1,710	-	17,920
117	Mt. Park Estates LRSA	-	-	-	31,160	-	-	-	31,160	3,070	-	34,230
118	Mt. Park/Robin Hill LRSA	-	-	-	118,310	-	-	-	118,310	12,010	-	130,320
119	SA	530,615	169,940	-	6,065,524	-	-	6,000	6,772,079	248,651	(22,500)	6,998,230
121	Eaglewood Contributing RSA	-	-	-	100,120	-	-	-	100,120	1,900	-	102,020
122	Gateway Contributing RSA	-	-	-	2,480	-	-	-	2,480	50	-	2,530
123	Lakehill LRSA	-	-	-	47,610	-	-	-	47,610	4,880	-	52,490
124	Totem LRSA	-	-	-	32,000	-	-	-	32,000	3,230	-	35,230
125	Paradise Valley South LRSA	-	-	-	11,650	-	-	-	11,650	1,130	-	12,780
126	SRW Homeowners LRSA	-	-	-	47,270	-	-	-	47,270	4,650	-	51,920
129	Eagle River Streetlight SA	-	4,899	-	288,506	-	-	-	293,405	30,840	-	324,245
131	Anchorage Fire SA	36,773,472	521,750	10,000	10,933,850	3,622,145	-	202,000	52,063,217	16,824,062	(10,147,230)	58,740,049
141	Anchorage Roads and Drainage SA	13,963,460	3,733,917	17,200	12,408,221	28,954,548	-	50,980	59,128,326	3,861,959	(622,169)	62,368,116
142	Talus West LRSA	-	-	-	95,710	-	-	-	95,710	9,010	-	104,720
143	Upper O'Malley LRSA	-	-	-	578,760	-	-	-	578,760	58,280	-	637,040
144	Bear Valley LRSA	-	-	-	48,300	-	-	-	48,300	4,740	-	53,040
145	Rabbit Creek View/Hts LRSA	-	-	-	80,340	-	-	-	80,340	7,760	-	88,100
146	Villages Scenic Parkway LRSA	-	-	-	13,380	-	-	-	13,380	1,350	-	14,730
147	Sequoia Estates LRSA	-	-	-	23,780	-	-	-	23,780	1,730	-	25,510
148	Rockhill LRSA	-	-	-	45,200	-	-	-	45,200	4,750	-	49,950
149	South Goldenview Area LRSA	-	-	-	510,310	-	-	-	510,310	50,640	-	560,950
151	Anchorage Metropolitan Police SA	64,786,970	2,166,480	38,900	19,561,609	416,370	-	346,012	87,316,341	12,480,977	(4,795,055)	95,002,263
161	Anchorage Parks & Recreation SA	8,802,126	722,223	-	4,042,348	3,068,851	-	182,457	16,818,005	4,706,926	(386,097)	21,138,834
162	Eagle River-Chugiak Parks & Rec	1,279,147	87,150	-	1,848,364	362,197	-	9,840	3,586,698	538,522	(30,000)	4,095,220
181	Anchorage Building Safety SA	4,961,311	65,640	1,000	514,936	-	-	14,500	5,557,387	1,257,330	(991,540)	5,823,177
191	Public Finance and Investments	543,120	2,100	6,860	657,945	1,050,000	-	2,000	2,262,025	222,814	-	2,484,839
202	Convention Center Operating Reserve	-	-	-	10,625,873	-	-	-	10,625,873	0	-	10,625,873
213	Police/Fire Retiree Medical Admin	115,670	1,280	-	30,970	-	-	-	147,920	68,872	(216,182)	610
221	Heritage Land Bank	579,712	4,400	1,000	251,000	-	-	11,000	847,112	410,541	-	1,257,653
301	PAC Surcharge Revenue Bond Fund	-	-	-	-	337,820	-	-	337,820	3,282	-	341,102
313	Police/Fire Retiree Medical Liability	-	-	-	2,738,646	-	-	-	2,738,646	0	-	2,738,646
602	Self Insurance ISF	123,971	2,000	-	8,549,230	-	-	-	8,675,201	1,052,278	(8,443,787)	1,283,692
607	Information Technology ISF	8,321,978	101,570	24,774	2,739,714	-	2,890,240	20,000	14,098,276	3,559,144	(17,356,100)	301,320
Total		\$ 229,200,865	\$ 13,913,243	\$ 247,119	\$ 132,395,093	\$ 40,772,921	\$ 2,890,240	\$ 1,200,368	\$ 420,619,849	\$ 105,496,071	\$ (130,554,323)	\$ 395,561,597

Appendix C

General Government Tax Rate Trends

NOTE: The 2010 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated in April 2010 when the Assembly sets actual tax rates and levies property taxes.

