

**2017 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between 18Adj Base and 18Gov**

Numbers and Language Differences Agencies: Retirement

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 Sec28a Ch3 4SSLA2016 P91 L13 (HB256)	18Gov	OTI	-13,662.4	0.0	0.0	0.0	0.0	0.0	-13,662.4	0	0	0
	<i>Reverse language section transaction from the base budget.</i>												
	1004 Gen Fund (UGF)			-13,662.4									
L	State Assistance for Past Service Costs	18Gov	IncM	10,258.1	0.0	0.0	0.0	0.0	0.0	10,258.1	0	0	0
	<i>The following amounts are appropriated to the Department of Administration from the specified sources 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, 2018:</i>												
	<i>(1) the sum of \$34,718,100 from the general fund;</i>												
	<i>(2) the sum of \$37,852,900 from the Alaska higher education investment fund (AS 37.14.750).</i>												
	1004 Gen Fund (UGF)			10,258.1									
	* Allocation Difference *			-3,404.3	0.0	0.0	0.0	0.0	0.0	-3,404.3	0	0	0
All Other PERS													
L	Reverse State Assistance for Past Service Costs Sec28a Ch3 4SSLA2016 P91 L13 (HB256)	18Gov	OTI	-85,504.2	0.0	0.0	0.0	0.0	0.0	-85,504.2	0	0	0
	<i>Reverse language section transaction from the base budget.</i>												
	1004 Gen Fund (UGF)			-21,055.7									
	1226 High Ed (DGF)			-64,448.5									
L	State Assistance for Past Service Costs	18Gov	IncM	62,312.9	0.0	0.0	0.0	0.0	0.0	62,312.9	0	0	0
	<i>The following amounts are appropriated to the Department of Administration from the specified sources 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, 2018:</i>												
	<i>(1) the sum of \$34,718,100 from the general fund;</i>												
	<i>(2) the sum of \$37,852,900 from the Alaska higher education investment fund (AS 37.14.750).</i>												
	1004 Gen Fund (UGF)			24,460.0									
	1226 High Ed (DGF)			37,852.9									
	* Allocation Difference *			-23,191.3	0.0	0.0	0.0	0.0	0.0	-23,191.3	0	0	0
	** Appropriation Difference **			-26,595.6	0.0	0.0	0.0	0.0	0.0	-26,595.6	0	0	0
TRS State Assistance													
School District TRS													
L	Reverse State Assistance for Past Service Costs Sec28b Ch3 4SSLA2016 P91 L20 (HB256)	18Gov	OTI	-109,883.1	0.0	0.0	0.0	0.0	0.0	-109,883.1	0	0	0
	<i>Reverse language section transaction from the base budget.</i>												
	1004 Gen Fund (UGF)			-84,506.1									
	1226 High Ed (DGF)			-25,377.0									
L	State Assistance for Past Service Costs	18Gov	IncM	105,483.7	0.0	0.0	0.0	0.0	0.0	105,483.7	0	0	0
	<i>The following amounts are appropriated to the Department of Administration from the specified sources 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, 2018:</i>												

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TRS State Assistance (continued)													
School District TRS (continued)													
State Assistance for Past Service Costs (continued)													
(1) the sum of \$91,322,900 from the general fund;													
(2) the sum of \$20,434,100 from the Alaska higher education investment fund (AS 37.14.750).													
			1004 Gen Fund (UGF)	85,049.6									
			1226 High Ed (DGF)	20,434.1									
			* Allocation Difference *	-4,399.4	0.0	0.0	0.0	0.0	0.0	-4,399.4	0	0	0
All Other TRS													
L		18Gov	Reverse State Assistance for Past Service Costs Sec28b Ch3 4SSLA2016 P91 L20 (HB256)	-6,816.8	0.0	0.0	0.0	0.0	0.0	-6,816.8	0	0	0
<i>Reverse language section transaction from the base budget.</i>													
			1004 Gen Fund (UGF)	-6,816.8									
L		18Gov	State Assistance for Past Service Costs	6,273.3	0.0	0.0	0.0	0.0	0.0	6,273.3	0	0	0
<i>The following amounts are appropriated to the Department of Administration from the specified sources 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, 2018:</i>													
<i>(1) the sum of \$91,322,900 from the general fund;</i>													
<i>(2) the sum of \$20,434,100 from the Alaska higher education investment fund (AS 37.14.750).</i>													
			1004 Gen Fund (UGF)	6,273.3									
			* Allocation Difference *	-543.5	0.0	0.0	0.0	0.0	0.0	-543.5	0	0	0
			** Appropriation Difference **	-4,942.9	0.0	0.0	0.0	0.0	0.0	-4,942.9	0	0	0
Military Retirement													
Military Normal Costs													
L		18Gov	Reverse FY2017 National Guard Naval Militia Retirement System Normal Costs Sec28c Ch3 4SSLA2016 P91 L27 (HB256)	-797.5	0.0	0.0	-797.5	0.0	0.0	0.0	0	0	0
<i>Reverse language section transaction from the base budget.</i>													
			1004 Gen Fund (UGF)	-797.5									
L		18Gov	FY2018 National Guard Naval Militia Retirement System Normal Costs	835.5	0.0	0.0	835.5	0.0	0.0	0.0	0	0	0
<i>The sum of \$835,495 is appropriated from the general fund 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, 2018.</i>													
			1004 Gen Fund (UGF)	835.5									
			* Allocation Difference *	38.0	0.0	0.0	38.0	0.0	0.0	0.0	0	0	0
Military Past Service Costs													
L		18Gov	Reverse FY2017 Past Service Liability Sec28d Ch3 4SSLA2016 P92 L1 (HB256)	-69.4	0.0	0.0	0.0	0.0	0.0	-69.4	0	0	0
<i>Reverse language section transaction from the base budget.</i>													

