

State of Alaska Public Employees' Retirement System

Information Required Under Governmental
Accounting Standards Board Statement
No. 68 as of June 30, 2025



Gallagher

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April 2, 2026

State of Alaska
The Alaska Retirement Management Board
The Department of Revenue, Treasury Division
The Department of Administration, Division of Retirement and Benefits
P.O. Box 110203
Juneau, AK 99811-0203

GASB 68 Report as of June 30, 2025 for June 30, 2026 Reporting – PERS

Dear Members of The Alaska Retirement Management Board, The Department of Revenue, and The Department of Administration,

We have prepared the required accounting information for Governmental Accounting Standards Board (GASB) Statement No. 68 (GASB 68) for the State of Alaska Public Employees' Retirement System (PERS) for June 30, 2026 reporting based on a measurement date of June 30, 2025. Please refer to the GASB 67 report dated October 15, 2025 for any supplemental information or documentation.

This report covers the pension portion of PERS. The healthcare portion of PERS will be addressed in a separate report prepared in accordance with GASB Statement No. 75.

We certify that the information contained in this report has been prepared in accordance with generally accepted actuarial principles and practices. To the best of our knowledge, the information fairly presents the actuarial position of PERS in accordance with the requirements of GASB 68 as of the June 30, 2025 measurement date.

The Alaska Retirement Management Board (Board) and staff of the State of Alaska and its auditors may use this report for the review of the operation of PERS. The report may also be used in the preparation of State of Alaska's and participating employers' audited financial statements. Use of this report for any other purpose or by anyone other than the Board, the staff of the State of Alaska or its auditors may not be appropriate and may result in mistaken conclusions due to failure to understand applicable assumptions, methodologies, or inapplicability of the report for that purpose. Because of the risk of misinterpretation of actuarial results, Gallagher recommends requesting its advanced review of any statement to be based on information contained in this report. Gallagher will accept no liability for any such statement made without its prior review.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the actuarial assumptions, changes in assumptions, changes expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. An analysis of the potential range of such future differences is beyond the scope of this report, except for the GASB 68 required disclosure of the sensitivity of net pension liability to changes in the discount rate.

In preparing the actuarial results, we have relied upon information provided by the State of Alaska staff regarding PERS plan provisions, participants, assets, contributions, and other matters used in the June 30, 2024 actuarial valuation of PERS. Although we did not audit the data, we reviewed the data for reasonableness and consistency with the prior year's information. The accuracy of the results presented herein is dependent on the accuracy of the data. We also reflected the information contained in the June 30, 2025 asset statements that were provided to us by staff of the State of Alaska on October 9, 2025.

The information in this report was prepared based on the actuarial assumptions and methods used in the June 30, 2024 actuarial valuation of PERS, except as noted herein. We rolled forward the liabilities from June 30, 2024 to the June 30, 2025 measurement date, as GASB 68 permits. In our opinion, the actuarial assumptions used are appropriate for purposes of the valuation and are reasonably related to the experience of PERS and to reasonable long-term expectations. In our professional judgment, the combined effect of the assumptions is expected to have no significant bias.

Where presented, the "net pension liability" and "plan fiduciary net position as a percentage of the total pension liability" are measured on a market value of assets basis. These items presented may be appropriate for GASB 68 reporting but make no assessment regarding the cost to settle (i.e., purchase annuities) to cover any portion of the plan's liabilities.

Actuarial Standard of Practice No. 27 (ASOP 27) requires the actuary to disclose the information and analysis used to support the actuary's determination that the assumptions selected by the plan sponsor do not significantly conflict with those that, in the actuary's professional judgment, are reasonable for the purpose of the measurement. Gallagher provides advice on reasonable assumptions when performing periodic experience studies. The Board selects the assumptions used, and the signing actuaries review the assumptions annually through discussions with the Board staff and analysis of actuarial experience.

In the case of the Board's selected expected return on assets (EROA), the signing actuaries have used economic information and tools provided by Gallagher's Investments practice. A spreadsheet tool created by this practice converts averages, standard deviations, and correlations from Gallagher's Capital Market Assumptions that are used for stochastic forecasting into approximate percentile ranges for the arithmetic and geometric average returns. The EROA spreadsheet tool is intended to suggest possible reasonable ranges for the expected return on assets without attempting to predict or select a specific best estimate rate of return. It takes into account the duration of investment and the target allocation of assets in the portfolio to various asset classes.

Based on the actuaries' analysis, including consistency with other assumptions used in the valuation, the percentiles generated by the EROA spreadsheet tool described above, and review of actuarial gain/loss analysis, the signing actuaries believe the assumptions, in their professional judgment, do not significantly conflict with what are reasonable for the purpose of the measurement.

Actuarial Standard of Practice No. 56 (ASOP 56) provides guidance to actuaries performing actuarial services that involve designing, developing, selecting, modifying, using, reviewing, or evaluating models. In addition to the EROA spreadsheet tool disclosed above, Gallagher uses third-party software to perform annual actuarial valuations and projections. The model is intended to calculate the liabilities associated with the provisions of the plan using data and assumptions as of the measurement date under the accounting rules specified in this report. The output from the third-party vendor software is used as input to an internally developed model that applies applicable accounting rules to the derived liabilities and other inputs, such as plan assets and contributions, to generate many of the exhibits found in this report.

Gallagher maintains an extensive review process in which the results of the liability calculations are checked using detailed sample life output, changes from year to year are summarized by source, and significant deviations from expectations are investigated. Other accounting outputs and the internal model are similarly reviewed in detail and at a higher level for accuracy, reasonability, and consistency with prior results. Gallagher also reviews the third-party model when significant changes are made to the software. This review is performed by experts within Gallagher who are familiar with applicable accounting rules, as

well as the manner in which the model generates its output. If significant changes are made to the internal model, extra checking and review are completed.

This report was prepared under our supervision and in accordance with all applicable Actuarial Standards of Practice. David Kershner is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Kevin Spanier is an Associate of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. Brett Hunter is a Fellow of the Society of Actuaries, an Enrolled Actuary, a Member of the American Academy of Actuaries, and a Fellow of the Conference of Consulting Actuaries. We meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

We are available to discuss this report with you at your convenience. David can be reached at (602) 803-6174, Kevin can be reached at (770) 916-4184, and Brett can be reached at (260) 423-1072.

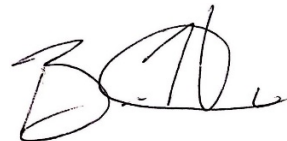
Respectfully submitted,



David J. Kershner, FSA, EA, MAAA, FCA
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¹ Through FY2039

1 GASB 68 Information

Pension Expense

Measurement Date	June 30, 2025	June 30, 2024
Reporting Date	June 30, 2026	June 30, 2025
Service cost	\$ 112,579,000	\$ 115,370,000
Interest cost	1,200,098,000	1,149,367,000
Projected return on assets	(819,020,000)	(786,473,000)
Current period		
Effect of changes in benefit terms	0	0
Effect of changes in assumptions	0	0
Difference between expected and actual experience	20,824,000	550,053,000
Difference between projected and actual investment earnings	(80,786,600)	(33,469,200)
Member contributions	(63,409,000)	(70,329,000)
Administrative expenses	7,970,000	8,560,000
Service purchases and plan transfers	0	0
Current period recognition of prior years'		
Deferred outflows of resources	314,049,600	376,244,000
Deferred inflows of resources	(461,044,000)	(427,574,800)
Other additions less other deductions	<u>(186,000)</u>	<u>(155,000)</u>
Total	\$ 231,075,000	\$ 881,593,000

The employers' allocation of the pension expense for June 30, 2026 reporting is shown in Schedule C in the Appendix.

The difference between projected and actual investment earnings is recognized over 5 years.

The effects of changes in assumptions and differences between expected and actual experience are recognized over the average future working lifetime of active and inactive members, but not less than 1 year, as shown below.

- 1.0 year as of June 30, 2024 (for the June 30, 2025 measurement date)
- 1.0 year as of June 30, 2023 (for the June 30, 2024 measurement date)

Actuarial Assumptions

The total pension liability as of the June 30, 2025 measurement date was determined by an actuarial valuation as of June 30, 2024, using the actuarial assumptions outlined in Section 2. The liabilities from the June 30, 2024 valuation were rolled forward to June 30, 2025.

The actuarial assumptions used in the June 30, 2024 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. The new demographic and economic assumptions were adopted by the Board at the June 2022 meeting to better reflect expected future experience and were effective for the June 30, 2022 valuation.

1 GASB 68 Information

Actuarial Cost Method

Entry Age Normal, level percent of pay.

Asset Valuation Method

Invested assets are reported at fair value.

Allocation of Net Pension Liability

The employers' allocations of net pension liability as of the June 30, 2024 and June 30, 2025 measurement dates are shown in Schedule A and Schedule B, respectively, in the Appendix.

Allocation of Deferred Outflows/Inflows of Resources

The employers' allocation of deferred outflows/inflows of resources as of the June 30, 2025 measurement date is shown in Schedule C in the Appendix.

Deferred Outflows/Inflows of Resources as of June 30, 2025 Measurement Date

Date Created	Type	Original Amortization Period	Deferred Outflow/(Inflow) as of June 30, 2025
June 30, 2022	Asset Loss	5 years	\$ 314,049,600
June 30, 2023	Asset Gain	5 years	\$ (13,851,200)
June 30, 2024	Asset Gain	5 years	\$ (100,407,600)
June 30, 2025	Asset Gain	5 years	\$ (323,146,400)

Allocation of Future Years' Recognition of Deferred Outflows/Inflows

The employers' allocation of recognition of the deferred outflows/inflows as of the June 30, 2025 measurement date for each of the next five fiscal years and thereafter is shown in Schedule D in the Appendix. These amounts include recognition of the deferred outflows/inflows from prior years.

Allocation Methodology

Amounts for the June 30, 2024 measurement date were allocated to employers based on the present value of contributions for FY2026-FY2039, as determined by projections based on the June 30, 2023 valuation. The contributions for FY2026 reflect those adopted by the Board on September 18, 2024. For years after FY2026, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2023 valuation projections. At the request of the auditors, the Metcalfe transfer amounts were allocated to each employer based on their FY23 allocation percentage.

Amounts for the June 30, 2025 measurement date were allocated to employers based on the present value of contributions for FY2027-FY2039, as determined by projections based on the June 30, 2024 valuation. The contributions for FY2027 reflect those adopted by the Board on September 17, 2025. Contribution rates for FY2027-FY2039 reflect (i) a change in the payroll growth assumption from 2.75% to 2.00% and (ii) a retroactive change in the amortization method so that all layers are amortized over 15 years instead of 25 years (other than the layer related to the unfunded liability from 2014). For years after FY2027, all contribution rates were allocated between pension (GASB 68) and healthcare (GASB 75) based on the pension and healthcare actuarial accrued liabilities in the June 30, 2024 valuation projections. At the request of the auditors, the Metcalfe transfer amounts were allocated to each employer based on their FY24 allocation percentage.

1 GASB 68 Information

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The table below shows the development of the net pension liability as of June 30, 2025 using the discount rate of 7.25%, as well as a discount rate that is one percentage point lower (6.25%) and one percentage point higher (8.25%) than the current rate (\$ in thousands).

FYE June 30, 2025	1.00% Decrease (6.25%)	Current Discount Rate (7.25%)	1.00% Increase (8.25%)
Service cost	\$ 143,486	\$ 112,579	\$ 89,567
Interest	1,150,252	1,200,098	1,236,679
Benefit payments	(1,125,512)	(1,125,512)	(1,125,512)
Net change to inflows/outflows	<u>40,115</u>	<u>20,824</u>	<u>4,893</u>
Net change in total pension liability	\$ 208,341	\$ 207,989	\$ 205,627
Total pension liability - beginning	\$ 18,861,725	\$ 17,040,358	\$ 15,499,045
Total pension liability - ending (a)	\$ 19,070,066	\$ 17,248,347	\$ 15,704,672
Plan fiduciary net position - ending (b)	\$ 12,286,031	\$ 12,286,031	\$ 12,286,031
Plan's net pension liability (asset) - ending (a) - (b)	\$ 6,784,035	\$ 4,962,316	\$ 3,418,641

2 Actuarial Assumptions and Methods¹

The funding method used in this valuation was adopted by the Board in October 2006. Changes in methods were adopted by the Board in January 2019 based on the experience study for the period July 1, 2013 to June 30, 2017. The asset smoothing method used to determine valuation assets was changed effective June 30, 2014.

Benefits valued are those delineated in Alaska State statutes as of the valuation date. Changes in State statutes effective after the valuation date are not taken into consideration in setting the assumptions and methods.

Actuarial Cost Method

Liabilities and contributions shown in the June 30, 2024 actuarial valuation report are computed using the Entry Age Normal Actuarial Cost Method, level percent of pay.

Effective June 30, 2018, the Board adopted a layered UAAL amortization method: Layer #1 equals the sum of (i) the UAAL at June 30, 2018 based on the 2017 valuation, plus (ii) the FY18 experience gain/loss. Layer #1 is amortized over the remainder of the 25-year closed period that was originally established in 2014². Layer #2 equals the change in UAAL at June 30, 2018 due to the experience study. Layer #2 is amortized over a separate closed 25-year period starting in 2018. Future layers will be created each year based on the difference between actual and expected UAAL occurring that year, and will be amortized over separate closed 25-year periods. The UAAL amortization continues to be on a level percent of pay basis. State statutes allow the contribution rate to be determined on payroll for all members, defined benefit and defined contribution member payroll combined.

Projected pension benefits were determined for all active members. Cost factors designed to produce annual costs as a constant percentage of each member's expected compensation in each year from the assumed entry age to the assumed retirement age were applied to the projected benefits to determine the normal cost (the portion of the total cost of the plan allocated to the current year under the method). The normal cost is determined by summing intermediate results for active members and determining an average normal cost rate which is then related to the total payroll of active members. The actuarial accrued liability for active members (the portion of the total cost of the plan allocated to prior years under the method) was determined as the excess of the actuarial present value of projected benefits over the actuarial present value of future normal costs.

The actuarial accrued liability for retired members and their beneficiaries currently receiving benefits, terminated vested members and disabled members not yet receiving benefits was determined as the actuarial present value of the benefits expected to be paid. No future normal costs are payable for these members.

The actuarial accrued liability under this method at any point in time is the theoretical amount of the fund that would have been accumulated had annual contributions equal to the normal cost been made in prior years (it does not represent the liability for benefits accrued to the valuation date). The unfunded actuarial accrued liability is the excess of the actuarial accrued liability over the actuarial value of plan assets measured on the valuation date.

Under this method, experience gains or losses, i.e., decreases or increases in accrued liabilities attributable to deviations in experience from the actuarial assumptions, adjust the unfunded actuarial accrued liability.

¹ Used to determine June 30, 2024 funding assets and liabilities, and contribution rates.

² Layer #1 is referred to as "initial amount" in Sections 1.2 and 1.3 in the June 30, 2024 actuarial valuation report.

2 Actuarial Assumptions and Methods

Valuation of Assets

The actuarial asset value was reinitialized to equal Fair Value of Assets as of June 30, 2014. Beginning in FY15, the asset valuation method recognizes 20% of the gain or loss each year, for a period of five years. All assets are valued at fair value. Assets are accounted for on an accrued basis and are taken directly from financial statements audited by KPMG LLP.

Changes in Methods Since the Prior Valuation

The actuarially determined contribution rates were updated to include a half-year interest adjustment that was adopted by the Board effective beginning with the June 30, 2024 valuation to account for the monthly timing of employer contributions. There were no changes in the asset or valuation methods since the prior valuation.

Actuarial Assumptions

The demographic and economic assumptions used in the June 30, 2024 valuation are described below. Unless noted otherwise, these assumptions were adopted by the Board at the June 2022 meeting based on the experience study for the period July 1, 2017 to June 30, 2021.

Investment Return

7.25% per year, net of investment expenses.

Salary Scale

Salary scale rates based on the 2017-2021 actual experience (see Table 1).

Inflation – 2.50% per year.

Productivity – 0.25% per year.

Payroll Growth

2.75% per year (inflation + productivity).

Total Inflation

Total inflation as measured by the Consumer Price Index for urban and clerical workers for Anchorage is assumed to increase 2.50% annually.

Mortality (Pre-Commencement)

Mortality rates based on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Employee mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Safety Employee table, amount-weighted, and projected with MP-2021 generational improvement.
- For Others: Pub-2010 General Employee table, amount-weighted, and projected with MP-2021 generational improvement.

Deaths are assumed to result from occupational causes 70% of the time for Peace Officer/Firefighters, and 35% of the time for Others.

Mortality (Post-Commencement)

Mortality rates based on the 2017-2021 actual experience, to the extent the experience was statistically credible.

Retiree mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Safety Employee table, amount-weighted, and projected with MP-2021 generational improvement.

2 Actuarial Assumptions and Methods

- For Others: 98% of male and 106% of female rates of the Pub-2010 General Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

Beneficiary mortality is in accordance with the following tables. These tables are applied only after the death of the original member.

- For Peace Officers/Firefighters: Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement.
- For Others: 102% of male and 108% of female rates of the Pub-2010 Contingent Survivor table, amount-weighted, and projected with MP-2021 generational improvement.

Turnover

Select and ultimate rates based on the 2017-2021 actual experience (see Tables 2a and 2b).

Disability

No changes to the incidence rates from the prior valuation due to insufficient 2017-2021 actual experience (see Tables 3a and 3b). Disability rates cease once a member is eligible for retirement.

Disabilities are assumed to be occupational 70% of the time for Peace Officer/Firefighters, and 35% of the time for Others.

Post-disability mortality is in accordance with the following tables:

- For Peace Officers/Firefighters: Pub-2010 Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement.
- For Others: Pub-2010 Non-Safety Disabled Retiree table, amount-weighted, and projected with MP-2021 generational improvement.

Retirement

Retirement rates based on the 2017-2021 actual experience (see Tables 4a and 4b).

Deferred vested members are assumed to retire at their earliest unreduced retirement date.

The modified cash refund annuity is valued as a three-year certain and life annuity.

Spouse Age Difference

Male members are assumed to be three years older than their wives. Female members are assumed to be two years younger than their husbands.

Percent Married

For Peace Officer/Firefighters, 85% of male members and 60% of female members are assumed to be married at termination from active service. For Others, 75% of male members and 70% of female members are assumed to be married at termination from active service.

Imputed Data

Data changes from the prior year which are deemed to have an immaterial impact on liabilities and contribution rates are assumed to be correct in the current year's client data.

Non-vested terminations with appropriate refund dates are assumed to have received a full refund of contributions. Active members with missing salary and service are assumed to be terminated with status based on their vesting percentage.

Active Data Adjustment

No adjustment was made to reflect participants who terminate employment before the valuation date and are subsequently rehired after the valuation date.

2 Actuarial Assumptions and Methods

Rehire Assumption

The Normal Cost used for determining contribution rates includes a rehire assumption of 15.30% to account for anticipated rehires. This assumption was developed based on the four years of rehire loss experience through June 30, 2021. For projections, this assumption is assumed to grade to zero uniformly over a 20-year period.

Re-Employment Option

All re-employed retirees are assumed to return to work under the Standard Option.

Service

Total credited service is provided by the State. This service is assumed to be the only service that should be used to calculate benefits. Additionally, the State provides claimed service (including Bureau of Indian Affairs Service). Claimed service is used for vesting and eligibility purposes as described in Section 3.

Part-Time Service

Part-time employees are assumed to earn 1.00 years of credited service per year for Peace Officer/Firefighter and 0.75 years of credited service per year for Other members.

Final Average Earnings

Final Average Earnings is provided on the data for active members. This amount is used as a minimum in the calculation of the average earnings in the future.

Contribution Refunds

5% of terminating members with vested benefits are assumed to have their contributions refunded. 100% of those with non-vested benefits are assumed to have their contributions refunded.

Early Retirement Factors

State of Alaska staff provided the early retirement factors, which reflect grandfathered factors.

Alaska Cost-of-Living Adjustments (COLA)

Of those benefit recipients who are eligible for the Alaska COLA, 65% of Others and 60% of Peace Officers/Firefighters are assumed to remain in Alaska and receive the COLA.

Postretirement Pension Adjustment (PRPA)

50% and 75% of assumed inflation, or 1.25% and 1.875% respectively, is valued for the annual automatic PRPA as specified in the statute.

Expenses

The investment return assumption is net of investment expenses. The Normal Cost as of June 30, 2023 was increased by \$8,201,000 for administrative expenses.

Changes in Assumptions Since the Prior Valuation

The assumptions used in the June 30, 2024 actuarial valuation are the same as those used in the June 30, 2023 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from plan assets.

2 Actuarial Assumptions and Methods

Table 1: Salary Scales

Peace Officer / Firefighter		Others	
Years of Service	Percent Increase	Years of Service	Percent Increase
< 1	8.50%	< 1	6.75%
1	7.75%	1	6.00%
2	7.25%	2	5.50%
3	7.00%	3	5.00%
4	6.75%	4	4.75%
5	6.25%	5	4.25%
6	5.75%	6	4.05%
7	5.50%	7	3.95%
8	5.25%	8	3.75%
9	5.05%	9	3.55%
10	4.95%	10	3.45%
11	4.85%	11	3.25%
12	4.75%	12	3.10%
13	4.65%	13	3.05%
14	4.55%	14	3.00%
15	4.45%	15	2.95%
16	4.35%	16	2.90%
17	4.25%	17+	2.85%
18	4.05%		
19	4.05%		
20+	3.85%		

2 Actuarial Assumptions and Methods

Table 2a: Turnover Rates for Peace Officer / Firefighter

Select Rates during the First 5 Years of Employment

Years of Service	Male	Female
< 1	15.00%	15.00%
1	12.00%	8.00%
2	7.20%	6.40%
3	5.67%	5.60%
4	6.48%	7.20%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	2.40%	5.80%
30 - 34	2.00%	5.10%
35 - 39	1.60%	3.00%
40 - 44	1.30%	3.00%
45 - 49	1.50%	2.90%
50 - 54	3.00%	5.00%
55+	2.25%	1.80%

2 Actuarial Assumptions and Methods

Table 2b: Turnover Rates for Others

Select Rates during the First 5 Years of Employment

Hire Age Under 35			Hire Age Over 35		
Years of Service	Male	Female	Years of Service	Male	Female
< 1	29.00%	29.00%	< 1	20.00%	20.00%
1	16.25%	20.00%	1	12.00%	15.00%
2	13.00%	16.00%	2	10.00%	12.50%
3	10.40%	12.80%	3	8.50%	10.00%
4	8.45%	10.40%	4	8.50%	9.00%

Ultimate Rates after the First 5 Years of Employment

Age	Male	Female
< 30	7.80%	8.20%
30 - 34	7.00%	7.10%
35 - 39	5.70%	5.50%
40 - 44	4.50%	5.20%
45 - 49	4.20%	4.40%
50 - 54	3.60%	4.70%
55+	2.90%	4.90%

2 Actuarial Assumptions and Methods

Table 3a: Disability Rates for Peace Officer / Firefighter

Age	Male	Female	Age	Male	Female
< 23	0.0179%	0.0112%	46	0.1247%	0.0780%
23	0.0244%	0.0153%	47	0.1337%	0.0836%
24	0.0310%	0.0194%	48	0.1462%	0.0914%
25	0.0374%	0.0234%	49	0.1588%	0.0993%
26	0.0440%	0.0275%	50	0.1714%	0.1071%
27	0.0505%	0.0316%	51	0.1839%	0.1150%
28	0.0526%	0.0329%	52	0.1965%	0.1228%
29	0.0548%	0.0343%	53	0.2294%	0.1434%
30	0.0570%	0.0356%	54	0.2624%	0.1640%
31	0.0591%	0.0370%	55	0.2954%	0.1846%
32	0.0612%	0.0383%	56	0.3283%	0.2052%
33	0.0634%	0.0397%	57	0.3613%	0.2258%
34	0.0657%	0.0411%	58	0.4112%	0.2570%
35	0.0679%	0.0425%	59	0.4611%	0.2882%
36	0.0702%	0.0439%	60	0.5110%	0.3194%
37	0.0724%	0.0453%	61	0.5610%	0.3506%
38	0.0757%	0.0473%	62	0.6109%	0.3818%
39	0.0789%	0.0493%	63	0.6109%	0.3818%
40	0.0822%	0.0514%	64	0.6109%	0.3818%
41	0.0854%	0.0534%	65	0.6109%	0.3818%
42	0.0886%	0.0554%	66	0.6109%	0.3818%
43	0.0977%	0.0611%	67	0.6109%	0.3818%
44	0.1066%	0.0667%	68	0.4073%	0.2546%
45	0.1157%	0.0723%	69	0.2036%	0.1273%
			70+	0.2036%	0.1273%

2 Actuarial Assumptions and Methods

Table 3b: Disability Rates for Others

Age	Male	Female	Age	Male	Female
< 23	0.0327%	0.0376%	46	0.1125%	0.1154%
23	0.0360%	0.0400%	47	0.1208%	0.1236%
24	0.0392%	0.0424%	48	0.1329%	0.1360%
25	0.0425%	0.0448%	49	0.1451%	0.1484%
26	0.0456%	0.0472%	50	0.1572%	0.1608%
27	0.0489%	0.0496%	51	0.1694%	0.1734%
28	0.0501%	0.0510%	52	0.1815%	0.1858%
29	0.0513%	0.0524%	53	0.2132%	0.2168%
30	0.0524%	0.0538%	54	0.2450%	0.2478%
31	0.0536%	0.0554%	55	0.2766%	0.2788%
32	0.0548%	0.0568%	56	0.3084%	0.3098%
33	0.0566%	0.0586%	57	0.3401%	0.3408%
34	0.0584%	0.0606%	58	0.4068%	0.4096%
35	0.0602%	0.0624%	59	0.4736%	0.4784%
36	0.0620%	0.0644%	60	0.5405%	0.5470%
37	0.0638%	0.0662%	61	0.6072%	0.6158%
38	0.0669%	0.0696%	62	0.6740%	0.6844%
39	0.0701%	0.0728%	63	0.8526%	0.8450%
40	0.0734%	0.0762%	64	1.0314%	1.0054%
41	0.0765%	0.0794%	65	1.2101%	1.1660%
42	0.0797%	0.0826%	66	1.3889%	1.3264%
43	0.0879%	0.0908%	67	1.5675%	1.4870%
44	0.0962%	0.0990%	68	1.0451%	0.9914%
45	0.1043%	0.1072%	69	0.5225%	0.4956%
			70+	0.5225%	0.4956%

2 Actuarial Assumptions and Methods

Table 4a: Retirement Rates for Peace Officer / Firefighter

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 47	N/A	N/A	9.00%	7.50%
47	N/A	N/A	13.00%	18.50%
48	N/A	N/A	13.00%	18.50%
49	N/A	N/A	13.00%	18.50%
50	5.00%	5.00%	20.00%	21.00%
51	5.00%	5.00%	20.00%	21.00%
52	7.00%	7.00%	20.00%	21.00%
53	7.00%	7.00%	20.00%	21.00%
54	7.00%	7.00%	20.00%	21.00%
55	7.50%	7.50%	29.00%	20.00%
56	7.50%	7.50%	29.00%	20.00%
57	7.50%	7.50%	29.00%	20.00%
58	7.50%	7.50%	29.00%	20.00%
59	20.00%	20.00%	29.00%	20.00%
60 - 64	N/A	N/A	29.00%	31.50%
65 - 69	N/A	N/A	45.00%	45.00%
70+	N/A	N/A	100.00%	100.00%

2 Actuarial Assumptions and Methods

Table 4b: Retirement Rates for Others

Age	Reduced		Unreduced	
	Male	Female	Male	Female
< 50	N/A	N/A	11.50%	11.50%
50	7.00%	8.50%	37.50%	40.50%
51	7.00%	8.50%	37.50%	40.50%
52	11.00%	8.50%	37.50%	40.50%
53	11.00%	8.50%	37.50%	40.50%
54	24.00%	16.50%	37.50%	40.50%
55	7.00%	6.50%	25.50%	24.00%
56	7.00%	6.50%	25.50%	24.00%
57	7.00%	6.50%	25.50%	24.00%
58	7.00%	6.50%	25.50%	24.00%
59	18.00%	22.00%	25.50%	24.00%
60 - 64	N/A	N/A	26.50%	24.50%
65 - 69	N/A	N/A	30.50%	28.50%
70 - 74	N/A	N/A	27.50%	27.50%
75 - 79	N/A	N/A	50.00%	50.00%
80+	N/A	N/A	100.00%	100.00%

3 Summary of Plan Provisions

Effective Date

January 1, 1961, with amendments through June 30, 2024. Chapter 82, 1986 Session Laws of Alaska, created a two tier retirement system. Members who were first hired under PERS before July 1, 1986 (Tier 1) are eligible for different benefits than members hired after June 30, 1986 (Tier 2). Chapter 4, 1996 Session Laws of Alaska created a third tier for members who were first hired after June 30, 1996 (Tier 3). Chapter 9, 2005 Session Laws of Alaska, closed the plan to new members hired after June 30, 2006.

