

HB

29

# COMMITTEE REPORT

## HOUSE

FURTHER: FINANCE

1/24/79

Date: \_\_\_\_\_

Mr. Speaker:

The Committee on STATE AFFAIRS has had HB 29

"An Act relating to the public employees' retirement system; eff. date."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass  do not pass
- do pass with attached amendments(s)
- replace with CS for HB 29  same title  
 new title
- and recommends repeal CS HB 29 with individual provisions
- AND attaches a "Letter of Intent"  New Fiscal Note
- reports it back without recommendation
- referred to the \_\_\_\_\_ Committee

**MEMBERS SIGNING  
DO PASS**

W. W. O'Connell - DO PASS

Bill Rankin DO PASS

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**MEMBERS HAVING  
OTHER RECOMMENDATIONS:**

[Signature]

Terry Martin - Do Not Pass

Terry Gardner Do Not Pass

John Bellardo Do Not Pass

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
CHAIRMAN

STATE OF ALASKA  
inter-Department Route Slip

TO:  
MAIL STATION NUMBER 3100  
DEPARTMENT Alaska State Leg.  
ATTENTION House of Representatives

- |  |  |
|--|--|
| <input type="checkbox"/> Approval      | <input type="checkbox"/> Note & Return       |
| <input type="checkbox"/> Signature     | <input type="checkbox"/> Initial & Return    |
| <input type="checkbox"/> Comment       | <input type="checkbox"/> Return As Requested |
| <input type="checkbox"/> Contact Me    | <input type="checkbox"/> Return For Approval |
| <input type="checkbox"/> Prepare Reply | <input type="checkbox"/> Necessary Action    |
| <input type="checkbox"/> For Your File | <input type="checkbox"/> Your Information    |

Remarks:

FROM:  
MAIL STATION NUMBER 020A  
DEPARTMENT Adm / adm Serv  
BY K. Jewell DATE 2-16-1988  
12:30 PM  
cap

## House Bill 29

1. This bill would not affect existing retirees, including early retirees.
2. If this bill were totally funded by the employer, the cost would be .2156% of covered non police/fire payroll. Since employee contributions are worth 78% of employer contributions (employee contributions are refundable) the 25% increase in employee contributions is actually worth .1950% in terms of employer contributions (78% X .2500). The difference of .0206% (.2156% - .1950%) is the total net cost to the State.
3. The .0206% total net cost to the State is based upon an estimated FY 80 non police/fire payroll of \$207,400,000 increasing at 10% annually.
4. The present value of the unfunded liability is \$4,361,943. The unfunded liability is the cost to provide a "25 year and out" service retirement to existing employees as opposed to future new employees only. The unfunded liability is amortized over 25 years.
5. The consulting actuary for the PERS has determined that only 1% of all employees would receive a benefit as a result of the "25 year and out" provision of this bill, even though all employees will be contributing towards this benefit.
6. Personal services - one temporary position - Retirement and Benefits Specialist I (range 13) for three (3) months to prepare for and conduct the election.
 

FY 80 monthly salary	\$1,519 X 3 = \$4,557
Plus benefits @ 10.13%	= <u>462</u>
	\$5,019
7. Printing and mailing of ballots = \$5,000

February 16, 1979

Legislative Board of Retirement Benefits analysis and recommendations on:

House Bill No. 29:

The board endorses the attached fiscal note as its fiscal analysis of HB 29.

The board unanimously recommended that HB 29 do pass; one member was absent.

A majority of the members of the board feel that the requirement that the "Department of Administration remain impartial and take no position" should be removed.

SUMMARY OF HOUSE BILL NO. 29

Retirement system affected: PERS

Directs the Public Employees' Retirement Board to conduct an election among the active members of PERS to determine if both the following should occur: (1) an increase in the employee contribution rate from four and one-quarter to four and one-half percent of compensation for employees other than peace officers and firemen; and (2) a reduction from 30 to 25 years in the credited service required for normal retirement at any age for employees other than peace officers and firemen.

Provides that the above changes will take effect on January 1, 1980, if approved by a majority of the votes cast in the election.