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Military Retirement (continued)													
Military Past Service Costs (continued)													
Reverse FY2017 Past Service Liability Sec28d													
Ch3 4SSLA2016 P92 L1 (HB256) (continued)													
			1004 Gen Fund (UGF)	-69.4									
L	FY2018 Past Service Liability	18Gov	IncM	71.7	0.0	0.0	0.0	0.0	0.0	71.7	0	0	0
	<i>The sum of \$71,736 is appropriated from the general fund 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 as additional state contribution for the purpose of funding past service liability for the Alaska National Guard and Alaska Naval Militia retirement system under AS 26.05.226 for the fiscal year ending June 30, 2018.</i>												
			1004 Gen Fund (UGF)	71.7									
	* Allocation Difference *			2.3	0.0	0.0	0.0	0.0	0.0	2.3	0	0	0
	** Appropriation Difference **			40.3	0.0	0.0	38.0	0.0	0.0	2.3	0	0	0
Elected Public Officers Retirement System Benefits													
Elected Public Officers Retirement System Benefits													
L	Reverse Elected Public Officer's Retirement System Benefit Payments Sec28e Ch3 4SSLA2016 P92 L6 (HB256)	18Gov	OTI	-1,881.4	0.0	0.0	-20.0	0.0	-1,861.4	0.0	0	0	0
	<i>Reverse language section transaction from the base budget.</i>												
			1004 Gen Fund (UGF)	-1,881.4									
L	FY2018 Elected Public Officer's Retirement System Benefit Payments	18Gov	IncM	1,881.4	0.0	0.0	20.0	0.0	1,861.4	0.0	0	0	0
	<i>The sum of \$1,881,400 is appropriated from the general fund 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, 2018.</i>												
			1004 Gen Fund (UGF)	1,881.4									
	* 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
Unlicensed Vessel Personnel Annuity Retirement Plan													
Unlicensed Vessel Personnel Annuity Retirement Plan													
L	Reverse Unlicensed Vessel Personnel Annuity Retirement System Benefit Payments Sec28f Ch3 4SSLA2016 P92 L10 (HB256)	18Gov	OTI	-43.7	0.0	0.0	0.0	0.0	-43.7	0.0	0	0	0
	<i>Reverse language section transaction from the base budget.</i>												
			1004 Gen Fund (UGF)	-43.7									
L	FY2018 Unlicensed Vessel Personnel Annuity Retirement System Benefit Payments	18Gov	IncM	25.0	0.0	0.0	0.0	0.0	25.0	0.0	0	0	0
	<i>The sum of \$25,000 is appropriated from the general fund to the Department of Administration to pay benefit payments to eligible members and survivors of eligible members earned under the Unlicensed Vessel Personnel Annuity Retirement Plan for the fiscal year ending June 30, 2018.</i>												
			1004 Gen Fund (UGF)	25.0									
	* Allocation Difference *			-18.7	0.0	0.0	0.0	0.0	-18.7	0.0	0	0	0
	** Appropriation Difference **			-18.7	0.0	0.0	0.0	0.0	-18.7	0.0	0	0	0

Column Definitions

18Adj Base (FY18 Adjusted Base) - FY17 Management Plan less one-time items, plus FY18 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 FY18 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

18Gov (FY18 Governor Request) - Includes FY18 Adjusted Base plus the Governor's operating budget bill requests for increases (increments), decreases (decrements), fund source changes, and language transactions submitted by the Governor on December 15, 2016.