Taxing District	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1	9.83	9.36	9.24	8.94	8.70	8.17	7.75	7.95	8.32	8.06
* 2, 7, 19-21, 28, 31-35, 37-41, 44, 45, 48, 52-54	6.19	6.37	6.14	6.02	5.94	5.35	5.16	5.35	5.55	5.64
3	9.80	9.34	9.24	8.92	8.69	8.15	7.75	7.95	8.32	8.06
4	4.59	4.81	4.89	4.57	4.11	4.43	4.23	3.40	4.32	4.38
5	6.40	6.42	6.00	6.22	6.10	5.47	5.58	5.68	5.85	5.80
8	9.79	9.33	9.23	8.92	8.69	8.15	7.75	7.95	8.32	8.06
* 9	5.46	5.63	5.39	5.34	5.32	4.79	4.56	4.70	4.85	4.94
* 10, 50	8.26	8.42	7.95	8.62	8.59	7.87	7.52	7.62	7.80	8.19
12	8.95	8.84	8.39	8.77	8.59	7.79	7.91	8.10	8.30	8.47
14	9.80	9.34	9.24	8.92	8.69	8.15	7.75	7.95	8.32	8.06
15	1.24	1.56	1.50	1.10	0.64	0.46	0.23	0.37	0.49	0.19
* 16	3.64	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	2.97
18	9.80	9.34	9.24	8.92	8.69	8.15	7.75	7.95	8.32	8.06
* 22, 51	7.44	7.73	7.19	7.64	7.62	7.02	6.79	6.84	7.02	7.21
* 23, 43	5.46	5.63	5.39	5.34	5.32	4.79	4.56	4.7	4.85	4.94
30	6.44	6.74	6.31	6.75	6.62	6.11	5.79	5.85	6.05	6.22
36					7.19	6.60	6.66	6.85	7.05	7.20
42	7.25	6.92	6.85	6.37	6.10	5.83	5.42	5.53	5.87	5.39
46	6.38	6.54	6.28	6.74	6.91	6.33	6.04	6.15	6.28	6.39
47	4.51	4.80	4.57	4.82	4.84	4.47	4.22	4.29	4.44	4.38
* 55	3.64	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	2.97
* 56	-	3.95	3.75	3.47	3.35	3.03	2.83	2.93	3.10	2.97

*

Appendix D

Preliminary General Government Property Tax per \$100,000 Assessed Valuation

NOTE: The 2010 tax rates in this appendix are based on preliminary assessed valuation. Assessed valuations and tax rates will be updated prior to April 2010 when the actual 2010 tax rates will be set by the Assembly.

Taxing District	Areawide ¹	Fire	Roads	Police	Parks & Rec	Total
* 1	\$ 19	\$ 197	\$ 242	\$ 278	\$ 70	\$ 806
* 2, 7, 19-21, 28, 31-35, 37-41, 44, 45, 48, 52-54	19	197	-	278	70	564
3, 14, 18	19	197	242	278	70	806
4	19	154	92	-	173	438
5	19	-	283	278	-	580
8	19	197	242	278	70	806
* 9, 23, 43	19	197		278	-	494
* 10, 50	19	197	219	278	106	819
12	19	197	283	278	70	847
15	19	-	-	-	-	19
* 16, 55, 56	19	-	-	278	-	297
* 22, 51	19	99	219	278	106	721
30	19	-	219	278	106	622
36	19	197	156	278	70	720
42	19	-	242	278	-	539
46	19	197	39	278	106	639
47	19	-	35	278	106	438

¹ Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

* Property taxes for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

Appendix E

2010 Personnel Benefit Rates

	<u>Police</u>	<u>Fire</u>	<u>Other</u>	<u>IBEW</u>	<u>Oper Eng</u>
MOA 401 K Contribution	2.00%	-	-	-	-
Retirement	22.00%	22.00%	22.00%	20.49% *	18.00% *
Social Security	2.25%	1.30%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Medical/Dental/Life Ins. (see below)	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate
Leave cash-out	9.30%	3.87%	6.69%	6.69%	6.69%
Unemployment Compensation	0.20%	0.20%	0.20%	0.20%	0.20%
	<u>37.20%</u>	<u>28.82%</u>	<u>36.54%</u>	<u>35.03%</u>	<u>32.54%</u>

Medical/Dental/Life/LTD Insurance:

<u>Employee Group</u>	<u>Budget Cost</u>	<u>Monthly Cost</u>
Police (Sworn)	\$18,252	\$1,521
Police (Non-Sworn)	\$17,916	\$1,493
Fire	\$18,264	\$1,522
AMEA	\$16,080	\$1,340
IBEW/Carpenters	\$15,120	\$1,260
Local 71 (Laborers)	\$14,316	\$1,193
Teamsters	\$15,468	\$1,289
Plumbers	\$16,068	\$1,339
Operating Engineers	\$12,876	\$1,073
Non-represented & Execs	\$16,080	\$1,340
Assembly Members	\$5,748	\$479

* IBEW and Operating Engineers do not participate in PERS

Appendix F

Overtime By Department

Department	2009		2010
	Revised Budget	Expended at 8/31/09	Proposed Budget
Assembly	\$ 9,000	\$ 13,211	\$ 9,000
Chief Fiscal Officer	-	482	-
Community Planning and Development	-	-	-
Development Services	252,060	74,809	252,060
Employee Relations	13,860	2,783	13,860
Equal Rights Commission	-	-	-
Equal Opportunity	-	-	-
Finance	85,000	78,212	85,000
Fire	1,559,962	818,482	2,209,962
Health and Human Services	11,900	6,935	11,900
Heritage Land Bank	-	-	-
Information Technology	29,470	6,735	29,470
Internal Audit	-	-	-
Library	34,150	1,902	34,150
Maintenance and Operations	885,243	340,126	640,030
Mayor	-	-	-
Municipal Attorney	-	498	-
Municipal Manager	-	-	-
Management and Budget	6,990	-	6,990
Parks and Recreation	79,230	61,606	67,230
Planning	60,100	21,282	48,000
Police	3,742,000	2,901,592	3,742,000
Project Management and Engineering	209,550	137,705	138,550
Public Transportation	370,710	339,518	353,310
Purchasing	-	-	-
Traffic	166,527	150,462	166,527
General Government Total	<u>\$ 7,515,752</u>	<u>\$ 4,956,340</u>	<u>\$ 7,808,039</u>

Appendix G

Debt Service Budgeting Requirements

Fund	DeptID	Description	Principal	Interest	Total	Agent Fee
101	1242	Emergency Ops Ctr	556,745	473,716	1,030,461	700
101	3530	EMS	369,477	348,872	718,349	650
101	2150	Senior Center	30,446	19,822	50,268	50
101	2710	Cemetery	151,785	103,581	255,366	300
101	5122	Port/Small Boat Harbor	139,875	75,797	215,672	100
101	6110	Transit	293,451	248,151	541,602	400
106	3550	Girdwood Fire	65,454	81,598	147,052	20
131	3520	Anchorage Fire	2,061,470	1,558,175	3,619,645	2,500
141	7671	ARDSA	23,342,715	5,581,793	28,924,508	30,040
151	4850	Anchorage Police	285,000	131,060	416,060	310
161	5121	Anchorage Parks/Rec	1,814,935	1,251,916	3,066,851	2,000
162	5471	Eagle River Parks/Rec	212,677	149,230	361,907	290
191	1313	Public Finance and Investment	-	1,050,000	1,050,000	-
301	5120	PAC Revenue Bond	105,000	232,820	337,820	-
Total Funded Debt Service			\$ 29,429,030	\$ 11,306,531	\$ 40,735,561	\$ 37,360

Debt Service Reconciliation:

Total Funded Debt Service	\$ 40,735,561
Less Non-General Obligation Bond Long-term Debt:	
Fire Apparatus Lease/Purchase	212,950
Debt Service in Service Area Funds	508,959
Debt Service on PAC Revenue Bond	337,820
TANS Interest Expense	1,050,000
Debt Service on Voter-Approved GO Bonds:	(2,109,729)
	<u>\$ 38,625,832</u>