THE LEGISLATURE OF THE STATE OF ALASKA  
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST  
 Bill/Resolution No. House Bill 29  
 Title An Act Relating to the PERS (25 Year Service Retirement)  
 Requested by \_\_\_\_\_ Date \_\_\_\_\_

II. FISCAL DETAIL  
 Agency Affected Administration - Division of Retirement and Benefits  
 Program Category Affected Retirement and Benefits  
 BRU, Program, or Subprogram(s) Affected 02-90-8-01-01-01  
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)  
EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES		5.0				
200 TRAVEL						
300 CONTRACTUAL		5.0				
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 TPS STATE MATCH						
100 BENEFITS		21.4	46.9	51.5	55.6	62.2
TOTAL		31.4	46.9	51.5	56.6	62.2

FUNDING (Thousands of Dollars)

GENERAL FUND	17.5	38.3	42.1	46.5	50.9
FEDERAL FUNDS	1.0	2.2	2.4	2.6	2.9
VETERAN'S FUND		0.1	0.1	0.1	0.1
FISH & GAME FUND	0.2	0.3	0.3	0.3	0.4
HIGHWAY FUND	0.3	0.6	0.7	0.7	0.8
AIRPORT FUND	0.6	1.4	1.5	1.6	1.8
CAPITAL FUND	1.8	4.0	4.4	4.8	5.3
PERS	10.0				
TRS					

POSITIONS

FULL TIME					
PART TIME					
TEMPORARY		3-mos.			

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See Page 2

IV. DATE 2/15/79 PREPARED BY Paul B. Arnoldt, Director  
 AGENCY Division of Retirement & Benefits  
 PHONE 465-4460  
 Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)  
 Office of the Governor (Keith Specking)  
 33-001 (Rev. 12/78)

House Bill 29

1. This bill would not affect existing retirees, including early retirees.
2. If this bill were totally funded by the employer, the cost would be .2156% of covered non police/fire payroll. Since employee contributions are worth 78% of employer contributions (employee contributions are refundable) the 25% increase in employee contributions is actually worth .1950% in terms of employer contributions (78% X .2500). The difference of .0206% (.2156% - .1950%) is the total net cost to the State.
3. The .0206% total net cost to the State is based upon an estimated FY 80 non police/fire payroll of \$207,400,000 increasing at 10% annually.
4. The present value of the unfunded liability is \$4,361,943. The unfunded liability is the cost to provide a "25 year and out" service retirement to existing employees as opposed to future new employees only. The unfunded liability is amortized over 25 years.
5. The consulting actuary for the PERS has determined that only 1% of all employees would receive a benefit as a result of the "25 year and out" provision of this bill, even though all employees will be contributing towards this benefit.
6. Personal services - one temporary position - Retirement and Benefits Specialist I (range 13) for three (3) months to prepare for and conduct the election.  

FY 80 monthly salary	\$1,519 X 3 = \$4,557
Plus benefits @ 10.13%	= <u>462</u>
	\$5,019
7. Printing and mailing of ballots = \$5,000

FISCAL NOTE

I. REQUEST  
 Bill/Resolution No. CS for House Bill 29  
 Title An Act Relating to the PERS (25 Year Service Retirement)  
 Requested by \_\_\_\_\_ Date \_\_\_\_\_

II. FISCAL DETAIL  
 Agency Affected Administration - Division of Retirement and Benefits  
 Program Category Affected Retirement and Benefits (PERS)  
 BRU, Program, or Subprogram(s) Affected 02-96-8-01-01  
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)  
EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES		5.0				
200 TRAVEL						
300 CONTRACTUAL		5.0				
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 TRS STATE MATCH						
100 BENEFITS						
TOTAL		10.0				

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
VETERAN'S FUND						
FISH & GAME FUND						
HIGHWAY FUND						
AIRPORT FUND						
CAPITAL FUND						
PERS		10.0				
TRS						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY		3-mos.				

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See Page 2.

