

# **State of Alaska FY2026 Governor's 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>.)

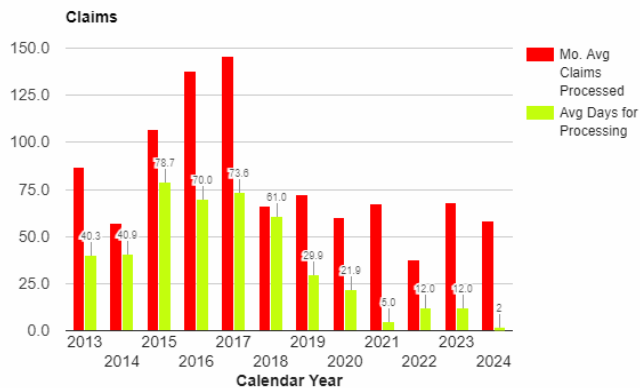
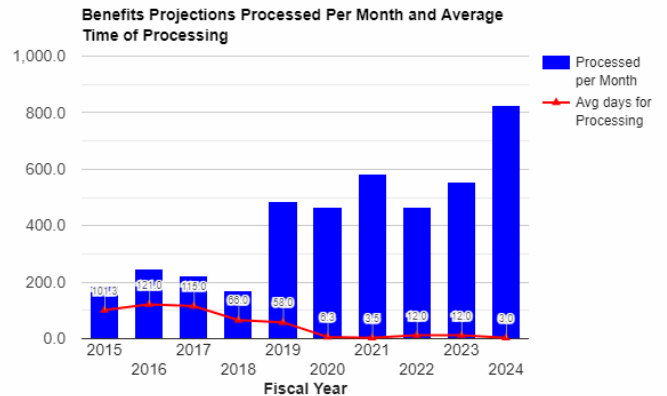
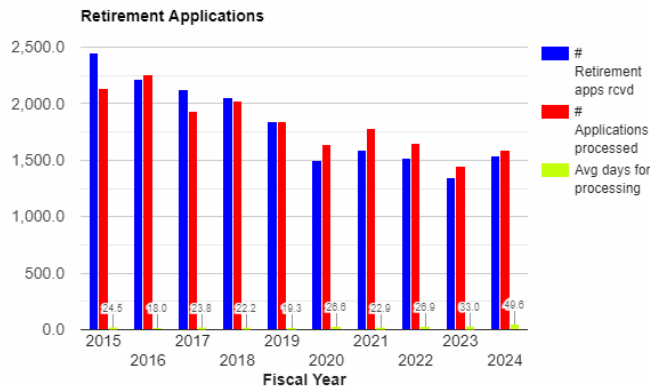
### Core Services

- Deliver retiree pension plans (Public Employees Retirement System and Teachers Retirement System defined benefit & defined contribution; Judicial Retirement System 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 (Public Employees Retirement System and Teachers Retirement System defined benefit & defined contribution; Judicial Retirement System 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 2024**

- Composed and sent a second round of 2,000 letters notifying affected members of the PERS and TRS of the Alaska Supreme Court's *Metcalfe vs. State* decision. The division is still managing and administering affected members who have responded to the benefits now available to them.
- Continued to manage programmatic responses to the COVID pandemic.
- Implemented improved pharmacy pricing for the AlaskaCare employee and retiree plans.
- Implemented changes to the recognized charge for out-of-network services in the AlaskaCare Employee Plan.
- Improved access to network providers for health plan members, by focusing contracting efforts on areas with lack of network access, high spend, and high utilization.
- Streamlined the pre-certification process and removed monetary penalties for failure to pre-certify out-of-network services across the retiree and employee health plans.
- Maintained variable copay program for eligible drugs in the employee plan.
- Conducted more than 12 telephonic townhall sessions to educate retiree members about their benefits and health-related issues. Sent monthly e-newsletters to employees and retirees about AlaskaCare updates.
- Managed enrollment of over 2,400 retirees into the Employer Group Waiver Program (EGWP).

### **New in 2024**

- Transitioned member-facing teams in the Member Education - Counseling and Member Service Contact Center teams to the Deputy Director/Chief Pension Officer for oversight to maintain workflow during peak processing seasons and to ensure consistency in application of statutes and regulations when processing retirement actions and when communicating pension provisions to the members through the Member Service Contact Center and the counseling services provided. Coordination between these two sections is vital to providing clear and consistent information to members and participants which lowers the legal risks to the plans.
- Creating a Pension Compliance Officer position to ensure the plans stay compliant with Internal Revenue Service requirements or changes in State Law affecting the plans. This position will also act as an internal auditor to ensure all sections of the division are adhering to the governing rules accurately and consistently.

### **Key Component Challenges**

- In 2024, the Alaska Retirement Management Board directed the division to end certain advisory services with Empower, including Managed Accounts and investment advice, due to fee and strategy concerns. These services close on November 15, 2024, with contributions moving to age-based Target Date funds. This change led to a 0.02% increase in recordkeeping fees for defined contribution plan participants.
- The Division of Retirement and Benefits is in User Acceptance Testing for the **BE**enefits **ANd** Retirement System (BEARS) project, with delays in finance testing the go-live timeline has been moved to 2025. Staffing shortages extended processing times to 12–14 weeks, but hiring bonuses reduced the vacancy rate from 47% to 13%, and overtime helped clear the July retirement backlog. Reorganization now allows cross-training to better manage workload surges.

**Retirement Systems** – Continue refinement of the defined contribution retirement plan. Continue contacting all PERS employers regarding their participation agreement to ensure compliance with the statutes and regulations of the retirement system. Increase the employer ability to stay compliant with retirement statutes and regulations by providing online and virtual educational opportunities and monthly e-newsletters.

**Technology Services** – Continue communication about the DRB BEARS IT modernization project purpose, features, capabilities, and progress to internal and external stakeholders. Continue to secure the division's current

IT infrastructure. Continue expanding member access to documents and program information through the myRnB portal to Member Services and other applications.

**Health Plans** – Identify and implement best practices in vendor management regarding health plan administration. Develop more capacity, expertise, and sophistication in health care related positions. Expand the preferred provider network in key geographic areas of the state. Evaluate changes to the retiree health plan that can improve members' care while containing costs. 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. Continue to analyze, evaluate, and implement as necessary mandates of federal health care legislation.

**Member Education** – Expanding online and virtual informational offerings in multiple locations in the state for health plans Open Enrollment and National Retirement Security Week. Increasing delivery of benefit education seminars and counseling for employers and members of the plans via online services. Continue focusing on video production for each plan and is in consultation with employers to determine the most cost-effective way to deliver member education in the various areas of the state.

**Ending Managed Retirement Accounts** - In March of 2024 the Alaska Retirement Management Board (ARMB) recommended the division stop enrolling participants in the defined contribution plans into one of the advisory features, Managed Accounts. In this feature, the participant voluntarily enrolls in the service and receives professional management of their account balance by Morningstar under contract with Empower Retirement Services and pays a fee of .05 percent of their asset balance annually for the service. The ARMB felt the fees were high and did not agree with Morningstar's investment strategy. Contributions for active members were placed in an age-based Target Date fund as of November 16, 2024. The closure of the advisory services resulted in a renegotiation of the division's contract with Empower and resulted in a .02 percent increase in recordkeeping fees for all participants in the defined contribution plans.

**Full Implementation of New Benefits and Retirement Systems (BEARS)** - The Division of Retirement and Benefits is in the User Acceptance Testing (UAT) phase with the BEARS project. To date the division has tested most of the pension functions and has begun testing the health benefit functions. The division will begin testing the finance functions followed by the retiree payroll functions. The division's contractor is making corrections to programming as the division finds errors or misinterpretations of rules. Due to the unavailability of finance staff to perform UAT due to the annual independent audit, testing of the finance modules was delayed until November. This and the need for correction of errors discovered during UAT has pushed the testing schedule forward. BEARS will go live in 2025 on a date to be determined after all testing and corrections have been completed.

