

**State of Alaska
FY2016 Governor Amended Operating
Budget**

**Department of Administration
Retirement and Benefits
Component Budget Summary**

Component: Retirement and Benefits

Contribution to Department's Mission

Administer State of Alaska and political subdivision retirement and benefit plans.

Results

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)

Core Services

- Deliver retiree pension plans (PERS and TRS defined benefit & defined contribution; JRS defined benefit; Special Systems defined benefit; Military defined benefit; Supplemental Annuity Plan; Deferred Compensation Plan)
- Deliver retiree and active health plans (AlaskaCare)
- Deliver optional benefit plans (Long Term Care, disability, life insurance, travel insurance)

Measures by Core Service

(Additional performance information is available on the web at <https://omb.alaska.gov/results>.)

- 1. Deliver retiree pension plans (PERS and TRS defined benefit & defined contribution; JRS defined benefit; Special Systems defined benefit; Military defined benefit; Supplemental Annuity Plan; Deferred Compensation Plan)**
- 2. Deliver retiree and active health plans (AlaskaCare)**
- 3. Deliver optional benefit plans (Long Term Care, disability, life insurance, travel insurance)**

Major Component Accomplishments in 2014

- Reorganized the management structure of the division.
- Conducted health fairs in Anchorage, Juneau, and Fairbanks.
- Open enrollment fairs were held in Juneau, Anchorage, and Fairbanks.
- Solicited public comments on a draft Retiree Health Plan document that has not been updated in over a decade.
- Contracted with MODA Health/Delta Dental to provide Third Party Administration of the AlaskaCare dental plans and provide a dental network to control cost growth.
- Transitioned Third Party Administration for medical, pharmacy and wellness to Aetna. Additionally brought the Aetna Concierge services to AlaskaCare.
- Held 10 Town Hall meetings with the Retiree populations to discuss concerns and address questions about the Retiree Health Plan.
- Streamlined the Health Benefit Appeals process.
- Implemented a Health Data Management System (Data Warehouse).
- Provided employer payroll processing educational training through the annual Alaska School Business Officials (ALASBO) conference as well as the Employer Conference sponsored by the Division.
- Provided Teacher Certification Training through the Employer Conference sponsored by the Division.
- Was awarded the "Certificate of Achievement for Excellence in Financial Reporting" for both Public Employees Retirement System (PERS) and Teachers Retirement System (TRS) for fiscal year 2013 Comprehensive Annual Financial Reports (CAFRs).
- Upgrade web portal to provide for improved member experience.
- The Accounting Section completed the transition of the Supplemental Benefits System (SBS) and Deferred Compensation Plans financial statement audits to the fiscal year end, like the Division's other audits.
- Successfully conducted a savings initiative for National Save for Retirement Week and increased deferred compensation plan participation by 3%.
- Supported the migration to 3 new Third Party Administrators of the AlaskaCare health plans: Aetna, MODA and Pay Flex.

- Automated the Income Verification Letter process using Oracle BPM technology.
- Implemented a dedicated Health Benefits queue to improve our customer services by minimizing wait times, better manage caller needs and overall improved the callers' experiences.

Key Component Challenges

Retirement Systems - Continue refinement of the defined contribution retirement plan. Contact all PERS employers regarding their participation agreement to ensure they are compliant with the statutes and regulations of the retirement system. Continue to increase the employers' ability to stay compliant with system statutes and regulations by providing more educational opportunities with a monthly e-newsletter to employers, audit visits and every other year offer employer training conferences.

Improve Technology Services – Maintaining and supporting our hodgepodge of obsolete, custom and purchased IT platforms that make up our pension and benefits administration systems. Mitigating data quality challenges entering our systems. Continue simplifying and securing the division's information technology (IT) infrastructure. Continue to design and implement plans to automate selected business processes. Identify and implement business processes that could be converted into self-services from the division website.

Health Plans - Develop more capacity, additional expertise, and sophistication in health care related positions. Develop and expand the Preferred Provider Network in key geographic areas of the state. Improve vendor management of cost containment methods for high cost claimants. Monitor health systems for compliance of Health Information Technology for Economical and Clinical Health/ Health Information Portability and Accountability Act (HITECH/HIPAA) requirements. Monitor, analyze and implement requirements of federal health care legislation. Produce the defined contribution retiree health insurance plan document. Revise and update the current active and retiree health insurance plan booklets. Examine the health eligibility process, identify systemic errors, and collaborate with external stakeholders to correct those systemic errors.

Member Education - Continue to sponsor and expand benefit fairs in multiple locations in the state for health plans Open Enrollment and National Save for Retirement Week. Coordinate with representatives from Social Security and Medicare to provide information at the benefit fairs. Deliver benefit education seminars for employers and members of the plans in remote areas via online services.

Significant Changes in Results to be Delivered in FY2016

Health Plans – Enhancing health, dental and pharmacy networks with increased savings for the health and dental plans and the members as a result of the transition in health care vendors. Continue aggressive management of health plans to bend the increasing cost curve down, improve value and quality, and promote effective member health care consumerism. Analyzing and implementing requirements of federal health care legislation. Write the retiree health insurance plan document for the defined contribution retirement plan. Continue implementing a “best practices” and innovative wellness and disease management program for AlaskaCare Employee Plan members. Identifying and implementing vendor management best practices to mitigate expenses among high-cost claimants. Increasing member engagement in their health care; promoting the use of evidence-based medicine in plan design; and expanding decision-making support tools. Encouraging utilization of improved provider locator, cost comparison, and decision support tools for members to support increased member engagement. Promote evidence-based medicine through provider and member communications from health care management vendors.

Customer Self-Service and Automation - The division continues to move forward simplifying and securing its information technology infrastructure, by modernizing and standardizing interfaces used to communicate with members, employers and staff. The system improvements will include: disaster recovery, continuing operation planning, process consolidation, process automation and customer self-services. Other improvements will become available through a common and secure web portal managed through the division's Universal Content Management system.