Administration of Plan

The Commissioner of Administration or the Commissioner's designee is the administrator of the system. The Attorney General of the state is the legal counsel for the system and shall advise the administrator and represent the system in legal proceedings.

Prior to June 30, 2005, the Public Employees' Retirement Board prescribed policies and adopted regulations and performed other activities necessary to carry out the provisions of the system. The Alaska State Pension Investment Board, Department of Revenue, Treasury Division was responsible for investing PERS funds.

On July 27, 2005, Senate Bill 141, enacted as Chapter 9, 2005 Session Laws of Alaska, replaced the Public Employees' Retirement Board and the Alaska State Pension Investment Board with the Alaska Retirement Management Board.

Employers Included

Currently there are 150 employers participating in PERS, including the State of Alaska and 149 political subdivisions and public organizations.

Membership

PERS membership is mandatory for all permanent full time and part time employees of the State of Alaska and participating political subdivisions and public organizations, unless they are specifically excluded by Alaska Statute or employer participation agreements. Employees participating in the University of Alaska's Optional Retirement Plan or other retirement plans funded by the State are not covered by PERS. Elected officials may waive PERS membership.

Certain members of the Alaska Teachers' Retirement System (TRS) are eligible for PERS retirement benefits for their concurrent elected public official service with municipalities. In addition, employees who work half-time in PERS and TRS simultaneously are eligible for half time PERS and TRS credit.

Senate Bill 141, signed into law on July 27, 2005, closes the Plan effective July 1, 2006, to new members first hired on or after July 1, 2006.

The 2021 Alaska Supreme Court Metcalfe decision allows certain members the option of transferring from the DCR plan to the DB plan.

3 Summary of Plan Provisions

Credited Service

Permanent employees who work at least 30 hours a week earn full time credit; part time employees working between 15 and 30 hours a week earn partial credit based upon the number of hours worked. Members receiving PERS occupational disability benefits continue to earn PERS credit while disabled. Survivors who are receiving occupational death benefits continue to earn PERS service credit while occupational survivor benefits are being paid.

Members may claim other types of service, including:

- part-time State of Alaska service rendered after December 31, 1960, and before January 1, 1976;
- service with the State, former Territory of Alaska, or U.S. Government in Alaska before January 1, 1961;
- past Peace Officer, correctional officer, fire fighter, and special officer service after January 1, 1961;
- military service (not more than five years may be claimed);
- temporary service after December 31, 1960;
- elected official service before January 1, 1981;
- Alaska Bureau of Indian Affairs service;
- past service rendered by employees who worked half time in PERS and TRS simultaneously;
- leave without pay service after June 13, 1987, while receiving Workers' Compensation;
- Village Public Safety Officer service; and
- service as a temporary employee of the legislature before July 1, 1979, but this service must have been claimed no later than July 1, 2003, or by the date of retirement, if sooner (not more than 10 years may be claimed).

Except for service before January 1, 1961, with the State, former Territory of Alaska, or U.S. Government in Alaska, contributions are required for all past service.

Past employment with participating political subdivisions that occurred before the employers joined PERS is creditable if the employers agree to pay the required contributions.

At the election of certain PERS members, certain service may be credited in the same fashion as members in TRS.

Members employed as dispatchers or within a state correctional facility may, at retirement, elect to convert their dispatcher or correctional facility service from "all other" service to Peace Officer/Firefighter service and retire under the 20-year retirement option. Members pay the full actuarial cost of conversion.

Employer Contributions

PERS employers contribute the amounts required, in addition to employees' contributions, to fund the benefits of the system.

The normal cost rate is a uniform rate for all participating employers (less the value of members' contributions).

The past service rate is a uniform rate for all participating employers to amortize the unfunded past service liability with payments that are a level percentage of payroll amount over a closed 25-year period starting June 30, 2014. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

Employer rates cannot be less than the normal cost rate.

3 Summary of Plan Provisions

Pursuant to AS 39.35.255 effective July 1, 2008 and subsequently amended on July 1, 2021, each non-state PERS employer will pay a simple uniform contribution rate of 22% of non-state member payroll and the State as an employer will pay the total contribution rate, adopted by the Board, of State member payroll.

Additional State Contributions

Pursuant to AS 39.35.280 effective July 1, 2008, the State shall contribute an amount (in addition to the State contribution as an employer) that, when combined with the total employer contributions, will be sufficient to pay the total contribution rate adopted by the Board.

Member Contributions

Mandatory Contributions

Peace Officer/Firefighter members are required to contribute 7.5% of their compensation; all Others contribute 6.75%. Those all Others who have elected to have their service calculated under the Teachers' Retirement System rules contribute 9.76% of their compensation. Members' contributions are deducted from gross wages before federal income taxes are withheld.

Contributions for Claimed Service

Member contributions are also required for most of the claimed service described above.

Interest

Members' contributions earn 4.5% interest, compounded semiannually on June 30 and December 31.

Voluntary Contributions

Members may voluntarily contribute up to 5% of their salary on an after-tax basis. Voluntary contributions are recorded in a separate account and are payable to the:

- a. member in lump sum payment upon termination of employment;
- b. member's beneficiary if the member dies; or
- c. member in a lump sum, life annuity, or payments over a designated period of time when the member retires.

Refund of Contributions

Terminated members may receive refunds of their member contribution accounts which includes their mandatory and voluntary contributions, indebtedness payments, and interest earned. Terminated members' accounts may be attached to satisfy claims under Alaska Statute 09.38.065, federal income tax levies, and valid Qualified Domestic Relations Orders.

Reinstatement of Contributions

Refunded accounts and the corresponding PERS service may be reinstated upon reemployment in PERS prior to July 1, 2010. Interest accrues on refunds until paid in full or members retire.

3 Summary of Plan Provisions

Retirement Benefits

Eligibility

- a. Members, including deferred vested members, are eligible for normal retirement at age 55 or early retirement at age 50 if they were hired before July 1, 1986 (Tier 1), and age 60 or early retirement at age 55 if they were hired on or after July 1, 1986 (Tiers 2 & 3). Additionally, they must have at least:
 - (i) Five years of paid up PERS service;
 - (ii) 60 days of paid up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature before May 30, 1987;
 - (iii) 80 days of paid up PERS service as employees of the legislature during each of five legislative sessions and they were first hired by the legislature after May 29, 1987;
 - (iv) two years of paid up PERS service and they are vested in TRS; or
 - (v) two years of paid-up PERS service and a minimum three years of TRS service to qualify for a public service benefit.
- b. Members may retire at any age when they have:
 - (i) 20 paid up years of PERS Peace Officer/Firefighter service; or
 - (ii) 30 paid up years of PERS "all other" or "elected official" service.

Benefit Type

Lifetime benefits are paid to members. Eligible members may receive normal, unreduced benefits when they (1) reach normal retirement age and complete the service required; or (2) satisfy the minimum service requirements under the "20 and out" or "30 and out" provisions. Members may receive early, reduced benefits when they reach early retirement age and complete the service required. Benefits are reduced by 6% per year prior to a member's normal retirement date.

Members may select a joint and survivor option. Members who entered PERS prior to July 1, 1996 may also select a 66-2/3 last survivor option or a level income option. Under these options and early retirement, benefits are actuarially adjusted so that members receive the actuarial equivalents of their normal benefit amounts.

Benefit Calculations

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for Peace Officer/Firefighter members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. PERS pays a minimum benefit of \$25.00 per month for each year of service when the calculated benefit is less.

The percentage multipliers for Peace Officer/Firefighter members are 2% for the first ten years of service and 2.5% for all service over 10 years.

The percentage multipliers for all Others are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Salaries are subject to compensation limits under IRC 401(a)(17) for members first hired on or after July 1, 1996. Retirement benefit amounts are subject to IRC 415(b) limits regardless of hire date.

Indebtedness

Members who terminate and refund their PERS contributions are not eligible to retire, unless they return to PERS employment and pay back their refunds plus interest or accrue additional service

3 Summary of Plan Provisions

which qualifies them for retirement. PERS refunds must be paid in full if the corresponding service is to count toward the minimum service requirements for retirement. Refunded PERS service is included in total service for the purpose of calculating retirement benefits. However, when refunds are not completely paid before retirement, benefits are actuarially reduced for life. Indebtedness balances may also be created when a member purchases qualified claimed service.

Reemployment of Retired Members

Retirement and retiree healthcare benefits are suspended while retired members are reemployed under PERS. During reemployment, members earn additional PERS service and contributions are withheld from their wages. A member who retired with a normal retirement benefit can elect to waive payment of PERS contributions. The waiver allows the member to continue receiving the retirement benefit during the period of reemployment. Members who elect the waiver option do not earn additional PERS service. The Waiver Option first became effective July 1, 2005 and applies to reemployment periods after that date. The Waiver Option is not available to members who retired early or under the Retirement Incentive Programs (RIPs). The Waiver Option is no longer available after June 30, 2009.

Members retired under the Retirement Incentive Programs (RIPs) who return to employment will:

- a. forfeit the three years of incentive credits that they received;
- b. owe PERS 150% of the benefits that they received for state and political subdivision members, and 110% for school district employees, under the 1996-2000 RIP, which may include costs for health insurance, excluding amounts that they paid to participate for the 1986 and 1989 RIPs. Under prior RIPs, the penalty is 110% of the benefits received; and
- c. be charged 7% interest from the date that they are reemployed until their indebtedness is paid in full or they retire again. If the indebtedness is not completely paid, future benefits will be actuarially reduced for life.

Employers make contributions to the unfunded liability of the plan on behalf of rehired retired members at the rate the employer is making contributions to the unfunded liability of the plan for other members.

Disability Benefits

Monthly disability benefits are paid to permanently disabled members until they die, recover or become eligible for normal retirement. Members are appointed to normal retirement on the first of the month after they become eligible.

Occupational Disability

Members are not required to satisfy age or service requirements to be eligible for occupational disability. Monthly benefits are equal to 40% of their gross monthly compensation on the date of their disability. Members on occupational disability continue to earn PERS service until they become eligible for normal retirement. Peace Officer/Firefighter members may elect to retain the disability benefit formula for the calculation of their normal retirement benefits.

At the time a disabled Peace Officer/Firefighter member retires, the retirement benefit will be increased by a percentage equal to the total cumulative percentage that has been applied to the disability benefit.

Non-Occupational Disability

Members must be vested (five paid up years of PERS service) to be eligible for non-occupational disability benefits. Monthly benefits are calculated based on the member's average monthly compensation and PERS service on the date of termination from employment because of disability. Members do not earn PERS service while on non-occupational disability.

3 Summary of Plan Provisions

Death Benefits

Monthly death benefits may be paid to a spouse or dependent children upon the death of a member. If monthly benefits are not payable under the occupational and non-occupational death provisions, the designated beneficiary receives the lump sum benefit described below.

Occupational Death

When an active member (vested or non-vested) dies from occupational causes, a monthly survivor's pension may be paid to the spouse. The pension equals 40% of the member's gross monthly compensation on the date of death or disability, if earlier. If there is no spouse, the pension may be paid to the member's dependent children. On the member's normal retirement date, the benefit converts to a normal retirement benefit. The normal benefit is based on the member's salary on the date of death and service, including service accumulated from the date of the member's death to the normal retirement date. Survivors of Peace Officer/Firefighter members receive the greater of 50% of the member's gross monthly compensation on the date of death or disability, or 75% of the member's monthly normal retirement benefit (including service projected to Normal Retirement). If the member is unmarried with no children, a refund of contributions is payable to the estate.

Death after Occupational Disability

When a member dies while occupationally disabled, benefits are paid as described above in Occupational Death.

Non-Occupational Death

When a vested member dies from non-occupational causes, the surviving spouse may elect to receive a monthly 50% joint and survivor benefit or a lump sum benefit. The monthly benefit is calculated on the member's average monthly compensation and PERS service at the time of termination or death.

Lump Sum Non-Occupational Death Benefit

Upon the death of a member who has less than one year of service, the designated beneficiary receives the member's contribution account, which includes mandatory and voluntary contributions, indebtedness payments, and interest earned. If the member has more than one year of PERS service or is vested, the beneficiary also receives \$1,000 and \$100 for each year of PERS service.

Death after Retirement

When a retired member dies, the designated beneficiary receives the member's contribution account, less any benefits already paid and the member's last benefit check. If the member selected a survivor option at retirement, the eligible spouse receives continuing, lifetime monthly benefits.

3 Summary of Plan Provisions

Postretirement Pension Adjustments

Postretirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) for urban wage earners and clerical workers for Anchorage increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit including past PRPAs, but excluding the Alaska COLA, times:

- a. The lesser of 75% of the CPI increase in the preceding calendar year or 9% if the recipient is at least age 65 or on PERS disability; or
- b. The lesser of 50% of the CPI increase in the preceding calendar year or 6% if the recipient is at least age 60, or under age 60 if the recipient has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who were first hired before July 1, 1986 (Tier 1) if the CPI increases and the funded ratio is at least 105%.

In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

Alaska Cost-of-Living Allowance (COLA)

Eligible benefit recipients who reside in Alaska receive an Alaska COLA equal to 10% of their base benefits or \$50, whichever is more. The following benefit recipients are eligible:

- a. members who were first hired under PERS before July 1, 1986 (Tier 1) and their survivors;
- b. members who were first hired under PERS after June 30, 1986 (Tiers 2 and 3) and their survivors if they are at least age 65; and
- c. all disabled members.

Changes in Benefit Provisions Valued Since the Prior Valuation

There were no changes in benefit provisions since the prior valuation.

Appendix

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER)	2,424,161,000	49.96901%	8,514,898,192	5,774,352,836	2,740,545,356	26,381,838	-	-	-	-
102	SOUTHWEST REGION SD	5,115,000	0.10544%	17,966,506	12,183,933	5,782,574	55,666	-	-	-	-
103	ANNETTE ISLAND SD	3,144,000	0.06481%	11,043,342	7,489,010	3,554,333	34,216	-	-	-	-
104	BERING STRAIT SD	12,190,000	0.25127%	42,817,539	29,036,587	13,780,953	132,662	-	-	-	-
105	CHATHAM SD	1,408,000	0.02902%	4,945,619	3,353,857	1,591,762	15,323	-	-	-	-
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	17,139,000	0.35328%	60,200,969	40,825,107	19,375,861	186,522	-	-	-	-
108	JUNEAU BOROUGH SD	20,719,000	0.42708%	72,775,767	49,352,669	23,423,097	225,482	-	-	-	-
109	MATANUSKA-SUSITNA BOROUGH	43,181,000	0.89009%	151,673,845	102,857,166	48,816,679	469,933	-	-	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	49,012,000	1.01028%	172,155,311	116,746,611	55,408,700	533,391	-	-	-	-
111	ANCHORAGE SD	143,426,000	2.95643%	503,785,758	341,640,811	162,144,948	1,560,887	-	-	-	-
112	COPPER RIVER SD	2,089,000	0.04306%	7,337,641	4,975,999	2,361,642	22,734	-	-	-	-
113	UNIVERSITY OF ALASKA	217,160,000	4.47630%	762,777,427	517,275,239	245,502,188	2,363,325	-	-	-	-
115	CITY OF KENAI	12,630,000	0.26034%	44,363,045	30,084,667	14,278,378	137,451	-	-	-	-
116	FAIRBANKS NORTH STAR BOROUGH	39,561,000	0.81547%	138,958,546	94,234,324	44,724,222	430,537	-	-	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	48,857,000	1.00708%	171,610,871	116,377,401	55,233,470	531,705	-	-	-	-
118	DENALI BOROUGH SD	1,639,000	0.03378%	5,757,010	3,904,099	1,852,911	17,837	-	-	-	-
120	CITY AND BOROUGH OF SITKA	16,546,000	0.34106%	58,118,048	39,412,581	18,705,467	180,068	-	-	-	-
121	CHUGACH SD	1,321,000	0.02723%	4,640,030	3,146,623	1,493,408	14,376	-	-	-	-
122	KETCHIKAN GATEWAY BOROUGH	11,148,000	0.22979%	39,157,500	26,554,542	12,602,958	121,322	-	-	-	-
123	CITY OF SOLDOTNA	7,304,000	0.15056%	25,655,398	17,398,132	8,257,266	79,489	-	-	-	-
124	IDITAROD AREA SD	1,431,000	0.02950%	5,026,407	3,408,643	1,617,764	15,573	-	-	-	-
125	KUSPUK SD	2,601,000	0.05361%	9,136,048	6,195,583	2,940,464	28,306	-	-	-	-
126	CITY AND BOROUGH OF JUNEAU	60,823,000	1.25374%	213,641,607	144,880,419	68,761,188	661,929	-	-	-	-
128	CITY OF KODIAK	12,499,000	0.25764%	43,902,906	29,772,625	14,130,281	136,025	-	-	-	-
129	CITY OF FAIRBANKS	14,556,000	0.30004%	51,128,146	34,672,400	16,455,746	158,411	-	-	-	-
131	CITY OF WASILLA	15,768,000	0.32502%	55,385,313	37,559,385	17,825,928	171,601	-	-	-	-
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	4,194,000	0.08645%	14,731,482	9,990,110	4,741,371	45,643	-	-	-	-
134	CITY OF PALMER	7,134,000	0.14705%	25,058,271	16,993,192	8,065,079	77,638	-	-	-	-
135	CITY AND BOROUGH OF WRANGELL	5,929,000	0.12221%	20,825,692	14,122,881	6,702,811	64,525	-	-	-	-
136	CITY OF BETHEL	10,101,000	0.20821%	35,479,899	24,060,588	11,419,311	109,928	-	-	-	-
137	VALDEZ CITY SD	3,479,000	0.07171%	12,220,034	8,286,980	3,933,054	37,862	-	-	-	-
138	HOONAH CITY SD	817,000	0.01684%	2,869,724	1,946,094	923,629	8,891	-	-	-	-
139	CITY OF NOME	7,705,000	0.15882%	27,063,916	18,353,314	8,710,602	83,853	-	-	-	-
140	CITY OF KOTZEBUE	8,213,000	0.16929%	28,848,273	19,563,371	9,284,903	89,381	-	-	-	-
141	GALENA CITY SD	8,143,000	0.16785%	28,602,397	19,396,630	9,205,767	88,619	-	-	-	-
143	CITY OF PETERSBURG	8,315,000	0.17140%	29,206,550	19,806,335	9,400,215	90,491	-	-	-	-
144	BRISTOL BAY BOROUGH	6,350,000	0.13089%	22,304,461	15,125,703	7,178,757	69,106	-	-	-	-
145	NORTH SLOPE BOROUGH	114,865,000	2.36770%	403,464,861	273,608,493	129,856,368	1,250,061	-	-	-	-
146	WRANGELL PUBLIC SD	1,236,000	0.02548%	4,341,467	2,944,153	1,397,314	13,451	-	-	-	-
148	CITY OF CORDOVA	5,930,000	0.12223%	20,829,205	14,125,263	6,703,942	64,535	-	-	-	-
149	NOME CITY SD	1,424,000	0.02935%	5,001,819	3,391,969	1,609,850	15,497	-	-	-	-
151	CITY OF KING COVE	1,955,000	0.04030%	6,866,964	4,656,811	2,210,153	21,276	-	-	-	-
152	ALASKA HOUSING FINANCE CORPORATION	30,026,000	0.61892%	105,466,730	71,521,949	33,944,781	326,769	-	-	-	-
153	LOWER YUKON SD	14,756,000	0.30416%	51,830,649	35,148,800	16,681,849	160,588	-	-	-	-
154	NORTHWEST ARCTIC BOROUGH SD	11,598,000	0.23907%	40,738,131	27,626,442	13,111,689	126,220	-	-	-	-
155	SOUTHEAST ISLAND SD	1,698,000	0.03500%	5,964,248	4,044,637	1,919,611	18,479	-	-	-	-
156	PRIBILOF SD	553,000	0.01140%	1,942,420	1,317,246	625,174	6,018	-	-	-	-
157	LOWER KUSKOKWIM SD	29,811,000	0.61449%	104,711,539	71,009,818	33,701,721	324,429	-	-	-	-
158	KODIAK ISLAND BOROUGH SD	11,494,000	0.23692%	40,372,830	27,378,714	12,994,116	125,088	-	-	-	-
159	YUKON FLATS SD	1,376,000	0.02836%	4,833,219	3,277,633	1,555,586	14,975	-	-	-	-
160	YUKON / KOYUKUK SD	5,637,000	0.11619%	19,800,038	13,427,337	6,372,701	61,347	-	-	-	-
161	NORTH SLOPE BOROUGH SD	17,873,000	0.36841%	62,779,153	42,573,496	20,205,658	194,510	-	-	-	-
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	7,765,000	0.16006%	27,274,667	18,496,234	8,778,433	84,506	-	-	-	-
164	LAKE AND PENINSULA BOROUGH SD	3,327,000	0.06858%	11,686,132	7,924,916	3,761,217	36,207	-	-	-	-
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-
166	TANANA SD	152,000	0.00313%	533,902	362,064	171,838	1,654	-	-	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,688,000	0.07602%	12,954,150	8,784,818	4,169,332	40,136	-	-	-	-
168	HYDABURG CITY SD	97,000	0.00200%	340,714	231,054	109,660	1,056	-	-	-	-
169	CITY OF TANANA	-	0.00017%	28,995	19,663	9,332	90	-	-	-	-