IV. DATE 3/12/79 PREPARED BY Paul B. Arnoldt, Director  
 AGENCY Division of Retirement & Benefits  
 PHONE 465-4460

Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)  
 Office of the Governor (Keith Specking)

CS House Bill 29

1. This bill would not affect existing retirees, including early retirees.
2. The present value of the unfunded liability is \$4,361,943. The unfunded liability is the cost to provide a "25 year and out" service retirement to existing employees as opposed to future new employees only. The unfunded liability is amortized over 25 years.
3. The consulting actuary for the PERS has determined that only 1% of all employees would receive a benefit as a result of the "25 year and out" provision of this bill, even though all employees will be contributing towards this benefit.
4. Personal services - one temporary position - Retirement and Benefits Specialist I (range 13) for three (3) months to prepare for and conduct the election.

FY 80 monthly salary	\$1,519 X 3 = \$4,557
Plus benefits @ 10.13%	= <u>462</u>
	\$5,019

5. Printing and mailing of ballots = \$5,000

STATE OF ALASKA  
THE LEGISLATURE

POUCH Y - STATE CAPITOL  
JUNEAU, ALASKA 99811  
907-465-3800

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

May 4, 1979

SUBJECT: CS for House Bill No. 29 am S (An Act relating to the public employees' and teachers' retirement systems; and providing for an effective date)

TO: Senator Bill Ray

FROM: *JAM*  
James A. McKenzie, Legislative Counsel

I note that the House failed to concur in sec. 3 of CSHB 29 am S. In the event the Senate fails to recede from this section of its amendment and a Free Conference Committee is appointed, you may wish to consider using the language in the attached amendment instead of the language passed by the Senate. It is not clear from the Senate language whether service as a peace officer for a political subdivision before 1961 is to be credited or whether a person who has that type of service (but lacks three years of service with the state) will be credited with service before 1961 to the state or territory but not to a political subdivision. The attached amendment makes it clear that service as a peace officer to a political subdivision or to the state or territory before 1961 will be credited. I assume that it is not intended to allow this type of employee to claim service before 1961 with the state or territory or one of its political subdivisions which was not rendered as a peace officer. The Senate language refers to the Peace Officers retirement system. The State of Alaska has no Peace Officers retirement system. It has a public employees' retirement system with provision for early retirement of peace officers. The attached amendment uses this vocabulary. Finally, the Senate language refers to correctional officers. This is unnecessary given the following definition of "peace officer," which applies throughout AS 39.35:

(27) "peace officer" or "fireman" means an employee occupying a position as a peace officer, chief of police, correctional officer, correctional superintendent, qualified employee of the Department of Fish and Game, fireman or fire chief;

Please let me know if you have any questions about this matter.

JAMcK:nem

Attachment

A M E N D M E N T

Offered in the SENATE

TO: CSHB 29 am S

Page 3, line 2 - Page 4, line 3:

Delete all material and insert the following:

"\* Sec. 3. AS 39.35.360 is amended by adding a new subsection to read:

(g) An employee is entitled to credited service for employment as a peace officer rendered before January 1, 1961 to the state or former Territory of Alaska or to a political subdivision of the state or former Territory of Alaska if the employee

(1) rendered employment to a political subdivision of the state after January 1, 1961 and before July 1, 1979; and

(2) is vested under this chapter and enrolled as a peace officer under this chapter on July 1, 1980."

HB

34

# COMMITTEE REPORT

## HOUSE

FURTHER: FINANCE

1-24-79

Date: 2-8-79

Mr. Speaker:

The Committee on STATE AFFAIRS has had HB 34

"An Act relating to the preparation and distribution of a taxpayers' survey of the budget."