Statutory and Regulatory Authority

AS 14.20.310-345	Teachers' Leave and Retirement
AS 14.25	Teachers' Retirement System
AS 22.25	Judiciary Retirement and Death Benefits
AS 39.30	Insurance and Supplemental Employee Benefits
AS 39.35	Public Employees' Retirement System
AS 39.45	Public Employees' Deferred Compensation Program
AS 44.21.020 (7)	Duties of Department
2 AAC 35	Public Employees' Retirement System
2 AAC 36	Teachers' Retirement System
2 AAC 37	Judicial, Elected Public Officers, and National Guard/Naval Militia Retirement systems and Employee Benefit Systems
2 AAC 39	Group Health and Life Insurance

Contact Information

Contact: Jim Puckett, Chief Operations Officer, Retirement and Benefits
Phone: (907) 465-4471
Fax: (907) 465-3086
E-mail: jim.puckett@alaska.gov

**Retirement and Benefits
Component Financial Summary**

All dollars shown in thousands

	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	10,993.7	11,097.4	11,625.5
72000 Travel	115.4	148.9	148.9
73000 Services	5,534.2	8,706.3	7,532.9
74000 Commodities	186.1	200.0	200.0
75000 Capital Outlay	0.0	100.0	100.0
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	16,829.4	20,252.6	19,607.3
Funding Sources:			
1004 General Fund Receipts	238.1	228.9	251.0
1007 Interagency Receipts	295.3	1.5	0.0
1017 Benefits Systems Receipts	4,703.8	5,854.2	7,480.2
1023 FICA Administration Fund Account	146.2	170.4	150.7
1029 Public Employees Retirement System Fund	8,095.2	9,728.3	8,402.9
1034 Teachers Retirement System Fund	3,095.1	3,955.7	3,016.6
1042 Judicial Retirement System	59.0	105.5	75.9
1045 National Guard & Naval Militia Retirement System	196.7	208.1	230.0
Funding Totals	16,829.4	20,252.6	19,607.3

Estimated Revenue Collections

Description	Master Revenue Account	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Unrestricted Revenues				
None.		0.0	0.0	0.0
Unrestricted Total		0.0	0.0	0.0
Restricted Revenues				
Benefits System Receipts	51390	4,703.8	5,854.2	7,480.2
FICA Administration Fund Account	51040	146.2	170.4	150.7
Interagency Receipts	51015	295.3	1.5	0.0
Judicial Retirement System	51125	59.0	105.5	75.9
National Guard Retirement System	51135	196.7	208.1	230.0
Public Employees Retirement Fund	51065	8,095.2	9,728.3	8,402.9
Teachers Retirement System Fund	51090	3,095.1	3,955.7	3,016.6
Unrestricted Fund	68515	0.0	228.9	0.0

Estimated Revenue Collections				
Description	Master Revenue Account	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Restricted Total		16,591.3	20,252.6	19,356.3
Total Estimated Revenues		16,591.3	20,252.6	19,356.3

**Summary of Component Budget Changes
From FY2015 Management Plan to FY2016 Governor Amended**

All dollars shown in thousands

	<u>Unrestricted Gen (UGF)</u>	<u>Designated Gen (DGF)</u>	<u>Other Funds</u>	<u>Federal Funds</u>	<u>Total Funds</u>
FY2015 Management Plan	228.9	0.0	20,023.7	0.0	20,252.6
Adjustments which continue current level of service:					
-FY2016 Salary Increases	2.0	0.0	235.1	0.0	237.1
-FY2016 Health Insurance Rate Reduction	-0.1	0.0	-8.9	0.0	-9.0
-Ongoing Actuarial Costs and Increased Mandatory Patient-Centered Outcomes Research Institute Fees	100.0	0.0	0.0	0.0	100.0
Proposed budget decreases:					
-Reduce Mandatory Patient Protection and Affordable Care Act Fee	0.0	0.0	-893.6	0.0	-893.6
-Reduce Actuarial Costs	-79.8	0.0	0.0	0.0	-79.8
FY2016 Governor Amended	251.0	0.0	19,356.3	0.0	19,607.3

**Retirement and Benefits
Personal Services Information**

Authorized Positions			Personal Services Costs	
	FY2015 Management Plan	FY2016 Governor Amended		
Full-time	114	115	Annual Salaries	7,542,604
Part-time	0	0	COLA	252,782
Nonpermanent	5	5	Premium Pay	19,542
			Annual Benefits	4,535,278
			Less 5.87% Vacancy Factor	(724,706)
			Lump Sum Premium Pay	0
Totals	119	120	Total Personal Services	11,625,500

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant II	0	0	3	0	3
Accountant III	0	0	3	0	3
Accountant IV	0	0	2	0	2
Accountant V	0	0	2	0	2
Accounting Tech I	0	0	1	0	1
Accounting Tech III	0	0	2	0	2
Administrative Assistant II	0	0	2	0	2
Administrative Officer II	0	0	1	0	1
Analyst/Programmer III	0	0	1	0	1
Analyst/Programmer IV	0	0	3	0	3
Analyst/Programmer V	0	0	2	0	2
Audit & Review Analyst II	0	0	2	0	2
Chief Financial Officer, R&B	0	0	1	0	1
Chief Health Official, R&B	0	0	1	0	1
Chief Operations Officer, R&B	0	0	1	0	1
Chief Pension Officer, R&B	0	0	1	0	1
College Intern I	0	0	2	0	2
Data Processing Mgr III	0	0	1	0	1
Database Specialist II	0	0	1	0	1
Health Project Coordinator	1	0	0	0	1
Internet Specialist II	0	0	2	0	2
Microfilm/Imaging Oper I	0	0	3	0	3
Microfilm/Imaging Oper II	0	0	1	0	1
Microfilm/Imaging Oper III	0	0	1	0	1
Office Assistant I	1	0	1	0	2
Office Assistant II	0	0	2	0	2
Office Assistant IV	0	0	1	0	1
Publications Spec I	0	0	1	0	1
Publications Spec II	0	0	1	0	1
Publications Spec III	0	0	1	0	1
Retirement & Benefits Spec I	0	0	10	0	10
Retirement & Benefits Tech I	0	0	14	0	14
Retirement & Benefits Tech II	0	0	23	0	23
Retirement Ben Spec II	3	0	11	0	14
Retirement Ben Spec III	0	0	5	0	5
Student Intern I	0	0	1	0	1

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Supply Technician II	0	0	1	0	1
Systems Programmer I	0	0	1	0	1
Systems Programmer II	0	0	2	0	2
Systems Programmer III	0	0	1	0	1
Totals	5	0	115	0	120

Component Detail All Funds
Department of Administration

Component: Retirement and Benefits (AR11765) (64)
RDU: Centralized Administrative Services (13)

