

**2020 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between 21Adj Base and 21Gov**

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 Sec35a Ch1 FSSLA2019 P83 L7 (HB39)	21Gov	OTI	-23,555.8	0.0	0.0	0.0	0.0	0.0	-23,555.8	0	0	0
	Reverse prior-year language appropriation.												
	1004 Gen Fund (UGF)			-23,555.8									
L	State Assistance for Past Service Costs	21Gov	IncM	29,981.6	0.0	0.0	0.0	0.0	0.0	29,981.6	0	0	0
	The sum of \$203,585,000 is appropriated from the general fund 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, 2021.												
	1004 Gen Fund (UGF)			29,981.6									
	* Allocation Difference *			6,425.8	0.0	0.0	0.0	0.0	0.0	6,425.8	0	0	0
All Other PERS													
L	Reverse State Assistance for Past Service Sec35a Ch1 FSSLA2019 P83 L7 (HB39)	21Gov	OTI	-135,499.2	0.0	0.0	0.0	0.0	0.0	-135,499.2	0	0	0
	Reverse prior-year language appropriation.												
	1004 Gen Fund (UGF)			-135,499.2									
L	State Assistance for Past Service Costs	21Gov	IncM	173,603.4	0.0	0.0	0.0	0.0	0.0	173,603.4	0	0	0
	The sum of \$203,585,000 is appropriated from the general fund 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, 2021.												
	1004 Gen Fund (UGF)			173,603.4									
	* Allocation Difference *			38,104.2	0.0	0.0	0.0	0.0	0.0	38,104.2	0	0	0
	** Appropriation Difference **			44,530.0	0.0	0.0	0.0	0.0	0.0	44,530.0	0	0	0
TRS State Assistance													
School District TRS													
L	Reverse State Assistance for Past Service Sec35b Ch1 FSSLA2019 P83 L11 (HB39)	21Gov	OTI	-134,021.0	0.0	0.0	0.0	0.0	0.0	-134,021.0	0	0	0
	Reverse prior-year language appropriation.												
	1004 Gen Fund (UGF)			-134,021.0									
L	State Assistance for Past Service Costs	21Gov	IncM	128,467.6	0.0	0.0	0.0	0.0	0.0	128,467.6	0	0	0
	The sum of \$134,976,000 is appropriated from the general fund 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, 2021.												
	1004 Gen Fund (UGF)			128,467.6									
	* Allocation Difference *			-5,553.4	0.0	0.0	0.0	0.0	0.0	-5,553.4	0	0	0
All Other TRS													
L	Reverse State Assistance for Past Service Sec35b Ch1 FSSLA2019 P83 L11 (HB39)	21Gov	OTI	-7,108.0	0.0	0.0	0.0	0.0	0.0	-7,108.0	0	0	0
	Reverse prior-year language appropriation.												
	1004 Gen Fund (UGF)			-7,108.0									
L	State Assistance for Past Service Costs	21Gov	IncM	6,508.4	0.0	0.0	0.0	0.0	0.0	6,508.4	0	0	0

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TRS State Assistance (continued)													
All Other TRS (continued)													
State Assistance for Past Service Costs (continued)													
The sum of \$134,976,000 is appropriated from the general fund 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, 2021.													
	1004	Gen Fund (UGF)	6,508.4										
		* Allocation Difference *	-599.6	0.0	0.0	0.0	0.0	0.0	0.0	-599.6	0	0	0
		** Appropriation Difference **	-6,153.0	0.0	0.0	0.0	0.0	0.0	0.0	-6,153.0	0	0	0
Judicial Retirement System													
Judicial Retirement System Past Service Costs													
L	21Gov	Reverse FY2020 Past Service Cost Liability Sec35c Ch1 FSSLA2019 P83 L15 (HB 39)	-5,010.0	0.0	0.0	-5,010.0	0.0	0.0	0.0	0.0	0	0	0
		Reverse prior-year language appropriation.											
	1004	Gen Fund (UGF)	-5,010.0										
L	21Gov	FY2021 Past Service Cost Liability	5,145.0	0.0	0.0	5,145.0	0.0	0.0	0.0	0.0	0	0	0
		The sum of \$5,145,000 is appropriated from the general fund 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, 2021.											
	1004	Gen Fund (UGF)	5,145.0										
		* Allocation Difference *	135.0	0.0	0.0	135.0	0.0	0.0	0.0	0.0	0	0	0
		** Appropriation Difference **	135.0	0.0	0.0	135.0	0.0	0.0	0.0	0.0	0	0	0
Elected Public Officers Retirement System Benefits													
Elected Public Officers Retirement System Benefits													
L	21Gov	Reverse FY2020 Elected Public Officer's Retirement System Benefit Payments Sec35e Ch1 FSSLA2019 P83 L24 (HB39)	-1,881.4	0.0	0.0	0.0	0.0	0.0	-1,881.4	0.0	0	0	0
		Reverse prior-year language appropriation.											
	1004	Gen Fund (UGF)	-1,881.4										
L	21Gov	FY2021 Elected Public Officer's Retirement System Benefit Payments	1,861.4	0.0	0.0	0.0	0.0	0.0	1,861.4	0.0	0	0	0
		The sum of \$1,861,360 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, 2021.											
	1004	Gen Fund (UGF)	1,861.4										
		* Allocation Difference *	-20.0	0.0	0.0	0.0	0.0	0.0	-20.0	0.0	0	0	0
		** Appropriation Difference **	-20.0	0.0	0.0	0.0	0.0	0.0	-20.0	0.0	0	0	0
Unlicensed Vessel Personnel Annuity Retirement Plan													

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Unlicensed Vessel Personnel Annuity Retirement Plan (continued)													
Unlicensed Vessel Personnel Annuity Retirement Plan													
L	Reverse: Sec 35f HB39: FY2020 Past Service	21Gov	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	Cost Liability												
	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 general fund to the Department of Administration for that purpose for the fiscal year ending June 30, 2020.												
	1004 Gen Fund (UGF)		0.0										
L	FY21 Past Service Cost Liability	21Gov	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 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 general fund to the Department of Administration for that purpose for the fiscal year ending June 30, 2021.												
	1004 Gen Fund (UGF)		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
	*** Agency Difference ***		38,492.0	0.0	0.0	135.0	0.0	0.0	-20.0	38,377.0	0	0	0
	**** All Agencies Difference ****		38,492.0	0.0	0.0	135.0	0.0	0.0	-20.0	38,377.0	0	0	0

Column Definitions

21Adj Base (FY21 Adjusted Base) - FY20 Management Plan less one-time items, plus FY21 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 FY21 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

21Gov (FY21 Governor Request 12/15) - Includes FY21 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, 2019.