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2024

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
101	STATE OF ALASKA (EMPLOYER)	3,650,664,415	1,970,366,509
102	SOUTHWEST REGION SD	7,702,932	4,157,490
103	ANNETTE ISLAND SD	4,734,706	2,555,454
104	BERING STRAIT SD	18,357,526	9,908,074
105	CHATHAM SD	2,120,377	1,144,427
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	-
107	CITY OF VALDEZ	25,810,471	13,930,639
108	JUNEAU BOROUGH SD	31,201,771	16,840,475
109	MATANUSKA-SUSITNA BOROUGH	65,028,412	35,097,667
110	MATANUSKA-SUSITNA BOROUGH SD	73,809,604	39,837,124
111	ANCHORAGE SD	215,992,335	116,577,153
112	COPPER RIVER SD	3,145,929	1,697,946
113	UNIVERSITY OF ALASKA	327,032,026	176,508,405
115	CITY OF KENAI	19,020,144	10,265,708
116	FAIRBANKS NORTH STAR BOROUGH	59,576,874	32,155,319
117	FAIRBANKS NORTH STAR BOROUGH SD	73,576,182	39,711,140
118	DENALI BOROUGH SD	2,468,251	1,332,185
120	CITY AND BOROUGH OF SITKA	24,917,443	13,448,646
121	CHUGACH SD	1,989,359	1,073,713
122	KETCHIKAN GATEWAY BOROUGH	16,788,327	9,061,133
123	CITY OF SOLDOTNA	10,999,456	5,936,717
124	IDITAROD AREA SD	2,155,014	1,163,122
125	KUSPUK SD	3,916,975	2,114,102
126	CITY AND BOROUGH OF JUNEAU	91,596,376	49,437,146
128	CITY OF KODIAK	18,822,865	10,159,231
129	CITY OF FAIRBANKS	21,920,603	11,831,168
131	CITY OF WASILLA	23,745,814	12,816,285
132	CITY OF SKAGWAY (See employer 296)	-	-
133	SITKA BOROUGH SD	6,315,953	3,408,898
134	CITY OF PALMER	10,743,445	5,798,540
135	CITY AND BOROUGH OF WRANGELL	8,928,775	4,819,112
136	CITY OF BETHEL	15,211,597	8,210,128
137	VALDEZ CITY SD	5,239,199	2,827,743
138	HOONAH CITY SD	1,230,361	664,060
139	CITY OF NOME	11,603,342	6,262,651
140	CITY OF KOTZEBUE	12,368,364	6,675,555
141	GALENA CITY SD	12,262,948	6,618,659
143	CITY OF PETERSBURG	12,521,971	6,758,461
144	BRISTOL BAY BOROUGH	9,562,780	5,161,302
145	NORTH SLOPE BOROUGH	172,980,907	93,362,672
146	WRANGELL PUBLIC SD	1,861,354	1,004,625
148	CITY OF CORDOVA	8,930,281	4,819,925
149	NOME CITY SD	2,144,472	1,157,432
151	CITY OF KING COVE	2,944,132	1,589,031
152	ALASKA HOUSING FINANCE CORPORATION	45,217,644	24,405,237
153	LOWER YUKON SD	22,221,793	11,993,728
154	NORTHWEST ARCTIC BOROUGH SD	17,466,004	9,426,895
155	SOUTHEAST ISLAND SD	2,557,103	1,380,140
156	PRIBILOF SD	832,790	449,480
157	LOWER KUSKOKWIM SD	44,893,865	24,230,485
158	KODIAK ISLAND BOROUGH SD	17,309,385	9,342,363
159	YUKON FLATS SD	2,072,187	1,118,418
160	YUKON / KOYUKUK SD	8,489,038	4,581,773
161	NORTH SLOPE BOROUGH SD	26,915,838	14,527,237
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	11,693,699	6,311,419
164	LAKE AND PENINSULA BOROUGH SD	5,010,294	2,704,197
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	-
166	TANANA SD	228,904	123,546
167	SOUTHEAST REGIONAL RESOURCE CENTER	5,553,942	2,997,619
168	HYDABURG CITY SD	146,077	78,842
169	CITY OF TANANA	12,431	6,710

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2024

Employer Number	Employer Name	FY2024 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,307,000	0.04755%	8,103,369	5,495,275	2,608,093	25,107	-	-	-	-
171	CITY OF BARROW	1,719,000	0.03543%	6,038,011	4,094,659	1,943,352	18,708	-	-	-	-
172	CITY OF SAINT PAUL	1,676,000	0.03455%	5,886,973	3,992,233	1,894,740	18,240	-	-	-	-
173	MUNICIPALITY OF ANCHORAGE	314,599,000	6.48480%	1,105,033,229	749,374,991	355,658,237	3,423,741	-	-	-	-
174	KODIAK ISLAND BOROUGH	4,181,000	0.08618%	14,685,819	9,959,144	4,726,675	45,501	-	-	-	-
175	NOME JOINT UTILITY SYSTEM	1,060,000	0.02185%	3,723,264	2,524,921	1,198,344	11,536	-	-	-	-
176	CITY OF SAND POINT	1,704,000	0.03512%	5,985,323	4,058,929	1,926,394	18,544	-	-	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	10,243,000	0.21114%	35,978,676	24,398,832	11,579,844	111,473	-	-	-	-
178	CITY OF DILLINGHAM	4,706,000	0.09700%	16,529,888	11,209,695	5,320,194	51,215	-	-	-	-
179	CITY OF UNALASKA	18,922,000	0.39004%	66,463,780	45,072,214	21,391,566	205,926	-	-	-	-
180	KENAI PENINSULA BOROUGH	35,720,000	0.73629%	125,466,982	85,085,060	40,381,922	388,736	-	-	-	-
181	CITY OF KETCHIKAN	16,608,000	0.34234%	58,335,824	39,560,265	18,775,559	180,743	-	-	-	-
182	CITY OF SEWARD	8,001,000	0.16492%	28,103,620	19,058,386	9,045,234	87,074	-	-	-	-
183	CITY OF FORT YUKON	851,000	0.01754%	2,989,149	2,027,082	962,067	9,261	-	-	-	-
184	BRISTOL BAY BOROUGH SD	783,000	0.01614%	2,750,298	1,865,106	885,192	8,521	-	-	-	-
185	CORDOVA CITY SD	1,678,000	0.03459%	5,893,998	3,996,997	1,897,001	18,261	-	-	-	-
186	CITY OF CRAIG	3,347,000	0.06899%	11,756,383	7,972,556	3,783,827	36,425	-	-	-	-
187	PETERSBURG MEDICAL CENTER	15,095,000	0.31115%	53,021,391	35,956,298	17,065,093	164,277	-	-	-	-
189	HAINES BOROUGH	4,323,000	0.08911%	15,184,596	10,297,388	4,887,207	47,047	-	-	-	-
190	KENAI PENINSULA BOROUGH SD	29,242,000	0.60276%	102,712,919	69,654,460	33,058,459	318,237	-	-	-	-
191	CITY OF NORTH POLE	5,225,000	0.10770%	18,352,883	12,445,953	5,906,930	56,863	-	-	-	-
192	CITY OF GALENA	1,292,000	0.02663%	4,538,167	3,077,545	1,460,623	14,061	-	-	-	-
193	CITY OF NENANA	204,000	0.00421%	716,553	485,928	230,625	2,220	-	-	-	-
195	YUPIIT SD	3,063,000	0.06314%	10,758,829	7,296,068	3,462,761	33,334	-	-	-	-
196	NENANA CITY SD	2,754,000	0.05677%	9,673,462	6,560,030	3,113,433	29,971	-	-	-	-
198	CITY OF SAXMAN	43,000	0.00089%	151,038	102,426	48,612	468	-	-	-	-
199	CITY OF HOONAH	1,678,000	0.03459%	5,893,998	3,996,997	1,897,001	18,261	-	-	-	-
200	CITY OF PELICAN	244,000	0.00503%	857,053	581,208	275,845	2,655	-	-	-	-
202	CITY OF WHITTIER	2,724,000	0.05615%	9,568,087	6,488,569	3,079,517	29,645	-	-	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,134,000	0.04399%	7,495,704	5,083,189	2,412,515	23,224	-	-	-	-
204	CRAIG CITY SD	1,541,000	0.03176%	5,412,783	3,670,663	1,742,120	16,771	-	-	-	-
205	DILLINGHAM CITY SD	2,445,000	0.05040%	8,588,095	5,823,991	2,764,104	26,609	-	-	-	-
206	CITY OF THORNE BAY	553,000	0.01140%	1,942,420	1,317,246	625,174	6,018	-	-	-	-
208	CITY OF AKUTAN	1,491,000	0.03073%	5,237,158	3,551,563	1,685,595	16,226	-	-	-	-
209	UNALASKA CITY SD	1,675,000	0.03453%	5,883,460	3,989,851	1,893,609	18,229	-	-	-	-
211	KASHUNAMIUT SD	2,822,000	0.05817%	9,912,313	6,722,006	3,190,307	30,711	-	-	-	-
215	CITY OF HOMER	11,365,000	0.23427%	39,919,716	27,071,436	12,848,279	123,684	-	-	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	350,000	0.00721%	1,229,380	833,700	395,680	3,809	-	-	-	-
219	BARTLETT REGIONAL HOSPITAL	61,252,000	1.26258%	215,148,476	145,902,298	69,246,178	666,598	-	-	-	-
220	NORTHWEST ARCTIC BOROUGH	3,502,000	0.07219%	12,300,822	8,341,766	3,959,056	38,112	-	-	-	-
221	SAINT MARY'S SD	1,491,000	0.03073%	5,237,158	3,551,563	1,685,595	16,226	-	-	-	-
222	CITY OF SELAWIK	-	0.00028%	48,170	32,667	15,504	149	-	-	-	-
223	BRISTOL BAY RHA	2,287,000	0.04714%	8,033,118	5,447,635	2,585,483	24,889	-	-	-	-
224	COPPER RIVER BASIN RHA	1,268,000	0.02614%	4,453,867	3,020,377	1,433,490	13,799	-	-	-	-
225	SKAGWAY CITY SD	666,000	0.01373%	2,339,334	1,586,412	752,922	7,248	-	-	-	-
227	CITY OF KLAWOCK	1,152,000	0.02375%	4,046,416	2,744,065	1,302,351	12,537	-	-	-	-
228	PETERSBURG CITY SD	1,678,000	0.03459%	5,893,998	3,996,997	1,897,001	18,261	-	-	-	-
230	ALEUTIANS EAST BOROUGH	1,305,000	0.02690%	4,583,830	3,108,511	1,475,319	14,202	-	-	-	-
231	CITY OF KIVALINA	-	0.00097%	165,852	112,472	53,380	514	-	-	-	-
232	BERING STRAITS CRSA (Terminated)	-	0.00000%	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	301,000	0.00620%	1,057,267	716,982	340,284	3,276	-	-	-	-
237	CITY OF KALTAG	56,000	0.00115%	196,701	133,392	63,309	609	-	-	-	-
240	HAINES BOROUGH SD	1,500,000	0.03092%	5,268,770	3,573,001	1,695,769	16,324	-	-	-	-
241	CITY OF NOORVIK	-	0.00702%	1,195,838	810,954	384,884	3,705	-	-	-	-
242	CITY OF ELIM	-	0.00047%	79,551	53,947	25,604	246	-	-	-	-
243	CITY OF ATKA	55,000	0.00113%	193,188	131,010	62,178	599	-	-	-	-
244	ALEUTIANS EAST BOROUGH SD	1,438,000	0.02964%	5,050,994	3,425,317	1,625,678	15,650	-	-	-	-
246	DELTA/GREELY SD	1,951,000	0.04022%	6,852,914	4,647,283	2,205,631	21,232	-	-	-	-
247	LAKE AND PENINSULA BOROUGH	782,000	0.01612%	2,746,786	1,862,724	884,061	8,510	-	-	-	-
248	CITY AND BOROUGH OF YAKUTAT	1,491,000	0.03073%	5,237,158	3,551,563	1,685,595	16,226	-	-	-	-
249	CITY OF UNALAKLEET	-	0.00616%	1,050,262	712,232	338,030	3,254	-	-	-	-
251	KLAWOCK CITY SD	883,000	0.01820%	3,101,549	2,103,306	998,243	9,610	-	-	-	-

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,474,226	1,875,138
171	CITY OF BARROW	2,588,727	1,397,209
172	CITY OF SAINT PAUL	2,523,972	1,362,259
173	MUNICIPALITY OF ANCHORAGE	473,770,255	255,707,164
174	KODIAK ISLAND BOROUGH	6,296,375	3,398,331
175	NOME JOINT UTILITY SYSTEM	1,596,307	861,572
176	CITY OF SAND POINT	2,566,138	1,385,017
177	KETCHIKAN GATEWAY BOROUGH SD	15,425,442	8,325,546
178	CITY OF DILLINGHAM	7,086,999	3,825,053
179	CITY OF UNALASKA	28,495,579	15,379,868
180	KENAI PENINSULA BOROUGH	53,792,522	29,033,340
181	CITY OF KETCHIKAN	25,010,812	13,499,040
182	CITY OF SEWARD	12,049,103	6,503,241
183	CITY OF FORT YUKON	1,281,563	691,696
184	BRISTOL BAY BOROUGH SD	1,179,159	636,425
185	CORDOVA CITY SD	2,526,984	1,363,884
186	CITY OF CRAIG	5,040,413	2,720,453
187	PETERSBURG MEDICAL CENTER	22,732,310	12,269,269
189	HAINES BOROUGH	6,510,220	3,513,749
190	KENAI PENINSULA BOROUGH SD	44,036,980	23,768,000
191	CITY OF NORTH POLE	7,868,587	4,246,898
192	CITY OF GALENA	1,945,687	1,050,142
193	CITY OF NENANA	307,214	165,812
195	YUPIIT SD	4,612,724	2,489,617
196	NENANA CITY SD	4,147,385	2,238,461
198	CITY OF SAXMAN	64,756	34,951
199	CITY OF HOONAH	2,526,984	1,363,884
200	CITY OF PELICAN	367,452	198,324
202	CITY OF WHITTIER	4,102,207	2,214,077
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,213,697	1,734,523
204	CRAIG CITY SD	2,320,668	1,252,530
205	DILLINGHAM CITY SD	3,682,047	1,987,305
206	CITY OF THORNE BAY	832,790	449,480
208	CITY OF AKUTAN	2,245,371	1,211,890
209	UNALASKA CITY SD	2,522,466	1,361,446
211	KASHUNAMIUT SD	4,249,790	2,293,731
215	CITY OF HOMER	17,115,118	9,237,512
218	SPECIAL EDUCATION SERVICE AGENCY	527,082	284,481
219	BARTLETT REGIONAL HOSPITAL	92,242,428	49,785,839
220	NORTHWEST ARCTIC BOROUGH	5,273,836	2,846,438
221	SAINT MARY'S SD	2,245,371	1,211,890
222	CITY OF SELAWIK	20,652	11,147
223	BRISTOL BAY RHA	3,444,107	1,858,882
224	COPPER RIVER BASIN RHA	1,909,544	1,030,635
225	SKAGWAY CITY SD	1,002,962	541,327
227	CITY OF KLAWOCK	1,734,854	936,350
228	PETERSBURG CITY SD	2,526,984	1,363,884
230	ALEUTIANS EAST BOROUGH	1,965,264	1,060,709
231	CITY OF KIVALINA	71,107	38,379
232	BERING STRAITS CRSA (Terminated)	-	-
235	CITY OF HUSLIA	453,291	244,654
237	CITY OF KALTAG	84,333	45,517
240	HAINES BOROUGH SD	2,258,924	1,219,205
241	CITY OF NOORVIK	512,702	276,720
242	CITY OF ELIM	34,106	18,408
243	CITY OF ATKA	82,827	44,704
244	ALEUTIANS EAST BOROUGH SD	2,165,556	1,168,811
246	DELTA/GREELY SD	2,938,108	1,585,780
247	LAKE AND PENINSULA BOROUGH	1,177,653	635,612
248	CITY AND BOROUGH OF YAKUTAT	2,245,371	1,211,890
249	CITY OF UNALAKLEET	450,288	243,033
251	KLAWOCK CITY SD	1,329,754	717,705

State of Alaska Public Employees' Retirement System
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Employer Number	Employer Name	FY2024 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
254	CITY OF MEKORYUK	-	0.00106%	180,831	122,630	58,201	560	-	-	-	-
255	ALASKA GATEWAY SD	3,540,000	0.07297%	12,434,298	8,432,282	4,002,016	38,525	-	-	-	-
256	CITY OF SAINT GEORGE	-	0.00733%	1,249,421	847,291	402,130	3,871	-	-	-	-
257	PELICAN CITY SD	103,000	0.00212%	361,789	245,346	116,443	1,121	-	-	-	-
258	DENALI BOROUGH	1,035,000	0.02133%	3,635,451	2,465,371	1,170,081	11,264	-	-	-	-
259	CITY OF ALLAKAKET	-	0.00069%	117,866	79,930	37,936	365	-	-	-	-
260	CITY OF KACHEMAK	49,000	0.00101%	172,113	116,718	55,395	533	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	20,166,000	0.41568%	70,833,347	48,035,423	22,797,924	219,464	-	-	-	-
263	INTERIOR RHA	2,143,000	0.04417%	7,527,316	5,104,627	2,422,689	23,322	-	-	-	-
264	YAKUTAT SD	414,000	0.00853%	1,454,181	986,148	468,032	4,506	-	-	-	-
265	KAKE CITY SD	857,000	0.01767%	3,010,224	2,041,374	968,850	9,327	-	-	-	-
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,138,000	0.02346%	3,997,240	2,710,717	1,286,524	12,385	-	-	-	-
270	BERING STRAITS RHA	1,775,000	0.03659%	6,234,711	4,228,051	2,006,660	19,317	-	-	-	-
271	CITY OF EGEGIK	389,000	0.00802%	1,366,368	926,598	439,770	4,233	-	-	-	-
275	ILISAGVIK COLLEGE	8,770,000	0.18078%	30,804,743	20,890,145	9,914,598	95,443	-	-	-	-
276	NORTH PACIFIC RIM HA	2,236,000	0.04609%	7,853,980	5,326,153	2,527,827	24,334	-	-	-	-
278	SAXMAN SEAPORT	60,000	0.00124%	210,751	142,920	67,831	653	-	-	-	-
279	TLINGIT-HAIDA RHA	5,250,000	0.10822%	18,440,696	12,505,503	5,935,193	57,135	-	-	-	-
280	CITY OF TOKSOOK BAY	31,000	0.00064%	108,888	73,842	35,046	337	-	-	-	-
281	BARANOF ISLAND HA	1,255,000	0.02587%	4,408,204	2,989,411	1,418,794	13,658	-	-	-	-
282	CITY OF DELTA JUNCTION	349,000	0.00719%	1,225,867	831,318	394,549	3,798	-	-	-	-
283	CITY OF ANDERSON	-	0.00042%	71,609	48,561	23,047	222	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	2,050,000	0.04226%	7,200,653	4,883,101	2,317,552	22,310	-	-	-	-
285	CITY OF HOOPER BAY	-	0.00176%	299,525	203,122	96,403	928	-	-	-	-
286	CITY OF SELDOVIA	139,000	0.00287%	488,239	331,098	157,141	1,513	-	-	-	-
287	CITY OF KOYUK	-	0.00062%	104,862	71,112	33,750	325	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,515,000	0.03123%	5,321,458	3,608,731	1,712,727	16,488	-	-	-	-
290	CITY OF UPPER KALSKAG	23,000	0.00047%	80,788	54,786	26,002	250	-	-	-	-
291	CITY OF SHAKTOOLIK	52,000	0.00107%	182,651	123,864	58,787	566	-	-	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	3,094,000	0.06378%	10,867,717	7,369,910	3,497,807	33,672	-	-	-	-
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	9,041,000	0.18636%	31,756,634	21,535,667	10,220,967	98,392	-	-	-	-
297	CITY OF NULATO	-	0.00421%	717,627	486,657	230,970	2,223	-	-	-	-
298	CITY OF ANIAK	469,000	0.00967%	1,647,369	1,117,158	530,211	5,104	-	-	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,225,000	0.02525%	4,302,829	2,917,951	1,384,878	13,332	-	-	-	-
Subtotal		4,189,663,000	86.39231%	14,721,558,176	9,983,380,809	4,738,177,367	45,612,027	-	-	-	-
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	660,154,000	13.60769%	2,318,799,824	1,572,487,191	746,312,633	7,184,373	-	-	-	-
Total		4,849,817,000	100.00000%	17,040,358,000	11,555,868,000	5,484,490,000	52,796,400	-	67.81%	792,805,000	691.78%

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY23 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96884% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule A - Employers' Allocation of Net Pension Liability as of 6/30/2024

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
254	CITY OF MEKORYUK	77,529	41,845
255	ALASKA GATEWAY SD	5,331,062	2,877,324
256	CITY OF SAINT GEORGE	535,675	289,119
257	PELICAN CITY SD	155,113	83,719
258	DENALI BOROUGH	1,558,658	841,252
259	CITY OF ALLAKAKET	50,534	27,274
260	CITY OF KACHEMAK	73,792	39,827
262	COOK INLET HOUSING AUTHORITY	30,368,981	16,390,995
263	INTERIOR RHA	3,227,250	1,741,838
264	YAKUTAT SD	623,463	336,501
265	KAKE CITY SD	1,290,599	696,573
266	CITY OF QUINHAGAK (Terminated)	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,713,771	924,970
270	BERING STRAITS RHA	2,673,061	1,442,726
271	CITY OF EGEKIK	585,814	316,181
275	ILISAGVIK COLLEGE	13,207,178	7,128,287
276	NORTH PACIFIC RIM HA	3,367,303	1,817,429
278	SAXMAN SEAPORT	90,357	48,768
279	TLINGIT-HAIDA RHA	7,906,236	4,267,218
280	CITY OF TOKSOOK BAY	46,684	25,197
281	BARANOF ISLAND HA	1,889,967	1,020,068
282	CITY OF DELTA JUNCTION	525,576	283,668
283	CITY OF ANDERSON	30,701	16,570
284	INTER-ISLAND FERRY AUTHORITY	3,087,197	1,666,247
285	CITY OF HOOPER BAY	128,418	69,311
286	CITY OF SELDOVIA	209,327	112,980
287	CITY OF KOYUK	44,958	24,265
288	NORTHWEST INUPIAT HOUSING AUTHORITY	2,281,514	1,231,397
290	CITY OF UPPER KALSKAG	34,637	18,694
291	CITY OF SHAKTOOLIK	78,309	42,266
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,659,408	2,514,814
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-
296	MUNICIPALITY OF SKAGWAY	13,615,291	7,348,556
297	CITY OF NULATO	307,674	166,061
298	CITY OF ANIAK	706,290	381,205
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,844,788	995,684
Subtotal		6,311,698,313	3,406,601,528
Nonemployer:			
999	STATE OF ALASKA (NON-EMPLOYER)	994,158,687	536,575,472
Total		7,305,857,000	3,943,177,000

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY23 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96884% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
101	STATE OF ALASKA (EMPLOYER)	2,354,159,000	50.04755%	8,632,375,819	6,148,858,028	2,483,517,791	-	(61,736,461)			
102	SOUTHWEST REGION SD	4,323,000	0.09190%	15,851,844	11,291,299	4,560,545	-	(113,368)			
103	ANNETTE ISLAND SD	2,659,000	0.05653%	9,750,186	6,945,076	2,805,110	-	(69,731)			
104	BERING STRAIT SD	12,745,000	0.27095%	46,734,154	33,288,829	13,445,326	-	(334,230)			
105	CHATHAM SD	1,260,000	0.02679%	4,620,246	3,291,010	1,329,236	-	(33,043)			
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-			
107	CITY OF VALDEZ	17,546,000	0.37301%	64,338,758	45,828,622	18,510,136	-	(460,134)			
108	JUNEAU BOROUGH SD	17,131,000	0.36419%	62,817,010	44,744,678	18,072,332	-	(449,251)			
109	MATANUSKA-SUSITNA BOROUGH	45,135,000	0.95953%	165,503,809	117,888,684	47,615,125	-	(1,183,639)			
110	MATANUSKA-SUSITNA BOROUGH SD	52,212,000	1.10999%	191,454,191	136,373,191	55,081,000	-	(1,369,230)			
111	ANCHORAGE SD	139,330,000	2.96205%	510,903,861	363,917,811	146,986,051	-	(3,653,849)			
112	COPPER RIVER SD	1,879,000	0.03995%	6,890,033	4,907,784	1,982,249	-	(49,276)			
113	UNIVERSITY OF ALASKA	240,619,000	5.11537%	882,316,631	628,475,846	253,840,785	-	(6,310,094)			
115	CITY OF KENAI	12,865,000	0.27350%	47,174,178	33,602,258	13,571,919	-	(337,377)			
116	FAIRBANKS NORTH STAR BOROUGH	40,796,000	0.86729%	149,593,296	106,555,595	43,037,701	-	(1,069,852)			
117	FAIRBANKS NORTH STAR BOROUGH SD	46,807,000	0.99508%	171,634,802	122,255,802	49,379,000	-	(1,227,487)			
118	DENALI BOROUGH SD	1,668,000	0.03546%	6,116,326	4,356,671	1,759,655	-	(43,742)			
120	CITY AND BOROUGH OF SITKA	16,336,000	0.34729%	59,901,855	42,668,208	17,233,648	-	(428,402)			
121	CHUGACH SD	1,229,000	0.02613%	4,506,573	3,210,041	1,296,532	-	(32,230)			
122	KETCHIKAN GATEWAY BOROUGH	11,855,000	0.25203%	43,470,647	30,964,226	12,506,421	-	(310,891)			
123	CITY OF SOLDOTNA	7,448,000	0.15834%	27,310,787	19,453,527	7,857,260	-	(195,320)			
124	IDITAROD AREA SD	1,521,000	0.03234%	5,577,297	3,972,719	1,604,577	-	(39,887)			
125	KUSPUK SD	3,032,000	0.06446%	11,117,925	7,919,320	3,198,606	-	(79,512)			
126	CITY AND BOROUGH OF JUNEAU	64,933,000	1.38042%	238,100,340	169,599,334	68,501,006	-	(1,702,830)			
128	CITY OF KODIAK	11,679,000	0.24829%	42,825,280	30,504,530	12,320,750	-	(306,275)			
129	CITY OF FAIRBANKS	13,907,000	0.29565%	50,995,048	36,323,871	14,671,176	-	(364,703)			
131	CITY OF WASILLA	15,387,000	0.32712%	56,422,003	40,189,502	16,232,501	-	(403,515)			
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%	-	-	-	-	-			
133	SITKA BOROUGH SD	3,606,000	0.07666%	13,222,704	9,418,558	3,804,146	-	(94,565)			
134	CITY OF PALMER	7,640,000	0.16242%	28,014,825	19,955,014	8,059,811	-	(200,355)			
135	CITY AND BOROUGH OF WRANGELL	5,649,000	0.12009%	20,714,103	14,754,695	5,959,407	-	(148,142)			
136	CITY OF BETHEL	9,999,000	0.21257%	36,664,952	26,116,516	10,548,436	-	(262,218)			
137	VALDEZ CITY SD	3,544,000	0.07534%	12,995,358	9,256,619	3,738,739	-	(92,939)			
138	HOONAH CITY SD	671,000	0.01426%	2,460,464	1,752,593	707,871	-	(17,597)			
139	CITY OF NOME	7,411,000	0.15755%	27,175,113	19,356,886	7,818,227	-	(194,349)			
140	CITY OF KOTZEBUE	6,891,000	0.14650%	25,268,345	17,998,691	7,269,654	-	(180,712)			
141	GALENA CITY SD	8,285,000	0.17613%	30,379,950	21,639,698	8,740,253	-	(217,269)			
143	CITY OF PETERSBURG	8,529,000	0.18132%	31,274,665	22,277,004	8,997,660	-	(223,668)			
144	BRISTOL BAY BOROUGH	7,009,000	0.14901%	25,701,035	18,306,897	7,394,138	-	(183,807)			
145	NORTH SLOPE BOROUGH	119,218,000	2.53448%	437,155,936	311,387,020	125,768,915	-	(3,126,423)			
146	WRANGELL PUBLIC SD	1,175,000	0.02498%	4,308,563	3,068,998	1,239,565	-	(30,814)			
148	CITY OF CORDOVA	6,165,000	0.13106%	22,606,203	16,102,442	6,503,761	-	(161,674)			
149	NOME CITY SD	1,264,000	0.02687%	4,634,913	3,301,458	1,333,456	-	(33,148)			
151	CITY OF KING COVE	1,790,000	0.03805%	6,563,683	4,675,324	1,888,359	-	(46,942)			
152	ALASKA HOUSING FINANCE CORPORATION	30,476,000	0.64790%	111,751,282	79,600,655	32,150,627	-	(799,216)			
153	LOWER YUKON SD	13,282,000	0.28236%	48,703,259	34,691,426	14,011,833	-	(348,313)			
154	NORTHWEST ARCTIC BOROUGH SD	11,179,000	0.23766%	40,991,849	29,198,573	11,793,275	-	(293,163)			
155	SOUTHEAST ISLAND SD	1,481,000	0.03148%	5,430,622	3,868,243	1,562,380	-	(38,838)			
156	PRIBILOF SD	525,000	0.01116%	1,925,102	1,371,254	553,848	-	(13,768)			
157	LOWER KUSKOKWIM SD	28,445,000	0.60472%	104,303,885	74,295,860	30,008,026	-	(745,954)			
158	KODIAK ISLAND BOROUGH SD	11,234,000	0.23883%	41,193,526	29,342,228	11,851,298	-	(294,605)			
159	YUKON FLATS SD	1,050,000	0.02232%	3,850,205	2,742,508	1,107,696	-	(27,536)			
160	YUKON / KOYUKUK SD	6,254,000	0.13296%	22,932,554	16,334,903	6,597,651	-	(164,008)			
161	NORTH SLOPE BOROUGH SD	17,942,000	0.38143%	65,790,835	46,862,939	18,927,896	-	(470,519)			
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	0.00000%	-	-	-	-	-			
163	CORDOVA COMMUNITY MEDICAL CENTER	7,390,000	0.15711%	27,098,109	19,302,036	7,796,073	-	(193,798)			
164	LAKE AND PENINSULA BOROUGH SD	3,267,000	0.06945%	11,979,638	8,533,119	3,446,519	-	(85,675)			
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	0.00000%	-	-	-	-	-			
166	TANANA SD	-	0.00313%	540,419	384,941	155,477	-	(3,865)			
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,459,000	0.07354%	12,683,675	9,034,606	3,649,069	-	(90,710)			
168	HYDABURG CITY SD	493,000	0.01048%	1,807,763	1,287,673	520,090	-	(12,929)			
169	CITY OF TANANA	-	0.00017%	29,349	20,905	8,444	-	(210)			

