

Law Enforcement & Fire Fighters Plan2 Re

Allotment Expenditure/Revenue BTB Flexible

Report Number: FT-AEF04

Date Run: Feb 16, 2008 2:00AM

Biennium: 2009

As of Fiscal Month: Jan FY1

Transactions Through: Closed

Objects to Expand: e,j,c **Allotment Content:** Approved & Adjusted **Estimated Revenue Content:** Approved & Adjusted **Expenditure Content:** Cash, Accr(all), Encum

(For a complete listing of all input parameter values, please see the last page of the report)

	BTD	BTD	BTD	BTD	BTD	Biennium
	Allotment	Disbursement	Accrual	Encumbrance	Variance	Remaining
By Fund/Appropriation Index						
548 - LEOFF System Plan 2 Expense Account						
960 - Salaries & Expenses	607,113	463,925.38	33,820.67	0.00	109,366.95	1,534,253.95
Total for Agency	607,113	463,925.38	33,820.67	0.00	109,366.95	1,534,253.95
By Fund/Appropriation Index						
By Object/Sub Object/Sub Sub Object						
A - Salaries and Wages						
AA - State Classified	172,846	161,737.00	12,561.00	0.00	(1,452.00)	448,925.00
AC - State Exempt	88,782	92,535.88	6,491.88	0.00	(10,245.76)	220,253.24
A - Salaries and Wages	261,628	254,272.88	19,052.88	0.00	(11,697.76)	669,178.24
B - Employee Benefits						
BA - Old Age and Survivors Insurance	16,220	15,481.20	1,158.19	0.00	(419.39)	41,792.61
BB - Retirement and Pensions	16,037	15,579.50	1,167.94	0.00	(710.44)	51,663.56
BC - Medical Aid & Industrial Insurance	995	766.84	92.58	0.00	135.58	3,076.58
BD - Health, Life & Disability Insurance	29,694	29,694.00	0.00	0.00	0.00	73,914.00
BH - Hospital Insurance (medicare)	3,793	3,620.60	270.87	0.00	(98.47)	9,774.53
BT - Shared Leave Provided Sick Leave	0	(6,338.40)	0.00	0.00	6,338.40	6,338.40
BZ - Other Employee Benefits	25	84.14	14.02	0.00	(73.16)	(48.16)
B - Employee Benefits	66,764	58,887.88	2,703.60	0.00	5,172.52	186,511.52
C - Personal Service Contracts						
CC - Financial Services						
0001 - Fiscal Note Review	13,000	0.00	0.00	0.00	13,000.00	35,000.00
0002 - Actuarial Audit	0	0.00	0.00	0.00	0.00	17,000.00
0003 - Financial Audit	3,900	212.20	0.00	0.00	3,687.80	7,587.80
CC - Financial Services	16,900	212.20	0.00	0.00	16,687.80	59,587.80
CZ - Other Services						

Law Enforcement & Fire Fighters Plan2 Re*Allotment Expenditure/Revenue BTD Flexible***Report Number:** FT-AEF04**Date Run:** Feb 16, 2008 2:00AM**Biennium:** 2009**As of Fiscal Month:** Jan FY1**Transactions Through:** Closed