**Low Staffing Impacts on Processing Retirement** - During 2024 the division experienced extreme staff shortages within the Member Benefits Section. This section is responsible for calculating retirement, disability and survivor benefits, Alaska Cost of Living (COLA) administration and terminal leave cash outs for deposit into deferred compensation accounts. The section's normal processing time increased from four to six weeks to 12-14 weeks by June. The division requested and received approval for letters of agreement allowing for a hiring and a retention bonus to be paid. This allowed the hiring of new employees and began to reduce the 47 percent vacancy rate to the present 13 percent. The division also offered overtime and training to all division employees in order to process the backlog of applications and to meet the challenge of July teacher retirements which are traditionally three to four times the normal processing workload. All backlogged and July retirements that were submitted with no errors or missing documentation were processed by the six week mark. Those with errors or missing documentation are processed as the division receives the information from either the retiree or their employer. The division has reorganized and placed the Member Education Center and the Counseling Services sections under the direction of the Chief Pension Officer allowing to cross train staff in these two units to assist with retirement, disability or survivor processing whenever there is either a large vacancy rate or a larger than normal retirement processing application load.

## **Significant Changes in Results to be Delivered in FY2026**

**Customer Self-Service and Automation** – The division will continue simplifying and securing its current information technology infrastructure, by standardizing interfaces used to communicate with members, employers, and staff. The IT Modernization project 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.

**Public Employees' Deferred Compensation Plan (457)** – Expanding efforts marketing the Deferred Compensation Plan to political subdivision employers who are members of the PERS and TRS. This will provide a plan at a lower cost for smaller employers and eliminate the administrative burden associated with this type of plan. The plan recently added an option for employer contributions into the 457 plan at the request of several political subdivision employers (excluding the State of Alaska).

### Statutory and Regulatory Authority

AS 14.20.310-350	Teachers' Leave and Retirement
AS 14.25	Teachers' Retirement
AS 22.25	Judiciary Retirement and Death Benefits
AS 39.30	Public Officers and Employees 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
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Retirement and Benefits Personal Services Information				
Authorized Positions			Personal Services Costs	
	FY2025 Management Plan	FY2026 Governor		
Full-time	124	124	Annual Salaries	10,500,980
Part-time	0	0	COLA	163,831
Nonpermanent	5	5	Premium Pay	11,045
			Annual Benefits	6,823,115
			<i>Less 5.21% Vacancy Factor</i>	(911,671)
			Lump Sum Premium Pay	0
<b>Totals</b>	<b>129</b>	<b>129</b>	<b>Total Personal Services</b>	<b>16,587,300</b>

Position Classification Summary					
Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant 2	0	0	4	0	4
Accountant 3	0	0	3	0	3
Accountant 4	0	0	2	0	2
Accountant 5	0	0	3	0	3
Accounting Technician 1	0	0	1	0	1
Accounting Technician 3	0	0	1	0	1
Administrative Assistant 2	0	0	1	0	1
Administrative Assistant 3	0	0	1	0	1
Administrative Officer 2	0	0	1	0	1
Analyst/Programmer 3	0	0	2	0	2
Analyst/Programmer 4	0	0	5	0	5
Analyst/Programmer 5	0	0	1	0	1
Audit & Review Analyst 2	0	0	2	0	2
Chief Financial Officer, R&B	0	0	1	0	1
College Intern 1	0	0	1	0	1
Data Processing Manager 3	0	0	1	0	1
Deputy Director	0	0	2	0	2
Division Director - Px	0	0	1	0	1
Division Operations Manager	0	0	1	0	1
Internet Specialist 2	0	0	1	0	1
Microfilm/Imaging Operator 1	0	0	1	0	1
Microfilm/Imaging Operator 2	0	0	1	0	1
Microfilm/Imaging Operator 3	0	0	1	0	1
Office Assistant 1	1	0	0	0	1
Office Assistant 2	0	0	2	0	2
Program Coordinator 1	0	0	1	0	1
Program Coordinator 2	0	0	3	0	3
Program Manager	0	0	2	0	2
Publications Specialist 1	0	0	1	0	1
Publications Specialist 2	0	0	2	0	2
Publications Specialist 3	0	0	1	0	1
R&B Manager	0	0	1	0	1
R&B Spec 1	0	0	11	0	11
R&B Spec 2	4	0	17	0	21
R&B Spec 3	0	0	7	0	7
R&B Tech 1	0	0	4	0	4

<b>Position Classification Summary</b>					
<b>Job Class Title</b>	<b>Anchorage</b>	<b>Fairbanks</b>	<b>Juneau</b>	<b>Others</b>	<b>Total</b>
R&B Tech 2	0	0	32	0	32
Supply Technician 2	0	0	1	0	1
Systems Programmer 2	0	0	1	0	1
<b>Totals</b>	<b>5</b>	<b>0</b>	<b>124</b>	<b>0</b>	<b>129</b>

**Component Detail All Funds**  
**Department of Administration**

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

Non-Formula Component

	FY2024 Actuals	FY2025 Enrolled	FY2025 Authorized	FY2025 Management Plan	FY2026 Governor Adjusted Base	FY2026 Governor	FY2025 Management Plan vs FY2026 Governor	
1000 Personal Services	13,604.7	16,132.2	16,238.7	15,682.5	16,587.3	16,587.3	904.8	5.8%
2000 Travel	35.6	47.1	47.1	47.1	47.1	47.1	0.0	0.0%
3000 Services	6,089.8	6,383.3	6,383.3	6,939.5	6,383.3	6,383.3	-556.2	-8.0%
4000 Commodities	155.2	5.0	5.0	5.0	5.0	5.0	0.0	0.0%
5000 Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
7000 Grants, Benefits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
8000 Miscellaneous	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
<b>Totals</b>	<b>19,885.3</b>	<b>22,567.6</b>	<b>22,674.1</b>	<b>22,674.1</b>	<b>23,022.7</b>	<b>23,022.7</b>	<b>348.6</b>	<b>1.5%</b>
<b>Fund Sources:</b>								
1004 Gen Fund (UGF)	578.1	762.8	763.5	763.5	765.7	765.7	2.2	0.3%
1007 I/A Rcpts (Other)	199.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0%
1017 Group Ben (Other)	6,121.2	7,171.5	7,206.0	7,206.0	7,320.8	7,320.8	114.8	1.6%
1023 FICA Acct (Other)	104.1	218.3	218.8	218.8	220.9	220.9	2.1	1.0%
1029 PERS Trust (Other)	9,083.5	10,110.9	10,161.9	10,161.9	10,327.3	10,327.3	165.4	1.6%
1034 Teach Ret (Other)	3,434.8	3,886.8	3,905.4	3,905.4	3,965.5	3,965.5	60.1	1.5%
1042 Jud Retire (Other)	110.6	123.4	123.6	123.6	124.2	124.2	0.6	0.5%
1045 Nat Guard (Other)	253.4	293.9	294.9	294.9	298.3	298.3	3.4	1.2%
<b>Unrestricted General (UGF)</b>	<b>578.1</b>	<b>762.8</b>	<b>763.5</b>	<b>763.5</b>	<b>765.7</b>	<b>765.7</b>	<b>2.2</b>	<b>0.3%</b>
<b>Designated General (DGF)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Other Funds</b>	<b>19,307.2</b>	<b>21,804.8</b>	<b>21,910.6</b>	<b>21,910.6</b>	<b>22,257.0</b>	<b>22,257.0</b>	<b>346.4</b>	<b>1.6%</b>
<b>Federal Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0%</b>
<b>Positions:</b>								
Permanent Full Time	122	122	122	124	124	124	0	0.0%
Permanent Part Time	0	0	0	0	0	0	0	0.0%
Non Permanent	7	7	7	5	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 FY2025 Enrolled To FY2025 Authorized *****												
<b>FY2025 Retirement System Benefit Payment Calculations Sec34(f) Ch7 SLA2024 P101 L19 (HB268)</b>												
1004 Gen Fund	Enroll(L)	500.0	350.0	0.0	150.0	0.0	0.0	0.0	0.0	0	0	0
*Sec. 34. DEPARTMENT OF ADMINISTRATION.												
(f) If the amount necessary to cover plan sponsor costs, including actuarial costs, for retirement system benefit payment calculations exceeds the amount appropriated for that purpose in sec. 1 of this Act, after all allowable payments from retirement system fund sources, that amount, not to exceed \$500,000, is appropriated from the general fund to the Department of Administration for that purpose for the fiscal year ending June 30, 2025.												
<b>FY2025 Enrolled</b>												
1004 Gen Fund	Enrolled	22,067.6	15,782.2	47.1	6,233.3	5.0	0.0	0.0	0.0	122	0	7
1017 Group Ben		7,171.5										
1023 FICA Acct		218.3										
1029 PERS Trust		10,110.9										
1034 Teach Ret		3,886.8										
1042 Jud Retire		123.4										
1045 Nat Guard		293.9										
<b>FY2025 Actuarial Costs Associated with Bills Introduced in Finance Committees Sec34(g) Ch7 SLA 2024 P101 L24 (HB268)</b>												
	Enrolled	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* Sec. 34. DEPARTMENT OF ADMINISTRATION.												
(g) The amount necessary to cover actuarial costs associated with bills in the finance committee of each house of the legislature, 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, 2025.												
<b>Compensation for Certain State Employees Ch5 SLA2024 (SB259) (Sec2 Ch7 SLA2024 P51 L24 (HB268))</b>												
1004 Gen Fund	FisNot	62.3	62.3	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1017 Group Ben		20.2										
1023 FICA Acct		0.3										
1029 PERS Trust		29.8										
1034 Teach Ret		10.9										
1042 Jud Retire		0.1										
1045 Nat Guard		0.6										

