

**2018 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between 19Adj Base and 19GovAdj**

Numbers and Language Differences Agencies: Retirement
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Agency: State Retirement Payments

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	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	-10,258.1	0	0	0
	Reverse language section transaction from the base budget.												
	1004 Gen Fund (UGF)			-10,258.1									
L	State Assistance for Past Service Costs	19GovAdj	IncM	19,477.6	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.												
	1001 CBR Fund (Other)			19,477.6									
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
	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.												
	1001 CBR Fund (Other)			-19,477.6									
	1004 Gen Fund (UGF)			19,477.6									
	* Allocation Difference *			9,219.5	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	-8,565.9	0	0	0
	Reverse language section transaction from the base budget.												
	1226 High Ed (DGF)			-8,565.9									
L	Reverse State Assistance for Past Service Costs Sec41a Ch1 SSSLA2017 P118 L4 (HB57)	19GovAdj	OTI	-53,747.0	0.0	0.0	0.0	0.0	0.0	-53,747.0	0	0	0
	Reverse language section transaction from the 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	115,741.4	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.												
	1001 CBR Fund (Other)			115,741.4									
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
	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.												

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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									
				53,428.5	0.0	0.0	0.0	0.0	0.0	53,428.5	0	0	0
				62,648.0	0.0	0.0	0.0	0.0	0.0	62,648.0	0	0	0
TRRS State Assistance													
School District TRS													
			L Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57)	19GovAdj	OTI	-85,049.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			Reverse language section transaction from the base budget.										
			1004 Gen Fund (UGF)			-85,049.6							
			L Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57)	19GovAdj	OTI	-20,434.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			Reverse language section transaction from the base budget.										
			1226 High Ed (DGF)			-20,434.1							
			L State Assistance for Past Service Costs	19GovAdj	IncM	121,372.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			The sum of \$128,174,000 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 teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2019.										
			1001 CBR Fund (Other)			121,372.9							
			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
			The sum of \$128,174,000 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 teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2019.										
			1001 CBR Fund (Other)			-121,372.9							
			1004 Gen Fund (UGF)			121,372.9							
						15,889.2	0.0	0.0	0.0	0.0	0.0	0.0	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	0.0
			Reverse language section transaction from the base budget.										
			1004 Gen Fund (UGF)			-6,273.3							
			L State Assistance for Past Service Costs	19GovAdj	IncM	6,801.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			The sum of \$128,174,000 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 teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2019.										

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	Column	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 for deposit in the defined benefit plan account in the teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2019.													
			1001 CBR Fund (Other)	6,801.1									
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
The sum of \$128,174,000 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 teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2019.													
			1001 CBR Fund (Other)	-6,801.1									
			1004 Gen Fund (UGF)	6,801.1									
			* Allocation Difference *	527.8	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	16,417.0	0	0	0
Military Retirement													
Military Normal Costs													
L	Reverse FY2018 Retirement System Normal Costs Sec41d-e Ch1 SSSLA2017 P118 L21-30 (HB57)	19GovAdj	OTI	-835.5	0.0	0.0	-835.5	0.0	0.0	0.0	0	0	0
Reverse language section transaction from the 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
The sum of \$851,686 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Military and Veterans' Affairs for deposit in the defined benefit plan account in the Alaska National Guard and Alaska Naval Militia retirement system for the purpose of funding the Alaska National Guard and Alaska Naval Militia retirement system under AS 26.05.226 for the fiscal year ending June 30, 2019.													
			1001 CBR Fund (Other)	851.7									
L	LFD Adjust: Fund Change from CBRF to UGF for FY2019 Retirement System Normal Costs	19GovAdj	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
The sum of \$851,686 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Military and Veterans' Affairs for deposit in the defined benefit plan account in the Alaska National Guard and Alaska Naval Militia retirement system for the purpose of funding the Alaska National Guard and Alaska Naval Militia retirement system under AS 26.05.226 for the fiscal year ending June 30, 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
Military Past Service Costs													
L	Reverse FY2018 Retirement System Past Service Liability Sec41d-e Ch1 SSSLA2017 P118 L21-30 (HB57)	19GovAdj	OTI	-71.7	0.0	0.0	-71.7	0.0	0.0	0.0	0	0	0
Reverse language section transaction from the base budget.													

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	Column	Trans Type	Total Expenditure	Personal Services	Travel	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 Benefits													
Elected Public Officers Retirement System Benefits													
L	Reverse FY2018 Elected Public Officer's Retirement System Benefit Payments Sec41f Ch1 SSSLA2017 P118 L31 (HB57)	19GovAdj	OTI	-1,881.4	0.0	0.0	-20.0	0.0	0.0	-1,861.4	0.0	0	0
Reverse language section transaction from the base budget.													
			1004 Gen Fund (UGF)	-1,881.4									
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
The sum of \$1,806,400 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration to pay benefit payments to eligible members and survivors of eligible members earned under the elected public officer's retirement system for the fiscal year ending June 30, 2019.													
			1001 CBR Fund (Other)	1,806.4									
L	LFD Adjust: Fund Change from CBRF to UGF for FY2019 Elected Public Officer's Retirement System Benefit Payments	19GovAdj	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
The sum of \$1,806,400 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration to pay benefit payments to eligible members and survivors of eligible members earned under the elected public officer's retirement system for the fiscal year ending June 30, 2019.													
			1001 CBR Fund (Other)	-1,806.4									
			1004 Gen Fund (UGF)	1,806.4									
* 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 Retirement Plan													
Unlicensed Vessel Personnel Annuity Retirement Plan													
L	FY2019 Past Service Cost Liability	19GovAdj	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0
The amount necessary to pay benefit payments to eligible members and survivors of eligible members earned under the Unlicensed Vessel Personnel Annuity Retirement Plan, estimated to be \$0, is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for that purpose for the fiscal year ending June 30, 2019.													
* 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

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	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
Judicial Retirement System													
JRS Past Service Costs													
L	Reverse FY2018 Past Service Cost Liability Sec41h Ch1 SSSLA2017 P119 L8 (HB57)	19GovAdj	OTI	-5,385.0	0.0	0.0	-5,385.0	0.0	0.0	0.0	0	0	0
	Reverse language section transaction from the base budget.												
	1004 Gen Fund (UGF)			-5,385.0									
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
	The sum of \$4,909,000 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 judicial retirement system for the purpose of funding the judicial retirement system under AS 22.25.046 for the fiscal year ending June 30, 2019.												
	1001 CBR Fund (Other)			4,909.0									
L	LFD Adjust: Fund Change from CBRF to UGF for FY2019 Past Service Cost Liability	19GovAdj	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	The sum of \$4,909,000 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 judicial retirement system for the purpose of funding the judicial retirement system under AS 22.25.046 for the fiscal 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
	** Appropriation Difference **			-476.0	0.0	0.0	-476.0	0.0	0.0	0.0	0	0	0
Special Retirement Systems													
Special Retirement Systems													
L	Potential savings of \$25.5 million under Medicare Part D Employer Group Waiver Plan	19GovAdj	Cntngt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	The amounts appropriated in (e) and (f) of this section are reduced proportionately by the amount of savings associated with the implementation of the Medicare part D employer group 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
	** Appropriation Difference **			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	-75.0	79,065.0	0	0	0
	**** All Agencies Difference ****			78,458.5	0.0	0.0	-531.5	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.