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2025

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
101	STATE OF ALASKA (EMPLOYER)	3,395,243,596	1,710,946,209
102	SOUTHWEST REGION SD	6,234,769	3,141,853
103	ANNETTE ISLAND SD	3,834,895	1,932,497
104	BERING STRAIT SD	18,381,248	9,262,760
105	CHATHAM SD	1,817,212	915,738
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	-
107	CITY OF VALDEZ	25,305,404	12,752,011
108	JUNEAU BOROUGH SD	24,706,878	12,450,399
109	MATANUSKA-SUSITNA BOROUGH	65,095,144	32,803,034
110	MATANUSKA-SUSITNA BOROUGH SD	75,301,821	37,946,427
111	ANCHORAGE SD	200,946,194	101,261,697
112	COPPER RIVER SD	2,709,954	1,365,612
113	UNIVERSITY OF ALASKA	347,028,437	174,876,109
115	CITY OF KENAI	18,554,316	9,349,973
116	FAIRBANKS NORTH STAR BOROUGH	58,837,299	29,649,553
117	FAIRBANKS NORTH STAR BOROUGH SD	67,506,556	34,018,203
118	DENALI BOROUGH SD	2,405,643	1,212,262
120	CITY AND BOROUGH OF SITKA	23,560,303	11,872,612
121	CHUGACH SD	1,772,503	893,208
122	KETCHIKAN GATEWAY BOROUGH	17,097,661	8,615,929
123	CITY OF SOLDOTNA	10,741,744	5,413,027
124	IDITAROD AREA SD	2,193,635	1,105,426
125	KUSPUK SD	4,372,848	2,203,585
126	CITY AND BOROUGH OF JUNEAU	93,648,455	47,191,745
128	CITY OF KODIAK	16,843,828	8,488,017
129	CITY OF FAIRBANKS	20,057,121	10,107,274
131	CITY OF WASILLA	22,191,625	11,182,902
132	CITY OF SKAGWAY (See employer 296)	-	-
133	SITKA BOROUGH SD	5,200,689	2,620,754
134	CITY OF PALMER	11,018,653	5,552,568
135	CITY AND BOROUGH OF WRANGELL	8,147,169	4,105,557
136	CITY OF BETHEL	14,420,878	7,267,033
137	VALDEZ CITY SD	5,111,270	2,575,694
138	HOONAH CITY SD	967,738	487,667
139	CITY OF NOME	10,688,382	5,386,137
140	CITY OF KOTZEBUE	9,938,421	5,008,213
141	GALENA CITY SD	11,948,893	6,021,339
143	CITY OF PETERSBURG	12,300,797	6,198,672
144	BRISTOL BAY BOROUGH	10,108,605	5,093,973
145	NORTH SLOPE BOROUGH	171,940,022	86,644,778
146	WRANGELL PUBLIC SD	1,694,623	853,962
148	CITY OF CORDOVA	8,891,361	4,480,574
149	NOME CITY SD	1,822,981	918,645
151	CITY OF KING COVE	2,581,595	1,300,929
152	ALASKA HOUSING FINANCE CORPORATION	43,953,464	22,149,225
153	LOWER YUKON SD	19,155,726	9,653,039
154	NORTHWEST ARCTIC BOROUGH SD	16,122,712	8,124,629
155	SOUTHEAST ISLAND SD	2,135,946	1,076,355
156	PRIBILOF SD	757,172	381,557
157	LOWER KUSKOKWIM SD	41,024,291	20,673,143
158	KODIAK ISLAND BOROUGH SD	16,202,035	8,164,601
159	YUKON FLATS SD	1,514,344	763,115
160	YUKON / KOYUKUK SD	9,019,719	4,545,257
161	NORTH SLOPE BOROUGH SD	25,876,528	13,039,815
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	10,658,095	5,370,874
164	LAKE AND PENINSULA BOROUGH SD	4,711,772	2,374,377
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	-
166	TANANA SD	212,555	107,112
167	SOUTHEAST REGIONAL RESOURCE CENTER	4,988,681	2,513,918
168	HYDABURG CITY SD	711,020	358,301
169	CITY OF TANANA	11,543	5,817

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,354,000	0.05004%	8,631,793	6,148,443	2,483,350	-	(61,732)			
171	CITY OF BARROW	1,871,000	0.03978%	6,860,699	4,886,889	1,973,810	-	(49,066)			
172	CITY OF SAINT PAUL	1,716,000	0.03648%	6,292,335	4,482,042	1,810,293	-	(45,001)			
173	MUNICIPALITY OF ANCHORAGE	314,338,000	6.68258%	1,152,634,019	821,023,446	331,610,573	-	(8,243,333)			
174	KODIAK ISLAND BOROUGH	4,331,000	0.09207%	15,881,179	11,312,194	4,568,984	-	(113,578)			
175	NOME JOINT UTILITY SYSTEM	1,044,000	0.02219%	3,828,204	2,726,837	1,101,367	-	(27,378)			
176	CITY OF SAND POINT	2,008,000	0.04269%	7,363,059	5,244,721	2,118,338	-	(52,659)			
177	KETCHIKAN GATEWAY BOROUGH SD	10,164,000	0.21608%	37,269,984	26,547,482	10,722,502	-	(266,545)			
178	CITY OF DILLINGHAM	4,973,000	0.10572%	18,235,304	12,989,042	5,246,262	-	(130,414)			
179	CITY OF UNALASKA	19,881,000	0.42265%	72,900,880	51,927,438	20,973,442	-	(521,368)			
180	KENAI PENINSULA BOROUGH	35,751,000	0.76004%	131,093,978	93,378,495	37,715,483	-	(937,549)			
181	CITY OF KETCHIKAN	16,549,000	0.35182%	60,682,897	43,224,545	17,458,352	-	(433,988)			
182	CITY OF SEWARD	8,416,000	0.17892%	30,860,309	21,981,858	8,878,451	-	(220,705)			
183	CITY OF FORT YUKON	634,000	0.01348%	2,324,790	1,655,953	668,838	-	(16,626)			
184	BRISTOL BAY BOROUGH SD	860,000	0.01828%	3,153,501	2,246,245	907,256	-	(22,553)			
185	CORDOVA CITY SD	1,608,000	0.03418%	5,896,314	4,199,956	1,696,358	-	(42,169)			
186	CITY OF CRAIG	3,422,000	0.07275%	12,548,001	8,937,966	3,610,036	-	(89,740)			
187	PETERSBURG MEDICAL CENTER	13,137,000	0.27928%	48,171,564	34,312,698	13,858,866	-	(344,510)			
189	HAINES BOROUGH	3,750,000	0.07972%	13,750,732	9,794,673	3,956,059	-	(98,342)			
190	KENAI PENINSULA BOROUGH SD	28,386,000	0.60346%	104,087,540	74,141,757	29,945,784	-	(744,406)			
191	CITY OF NORTH POLE	5,908,000	0.12560%	21,663,820	15,431,181	6,232,639	-	(154,934)			
192	CITY OF GALENA	1,567,000	0.03331%	5,745,973	4,092,867	1,653,105	-	(41,094)			
193	CITY OF NENANA	-	0.00421%	725,299	516,632	208,667	-	(5,187)			
195	YUPIIT SD	2,719,000	0.05780%	9,970,197	7,101,791	2,868,406	-	(71,304)			
196	NENANA CITY SD	3,158,000	0.06714%	11,579,950	8,248,421	3,331,529	-	(82,817)			
198	CITY OF SAXMAN	349,000	0.00742%	1,279,735	911,558	368,177	-	(9,152)			
199	CITY OF HOONAH	2,014,000	0.04282%	7,385,060	5,260,392	2,124,667	-	(52,816)			
200	CITY OF PELICAN	212,000	0.00451%	777,375	553,726	223,649	-	(5,560)			
202	CITY OF WHITTIER	2,595,000	0.05517%	9,515,506	6,777,914	2,737,593	-	(68,052)			
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,195,000	0.04666%	8,048,762	5,733,149	2,315,613	-	(57,563)			
204	CRAIG CITY SD	1,526,000	0.03244%	5,595,631	3,985,779	1,609,852	-	(40,018)			
205	DILLINGHAM CITY SD	2,538,000	0.05396%	9,306,495	6,629,035	2,677,461	-	(66,558)			
206	CITY OF THORNE BAY	880,000	0.01871%	3,226,838	2,298,483	928,355	-	(23,077)			
208	CITY OF AKUTAN	1,234,000	0.02623%	4,524,908	3,223,100	1,301,807	-	(32,361)			
209	UNALASKA CITY SD	1,632,000	0.03470%	5,984,319	4,262,642	1,721,677	-	(42,798)			
211	KASHUNAMIUT SD	2,792,000	0.05936%	10,237,878	7,292,461	2,945,418	-	(73,219)			
215	CITY OF HOMER	12,118,000	0.25762%	44,435,032	31,651,159	12,783,873	-	(317,788)			
218	SPECIAL EDUCATION SERVICE AGENCY	294,000	0.00625%	1,078,057	767,902	310,155	-	(7,710)			
219	BARTLETT REGIONAL HOSPITAL	69,494,000	1.47739%	254,824,897	181,512,268	73,312,629	-	(1,822,440)			
220	NORTHWEST ARCTIC BOROUGH	4,368,000	0.09286%	16,016,853	11,408,835	4,608,017	-	(114,548)			
221	SAINT MARY'S SD	1,375,000	0.02923%	5,041,935	3,591,380	1,450,555	-	(36,059)			
222	CITY OF SELAWIK	-	0.00028%	48,758	34,731	14,028	-	(349)			
223	BRISTOL BAY RHA	2,250,000	0.04783%	8,250,439	5,876,804	2,373,635	-	(59,005)			
224	COPPER RIVER BASIN RHA	1,084,000	0.02304%	3,974,878	2,831,313	1,143,565	-	(28,427)			
225	SKAGWAY CITY SD	761,000	0.01618%	2,790,482	1,987,666	802,816	-	(19,957)			
227	CITY OF KLAWOCK	1,673,000	0.03557%	6,134,660	4,369,730	1,764,930	-	(43,873)			
228	PETERSBURG CITY SD	1,882,000	0.04001%	6,901,034	4,915,620	1,985,414	-	(49,354)			
230	ALEUTIANS EAST BOROUGH	1,079,000	0.02294%	3,956,544	2,818,254	1,138,290	-	(28,296)			
231	CITY OF KIVALINA	-	0.00097%	167,876	119,579	48,298	-	(1,201)			
232	BERING STRAITS CRSA (Terminated)	-	0.00000%	-	-	-	-	-			
235	CITY OF HUSLIA	259,000	0.00551%	949,717	676,485	273,232	-	(6,792)			
237	CITY OF KALTAG	52,000	0.00111%	190,677	135,819	54,857	-	(1,364)			
240	HAINES BOROUGH SD	1,289,000	0.02740%	4,726,585	3,366,756	1,359,829	-	(33,803)			
241	CITY OF NOORVIK	-	0.00702%	1,210,434	862,195	348,240	-	(8,657)			
242	CITY OF ELIM	-	0.00047%	80,522	57,356	23,166	-	(576)			
243	CITY OF ATKA	33,000	0.00070%	121,006	86,193	34,813	-	(865)			
244	ALEUTIANS EAST BOROUGH SD	1,431,000	0.03042%	5,247,279	3,737,647	1,509,632	-	(37,527)			
246	DELTA/GREELY SD	2,328,000	0.04949%	8,536,454	6,080,533	2,455,921	-	(61,050)			
247	LAKE AND PENINSULA BOROUGH	802,000	0.01705%	2,940,823	2,094,754	846,069	-	(21,032)			
248	CITY AND BOROUGH OF YAKUTAT	1,552,000	0.03299%	5,690,970	4,053,689	1,637,281	-	(40,700)			
249	CITY OF UNALAKLEET	-	0.00616%	1,063,081	757,235	305,846	-	(7,603)			
251	KLAWOCK CITY SD	1,159,000	0.02464%	4,249,893	3,027,207	1,222,686	-	(30,394)			

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2025

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	3,395,014	1,710,831
171	CITY OF BARROW	2,698,416	1,359,798
172	CITY OF SAINT PAUL	2,474,870	1,247,148
173	MUNICIPALITY OF ANCHORAGE	453,348,343	228,453,307
174	KODIAK ISLAND BOROUGH	6,246,307	3,147,667
175	NOME JOINT UTILITY SYSTEM	1,505,690	758,754
176	CITY OF SAND POINT	2,896,002	1,459,366
177	KETCHIKAN GATEWAY BOROUGH SD	14,658,847	7,386,951
178	CITY OF DILLINGHAM	7,172,220	3,614,257
179	CITY OF UNALASKA	28,673,016	14,449,033
180	KENAI PENINSULA BOROUGH	51,561,239	25,982,968
181	CITY OF KETCHIKAN	23,867,498	12,027,416
182	CITY OF SEWARD	12,137,825	6,116,547
183	CITY OF FORT YUKON	914,375	460,776
184	BRISTOL BAY BOROUGH SD	1,240,320	625,027
185	CORDOVA CITY SD	2,319,109	1,168,656
186	CITY OF CRAIG	4,935,318	2,487,027
187	PETERSBURG MEDICAL CENTER	18,946,603	9,547,656
189	HAINES BOROUGH	5,408,370	2,725,410
190	KENAI PENINSULA BOROUGH SD	40,939,199	20,630,263
191	CITY OF NORTH POLE	8,520,707	4,293,792
192	CITY OF GALENA	2,259,978	1,138,858
193	CITY OF NENANA	285,271	143,755
195	YUPIIT SD	3,921,429	1,976,104
196	NENANA CITY SD	4,554,569	2,295,159
198	CITY OF SAXMAN	503,339	253,645
199	CITY OF HOONAH	2,904,655	1,463,727
200	CITY OF PELICAN	305,753	154,077
202	CITY OF WHITTIER	3,742,592	1,885,984
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	3,165,699	1,595,273
204	CRAIG CITY SD	2,200,846	1,109,060
205	DILLINGHAM CITY SD	3,660,385	1,844,557
206	CITY OF THORNE BAY	1,269,164	639,563
208	CITY OF AKUTAN	1,779,714	896,842
209	UNALASKA CITY SD	2,353,723	1,186,098
211	KASHUNAMIUT SD	4,026,712	2,029,159
215	CITY OF HOMER	17,476,968	8,807,071
218	SPECIAL EDUCATION SERVICE AGENCY	424,016	213,672
219	BARTLETT REGIONAL HOSPITAL	100,226,475	50,506,570
220	NORTHWEST ARCTIC BOROUGH	6,299,670	3,174,557
221	SAINT MARY'S SD	1,983,069	999,317
222	CITY OF SELAWIK	19,177	9,664
223	BRISTOL BAY RHA	3,245,022	1,635,246
224	COPPER RIVER BASIN RHA	1,563,380	787,825
225	SKAGWAY CITY SD	1,097,539	553,077
227	CITY OF KLAWOCK	2,412,854	1,215,896
228	PETERSBURG CITY SD	2,714,281	1,367,792
230	ALEUTIANS EAST BOROUGH	1,556,168	784,191
231	CITY OF KIVALINA	66,028	33,273
232	BERING STRAITS CRSA (Terminated)	-	-
235	CITY OF HUSLIA	373,538	188,235
237	CITY OF KALTAG	74,996	37,792
240	HAINES BOROUGH SD	1,859,037	936,814
241	CITY OF NOORVIK	476,082	239,909
242	CITY OF ELIM	31,670	15,959
243	CITY OF ATKA	47,594	23,984
244	ALEUTIANS EAST BOROUGH SD	2,063,834	1,040,016
246	DELTA/GREELY SD	3,357,516	1,691,934
247	LAKE AND PENINSULA BOROUGH	1,156,670	582,874
248	CITY AND BOROUGH OF YAKUTAT	2,238,344	1,127,956
249	CITY OF UNALAKLEET	418,126	210,704
251	KLAWOCK CITY SD	1,671,547	842,333

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2025

Employer Number	Employer Name	FY2025 Present Value of Future Contributions	Employer Proportion*	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability	Total Deferred Outflows	Total Deferred Inflows	Plan Fiduciary Net Position as % of Total Pension Liability	Covered Payroll	Net Pension Liability as % of Covered Payroll
254	CITY OF MEKORYUK	-	0.00106%	183,038	130,378	52,660	-	(1,309)			
255	ALASKA GATEWAY SD	3,127,000	0.06648%	11,466,277	8,167,451	3,298,826	-	(82,004)			
256	CITY OF SAINT GEORGE	-	0.00733%	1,264,671	900,828	363,843	-	(9,045)			
257	PELICAN CITY SD	90,000	0.00191%	330,018	235,072	94,945	-	(2,360)			
258	DENALI BOROUGH	1,023,000	0.02175%	3,751,200	2,671,987	1,079,213	-	(26,828)			
259	CITY OF ALLAKAKET	-	0.00069%	119,305	84,981	34,324	-	(853)			
260	CITY OF KACHEMAK	83,000	0.00176%	304,350	216,789	87,561	-	(2,177)			
262	COOK INLET HOUSING AUTHORITY	19,141,000	0.40692%	70,187,403	49,994,623	20,192,780	-	(501,962)			
263	INTERIOR RHA	2,466,000	0.05243%	9,042,481	6,440,977	2,601,504	-	(64,669)			
264	YAKUTAT SD	330,000	0.00702%	1,210,064	861,931	348,133	-	(8,654)			
265	KAKE CITY SD	795,000	0.01690%	2,915,155	2,076,471	838,684	-	(20,848)			
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%	-	-	-	-	-			
267	ALEUTIAN HOUSING AUTHORITY	1,113,000	0.02366%	4,081,217	2,907,059	1,174,158	-	(29,188)			
270	BERING STRAITS RHA	2,113,000	0.04492%	7,748,079	5,518,972	2,229,107	-	(55,412)			
271	CITY OF EGEGIK	394,000	0.00838%	1,444,744	1,029,094	415,650	-	(10,332)			
275	ILISAGVIK COLLEGE	8,225,000	0.17486%	30,159,939	21,482,983	8,676,956	-	(215,696)			
276	NORTH PACIFIC RIM HA	2,361,000	0.05019%	8,657,461	6,166,726	2,490,735	-	(61,916)			
278	SAXMAN SEAPORT	-	0.00124%	213,323	151,951	61,373	-	(1,526)			
279	TLINGIT-HAIDA RHA	5,526,000	0.11748%	20,263,079	14,433,430	5,829,648	-	(144,916)			
280	CITY OF TOKSOOK BAY	32,000	0.00068%	117,340	83,581	33,758	-	(839)			
281	BARANOF ISLAND HA	1,086,000	0.02309%	3,982,212	2,836,537	1,145,675	-	(28,480)			
282	CITY OF DELTA JUNCTION	493,000	0.01048%	1,807,763	1,287,673	520,090	-	(12,929)			
283	CITY OF ANDERSON	-	0.00042%	72,483	51,630	20,853	-	(518)			
284	INTER-ISLAND FERRY AUTHORITY	2,036,000	0.04328%	7,465,731	5,317,854	2,147,876	-	(53,393)			
285	CITY OF HOOPER BAY	-	0.00176%	303,181	215,956	87,225	-	(2,168)			
286	CITY OF SELDOVIA	155,000	0.00330%	568,364	404,846	163,517	-	(4,065)			
287	CITY OF KOYUK	-	0.00062%	106,142	75,605	30,537	-	(759)			
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,385,000	0.02944%	5,078,604	3,617,499	1,461,104	-	(36,321)			
290	CITY OF UPPER KALSKAG	22,000	0.00047%	80,671	57,462	23,209	-	(577)			
291	CITY OF SHAKTOOLIK	51,000	0.00108%	187,010	133,208	53,802	-	(1,337)			
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,809,000	0.05972%	10,300,215	7,336,863	2,963,352	-	(73,664)			
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-			
296	MUNICIPALITY OF SKAGWAY	9,109,000	0.19365%	33,401,445	23,791,914	9,609,531	-	(238,878)			
297	CITY OF NULATC	-	0.00421%	726,386	517,406	208,980	-	(5,195)			
298	CITY OF ANIAK	326,000	0.00693%	1,195,397	851,484	343,913	-	(8,549)			
299	ALASKA GASLINE DEVELOPMENT CORPORATION	979,000	0.02081%	3,589,858	2,557,063	1,032,795	-	(25,674)			
Subtotal		4,150,849,000	88.28350%	15,227,444,098	10,846,537,946	4,380,906,152	-	(108,902,639)			
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	551,126,000	11.71650%	2,020,902,902	1,439,493,054	581,409,848	-	(14,452,961)			
Total		4,701,975,000	100.00000%	17,248,347,000	12,286,031,000	4,962,316,000	-	(123,355,600)	71.23%	779,613,000	636.51%

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY24 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96026% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule B - Employers' Allocation of Net Pension Liability as of 6/30/2025

Employer Number	Employer Name	Net Pension Liability 1% Decrease in Discount Rate (6.25%)	Net Pension Liability 1% Increase in Discount Rate (8.25%)
254	CITY OF MEKORYUK	71,992	36,278
255	ALASKA GATEWAY SD	4,509,860	2,272,628
256	CITY OF SAINT GEORGE	497,414	250,659
257	PELICAN CITY SD	129,801	65,410
258	DENALI BOROUGH	1,475,403	743,492
259	CITY OF ALLAKAKET	46,924	23,646
260	CITY OF KACHEMAK	119,705	60,322
262	COOK INLET HOUSING AUTHORITY	27,605,764	13,911,219
263	INTERIOR RHA	3,556,544	1,792,230
264	YAKUTAT SD	475,937	239,836
265	KAKE CITY SD	1,146,574	577,787
266	CITY OF QUINHAGAK (Terminated)	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,605,204	808,902
270	BERING STRAITS RHA	3,047,436	1,535,678
271	CITY OF EGEGIK	568,239	286,350
275	ILISAGVIK COLLEGE	11,862,359	5,977,732
276	NORTH PACIFIC RIM HA	3,405,110	1,715,918
278	SAXMAN SEAPORT	83,903	42,281
279	TLINGIT-HAIDA RHA	7,969,774	4,016,164
280	CITY OF TOKSOOK BAY	46,151	23,257
281	BARANOF ISLAND HA	1,566,264	789,279
282	CITY OF DELTA JUNCTION	711,020	358,301
283	CITY OF ANDERSON	28,509	14,366
284	INTER-ISLAND FERRY AUTHORITY	2,936,384	1,479,716
285	CITY OF HOOPER BAY	119,246	60,091
286	CITY OF SELDOVIA	223,546	112,650
287	CITY OF KOYUK	41,747	21,037
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,997,491	1,006,585
290	CITY OF UPPER KALSKAG	31,729	15,989
291	CITY OF SHAKTOOLIK	73,554	37,066
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	4,051,230	2,041,514
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-
296	MUNICIPALITY OF SKAGWAY	13,137,292	6,620,202
297	CITY OF NULATC	285,699	143,971
298	CITY OF ANIAK	470,168	236,929
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,411,945	711,514
Subtotal		5,989,183,411	3,018,095,863
Nonemployer: 999	STATE OF ALASKA (NON-EMPLOYER)	794,851,589	400,545,137
Total		6,784,035,000	3,418,641,000

All amounts are determined without rounding. Rounded amounts are displayed.