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass  do not pass
- do pass with attached amendments(s)
- replace with CS for HB 34  same title  
 new title
- and recommends CS HB 34 DO PASS
- AND attaches a "Letter of Intent"  New Fiscal Note
- reports it back without recommendation
- referred to the \_\_\_\_\_ Committee

**MEMBERS SIGNING  
DO PASS**

[Signature]

[Signature]

[Signature]

Terry Gardiner

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**MEMBERS HAVING  
OTHER RECOMMENDATIONS:**

Terry Masten-Davis pass

[Signature]

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

[Signature]  
CHAIRMAN

THE LEGISLATURE OF THE STATE OF ALASKA  
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 34  
 Title Preparation & Distribution of a Taxpayers' Survey of the Budget  
 Requested by Representative Brian Rogers Date 2-6-79

II. FISCAL DETAIL

Agency Affected Revenue  
 Program Category Affected General Government  
 Budget Request Unit(s) Affected Administrative Services

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL		16.3	17.1	17.9	18.9	19.8
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
<b>TOTAL</b>		16.3	17.1	17.9	18.9	19.8

FUNDING (Thousands of Dollars)

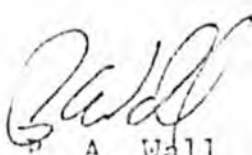
	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
GENERAL FUND		16.3	17.1	17.9	18.9	19.8
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See the attached analysis.

IV. DATE 2-6-79 PREPARED BY  P. A. Wall  
 AGENCY Revenue  
 PHONE 465-2313  
 Original Legislative Finance  
 cc: Budget and Management  
 Primary Sponsor (First Legislator Named)

The Bill requires that six additional pages of information be included with each set of tax forms. These six pages will be printed front and back on three sheets of paper of the same specification as the rest of the set of tax forms and will contain:

1. The expenditures, by program category, in the State budget for the current fiscal year.
2. The sources of funding for the State budget for the current fiscal year.
3. A questionnaire designed by the Legislative Finance Division that requests the taxpayer's opinion on the current levels of expenditures and program priorities.

Assumptions are that the questionnaire will be returned directly to the Legislative Finance Division for processing and that no scanning will be conducted to find questionnaires returned with tax forms.

Forms - The expenditures in the State budget, by program category and sources of funding contained on four pages, plus a two-page questionnaire = six pages 8 1/2" x 11" (three pages printed on both sides):

. Typesetting & Layout, six pages @ \$33 per page =	\$ 198
. Printing, Binding & Shipping (three pages printed front and back added to our 34-page tax booklet times 250,000 booklets =	<u>16,100</u>
	\$16,298

No postage increase is anticipated above our present tax booklet boxholder distribution as three front and back pages will keep the weight within the present rate.

NOTE: Over 50% of the tax returns filed with Revenue each year are prepared by practioners. Difficulty is expected in gaining taxpayer awareness of the additional budget and questionnaire data contained in the set of tax forms for those who utilize practioner services. Over 15% of the tax returns filed with Revenue have an extended filing date of June 15 as we allow an extension filed with the IRS to apply to filing Alaska Individual Tax returns. We would expect a delay in utilizing the questionnaire for those filing for extensions with the IRS.

Introduced: 1/24/79  
Referred: State Affairs  
and Finance

1 IN THE HOUSE

BY ROGERS

2 HOUSE BILL NO. 34

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 ELEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the preparation and distribution of  
7 a taxpayers' survey of the budget."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 \* Section 1. AS 43.20.160 is amended by adding a new subsection to read:

10 (e) The department shall include with each set of tax forms pro-  
11 vided to an individual taxpayer, a summary of (1) the proposed expendi-  
12 tures, by program category, for the ~~next~~ <sup>current</sup> fiscal year, as set out in the  
13 governor's budget, and (2) the sources of funding for the expenditures  
14 in each program category. There shall be included with the summary a  
15 questionnaire, <sup>designed by div of leg div</sup> ~~capable of being processed by a computer,~~ that requests  
16 the taxpayer's opinion on the ~~proposed~~ <sup>annual</sup> levels of expenditures and pro-  
17 gram priorities. A taxpayer is not required to respond to the question-  
18 naire. The taxpayer may not be required to identify himself in the  
19 questionnaire. The questionnaire may include a request that the tax-  
20 payer specify the election district in which he resides. The question-  
21 naire shall be sent to each taxpayer not later than January 31 of each  
22 year, and is returnable, directly to the legislative finance division  
23 for processing.