	FY2014 Actuals	FY2015 Conference Committee	FY2015 Authorized	FY2015 Management Plan	FY2016 Governor Amended	FY2015 Management Plan vs FY2016 Governor Amended	
71000 Personal Services	10,993.7	11,097.4	11,097.4	11,097.4	11,625.5	528.1	4.8%
72000 Travel	115.4	149.0	148.9	148.9	148.9	0.0	0.0%
73000 Services	5,534.2	8,706.3	8,706.3	8,706.3	7,532.9	-1,173.4	-13.5%
74000 Commodities	186.1	200.0	200.0	200.0	200.0	0.0	0.0%
75000 Capital Outlay	0.0	100.0	100.0	100.0	100.0	0.0	0.0%
77000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
78000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Totals	16,829.4	20,252.7	20,252.6	20,252.6	19,607.3	-645.3	-3.2%
Fund Sources:							
1004Gen Fund (UGF)	238.1	229.0	228.9	228.9	251.0	22.1	9.7%
1007I/A Rcpts (Other)	295.3	1.5	1.5	1.5	0.0	-1.5	-100.0%
1017Ben Sys (Other)	4,703.8	5,854.2	5,854.2	5,854.2	7,480.2	1,626.0	27.8%
1023FICA Acct (Other)	146.2	170.4	170.4	170.4	150.7	-19.7	-11.6%
1029P/E Retire (Other)	8,095.2	9,728.3	9,728.3	9,728.3	8,402.9	-1,325.4	-13.6%
1034Teach Ret (Other)	3,095.1	3,955.7	3,955.7	3,955.7	3,016.6	-939.1	-23.7%
1042Jud Retire (Other)	59.0	105.5	105.5	105.5	75.9	-29.6	-28.1%
1045Nat Guard (Other)	196.7	208.1	208.1	208.1	230.0	21.9	10.5%
Unrestricted General (UGF)	238.1	229.0	228.9	228.9	251.0	22.1	9.7%
Designated General (DGF)	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Other Funds	16,591.3	20,023.7	20,023.7	20,023.7	19,356.3	-667.4	-3.3%
Federal Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
Positions:							
Permanent Full Time	113	113	113	114	115	1	0.9%
Permanent Part Time	1	1	1	0	0	0	0.0%
Non Permanent	5	3	3	5	5	0	0.0%

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
***** Changes From FY2015 Conference Committee To FY2015 Authorized *****												
FY2015 Conference Committee												
ConfCom		20,252.7	11,097.4	149.0	8,706.3	200.0	100.0	0.0	0.0	113	1	3
1004 Gen Fund		229.0										
1007 I/A Rcpts		1.5										
1017 Ben Sys		5,854.2										
1023 FICA Acct		170.4										
1029 P/E Retire		9,728.3										
1034 Teach Ret		3,955.7										
1042 Jud Retire		105.5										
1045 Nat Guard		208.1										
Align Authority for Agency-wide Reduction												
Unalloc		-0.1	0.0	-0.1	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-0.1										
Allocate agency-wide unallocated reduction among components.												
Subtotal		20,252.6	11,097.4	148.9	8,706.3	200.0	100.0	0.0	0.0	113	1	3
***** Changes From FY2015 Authorized To FY2015 Management Plan *****												
Add Two Retirement & Benefit Technicians (02-#010 & 02-#011) to Process Benefits Timely												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	2
Add two Retirement and Benefit Technician I to improve timeliness and benefit processing due to the increased number of applicants.												
02#010: Non-Permanent, Retirement and Benefit Technician I, Range 12, Juneau (07/01/2014-06/30/2016)												
02#011: Non-Permanent, Retirement and Benefit Technician I, Range 12, Juneau (07/01/2014-06/30/2016)												
Change Office Assistant I (02-1974) from Part-time to Full-time for Increased Workload												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	-1	0
Position status change from part-time to full-time to support increased workload.												
021974: Full-Time Office Assistant I, range 8, Anchorage												
Subtotal		20,252.6	11,097.4	148.9	8,706.3	200.0	100.0	0.0	0.0	114	0	5
***** Changes From FY2015 Management Plan To FY2016 Governor Amended *****												
FY2016 Salary Increases												

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
	SalAdj	237.1	237.1	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		2.0										
1017 Ben Sys		68.5										
1023 FICA Acct		0.3										
1029 P/E Retire		116.7										
1034 Teach Ret		47.2										
1042 Jud Retire		0.4										
1045 Nat Guard		2.0										

Cost of living adjustment for certain bargaining units: \$237.1

Year three cost of living adjustment for non-covered employees - 2.5%: \$19.1

Year three cost of living adjustment for Alaska State Employees Association/General Government Unit - 2.5%: \$153.4

Year three cost of living adjustment for Alaska Public Employees Association/Supervisory Unit - 2.5%: \$64.6

FY2016 Health Insurance Rate Reduction

	SalAdj	-9.0	-9.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-0.1										
1017 Ben Sys		-2.6										
1029 P/E Retire		-4.4										
1034 Teach Ret		-1.8										
1045 Nat Guard		-0.1										

Select Benefits health insurance rate reduction from \$1,371 to \$1,346: \$-9.0

Ongoing Actuarial Costs and Increased Mandatory Patient-Centered Outcomes Research Institute Fees

	IncM	100.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		100.0										

The Division of Retirement and Benefits requests general funds to pay for 3rd party actuarial requests received from the Office of Management and Budget, the Legislature, the Alaska Retirement Management Board, etc. These requests cannot be paid for with trust funds.

Funding will also be used for the Patient Protection and Affordable Care Act (Affordable Care Act). This act imposes a fee for self-insured health plans to fund the Patient-Centered Outcomes Research Institute (PCORI) trust fund. Guidance provided by the U.S. Department of Labor advises that the payment of the PCORI fee does not constitute a permissible expense of the plan for purposes of Title I of the Employee Retirement Income Security Act (ERISA). The division received \$65.0 in FY2014 for the first year's fees. An additional \$68.0 was added to the FY2015 budget for the second year's fees. This amendment is for the additional fee amount for the third year's fees. The amount fluctuates annually based on the annual index rate applied to the base fee.

The fee is progressive: \$1 in the first year (FY2014), \$2 in the second (FY2015) and indexed in subsequent years. It is calculated using the average number of covered lives (employees and dependents) of the retiree health plan as the basis for determining the annual amount.

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	

The FY2016 increase to this fee is approximately \$9.5 and is based on an estimated 2.1% inflation rate for the fee change and a 3.1% increase in the number of covered lives.

The PCORI fee is in effect for a seven-year period with the payment due date being July 31st of the calendar year following the last day of the self-insured health plan year.

Net Zero Fund Source Reallocation

FndChg		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1007 I/A Rcpts	-1.5												
1017 Ben Sys	2,453.7												
1023 FICA Acct	-20.0												
1029 P/E Retire	-1,437.7												
1034 Teach Ret	-984.5												
1042 Jud Retire	-30.0												
1045 Nat Guard	20.0												

A net-zero fund source reallocation is based on Retirement and Benefits (DRB) cost allocation plan is necessary to stay within the authorized fund source amounts. This change will adjust the authorization levels for the budget fund sources.

