

Allotments And Expenditures By Fiscal Month

Biennium: 2007

Program Index: ALL PROGRAM INDEXES (AGENCY REPORT)

Fiscal Year: FY1 - JANUARY

Date Run February 17, 2006 - 10:12:54 AM

Agency: 341 - LAW ENFORCEMENT & FIRE FIGHTERS PLAN2 RE

Activity Thorough February 16, 2006 - 8:21:00 PM

Object	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj	Total
Object: A SALARIES AND WAGES														
Sub-Object: AA STATE CLASSIFIED														
Allot	20,832	20,832	21,499	21,524	21,756	21,820	21,878	21,927	21,927	21,927	21,927	21,927		259,776
Expend	22,080	19,473	21,593	21,593	21,593	21,593	21,593							149,517
SObj Var	(1,248)	1,359	(94)	(69)	163	227	285	21,927	21,927	21,927	21,927	21,927		110,259
Sub-Object: AC STATE EXEMPT														
Allot	10,758	10,758	11,103	11,103	11,103	11,103	11,103	11,103	11,169	11,267	11,325	11,325		133,220
Expend	10,758	10,905	11,178	11,178	11,178	11,178	11,178							77,554
SObj Var		(147)	(75)	(75)	(75)	(75)	(75)	11,103	11,169	11,267	11,325	11,325		55,666
Object: A SALARIES AND WAGES														
Allot	31,590	31,590	32,602	32,627	32,859	32,923	32,981	33,030	33,096	33,194	33,252	33,252		392,996
Expend	32,838	30,378	32,771	32,771	32,771	32,771	32,771							227,071
Obj Var	(1,248)	1,212	(169)	(144)	88	152	210	33,030	33,096	33,194	33,252	33,252		165,925
Object: B EMPLOYEE BENEFITS														
Sub-Object: BA OLD AGE AND SURVIVORS INSURANCE														
Allot	1,959	1,959	2,021	2,023	2,037	2,041	2,045	2,048	2,052	2,058	2,062	2,062		24,367
Expend	2,009	1,858	2,005	2,005	2,005	2,007	2,010							13,898
SObj Var	(50)	101	16	18	32	34	35	2,048	2,052	2,058	2,062	2,062		10,469

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Sub-Object: BB RETIREMENT AND PENSIONS														
Allot	771	771	795	796	802	803	805	806	808	810	811	811		9,589
Expend	801	748	800	800	800	800	800							5,548
SObj Var	(30)	23	(5)	(4)	2	3	5	806	808	810	811	811		4,041
Sub-Object: BC MEDICAL AID & INDUSTRIAL INSURANCE														
Allot	168	168	168	168	168	168	168	168	168	168	168	168		2,016
Expend	183	152	168	168	168	168	156							1,162
SObj Var	(15)	16					12	168	168	168	168	168		854
Sub-Object: BD HEALTH, LIFE & DISABILITY INSURANCE														
Allot	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978		47,736
Expend	3,978	3,978	3,978	3,978	3,978	3,978	3,978							27,846
SObj Var								3,978	3,978	3,978	3,978	3,978		19,890
Sub-Object: BH HOSPITAL INSURANCE (MEDICARE)														
Allot	458	458	473	473	476	477	478	479	480	481	482	482		5,697
Expend	470	434	469	469	469	469	470							3,250
SObj Var	(12)	24	4	4	7	8	8	479	480	481	482	482		2,447
Object: B EMPLOYEE BENEFITS														
Allot	7,334	7,334	7,435	7,438	7,461	7,467	7,474	7,479	7,486	7,495	7,501	7,501		89,405
Expend	7,441	7,171	7,419	7,419	7,419	7,422	7,413							51,704
Obj Var	(107)	163	16	19	42	45	61	7,479	7,486	7,495	7,501	7,501		37,701

