Numbers and Language Differences Agencies: Retirement

Agency: State Retirement Payments

	<u>Column</u>	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	<u>Grants</u>	Misc	PFT	PPT _	TMP
PERS State Assistance													
School District PERS													
L Reverse State Assistance for Past Service Costs Sec41a Ch1 SSSLA2017 P118 L4 (HB57)	19GovAdj	OTI	-10,258.1	0.0	0.0	0.0	0.0	0.0	0.0	-10,258.1	0	0	0
Reverse language section transaction from the 1004 Gen Fund (UGF) -10,258.1	e base budget.												
L State Assistance for Past Service Costs	19GovAd.i	IncM	19,477,6	0.0	0.0	0.0	0.0	0.0	0.0	19,477.6	0	0	0
The sum of \$135,219,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2019.													
L LFD Adjust: Fund Change from CBRF to UGF	19GovAd.j	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
for State Assistance for Past Service Costs													
The sum of \$135,219,000 is appropriated from of Alaska) to the Department of Administration employees' retirement system as an additiona June 30, 2019. 1001 CBR Fund (Other) -19,477.6 1004 Gen Fund (UGF) 19,477.6	for deposit in	the define	d benefit plan acc	count in the public									
* Allocation Difference *			9,219.5	0.0	0.0	0.0	0.0	0.0	0.0	9,219.5	0	0	0
All Other PERS													
L Reverse State Assistance for Past Service Costs Sec41a Ch1 SSSLA2017 P118 L4 (HB57)	19GovAdj	OTI	-8,565.9	0.0	0.0	0.0	0.0	0.0	0.0	-8,565.9	0	0	0
Reverse language section transaction from the 1226 High Ed (DGF) -8,565.9	e base budget.												
1226 High Ed (DGF) -8,565.9 L Reverse State Assistance for Past Service	19GovAd.j	OTI	-53,747.0	0.0	0.0	0.0	0.0	0.0	0.0	-53.747.0	0	0	0
Costs Sec41a Ch1 SSSLA2017 P118 L4	19dovAdj	011	33,747.0	0.0	0.0	0.0	0.0	0.0	0.0	33,747.0	U	U	U
(HB57)													
Reverse language section transaction from the	e base budget.												
1004 Gen Fund (UGF) -53,747.0	· ·												
L State Assistance for Past Service Costs	19GovAdj	IncM	115,741.4	0.0	0.0	0.0	0.0	0.0	0.0	115,741.4	0	0	0
The sum of \$135,219,000 is appropriated from					State								
of Alaska) to the Department of Administration													
employees' retirement system as an additiona	I state contribu	ition under	AS 39.35.280 fo	r the fiscal year en	ding								
June 30, 2019.													
1001 CBR Fund (Other) 115,741.4	100 au A d =	FindCh-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
L LFD Adjust: Fund Change from CBRF to UGF	19GovAdj	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	U	0	0
for State Assistance for Past Service Costs	n the hudget ro	canva fund	l (art IX sec 17	Constitution of the	State								

The sum of \$135,219,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2019.