Five percent cost of living adjustment for employees not covered by a collective bargaining unit.: \$62.3

**Compensation for Certain State Employees Ch5 SLA2024 (SB259) (Sec2 Ch7 SLA2024 P51 L24 (HB268))**

**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	
	FisNot	44.2	44.2	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		0.3										
1017 Group Ben		14.3										
1023 FICA Acct		0.2										
1029 PERS Trust		21.2										
1034 Teach Ret		7.7										
1042 Jud Retire		0.1										
1045 Nat Guard		0.4										
One salary step adjustment for employees not covered by a collective bargaining agreement.: \$44.2												
<b>Subtotal</b>		<b>22,674.1</b>	<b>16,238.7</b>	<b>47.1</b>	<b>6,383.3</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>122</b>	<b>0</b>	<b>7</b>
***** <b>Changes From FY2025 Authorized To FY2025 Management Plan</b> *****												
<b>Align Authority for Anticipated Expenditures</b>												
	LIT	0.0	-556.2	0.0	556.2	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from personal services to cover anticipated services costs. The remaining personal services authority is sufficient to cover anticipated expenditures.												
<b>Replace Long Term Non-permanent Health Operations Manager with Full-time Program Manager</b>												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	-1
Create one full-time Program Manager (028144) range 22, located in Juneau, to replace long term non-permanent Health Operations Manager (02T189) range 23, located in Juneau.												
<b>Replace Long Term Non-permanent Deputy Health Official with Full-time Program Manager</b>												
	PosAdj	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1	0	-1
Create one full-time Program Manager (028145) range 22, located in Juneau, to replace long term non-permanent Deputy Health Official (02T188) range 26, located in Juneau.												
<b>Subtotal</b>		<b>22,674.1</b>	<b>15,682.5</b>	<b>47.1</b>	<b>6,939.5</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>124</b>	<b>0</b>	<b>5</b>
***** <b>Changes From FY2025 Management Plan To FY2026 Governor Adjusted Base</b> *****												
<b>Reverse FY2025 Plan Sponsor and Actuarial Costs for Retirement System Activities Sec34(f) Ch7 SLA2024 P101 L19 (HB268)</b>												
	OTI	-500.0	-350.0	0.0	-150.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		-500.0										
If the amount necessary to cover plan sponsor costs, including actuarial costs, for retirement system benefit payment calculations exceeds the amount appropriated for that purpose in sec. 1 of this Act, after all allowable payments from retirement system fund sources, that amount, not to exceed \$500,000, is												

**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	

appropriated from the general fund to the Department of Administration for that purpose for the fiscal year ending June 30, 2025.

**Reverse Fee for Mandatory Patient-Centered Outcomes Research Institute Due to Affordable Care Act (FY14-FY31)**

1004 Gen Fund	OTI	-169.0	0.0	0.0	-169.0	0.0	0.0	0.0	0.0	0	0	0
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The Patient Protection and Affordable Care Act (Affordable Care Act) imposes a fee for self-insured health plans to fund the Patient-Centered Outcomes Research Institute (PCORI) trust fund. Guidance provided by the United States Department of Labor advises that the payment of the PCORI fee does not constitute a permissible expense of the health plan for purposes of Title I of the Employee Retirement Income Security Act (ERISA).

Under the original Affordable Care Act, the final PCORI payment was due July 31, 2019. Legislation extended this fee for an additional 10 years.

The new fee has not yet been published. The total fee is calculated using the average number of covered lives (retirees and dependents) of the retiree health plan as the basis for determining the annual amount.

The PCORI fee is in effect for a new 10-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.

History of PCORI Fee (thousands of dollars):

- FY2014 - \$65.0
- FY2015 - \$133.0
- FY2016 - \$142.5
- FY2017 - \$150.0
- FY2018 - \$159.0
- FY2019 - \$169.0
- FY2020 - \$169.0
- FY2021 - \$169.0
- FY2022 - \$169.0
- FY2023 - \$169.0

**Reverse FY2025 Actuarial Costs Associated with Bills in the Finance Committees Sec34(g) Ch7 SLA2024 P101 L24 (HB268)**

	OTI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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\* Sec. 34. DEPARTMENT OF ADMINISTRATION.

(g) The amount necessary to cover actuarial costs associated with bills in the finance committee of each house of the legislature, 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, 2025.

**FY2026 Actuarial Costs Associated with Bills Introduced by the Legislature**

	IncM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
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\* Sec. XX. DEPARTMENT OF ADMINISTRATION.

**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	

(g) The amount necessary to cover actuarial costs associated with bills introduced by the legislature, 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, 2026.

**FY2026 Plan Sponsor and Actuarial Costs for Retirement System Activities**

	IncM	500.0	350.0	0.0	150.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		500.0										

\*Sec. XX. DEPARTMENT OF ADMINISTRATION.

(f) If the amount necessary to cover plan sponsor costs, including actuarial costs, for retirement system benefit payment calculations exceeds the amount appropriated for that purpose in sec. 1 of this Act, after all allowable payments from retirement system fund sources, that amount, not to exceed \$500,000, is appropriated from the general fund to the Department of Administration for that purpose for the fiscal year ending June 30, 2026.

**Restore Fee for Mandatory Patient-Centered Outcomes Research Institute Due to Affordable Care Act (FY14-FY31)**

	IncT	169.0	0.0	0.0	169.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		169.0										

The Patient Protection and Affordable Care Act (Affordable Care Act) imposes a fee for self-insured health plans to fund the Patient-Centered Outcomes Research Institute (PCORI) trust fund. Guidance provided by the United States Department of Labor advises that the payment of the PCORI fee does not constitute a permissible expense of the health plan for purposes of Title I of the Employee Retirement Income Security Act (ERISA).

Under the original Affordable Care Act, the final PCORI payment was due July 31, 2019. Legislation extended this fee for an additional 10 years.

The new fee has not yet been published. The total fee is calculated using the average number of covered lives (retirees and dependents) of the retiree health plan as the basis for determining the annual amount.

The PCORI fee is in effect for a new 10-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.