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Object	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj	Total
Object: C PERSONAL SERVICE CONTRACTS														
Sub-Object: CC FINANCIAL SERVICES														
Allot				7,000		12,000		12,000				3,000		34,000
Expend				1,800	1,364									3,164
SObj Var				5,200	(1,364)	12,000		12,000				3,000		30,836
Object: C PERSONAL SERVICE CONTRACTS														
Allot				7,000		12,000		12,000				3,000		34,000
Expend				1,800	1,364									3,164
Obj Var				5,200	(1,364)	12,000		12,000				3,000		30,836
Object: E GOODS AND SERVICES														
Sub-Object: EA SUPPLIES AND MATERIALS														
Allot	400	400	400	400	400	400	400	400	400	400	400	400		4,800
Expend	32	260	248	248	105	171	162							1,226
SObj Var	368	140	152	152	295	229	238	400	400	400	400	400		3,574
Sub-Object: EB COMMUNICATIONS														
Allot	1,650	650	7,650	650	650	650	1,500	1,500	7,650	650	650	1,500		25,350
Expend	151	943	530	544	574	556	479							3,777
SObj Var	1,499	(293)	7,120	106	76	94	1,021	1,500	7,650	650	650	1,500		21,573

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Object	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj	Total
Sub-Object: EC UTILITIES														
Allot	292	292	292	292	292	292	292	292	292	292	292	292		3,504
Expend	281	304	292	292	292	292	292							2,047
SObj Var	11	(12)						292	292	292	292	292		1,457
Sub-Object: ED RENTALS AND LEASES														
Allot	3,710	3,709	3,709	3,710	3,909	3,709	3,710	3,709	3,709	3,710	3,709	3,709		44,712
Expend	3,330	4,089	3,647	3,780	3,726	3,723	3,710							26,004
SObj Var	380	(380)	62	(70)	183	(14)		3,709	3,709	3,710	3,709	3,709		18,708
Sub-Object: EF PRINTING AND REPRODUCTION														
Allot	440	440	4,240	440	440	4,240	440	440	4,240	440	440	4,240		20,480
Expend			62		135	34	289							521
SObj Var	440	440	4,178	440	305	4,206	151	440	4,240	440	440	4,240		19,959
Sub-Object: EG EMPLOYEE PROF DEV & TRAINING														
Allot	5,600	1,375	5,600	1,375	1,375	1,375	1,375	1,375	5,600	1,375	1,375	5,600		33,400
Expend	2,060	5,220	3,042	348	1,238	4,765	1,699							18,372
SObj Var	3,540	(3,845)	2,558	1,027	137	(3,390)	(324)	1,375	5,600	1,375	1,375	5,600		15,029
Sub-Object: EJ SUBSCRIPTIONS														
Allot	50	115	15	100	15	15	100	15	15	100	15	15		570
Expend		15	93	15	15	52								190
SObj Var	50	100	(78)	85		(37)	100	15	15	100	15	15		380

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Object	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj	Total
Sub-Object: EK FACILITIES AND SERVICES														
Allot	442	193	440	194	193	441	194	193	441	194	193	561		3,679
Expend		406	247	(30)	139	337	56							1,155
SObj Var	442	(213)	193	224	54	104	138	193	441	194	193	561		2,524
Sub-Object: EL DATA PROCESSING SERVICES														
Allot	1,075	1,075	1,075	1,075	1,075	1,075	1,035	1,035	1,035	1,035	1,035	1,035		12,660
Expend		1,463	880	737	720	701	771							5,270
SObj Var	1,075	(388)	195	338	355	374	264	1,035	1,035	1,035	1,035	1,035		7,390
Sub-Object: EM ATTORNEY GENERAL SERVICES														
Allot	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800		45,600
Expend		2,026	1,060	1,070	(508)	1,958	866							6,472
SObj Var	3,800	1,774	2,740	2,730	4,308	1,842	2,934	3,800	3,800	3,800	3,800	3,800		39,128
Sub-Object: EN PERSONNEL SERVICES														
Allot	6,318													6,318
Expend				146										146
SObj Var	6,318			(146)										6,172
Sub-Object: EP INSURANCE														
Expend			25											25
SObj Var			(25)											(25)