Numbers and Language Differences Agencies: Retirement

	Column	Trans Type	Total Expenditure	Personal Services	<u>Travel</u>	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
PERS State Assistance (continued) All Other PERS (continued) LFD Adjust: Fund Change from CBRF to UGF for State Assistance for Past Service Costs													
(continued) 1001 CBR Fund (Other) -115,741.4 1004 Gen Fund (UGF) 115,741.4													
* Allocation Difference *			53,428.5	0.0	0.0	0.0	0.0	0.0	0.0	53,428.5	0	0	0
* * Appropriation Difference * *			62,648.0	0.0	0.0	0.0	0.0	0.0	0.0	62,648.0	0	0	0
TRS State Assistance School District TRS													
L Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57)	19GovAdj	ITO	-85,049.6	0.0	0.0	0.0	0.0	0.0	0.0	-85,049.6	0	0	0
Reverse language section transaction from 1004 Gen Fund (UGF) -85,049.6	· ·	OTI	20 424 1	0.0	0.0	0.0	0.0	0.0	0.0	20 424 1	0	0	0
L Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57) Reverse language section transaction from	19GovAdj n the base budget.	UII	-20,434.1	0.0	0.0	0.0	0.0	0.0	0.0	-20,434.1	U	0	0
1226 High Ed (DGF) -20,434.1 L State Assistance for Past Service Costs	19GovAd.i	IncM	121.372.9	0.0	0.0	0.0	0.0	0.0	0.0	121,372.9	0	0	0
The sum of \$128,174,000 is appropriated to of Alaska) to the Department of Administrative retirement system as an additional state of 1001 CBR Fund (Other) 121,372.9	from the budget restation for deposit in to	serve fund the defined S 14.25.0	(art. IX, sec. 17, d benefit plan acc 85 for the fiscal ye	Constitution of the count in the teache ear ending June 3	e State ers' 0, 2019.								Ü
L LFD Adjust: Fund Change from CBRF to UGF for State Assistance for Past Service Costs	19GovAdj	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
The sum of \$128,174,000 is appropriated to f Alaska) to the Department of Administra retirement system as an additional state of 1001 CBR Fund (Other) -121,372.9	ition for deposit in t	he defined	d benefit plan acc	ount in the teache	ers'								
* Allocation Difference *			15,889.2	0.0	0.0	0.0	0.0	0.0	0.0	15,889.2	0	0	0
All Other TRS													
L Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57)	19GovAdj	OTI	-6,273.3	0.0	0.0	0.0	0.0	0.0	0.0	-6,273.3	0	0	0
Reverse language section transaction from 1004 Gen Fund (UGF) -6,273.3	n the base budget.												
L State Assistance for Past Service Costs The sum of \$128,174,000 is appropriated to	19GovAdj from the budget res	IncM serve fund	6,801.1 (art. IX, sec. 17,	0.0 Constitution of the	0.0 e State	0.0	0.0	0.0	0.0	6,801.1	0	0	0

Numbers and Language Differences Agencies: Retirement

	<u>Column</u>	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc _	PFT _	PPT _	_TMP
TRS State Assistance (continued)													
All Other TRS (continued)													
State Assistance for Past Service Costs													
(continued)													
of Alaska) to the Department of Administration													
retirement system as an additional state contri	bution under A	S 14.25.08	35 for the fiscal ye	ear ending June 3	0, 2019.								
1001 CBR Fund (Other) 6,801.1	100	F JOI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
L LFD Adjust: Fund Change from CBRF to UGF for State Assistance for Past Service Costs	19GovAdj	Fnachg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
The sum of \$128,174,000 is appropriated from	the hudget re	canva fund	(art IV sec 17	Constitution of the	State								
of Alaska) to the Department of Administration													
retirement system as an additional state contri													
1001 CBR Fund (Other) -6,801.1	2 d. 1011 d. 1 d. 1 d. 1		, o . o o o o , c	a. onang canc c	0, 20.0.								
1004 Gen Fund (UGF) 6,801.1													
* Allocation Difference *			527.8	0.0	0.0	0.0	0.0	0.0	0.0	527.8	0	0	0
* * Appropriation Difference * *			16,417.0	0.0	0.0	0.0	0.0	0.0	0.0	16,417.0	0	0	0
- 													
Military Retirement													
Military Normal Costs													
L Reverse FY2018 Retirement System Normal	19GovAd.j	OTI	-835.5	0.0	0.0	-835.5	0.0	0.0	0.0	0.0	0	0	0
Costs Sec41d-e Ch1 SSSLA2017 P118 L21-30	13407744	011	000.0	0.0	0.0	000.0	0.0	0.0	0.0	0.0	Ü	O	Ü
(HB57)													
Reverse language section transaction from the	e base budget.												
1004 Gen Fund (UGF) -835.5	_												
L FY2019 Retirement System Normal Costs	19GovAdj	IncM	851.7	0.0	0.0	851.7	0.0	0.0	0.0	0.0	0	0	0
The sum of \$851,686 is appropriated from the													
Alaska) to the Department of Military and Vete				•									
Alaska National Guard and Alaska Naval Militi													
Guard and Alaska Naval Militia retirement systems 1001 CBR Fund (Other) 851.7	em under AS 2	26.05.226	for the fiscal year	ending June 30, 2	2019.								
1001 CBR Fund (Other) 851.7 L LFD Adjust: Fund Change from CBRF to UGF	19GovAd.i	FndCha	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
for FY2019 Retirement System Normal Costs	19G0VAQJ	Triucing	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	U	U	U
The sum of \$851,686 is appropriated from the	budget reserve	e fund (art	IX sec 17 Cons	stitution of the Sta	te of								
Alaska) to the Department of Military and Vete													
Alaska National Guard and Alaska Naval Militi													
Guard and Alaska Naval Militia retirement sys	tem under AS 2	26.05.226	for the fiscal year	ending June 30, 2	2019.								
1001 CBR Fund (Other) -851.7													
1004 Gen Fund (UGF) 851.7		_											
* Allocation Difference *			16.2	0.0	0.0	16.2	0.0	0.0	0.0	0.0	0	0	0
Military Past Service Costs												_	
L Reverse FY2018 Retirement System Past	19GovAdj	OTI	-71.7	0.0	0.0	-71.7	0.0	0.0	0.0	0.0	0	0	0
Service Liability Sec41d-e Ch1 SSSLA2017													
P118 L21-30 (HB57)	a la a a a la codo e d												
Reverse language section transaction from the	e base budget.												