24 \* Sec. 2. AS 24.20.231 is amended by adding a new paragraph to read:

25 (7) process those budget questionnaires received before  
26 March 15 of each year under AS 43.20.160(e) and report the results to  
27 the legislature.  
28  
29

February 8, 1979

House State Affairs Committee Chairman's Report

CS HB 34

The original version of HB 34 was considerably broader than the CS recommended by the State Affairs Committee. Among the elements of the original bill which have been dropped with the adoption of the CS was the provision of a survey among taxpayers through which citizens could indicate areas in which they desired reduced or expanded expenditures in the state budget. Although the survey is no longer specifically mandated, it should be noted that such a survey is not prohibited and if in the process of putting together a summary of the budget the Legislative Finance Division desires to include a return questionnaire (through which citizens can express their reactions to expenditures or for that matter even their reaction to the budget summary) the division is free to do so. It was the feeling of the State Affairs Committee that by making this provision nonmandatory it would be possible for the Legislative Finance Division to include a survey once or twice and, depending on public reaction, either continue or discontinue the survey as the public reaction warrants.



Representative Mike Miller

THE LEGISLATURE OF THE STATE OF ALASKA  
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill 34  
 Title Preparation & Distribution of a Taxpayer's Survey of the Budget  
 Requested by House State Affairs & Finance Committee Date 1/26/79

II. FISCAL DETAIL

Agency Affected \_\_\_\_\_ Revenue \_\_\_\_\_  
 Program Category Affected \_\_\_\_\_ General Government \_\_\_\_\_  
 BRU, Program, or Subprogram(s) Affected \_\_\_\_\_ Administrative Services \_\_\_\_\_

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES		12.9	14.0	15.0	16.1	17.3
200 TRAVEL						
300 CONTRACTUAL		137.2	144.0	151.2	158.9	166.8
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
<b>TOTAL</b>	<b>0</b>	<b>150.1</b>	<b>158.0</b>	<b>166.2</b>	<b>175.0</b>	<b>184.1</b>

FUNDING (Thousands of Dollars)

GENERAL FUND	0	150.1	158.0	166.2	175.0	184.1
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

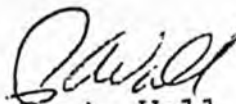
POSITIONS

FULL TIME						
PART TIME						
TEMPORARY		2/12mm	2/12mm	2/12mm	2/12mm	2/12mm

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

Note: Most costly alternative shown above. Attached analysis provides an alternative.

IV. DATE 1/29/79

PREPARED BY   
 AGENCY Revenue  
 PHONE 465-2313

Original: Legislative Finance  
 cc: Budget and Management  
 Prime Sponsor (First Legislator Named)

The Bill requires additional pages of information be included with each set of tax forms:

1. Governor's proposed expenditures, by program category, for the next fiscal year budget, in summary form.
2. Sources of funding the proposed expenditures, by program category.
3. A questionnaire designed with computer processing in mind which requests taxpayer's opinions on the proposed levels of expenditures and program categories.

NOTE: A Timing Concern. Tax form proofs must be in the printer's hands by November 1 to insure production of the tax forms and delivery to taxpayers the latter part of December. Summary information on the Governor's proposed budget is normally not available until early January.

Most Costly - Assumes the Complete Governor's Proposed Budget Summary:

Forms - Governor's proposed budget summary reduced to 36 pages, plus a two-page questionnaire = 38 pages  
8 1/2" x 11" (19 pages printed both sides):

Typesetting & Layout @ \$33 per page	\$ 1,254
Printing, Binding & Shipping Added to Our 34-Page Tax Booklet	<u>49,500</u>

Postage - Cost added to our present boxholder distribution; 167,635 booklets with postage increase from 8.4 to .53 cents or 44.6 cents \$ 74,765

Cost added to our present first class mail, 30,000 booklets with postage increase from .41 to .80 cents or 39 cents.	<u>11,700</u>
--	---------------

\$ 86,465

Personnel - Assumption is that many taxpayers will return the questionnaire with their tax forms. Two temporary scanner positions of six months each will be required to handle the effect of looking through all tax returns to find the questionnaires and send them to the Legislature:

Two Range 7 @ \$1,045 per month times six months each times .1031 benefits	<u>12,929</u>
--	---------------

Most Costly Total \$150,148



X  
X

1) change title: "... relating to the preparation and distribution of budget information for taxpayers."