Appendix H Neighborhoods

Operating Grant Funded Programs

Grant Program	2009 Revised Anticipated Resources				2010 Revised Anticipated Resources				Latest Grant Expiration
	Amount	FT	PT	T	Amount	FT	PT	T	
Total Grant Funding	\$ #####	35.00	-	-	\$ 13,441,607	35.00	2.00	-	
Total Direct Costs									
Total Grant Funds	\$ #####	35.00	-	-	\$ 13,441,607	35.00	2.00	-	
Grant Funding May Represent	0.0%	of Department's Proposed 2010 Operating budget							
HISTORIC SURVEY - FAIRVIEW 15206G	\$ -	-	-	-	\$ -	-	-	-	Dec-09
CONTINUUM OF CARE 1523XG	\$ 10,000	-	-	-	\$ 10,000	-	-	-	Dec-10
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) MANAGEMENT 1523XG	\$ 333,918	4.00	-	-	\$ 373,000	4.00	-	-	Dec-09
- Provide funds for managing Community Development Block Grant projects and funds including technical services and administration.									
CDBG - CAPITAL AND HOUSING IMPROVEMENT PROJECTS 1523XG	\$ 1,749,572	0.25	-	-	\$ 1,902,000	0.25	-	-	Dec-11
- Provide funds for various Community Develop- ment Block Grant projects benefiting low and moderate income and disadvantaged residents.									
HOME BLOCK GRANT MANAGEMENT 1523XG	\$ 60,000	1.33	-	-	\$ 65,000	1.25	-	-	Dec-11
Eligible administrative and planning of active HOME program funds.									
HOME INVESTMENT PARTNERSHIPS PROGRAM 1524XG	\$ 787,000	-	-	-	\$ 1,750,000	-	-	-	Dec-09
- Affordable housing assistance including down payment and closing cost assistance, rental and home ownership development subsidies, Community Housing Development Organization (CHDO) operating expense assistance.									
WEATHERIZATION 1526XG / 1257XG									
- Weatherize homes for eligible low income homes with federal and state funds:									
Low Income WX Assistance Pgrm - AHFC	\$ 6,280,364	21.00	-	-	\$ 6,433,319	21.00	2.00	-	Jun-10
Low Income WX Assistance Pgrm - DOE	\$ 508,288	8.00	-	-	\$ 508,288	8.00	-	-	Jun-10
SECTION 108 LOAN 1529XG	\$ -	-	-	-	\$ -	-	-	-	
EDI SPECIAL PROJECT 1529XG	\$ 234,600	0.05	-	-	\$ -	0.05	-	-	Dec-10
ALASKA MENTAL HEALTH TRUST AUTHORITY 15306G	\$ 21,329	-	-	-	\$ -	-	-	-	Jun-09
Stimulus CDBG Recovery	383,859	0.05			\$ 50,781	0.05			Dec-11
Energy Efficiency and Conservation Block 152409GA		0.32			2,349,219	0.40			Dec-11
Total	\$ #####	35.00	-	-	\$ 13,441,607	35.00	2.00	-	

NOTE: The projected revenue forecast demonstrates anticipated funding the Municipality of Anchorage will receive during CY2009 which may differ from the actual grant awards received. Projected revenue is for actual projects and activities started during CY2009-10.

Appendix I

Police and Fire Retirement Agency

Resource Plan

Divisions	2008 Actuals	2009 Revised	2010 Proposed	FY 10 v 09 % Chg
Expenditures				
Administration	\$ 467,465	\$ 902,811	\$ 929,294	2.9%
Total Direct Cost	\$ 467,465	\$ 902,811	\$ 929,294	2.9%
Revenues				
Administration	\$ (2,365,493)	\$ (551,052)	\$ (12,175,086)	2109.4%
Total Revenue	\$ (2,365,493)	\$ (551,052)	\$ (12,175,086)	2109.4%
Cost of Services Provided:				
By Other Departments	\$ 80,504	\$ 39,560	\$ 355,802	799.4%
To Other Departments	-	-	-	0.0%
Total Cost	\$ 80,504	\$ 39,560	\$ 355,802	799.4%
Net Cost	\$ (1,817,524)	\$ 391,319	\$ (10,889,990)	-2882.9%

Expenditure by Category	2008 Actuals	2009 Revised	2010 Proposed	FY 10 v 09 % Chg
Salaries and Benefits	\$ 450,333	\$ 416,263	\$ 456,594	9.7%
Supplies	5,308	4,000	2,000	-50.0%
Travel	702	52,000	65,000	25.0%
Contractual/Other Services	5,507	414,548	382,500	-7.7%
Equipment, Furnishings	2,421	7,000	20,000	185.7%
Debt Service/Depreciation	3,194	9,000	3,200	-64.4%
Total Direct Cost	\$ 467,465	\$ 902,811	\$ 929,294	2.9%

Positions	2008 Revised	2009 Revised	2010 Proposed
Full-Time	3	3	3
Part-Time	1	1	1
Temporary/Seasonal			
Total Positions	4	4	4

Appendix J

Guideline for Budgeting for Vacancies

For FY 2010 OMB adopted a new framework to budget for vacancy savings in department budgets. This is a savings that is taken up front in the budget process and is based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year.

To budget for savings due to vacancy and turnover, OMB is using the following guidelines:

# FT 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%

For departments with a large number of seasonal or part-time positions, it may be appropriate to budget a vacancy factor above the maximum since the above percentages are based on full-time position counts only.

Conversely, if a department has experienced very low turnover, it may be appropriate to budget using a percentage less than the minimum.

Once the FY 2010 budget decisions were made, OMB applied a vacancy factor percentage that considered a department's past level of turnover as well as other issues that were likely to influence the turnover rate for the next budget year.