*Same as FY24 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96026% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2025

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources						Deferred Inflow			
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	
101	STATE OF ALASKA (EMPLOYER)	2,483,517,791	50.04755%	-	-	-	-	-	-	-	-	-	-
102	SOUTHWEST REGION SD	4,560,545	0.09190%	-	-	-	-	-	-	-	-	-	-
103	ANNETTE ISLAND SD	2,805,110	0.05653%	-	-	-	-	-	-	-	-	-	-
104	BERING STRAIT SD	13,445,326	0.27095%	-	-	-	-	-	-	-	-	-	-
105	CHATHAM SD	1,329,236	0.02679%	-	-	-	-	-	-	-	-	-	-
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-	-	-
107	CITY OF VALDEZ	18,510,136	0.37301%	-	-	-	-	-	-	-	-	-	-
108	JUNEAU BOROUGH SD	18,072,332	0.36419%	-	-	-	-	-	-	-	-	-	-
109	MATANUSKA-SUSITNA BOROUGH	47,615,125	0.95953%	-	-	-	-	-	-	-	-	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	55,081,000	1.10999%	-	-	-	-	-	-	-	-	-	-
111	ANCHORAGE SD	146,986,051	2.96205%	-	-	-	-	-	-	-	-	-	-
112	COPPER RIVER SD	1,982,249	0.03995%	-	-	-	-	-	-	-	-	-	-
113	UNIVERSITY OF ALASKA	253,840,785	5.11537%	-	-	-	-	-	-	-	-	-	-
115	CITY OF KENAI	13,571,919	0.27350%	-	-	-	-	-	-	-	-	-	-
116	FAIRBANKS NORTH STAR BOROUGH	43,037,701	0.86729%	-	-	-	-	-	-	-	-	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	49,379,000	0.99508%	-	-	-	-	-	-	-	-	-	-
118	DENALI BOROUGH SD	1,759,655	0.03546%	-	-	-	-	-	-	-	-	-	-
120	CITY AND BOROUGH OF SITKA	17,233,648	0.34729%	-	-	-	-	-	-	-	-	-	-
121	CHUGACH SD	1,296,532	0.02613%	-	-	-	-	-	-	-	-	-	-
122	KETCHIKAN GATEWAY BOROUGH	12,506,421	0.25203%	-	-	-	-	-	-	-	-	-	-
123	CITY OF SOLDOTNA	7,857,260	0.15834%	-	-	-	-	-	-	-	-	-	-
124	IDITAROD AREA SD	1,604,577	0.03234%	-	-	-	-	-	-	-	-	-	-
125	KUSPUK SD	3,198,606	0.06446%	-	-	-	-	-	-	-	-	-	-
126	CITY AND BOROUGH OF JUNEAU	68,501,006	1.38042%	-	-	-	-	-	-	-	-	-	-
128	CITY OF KODIAK	12,320,750	0.24829%	-	-	-	-	-	-	-	-	-	-
129	CITY OF FAIRBANKS	14,671,176	0.29565%	-	-	-	-	-	-	-	-	-	-
131	CITY OF WASILLA	16,232,501	0.32712%	-	-	-	-	-	-	-	-	-	-
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%	-	-	-	-	-	-	-	-	-	-
133	SITKA BOROUGH SD	3,804,146	0.07666%	-	-	-	-	-	-	-	-	-	-
134	CITY OF PALMER	8,059,811	0.16242%	-	-	-	-	-	-	-	-	-	-
135	CITY AND BOROUGH OF WRANGELL	5,959,407	0.12009%	-	-	-	-	-	-	-	-	-	-
136	CITY OF BETHEL	10,548,436	0.21257%	-	-	-	-	-	-	-	-	-	-
137	VALDEZ CITY SD	3,738,739	0.07534%	-	-	-	-	-	-	-	-	-	-
138	HOONAH CITY SD	707,871	0.01426%	-	-	-	-	-	-	-	-	-	-
139	CITY OF NOME	7,818,227	0.15755%	-	-	-	-	-	-	-	-	-	-
140	CITY OF KOTZEBUE	7,269,654	0.14650%	-	-	-	-	-	-	-	-	-	-
141	GALENA CITY SD	8,740,253	0.17613%	-	-	-	-	-	-	-	-	-	-
143	CITY OF PETERSBURG	8,997,660	0.18132%	-	-	-	-	-	-	-	-	-	-
144	BRISTOL BAY BOROUGH	7,394,138	0.14901%	-	-	-	-	-	-	-	-	-	-
145	NORTH SLOPE BOROUGH	125,768,915	2.53448%	-	-	-	-	-	-	-	-	-	-
146	WRANGELL PUBLIC SD	1,239,565	0.02498%	-	-	-	-	-	-	-	-	-	-
148	CITY OF CORDOVA	6,503,761	0.13106%	-	-	-	-	-	-	-	-	-	-
149	NOME CITY SD	1,333,456	0.02687%	-	-	-	-	-	-	-	-	-	-
151	CITY OF KING COVE	1,888,359	0.03805%	-	-	-	-	-	-	-	-	-	-
152	ALASKA HOUSING FINANCE CORPORATION	32,150,627	0.64790%	-	-	-	-	-	-	-	-	-	-
153	LOWER YUKON SD	14,011,833	0.28236%	-	-	-	-	-	-	-	-	-	-
154	NORTHWEST ARCTIC BOROUGH SD	11,793,275	0.23766%	-	-	-	-	-	-	-	-	-	-
155	SOUTHEAST ISLAND SD	1,562,380	0.03148%	-	-	-	-	-	-	-	-	-	-
156	PRIBILOF SD	553,848	0.01116%	-	-	-	-	-	-	-	-	-	-
157	LOWER KUSKOKWIM SD	30,008,026	0.60472%	-	-	-	-	-	-	-	-	-	-
158	KODIAK ISLAND BOROUGH SD	11,851,298	0.23883%	-	-	-	-	-	-	-	-	-	-
159	YUKON FLATS SD	1,107,696	0.02232%	-	-	-	-	-	-	-	-	-	-
160	YUKON / KOYUKUK SD	6,597,651	0.13296%	-	-	-	-	-	-	-	-	-	-
161	NORTH SLOPE BOROUGH SD	18,927,896	0.38143%	-	-	-	-	-	-	-	-	-	-
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	7,796,073	0.15711%	-	-	-	-	-	-	-	-	-	-
164	LAKE AND PENINSULA BOROUGH SD	3,446,519	0.06945%	-	-	-	-	-	-	-	-	-	-
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-	-	-
166	TANANA SD	155,477	0.00313%	-	-	-	-	-	-	-	-	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	3,649,069	0.07354%	-	-	-	-	-	-	-	-	-	-
168	HYDABURG CITY SD	520,090	0.01048%	-	-	-	-	-	-	-	-	-	-
169	CITY OF TANANA	8,444	0.00017%	-	-	-	-	-	-	-	-	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	2,483,350	0.05004%	-	-	-	-	-	-	-	-	-	-
171	CITY OF BARROW	1,973,810	0.03978%	-	-	-	-	-	-	-	-	-	-
172	CITY OF SAINT PAUL	1,810,293	0.03648%	-	-	-	-	-	-	-	-	-	-
173	MUNICIPALITY OF ANCHORAGE	331,610,573	6.68258%	-	-	-	-	-	-	-	-	-	-
174	KODIAK ISLAND BOROUGH	4,568,984	0.09207%	-	-	-	-	-	-	-	-	-	-

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2025

Employer Number	Employer Name	s of Resources			Pension Expense Recognized		
		Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
101	STATE OF ALASKA (EMPLOYER)	(61,736,461)	-	(61,736,461)	115,647,386	18,134,408	133,781,794
102	SOUTHWEST REGION SD	(113,368)	-	(113,368)	212,366	(830,338)	(617,972)
103	ANNETTE ISLAND SD	(69,731)	-	(69,731)	130,623	(538,158)	(407,535)
104	BERING STRAIT SD	(334,230)	-	(334,230)	626,094	890,835	1,516,930
105	CHATHAM SD	(33,043)	-	(33,043)	61,897	(141,534)	(79,637)
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	-	-	-	-	-
107	CITY OF VALDEZ	(460,134)	-	(460,134)	861,942	1,051,145	1,913,087
108	JUNEAU BOROUGH SD	(449,251)	-	(449,251)	841,555	(3,668,385)	(2,826,830)
109	MATANUSKA-SUSITNA BOROUGH	(1,183,639)	-	(1,183,639)	2,217,244	3,549,512	5,766,756
110	MATANUSKA-SUSITNA BOROUGH SD	(1,369,230)	-	(1,369,230)	2,564,900	4,493,408	7,058,307
111	ANCHORAGE SD	(3,653,849)	-	(3,653,849)	6,844,546	(3,198,778)	3,645,768
112	COPPER RIVER SD	(49,276)	-	(49,276)	92,305	(216,213)	(123,907)
113	UNIVERSITY OF ALASKA	(6,310,094)	-	(6,310,094)	11,820,339	33,640,724	45,461,064
115	CITY OF KENAI	(337,377)	-	(337,377)	631,989	658,464	1,290,454
116	FAIRBANKS NORTH STAR BOROUGH	(1,069,852)	-	(1,069,852)	2,004,092	2,692,735	4,696,827
117	FAIRBANKS NORTH STAR BOROUGH SD	(1,227,487)	-	(1,227,487)	2,299,380	(1,442,188)	857,193
118	DENALI BOROUGH SD	(43,742)	-	(43,742)	81,940	45,891	127,831
120	CITY AND BOROUGH OF SITKA	(428,402)	-	(428,402)	802,501	1,721,412	2,523,913
121	CHUGACH SD	(32,230)	-	(32,230)	60,374	(65,681)	(5,307)
122	KETCHIKAN GATEWAY BOROUGH	(310,891)	-	(310,891)	582,373	1,235,983	1,818,356
123	CITY OF SOLDOTNA	(195,320)	-	(195,320)	365,881	435,301	801,182
124	IDITAROD AREA SD	(39,887)	-	(39,887)	74,719	86,257	160,976
125	KUSPUK SD	(79,512)	-	(79,512)	148,946	526,037	674,983
126	CITY AND BOROUGH OF JUNEAU	(1,702,830)	-	(1,702,830)	3,189,815	6,805,371	9,995,186
128	CITY OF KODIAK	(306,275)	-	(306,275)	573,728	(492,950)	80,778
129	CITY OF FAIRBANKS	(364,703)	-	(364,703)	683,177	(299,946)	383,232
131	CITY OF WASILLA	(403,515)	-	(403,515)	755,882	321,851	1,077,733
132	CITY OF SKAGWAY (See employer 296)	-	-	-	-	-	-
133	SITKA BOROUGH SD	(94,565)	-	(94,565)	177,144	(621,111)	(443,967)
134	CITY OF PALMER	(200,355)	-	(200,355)	375,313	795,061	1,170,373
135	CITY AND BOROUGH OF WRANGELL	(148,142)	-	(148,142)	277,506	(21,069)	256,436
136	CITY OF BETHEL	(262,218)	-	(262,218)	491,198	110,818	602,016
137	VALDEZ CITY SD	(92,939)	-	(92,939)	174,098	205,807	379,905
138	HOONAH CITY SD	(17,597)	-	(17,597)	32,963	(125,316)	(92,353)
139	CITY OF NOME	(194,349)	-	(194,349)	364,063	(85,561)	278,502
140	CITY OF KOTZEBUE	(180,712)	-	(180,712)	338,518	(1,236,311)	(897,793)
141	GALENA CITY SD	(217,269)	-	(217,269)	406,998	544,802	951,800
143	CITY OF PETERSBURG	(223,668)	-	(223,668)	418,985	537,208	956,193
144	BRISTOL BAY BOROUGH	(183,807)	-	(183,807)	344,315	996,141	1,340,456
145	NORTH SLOPE BOROUGH	(3,126,423)	-	(3,126,423)	5,856,550	9,315,499	15,172,049
146	WRANGELL PUBLIC SD	(30,814)	-	(30,814)	57,722	(44,312)	13,409
148	CITY OF CORDOVA	(161,674)	-	(161,674)	302,854	356,267	659,121
149	NOME CITY SD	(33,148)	-	(33,148)	62,094	19,757	81,850
151	CITY OF KING COVE	(46,942)	-	(46,942)	87,933	(131,924)	(43,991)
152	ALASKA HOUSING FINANCE CORPORATION	(799,216)	-	(799,216)	1,497,125	1,768,750	3,265,875
153	LOWER YUKON SD	(348,313)	-	(348,313)	652,474	(1,302,389)	(649,914)
154	NORTHWEST ARCTIC BOROUGH SD	(293,163)	-	(293,163)	549,165	114,052	663,217
155	SOUTHEAST ISLAND SD	(38,838)	-	(38,838)	72,754	(237,700)	(164,946)
156	PRIBILOF SD	(13,768)	-	(13,768)	25,790	2,904	28,694
157	LOWER KUSKOKWIM SD	(745,954)	-	(745,954)	1,397,352	(828,956)	568,397
158	KODIAK ISLAND BOROUGH SD	(294,605)	-	(294,605)	551,867	(120,971)	430,896
159	YUKON FLATS SD	(27,536)	-	(27,536)	51,581	(334,640)	(283,059)
160	YUKON / KOYUKUK SD	(164,008)	-	(164,008)	307,226	812,718	1,119,944
161	NORTH SLOPE BOROUGH SD	(470,519)	-	(470,519)	881,396	620,717	1,502,113
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	(193,798)	-	(193,798)	363,032	(275,435)	87,596
164	LAKE AND PENINSULA BOROUGH SD	(85,675)	-	(85,675)	160,490	(45,687)	114,804
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	-	-	-	-	-
166	TANANA SD	(3,865)	-	(3,865)	7,240	(18,073)	(10,833)
167	SOUTHEAST REGIONAL RESOURCE CENTER	(90,710)	-	(90,710)	169,922	(164,767)	5,155
168	HYDABURG CITY SD	(12,929)	-	(12,929)	24,218	434,136	458,354
169	CITY OF TANANA	(210)	-	(210)	393	(981)	(588)
170	NORTH PACIFIC FISHERY MGMT COUNCIL	(61,732)	-	(61,732)	115,640	157,703	273,342
171	CITY OF BARROW	(49,066)	-	(49,066)	91,912	239,316	331,228
172	CITY OF SAINT PAUL	(45,001)	-	(45,001)	84,298	79,618	163,916
173	MUNICIPALITY OF ANCHORAGE	(8,243,333)	-	(8,243,333)	15,441,764	14,199,745	29,641,510
174	KODIAK ISLAND BOROUGH	(113,578)	-	(113,578)	212,759	311,816	524,575

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2025

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources						Deferred Inflow			
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	
175	NOME JOINT UTILITY SYSTEM	1,101,367	0.02219%	-	-	-	-	-	-	-	-	-	-
176	CITY OF SAND POINT	2,118,338	0.04269%	-	-	-	-	-	-	-	-	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	10,722,502	0.21608%	-	-	-	-	-	-	-	-	-	-
178	CITY OF DILLINGHAM	5,246,262	0.10572%	-	-	-	-	-	-	-	-	-	-
179	CITY OF UNALASKA	20,973,442	0.42265%	-	-	-	-	-	-	-	-	-	-
180	KENAI PENINSULA BOROUGH	37,715,483	0.76004%	-	-	-	-	-	-	-	-	-	-
181	CITY OF KETCHIKAN	17,458,352	0.35182%	-	-	-	-	-	-	-	-	-	-
182	CITY OF SEWARD	8,878,451	0.17892%	-	-	-	-	-	-	-	-	-	-
183	CITY OF FORT YUKON	668,838	0.01348%	-	-	-	-	-	-	-	-	-	-
184	BRISTOL BAY BOROUGH SD	907,256	0.01828%	-	-	-	-	-	-	-	-	-	-
185	CORDOVA CITY SD	1,696,358	0.03418%	-	-	-	-	-	-	-	-	-	-
186	CITY OF CRAIG	3,610,036	0.07275%	-	-	-	-	-	-	-	-	-	-
187	PETERSBURG MEDICAL CENTER	13,858,866	0.27928%	-	-	-	-	-	-	-	-	-	-
189	HAINES BOROUGH	3,956,059	0.07972%	-	-	-	-	-	-	-	-	-	-
190	KENAI PENINSULA BOROUGH SD	29,945,784	0.60346%	-	-	-	-	-	-	-	-	-	-
191	CITY OF NORTH POLE	6,232,639	0.12560%	-	-	-	-	-	-	-	-	-	-
192	CITY OF GALENA	1,653,105	0.03331%	-	-	-	-	-	-	-	-	-	-
193	CITY OF NENANA	208,667	0.00421%	-	-	-	-	-	-	-	-	-	-
195	YUPIIT SD	2,868,406	0.05780%	-	-	-	-	-	-	-	-	-	-
196	NENANA CITY SD	3,331,529	0.06714%	-	-	-	-	-	-	-	-	-	-
198	CITY OF SAXMAN	368,177	0.00742%	-	-	-	-	-	-	-	-	-	-
199	CITY OF HOONAH	2,124,667	0.04282%	-	-	-	-	-	-	-	-	-	-
200	CITY OF PELICAN	223,649	0.00451%	-	-	-	-	-	-	-	-	-	-
202	CITY OF WHITTIER	2,737,593	0.05517%	-	-	-	-	-	-	-	-	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	2,315,613	0.04666%	-	-	-	-	-	-	-	-	-	-
204	CRAIG CITY SD	1,609,852	0.03244%	-	-	-	-	-	-	-	-	-	-
205	DILLINGHAM CITY SD	2,677,461	0.05396%	-	-	-	-	-	-	-	-	-	-
206	CITY OF THORNE BAY	928,355	0.01871%	-	-	-	-	-	-	-	-	-	-
208	CITY OF AKUTAN	1,301,807	0.02623%	-	-	-	-	-	-	-	-	-	-
209	UNALASKA CITY SD	1,721,677	0.03470%	-	-	-	-	-	-	-	-	-	-
211	KASHUNAMIUT SD	2,945,418	0.05936%	-	-	-	-	-	-	-	-	-	-
215	CITY OF HOMER	12,783,873	0.25762%	-	-	-	-	-	-	-	-	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	310,155	0.00625%	-	-	-	-	-	-	-	-	-	-
219	BARTLETT REGIONAL HOSPITAL	73,312,629	1.47739%	-	-	-	-	-	-	-	-	-	-
220	NORTHWEST ARCTIC BOROUGH	4,608,017	0.09286%	-	-	-	-	-	-	-	-	-	-
221	SAINT MARY'S SD	1,450,555	0.02923%	-	-	-	-	-	-	-	-	-	-
222	CITY OF SELAWIK	14,028	0.00028%	-	-	-	-	-	-	-	-	-	-
223	BRISTOL BAY RHA	2,373,635	0.04783%	-	-	-	-	-	-	-	-	-	-
224	COPPER RIVER BASIN RHA	1,143,565	0.02304%	-	-	-	-	-	-	-	-	-	-
225	SKAGWAY CITY SD	802,816	0.01618%	-	-	-	-	-	-	-	-	-	-
227	CITY OF KLAWOCK	1,764,930	0.03557%	-	-	-	-	-	-	-	-	-	-
228	PETERSBURG CITY SD	1,985,414	0.04001%	-	-	-	-	-	-	-	-	-	-
230	ALEUTIANS EAST BOROUGH	1,138,290	0.02294%	-	-	-	-	-	-	-	-	-	-
231	CITY OF KIVALINA	48,298	0.00097%	-	-	-	-	-	-	-	-	-	-
232	BERING STRAITS CRSA (Terminated)	-	0.00000%	-	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	273,232	0.00551%	-	-	-	-	-	-	-	-	-	-
237	CITY OF KALTAG	54,857	0.00111%	-	-	-	-	-	-	-	-	-	-
240	HAINES BOROUGH SD	1,359,829	0.02740%	-	-	-	-	-	-	-	-	-	-
241	CITY OF NOORVIK	348,240	0.00702%	-	-	-	-	-	-	-	-	-	-
242	CITY OF ELIM	23,166	0.00047%	-	-	-	-	-	-	-	-	-	-
243	CITY OF ATKA	34,813	0.00070%	-	-	-	-	-	-	-	-	-	-
244	ALEUTIANS EAST BOROUGH SD	1,509,632	0.03042%	-	-	-	-	-	-	-	-	-	-
246	DELTA/GREELY SD	2,455,921	0.04949%	-	-	-	-	-	-	-	-	-	-
247	LAKE AND PENINSULA BOROUGH	846,069	0.01705%	-	-	-	-	-	-	-	-	-	-
248	CITY AND BOROUGH OF YAKUTAT	1,637,281	0.03299%	-	-	-	-	-	-	-	-	-	-
249	CITY OF UNALAKLEET	305,846	0.00616%	-	-	-	-	-	-	-	-	-	-
251	KLAWOCK CITY SD	1,222,686	0.02464%	-	-	-	-	-	-	-	-	-	-
254	CITY OF MEKORYUK	52,660	0.00106%	-	-	-	-	-	-	-	-	-	-
255	ALASKA GATEWAY SD	3,298,826	0.06648%	-	-	-	-	-	-	-	-	-	-
256	CITY OF SAINT GEORGE	363,843	0.00733%	-	-	-	-	-	-	-	-	-	-
257	PELICAN CITY SD	94,945	0.00191%	-	-	-	-	-	-	-	-	-	-
258	DENALI BOROUGH	1,079,213	0.02175%	-	-	-	-	-	-	-	-	-	-
259	CITY OF ALLAKAKET	34,324	0.00069%	-	-	-	-	-	-	-	-	-	-
260	CITY OF KACHEMAK	87,561	0.00176%	-	-	-	-	-	-	-	-	-	-
262	COOK INLET HOUSING AUTHORITY	20,192,780	0.40692%	-	-	-	-	-	-	-	-	-	-
263	INTERIOR RHA	2,601,504	0.05243%	-	-	-	-	-	-	-	-	-	-
264	YAKUTAT SD	348,133	0.00702%	-	-	-	-	-	-	-	-	-	-