This realignment will also correct the fund source allocation for the authorization requested and received for the Patient Protection and Affordable Care Act reinsurance program. The authorization requested should have been 100% Benefits Systems Receipts.

The net increase to DRB's operating budget for this change is zero.

Reduce Mandatory Patient Protection and Affordable Care Act Fee

Dec		-893.6	0.0	0.0	-893.6	0.0	0.0	0.0	0.0	0.0	0	0	0
1017 Ben Sys	-893.6												

The Patient Protection and Affordable Care Act (PPACA) imposes a mandatory but temporary three year transitional reinsurance program to help stabilize premiums in the individual health insurance market. This program is funded by contributions from insurers in the individual, small group, and large group markets, as well as by self-insured health plans such as the AlaskaCare Employee and Retiree Health Plans.

The Department of Health and Human Services (HHS) estimated an annual per capita rate of \$44 for 2015 which is due in January 2016. The fee applies to all participants in group health plans providing medical coverage, including dependents. The estimated FY2016 membership for active and retirees is 51.4 and an estimated cost of \$2,263.4. The FY2015 benefit allocation is \$3,157.1 which results in a decrement of \$893.7.

Transfer Accounting Clerk (02-8134) from Facilities Admin for Operational Needs

Trin		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	0
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Transfer in Accounting Clerk (02-8134), range 10, position from General Services\Facilities Administration. This position was reclassified to a Retirement and Benefits Specialist II.

Change Record Detail - Multiple Scenarios with Descriptions
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Scenario/Change Record Title	Trans Type	Totals	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants, Benefits	Miscellaneous	Positions		NP
										PFT	PPT	
Add College Intern (02-IN1501)												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	1
<p>A College Intern I, range 8, is created in support of the division's intern program. The Division of Retirement and Benefits manages their interns to maintain the same position count. When an intern graduates from high school and returns to the division when in college, the Student Intern position is deleted and a College Intern position is created. When the intern graduates from college, this position is deleted and a Student Intern position is created. This allows for continued training and the opportunity to fill vacant positions with experienced individuals.</p>												
Delete Student Intern (02-IN0911)												
PosAdj		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	-1
<p>Delete Student Intern I (02-IN0911), range 6, position from the division's intern program. The Division of Retirement and Benefits manages their interns to maintain the same position count. When an intern graduates from high school and returns to the division when in college, the Student Intern position is deleted and a College Intern position is created. When the intern graduates from college, this position is deleted and a Student Intern position is created. This allows for continued training and the opportunity to fill vacant positions with experienced individuals.</p>												
Align Authority to Comply with Vacancy Factor Guidelines												
LIT		0.0	300.0	0.0	-300.0	0.0	0.0	0.0	0.0	0	0	0
<p>Transfer authority to comply with OMB vacancy factor guidelines. Funding is available in the services line due to the Affordable Care Act reinsurance fee expenditures being lower than the estimates provided by a Retirement and Benefits consultant due to a realignment of due dates for fees.</p>												
Reduce Actuarial Costs												
1004 Gen Fund	Dec	-79.8	0.0	0.0	-79.8	0.0	0.0	0.0	0.0	0	0	0
<p>The Division of Retirement & Benefits uses its allocation of state general funds to pay expenses that cannot be paid by the retirement and health trust funds. This is in compliance with the Exclusive Benefit Rule found in AS 39.35.011, AS 39.35.900, AS 14.25.181, AS 14.25.500, Supplemental Benefit System Article VII(C), and Deferred Compensation Program Article VII (C).</p> <p>Retirements and Benefits does not believe it to be prudent to decrease the Elected Public Officers Retirement System Benefits (EPORS) general fund to the level required to meet this request as the benefit payments are mandatory. Therefore \$79.8 general funds are being reduced in this component to meet a portion of the general fund reduction in the EPORS component. This reduction of general funds will decrease the amount of general fund available for actuarial work that cannot be paid for with trust funds which could reduce the number of requests that the division can respond to.</p>												
Totals		19,607.3	11,625.5	148.9	7,532.9	200.0	100.0	0.0	0.0	115	0	5

Personal Services Expenditure Detail
Department of Administration

Scenario: FY2016 Governor Amended (12201)
Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
02-1090	Publications Spec I	FT	1	GP	Juneau	205	13D / E	12.0		46,610	1,568	0	32,932	81,110	1,604
02-1132	Analyst/Programmer IV	FT	A	GP	Juneau	205	20J	12.0		85,584	2,879	0	46,409	134,872	2,668
02-1974	Office Assistant I	FT	A	GP	Anchorage	200	8G / J	12.0		35,560	1,196	0	29,110	65,866	1,303
02-8001	Chief Operations Officer, R&B	FT	1	XE	Juneau	N05	26K	12.0		130,692	4,197	0	60,548	195,437	3,866
02-8002	Internet Specialist II	FT	A	GP	Juneau	205	19L / M	12.0		88,692	2,984	0	47,483	139,159	2,753
02-8010	Accountant V	FT	A	SS	Juneau	205	22K	12.0		102,036	3,433	0	51,622	157,091	3,107
02-8011	Retirement Ben Spec II	FT	1	SS	Juneau	205	18B / C	12.0		65,250	2,195	0	38,901	106,346	2,104
02-8012	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14F / G	12.0		53,038	1,784	0	35,154	89,976	1,780
02-8013	Accountant III	FT	A	GP	Juneau	205	18N / O	12.0		89,323	3,005	0	47,702	140,030	2,770
02-8014	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14C / D	12.0		49,212	1,656	0	33,831	84,699	1,675
02-8015	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14F / G	12.0		53,890	1,813	0	35,449	91,152	1,803
02-8016	Retirement & Benefits Tech I	FT	A	GP	Juneau	205	12B / C	12.0		41,200	1,386	0	31,061	73,647	1,457
02-8017	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14B / C	12.0		46,158	1,553	0	32,775	80,486	1,592
02-8018	Systems Programmer I	FT	A	GP	Juneau	205	20K / L	12.0		90,595	3,048	0	48,142	141,785	2,805
02-8019	Accounting Tech I	FT	A	GP	Juneau	205	12B / C	12.0		41,424	1,394	0	31,138	73,956	1,463
02-8020	Retirement & Benefits Tech I	FT	A	GP	Juneau	205	12C / D	12.0		42,127	1,417	0	31,381	74,925	1,482
02-8021	Retirement & Benefits Spec I	FT	A	SS	Juneau	205	16D / E	12.0		61,220	2,060	0	37,508	100,788	1,994
02-8022	Retirement Ben Spec II	FT	A	GP	Juneau	205	18G / J	12.0		74,622	2,511	0	42,618	119,751	2,369
02-8027	Audit & Review Analyst II	FT	A	GP	Juneau	205	21B / C	12.0		75,684	2,546	0	42,985	121,215	2,398
02-8029	Microfilm/Imaging Oper II	FT	A	GP	Juneau	205	12K	12.0		51,312	1,726	0	34,557	87,595	1,733
02-8030	Retirement Ben Spec III	FT	1	SS	Juneau	205	20E / F	12.0		80,117	2,696	0	44,042	126,855	2,509
02-8031	Retirement Ben Spec II	FT	A	GP	Juneau	205	18L	12.0		80,592	2,712	0	44,683	127,987	2,532
02-8032	Retirement Ben Spec II	FT	1	GP	Anchorage	200	18E / F	12.0		64,319	2,164	0	39,055	105,538	2,088
02-8033	Retirement Ben Spec III	FT	A	SS	Juneau	205	20E / F	12.0		81,611	2,746	0	44,559	128,916	2,550
02-8034	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14B / C	12.0		46,029	1,593	1,324	33,188	82,134	1,625
02-8038	Retirement & Benefits Tech I	FT	A	GP	Juneau	205	12C / D	12.0		41,860	1,449	1,199	31,704	76,212	1,508
02-8039	Retirement & Benefits Tech I	FT	A	GP	Juneau	205	12D / E	12.0		43,380	1,501	1,236	32,242	78,359	1,550
02-8040	Retirement Ben Spec III	FT	1	SS	Juneau	205	20B / C	12.0		74,625	2,511	0	42,143	119,279	2,359

