

**2019 Legislature - Operating Budget  
Transaction Compare - Governor Amend Structure  
Between 20Adj Base and 20GovAmdTOT**

<b>Numbers and Language Differences Agencies: Retirement</b>
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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
<b>PERS State Assistance</b>													
<b>School District PERS</b>													
L	State Assistance for Past Service Costs	20GovAmdTOT	IncM	23,555.8	0.0	0.0	0.0	0.0	0.0	23,555.8	0	0	0
	The sum of \$159,055,000 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, 2020.												
	1004 Gen Fund (UGF)			23,555.8									
L	Reverse State Assistance for Past Service Sec25b Ch17 SLA2018 P89 L30 (HB286)	20GovAmdTOT	OTI	-19,477.6	0.0	0.0	0.0	0.0	0.0	-19,477.6	0	0	0
	Reverse language section appropriation made in SLA2018.												
	1004 Gen Fund (UGF)			-19,477.6									
	<b>* Allocation Difference *</b>			<b>4,078.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>4,078.2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>All Other PERS</b>													
L	State Assistance for Past Service Costs	20GovAmdTOT	IncM	135,499.2	0.0	0.0	0.0	0.0	0.0	135,499.2	0	0	0
	The sum of \$159,055,000 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, 2020.												
	1004 Gen Fund (UGF)			135,499.2									
L	Reverse State Assistance for Past Service Sec25b Ch17 SLA2018 P89 L30 (HB286)	20GovAmdTOT	OTI	-115,741.4	0.0	0.0	0.0	0.0	0.0	-115,741.4	0	0	0
	Reverse language section appropriation made in SLA2018.												
	1004 Gen Fund (UGF)			-115,741.4									
	<b>* Allocation Difference *</b>			<b>19,757.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>19,757.8</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>** Appropriation Difference **</b>			<b>23,836.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>23,836.0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRS State Assistance</b>													
<b>School District TRS</b>													
L	State Assistance for Past Service Costs	20GovAmdTOT	IncM	134,021.0	0.0	0.0	0.0	0.0	0.0	134,021.0	0	0	0
	The sum of \$141,129,000 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, 2020.												
	1004 Gen Fund (UGF)			134,021.0									
L	Reverse State Assistance for Past Service Sec25c Ch17 SLA2018 P90 L3 (HB286)	20GovAmdTOT	OTI	-121,372.9	0.0	0.0	0.0	0.0	0.0	-121,372.9	0	0	0
	Reverse language section appropriation made in SLA2018.												
	1004 Gen Fund (UGF)			-121,372.9									
	<b>* Allocation Difference *</b>			<b>12,648.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>12,648.1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>All Other TRS</b>													
L	State Assistance for Past Service Costs	20GovAmdTOT	IncM	7,108.0	0.0	0.0	0.0	0.0	0.0	7,108.0	0	0	0
	The sum of \$141,129,000 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, 2020.												
	1004 Gen Fund (UGF)			7,108.0									