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2025

Employer Number	Employer Name	s of Resources			Pension Expense Recognized		
		Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
175	NOME JOINT UTILITY SYSTEM	(27,378)	-	(27,378)	51,286	107,737	159,023
176	CITY OF SAND POINT	(52,659)	-	(52,659)	98,642	341,221	439,863
177	KETCHIKAN GATEWAY BOROUGH SD	(266,545)	-	(266,545)	499,304	(16,280)	483,024
178	CITY OF DILLINGHAM	(130,414)	-	(130,414)	244,297	538,506	782,803
179	CITY OF UNALASKA	(521,368)	-	(521,368)	976,648	1,652,935	2,629,583
180	KENAI PENINSULA BOROUGH	(937,549)	-	(937,549)	1,756,258	1,164,661	2,920,919
181	CITY OF KETCHIKAN	(433,988)	-	(433,988)	812,965	633,191	1,446,156
182	CITY OF SEWARD	(220,705)	-	(220,705)	413,434	711,362	1,124,796
183	CITY OF FORT YUKON	(16,626)	-	(16,626)	31,145	(232,483)	(201,338)
184	BRISTOL BAY BOROUGH SD	(22,553)	-	(22,553)	42,247	105,377	147,624
185	CORDOVA CITY SD	(42,169)	-	(42,169)	78,993	(65,309)	13,684
186	CITY OF CRAIG	(89,740)	-	(89,740)	168,105	204,192	372,297
187	PETERSBURG MEDICAL CENTER	(344,510)	-	(344,510)	645,351	(1,793,954)	(1,148,603)
189	HAINES BOROUGH	(98,342)	-	(98,342)	184,218	(464,026)	(279,808)
190	KENAI PENINSULA BOROUGH SD	(744,406)	-	(744,406)	1,394,454	(396,779)	997,675
191	CITY OF NORTH POLE	(154,934)	-	(154,934)	290,229	868,248	1,158,477
192	CITY OF GALENA	(41,094)	-	(41,094)	76,978	346,499	423,477
193	CITY OF NENANA	(5,187)	-	(5,187)	9,717	(24,255)	(14,539)
195	YUPIIT SD	(71,304)	-	(71,304)	133,570	(359,156)	(225,586)
196	NENANA CITY SD	(82,817)	-	(82,817)	155,136	555,459	710,594
198	CITY OF SAXMAN	(9,152)	-	(9,152)	17,145	353,278	370,422
199	CITY OF HOONAH	(52,816)	-	(52,816)	98,937	441,475	540,412
200	CITY OF PELICAN	(5,560)	-	(5,560)	10,414	(8,364)	2,050
202	CITY OF WHITTIER	(68,052)	-	(68,052)	127,479	(57,064)	70,414
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	(57,563)	-	(57,563)	107,829	104,873	212,701
204	CRAIG CITY SD	(40,018)	-	(40,018)	74,964	(25,639)	49,325
205	DILLINGHAM CITY SD	(66,558)	-	(66,558)	124,679	153,944	278,622
206	CITY OF THORNE BAY	(23,077)	-	(23,077)	43,230	359,611	402,841
208	CITY OF AKUTAN	(32,361)	-	(32,361)	60,620	(269,398)	(208,778)
209	UNALASKA CITY SD	(42,798)	-	(42,798)	80,172	36,628	116,799
211	KASHUNAMIUT SD	(73,219)	-	(73,219)	137,156	40,865	178,021
215	CITY OF HOMER	(317,788)	-	(317,788)	595,293	1,225,463	1,820,756
218	SPECIAL EDUCATION SERVICE AGENCY	(7,710)	-	(7,710)	14,443	(58,539)	(44,096)
219	BARTLETT REGIONAL HOSPITAL	(1,822,440)	-	(1,822,440)	3,413,873	11,177,172	14,591,045
220	NORTHWEST ARCTIC BOROUGH	(114,548)	-	(114,548)	214,577	1,146,791	1,361,367
221	SAINT MARY'S SD	(36,059)	-	(36,059)	67,546	(77,926)	(10,379)
222	CITY OF SELAWIK	(349)	-	(349)	653	(1,631)	(977)
223	BRISTOL BAY RHA	(59,005)	-	(59,005)	110,531	29,428	139,959
224	COPPER RIVER BASIN RHA	(28,427)	-	(28,427)	53,251	(144,863)	(91,612)
225	SKAGWAY CITY SD	(19,957)	-	(19,957)	37,384	135,826	173,210
227	CITY OF KLAWOCK	(43,873)	-	(43,873)	82,186	590,730	672,916
228	PETERSBURG CITY SD	(49,354)	-	(49,354)	92,453	233,333	325,786
230	ALEUTIANS EAST BOROUGH	(28,296)	-	(28,296)	53,006	(160,393)	(107,387)
231	CITY OF KIVALINA	(1,201)	-	(1,201)	2,249	(5,614)	(3,365)
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-
235	CITY OF HUSLIA	(6,792)	-	(6,792)	12,723	(41,075)	(28,351)
237	CITY OF KALTAG	(1,364)	-	(1,364)	2,554	(3,761)	(1,206)
240	HAINES BOROUGH SD	(33,803)	-	(33,803)	63,322	(202,502)	(139,180)
241	CITY OF NOORVIK	(8,657)	-	(8,657)	16,216	(40,479)	(24,263)
242	CITY OF ELIM	(576)	-	(576)	1,079	(1,907)	(828)
243	CITY OF ATKA	(865)	-	(865)	1,621	(22,265)	(20,644)
244	ALEUTIANS EAST BOROUGH SD	(37,527)	-	(37,527)	70,297	19,088	89,385
246	DELTA/GREELY SD	(61,050)	-	(61,050)	114,362	444,456	558,819
247	LAKE AND PENINSULA BOROUGH	(21,032)	-	(21,032)	39,398	42,008	81,406
248	CITY AND BOROUGH OF YAKUTAT	(40,700)	-	(40,700)	76,242	110,600	186,841
249	CITY OF UNALAKLEET	(7,603)	-	(7,603)	14,242	(32,777)	(18,535)
251	KLAWOCK CITY SD	(30,394)	-	(30,394)	56,936	331,611	388,547
254	CITY OF MEKORYUK	(1,309)	-	(1,309)	2,452	(3,423)	(971)
255	ALASKA GATEWAY SD	(82,004)	-	(82,004)	153,613	(417,930)	(264,317)
256	CITY OF SAINT GEORGE	(9,045)	-	(9,045)	16,943	(42,293)	(25,350)
257	PELICAN CITY SD	(2,360)	-	(2,360)	4,421	(3,646)	776
258	DENALI BOROUGH	(26,828)	-	(26,828)	50,255	11,609	61,863
259	CITY OF ALLAKAKET	(853)	-	(853)	1,598	(3,990)	(2,391)
260	CITY OF KACHEMAK	(2,177)	-	(2,177)	4,077	38,436	42,513
262	COOK INLET HOUSING AUTHORITY	(501,962)	-	(501,962)	940,296	(578,837)	361,459
263	INTERIOR RHA	(64,669)	-	(64,669)	121,142	438,441	559,582
264	YAKUTAT SD	(8,654)	-	(8,654)	16,211	(73,617)	(57,406)

State of Alaska Public Employees' Retirement System
 Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2025

Employer Number	Employer Name	Net Pension Liability	Employer Proportion*	Deferred Outflows of Resources						Deferred Inflow		
				Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits	Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Outflows	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefits
265	KAKE CITY SD	838,684	0.01690%	-	-	-	-	-	-	-	-	-
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%	-	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	1,174,158	0.02366%	-	-	-	-	-	-	-	-	-
270	BERING STRAITS RHA	2,229,107	0.04492%	-	-	-	-	-	-	-	-	-
271	CITY OF EGEGIK	415,650	0.00838%	-	-	-	-	-	-	-	-	-
275	ILISAGVIK COLLEGE	8,676,956	0.17486%	-	-	-	-	-	-	-	-	-
276	NORTH PACIFIC RIM HA	2,490,735	0.05019%	-	-	-	-	-	-	-	-	-
278	SAXMAN SEAPORT	61,373	0.00124%	-	-	-	-	-	-	-	-	-
279	TLINGIT-HAIDA RHA	5,829,648	0.11748%	-	-	-	-	-	-	-	-	-
280	CITY OF TOKSOOK BAY	33,758	0.00068%	-	-	-	-	-	-	-	-	-
281	BARANOF ISLAND HA	1,145,675	0.02309%	-	-	-	-	-	-	-	-	-
282	CITY OF DELTA JUNCTION	520,090	0.01048%	-	-	-	-	-	-	-	-	-
283	CITY OF ANDERSON	20,853	0.00042%	-	-	-	-	-	-	-	-	-
284	INTER-ISLAND FERRY AUTHORITY	2,147,876	0.04328%	-	-	-	-	-	-	-	-	-
285	CITY OF HOOPER BAY	87,225	0.00176%	-	-	-	-	-	-	-	-	-
286	CITY OF SELDOVIA	163,517	0.00330%	-	-	-	-	-	-	-	-	-
287	CITY OF KOYUK	30,537	0.00062%	-	-	-	-	-	-	-	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	1,461,104	0.02944%	-	-	-	-	-	-	-	-	-
290	CITY OF UPPER KALSKAG	23,209	0.00047%	-	-	-	-	-	-	-	-	-
291	CITY OF SHAKTOOLIK	53,802	0.00108%	-	-	-	-	-	-	-	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	2,963,352	0.05972%	-	-	-	-	-	-	-	-	-
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	9,609,531	0.19365%	-	-	-	-	-	-	-	-	-
297	CITY OF NULATO	208,980	0.00421%	-	-	-	-	-	-	-	-	-
298	CITY OF ANIAK	343,913	0.00693%	-	-	-	-	-	-	-	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	1,032,795	0.02081%	-	-	-	-	-	-	-	-	-
Subtotal		4,380,906,152	88.28350%	-	-	-	-	-	-	-	-	-
Nonemployer:												
999	STATE OF ALASKA (NON-EMPLOYER)	581,409,848	11.71650%	-	-	-	-	-	-	-	-	-
Total		4,962,316,000	100.00000%	-	-	-	-	-	-	-	-	-

All amounts are determined without rounding. Rounded amounts are displayed

*Same as FY24 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96026% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
Schedule C - Employers' Allocation of Pension Amounts as of 6/30/2025

Employer Number	Employer Name	s of Resources			Pension Expense Recognized		
		Difference Between Projected and Actual Investment Earnings	Changes in Proportion and Differences Between Employer Contributions	Total Deferred Inflows	Proportionate Share of Pension Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total
265	KAKE CITY SD	(20,848)	-	(20,848)	39,054	(49,088)	(10,034)
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	(29,188)	-	(29,188)	54,676	51,812	106,488
270	BERING STRAITS RHA	(55,412)	-	(55,412)	103,801	527,713	631,514
271	CITY OF EGEGIK	(10,332)	-	(10,332)	19,355	28,587	47,943
275	ILISAGVIK COLLEGE	(215,696)	-	(215,696)	404,051	(381,412)	22,639
276	NORTH PACIFIC RIM HA	(61,916)	-	(61,916)	115,983	276,948	392,932
278	SAXMAN SEAPORT	(1,526)	-	(1,526)	2,858	14,459	17,316
279	TLINGIT-HAIDA RHA	(144,916)	-	(144,916)	271,463	432,554	704,017
280	CITY OF TOKSOOK BAY	(839)	-	(839)	1,572	3,826	5,398
281	BARANOF ISLAND HA	(28,480)	-	(28,480)	53,349	(135,907)	(82,558)
282	CITY OF DELTA JUNCTION	(12,929)	-	(12,929)	24,218	179,948	204,167
283	CITY OF ANDERSON	(518)	-	(518)	971	(2,424)	(1,453)
284	INTER-ISLAND FERRY AUTHORITY	(53,393)	-	(53,393)	100,018	48,485	148,503
285	CITY OF HOOPER BAY	(2,168)	-	(2,168)	4,062	(10,139)	(6,077)
286	CITY OF SELDOVIA	(4,065)	-	(4,065)	7,614	19,273	26,887
287	CITY OF KOYUK	(759)	-	(759)	1,422	(3,550)	(2,128)
288	NORTHWEST INUPIAT HOUSING AUTHORITY	(36,321)	-	(36,321)	68,038	(88,765)	(20,727)
290	CITY OF UPPER KALSKAG	(577)	-	(577)	1,081	1,327	2,407
291	CITY OF SHAKTOOLIK	(1,337)	-	(1,337)	2,505	(2,437)	68
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	(73,664)	-	(73,664)	137,991	(239,642)	(101,651)
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	(238,878)	-	(238,878)	447,477	391,152	838,629
297	CITY OF NULATO	(5,195)	-	(5,195)	9,731	9,434	19,165
298	CITY OF ANIAK	(8,549)	-	(8,549)	16,015	(164,136)	(148,121)
299	ALASKA GASLINE DEVELOPMENT CORPORATION	(25,674)	-	(25,674)	48,093	(206,289)	(158,196)
Subtotal		(108,902,639)	-	(108,902,639)	204,001,093	111,189,405	315,190,498
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	(14,452,961)	-	(14,452,961)	27,073,907	(111,189,405)	(84,115,499)
Total		(123,355,600)	-	(123,355,600)	231,075,000	(0)	231,075,000

All amounts are determined without rounding. Rounded amounts are displayed

*Same as FY24 for certain employers who have zero present value of future contributions. All other employers are allocated the remaining 99.96026% based on present value of future contributions.

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
101	STATE OF ALASKA (EMPLOYER)	96,525,817	(60,648,327)	(57,182,233)	(40,431,717)	-	-
102	SOUTHWEST REGION SD	177,253	(111,370)	(105,005)	(74,246)	-	-
103	ANNETTE ISLAND SD	109,025	(68,502)	(64,587)	(45,667)	-	-
104	BERING STRAIT SD	522,574	(328,339)	(309,574)	(218,890)	-	-
105	CHATHAM SD	51,663	(32,460)	(30,605)	(21,640)	-	-
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	-	-	-	-	-
107	CITY OF VALDEZ	719,425	(452,024)	(426,190)	(301,345)	-	-
108	JUNEAU BOROUGH SD	702,410	(441,332)	(416,110)	(294,218)	-	-
109	MATANUSKA-SUSITNA BOROUGH	1,850,637	(1,162,777)	(1,096,324)	(775,175)	-	-
110	MATANUSKA-SUSITNA BOROUGH SD	2,140,810	(1,345,096)	(1,268,223)	(896,720)	-	-
111	ANCHORAGE SD	5,712,844	(3,589,448)	(3,384,309)	(2,392,936)	-	-
112	COPPER RIVER SD	77,043	(48,407)	(45,641)	(32,271)	-	-
113	UNIVERSITY OF ALASKA	9,865,921	(6,198,876)	(5,844,606)	(4,132,533)	-	-
115	CITY OF KENAI	527,494	(331,431)	(312,489)	(220,951)	-	-
116	FAIRBANKS NORTH STAR BOROUGH	1,672,728	(1,050,995)	(990,930)	(700,655)	-	-
117	FAIRBANKS NORTH STAR BOROUGH SD	1,919,192	(1,205,852)	(1,136,936)	(803,891)	-	-
118	DENALI BOROUGH SD	68,392	(42,971)	(40,516)	(28,647)	-	-
120	CITY AND BOROUGH OF SITKA	669,813	(420,851)	(396,799)	(280,564)	-	-
121	CHUGACH SD	50,392	(31,662)	(29,852)	(21,108)	-	-
122	KETCHIKAN GATEWAY BOROUGH	486,082	(305,411)	(287,956)	(203,605)	-	-
123	CITY OF SOLDOTNA	305,385	(191,877)	(180,911)	(127,916)	-	-
124	IDITAROD AREA SD	62,364	(39,184)	(36,945)	(26,123)	-	-
125	KUSPUK SD	124,319	(78,111)	(73,647)	(52,073)	-	-
126	CITY AND BOROUGH OF JUNEAU	2,662,399	(1,672,817)	(1,577,215)	(1,115,198)	-	-
128	CITY OF KODIAK	478,865	(300,877)	(283,681)	(200,582)	-	-
129	CITY OF FAIRBANKS	570,218	(358,275)	(337,799)	(238,847)	-	-
131	CITY OF WASILLA	630,902	(396,403)	(373,748)	(264,265)	-	-
132	CITY OF SKAGWAY (See employer 296)	-	-	-	-	-	-
133	SITKA BOROUGH SD	147,854	(92,899)	(87,589)	(61,932)	-	-
134	CITY OF PALMER	313,257	(196,823)	(185,575)	(131,214)	-	-
135	CITY AND BOROUGH OF WRANGELL	231,622	(145,531)	(137,214)	(97,019)	-	-
136	CITY OF BETHEL	409,982	(257,596)	(242,874)	(171,729)	-	-
137	VALDEZ CITY SD	145,312	(91,301)	(86,083)	(60,867)	-	-
138	HOONAH CITY SD	27,513	(17,286)	(16,299)	(11,524)	-	-
139	CITY OF NOME	303,868	(190,924)	(180,012)	(127,281)	-	-
140	CITY OF KOTZEBUE	282,547	(177,527)	(167,382)	(118,350)	-	-
141	GALENA CITY SD	339,704	(213,440)	(201,242)	(142,291)	-	-
143	CITY OF PETERSBURG	349,708	(219,726)	(207,168)	(146,482)	-	-
144	BRISTOL BAY BOROUGH	287,385	(180,567)	(170,248)	(120,377)	-	-
145	NORTH SLOPE BOROUGH	4,888,206	(3,071,319)	(2,895,791)	(2,047,520)	-	-
146	WRANGELL PUBLIC SD	48,178	(30,271)	(28,541)	(20,180)	-	-
148	CITY OF CORDOVA	252,779	(158,824)	(149,747)	(105,881)	-	-
149	NOME CITY SD	51,827	(32,563)	(30,702)	(21,709)	-	-
151	CITY OF KING COVE	73,394	(46,114)	(43,479)	(30,743)	-	-
152	ALASKA HOUSING FINANCE CORPORATION	1,249,585	(785,129)	(740,258)	(523,413)	-	-
153	LOWER YUKON SD	544,592	(342,174)	(322,618)	(228,113)	-	-
154	NORTHWEST ARCTIC BOROUGH SD	458,364	(287,996)	(271,537)	(191,995)	-	-
155	SOUTHEAST ISLAND SD	60,724	(38,154)	(35,973)	(25,436)	-	-
156	PRIBILOF SD	21,526	(13,525)	(12,752)	(9,017)	-	-
157	LOWER KUSKOKWIM SD	1,166,309	(732,806)	(690,926)	(488,531)	-	-
158	KODIAK ISLAND BOROUGH SD	460,619	(289,413)	(272,872)	(192,939)	-	-
159	YUKON FLATS SD	43,052	(27,050)	(25,504)	(18,033)	-	-
160	YUKON / KOYUKUK SD	256,428	(161,117)	(151,909)	(107,410)	-	-
161	NORTH SLOPE BOROUGH SD	735,662	(462,225)	(435,809)	(308,147)	-	-
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	-	-	-	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	303,007	(190,383)	(179,502)	(126,920)	-	-
164	LAKE AND PENINSULA BOROUGH SD	133,954	(84,165)	(79,355)	(56,109)	-	-
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	-	-	-	-	-
166	TANANA SD	6,043	(3,797)	(3,580)	(2,531)	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
167	SOUTHEAST REGIONAL RESOURCE CENTER	141,827	(89,111)	(84,019)	(59,407)	-	-
168	HYDABURG CITY SD	20,214	(12,701)	(11,975)	(8,467)	-	-
169	CITY OF TANANA	328	(206)	(194)	(137)	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	96,519	(60,644)	(57,178)	(40,429)	-	-
171	CITY OF BARROW	76,715	(48,201)	(45,446)	(32,134)	-	-
172	CITY OF SAINT PAUL	70,360	(44,208)	(41,681)	(29,472)	-	-
173	MUNICIPALITY OF ANCHORAGE	12,888,565	(8,098,040)	(7,635,231)	(5,398,627)	-	-
174	KODIAK ISLAND BOROUGH	177,581	(111,576)	(105,199)	(74,383)	-	-
175	NOME JOINT UTILITY SYSTEM	42,806	(26,896)	(25,359)	(17,930)	-	-
176	CITY OF SAND POINT	82,333	(51,731)	(48,774)	(34,487)	-	-
177	KETCHIKAN GATEWAY BOROUGH SD	416,747	(261,847)	(246,882)	(174,563)	-	-
178	CITY OF DILLINGHAM	203,904	(128,115)	(120,794)	(85,409)	-	-
179	CITY OF UNALASKA	815,166	(512,178)	(482,907)	(341,448)	-	-
180	KENAI PENINSULA BOROUGH	1,465,871	(921,025)	(868,387)	(614,009)	-	-
181	CITY OF KETCHIKAN	678,546	(426,339)	(401,973)	(284,222)	-	-
182	CITY OF SEWARD	345,075	(216,815)	(204,424)	(144,541)	-	-
183	CITY OF FORT YUKON	25,995	(16,333)	(15,400)	(10,889)	-	-
184	BRISTOL BAY BOROUGH SD	35,262	(22,155)	(20,889)	(14,770)	-	-
185	CORDOVA CITY SD	65,932	(41,426)	(39,058)	(27,617)	-	-
186	CITY OF CRAIG	140,310	(88,158)	(83,120)	(58,771)	-	-
187	PETERSBURG MEDICAL CENTER	538,647	(338,438)	(319,096)	(225,623)	-	-
189	HAINES BOROUGH	153,758	(96,608)	(91,087)	(64,405)	-	-
190	KENAI PENINSULA BOROUGH SD	1,163,890	(731,286)	(689,492)	(487,518)	-	-
191	CITY OF NORTH POLE	242,241	(152,203)	(143,505)	(101,467)	-	-
192	CITY OF GALENA	64,251	(40,369)	(38,062)	(26,913)	-	-
193	CITY OF NENANA	8,110	(5,096)	(4,804)	(3,397)	-	-
195	YUPIIT SD	111,485	(70,047)	(66,044)	(46,698)	-	-
196	NENANA CITY SD	129,485	(81,357)	(76,707)	(54,237)	-	-
198	CITY OF SAXMAN	14,310	(8,991)	(8,477)	(5,994)	-	-
199	CITY OF HOONAH	82,579	(51,885)	(48,920)	(34,590)	-	-
200	CITY OF PELICAN	8,692	(5,462)	(5,149)	(3,641)	-	-
202	CITY OF WHITTIER	106,401	(66,853)	(63,032)	(44,568)	-	-
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	90,000	(56,548)	(53,316)	(37,698)	-	-
204	CRAIG CITY SD	62,569	(39,313)	(37,066)	(26,208)	-	-
205	DILLINGHAM CITY SD	104,064	(65,384)	(61,648)	(43,589)	-	-
206	CITY OF THORNE BAY	36,082	(22,671)	(21,375)	(15,114)	-	-
208	CITY OF AKUTAN	50,597	(31,791)	(29,974)	(21,193)	-	-
209	UNALASKA CITY SD	66,916	(42,044)	(39,641)	(28,029)	-	-
211	KASHUNAMIUT SD	114,478	(71,928)	(67,817)	(47,951)	-	-
215	CITY OF HOMER	496,865	(312,186)	(294,345)	(208,122)	-	-
218	SPECIAL EDUCATION SERVICE AGENCY	12,055	(7,574)	(7,141)	(5,049)	-	-
219	BARTLETT REGIONAL HOSPITAL	2,849,410	(1,790,319)	(1,688,001)	(1,193,531)	-	-
220	NORTHWEST ARCTIC BOROUGH	179,098	(112,529)	(106,098)	(75,019)	-	-
221	SAINT MARY'S SD	56,378	(35,423)	(33,399)	(23,615)	-	-
222	CITY OF SELAWIK	545	(343)	(323)	(228)	-	-
223	BRISTOL BAY RHA	92,255	(57,965)	(54,652)	(38,643)	-	-
224	COPPER RIVER BASIN RHA	44,446	(27,926)	(26,330)	(18,617)	-	-
225	SKAGWAY CITY SD	31,203	(19,605)	(18,485)	(13,070)	-	-
227	CITY OF KLAWOCK	68,597	(43,100)	(40,637)	(28,733)	-	-
228	PETERSBURG CITY SD	77,166	(48,484)	(45,714)	(32,323)	-	-
230	ALEUTIANS EAST BOROUGH	44,241	(27,797)	(26,209)	(18,531)	-	-
231	CITY OF KIVALINA	1,877	(1,179)	(1,112)	(786)	-	-
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-
235	CITY OF HUSLIA	10,620	(6,672)	(6,291)	(4,448)	-	-
237	CITY OF KALTAG	2,132	(1,340)	(1,263)	(893)	-	-
240	HAINES BOROUGH SD	52,852	(33,207)	(31,310)	(22,138)	-	-
241	CITY OF NOORVIK	13,535	(8,504)	(8,018)	(5,669)	-	-
242	CITY OF ELIM	900	(566)	(533)	(377)	-	-
243	CITY OF ATKA	1,353	(850)	(802)	(567)	-	-
244	ALEUTIANS EAST BOROUGH SD	58,674	(36,866)	(34,759)	(24,577)	-	-

State of Alaska Public Employees' Retirement System
 Schedule D - Employers' Allocation of Recognition of Deferred Outflows/Inflows as of 6/30/2025

Employer Number	Employer Name	FY2026	FY2027	FY2028	FY2029	FY2030	Thereafter
246	DELTA/GREELY SD	95,453	(59,974)	(56,547)	(39,982)	-	-
247	LAKE AND PENINSULA BOROUGH	32,884	(20,661)	(19,480)	(13,774)	-	-
248	CITY AND BOROUGH OF YAKUTAT	63,635	(39,983)	(37,698)	(26,655)	-	-
249	CITY OF UNALAKLEET	11,887	(7,469)	(7,042)	(4,979)	-	-
251	KLAWOCK CITY SD	47,522	(29,858)	(28,152)	(19,905)	-	-
254	CITY OF MEKORYUK	2,047	(1,286)	(1,212)	(857)	-	-
255	ALASKA GATEWAY SD	128,214	(80,558)	(75,954)	(53,705)	-	-
256	CITY OF SAINT GEORGE	14,141	(8,885)	(8,377)	(5,923)	-	-
257	PELICAN CITY SD	3,690	(2,319)	(2,186)	(1,546)	-	-
258	DENALI BOROUGH	41,945	(26,355)	(24,849)	(17,570)	-	-
259	CITY OF ALLAKAKET	1,334	(838)	(790)	(559)	-	-
260	CITY OF KACHEMAK	3,403	(2,138)	(2,016)	(1,425)	-	-
262	COOK INLET HOUSING AUTHORITY	784,824	(493,114)	(464,933)	(328,739)	-	-
263	INTERIOR RHA	101,112	(63,530)	(59,899)	(42,353)	-	-
264	YAKUTAT SD	13,531	(8,502)	(8,016)	(5,668)	-	-
265	KAKE CITY SD	32,597	(20,481)	(19,310)	(13,654)	-	-
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	45,636	(28,673)	(27,035)	(19,115)	-	-
270	BERING STRAITS RHA	86,638	(54,436)	(51,325)	(36,290)	-	-
271	CITY OF EGEKIK	16,155	(10,150)	(9,570)	(6,767)	-	-
275	ILISAGVIK COLLEGE	337,244	(211,894)	(199,784)	(141,261)	-	-
276	NORTH PACIFIC RIM HA	96,806	(60,825)	(57,348)	(40,549)	-	-
278	SAXMAN SEAPORT	2,385	(1,499)	(1,413)	(999)	-	-
279	TLINGIT-HAIDA RHA	226,578	(142,362)	(134,226)	(94,907)	-	-
280	CITY OF TOKSOOK BAY	1,312	(824)	(777)	(550)	-	-
281	BARANOF ISLAND HA	44,528	(27,978)	(26,379)	(18,652)	-	-
282	CITY OF DELTA JUNCTION	20,214	(12,701)	(11,975)	(8,467)	-	-
283	CITY OF ANDERSON	810	(509)	(480)	(339)	-	-
284	INTER-ISLAND FERRY AUTHORITY	83,481	(52,452)	(49,454)	(34,967)	-	-
285	CITY OF HOOPER BAY	3,390	(2,130)	(2,008)	(1,420)	-	-
286	CITY OF SELDOVIA	6,355	(3,993)	(3,765)	(2,662)	-	-
287	CITY OF KOYUK	1,187	(746)	(703)	(497)	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	56,788	(35,681)	(33,641)	(23,787)	-	-
290	CITY OF UPPER KALSKAG	902	(567)	(534)	(378)	-	-
291	CITY OF SHAKTOOLIK	2,091	(1,314)	(1,239)	(876)	-	-
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	115,175	(72,366)	(68,230)	(48,243)	-	-
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	373,489	(234,668)	(221,256)	(156,443)	-	-
297	CITY OF NULATO	8,122	(5,103)	(4,812)	(3,402)	-	-
298	CITY OF ANIAK	13,367	(8,398)	(7,919)	(5,599)	-	-
299	ALASKA GASLINE DEVELOPMENT CORPORATION	40,141	(25,221)	(23,780)	(16,814)	-	-
Subtotal		170,270,794	(106,983,179)	(100,869,017)	(71,321,236)	-	-
Nonemployer:							
999	STATE OF ALASKA (NON-EMPLOYER)	22,597,406	(14,198,221)	(13,386,783)	(9,465,364)	-	-
Total		192,868,200	(121,181,400)	(114,255,800)	(80,786,600)	-	-