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 [No valid job title] appearing in the Job Class Title indicates that the PCN has an invalid class code or invalid range for the class code effective date of this scenario.

Personal Services Expenditure Detail
Department of Administration

Scenario: FY2016 Governor Amended (12201)
Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
02-8041	Retirement & Benefits Spec I	FT	1	SS	Juneau	205	16D / E	12.0		60,866	2,048	0	37,385	100,299	1,984
02-8043	Publications Spec II	FT	1	GP	Juneau	205	16B / C	12.0		53,748	1,808	0	35,400	90,956	1,799
02-8044	Retirement & Benefits Tech I	FT	1	GP	Juneau	205	12C / D	12.0		42,876	1,443	0	31,640	75,959	1,503
02-8045	Internet Specialist II	FT	1	GP	Juneau	205	19A / B	12.0		64,438	2,168	0	39,096	105,702	2,091
02-8046	Administrative Officer II	FT	A	SS	Juneau	205	19L	12.0		86,748	2,919	0	46,335	136,002	2,690
02-8047	Audit & Review Analyst II	FT	A	GG	Juneau	205	21Q	12.0		118,572	3,808	0	57,720	180,100	3,562
02-8048	Chief Financial Officer, R&B	FT	A	XE	Juneau	N05	26N / O	12.0		147,780	4,746	0	65,409	217,935	4,311
02-8049	Accountant IV	FT	1	SS	Juneau	205	20E / F	12.0		82,358	2,771	0	44,817	129,946	2,570
02-8050	Office Assistant IV	FT	1	SS	Juneau	605	12C / D	12.0		43,695	1,470	0	31,447	76,612	1,515
02-8051	Retirement Ben Spec II	FT	1	GP	Juneau	205	18C / D	12.0		63,811	2,147	0	38,880	104,838	2,074
02-8052	Retirement Ben Spec III	FT	A	SS	Juneau	205	20M	12.0		96,156	3,235	0	49,589	148,980	2,947
02-8053	Microfilm/Imaging Oper I	FT	1	GP	Juneau	205	10G / J	12.0		43,104	1,450	0	31,719	76,273	1,509
02-8054	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14B / C	12.0		46,932	1,624	1,324	33,501	83,381	1,649
02-8055	Office Assistant I	FT	1	GP	Juneau	205	8D / E	12.0		33,754	1,136	0	28,486	63,376	1,254
02-8056	Administrative Assistant II	FT	A	SS	Juneau	605	14K	12.0		58,896	1,982	0	36,704	97,582	1,930
02-8057	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14J	12.0		56,880	1,914	0	36,483	95,277	1,885
02-8060	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14B / C	12.0		47,061	1,628	1,324	33,545	83,558	1,653
02-8061	Database Specialist II	FT	A	GP	Juneau	205	21L	12.0		98,616	3,318	0	50,915	152,849	3,023
02-8062	Analyst/Programmer V	FT	A	SS	Juneau	205	22E / F	12.0		91,774	3,088	0	48,073	142,935	2,827
02-8063	Analyst/Programmer III	FT	1	GP	Juneau	205	18B / C	12.0		62,216	2,093	0	38,328	102,637	2,030
02-8064	Systems Programmer II	FT	A	GP	Juneau	205	22F / G	12.0		92,099	3,099	0	48,662	143,860	2,846
02-8065	Systems Programmer II	FT	A	GP	Juneau	205	22N	12.0		113,688	3,825	0	56,127	173,640	3,435
02-8066	Analyst/Programmer IV	FT	A	GP	Juneau	205	20B / C	12.0		70,824	2,383	0	41,305	114,512	2,265
02-8067	Systems Programmer III	FT	1	SS	Juneau	205	23E / F	12.0		100,356	3,376	0	51,041	154,773	3,061
02-8068	Data Processing Mgr III	FT	A	SS	Juneau	205	24K	12.0		116,808	3,763	0	56,730	177,301	3,507
02-8069	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14A / B	12.0		45,774	1,540	0	32,642	79,956	1,582
02-8070	Accountant II	FT	A	GP	Juneau	205	16O	12.0		78,768	2,650	0	44,052	125,470	2,482
02-8071	Retirement Ben Spec II	FT	A	GP	Anchorage	200	18K	12.0		73,980	2,489	0	42,396	118,865	2,351
02-8072	Retirement Ben Spec II	FT	A	GP	Anchorage	200	18A / B	12.0		57,592	1,938	0	36,729	96,259	1,904
02-8074	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14C / D	12.0		48,771	1,687	1,368	34,152	85,978	1,701
02-8075	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14B / C	12.0		46,674	1,570	0	32,954	81,198	1,606

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Personal Services Expenditure Detail
Department of Administration