	BTB	BTB	BTB	BTB	BTB	Biennium
	Allotment	Disbursement	Accrual	Encumbrance	Variance	Remaining
- Not Specified	67,000	0.00	0.00	0.00	67,000.00	144,000.00
C - Personal Service Contracts	83,900	212.20	0.00	0.00	83,687.80	203,587.80
E - Goods and Services						
EA - Supplies and Materials						
- Not Specified	1,477	562.35	140.00	0.00	774.65	4,341.65
EB - Communications						
0001 - Telephone	4,200	2,902.27	804.88	0.00	492.85	10,692.85
0002 - Postage	3,800	4,165.09	0.00	0.00	(365.09)	11,034.91
0003 - Internet	2,030	1,810.46	303.41	0.00	(83.87)	4,846.13
EB - Communications	10,030	8,877.82	1,108.29	0.00	43.89	26,573.89
EC - Utilities						
- Not Specified	2,450	2,446.01	0.00	0.00	3.99	5,953.99
ED - Rentals and Leases - Land & Buildings						
- Not Specified	23,310	23,310.00	0.00	0.00	0.00	56,610.00
EF - Printing and Reproduction						
- Not Specified	5,389	5,560.25	0.00	0.00	(171.25)	14,927.75
EG - Employee Prof Dev & Training						
- Not Specified	31,041	0.00	0.00	0.00	31,041.00	77,535.00
0002 - Non-IT Training	0	11,931.00	270.00	0.00	(12,201.00)	(12,201.00)
EG - Employee Prof Dev & Training	31,041	11,931.00	270.00	0.00	18,840.00	65,334.00
EH - Rental & Leases - Furn, Equip, Softw						
0001 - Equipment Rental/Lease	3,570	3,698.84	545.26	0.00	(674.10)	7,995.90
EJ - Subscriptions						
- Not Specified	196	274.27	0.00	0.00	(78.27)	397.73
EK - Facilities and Services						
0001 - GA-Facilities & Services	1,293	1,635.00	(363.00)	0.00	21.00	3,158.00
0002 - GA-Campus Mail (monthly)	476	456.58	76.00	0.00	(56.58)	1,099.42
0003 - GA-Cms Flat Fee	750	720.30	(160.00)	0.00	189.70	1,439.70
0005 - GA Other (parking)	120	120.00	0.00	0.00	0.00	120.00

Law Enforcement & Fire Fighters Plan2 Re*Allotment Expenditure/Revenue BTD Flexible***Report Number:** FT-AEF04**Date Run:** Feb 16, 2008 2:00AM**Biennium:** 2009**As of Fiscal Month:** Jan FY1**Transactions Through:** Closed

	BTD	BTD	BTD	BTD	BTD	Biennium
	Allotment	Disbursement	Accrual	Encumbrance	Variance	Remaining
EK - Facilities and Services	2,639	2,931.88	(447.00)	0.00	154.12	5,817.12
EL - Data Processing Services						
0001 - OFM Financial Systems	1,213	891.56	133.00	0.00	188.44	2,971.44
0002 - DIS Mainframe Services	7	0.31	0.05	0.00	6.64	23.64
0003 - DOP Payroll Services	924	792.00	132.00	0.00	0.00	2,244.00
0004 - Other (jls,dis Policy)	77	0.00	0.00	0.00	77.00	260.00
EL - Data Processing Services	2,221	1,683.87	265.05	0.00	272.08	5,499.08
EM - Attorney General Services						
- Not Specified	14,000	2,921.18	1,400.00	0.00	9,678.82	43,678.82
EN - Personnel Services						
0001 - Annual Personnel Fees	3,012	0.00	0.00	0.00	3,012.00	6,090.00
0002 - System Surcharge	150	196.00	0.00	0.00	(46.00)	104.00
EN - Personnel Services	3,162	196.00	0.00	0.00	2,966.00	6,194.00
EP - Insurance						
0001 - OFM Risk Management	5	0.00	5.00	0.00	0.00	5.00
0002 - Self Insurance	1,000	0.00	1,000.00	0.00	0.00	1,000.00
0003 - Other Insurance	25	0.00	25.00	0.00	0.00	25.00
EP - Insurance	1,030	0.00	1,030.00	0.00	0.00	1,030.00
ER - Other Purchased Services						
0004 - Sacs Financial Services	8,890	11,430.73	(2,540.00)	0.00	(0.73)	21,589.27
0007 - Other	2,900	2,490.00	0.00	0.00	410.00	9,110.00
0008 - Temporary Staff Services	0	0.00	0.00	0.00	0.00	12.00
0009 - State Actuary	61,005	52,291.02	8,715.17	0.00	(1.19)	148,153.81
ER - Other Purchased Services	72,795	66,211.75	6,175.17	0.00	408.08	178,865.08
ET - Audit Services						
- Not Specified	1,917	5,992.50	75.00	0.00	(4,150.50)	502.50
EW - Archives & Records Management Svcs						
- Not Specified	45	56.64	(12.58)	0.00	0.94	105.94
EX - Owmbe Services						