All amounts are determined without rounding. Rounded amounts are displayed

State of Alaska Public Employees' Retirement System
Schedule E - Contribution History

Employer Number	Employer Name	FY2025	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
101	STATE OF ALASKA (EMPLOYER)	302,691,543.94	255,608,489.88	238,493,772.72	250,431,789.63	257,229,808.12	214,163,034.62	209,312,188.69	184,854,257.93	181,986,238.88	166,567,055.06
102	SOUTHWEST REGION SD	435,023.31	465,836.38	503,255.60	388,361.74	390,697.52	366,623.06	375,472.76	366,393.10	308,857.17	259,441.64
103	ANNETTE ISLAND SD	237,741.46	261,530.95	270,854.71	244,495.11	195,110.00	104,056.34	111,445.04	124,652.72	105,128.29	77,600.18
104	BERING STRAIT SD	1,385,664.08	1,287,897.82	1,253,403.00	1,077,493.88	1,020,262.27	882,906.89	991,261.39	1,074,729.34	969,199.20	839,669.74
105	CHATHAM SD	134,523.54	111,026.11	110,765.07	75,565.39	53,177.29	51,335.54	54,303.14	64,310.47	59,025.45	50,165.69
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	-	-	-	3,561.50	18,444.64	18,011.29	43,160.76	38,346.18	32,974.13
107	CITY OF VALDEZ	2,132,156.94	2,042,688.93	1,942,590.84	1,579,594.93	1,468,783.96	1,126,215.56	1,182,880.74	1,110,224.34	953,829.06	799,354.15
108	JUNEAU BOROUGH SD	1,849,202.64	2,116,552.81	2,136,793.02	1,913,975.54	1,825,259.12	1,597,644.73	1,663,183.96	1,701,597.08	1,465,114.81	1,250,459.51
109	MATANUSKA-SUSITNA BOROUGH	5,314,737.35	5,121,567.71	4,635,876.16	3,874,788.05	3,669,764.19	2,999,224.72	2,991,411.86	3,059,511.17	2,667,192.33	2,309,531.07
110	MATANUSKA-SUSITNA BOROUGH SD	5,483,386.65	5,471,708.87	4,884,485.43	4,360,674.36	4,114,564.17	3,411,942.33	3,704,198.23	3,832,125.34	3,594,966.87	3,169,853.99
111	ANCHORAGE SD	13,589,929.26	14,574,592.66	15,006,657.55	12,502,978.77	11,976,035.97	10,409,416.31	11,046,629.24	12,034,513.93	10,851,565.21	9,435,119.16
112	COPPER RIVER SD	183,474.85	159,498.59	218,398.05	135,727.36	141,816.93	137,246.43	150,433.63	154,550.56	127,690.10	115,059.00
113	UNIVERSITY OF ALASKA	28,449,048.08	26,740,141.65	24,371,864.94	18,398,156.22	17,360,877.66	15,475,705.64	18,193,283.56	19,283,820.65	17,237,198.30	15,357,992.75
115	CITY OF KENAI	1,522,084.52	1,497,547.72	1,418,829.78	1,137,096.13	1,101,644.89	948,764.88	1,020,687.25	1,048,638.60	891,552.21	810,981.43
116	FAIRBANKS NORTH STAR BOROUGH	4,882,958.45	4,733,764.46	4,446,650.07	3,708,958.63	3,532,598.94	3,008,267.70	3,385,486.03	3,453,924.37	3,052,823.37	2,695,185.71
117	FAIRBANKS NORTH STAR BOROUGH SD	4,952,472.06	4,971,444.43	5,109,669.69	4,588,036.08	4,586,431.57	4,003,265.69	4,177,930.72	4,410,367.93	3,967,085.07	3,576,531.84
118	DENALI BOROUGH SD	159,507.29	114,451.99	139,377.40	136,713.17	148,789.29	92,644.14	84,932.10	124,680.48	124,644.03	112,628.88
120	CITY AND BOROUGH OF SITKA	3,387,262.56	3,243,725.44	2,961,549.16	2,953,057.23	2,800,698.48	3,109,715.24	1,429,026.86	1,450,092.70	1,274,776.17	1,141,912.74
121	CHUGACH SD	144,962.45	140,721.75	123,880.69	63,732.23	65,030.31	48,930.02	62,692.90	55,855.33	46,790.28	40,188.97
122	KETCHIKAN GATEWAY BOROUGH	1,482,680.78	1,368,845.40	1,275,528.86	956,970.66	834,979.34	718,695.45	720,945.48	784,774.01	695,793.78	610,901.77
123	CITY OF SOLDOTNA	926,379.66	932,565.81	878,640.40	686,580.66	638,344.08	557,511.55	578,939.58	622,384.47	491,105.79	423,167.57
124	IDITAROD AREA SD	118,701.38	148,440.71	132,711.97	93,578.52	118,808.41	100,732.22	123,854.34	125,164.57	120,470.54	83,660.56
125	KUSPUK SD	309,022.92	329,562.78	286,707.10	277,506.05	253,121.45	152,014.81	204,521.97	211,426.32	197,688.51	172,613.95
126	CITY AND BOROUGH OF JUNEAU	7,890,608.29	7,404,685.68	7,426,877.75	5,847,838.30	5,618,881.44	4,872,727.48	4,882,826.51	5,167,948.43	4,480,029.89	3,828,035.28
128	CITY OF KODIAK	1,448,008.65	1,398,263.01	1,367,662.75	1,140,732.95	1,136,313.48	941,370.75	975,642.27	1,033,532.61	842,825.73	719,906.05
129	CITY OF FAIRBANKS	1,644,687.33	1,753,085.51	1,544,687.77	1,464,948.56	1,236,350.01	1,045,456.98	1,206,645.58	1,306,030.85	1,172,391.25	1,045,142.64
131	CITY OF WASILLA	2,096,043.90	1,842,080.52	1,627,111.25	1,318,961.10	1,201,899.00	966,338.66	1,022,634.76	1,051,896.61	878,391.92	732,713.82
132	CITY OF SKAGWAY (See employer 296)	-	-	266.30	-	-	-	112.52	-	-	-
133	SITKA BOROUGH SD	353,049.98	415,298.17	386,984.33	333,870.88	326,876.69	278,050.24	307,685.27	336,732.50	301,611.03	269,023.19
134	CITY OF PALMER	897,648.86	863,820.65	751,889.77	625,924.27	564,663.87	474,717.01	543,068.54	513,599.97	481,100.12	454,523.41
135	CITY AND BOROUGH OF WRANGELL	787,174.06	763,170.92	733,458.16	688,631.43	473,636.04	510,359.63	508,139.32	525,495.29	547,368.57	448,064.47
136	CITY OF BETHEL	1,100,745.51	1,121,042.51	1,171,842.24	1,044,208.26	952,532.36	770,718.54	828,331.56	800,181.73	672,657.59	583,636.74
137	VALDEZ CITY SD	443,418.99	345,828.22	372,329.88	298,740.86	254,643.59	216,727.41	235,930.68	264,070.38	248,669.06	212,803.56
138	HOONAH CITY SD	96,917.44	97,949.67	93,385.66	64,633.37	64,909.72	56,665.88	87,588.74	87,948.79	78,876.12	65,419.31
139	CITY OF NOME	892,675.29	789,842.90	785,202.07	564,033.67	510,166.36	382,441.64	353,149.60	372,708.75	320,168.83	276,562.63
140	CITY OF KOTZEBUE	847,362.78	730,265.32	789,394.46	685,643.95	650,236.89	490,208.46	503,556.52	498,260.64	470,027.95	420,002.67
141	GALENA CITY SD	1,111,425.13	859,618.25	825,749.34	624,286.21	546,898.78	467,186.00	472,714.01	503,567.04	437,622.68	376,866.58
143	CITY OF PETERSBURG	1,044,587.92	966,740.36	842,661.38	718,453.07	690,652.51	543,115.13	607,642.01	671,516.48	567,502.42	498,118.66
144	BRISTOL BAY BOROUGH	872,161.74	818,272.58	710,150.99	545,021.51	441,221.02	365,988.24	321,019.57	346,774.35	308,543.37	276,569.35
145	NORTH SLOPE BOROUGH	14,883,016.65	13,923,717.38	12,966,591.73	11,123,738.75	10,846,347.80	9,610,713.50	9,674,299.79	10,804,839.88	8,864,375.36	7,653,784.25
146	WRANGELL PUBLIC SD	126,893.40	118,677.91	116,077.39	104,676.86	67,005.14	80,131.30	85,260.43	122,786.60	100,105.46	82,685.54
148	CITY OF CORDOVA	633,092.55	644,109.94	616,067.53	464,152.14	456,604.95	396,460.61	397,761.03	439,939.43	387,473.88	324,432.24
149	NOME CITY SD	309,600.37	263,426.79	296,920.25	214,407.48	238,571.05	227,073.93	219,944.89	229,523.46	195,576.05	178,347.51
151	CITY OF KING COVE	209,585.15	237,790.63	214,778.00	163,736.94	145,912.90	132,187.78	130,313.15	144,819.34	110,643.38	113,153.59
152	ALASKA HOUSING FINANCE CORPORATION	3,934,044.11	3,689,088.76	3,549,918.88	2,918,281.35	2,781,491.95	2,572,143.25	2,616,011.15	2,931,581.65	2,678,131.55	2,474,822.80
153	LOWER YUKON SD	1,511,200.92	1,374,378.84	1,425,824.22	1,218,329.23	1,169,902.98	891,318.29	961,181.16	933,962.47	816,452.04	696,932.24
154	NORTHWEST ARCTIC BOROUGH SD	1,562,247.93	1,255,316.82	1,373,756.45	1,091,212.41	1,069,082.80	944,735.24	998,294.66	999,535.79	864,328.78	707,834.46
155	SOUTHEAST ISLAND SD	134,968.09	116,717.84	125,089.95	98,441.70	87,463.52	72,743.94	100,564.35	96,967.55	89,319.45	77,282.64
156	PRIIBLOF SD	80,233.52	72,770.75	81,237.04	56,778.19	45,691.91	62,575.96	71,503.85	69,827.03	60,827.03	47,351.98
157	LOWER KUSKOKWIM SD	3,191,709.13	3,170,752.21	3,325,551.12	2,600,620.83	2,360,454.83	2,303,018.63	2,379,188.48	2,500,659.63	2,130,766.04	2,014,546.73
158	KODIAK AND BOROUGH SD	1,154,021.22	1,181,147.94	1,093,114.54	965,614.49	861,301.46	747,302.69	770,028.94	835,963.34	756,346.25	679,880.92
159	YUKON FLATS SD	122,320.01	120,447.47	150,524.23	106,069.64	100,977.93	101,130.51	112,533.43	138,220.13	109,176.70	89,850.50
160	YUKON / KOYUKUK SD	669,640.11	588,047.05	548,371.08	399,229.96	350,175.80	268,591.04	260,556.40	280,073.93	234,173.43	201,178.06
161	NORTH SLOPE BOROUGH SD	2,114,846.49	1,975,116.34	1,987,467.87	1,588,981.51	1,583,918.04	1,412,962.17	1,632,888.96	1,792,940.70	1,490,393.35	1,280,285.23
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	-	-	-	-	-	149.07	-	13,542.17	16,135.15
163	CORDOVA COMMUNITY MEDICAL CENTER	791,651.81	803,219.39	768,197.67	683,924.39	540,274.86	840,022.27	158,456.50	144,402.17	344,185.80	227,258.49
164	LAKE AND PENINSULA BOROUGH SD	307,619.02	327,499.19	290,280.29	265,192.66	197,707.27	238,968.30	218,099.44	224,410.41	210,665.95	174,505.24
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	-	10.01	-	-	1,809.34	87,423.73	1,113,224.34	1,303,641.38	1,092,304.34
166	TANANA SD	8.71	3,732.48	22,273.79	13,948.97	9,812.60	9,369.71	11,407.96	13,551.42	10,952.38	11,709.41
167	SOUTHEAST REGIONAL RESOURCE CENTER	394,571.67	443,898.09	413,160.83	337,375.52	294,794.07	194,565.31	186,766.91	212,850.50	187,298.66	143,383.12
168	HYDABURG CITY SD	33,939.87	29,509.45	9,691.55	61,083.64	41,253.25	42,914.11	10,933.94	12,978.39	10,341.12	6,298.66
169	CITY OF TANANA	0.47	7.17	1,340.40	-	-	(2,121.60)	862.42	5,494.25	11,094.10	8,125.00
170	NORTH PACIFIC FISHERY MGMT COUNCIL	311,246.68	316,420.24	305,473.53	235,259.95	238,686.03	202,592.14	214,101.92	198,498.82	190,540.11	157,921.21
171	CITY OF BARROW	232,996.91	234,616.87	202,255.18	173,584.06	183,314.41	179,583.18	182,002.26	197,829.28	150,561.80	103,461.26
172	CITY OF SAINT PAUL	185,122.57	204,025.51	241,873.46	254,027.56	255,328.37	183,111.73	161,856.98	159,797.07	122,880.84	122,736.92
173	MUNICIPALITY OF ANCHORAGE	42,022,099.86	39,917,892.57	39,476,993.99	33,192,725.25	32,892,719.02	27,767,769.28	28,494,661.34	31,195,496.76	26,149,320.30	22,648,726.80

State of Alaska Public Employees' Retirement System
Schedule E - Contribution History

Employer Number	Employer Name	FY2025	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
174	KODIAK ISLAND BOROUGH	523,186.31	493,625.36	466,772.43	386,987.07	407,817.96	352,818.17	401,283.85	483,891.79	406,215.17	377,364.74
175	NOME JOINT UTILITY SYSTEM	217,085.53	239,264.88	222,661.82	156,569.69	143,608.38	148,686.76	149,846.83	166,243.72	128,623.00	96,776.83
176	CITY OF SAND POINT	176,716.36	202,814.29	168,553.17	140,359.13	161,495.16	124,009.71	137,684.77	136,832.33	114,845.27	101,324.81
177	KETCHIKAN GATEWAY BOROUGH SD	962,347.17	1,024,231.11	1,052,360.03	834,167.61	835,361.72	685,411.37	709,856.63	730,412.76	606,526.88	500,171.03
178	CITY OF DILLINGHAM	675,106.45	550,819.48	498,405.79	356,315.07	388,562.46	313,063.08	339,297.76	308,901.47	286,868.19	253,525.66
179	CITY OF UNALASKA	2,320,413.20	2,078,648.74	2,013,217.51	1,719,696.99	1,684,249.51	1,366,374.01	1,447,546.20	1,342,563.47	1,200,784.27	1,079,554.22
180	KENAI PENINSULA BOROUGH	4,261,071.49	4,122,706.32	3,867,724.68	3,074,237.96	2,824,679.93	2,416,170.81	2,571,207.86	2,763,608.56	2,467,348.42	2,191,262.14
181	CITY OF KETCHIKAN	2,148,631.77	2,093,298.53	2,029,466.00	1,635,654.65	1,660,852.92	1,416,282.76	1,280,740.03	1,394,047.19	1,365,168.20	1,087,351.87
182	CITY OF SEWARD	983,800.25	970,333.16	945,260.09	756,999.74	644,759.95	535,472.87	582,640.84	682,907.09	593,188.53	520,461.61
183	CITY OF FORT YUKON	66,002.82	110,615.03	56,361.04	83,242.79	82,923.70	27,350.54	52,539.01	59,319.92	36,631.27	29,925.52
184	BRISTOL BAY BOROUGH SD	94,485.27	80,763.16	73,630.61	60,803.21	60,531.47	38,344.22	65,150.24	67,720.02	52,341.27	46,349.16
185	CORDOVA CITY SD	153,895.83	159,735.07	162,282.58	111,726.85	128,590.33	103,343.56	120,855.35	114,218.68	97,445.82	81,499.09
186	CITY OF CRAIG	419,923.19	343,121.14	298,555.29	240,447.17	228,207.32	185,999.52	192,295.23	208,725.66	173,706.12	145,753.57
187	PETERSBURG MEDICAL CENTER	1,548,836.84	1,437,688.49	1,538,641.72	1,302,798.19	1,200,503.68	843,683.08	765,431.16	835,198.48	672,520.14	543,713.86
189	HAINES BOROUGH	505,952.13	446,334.00	439,788.00	339,943.99	287,742.04	251,420.56	273,602.96	292,945.19	241,701.22	190,011.51
190	KENAI PENINSULA BOROUGH SD	3,047,706.87	2,846,215.46	3,089,881.85	2,472,416.66	2,238,084.46	2,062,053.26	2,333,070.73	2,325,450.73	2,115,823.70	1,883,310.01
191	CITY OF NORTH POLE	620,971.27	631,089.01	535,162.61	425,997.49	404,926.59	326,436.22	335,996.81	348,945.59	306,495.00	255,809.64
192	CITY OF GALENA	175,840.57	171,638.31	154,600.60	132,900.63	128,084.25	109,332.63	113,252.07	123,814.50	108,184.93	98,842.64
193	CITY OF NENANA	11.68	210.67	17,859.04	24,998.75	9,422.74	101,458.98	(10,133.20)	7,193.33	31,998.56	38,856.92
195	YUPIIT SD	264,130.31	305,753.29	332,636.95	273,034.55	256,962.62	198,922.03	221,266.73	242,813.04	268,198.46	188,579.72
196	NENANA CITY SD	379,709.81	297,469.91	312,886.97	267,980.44	213,030.96	173,496.69	178,607.29	202,885.83	153,532.87	135,603.07
198	CITY OF SAXMAN	41,236.60	20,265.81	10,852.76	10,217.21	15,424.25	21,792.82	11,354.35	11,354.35	6,595.19	9,929.50
199	CITY OF HOONAH	241,668.27	225,111.35	186,190.55	128,396.89	119,313.81	112,956.30	107,192.09	120,798.58	111,355.40	98,493.38
200	CITY OF PELICAN	46,031.05	26,040.18	28,036.23	19,344.45	15,917.75	18,306.16	10,525.90	10,437.15	19,765.20	11,524.31
202	CITY OF WHITTIER	314,641.35	302,595.22	279,798.93	238,525.96	189,953.59	160,457.97	121,808.42	138,582.70	115,400.65	96,415.10
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	228,816.03	203,656.59	223,569.85	186,453.69	185,510.95	194,194.72	219,838.73	248,622.66	214,948.21	193,298.76
204	CRAIG CITY SD	124,804.58	131,398.29	133,366.45	100,205.02	109,943.53	82,966.67	107,048.85	97,223.13	84,237.08	73,919.17
205	DILLINGHAM CITY SD	272,099.67	240,753.86	242,107.41	201,212.02	182,660.69	143,980.02	147,679.28	197,400.89	152,456.89	124,402.20
206	CITY OF THORNE BAY	70,563.28	84,664.88	72,786.13	56,547.92	52,960.05	48,841.02	47,719.69	50,619.30	43,291.46	37,467.03
208	CITY OF AKUTAN	126,422.26	132,885.36	157,716.04	113,065.87	116,100.76	101,533.99	108,428.25	113,042.06	121,738.97	81,948.03
209	UNALASKA CITY SD	227,704.62	194,302.43	215,052.37	165,004.75	152,455.85	124,600.04	156,248.62	148,931.67	132,290.61	105,126.45
211	KASHUNAMIUT SD	318,980.98	300,456.60	344,386.75	306,226.61	240,261.13	201,287.06	174,274.06	182,924.57	169,055.98	147,958.89
215	CITY OF HOMER	1,443,691.80	1,336,827.90	1,332,818.11	1,007,909.02	973,042.69	810,371.54	801,186.48	877,584.43	759,780.86	653,441.50
218	SPECIAL EDUCATION SERVICE AGENCY	29,909.54	30,821.46	32,656.52	38,979.76	29,880.79	23,553.26	33,272.26	26,707.45	26,900.00	22,882.89
219	BARTLETT REGIONAL HOSPITAL	8,035,556.33	7,543,221.92	7,115,316.24	6,159,618.46	5,750,518.25	4,374,076.47	4,356,687.99	4,754,539.15	3,869,928.45	3,161,219.15
220	NORTHWEST ARCTIC BOROUGH	559,746.20	452,642.50	440,689.67	370,915.99	385,374.07	315,826.70	320,103.14	319,985.67	214,885.54	212,012.19
221	SAINT MARY'S SD	172,375.55	130,303.43	156,478.49	142,070.33	133,167.82	205,253.15	102,974.08	76,641.03	75,215.03	63,597.89
222	CITY OF SELAWIK	0.79	11.91	-	-	-	-	-	-	-	-
223	BRISTOL BAY RHA	267,912.32	236,162.15	236,562.88	209,358.52	178,173.25	165,766.57	175,652.30	177,358.08	165,526.77	163,865.39
224	COPPER RIVER BASIN RHA	156,086.88	135,265.51	156,449.61	111,905.70	90,235.27	78,133.23	69,133.99	69,088.18	63,081.84	55,032.70
225	SKAGWAY CITY SD	96,110.37	74,369.88	70,828.38	54,394.05	46,368.52	45,021.32	38,045.01	41,376.45	42,278.15	36,723.97
227	CITY OF KLAWOCK	153,926.55	142,275.62	132,267.77	117,205.31	84,959.16	80,698.03	71,751.91	76,483.10	76,644.75	66,974.41
228	PETERSBURG CITY SD	169,756.90	186,313.69	178,939.80	114,901.31	121,360.47	111,942.56	117,384.89	134,819.50	104,727.03	97,319.92
230	ALEUTIANS EAST BOROUGH	187,144.09	183,688.46	167,270.73	147,986.98	156,135.47	145,456.08	155,593.98	145,454.34	138,424.15	135,647.09
231	CITY OF KIVALINA	2.71	40.99	-	-	-	-	-	-	-	4,033.05
232	BERING STRAITS CRSA (Terminated)	-	-	-	-	-	-	-	-	-	-
235	CITY OF HUSLIA	28,633.24	23,343.93	30,496.26	23,585.80	21,773.65	20,347.43	20,695.92	24,456.77	17,639.38	14,369.40
237	CITY OF KALTAG	5,272.09	7,957.19	8,406.72	4,390.16	4,407.16	4,417.93	6,477.76	5,103.50	4,041.12	3,440.74
240	HAINES BOROUGH SD	146,632.50	150,422.12	153,949.97	109,925.76	100,236.32	92,742.32	96,315.51	93,728.92	78,762.23	71,531.31
241	CITY OF NOORVIK	19.50	295.56	-	-	-	-	(868.03)	-	-	12,067.90
242	CITY OF ELIM	787.42	807.16	1,097.83	-	561.73	26,196.26	-	-	2,142.95	3,903.32
243	CITY OF ATKA	5,257.35	5,556.41	7,683.33	5,689.60	2,880.79	4,276.50	4,535.15	20,245.05	16,954.41	19,573.72
244	ALEUTIANS EAST BOROUGH SD	152,254.20	152,019.76	172,155.92	149,422.45	138,629.15	111,464.01	108,870.44	102,903.23	84,835.22	84,983.69
246	DELTA/GREELY SD	226,244.97	180,467.54	204,928.11	197,019.12	225,152.03	208,908.34	233,474.50	261,625.42	228,638.98	218,292.34
247	LAKE AND PENINSULA BOROUGH	89,855.35	83,840.29	69,839.69	63,690.90	60,688.06	48,141.95	44,151.84	52,941.39	41,230.65	36,807.18
248	CITY AND BOROUGH OF YAKUTAT	178,228.67	179,318.38	174,699.94	146,304.21	126,309.24	126,085.90	120,027.11	114,850.15	107,607.02	88,576.50
249	CITY OF UNALAKLEET	2,791.72	259.58	-	107,471.90	-	54,975.47	23,159.96	30,868.08	23,370.43	24,717.11
251	KLAWOCK CITY SD	124,100.11	107,331.08	108,582.55	79,563.69	75,215.07	64,620.17	68,797.84	69,667.71	61,734.87	56,056.88
254	CITY OF MEKORYUK	2,701.30	2,747.74	1,944.83	3,715.13	(705.44)	6,623.42	-	-	1,625.14	3,031.76
255	ALASKA GATEWAY SD	318,343.88	309,988.67	345,311.28	312,451.03	280,159.86	195,011.21	188,763.95	190,482.69	151,940.61	116,168.25
256	CITY OF SAINT GEORGE	20.38	308.80	-	-	-	-	(4,177.33)	-	-	15,961.71
257	PELICAN CITY SD	18,791.93	24,366.17	21,309.61	14,921.15	87,542.61	8,505.89	17,659.67	16,241.37	14,646.69	13,039.90
258	DENALI BOROUGH	114,639.87	113,358.55	99,420.79	81,589.73	74,316.66	49,535.40	51,982.96	49,494.71	48,048.44	41,137.77
259	CITY OF ALLAKAKET	1.92	29.13	-	-	-	-	-	-	-	3,037.19
260	CITY OF KACHEMAK	7,637.47	6,289.58	4,071.52	1,240.31	3,908.99	3,259.94	3,235.28	3,401.96	2,095.51	2,671.47
262	COOK INLET HOUSING AUTHORITY	2,245,177.63	2,043,069.53	2,076,732.66	1,801,059.87	1,600,567.05	1,234,545.62	1,115,451.23	1,085,652.12	909,830.93	748,313.20

State of Alaska Public Employees' Retirement System
Schedule E - Contribution History