Scenario: FY2016 Governor Amended (12201)
Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
02-8076	Administrative Assistant II	FT	1	SS	Juneau	605	14E / F	12.0		54,708	1,841	0	35,256	91,805	1,816
02-8077	Retirement Ben Spec II	FT	1	GP	Juneau	205	18D / E	12.0		65,514	2,204	0	39,469	107,187	2,120
02-8078	Retirement Ben Spec II	FT	A	GP	Juneau	205	18A / B	12.0		60,468	2,034	0	37,724	100,226	1,983
02-8079	Retirement Ben Spec II	FT	A	SS	Juneau	205	18F / J	12.0		74,375	2,502	0	42,057	118,934	2,353
02-8080	Retirement & Benefits Spec I	FT	A	GP	Juneau	205	16G	12.0		62,916	2,117	0	38,570	103,603	2,049
02-8081	Retirement & Benefits Tech I	FT	1	GP	Juneau	205	12C / D	12.0		41,699	1,443	1,199	31,648	75,989	1,503
02-8082	Office Assistant II	FT	1	GP	Juneau	205	10B / C	12.0		36,138	1,216	0	29,310	66,664	1,319
02-8083	Retirement Ben Spec III	FT	1	SS	Juneau	205	20C / D	12.0		75,251	2,532	0	42,360	120,143	2,376
02-8084	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14D / E	12.0		50,174	1,736	1,419	34,655	87,984	1,740
02-8085	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14E / F	12.0		51,306	1,726	0	34,555	87,587	1,733
02-8086	Microfilm/Imaging Oper III	FT	A	SS	Juneau	205	14F / J	12.0		56,194	1,891	0	35,770	93,855	1,857
02-8088	Office Assistant II	FT	1	GP	Juneau	205	10B / C	12.0		36,288	1,221	0	29,362	66,871	1,323
02-8089	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14B / C	12.0		46,739	1,573	0	32,976	81,288	1,608
02-8090	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14C / D	12.0		48,183	1,667	1,368	33,949	85,167	1,685
02-8091	Microfilm/Imaging Oper I	FT	1	GP	Juneau	205	10C / D	12.0		36,975	1,244	0	29,600	67,819	1,342
02-8092	Retirement Ben Spec II	FT	1	GP	Juneau	205	18C / D	12.0		63,006	2,120	0	38,601	103,727	2,052
02-8093	Retirement & Benefits Spec I	FT	A	GP	Juneau	205	16A / B	12.0		52,419	1,764	0	34,940	89,123	1,763
02-8095	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14D / E	12.0		49,730	1,673	0	34,010	85,413	1,690
02-8096	Retirement & Benefits Spec I	FT	A	SS	Juneau	205	16C / D	12.0		58,732	1,976	0	36,647	97,355	1,926
02-8097	Accountant II	FT	A	GP	Juneau	205	16C / D	12.0		55,712	1,874	0	36,079	93,665	1,853
02-8098	Analyst/Programmer IV	FT	1	GP	Juneau	205	20D / E	12.0		75,019	2,524	0	42,755	120,298	2,380
02-8099	Accounting Tech III	FT	A	GP	Juneau	205	16M	12.0		73,164	2,462	0	42,114	117,740	2,329
02-8100	Accountant II	FT	A	GP	Juneau	205	16D / E	12.0		58,382	1,964	0	37,002	97,348	1,926
02-8101	Accountant V	FT	A	SS	Juneau	205	22J	12.0		98,340	3,309	0	50,344	151,993	3,006
02-8102	Accountant III	FT	1	SS	Juneau	205	18E / F	12.0		72,672	2,445	0	41,468	116,585	2,306
02-8103	Accounting Tech III	FT	A	GP	Juneau	205	16F / G	12.0		62,479	2,102	0	38,419	103,000	2,037
02-8104	Retirement Ben Spec II	FT	A	GP	Juneau	205	18F / G	12.0		71,279	2,398	0	41,462	115,139	2,277
02-8105	Retirement Ben Spec II	FT	1	GP	Juneau	205	18B / C	12.0		62,216	2,093	0	38,328	102,637	2,030
02-8106	Retirement & Benefits Spec I	FT	1	GP	Juneau	205	16B / C	12.0		54,387	1,830	0	35,621	91,838	1,817

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Personal Services Expenditure Detail
Department of Administration

Scenario: FY2016 Governor Amended (12201)
Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
02-8107	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14B / C	12.0		46,158	1,553	0	32,775	80,486	1,592
02-8108	Publications Spec III	FT	1	SS	Juneau	205	19F	12.0		82,980	2,792	0	45,032	130,804	2,587
02-8109	Retirement & Benefits Tech I	FT	A	GP	Juneau	205	12M	12.0		55,224	1,858	0	35,910	92,992	1,839
02-8110	Retirement & Benefits Spec I	FT	1	GP	Juneau	205	16B / C	12.0		53,109	1,787	0	35,179	90,075	1,782
02-8111	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14A / B	12.0		45,585	1,534	0	32,577	79,696	1,576
02-8112	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14B / C	12.0		47,255	1,590	0	33,155	82,000	1,622
02-8113	Retirement & Benefits Tech I	FT	1	GP	Juneau	205	12F / G	12.0		46,029	1,593	1,324	33,188	82,134	1,625
02-8114	Retirement & Benefits Tech I	FT	1	GP	Juneau	205	12E / F	12.0		44,829	1,551	1,280	32,758	80,418	1,591
02-8115	Retirement & Benefits Tech I	FT	A	GP	Juneau	205	12G / J	12.0		49,369	1,707	1,368	34,359	86,803	1,717
02-8116	Retirement & Benefits Spec I	FT	1	SS	Juneau	205	16A / B	12.0		54,828	1,845	0	35,297	91,970	1,819
02-8117	Retirement & Benefits Tech I	FT	1	GP	Juneau	205	12B / C	12.0		41,480	1,435	1,161	31,559	75,635	1,496
02-8118	Accountant III	FT	A	SS	Juneau	205	18C / D	12.0		66,846	2,249	0	39,453	108,548	2,147
02-8119	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14E / F	12.0		52,499	1,766	0	34,968	89,233	1,765
02-8120	Microfilm/Imaging Oper I	FT	A	GP	Juneau	205	10D / E	12.0		38,355	1,290	0	30,077	69,722	1,379
02-8121	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14B / C	12.0		46,158	1,598	1,324	33,233	82,313	1,628
02-8123	Supply Technician II	FT	A	GP	Juneau	205	12C / D	12.0		42,020	1,414	0	31,344	74,778	1,479
02-8125	Retirement & Benefits Tech II	FT	A	GP	Juneau	205	14F / G	12.0		53,180	1,789	0	35,203	90,172	1,784
02-8126	Retirement & Benefits Spec I	FT	A	SS	Juneau	205	16J	12.0		65,856	2,216	0	39,111	107,183	2,120
02-8127	Accountant IV	FT	A	SS	Juneau	205	20D / E	12.0		78,641	2,646	0	43,532	124,819	2,469
02-8128	Retirement & Benefits Tech I	FT	1	GP	Juneau	205	12F / G	12.0		45,965	1,591	1,324	33,166	82,046	1,623
02-8129	Retirement & Benefits Tech II	FT	1	GP	Juneau	205	14B / C	12.0		46,674	1,570	0	32,954	81,198	1,606
02-8130	Retirement & Benefits Spec I	FT	1	GP	Juneau	205	16C / D	12.0		55,797	1,877	0	36,108	93,782	1,855