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<b>TRS State Assistance (continued)</b>													
<b>All Other TRS (continued)</b>													
L	Reverse State Assistance for Past Service Sec25c Ch17 SLA2018 P90 L3 (HB286)	20GovAmdTOT	OTI	-6,801.1	0.0	0.0	0.0	0.0	0.0	-6,801.1	0	0	0
	Reverse language section appropriation made in SLA2018. 1004 Gen Fund (UGF)			-6,801.1									
	<b>* Allocation Difference *</b>			306.9	0.0	0.0	0.0	0.0	0.0	306.9	0	0	0
	<b>** Appropriation Difference **</b>			12,955.0	0.0	0.0	0.0	0.0	0.0	12,955.0	0	0	0
<b>Military Retirement</b>													
<b>Military Normal Costs</b>													
L	Reverse FY2019 Retirement System Normal Costs and Past Service Liability Sec25e Ch17 SLA2018 P90 L11 (HB286)	20GovAmdTOT	OTI	-851.7	0.0	0.0	-851.7	0.0	0.0	0.0	0	0	0
	Reverse language section appropriation made in SLA2018. 1004 Gen Fund (UGF)			-851.7									
L	FY2020 Retirement System Normal Costs	20GovAmdTOT	IncM	860.7	0.0	0.0	860.7	0.0	0.0	0.0	0	0	0
	The sum of \$860,686 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, 2020. 1004 Gen Fund (UGF)			860.7									
	<b>* Allocation Difference *</b>			9.0	0.0	0.0	9.0	0.0	0.0	0.0	0	0	0
	<b>** Appropriation Difference **</b>			9.0	0.0	0.0	9.0	0.0	0.0	0.0	0	0	0
<b>Elected Public Officers Retirement System Benefits</b>													
<b>Elected Public Officers Retirement System Benefits</b>													
L	Reverse FY2019 Elected Public Officer's Retirement System Benefit Payments Sec25f Ch17 SLA2018 P90 L16 (HB286)	20GovAmdTOT	OTI	-1,806.4	0.0	0.0	-20.0	0.0	-1,786.4	0.0	0	0	0
	Reverse language section appropriation made in SLA2018. 1004 Gen Fund (UGF)			-1,806.4									
L	FY2020 Elected Public Officer's Retirement System Benefit Payments	20GovAmdTOT	IncM	1,881.4	0.0	0.0	0.0	0.0	1,881.4	0.0	0	0	0
	The sum of \$1,881,360 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, 2020. 1004 Gen Fund (UGF)			1,881.4									
	<b>* Allocation Difference *</b>			75.0	0.0	0.0	-20.0	0.0	95.0	0.0	0	0	0
	<b>** Appropriation Difference **</b>			75.0	0.0	0.0	-20.0	0.0	95.0	0.0	0	0	0
<b>Unlicensed Vessel Personnel Annuity Retirement Plan</b>													
<b>Unlicensed Vessel Personnel Annuity Retirement Plan</b>													
L	FY2020 Past Service Cost Liability	20GovAmdTOT	Lang	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
<b>Unlicensed Vessel Personnel Annuity Retirement Plan (continued)</b>													
<b>Unlicensed Vessel Personnel Annuity Retirement Plan (continued)</b>													
FY2020 Past Service Cost Liability (continued)													
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.													
<b>* Allocation Difference *</b>			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<b>** Appropriation Difference **</b>			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<b>Judicial Retirement System</b>													
<b>JRS Past Service Costs</b>													
L	Reverse FY2019 Past Service Cost Liability	20GovAmdTOT	-4,909.0	0.0	0.0	-4,909.0	0.0	0.0	0.0	0.0	0	0	0
	Sec25d Ch17 SLA2018 P90 L7 (HB286)												
	Reverse language section appropriation made in SLA2018.												
	1004 Gen Fund (UGF)		-4,909.0										
L	FY2020 Past Service Cost Liability	20GovAmdTOT	5,010.0	0.0	0.0	5,010.0	0.0	0.0	0.0	0.0	0	0	0
	The sum of \$5,010,000 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, 2020.												
	1004 Gen Fund (UGF)		5,010.0										
<b>* Allocation Difference *</b>			101.0	0.0	0.0	101.0	0.0	0.0	0.0	0.0	0	0	0
<b>** Appropriation Difference **</b>			101.0	0.0	0.0	101.0	0.0	0.0	0.0	0.0	0	0	0
<b>*** Agency Difference ***</b>			36,976.0	0.0	0.0	90.0	0.0	0.0	95.0	36,791.0	0	0	0
<b>**** All Agencies Difference ****</b>			36,976.0	0.0	0.0	90.0	0.0	0.0	95.0	36,791.0	0	0	0

## Column Definitions

**20Adj Base (FY20 Adjusted Base)** - FY19 Management Plan less one-time items, plus FY20 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 FY20 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

**20GovAmdTOT (20GovAmdTOTAL)** - Governor's February 13th budget plus all other Governor's FY20 requests. [2020 20GovAmd+2020 G OtherOp]