Employer Number	Employer Name	FY2025	FY2024	FY2023	FY2022	FY2021	FY2020	FY2019	FY2018	FY2017	FY2016
263	INTERIOR RHA	292,775.87	257,771.25	257,563.62	185,111.26	186,419.51	113,353.14	139,282.19	149,825.47	130,551.19	119,833.91
264	YAKUTAT SD	49,333.88	45,107.31	44,032.43	31,393.29	34,071.85	34,140.51	39,570.50	35,470.70	33,998.30	26,845.93
265	KAKE CITY SD	89,956.09	95,849.59	94,182.35	81,897.48	79,993.29	71,081.43	73,158.89	72,841.55	63,854.50	51,290.07
266	CITY OF QUINHAGAK (Terminated)	-	-	-	-	-	-	-	-	-	-
267	ALEUTIAN HOUSING AUTHORITY	177,280.77	170,178.86	162,477.01	127,841.68	128,093.08	109,811.70	121,830.36	141,031.87	145,831.60	126,353.37
270	BERING STRAITS RHA	334,337.66	295,035.76	234,256.47	211,657.58	204,981.34	193,116.05	197,015.37	227,832.34	176,211.67	172,838.49
271	CITY OF EGEGIK	57,496.35	54,965.76	50,544.56	43,320.71	188,994.83	11,741.43	11,230.46	12,523.67	18,214.23	15,238.32
275	ILISAGVIK COLLEGE	949,143.07	869,639.10	978,259.58	810,809.67	817,285.72	634,561.47	708,578.07	744,174.69	586,407.26	487,530.42
276	NORTH PACIFIC RIM HA	343,774.18	313,541.47	311,439.64	235,375.79	197,146.21	175,958.26	173,224.53	180,851.48	185,145.74	159,396.18
278	SAXMAN SEAPORT	21,595.96	526.08	17,630.82	1,393.19	6,987.13	7,941.99	9,299.91	4,553.75	9,304.94	8,770.85
279	TLINGIT-HAIDA RHA	607,510.29	584,574.18	507,814.03	437,542.89	395,894.94	368,566.30	343,585.71	376,008.90	350,619.04	315,998.92
280	CITY OF TOKSOOK BAY	5,508.59	6,459.99	6,144.81	4,124.81	4,089.10	2,653.47	5,427.28	7,337.93	2,526.35	3,564.54
281	BARANOF ISLAND HA	148,423.65	144,340.76	143,511.42	107,888.95	97,696.63	84,836.82	71,439.26	88,300.48	82,971.18	75,480.29
282	CITY OF DELTA JUNCTION	61,899.30	59,255.28	44,559.15	36,265.11	37,720.87	34,281.13	38,512.13	45,058.89	41,128.84	40,054.78
283	CITY OF ANDERSON	1.17	17.70	1,167.87	-	-	(1,060.75)	1,350.80	1,232.08	1,447.05	1,591.10
284	INTER-ISLAND FERRY AUTHORITY	242,474.99	229,601.16	215,524.53	169,262.26	151,013.57	127,554.92	144,021.90	154,317.02	131,762.97	115,014.15
285	CITY OF HOOPER BAY	4.88	74.03	-	-	-	-	-	-	-	7,640.14
286	CITY OF SELDOVIA	14,934.09	13,669.76	13,847.86	13,295.51	13,563.57	8,005.83	8,902.07	8,333.81	8,580.62	6,647.51
287	CITY OF KOYUK	1.71	25.92	-	-	-	-	-	-	-	2,549.95
288	NORTHWEST INUPIAT HOUSING AUTHORITY	178,087.32	160,496.50	139,275.37	226,044.76	69,385.21	123,468.06	129,586.72	147,159.74	135,084.97	115,081.44
290	CITY OF UPPER KALSAG	4,373.13	3,841.89	7,895.21	6,145.37	2,461.60	4,353.54	1,194.40	3,668.91	3,248.53	3,383.63
291	CITY OF SHAKTOOLIK	3,149.11	3,013.49	3,571.90	3,483.88	6,364.52	1,027.40	2,149.19	2,202.88	1,895.18	1,567.94
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORIT	325,468.57	336,588.90	325,328.57	257,530.65	214,650.56	154,697.58	171,394.26	205,150.15	174,426.45	130,326.99
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-	-	-	-	-	-	-	-	-
296	MUNICIPALITY OF SKAGWAY	1,112,795.49	1,021,483.06	908,713.00	578,984.23	558,092.74	453,087.84	409,951.12	516,204.54	435,699.83	379,737.11
297	CITY OF NULATO	33,737.60	31,263.22	31,665.70	29,090.36	40,354.14	13,671.20	7,041.40	7,760.57	7,649.51	5,828.84
298	CITY OF ANIAK	24,522.47	25,671.66	32,066.75	30,221.39	30,668.65	15,870.83	16,633.04	14,221.91	9,654.32	5,095.40
299	ALASKA GASLINE DEVELOPMENT CORPORATION	154,882.43	149,201.88	173,346.08	126,646.13	132,117.49	244,920.72	359,640.81	402,177.07	352,235.67	319,809.73
Subtotal		517,947,531.22	461,771,317.99	438,011,057.48	415,538,244.42	414,740,455.25	350,028,142.70	350,600,889.87	335,984,681.46	313,417,916.47	281,059,443.65
Nonemployer:											
999	STATE OF ALASKA (NON-EMPLOYER)	59,149,952.54	38,008,118.05	33,933,000.00	97,700,000.00	101,383,319.93	79,486,412.81	67,857,170.86	36,398,783.49	49,345,975.15	42,976,825.15
Total		577,097,483.76	499,779,436.04	471,944,057.48	513,238,244.42	516,123,775.18	429,514,555.51	418,458,060.73	372,383,464.95	362,763,891.62	324,036,268.80

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2025

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
101	STATE OF ALASKA (EMPLOYER)	-	0.00000%
102	SOUTHWEST REGION SD	1,327,000	0.24078%
103	ANNETTE ISLAND SD	815,000	0.14788%
104	BERING STRAIT SD	3,909,000	0.70928%
105	CHATHAM SD	387,000	0.07022%
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	0.00000%
107	CITY OF VALDEZ	5,382,000	0.97655%
108	JUNEAU BOROUGH SD	5,254,000	0.95332%
109	MATANUSKA-SUSITNA BOROUGH	13,843,000	2.51177%
110	MATANUSKA-SUSITNA BOROUGH SD	16,016,000	2.90605%
111	ANCHORAGE SD	42,739,000	7.75485%
112	COPPER RIVER SD	577,000	0.10469%
113	UNIVERSITY OF ALASKA	73,810,000	13.39258%
115	CITY OF KENAI	3,947,000	0.71617%
116	FAIRBANKS NORTH STAR BOROUGH	12,512,000	2.27026%
117	FAIRBANKS NORTH STAR BOROUGH SD	14,359,000	2.60539%
118	DENALI BOROUGH SD	512,000	0.09290%
120	CITY AND BOROUGH OF SITKA	5,011,000	0.90923%
121	CHUGACH SD	379,000	0.06877%
122	KETCHIKAN GATEWAY BOROUGH	3,636,000	0.65974%
123	CITY OF SOLDOTNA	2,283,000	0.41424%
124	IDITAROD AREA SD	468,000	0.08492%
125	KUSPUK SD	929,000	0.16856%
126	CITY AND BOROUGH OF JUNEAU	19,918,000	3.61406%
128	CITY OF KODIAK	3,583,000	0.65012%
129	CITY OF FAIRBANKS	4,266,000	0.77405%
131	CITY OF WASILLA	4,720,000	0.85643%
132	CITY OF SKAGWAY (See employer 296)	-	0.00000%
133	SITKA BOROUGH SD	1,107,000	0.20086%
134	CITY OF PALMER	2,345,000	0.42549%
135	CITY AND BOROUGH OF WRANGELL	1,733,000	0.31445%
136	CITY OF BETHEL	3,067,000	0.55650%
137	VALDEZ CITY SD	1,086,000	0.19705%
138	HOONAH CITY SD	206,000	0.03738%
139	CITY OF NOME	2,273,000	0.41243%
140	CITY OF KOTZEBUE	2,114,000	0.38358%
141	GALENA CITY SD	2,539,000	0.46069%
143	CITY OF PETERSBURG	2,618,000	0.47503%
144	BRISTOL BAY BOROUGH	2,149,000	0.38993%
145	NORTH SLOPE BOROUGH	36,568,000	6.63514%
146	WRANGELL PUBLIC SD	362,000	0.06568%
148	CITY OF CORDOVA	1,892,000	0.34330%
149	NOME CITY SD	387,000	0.07022%
151	CITY OF KING COVE	549,000	0.09961%
152	ALASKA HOUSING FINANCE CORPORATION	9,349,000	1.69635%
153	LOWER YUKON SD	4,076,000	0.73958%
154	NORTHWEST ARCTIC BOROUGH SD	3,430,000	0.62236%
155	SOUTHEAST ISLAND SD	455,000	0.08256%
156	PRIBILOF SD	161,000	0.02921%
157	LOWER KUSKOKWIM SD	8,725,000	1.58312%
158	KODIAK ISLAND BOROUGH SD	3,446,000	0.62527%
159	YUKON FLATS SD	323,000	0.05861%
160	YUKON / KOYUKUK SD	1,921,000	0.34856%
161	NORTH SLOPE BOROUGH SD	5,503,000	0.99850%
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	0.00000%
163	CORDOVA COMMUNITY MEDICAL CENTER	2,266,000	0.41116%
164	LAKE AND PENINSULA BOROUGH SD	1,001,000	0.18163%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2025

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	0.00000%
166	TANANA SD	-	0.00000%
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,058,000	0.19197%
168	HYDABURG CITY SD	150,000	0.02722%
169	CITY OF TANANA	-	0.00000%
170	NORTH PACIFIC FISHERY MGMT COUNCIL	723,000	0.13119%
171	CITY OF BARROW	576,000	0.10451%
172	CITY OF SAINT PAUL	528,000	0.09580%
173	MUNICIPALITY OF ANCHORAGE	96,424,000	17.49582%
174	KODIAK ISLAND BOROUGH	1,329,000	0.24114%
175	NOME JOINT UTILITY SYSTEM	320,000	0.05806%
176	CITY OF SAND POINT	615,000	0.11159%
177	KETCHIKAN GATEWAY BOROUGH SD	3,116,000	0.56539%
178	CITY OF DILLINGHAM	1,525,000	0.27671%
179	CITY OF UNALASKA	6,097,000	1.10628%
180	KENAI PENINSULA BOROUGH	10,967,000	1.98993%
181	CITY OF KETCHIKAN	5,076,000	0.92102%
182	CITY OF SEWARD	2,582,000	0.46850%
183	CITY OF FORT YUKON	194,000	0.03520%
184	BRISTOL BAY BOROUGH SD	264,000	0.04790%
185	CORDOVA CITY SD	493,000	0.08945%
186	CITY OF CRAIG	1,050,000	0.19052%
187	PETERSBURG MEDICAL CENTER	4,029,000	0.73105%
189	HAINES BOROUGH	1,150,000	0.20866%
190	KENAI PENINSULA BOROUGH SD	8,706,000	1.57968%
191	CITY OF NORTH POLE	1,812,000	0.32878%
192	CITY OF GALENA	481,000	0.08728%
193	CITY OF NENANA	-	0.00000%
195	YUPIIT SD	833,000	0.15115%
196	NENANA CITY SD	970,000	0.17600%
198	CITY OF SAXMAN	108,000	0.01960%
199	CITY OF HOONAH	615,000	0.11159%
200	CITY OF PELICAN	64,000	0.01161%
202	CITY OF WHITTIER	798,000	0.14479%
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	675,000	0.12248%
204	CRAIG CITY SD	468,000	0.08492%
205	DILLINGHAM CITY SD	777,000	0.14098%
206	CITY OF THORNE BAY	271,000	0.04917%
208	CITY OF AKUTAN	379,000	0.06877%
209	UNALASKA CITY SD	501,000	0.09090%
211	KASHUNAMIUT SD	857,000	0.15550%
215	CITY OF HOMER	3,718,000	0.67462%
218	SPECIAL EDUCATION SERVICE AGENCY	90,000	0.01633%
219	BARTLETT REGIONAL HOSPITAL	21,318,000	3.86808%
220	NORTHWEST ARCTIC BOROUGH	1,341,000	0.24332%
221	SAINT MARY'S SD	422,000	0.07657%
222	CITY OF SELAWIK	-	0.00000%
223	BRISTOL BAY RHA	691,000	0.12538%
224	COPPER RIVER BASIN RHA	334,000	0.06060%
225	SKAGWAY CITY SD	233,000	0.04228%
227	CITY OF KLAWOCK	512,000	0.09290%
228	PETERSBURG CITY SD	577,000	0.10469%
230	ALEUTIANS EAST BOROUGH	333,000	0.06042%
231	CITY OF KIVALINA	-	0.00000%
232	BERING STRAITS CRSA (Terminated)	-	0.00000%
235	CITY OF HUSLIA	78,000	0.01415%
237	CITY OF KALTAG	14,000	0.00254%
240	HAINES BOROUGH SD	394,000	0.07149%

State of Alaska Public Employees' Retirement System
 Schedule F - Present Value of Future State Assistance Contributions as of 6/30/2025

Employer Number	Employer Name	Present Value of Future State Assistance Contributions	Employer Proportion
241	CITY OF NOORVIK	-	0.00000%
242	CITY OF ELIM	-	0.00000%
243	CITY OF ATKA	11,000	0.00200%
244	ALEUTIANS EAST BOROUGH SD	441,000	0.08002%
246	DELTA/GREELY SD	713,000	0.12937%
247	LAKE AND PENINSULA BOROUGH	246,000	0.04464%
248	CITY AND BOROUGH OF YAKUTAT	476,000	0.08637%
249	CITY OF UNALAKLEET	-	0.00000%
251	KLAWOCK CITY SD	356,000	0.06460%
254	CITY OF MEKORYUK	-	0.00000%
255	ALASKA GATEWAY SD	959,000	0.17401%
256	CITY OF SAINT GEORGE	-	0.00000%
257	PELICAN CITY SD	26,000	0.00472%
258	DENALI BOROUGH	314,000	0.05697%
259	CITY OF ALLAKAKET	-	0.00000%
260	CITY OF KACHEMAK	25,000	0.00454%
262	COOK INLET HOUSING AUTHORITY	5,872,000	1.06546%
263	INTERIOR RHA	757,000	0.13736%
264	YAKUTAT SD	103,000	0.01869%
265	KAKE CITY SD	245,000	0.04445%
266	CITY OF QUINHAGAK (Terminated)	-	0.00000%
267	ALEUTIAN HOUSING AUTHORITY	340,000	0.06169%
270	BERING STRAITS RHA	648,000	0.11758%
271	CITY OF EGEGIK	120,000	0.02177%
275	ILISAGVIK COLLEGE	2,522,000	0.45761%
276	NORTH PACIFIC RIM HA	726,000	0.13173%
278	SAXMAN SEAPORT	-	0.00000%
279	TLINGIT-HAIDA RHA	1,695,000	0.30755%
280	CITY OF TOKSOOK BAY	9,000	0.00163%
281	BARANOF ISLAND HA	335,000	0.06078%
282	CITY OF DELTA JUNCTION	150,000	0.02722%
283	CITY OF ANDERSON	-	0.00000%
284	INTER-ISLAND FERRY AUTHORITY	622,000	0.11286%
285	CITY OF HOOPER BAY	-	0.00000%
286	CITY OF SELDOVIA	46,000	0.00835%
287	CITY OF KOYUK	-	0.00000%
288	NORTHWEST INUPIAT HOUSING AUTHORITY	423,000	0.07675%
290	CITY OF UPPER KALSKAG	8,000	0.00145%
291	CITY OF SHAKTOOLIK	13,000	0.00236%
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	862,000	0.15641%
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	0.00000%
296	MUNICIPALITY OF SKAGWAY	2,795,000	0.50714%
297	CITY OF NULATO	-	0.00000%
298	CITY OF ANIAK	100,000	0.01814%
299	ALASKA GASLINE DEVELOPMENT CORPORATION	299,000	0.05425%
Total		551,126,000	100.00000%

All amounts are determined without rounding. Rounded amounts are displayed

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2025

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
101	STATE OF ALASKA (EMPLOYER)	-	-
102	SOUTHWEST REGION SD	1,399,917	65,188
103	ANNETTE ISLAND SD	859,783	40,037
104	BERING STRAIT SD	4,123,796	192,029
105	CHATHAM SD	408,265	19,011
106	ALASKA MUNICIPAL LEAGUE (Inactive / Terminated)	-	-
107	CITY OF VALDEZ	5,677,736	264,389
108	JUNEAU BOROUGH SD	5,542,702	258,101
109	MATANUSKA-SUSITNA BOROUGH	14,603,660	680,033
110	MATANUSKA-SUSITNA BOROUGH SD	16,896,064	786,781
111	ANCHORAGE SD	45,087,467	2,099,541
112	COPPER RIVER SD	608,706	28,345
113	UNIVERSITY OF ALASKA	77,865,789	3,625,895
115	CITY OF KENAI	4,163,884	193,895
116	FAIRBANKS NORTH STAR BOROUGH	13,199,522	614,648
117	FAIRBANKS NORTH STAR BOROUGH SD	15,148,013	705,382
118	DENALI BOROUGH SD	540,134	25,152
120	CITY AND BOROUGH OF SITKA	5,286,350	246,164
121	CHUGACH SD	399,826	18,618
122	KETCHIKAN GATEWAY BOROUGH	3,835,795	178,617
123	CITY OF SOLDOTNA	2,408,449	112,152
124	IDITAROD AREA SD	493,716	22,990
125	KUSPUK SD	980,048	45,637
126	CITY AND BOROUGH OF JUNEAU	21,012,475	978,466
128	CITY OF KODIAK	3,779,882	176,014
129	CITY OF FAIRBANKS	4,500,413	209,566
131	CITY OF WASILLA	4,979,359	231,869
132	CITY OF SKAGWAY (See employer 296)	-	-
133	SITKA BOROUGH SD	1,167,829	54,381
134	CITY OF PALMER	2,473,856	115,197
135	CITY AND BOROUGH OF WRANGELL	1,828,227	85,133
136	CITY OF BETHEL	3,235,529	150,665
137	VALDEZ CITY SD	1,145,675	53,349
138	HOONAH CITY SD	217,320	10,120
139	CITY OF NOME	2,397,899	111,660
140	CITY OF KOTZEBUE	2,230,162	103,850
141	GALENA CITY SD	2,678,516	124,728
143	CITY OF PETERSBURG	2,761,857	128,608
144	BRISTOL BAY BOROUGH	2,267,086	105,569
145	NORTH SLOPE BOROUGH	38,577,377	1,796,393
146	WRANGELL PUBLIC SD	381,892	17,783
148	CITY OF CORDOVA	1,995,964	92,944
149	NOME CITY SD	408,265	19,011
151	CITY OF KING COVE	579,167	26,969
152	ALASKA HOUSING FINANCE CORPORATION	9,862,719	459,267
153	LOWER YUKON SD	4,299,972	200,232
154	NORTHWEST ARCTIC BOROUGH SD	3,618,475	168,498
155	SOUTHEAST ISLAND SD	480,002	22,352
156	PRIBILOF SD	169,847	7,909
157	LOWER KUSKOKWIM SD	9,204,430	428,613
158	KODIAK ISLAND BOROUGH SD	3,635,354	169,284
159	YUKON FLATS SD	340,749	15,867
160	YUKON / KOYUKUK SD	2,026,557	94,369
161	NORTH SLOPE BOROUGH SD	5,805,385	270,333
162	ALEUTIAN REGION SD (Inactive / Terminated)	-	-
163	CORDOVA COMMUNITY MEDICAL CENTER	2,390,515	111,317
164	LAKE AND PENINSULA BOROUGH SD	1,056,004	49,174

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2025

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
165	SITKA COMMUNITY HOSPITAL (Inactive / Terminated)	-	-
166	TANANA SD	-	-
167	SOUTHEAST REGIONAL RESOURCE CENTER	1,116,136	51,974
168	HYDABURG CITY SD	158,242	7,369
169	CITY OF TANANA	-	-
170	NORTH PACIFIC FISHERY MGMT COUNCIL	762,728	35,517
171	CITY OF BARROW	607,651	28,296
172	CITY OF SAINT PAUL	557,013	25,938
173	MUNICIPALITY OF ANCHORAGE	101,722,407	4,736,801
174	KODIAK ISLAND BOROUGH	1,402,027	65,287
175	NOME JOINT UTILITY SYSTEM	337,584	15,720
176	CITY OF SAND POINT	648,794	30,212
177	KETCHIKAN GATEWAY BOROUGH SD	3,287,221	153,073
178	CITY OF DILLINGHAM	1,608,797	74,915
179	CITY OF UNALASKA	6,432,024	299,513
180	KENAI PENINSULA BOROUGH	11,569,626	538,751
181	CITY OF KETCHIKAN	5,354,921	249,357
182	CITY OF SEWARD	2,723,878	126,840
183	CITY OF FORT YUKON	204,660	9,530
184	BRISTOL BAY BOROUGH SD	278,507	12,969
185	CORDOVA CITY SD	520,090	24,218
186	CITY OF CRAIG	1,107,696	51,581
187	PETERSBURG MEDICAL CENTER	4,250,390	197,923
189	HAINES BOROUGH	1,213,191	56,493
190	KENAI PENINSULA BOROUGH SD	9,184,386	427,680
191	CITY OF NORTH POLE	1,911,568	89,014
192	CITY OF GALENA	507,430	23,629
193	CITY OF NENANA	-	-
195	YUPIIT SD	878,773	40,921
196	NENANA CITY SD	1,023,301	47,651
198	CITY OF SAXMAN	113,934	5,305
199	CITY OF HOONAH	648,794	30,212
200	CITY OF PELICAN	67,517	3,144
202	CITY OF WHITTIER	841,849	39,202
203	ANCHORAGE COMMUNITY DEVELOP AUTHORITY	712,091	33,159
204	CRAIG CITY SD	493,716	22,990
205	DILLINGHAM CITY SD	819,695	38,170
206	CITY OF THORNE BAY	285,891	13,313
208	CITY OF AKUTAN	399,826	18,618
209	UNALASKA CITY SD	528,529	24,611
211	KASHUNAMIUT SD	904,091	42,100
215	CITY OF HOMER	3,922,301	182,646
218	SPECIAL EDUCATION SERVICE AGENCY	94,945	4,421
219	BARTLETT REGIONAL HOSPITAL	22,489,404	1,047,241
220	NORTHWEST ARCTIC BOROUGH	1,414,687	65,876
221	SAINT MARY'S SD	445,188	20,731
222	CITY OF SELAWIK	-	-
223	BRISTOL BAY RHA	728,970	33,945
224	COPPER RIVER BASIN RHA	352,353	16,408
225	SKAGWAY CITY SD	245,803	11,446
227	CITY OF KLAWOCK	540,134	25,152
228	PETERSBURG CITY SD	608,706	28,345
230	ALEUTIANS EAST BOROUGH	351,298	16,359
231	CITY OF KIVALINA	-	-
232	BERING STRAITS CRSA (Terminated)	-	-
235	CITY OF HUSLIA	82,286	3,832
237	CITY OF KALTAG	14,769	688
240	HAINES BOROUGH SD	415,650	19,355

State of Alaska Public Employees' Retirement System
 Schedule G - Supplemental Schedule of Special Funding Amounts by Employer as of 6/30/2025

Employer Number	Employer Name	State Proportionate Share of Net Pension Liability Attributable to Employer	Proportionate Share of Pension Plan Expense
241	CITY OF NOORVIK	-	-
242	CITY OF ELIM	-	-
243	CITY OF ATKA	11,604	540
244	ALEUTIANS EAST BOROUGH SD	465,233	21,664
246	DELTA/GREELY SD	752,179	35,026
247	LAKE AND PENINSULA BOROUGH	259,517	12,085
248	CITY AND BOROUGH OF YAKUTAT	502,156	23,383
249	CITY OF UNALAKLEET	-	-
251	KLAWOCK CITY SD	375,562	17,488
254	CITY OF MEKORYUK	-	-
255	ALASKA GATEWAY SD	1,011,696	47,111
256	CITY OF SAINT GEORGE	-	-
257	PELICAN CITY SD	27,429	1,277
258	DENALI BOROUGH	331,254	15,425
259	CITY OF ALLAKAKET	-	-
260	CITY OF KACHEMAK	26,374	1,228
262	COOK INLET HOUSING AUTHORITY	6,194,661	288,460
263	INTERIOR RHA	798,596	37,187
264	YAKUTAT SD	108,660	5,060
265	KAKE CITY SD	258,463	12,036
266	CITY OF QUINHAGAK (Terminated)	-	-
267	ALEUTIAN HOUSING AUTHORITY	358,683	16,702
270	BERING STRAITS RHA	683,607	31,833
271	CITY OF EGEGIK	126,594	5,895
275	ILISAGVIK COLLEGE	2,660,581	123,893
276	NORTH PACIFIC RIM HA	765,893	35,665
278	SAXMAN SEAPORT	-	-
279	TLINGIT-HAIDA RHA	1,788,139	83,266
280	CITY OF TOKSOOK BAY	9,495	442
281	BARANOF ISLAND HA	353,408	16,457
282	CITY OF DELTA JUNCTION	158,242	7,369
283	CITY OF ANDERSON	-	-
284	INTER-ISLAND FERRY AUTHORITY	656,178	30,556
285	CITY OF HOOPER BAY	-	-
286	CITY OF SELDOVIA	48,528	2,260
287	CITY OF KOYUK	-	-
288	NORTHWEST INUPIAT HOUSING AUTHORITY	446,243	20,780
290	CITY OF UPPER KALSKAG	8,440	393
291	CITY OF SHAKTOOLIK	13,714	639
293	TAGIUGMIULLU NUNAMIULLU HOUSING AUTHORITY	909,366	42,346
294	CITY OF MOUNTAIN VILLAGE (Inactive / Terminated)	-	-
296	MUNICIPALITY OF SKAGWAY	2,948,583	137,304
297	CITY OF NULATO	-	-
298	CITY OF ANIAK	105,495	4,912
299	ALASKA GASLINE DEVELOPMENT CORPORATION	315,430	14,688
Total		581,409,848	27,073,907

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