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Personal Services Expenditure Detail
Department of Administration

Scenario: FY2016 Governor Amended (12201)
Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

PCN	Job Class Title	Time Status	Retire Code	Barg Unit	Location	Salary Sched	Range / Step	Comp Months	Split / Count	Annual Salaries	COLA	Premium Pay	Annual Benefits	Total Costs	UGF Amount
02-8131	Analyst/Programmer V	FT	A	SS	Juneau	205	22E / F	12.0		93,144	3,134	0	48,547	144,825	2,865
02-8132	Chief Pension Officer, R&B	FT	A	XE	Juneau	N05	26L / M	12.0		137,284	4,409	0	62,423	204,116	4,037
02-8133	Chief Health Official, R&B	FT	A	XE	Juneau	N05	26C / D	12.0		110,040	3,702	0	54,246	167,988	3,323
02-8134	Retirement Ben Spec II	FT	A	GP	Juneau	205	18A / B	12.0		59,772	2,011	0	37,483	99,266	1,964
02-IN0911	Student Intern I	NP	N	EE	Juneau	N05	6A	12.0		0	0	0	0	0	0
02-IN1301	College Intern I	NP	N	EE	Juneau	N05	8A	12.0		12,940	357	0	1,342	14,639	290
02-IN1401	Student Intern I	NP	A	EE	Juneau	N05	6A	12.0		11,575	319	0	1,200	13,094	259
02-IN1501	College Intern I	NP	N	EE	Juneau	N05	8A	12.0		12,940	357	0	1,342	14,639	290
02-N15009	Retirement & Benefits Tech 	NP	N	GP	Juneau	105	12A / A	12.0		39,456	1,110	0	21,777	62,343	1,233
02-N15010	Retirement & Benefits Tech 	NP	N	GP	Juneau	105	12A / A	12.0		39,456	1,110	0	21,777	62,343	1,233
02-T177	Health Project Coordinator	FT	1	XE	Anchorage	N00	22B / C	12.0		80,318	2,702	0	43,968	126,988	2,512
													Total Salary Costs:	7,542,604	
													Total COLA:	252,782	
													Total Premium Pay:	19,542	
													Total Benefits:	4,535,278	
													Total Pre-Vacancy:	12,350,206	
													Minus Vacancy Adjustment of 5.87%:	(724,706)	
													Total Post-Vacancy:	11,625,500	
													Plus Lump Sum Premium Pay:	0	
													Personal Services Line 100:	11,625,500	
Total Component Months:		1,440.0													

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 General Fund Receipts	244,287	229,952	1.98%
1017 Benefits Systems Receipts	3,746,188	3,526,363	30.33%
1023 FICA Administration Fund Account	91,268	85,912	0.74%
1029 Public Employees Retirement System Fund	5,989,726	5,638,251	48.50%
1034 Teachers Retirement System Fund	2,090,519	1,967,848	16.93%
1042 Judicial Retirement System	21,983	20,693	0.18%
1045 National Guard & Naval Militia Retirement System	166,481	156,712	1.35%
Total PCN Funding:	12,350,453	11,625,733	100.00%

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Line Item Detail
Department of Administration
Travel

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
72000	Travel		115.4	148.9	148.9
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
72000 Travel Detail Totals			115.4	148.9	148.9
72110	Employee Travel (Instate)	Employee travel for member seminar, employer audits, Alaska retirement Management Board meetings.	87.7	124.8	120.0
72410	Employee Travel (Out of state)	Out of state employee travel for administrative training and seminars	27.7	24.1	28.9

Line Item Detail
Department of Administration
Services

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000	Services		5,534.2	8,706.3	7,532.9
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000 Services Detail Totals			5,534.2	8,706.3	7,532.9
73025	Education Services	Employee training, conference and membership fees	17.6	59.2	25.0
73050	Financial Services	Health benefits and retirement fund auditing costs and consulting services	1,409.0	1,205.4	1,450.0
73075	Legal & Judicial Svc	Legal fees including attorney, court and other costs	4.4	5.2	10.0
73150	Information Technlgy	Data processing system support. Software licenses and maintenance	1,576.5	1,625.0	1,625.0
73156	Telecommunication	Local telephone and toll charges	57.2	55.0	65.0
73175	Health Services	Physician consultation, individual medical examinations fees and PCORI fees.	76.6	3,263.0	1,802.2
73225	Delivery Services	Freight, courier and postage fees	133.2	150.0	145.0
73450	Advertising & Promos	Advertising and promotion costs	0.4	50.0	1.0
73650	Struc/Infstruct/Land	Miscellaneous maintenance projects and seminar space rental	3.3	37.0	5.0
73675	Equipment/Machinery	Office equipment repair and maintenance	53.6	24.0	65.0
73750	Other Services (Non IA Svcs)	Statewide advertising of regulations and public notices, print of forms used by employers, printing publications, handbooks and financial reports, direct deposit services	120.8	158.0	125.0
73805	IT-Non-Telecommunication	Enterprise Technology Services	137.5	171.0	145.0
73806	IT-Telecommunication	Enterprise Technology Services	165.4	180.6	170.0
73808	Building Maintenance	Facilities	0.0	16.6	0.0
73809	Mail	Central Mail	86.0	150.0	90.0
73811	Building Leases	Facilities	374.3	415.0	400.0

Line Item Detail
Department of Administration
Services

Component: Retirement and Benefits (64)

RDU: Centralized Administrative Services (13)

Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
73000 Services Detail Totals			5,534.2	8,706.3	7,532.9
73811	Building Leases	Leases State Facility Rent	199.2	205.0	225.0
73812	Legal	Law Legal services provided by the Department of Law	687.5	450.0	700.0
73814	Insurance	Risk Management Services provided by Risk Management	3.6	3.2	3.6
73815	Financial	Finance Chargeback costs from the Division of Finance	7.4	7.0	7.7
73816	ADA Compliance	Personnel ADA Compliance charges from the Department of Admin, Division of Personnel	0.8	1.0	0.9
73818	Training (Services-IA Svcs)	Admin Training, conferences, memberships and employee tuition	0.9	1.5	1.0
73819	Commission Sales (IA Svcs)	E-Travel US Travel service fees	1.6	2.0	1.5
73821	Hearing/Mediation (IA Svcs)	Administrative Hearings Hearing Officer services for PERS and TRS cases	43.3	120.0	60.0
73827	Safety (IA Svcs)	Facilities Safety services	6.4	0.0	10.0
73979	Mgmt/Consulting (IA Svcs)	Admin Commissioner's Office, Administrative Services and Information Technology (IT) desktop chargeback for services	367.7	351.6	400.0

Line Item Detail
Department of Administration
Commodities

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
74000	Commodities		186.1	200.0	200.0
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
74000 Commodities Detail Totals			186.1	200.0	200.0
74200	Business	Business and office supplies	186.1	198.5	198.5
74233	Info Technology Equip	Sanitation and cleaning supplies	0.0	1.5	1.5

Line Item Detail
Department of Administration
Capital Outlay

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Line Number	Line Name		FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
75000	Capital Outlay		0.0	100.0	100.0
Expenditure Account	Servicing Agency	Explanation	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
75000 Capital Outlay Detail Totals			0.0	100.0	100.0
75700	Equipment	Equipment costs	0.0	100.0	100.0

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51015	Interagency Receipts				295.3	1.5	0.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
59015	Office Of The Governor		2809003		98.8	0.0	0.0
59020	Administration	EPORS	2809485	11100	1.3	1.5	0.0
59040	Revenue		various		195.2	0.0	0.0

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51040	FICA Administration Fund Account	146.2	170.4	150.7

Detail Information					FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund			
51040	FICA Admin Fund Acct		2800480	11110	146.2	170.4	150.7

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51065	Public Employees Retirement Fund				8,095.2	9,728.3	8,402.9
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51065	Pub Emp Retire Fund		various	35010	8,095.2	9,728.3	8,402.9

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51090	Teachers Retirement System Fund				3,095.1	3,955.7	3,016.6
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51090	Teachers Ret Sys Fund		various	35020	3,095.1	3,955.7	3,016.6

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51125	Judicial Retirement System				59.0	105.5	75.9
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51125	Judicial Retire Syst		2800440	35025	59.0	105.5	75.9

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51135	National Guard Retirement System	196.7	208.1	230.0

Detail Information					FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund			
51135	Natl Guard Retire Sy		2800445	35030	196.7	208.1	230.0

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51390	Benefits System Receipts				4,703.8	5,854.2	7,480.2
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
51390	Benefits System Rec		various	11100	4,430.3	5,562.0	7,480.2
51466	Deferred Comp Receipts		2800450	11100	273.5	292.2	0.0

Restricted Revenue Detail
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Master Account	Revenue Description				FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
68515	Unrestricted Fund				0.0	228.9	0.0
Detail Information							
Revenue Amount	Revenue Description	Component	Collocation Code	AKSAS Fund	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
68515	Unrestrict Fu Source		various	11100	0.0	228.9	0.0

**Interagency Services
Department of Administration**

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended	
73805	IT-Non-Telecommunication	Enterprise Productivity Rate (EPR) - Computer Services	Intra-dept	Enterprise Technology Services	137.5	171.0	145.0
				73805 IT-Non-Telecommunication subtotal:	137.5	171.0	145.0
73806	IT-Telecommunication	Enterprise Productivity Rate (EPR) - Telecommunications and telephone line costs	Intra-dept	Enterprise Technology Services	165.4	180.6	170.0
				73806 IT-Telecommunication subtotal:	165.4	180.6	170.0
73808	Building Maintenance		Intra-dept	Facilities	0.0	16.6	0.0
				73808 Building Maintenance subtotal:	0.0	16.6	0.0
73809	Mail	Costs for central mail room services	Intra-dept	Central Mail	86.0	150.0	90.0
				73809 Mail subtotal:	86.0	150.0	90.0
73811	Building Leases	State Facility Lease	Intra-dept	Facilities	374.3	415.0	400.0
73811	Building Leases	State Facility Rent	Intra-dept	Leases	199.2	205.0	225.0
				73811 Building Leases subtotal:	573.5	620.0	625.0
73812	Legal	Legal services provided by the Department of Law	Inter-dept	Law	687.5	450.0	700.0
				73812 Legal subtotal:	687.5	450.0	700.0
73814	Insurance	Services provided by Risk Management	Intra-dept	Risk Management	3.6	3.2	3.6
				73814 Insurance subtotal:	3.6	3.2	3.6
73815	Financial	Chargeback costs from the Division of Finance	Intra-dept	Finance	7.4	7.0	7.7
				73815 Financial subtotal:	7.4	7.0	7.7
73816	ADA Compliance	ADA Compliance charges from the Department of Admin, Division of Personnel	Intra-dept	Personnel	0.8	1.0	0.9
				73816 ADA Compliance subtotal:	0.8	1.0	0.9
73818	Training (Services-IA Svcs)	Training, conferences, memberships and employee tuition	Intra-dept	Admin	0.9	1.5	1.0
				73818 Training (Services-IA Svcs) subtotal:	0.9	1.5	1.0
73819	Commission Sales (IA Svcs)	US Travel service fees	Intra-dept	E-Travel	1.6	2.0	1.5
				73819 Commission Sales (IA Svcs) subtotal:	1.6	2.0	1.5
73821	Hearing/Mediation (IA Svcs)	Hearing Officer services for PERS and TRS cases	Intra-dept	Administrative Hearings	43.3	120.0	60.0
				73821 Hearing/Mediation (IA Svcs) subtotal:	43.3	120.0	60.0
73827	Safety (IA Svcs)	Safety services	Intra-dept	Facilities	6.4	0.0	10.0
				73827 Safety (IA Svcs) subtotal:	6.4	0.0	10.0
73979	Mgmt/Consulting (IA Svcs)	Commissioner's Office, Administrative Services and Information Technology (IT) desktop chargeback for services	Intra-dept	Admin	367.7	351.6	400.0
				73979 Mgmt/Consulting (IA Svcs) subtotal:	367.7	351.6	400.0
				Retirement and Benefits total:	2,081.6	2,074.5	2,214.7

Interagency Services
Department of Administration

Component: Retirement and Benefits (64)
RDU: Centralized Administrative Services (13)

Expenditure Account	Service Description	Service Type	Servicing Agency	FY2014 Actuals	FY2015 Management Plan	FY2016 Governor Amended
Grand Total:				2,081.6	2,074.5	2,214.7