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Object	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj	Total
Sub-Object: ER OTHER PURCHASED SERVICES														
Allot	12,029	12,029	18,564	13,529	12,029	16,529	12,029	12,029	18,564	12,029	12,029	16,529		167,918
Expend		20,059	10,133	10,029	10,029	10,029	10,029							70,309
SObj Var	12,029	(8,030)	8,431	3,500	2,000	6,500	2,000	12,029	18,564	12,029	12,029	16,529		97,609
Sub-Object: ET AUDIT SERVICES														
Allot	2,160													2,160
Expend				1,440	(540)		(900)							
SObj Var	2,160			(1,440)	540		900							2,160
Sub-Object: EW ARCHIVES & RECORDS MANAGEMENT SVCS														
Allot	42													42
Expend		11			11		4							25
SObj Var	42	(11)			(11)		(4)							18
Sub-Object: EZ OTHER GOODS AND SERVICES														
Allot	200	200	200	200	200	200	200	200	200	200	200	200		2,400
Expend		80	(80)				19							19
SObj Var	200	120	280	200	200	200	181	200	200	200	200	200		2,381
Object: E GOODS AND SERVICES														
Allot	38,208	24,278	45,985	25,765	24,378	32,726	25,075	24,988	45,946	24,225	24,138	37,881		373,593
Expend	5,854	34,874	20,178	18,620	15,937	22,619	17,476							135,558
Obj Var	32,354	(10,596)	25,807	7,145	8,441	10,107	7,599	24,988	45,946	24,225	24,138	37,881		238,035

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Object	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj	Total
Object: G TRAVEL														
Sub-Object: GA IN-STATE SUBSISTENCE & LODGING														
Allot	540	540	540	540	540	540	540	540	540	540	540	540		6,480
Expend	1,144	916	427	705	344	950	375							4,861
SObj Var	(604)	(376)	113	(165)	196	(410)	165	540	540	540	540	540		1,619
Sub-Object: GB IN-STATE AIR TRANSPORTATION														
Allot	350	550	550	550	550	550	550	550	550	550	550	550		6,400
Expend			98			332								430
SObj Var	350	550	452	550	550	218	550	550	550	550	550	550		5,970
Sub-Object: GC PRIVATE AUTOMOBILE MILEAGE														
Allot	900	900	900	900	900	900	900	900	900	900	900	900		10,800
Expend	375	927	300	1,371	1,067	967	874							5,881
SObj Var	525	(27)	600	(471)	(167)	(67)	26	900	900	900	900	900		4,919
Sub-Object: GD OTHER TRAVEL EXPENSES														
Allot	100	100	100	100	100	100	100	100	100	100	100	100		1,200
Expend	218	128	200	91	159	149	103							1,049
SObj Var	(118)	(28)	(100)	9	(59)	(49)	(3)	100	100	100	100	100		151
Sub-Object: GF OUT-OF-STATE SUBSISTENCE & LODGING														
Allot	556	320	550	320	320	320	320	320	550	320	320	550		4,766
Expend	1,114	700		650	793									3,257
SObj Var	(558)	(380)	550	(330)	(473)	320	320	320	550	320	320	550		1,509

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Object	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Adj	Total
Sub-Object: GG OUT-OF-STATE AIR TRANSPORTATION														
Allot	2,500	220	2,500	220	220	220	220	220	2,500	220	220	2,500		11,760
Expend			1,358											1,358
SObj Var	2,500	220	1,142	220	220	220	220	220	2,500	220	220	2,500		10,402
Object: G TRAVEL														
Allot	4,946	2,630	5,140	2,630	2,630	2,630	2,630	2,630	5,140	2,630	2,630	5,140		41,406
Expend	2,852	2,671	2,384	2,817	2,363	2,398	1,352							16,837
Obj Var	2,094	(41)	2,756	(187)	267	232	1,278	2,630	5,140	2,630	2,630	5,140		24,569
Object: J CAPITAL OUTLAYS														
Sub-Object: JA NONCAPITALIZED EQUIPMENT														
Allot						3,800								3,800
Expend			356	69	71									496
SObj Var			(356)	(69)	(71)	3,800								3,304
Sub-Object: JC FURNISHINGS, EQUIPMENT & SOFTWARE														
Allot								13,800						13,800
SObj Var								13,800						13,800