History of PCORI Fee (thousands of dollars):

FY2014 - \$65.0  
FY2015 - \$133.0  
FY2016 - \$142.5  
FY2017 - \$150.0  
FY2018 - \$159.0  
FY2019 - \$169.0  
FY2020 - \$169.0  
FY2021 - \$169.0  
FY2022 - \$169.0  
FY2023 - \$169.0

**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	
<b>FY2026 Salary, Health Insurance, and Retirement Increases</b>												
	SalAdj	348.6	348.6	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund		2.2										
1017 Group Ben		114.8										
1023 FICA Acct		2.1										
1029 PERS Trust		165.4										
1034 Teach Ret		60.1										
1042 Jud Retire		0.6										
1045 Nat Guard		3.4										
Salary, health and retirement increases: \$348.6												
AlaskaCare increase from \$1908 to \$2030.11 per member per month: \$47.7												
FY2026 APEA (non-law enforcement) 3% cost of living adjustment: \$122.7												
FY2026 3% cost of living adjustment for employees not covered by a collective bargaining agreement: \$27.3												
FY2026 PERS rate adjustment from 26.76% to 28.33%: \$150.9												
<b>Align Authority for Anticipated Expenditures</b>												
	LIT	0.0	556.2	0.0	-556.2	0.0	0.0	0.0	0.0	0	0	0
Transfer authority from services to cover anticipated personal services costs. The remaining services authority is sufficient to cover anticipated expenditures.												
<b>Subtotal</b>		<b>23,022.7</b>	<b>16,587.3</b>	<b>47.1</b>	<b>6,383.3</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>124</b>	<b>0</b>	<b>5</b>
***** <b>Changes From FY2026 Governor Adjusted Base To FY2026 Governor</b> *****												
<b>Totals</b>		<b>23,022.7</b>	<b>16,587.3</b>	<b>47.1</b>	<b>6,383.3</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>124</b>	<b>0</b>	<b>5</b>

**Line Item Detail (1676)**  
**Department of Administration**  
**Travel**

**Component:** Retirement and Benefits (64)

Line Number	Line Name		FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
2000	Travel		35.6	47.1	47.1
Object Class	Servicing Agency	Explanation	FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
<b>2000 Travel Detail Totals</b>			<b>35.6</b>	<b>47.1</b>	<b>47.1</b>
2000	In-State Employee Travel	Transportation costs for travel relating to administration, training, conventions and meetings, boards and commissions.	26.3	20.0	20.0
2002	Out of State Employee Travel	Transportation costs for staff travel out of state to national organization meetings, conferences, and training.	9.3	27.1	27.1

**Line Item Detail (1676)**  
**Department of Administration**  
**Services**

**Component:** Retirement and Benefits (64)

Line Number	Line Name		FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
3000	Services		6,089.8	6,939.5	6,383.3
Object Class	Servicing Agency	Explanation	FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
<b>3000 Services Detail Totals</b>			<b>6,089.8</b>	<b>6,939.5</b>	<b>6,383.3</b>
3000	Education Services	Training, educational conferences, agency memberships, and employee tuition.	33.6	35.3	24.1
3001	Financial Services	Management and consulting services.	1,492.1	1,500.0	1,500.0
3003	Information Technology	Software licensing and maintenance, training, and consulting.	905.3	1,456.0	1,456.0
3004	Telecommunications	Local, long distance, and cellular telephone charges, television, data/network, telecommunication equipment, and other wireless charges from outside vendors.	97.7	110.0	110.0
3005	Health Services	Physician consultation, individual medical examination fees, Federal Appeals Hearing Services and PCORI fees.	210.7	250.0	212.0
3006	Delivery Services	Freight, courier services, and postage.	136.1	150.0	112.0
3007	Advertising and Promotions	Advertising, promotions and legal notices.	0.1	5.0	3.0
3008	Utilities	Electricity, heating fuel, water, sewage, and disposal services.	2.8	4.0	2.1
3009	Structure/Infrastructure/Land	Structure, infrastructure and land repairs, maintenance, rental, and leases.	7.3	9.0	6.0
3010	Equipment/Machinery	Machinery, furniture and office equipment purchase, repairs,	6.4	8.0	8.0

**Line Item Detail (1676)**  
**Department of Administration**  
**Services**

**Component:** Retirement and Benefits (64)

Object Class	Servicing Agency	Explanation	FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
<b>3000 Services Detail Totals</b>			<b>6,089.8</b>	<b>6,939.5</b>	<b>6,383.3</b>
		maintenance, rentals, and leases.			
3011	Other Services	Statewide advertising of regulations and public notices, printing of forms used by employers, printing publications, handbook and financial reports, direct deposit services.	311.9	400.0	195.0
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Licensing, Infrastructure & Serv (3414)	1,100.7	1,153.0	1,133.2
3018	Inter-Agency Information Technology Telecommunications	Admin - Chief Information Officer (3139)	38.7	40.5	40.5
		OIT Telecommunications (CISCO device config, deployment, maintenance, replacements, and other telephone line services).			
3019	Inter-Agency Storage	E&ED - Department-wide	0.4	1.0	1.0
3021	Inter-Agency Mail	Admin - Print Services (2333)	128.8	132.0	132.0
3022	Inter-Agency Human Resources	Admin - Personnel (56)	80.8	100.0	100.0
		Centralized Human Resource chargeback.			
3023	Inter-Agency Building Leases	Admin - State Facilities Rent (2484)	640.4	641.0	640.4
3024	Inter-Agency Legal	Law - Department-wide	228.5	226.3	200.0
		Legal services provided by the Department of Law.			
3026	Inter-Agency Insurance	Admin - Risk Management (71)	4.5	5.0	5.0
		Division of Risk Management - Risk management insurance charges.			
3027	Inter-Agency Financial	Admin - Finance (59)	287.6	300.0	104.0
		Division of Finance chargeback for IRIS FIN, HRM, and ALDER.			
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Personnel (56)	1.6	1.6	3.2
		Americans with Disabilities Act (ADA) chargeback.			
3029	Inter-Agency Education/Training	Admin - OFC of Procure. Property. Mngmt. (3291)	0.3	0.3	0.3
		Internal department cost allocation chargeback, desktop support, procurement services.			
3030	Inter-Agency Hearing/Mediation	Admin - Administrative Hearings (2771)	36.9	40.0	40.0
		PERS / TRS Hearing Services.			



**Line Item Detail (1676)**  
**Department of Administration**  
**Services**

**Component:** Retirement and Benefits (64)

Object Class		Servicing Agency	Explanation	FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
<b>3000 Services Detail Totals</b>				<b>6,089.8</b>	<b>6,939.5</b>	<b>6,383.3</b>
3038	Inter-Agency Management/Consulting	Admin - OFC of Procure. Property. Mngmt. (3291)	SSoA Procurement chargeback.	112.0	118.0	118.0
3038	Inter-Agency Management/Consulting	Admin - Office of the Commissioner (45)	Administrative Services / Office of the Commissioner chargeback.	222.0	250.0	234.0
3038	Inter-Agency Management/Consulting	Labor - Department-wide	PureConnect - Department of Labor and Workforce Development chargeback.	2.6	3.5	3.5

**Line Item Detail (1676)**  
**Department of Administration**  
**Commodities**

**Component:** Retirement and Benefits (64)

Line Number	Line Name		FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
4000	Commodities		155.2	5.0	5.0
Object Class	Servicing Agency	Explanation	FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
		<b>4000 Commodities Detail Totals</b>	<b>155.2</b>	<b>5.0</b>	<b>5.0</b>
4000	Business	General business supplies such as office consumables, furniture, and computer equipment.	155.2	5.0	5.0

**Revenue Detail (1681)**  
**Department of Administration**

**Component:** Retirement and Benefits (64)

Revenue Type (OMB Fund Code) Revenue Source	Component	Comment	FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
<b>5007 I/A Rcpts (1007 I/A Rcpts)</b>			<b>199.6</b>	<b>208.8</b>	<b>339.6</b>
5301 Inter-Agency Receipts	PubSaf - Department-wide	Department of Public Safety Survivor Benefits.	0.0	25.6	25.6
5301 Inter-Agency Receipts	Rev - Department-wide	Investment auditing and consulting with Department of Revenue.	199.6	183.2	314.0