2) amend lines 11-13 to read:

... a summary of not more than six pages showing (1) the expenditures, by program category, for the latest available fiscal year and (2) the sources of funding for the expenditures.

3) eliminate lines 14 to end.

4) Addition: This act shall expire June 30, 1982.

SUBSTITUTE #2

~~XXXXXXXXXXXX~~. #s 2 and 4 above. title remains the same.

2) <sup>amend</sup> amend lines 14 to <sup>17</sup> end to read:

A questionnaire shall be included in the summary pages requesting the taxpayer's opinion on the proposed levels of expenditures and priorities. The questionnaire shall be capable of being processed by computer.

(Question??-who designs the summary/questionnaire)

lines 17 to end remain the same

designed by OMB, approved by Leg. Budget and Audit Committee

~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~

3) <sup>at</sup> line 27:

~~Questionnaires received after March 15 shall be processed and the results reported by September 15.~~

change:

7) process those <sup>budget</sup> questionnaires and report the results to the legislature.

TAXPAYER'S SURVEY OF THE BUDGET

REVENUES

Taxes	255.1	24.8%
State Resources	80.2	7.8
Licenses & Permits	20.1	1.9
Miscellaneous	8.2	.8
Petroleum	<u>701.8</u>	64.7
TOTAL	1065.4	

OPERATING BUDGET BY PROGRAM CATEGORY

	Governor's Rec. FY80 Budget	% of total budget	Your Preferred %
University of Alaska	163,113.8	12.4	_____
Elementary & Secondary Education	355,246.3	27.0	_____
Education, Information & Cultural Services	8,080.1	.6	_____
Adult & Postsecondary Education	19,245.2	1.4	_____
Social & Economic Assistance for the Aged	38,993.4	2.9	_____
Social & Economic Assistance for the General Pop.	55,490.5	4.2	_____
Social Services Administration & Support	3,161.3	.2	_____
Employment Stabilization	43,817.0	3.3	_____
Public Health	61,207.4	4.6	_____
Health Information, Planning & Research	3,600.8	.3	_____
Mental Health	24,909.1	1.9	_____
Fisheries Resource Conservation	31,366.2	2.4	_____
Game Resource Conservation	6,253.6	.5	_____
Fish & Game Administration and Support	5,883.6	.4	_____
Fish & Wildlife Protection	8,400.0	.6	_____
Environmental Conservation	12,141.8	.9	_____
Management of Mineral & Energy Resources	5,452.8	.4	_____
Management of Land & Water Resources	14,706.9	1.1	_____
Pipeline Surveillance	4,065.9	.3	_____
Parks & Recreation	4,921.1	.4	_____
Natural Resources Management & Support	6,124.0	.5	_____
Consumer Protection	10,697.7	.8	_____
Worker Protection	5,929.5	.4	_____
Life & Property Protection	17,304.4	1.3	_____
Criminal Justice Support Functions	5,815.6	.4	_____
Crime Identification and Apprehension	26,274.7	2.0	_____
Due Process	32,849.2	2.5	_____
Offender Confinement, Reformation & Supervision	28,022.9	2.2	_____
Economic Development	9,400.9	.7	_____
Community Development	49,114.6	3.7	_____
Transportation Administration and Support	11,704.5	.9	_____
Highway and Aviation - Maintenance and Operations	91,437.5	6.9	_____
Design and Construction	1,947.9	.1	_____
Marine Transportation	44,101.4	3.4	_____
Executive Operations	6,317.4	.5	_____
Legislative & Elective Operations	14,289.4	1.1	_____
Centralized Administration Services	30,057.6	2.3	_____
Legal Services	6,655.1	.5	_____
Telecommunications	5,005.0	.4	_____
Revenue Collection & Management	9,524.5	.7	_____
Labor Services	2,029.4	.1	_____
Building & Equipment Services	30,027.7	2.3	_____