Numbers and Language Differences Agencies: Retirement

	Column	Trans Type	Total Expenditure	Personal Services	<u>Travel</u>	Services	Commodities	Capital Outlay	Grants	Misc _	PFT _	PPT _	TMP
Military Retirement (continued) Military Past Service Costs (continued) Reverse FY2018 Retirement System Past Service Liability Sec41d-e Ch1 SSSLA2017 P118 L21-30 (HB57) (continued) 1004 Gen Fund (UGF) -71.7													
* Allocation Difference *			-71.7	0.0	0.0	-71.7	0.0	0.0	0.0	0.0	0	0	0
* * Appropriation Difference * *			-55.5	0.0	0.0	-55.5	0.0	0.0	0.0	0.0	0	0	0
Elected Public Officers Retirement System E Elected Public Officers Retirement System E L Reverse FY2018 Elected Public Officer's		OTI	-1,881.4	0.0	0.0	-20.0	0.0	0.0	-1,861.4	0.0	0	0	0
Retirement System Benefit Payments Sec41f Ch1 SSSLA2017 P118 L31 (HB57) Reverse language section transaction from 1004 Gen Fund (UGF) -1,881.4	· ·		1 000 4	0.0	0.0	20.0	0.0	0.0	1 700 4	0.0	0	0	0
L FY2019 Elected Public Officer's Retirement System Benefit Payments	19GovAdj	IncM	1,806.4	0.0	0.0	20.0	0.0	0.0	1,786.4	0.0	0	0	0
The sum of \$1,806,400 is appropriated from Alaska) to the Department of Administration members earned under the elected public of 1001 CBR Fund (Other) 1,806.4	n to pay benefit pa officer's retiremen	ayments to t system fo	eligible members or the fiscal year e	and survivors of ending June 30, 20	eligible)19.								
L LFD Adjust: Fund Change from CBRF to UGF for FY2019 Elected Public Officer's Retirement	19GovAdj	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
System Benefit Payments The sum of \$1,806,400 is appropriated fron Alaska) to the Department of Administration members earned under the elected public of 1001 CBR Fund (Other) -1,806.4 1004 Gen Fund (UGF) 1,806.4	n to pay benefit pa	ayments to	eligible members	and survivors of	eligible								
* Allocation Difference *			-75.0	0.0	0.0	0.0	0.0	0.0	-75.0	0.0	0	0	0
* * Appropriation Difference * *			-75.0	0.0	0.0	0.0	0.0	0.0	-75.0	0.0	0	0	0
Unlicensed Vessel Personnel Annuity Retire Unlicensed Vessel Personnel Annuity Retire L FY2019 Past Service Cost Liability		Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
The amount necessary to pay benefit paym under the Unlicensed Vessel Personnel An budget reserve fund (art. IX, sec. 17, Const that purpose for the fiscal year ending June	ents to eligible m nuity Retirement itution of the Stat	embers an Plan, estim	nd survivors of elignated to be \$0, is a) to the Department	gible members ear appropriated from ent of Administrati	rned the on for				0.0		0	0	
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* * Appropriation Difference * *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0