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Object: J CAPITAL OUTLAYS														
Allot						3,800		13,800						17,600
Expend			356	69	71									496
Obj Var			(356)	(69)	(71)	3,800		13,800						17,104
Object: N GRANTS, BENEFITS & CLIENT SERVICES														
Sub-Object: NZ OTHER GRANTS/BENEFITS/CLIENT SVCS														
Expend				75										75
SObj Var				(75)										(75)
Object: N GRANTS, BENEFITS & CLIENT SERVICES														
Allot														
Expend				75										75
Obj Var				(75)										(75)
OBJECTS SELECTED FOR PROGRAM INDEX: ALL PROGRAM INDEXES (AGENCY REPORT)														
Allot	82,078	65,832	91,162	75,460	67,328	91,546	68,160	93,927	91,668	67,544	67,521	86,774		949,000
Expend	48,985	75,093	63,108	63,571	59,925	65,210	59,013							434,905
Total Var	33,093	(9,261)	28,054	11,889	7,403	26,336	9,147	93,927	91,668	67,544	67,521	86,774		514,095



Rule-Making (WAC) Update

Washington State Law Enforcement
Officers' and Fire Fighters' Plan 2
Retirement Board

March 29, 2006

Rule-Making Process

- Pre-Proposal Notice (CR-101)
- Proposal Notice (CR-102)
- Adoption (CR-103)

Rules Recently Adopted

- LEOFF Plan 2 Retirees Return to Work

Rules Currently in Process

- Non-Duty Disability
- Purchased Service Credit
- Duty Disability
- EMTs into LEOFF Plan 2

Rule-Making

Questions?

LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' PLAN 2 RETIREMENT BOARD

March 29, 2006

Report on Rule-Making

Presented by:

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Background

Rules, also known as Washington Administrative Code or WACs, are used by state agencies to implement and clarify state laws. The Department of Retirement Systems (DRS) has statutory authority to adopt rules in order to administer LEOFF Plan 2 pension statutes. The three main goals for creating rules are to make them accurate, easily understood and provide for public participation. The process is commonly referred to as Rule-Making.

Rule-Making Process

DRS uses a seven-step approach in developing and implementing rules and are as follows:

1. Planning and drafting
2. Pre-proposal notice (filing the CR-101)
3. Internal review and approval
4. Proposal (filing the CR-102)
5. Public rules hearing
6. Consideration of testimony/comments
7. Adoption (CR-103)

The Proposal (CR-102 filing) step is when draft rules are published. This is the step where stakeholders, including Board staff, are typically asked for comments. Although not mandatory, the comments are usually incorporated into the final rule. The timeframe for a rule to become effective varies between six-months to a year, from the initial planning and drafting, until adoption.

Appendices

The attached appendices contain a copy of the most recently adopted rules and rules currently in process.

APPENDIX A: Recently Adopted Rules

Retiree Return to Work

OTS-8493.1

AMENDATORY SECTION(Amending WSR 05-12-043, filed 5/25/05, effective 6/25/05)

~~WAC 415-104-111 ((How does the department calculate the retirement allowance of a LEOFF Plan 2 member who retires, reenters employment, and then either retires or separates employment again?))~~ How is my LEOFF Plan 2 retirement allowance affected if I return to work after retirement? ((This rule establishes a method to actuarially recompute your retirement allowance if you are a Plan 2 member who retires, reenters employment causing your retirement allowance to be suspended, and then either retires or separates employment again.)) This rule applies to you if you are a LEOFF 2 retiree who returns to work in an eligible LEOFF, public employees' retirement system (PERS), school employees' retirement system (SERS), or teachers' retirement system (TRS) position.

(1) If you return to employment in a LEOFF eligible position, you must reenter membership and your retirement allowance will stop. When you separate from service, the department will calculate your retirement allowance according to this subsection.