Law Enforcement & Fire Fighters Plan2 Re

Allotment Expenditure/Revenue BTD Flexible

Report Number: FT-AEF04

Date Run: Feb 16, 2008 2:00AM

Biennium: 2009

As of Fiscal Month: Jan FY1

Transactions Through: Closed

	BTD	BTD	BTD	BTD	BTD	Biennium
	Allotment	Disbursement	Accrual	Encumbrance	Variance	Remaining
- Not Specified	45	45.00	0.00	0.00	0.00	45.00
EZ - Other Goods and Services						
- Not Specified	0	5.37	0.00	0.00	(5.37)	298.63
E - Goods and Services	175,317	136,704.73	10,549.19	0.00	28,063.08	424,171.08
G - Travel						
GA - In-State Subsistence & Lodging	3,094	3,067.65	511.00	0.00	(484.65)	7,029.35
GB - In-State Air Transportation	630	1,024.80	224.00	0.00	(618.80)	911.20
GC - Private Automobile Mileage	3,640	3,120.49	520.00	0.00	(0.49)	8,839.51
GD - Other Travel Expenses	980	1,562.81	260.00	0.00	(842.81)	1,537.19
GF - Out-Of-State Subsistence & Lodging	5,150	3,325.35	0.00	0.00	1,824.65	10,114.65
GG - Out-Of-State Air Transportation	2,860	1,198.40	0.00	0.00	1,661.60	5,521.60
G - Travel	16,354	13,299.50	1,515.00	0.00	1,539.50	33,953.50
J - Capital Outlays						
JA - Noncapitalized Equipment						
0001 - IT Equipment < \$5000	3,150	115.15	0.00	0.00	3,034.85	17,284.85
0002 - Software < \$5000	0	137.21	0.00	0.00	(137.21)	(137.21)
0003 - Furniture < \$5000	0	295.83	0.00	0.00	(295.83)	(295.83)
JA - Noncapitalized Equipment	3,150	548.19	0.00	0.00	2,601.81	16,851.81
Total for Agency	607,113	463,925.38	33,820.67	0.00	109,366.95	1,534,253.95
By Object/Sub Object/Sub Sub Object						
By Staff	BTD	BTD	BTD	BTD	BTD	Biennium
	Allotment	Actual	Accrual	Total	Variance	Remaining
Staff Months	42.00	39.02	3.00	42.02	(0.02)	101.98
Months	7.00	7.00	7.00	7.00	7.00	17.00
FTE	6.00	5.57	0.43	6.00	0.00	0.00

Law Enforcement & Fire Fighters Plan2 Re

Allotment Expenditure/Revenue BTD Flexible

Report Number: FT-AEF04

Date Run: Feb 16, 2008 2:00AM

Biennium: 2009

As of Fiscal Month: Jan FY1

Transactions Through: Closed

Input Parameters:	Entered As	Interpreted As
User ID:	dlsa105	
Show parms on every page:	No	No
Agency:	341	Law Enforcement & Fire Fighters Plan2 Re
Fiscal Month:	-Prior	-Prior
Fund:	*	All
Appropriation:	*	All
Appropriation Index:	*	All
Appropriation Type:	*	All
Program:	*	All
Sub Program:	*	All
Activity:	*	All
Sub Activity:	*	All
Task:	*	All
Program Index:	*	All
Object:	*	All
Sub Object:	*	All
Sub Sub Object:	*	All
Objects to Expand:	e,j,c	e,j,c
Division:	*	All
Branch:	*	All
Section:	*	All
Unit:	*	All
Cost Center:	*	All
Organization Index:	*	All
Budget Unit:	*	All
Project:	*	All
Sub Project:	*	All
Project Phase:	*	All

Law Enforcement & Fire Fighters Plan2 Re*Allotment Expenditure/Revenue BTD Flexible***Report Number:** FT-AEF04**Date Run:** Feb 16, 2008 2:00AM**Biennium:** 2009**As of Fiscal Month:** Jan FY1**Transactions Through:** Closed

Major Group:	*	All
Major Source:	*	All
Sub Source:	*	All
Allotment Content:	Approved & Adjusted	Approved & Adjusted
Estimated Revenue Content:	Approved & Adjusted	Approved & Adjusted
Expenditure Content:	Cash, Accr(all), Encum	Cash, Accr(all), Encum
Revenue Content:	None	None
Program Function Content:	*	All
Report Group 1:	None	None
Report Group 2:	None	None
Report Group 3:	None	None
Report Group 4:	None	None
Report Group 5:	None	None
Fund / Appropriation Section:	Fund/Appropriation Index	Fund/Appropriation Index
Appropriation Type Section:	None	None
Organization Structure Section:	None	None
Project Structure Section:	None	None
Custom Section 1 Group 1:	None	None
Custom Section 1 Group 2:	None	None
Custom Section 1 Group 3:	None	None
Custom Section 1 Group 4:	None	None
Custom Section 2 Group 1:	None	None
Custom Section 2 Group 2:	None	None
Custom Section 2 Group 3:	None	None
Custom Section 2 Group 4:	None	None
Object Structure Section:	Object/Sub Object/Sub Sub Object	Object/Sub Object/Sub Sub Object
Staffing Section:	Yes	Yes
Revenue Source Structure Section:	None	None