**Inter-Agency Services (1682)**  
**Department of Administration**

**Component:** Retirement and Benefits (64)

				FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
<b>Component Totals</b>				<b>2,885.8</b>	<b>3,012.2</b>	<b>2,755.1</b>
With Department of Administration				2,654.3	2,781.4	2,550.6
With Department of Education and Early Development				0.4	1.0	1.0
With Department of Law				228.5	226.3	200.0
With Department of Labor and Workforce Development				2.6	3.5	3.5
<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>		FY2024 Actuals	FY2025 Management Plan	FY2026 Governor
3017	Inter-Agency Information Technology Non-Telecommunications	Admin - Licensing, Infrastructure & Serv (3414)	OIT Core Services.	1,100.7	1,153.0	1,133.2
3018	Inter-Agency Information Technology Telecommunications	Admin - Chief Information Officer (3139)	OIT Telecommunications (CISCO device config, deployment, maintenance, replacements, and other telephone line services).	38.7	40.5	40.5
3019	Inter-Agency Storage	E&ED - Department-wide	Archive Digital Storage.	0.4	1.0	1.0
3021	Inter-Agency Mail	Admin - Print Services (2333)	Centralized mail services chargeback.	128.8	132.0	132.0
3022	Inter-Agency Human Resources	Admin - Personnel (56)	Centralized Human Resource chargeback.	80.8	100.0	100.0
3023	Inter-Agency Building Leases	Admin - State Facilities Rent (2484)	Rent for state-owned facilities and lease payments.	640.4	641.0	640.4
3024	Inter-Agency Legal	Law - Department-wide	Legal services provided by the Department of Law.	228.5	226.3	200.0
3026	Inter-Agency Insurance	Admin - Risk Management (71)	Division of Risk Management - Risk management insurance charges.	4.5	5.0	5.0
3027	Inter-Agency Financial	Admin - Finance (59)	Division of Finance chargeback for IRIS FIN, HRM, and ALDER.	287.6	300.0	104.0
3028	Inter-Agency Americans with Disabilities Act Compliance	Admin - Personnel (56)	Americans with Disabilities Act (ADA) chargeback.	1.6	1.6	3.2
3029	Inter-Agency Education/Training	Admin - OFC of Procure. Property. Mngmt. (3291)	Internal department cost allocation chargeback, desktop support, procurement services.	0.3	0.3	0.3

**Inter-Agency Services (1682)**  
**Department of Administration**

**Component:** Retirement and Benefits (64)

<b>Object Class</b>	<b>Servicing Agency</b>	<b>Explanation</b>	<b>FY2024 Actuals</b>	<b>FY2025 Management Plan</b>	<b>FY2026 Governor</b>
3030 Inter-Agency Hearing/Mediation	Admin - Administrative Hearings (2771)	PERS / TRS Hearing Services.	36.9	40.0	40.0
3038 Inter-Agency Management/Consulting	Admin - OFC of Procure. Property. Mngmt. (3291)	SSoA Procurement chargeback.	112.0	118.0	118.0
3038 Inter-Agency Management/Consulting	Admin - Office of the Commissioner (45)	Administrative Services / Office of the Commissioner chargeback.	222.0	250.0	234.0
3038 Inter-Agency Management/Consulting	Labor - Department-wide	PureConnect - Department of Labor and Workforce Development chargeback.	2.6	3.5	3.5

**Personal Services Expenditure Detail**  
**Department of Administration**

**Scenario:** FY2026 Governor (22363)  
**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
021090	Publications Specialist 1	FT	A	GP	Juneau	205	13A / B	12.0		50,452	0	0	39,605	90,057	558
021132	Analyst/Programmer 3	FT	A	GP	Juneau	205	18B / C	12.0		72,619	0	0	48,627	121,246	752
021420	Deputy Director	FT	A	XE	Juneau	N05	25D / E	12.0		127,971	5,402	0	76,458	209,831	1,301
021974	Office Assistant 1	FT	A	GP	Anchorage	200	8N / O	12.0		50,139	0	0	39,477	89,616	556
028001	Division Director - Px	FT	A	XE	Juneau	N05	27C	12.0		132,015	5,572	0	78,104	215,691	1,337
028002	Analyst/Programmer 3	FT	A	GP	Juneau	205	18C / D	12.0		75,225	0	0	49,687	124,912	775
028010	Accountant 5	FT	A	SS	Juneau	205	22Q	12.0		149,108	6,294	0	85,205	240,607	1,492
028011	R&B Spec 3	FT	A	SS	Juneau	205	20A / B	12.0		90,013	3,799	0	61,153	154,965	961
028012	R&B Spec 1	FT	A	GP	Juneau	205	16D / E	12.0		69,332	0	0	47,289	116,621	723
028013	Accountant 3	FT	A	SS	Juneau	205	18C / D	12.0		82,846	3,497	0	58,236	144,579	896
028014	R&B Tech 2	FT	A	GP	Juneau	205	14D / E	12.0		59,332	0	0	43,219	102,551	636
028015	R&B Tech 2	FT	A	GP	Juneau	205	14C / D	12.0		58,203	0	0	42,759	100,962	626
028016	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		56,401	0	0	42,026	98,427	610
028017	R&B Tech 2	FT	A	GP	Juneau	205	14D / E	12.0		59,488	0	0	43,282	102,770	637
028018	Analyst/Programmer 4	FT	A	GP	Juneau	205	20A / B	12.0		82,460	0	0	52,632	135,092	838
028019	Accounting Technician 1	FT	A	GP	Juneau	205	12C / D	12.0		50,174	0	0	39,491	89,665	556
028020	R&B Tech 2	FT	A	GP	Juneau	205	14E / F	12.0		62,425	0	0	44,478	106,903	663
028021	R&B Spec 3	FT	A	SS	Juneau	205	20A	12.0		87,651	3,700	0	60,192	151,543	940
028022	R&B Spec 2	FT	A	GP	Juneau	205	18C / D	12.0		76,183	0	0	50,077	126,260	783
028027	Audit & Review Analyst 2	FT	A	GP	Juneau	205	21K	12.0		112,944	0	0	65,039	177,983	1,104
028029	Microfilm/Imaging Operator 2	FT	A	GP	Juneau	205	12D / E	12.0		52,249	0	0	40,336	92,585	574
028030	R&B Spec 3	FT	A	SS	Juneau	205	20C	12.0		93,704	3,955	0	62,655	160,314	994
028031	R&B Spec 2	FT	A	GP	Juneau	205	18C / D	12.0		76,292	0	0	50,121	126,413	784
028032	R&B Spec 2	FT	A	GP	Anchorage	200	18L / M	12.0		93,594	0	0	57,163	150,757	935
028033	R&B Spec 3	FT	A	SS	Juneau	205	20L	12.0		110,178	4,651	0	69,360	184,189	1,142
028034	R&B Tech 2	FT	A	GP	Juneau	205	14C	12.0		56,648	0	0	42,126	98,774	612
028038	R&B Tech 2	FT	A	GP	Juneau	205	14C	12.0		56,648	0	0	42,126	98,774	612
028039	R&B Tech 2	FT	A	GP	Juneau	205	14F	12.0		63,141	0	0	44,769	107,910	669
028040	R&B Spec 3	FT	A	SS	Juneau	205	20M	12.0		113,755	4,802	0	70,816	189,373	1,174
028041	R&B Spec 2	FT	A	SS	Juneau	205	18L / M	12.0		97,386	4,111	0	64,154	165,651	1,027
028043	Publications Specialist 2	FT	A	GP	Juneau	205	16G / J	12.0		75,485	0	0	49,793	125,278	777
028044	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		55,042	0	0	41,473	96,515	598
028045	Internet Specialist 2	FT	A	GP	Juneau	205	19J / K	12.0		95,771	0	0	58,049	153,820	954
028046	Administrative Officer 2	FT	A	SS	Juneau	205	19J / K	12.0		99,671	4,207	0	65,084	168,962	1,048
028047	Audit & Review Analyst 2	FT	A	GP	Juneau	205	21G	12.0		104,969	0	0	61,793	166,762	1,034
028048	Chief Financial Officer, R&B	FT	A	XE	Juneau	N05	26T	12.0		201,630	8,140	0	104,799	314,569	1,950
028049	Accountant 4	FT	A	SS	Juneau	205	20P	12.0		125,216	5,285	0	75,481	205,982	1,277
028050	R&B Tech 1	FT	A	GP	Juneau	205	12C / D	12.0		49,882	0	0	39,373	89,255	553