(a) If you previously retired before age fifty-three, the department will:

(i) Calculate your retirement allowance pursuant to [RCW 41.26.420](#) using:

(A) Your total years of career service, including service earned prior to your initial retirement and service earned after reentering membership; and

(B) Any increase in your final average salary resulting from your reentry into membership; and

(ii) Actuarially reduce your retirement allowance:

(A) Based on the present value of the retirement allowance payments you received during your initial retirement;

(B) To reflect the difference in the number of years between your current age and the attainment of age fifty-three, if ((~~applicable~~)) you are not yet fifty-three; and

(C) To offset the cost of your benefit option if it includes a survivor feature. See [WAC 415-104-215](#).

(b) If you previously retired at or after age fifty-three, the department will ~~((recompute))~~:

(i) Calculate your retirement allowance pursuant to [RCW 41.26.420](#) ~~((and include any additional service credit you earned))~~ using:

(A) Your total years of career service, including service earned prior to your initial retirement and service earned after reentering membership; and

(B) Any increase in your final average salary resulting from your reentry into membership~~((The department will))~~; and

(ii) Actuarially reduce your retirement allowance to offset the cost of your benefit option if it includes a survivor feature. See [WAC 415-104-215](#).

(c) Under no circumstances will you receive a retirement allowance creditable to a month during which you earned service credit.

(2) If you enter employment in a PERS, TRS or SERS eligible position, ~~((whether or not you enter PERS, TRS or SERS membership, your LEOFF retirement allowance will be suspended under [RCW 41.26.500](#). Upon separation from such employment, your suspended retirement allowance will be reinstated. In addition, you may choose to have the total monthly retirement payments you would have received had you not reentered employment, plus interest, either:~~

~~— (a) In a lump sum; or~~

~~— (b) Actuarially computed in your))~~ you have two options:

(a) You may choose not to become a member of the PERS, TRS or SERS retirement system and continue to receive your monthly LEOFF Plan 2 retirement allowance; or

(b) You may choose to become a member of the PERS, TRS or SERS retirement system. Your LEOFF retirement allowance will be suspended while you earn service credit and make contributions toward another retirement benefit. When you leave the PERS, SERS or TRS eligible position, you will resume receiving your LEOFF retirement allowance, along with retroactive payments for the time you were employed. You may choose to have your retroactive payments in a lump sum or actuarially computed into your LEOFF Plan 2 retirement allowance.

[Statutory Authority: [RCW 41.50.050](#)(5), [41.26.500](#). 05-12-043, § 415-104-111, filed 5/25/05, effective 6/25/05. Statutory Authority: [RCW 41.50.050](#)(5), [41.26.470](#), 2001 c 261. 02-14-072, § 415-104-111, filed 6/28/02, effective 7/29/02. Statutory Authority: [RCW 41.50.050](#). 94-09-040, § 415-104-111, filed 4/19/94, effective 5/20/94.]

Appendix B: Rules in Process

DRS Preproposals (CR 101's)

State agencies use preproposals to let the public know that they are considering a rule proposal. These are also used to let the public know how they can become involved in the process. For more information, please see [RCW 34.05.310](#).

All agencies file their preproposals with the Code Reviser's Office for publication in the [Washington State Register](#) (WSR). The WSR numbers shown on the right side of the table are assigned by the Code Reviser's Office. If you click on a WSR number below, you will go directly to the preproposal notice.

TOPIC	WSR #
Disability benefits for members of the Law Enforcement Officers' and Fire Fighters' (LEOFF) Retirement System, Plan 2. This rule is for members who incur a disability that is not duty-related.	04-13-009
Amend the LEOFF Plan 2 duty-disability benefits rule to implement SSB 5615.	05-13-047
Amend WAC 415-104-225 to bring qualifying EMTs into LEOFF 2 membership per SHB 1936	05-13-048
Amend PERS, SERS, and TRS rules to implement HB 1270, enacted in 2005. HB 1270 gives LEOFF Plan 2 members who return to work in eligible PERS, SERS or TRS positions the option of joining membership.	06-04-012