Numbers and Language Differences Agencies: Retirement

_	Column	Trans Type	Total <u>Expenditure</u>	Personal Services	Travel	Services	<u>Commodities</u>	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Judicial Retirement System													
JRS Past Service Costs	400												
L Reverse FY2018 Past Service Cost Liability	19GovAdj	OTI	-5,385.0	0.0	0.0	-5,385.0	0.0	0.0	0.0	0.0	0	0	0
Sec41h Ch1 SSSLA2017 P119 L8 (HB57) Reverse language section transaction from t	he hase hudget												
1004 Gen Fund (UGF) -5.385.0	ne base budget.												
L FY2019 Past Service Cost Liability	19GovAdj	IncM	4,909.0	0.0	0.0	4,909.0	0.0	0.0	0.0	0.0	0	0	0
The sum of \$4,909,000 is appropriated from	the budget reser	rve fund (a	art. IX, sec. 17, Co	onstitution of the	State of								
Alaska) to the Department of Administration													
retirement system for the purpose of funding	the judicial retire	ement sys	tem under AS 22	.25.046 for the fi	scal year								
ending June 30, 2019. 1001 CBR Fund (Other) 4,909.0													
L LFD Adjust: Fund Change from CBRF to UGF	19GovAd.j	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
for FY2019 Past Service Cost Liability	13407744	rinderig	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	O	0	O
The sum of \$4,909,000 is appropriated from	the budget reser	rve fund (a	art. IX, sec. 17, Co	onstitution of the	State of								
Alaska) to the Department of Administration	for deposit in the	e defined b	penefit plan accou	unt in the judicial									
retirement system for the purpose of funding	the judicial retire	ement sys	tem under AS 22	.25.046 for the fi	scal year								
ending June 30, 2019.													
1001 CBR Fund (Other) -4,909.0 1004 Gen Fund (UGF) 4,909.0													
* Allocation Difference *			-476.0	0.0	0.0	-476.0	0.0	0.0	0.0	0.0	0	0	0
* * Appropriation Difference * *			-476.0	0.0	0.0	-476.0	0.0	0.0	0.0	0.0	0	0	0
Appropriation bilierence			470.0	0.0	0.0	470.0	0.0	0.0	0.0	0.0	U	0	O
Special Retirement Systems													
Special Retirement Systems													
L Potential savings of \$25.5 million under	19GovAd.i	Cntnat	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
Medicare Part D Employer Group Waiver Plan	13437744	0.101190		0.0	0.0	0.0	0.0	0.0	0.0	0.0	Ü	Ü	Ü
The amounts appropriated in (e) and (f) of the	is section are re	duced pro	portionately by th	e amount of savi	ngs								
associated with the implementation of the Me	edicare part D er	mployer gr	roup waiver plan,	estimated to be									
\$25,500,000.													
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* * Appropriation Difference * *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* * * Agency Difference * * *			78,458.5	0.0	0.0	-531.5	0.0	0.0	-75.0	79,065.0	0	0	0
* * * * All Agencies Difference * * * *			78,458.5	0.0	0.0	-531.5	0.0	0.0	-75.0	79,065.0	0	0	0

Column Definitions

19Adj Base (FY19 Adjusted Base) - FY18 Management Plan less one-time items, plus FY19 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (risk management and most salary and benefit increases). The Adjusted Base is the "first cut" of the FY19 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

19GovAdj (FY19 Governor w/LFD Adjust) - FY19 Governor's Request with LFD Adjustments for proposed legislation and budget actions that require a supermajority vote.