LEOFF Plan 2 Bills Requiring Rule Making

2005 Legislation			
Bill Number	Bill Title	Bill Description	Status
HB 1270	Post-LEOFF Plan 2 Employment	Provides a member, who is otherwise prohibited from membership in another Washington public retirement system, with the option to join membership in another Washington public retirement system. The bill also provides retirees who become employed in eligible non-LEOFF positions with a choice to either receive their LEOFF pension or enter into membership in another plan and suspend receipt of their LEOFF pension until their employment in the other system ends.	Pre-proposal was filed and is still active; DRS is working on a draft rule, but it is not yet ready for internal review.
HB 1325	Interruptive Military Service	Provides a service credit purchase option to Washington public employees, including law enforcement officers and fire fighters, who are unable to return to public employment due to death or disability incurred during honorable active duty military service.	Pre-proposal was filed and is still active; DRS is working on a draft rule, but it is not yet ready for internal review.
SHB 1936	EMTs into LEOFF	Allows any remaining Emergency Technical Technicians (not included in HB 1202 in 2003) of the Public Employees' Retirement System Plans 1 and 2 to become members of LEOFF Plan 2 and transfer previous EMT service from PERS to LEOFF.	Pre-proposal was filed and is still active; DRS has developed a draft that incorporates the changes implemented by HB 1936; the rule is ready for the final level of internal review, which precedes sending the rule to stakeholders for public comment Public hearing follows and this rule will be combined in a public hearing with HB 1680 listed below.

2006 Legislation			
Bill Number	Bill Title	Bill Description	Updated Status
HB 2932	Catastrophic Disability Benefit	Provides that a member who is severely disabled in the line-of-duty such that they are incapable of substantial gainful employment in any capacity in the future would be guaranteed to receive 70% of their salary tax-free for life from LEOFF Plan 2 or up to 100% of salary when combined with Worker's Compensation and/or federal Social Security disability benefits for the same injury. Substantial gainful activity is defined as average earnings of no more than \$860 per month in 2006, which shall be adjusted annually for inflation.	Pre-proposal was filed and is still active; DRS has a draft rule that is being reviewed internally.
SB 6723	Survivor Health Care	Extends the option to purchase health insurance from the State to the surviving spouses of members who were killed in the line of duty prior to 1998. The LEOFF Plan 2 retirement fund will reimburse the survivors of all LEOFF Plan 2 line of duty deaths for the cost of purchasing health insurance from the State.	Pre-proposal was filed and is still active; DRS has an interagency agreement with HCA regarding this process. DRS will be drafting rules regarding the handling of this determination.

2007 Legislation			
Bill Number	Bill Title	Bill Description	Updated Status
SHB 1261	Temporary Duty Disability	Provides consistency across all the state-administered pension plans by allowing LEOFF Plan 2 members to purchase up to twenty-four consecutive months of service credit for each temporary duty disability.	The need for changes to rules was recently identified.
SHB 1264	Dual Membership	Changes the definition of base salary to include payments that are reportable in both systems and were previously excluded, such as overtime. Removes the "maximum benefit rule" (a rule designed to protect Plan 1 benefit caps) for members with less than fifteen years of service in a capped plan and service in an uncapped plan. In addition, the bill adds LEOFF Plan 2 to the list of retirement plans whose members can combine service credit for improved benefits tied to length of service.	DRS is determining whether changes to rules will be needed.
HB 1680	Service Credit Transfer Waiting Period	Creates an exception to the five-year waiting period for members who die or retire due to disability. The member's past PERS service would be transferred to LEOFF Plan 2 and used to calculate their LEOFF Plan 2 pension.	Pre-proposal was filed and is still active; DRS has a draft rule that is being reviewed by their AAG; when final internal review is complete, the draft will be sent for public comment and DRS will then hold a public hearing.