Note: If a position is split, an asterisk (\*) will appear in the Split/Count column. If the split position is also counted in the component, two asterisks (\*\*) will appear in this column. [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:** FY2026 Governor (22363)  
**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
028051	R&B Spec 2	FT	A	GP	Anchorage	200	18L	12.0		90,773	0	0	56,015	146,788	910
028052	R&B Spec 3	FT	A	SS	Juneau	205	20J / K	12.0		105,839	4,467	0	67,594	177,900	1,103
028053	R&B Spec 2	FT	A	GP	Juneau	205	18C	12.0		75,095	0	0	49,634	124,729	773
028054	R&B Tech 2	FT	A	GP	Juneau	205	14C / D	12.0		56,773	0	0	42,177	98,950	614
028055	Publications Specialist 2	FT	A	GP	Juneau	205	16C / D	12.0		65,763	0	0	45,836	111,599	692
028056	Administrative Assistant 3	FT	A	GP	Juneau	205	15L	12.0		82,997	0	0	52,850	135,847	842
028057	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		55,922	0	0	41,831	97,753	606
028060	R&B Tech 2	FT	A	GP	Juneau	205	14C / D	12.0		57,005	0	0	42,272	99,277	616
028061	Analyst/Programmer 4	FT	A	GP	Juneau	205	20J	12.0		102,200	0	0	60,666	162,866	1,010
028063	R&B Spec 2	FT	A	GP	Juneau	205	18D / E	12.0		79,709	0	0	51,512	131,221	814
028064	Analyst/Programmer 4	FT	A	GP	Juneau	205	20C / D	12.0		88,553	0	0	55,112	143,665	891
028065	Systems Programmer 2	FT	A	GP	Juneau	99	22R / S	12.0		153,939	0	0	81,724	235,663	1,461
028066	Analyst/Programmer 4	FT	A	GP	Juneau	205	20E / F	12.0		94,196	0	0	57,408	151,604	940
028067	Data Processing Manager 3	FT	A	SS	Juneau	205	24C	12.0		122,533	5,172	0	74,389	202,094	1,253
028068	Division Operations Manager	FT	A	SS	Juneau	205	24E	12.0		130,894	5,525	0	77,792	214,211	1,328
028069	R&B Tech 2	FT	A	GP	Juneau	205	14C	12.0		56,648	0	0	42,126	98,774	612
028070	Accountant 2	FT	A	GP	Juneau	205	16B / C	12.0		64,797	0	0	45,443	110,240	684
028071	R&B Spec 2	FT	A	GP	Anchorage	200	18D / E	12.0		76,156	0	0	50,066	126,222	783
028072	R&B Spec 2	FT	A	GP	Anchorage	200	18K	12.0		87,906	0	0	54,848	142,754	885
028074	R&B Spec 1	FT	A	GP	Juneau	205	16C	12.0		65,169	0	0	45,594	110,763	687
028075	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		55,752	0	0	41,762	97,514	605
028076	Administrative Assistant 2	FT	A	GP	Juneau	205	14C	12.0		56,648	0	0	42,126	98,774	612
028077	R&B Spec 2	FT	A	GP	Juneau	205	18C / D	12.0		75,334	0	0	49,732	125,066	775
028078	R&B Spec 2	FT	A	GP	Juneau	205	18J / K	12.0		91,446	0	0	56,289	147,735	916
028079	R&B Spec 2	FT	A	SS	Juneau	205	18J	12.0		90,480	3,819	0	61,343	155,642	965
028080	R&B Spec 1	FT	A	GP	Juneau	205	16M	12.0		86,073	0	0	54,102	140,175	869
028081	R&B Tech 2	FT	A	GP	Juneau	205	14C / D	12.0		57,327	0	0	42,403	99,730	618
028082	Office Assistant 2	FT	A	GP	Juneau	205	10B / C	12.0		43,562	0	0	36,800	80,362	498
028083	R&B Spec 3	FT	A	SS	Juneau	205	20M / N	12.0		114,218	4,821	0	71,005	190,044	1,178
028084	R&B Tech 2	FT	A	GP	Juneau	205	14A	12.0		52,982	0	0	40,634	93,616	580
028085	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		56,169	0	0	41,931	98,100	608
028086	Microfilm/Imaging Operator 3	FT	A	SS	Juneau	205	14D / E	12.0		66,055	2,788	0	51,402	120,245	746
028088	Office Assistant 2	FT	A	GP	Juneau	205	10E / F	12.0		47,743	0	0	38,502	86,245	535
028089	R&B Tech 2	FT	A	GP	Juneau	205	14G / J	12.0		65,352	0	0	45,669	111,021	688
028090	R&B Spec 1	FT	A	GP	Juneau	205	16E / F	12.0		71,938	0	0	48,349	120,287	746
028091	R&B Spec 1	FT	A	GP	Juneau	205	16B / C	12.0		64,493	0	0	45,319	109,812	681
028092	Program Coordinator 1	FT	A	GP	Juneau	205	18B / C	12.0		74,699	0	0	49,473	124,172	770

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**Personal Services Expenditure Detail**  
**Department of Administration**

