

Vacancy Factor

Based on the expectation that not all positions will be filled 100% of the time during the course of a fiscal year, a vacancy factor may be used to reduce funding to the anticipated need.

Below are the vacancy factor guidelines. The minimum vacancy factor is optional. The Alaska Budget System provides a warning if the maximum vacancy factor is exceeded or is less than zero.

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%

OMB must approve a maximum vacancy factor that is outside the recommended guideline. Provide written documentation of the circumstances to OMB for approval. A common reason for exceeding the maximum vacancy factor is when unbudgeted interagency receipts fund one or more positions within a component. Another exception could be for a component with a large number of seasonal or part-time positions because the percentages are based on full-time position counts only.