**Scenario:** FY2026 Governor (22363)  
**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
028093	R&B Spec 1	FT	A	SS	Juneau	605	16L / M	12.0		85,729	3,619	0	59,410	148,758	922
028095	R&B Tech 2	FT	A	GP	Juneau	205	14J	12.0		67,919	0	0	46,714	114,633	711
028096	R&B Spec 1	FT	A	SS	Juneau	205	16S / T	12.0		105,729	4,463	0	67,550	177,742	1,102
028097	Accountant 2	FT	A	GP	Juneau	205	16B / C	12.0		65,068	0	0	45,553	110,621	686
028098	Analyst/Programmer 4	FT	A	GP	Juneau	205	20L / M	12.0		109,666	0	0	63,705	173,371	1,075
028099	Accountant 2	FT	A	GP	Juneau	205	16C / D	12.0		66,848	0	0	46,278	113,126	701
028100	Accountant 2	FT	A	GP	Juneau	205	16L / M	12.0		85,625	0	0	53,920	139,545	865
028101	Accountant 5	FT	A	SS	Juneau	205	22E	12.0		114,317	4,825	0	71,045	190,187	1,179
028102	Accountant 3	FT	A	SS	Juneau	205	18N / O	12.0		106,184	4,482	0	67,735	178,401	1,106
028103	Accounting Technician 3	FT	A	GP	Juneau	205	16F / G	12.0		73,243	0	0	48,881	122,124	757
028104	R&B Spec 2	FT	A	GP	Juneau	205	18C	12.0		75,095	0	0	49,634	124,729	773
028105	Program Coordinator 2	FT	A	GP	Juneau	205	20A / B	12.0		83,152	0	0	52,914	136,066	844
028106	R&B Spec 2	FT	A	GP	Juneau	205	18J	12.0		89,388	0	0	55,452	144,840	898
028107	R&B Spec 1	FT	A	GP	Juneau	205	16B / C	12.0		64,899	0	0	45,485	110,384	684
028108	Publications Specialist 3	FT	A	SS	Juneau	205	19O	12.0		121,275	5,119	0	73,877	200,271	1,242
028109	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		54,996	0	0	41,454	96,450	598
028110	R&B Spec 1	FT	A	SS	Juneau	205	16B / C	12.0		69,486	2,933	0	52,799	125,218	776
028111	R&B Tech 2	FT	A	GP	Juneau	205	14K / L	12.0		71,168	0	0	48,036	119,204	739
028112	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		55,181	0	0	41,529	96,710	600
028113	R&B Tech 2	FT	A	GP	Juneau	205	14G / J	12.0		67,231	0	1,879	47,198	116,308	721
028114	R&B Tech 2	FT	A	GP	Juneau	205	14K	12.0		70,122	0	2,022	48,433	120,577	748
028115	R&B Tech 1	FT	A	GP	Juneau	205	12B / C	12.0		49,200	0	1,386	39,659	90,245	560
028116	R&B Spec 2	FT	A	SS	Juneau	205	18L / M	12.0		98,957	4,177	0	64,793	167,927	1,041
028117	R&B Tech 2	FT	A	GP	Juneau	205	14K / L	12.0		70,160	0	2,022	48,449	120,631	748
028118	Accountant 3	FT	A	SS	Juneau	205	18L	12.0		96,470	4,072	0	63,781	164,323	1,019
028119	R&B Tech 2	FT	A	GP	Juneau	205	14D / E	12.0		58,914	0	0	43,049	101,963	632
028120	Microfilm/Imaging Operator 1	FT	A	GP	Juneau	205	10K / L	12.0		53,684	0	0	40,920	94,604	587
028121	R&B Tech 2	FT	A	GP	Juneau	205	14B / C	12.0		56,277	0	1,580	42,618	100,475	623
028123	Supply Technician 2	FT	A	GP	Juneau	205	12C / D	12.0		49,882	0	0	39,373	89,255	553
028125	R&B Spec 1	FT	A	GP	Juneau	205	16B / C	12.0		63,428	0	0	44,886	108,314	672
028126	R&B Spec 1	FT	A	SS	Juneau	205	16J	12.0		79,061	3,337	0	56,696	139,094	862
028127	Accountant 4	FT	A	SS	Juneau	205	20P	12.0		125,216	5,285	0	75,481	205,982	1,277
028128	R&B Tech 2	FT	A	GP	Juneau	205	14M	12.0		74,763	0	2,156	50,377	127,296	789
028129	R&B Tech 2	FT	A	GP	Juneau	205	14A	12.0		52,982	0	0	40,634	93,616	580
028130	R&B Spec 2	FT	A	GP	Juneau	205	18G / J	12.0		86,447	0	0	54,255	140,702	872
028131	Analyst/Programmer 5	FT	A	SS	Juneau	205	22N	12.0		134,118	5,661	0	79,104	218,883	1,357
028132	Deputy Director	FT	A	XE	Juneau	N05	25E / F	12.0		136,151	5,747	0	79,787	221,685	1,374
028133	R&B Spec 2	FT	A	GP	Juneau	205	18A / B	12.0		72,413	0	0	48,543	120,956	750

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**Personal Services Expenditure Detail**  
**Department of Administration**

**Scenario:** FY2026 Governor (22363)  
**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
028134	R&B Spec 2	FT	A	GP	Juneau	205	18N / O	12.0		104,616	0	0	61,649	166,265	1,031
028135	Program Coordinator 2	FT	A	GG	Juneau	205	20C	12.0		85,859	0	0	54,015	139,874	867
028137	Program Coordinator 2	FT	A	SS	Juneau	205	20E	12.0		100,090	4,225	0	65,255	169,570	1,051
028138	R&B Tech 2	FT	A	GP	Juneau	205	14A / B	12.0		54,447	0	0	41,231	95,678	593
028139	R&B Tech 2	FT	A	GP	Juneau	205	14F / G	12.0		65,000	0	0	45,526	110,526	685
028140	R&B Spec 2	FT	A	GP	Juneau	205	18K	12.0		92,294	0	0	56,634	148,928	923
028141	R&B Spec 2	FT	A	GP	Juneau	205	18F / G	12.0		83,511	0	0	53,060	136,571	847
028142	R&B Spec 2	FT	A	GP	Juneau	205	18C / D	12.0		75,421	0	0	49,767	125,188	776
028143	Accountant 5	FT	A	GP	Juneau	205	22G / J	12.0		116,787	0	0	66,603	183,390	1,137
028144	Program Manager	FT	A	SS	Juneau	205	22K	12.0		121,867	5,144	0	74,118	201,129	1,247
028145	Program Manager	FT	A	SS	Juneau	205	22N / O	12.0		134,482	5,676	0	79,252	219,410	1,360
02IN1501	College Intern 1	NP	N	EE	Juneau	N05	8A	12.0		23,256	768	0	2,340	26,364	164
02N15009	R&B Tech 1	NP	N	GP	Juneau	205	12A	12.0		46,625	0	0	24,838	71,463	443
02N15010	R&B Tech 1	NP	N	GP	Juneau	205	12A	12.0		46,625	0	0	24,838	71,463	443
02N18014	R&B Tech 2	NP	N	GP	Juneau	205	14A	12.0		52,982	0	0	25,625	78,607	487
02T199	R&B Manager	NP	A	XE	Juneau	N05	23K / L	12.0		127,294	4,291	0	40,120	171,705	1,065

		Total Positions	New	Deleted	Total Salary Costs:
					10,500,980
					Total COLA:
					163,831
					Total Premium Pay:
					11,045
					Total Benefits:
					6,823,115
					Total Pre-Vacancy:
					17,498,971
					Minus Vacancy Adjustment of 5.21%:
					(911,671)
					Total Post-Vacancy:
					16,587,300
					Plus Lump Sum Premium Pay:
					0
					<b>Personal Services Line 100:</b>
					16,587,300

PCN Funding Sources:	Pre-Vacancy	Post-Vacancy	Percent
1004 Unrestricted General Fund Receipts	108,494	102,841	0.62%
1017 Group Health and Life Benefits Fund	5,757,161	5,457,222	32.90%
1023 FICA Administration Fund Account	100,094	94,879	0.57%
1029 Public Employees Retirement Trust Fund	8,320,061	7,886,598	47.55%
1034 Teachers Retirement Trust Fund	3,017,348	2,860,148	17.24%
1042 Judicial Retirement System	29,223	27,701	0.17%
1045 National Guard & Naval Militia Retirement System	166,590	157,911	0.95%
<b>Total PCN Funding:</b>	<b>17,498,971</b>	<b>16,587,300</b>	<b>100.00%</b>

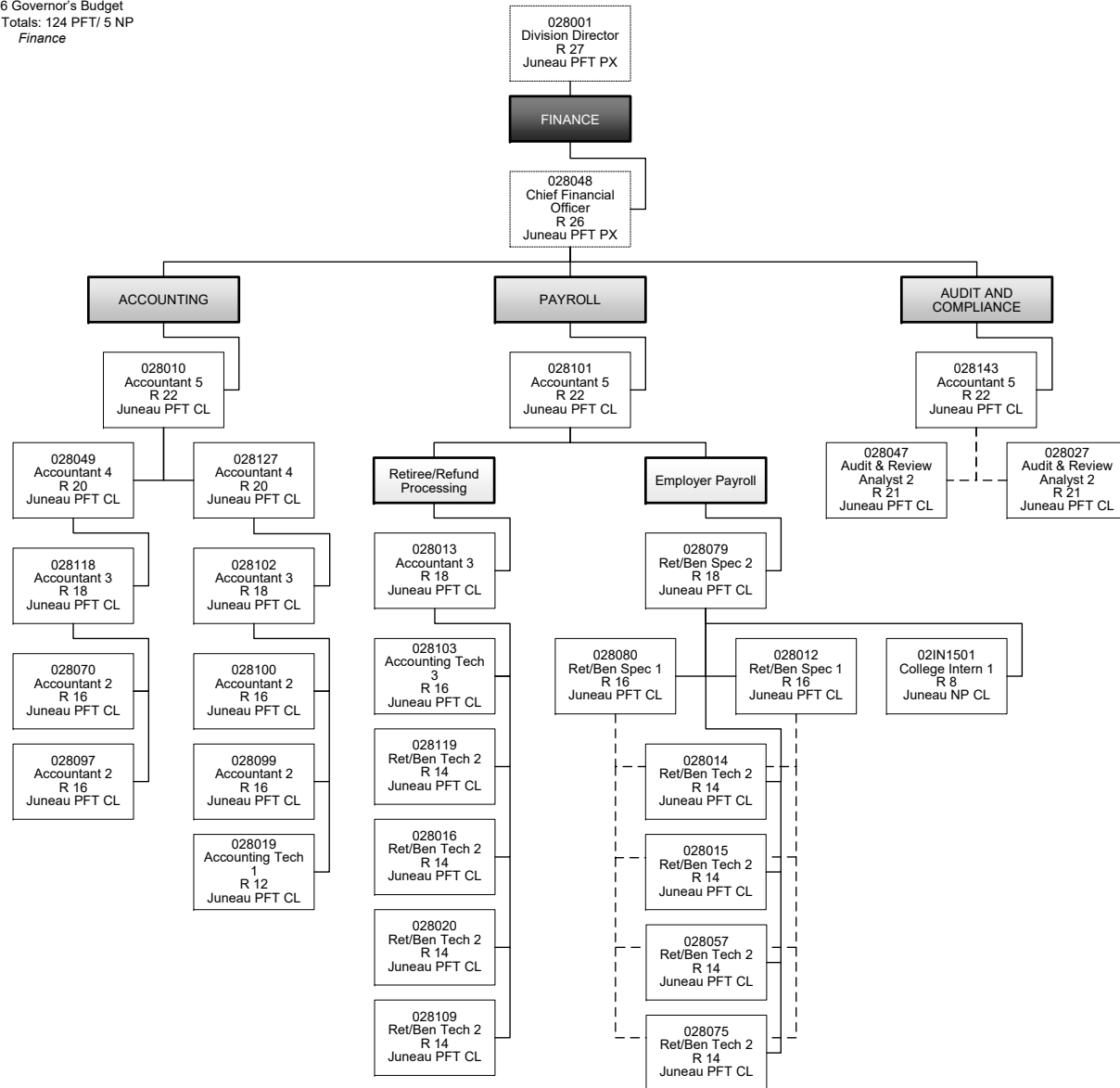
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**Personal Services Expenditure Detail**  
**Department of Administration**

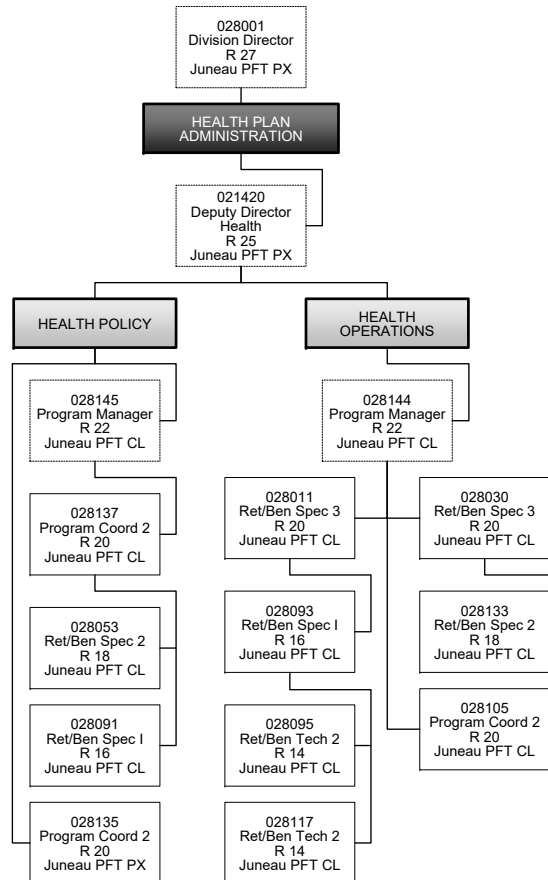
**Scenario:** FY2026 Governor (22363)  
**Component:** Retirement and Benefits (64)  
**RDU:** Centralized Administrative Services (13)

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**Department of Administration |**  
 Retirement and Benefits (64)  
 Centralized Administrative Services (13)  
 FY2026 Governor's Budget  
 Position Totals: 124 PFT / 5 NP  
*Finance*



Department of Administration |  
Retirement and Benefits (64)  
Centralized Administrative Services (13)  
Health



028001  
 Division Director  
 R 27  
 Juneau PFT PX

**MEMBER BENEFITS**

028132  
 Deputy Director  
 R 25  
 Juneau PFT PX

**APPEALS/  
 RISK MITIGATION**

028052  
 Ret/Ben Spec 3  
 R 20  
 Juneau PFT CL

028130  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028034  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

**Benefit  
 Attachment**

028078  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028060  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

**BENEFIT  
 PROCESSING**

02T199  
 Ret/Ben Manager  
 R 23  
 Juneau PFT PX

**MEMBER EDUCATION  
 CENTER**

028083  
 Ret/Ben Spec 3  
 R 20  
 Juneau PFT CL

028033  
 Ret/Ben Spec 3  
 R 20  
 Juneau PFT CL

028021  
 Ret/Ben Spec 3  
 R 20  
 Juneau PFT CL

**COUNSELING/  
 BENEFIT EDUCATION**

028040  
 Ret/Ben Spec 3  
 R 20  
 Juneau PFT CL

028116  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028041  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

**Certifying**

028140  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028141  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

**Retirement  
 Processing**

028110  
 Ret/Ben Spec 1  
 R 16  
 Juneau PFT CL

028038  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028044  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028081  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028138  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028139  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

**Survivor**

028126  
 Ret/Ben Spec 1  
 R 16  
 Juneau PFT CL

028111  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028112  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028113  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028128  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

**Adjustments/  
 Disability/DCP**

028096  
 Ret/Ben Spec 1  
 R 16  
 Juneau PFT CL

028084  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028039  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028114  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028050  
 Ret/Ben Tech 1  
 R 12  
 Juneau PFT CL

028115  
 Ret/Ben Tech 1  
 R 12  
 Juneau PFT CL

02N18014  
 Ret/Ben Tech 2  
 R 14  
 Juneau NP CL

02N15009  
 Ret/Ben Tech 1  
 R 12  
 Juneau NP CL

02N15010  
 Ret/Ben Tech 1  
 R 12  
 Juneau NP CL

**Anchorage**

028032  
 Ret/Ben Spec 2  
 R 18  
 Anchorage PFT CL

028051  
 Ret/Ben Spec 2  
 R 18  
 Anchorage PFT CL

028071  
 Ret/Ben Spec 2  
 R 18  
 Anchorage PFT CL

028072  
 Ret/Ben Spec 2  
 R 18  
 Anchorage PFT CL

021974  
 Office Assist 1  
 R 8  
 Anchorage PFT CL

**Juneau**

028022  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028077  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028104  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028134  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028142  
 Ret/Ben Spec 2  
 R 18  
 Juneau PFT CL

028074  
 Ret/Ben Spec 1  
 R 16  
 Juneau PFT CL

028107  
 Ret/Ben Spec 1  
 R 16  
 Juneau PFT CL

028125  
 Ret/Ben Spec 1  
 R 16  
 Juneau PFT CL

028089  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028121  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

**Clerical  
 Support**

028088  
 Office Assist 2  
 R 10  
 Juneau PFT CL

028090  
 Ret/Ben Spec 1  
 R 16  
 Juneau PFT CL

028017  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028054  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028069  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028085  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

028129  
 Ret/Ben Tech 2  
 R 14  
 Juneau PFT CL

