

**2014 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between Adj Base and Gov**

**Numbers and Language
Differences
Agencies:**

Agency: State Assistance to Retirement Funds

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
PERS State Assistance													
School District PERS													
L	Reverse FY2014 PERS School District Direct Contribution	Gov	OTI	-48,646.0	0.0	0.0	-48,646.0	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			-48,646.0									
L	FY2015 PERS Ordinary State Assistance for past service costs	Gov	IncM	46,106.7	0.0	0.0	46,106.7	0.0	0.0	0.0	0	0	0
	<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>												
	1001 CBR Fund (Other)			46,106.7									
L	FY2015 PERS Extraordinary State Assistance for past service costs	Gov	Lang	202,150.9	0.0	0.0	202,150.9	0.0	0.0	0.0	0	0	0
	<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>												
	1001 CBR Fund (Other)			202,150.9									
* Allocation Difference *				199,611.6	0.0	0.0	199,611.6	0.0	0.0	0.0	0	0	0
All Other PERS													
L	Reverse FY2014 PERS Direct Contribution	Gov	OTI	-263,827.0	0.0	0.0	-263,827.0	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			-263,827.0									
L	FY2015 PERS Ordinary State Assistance for past service costs	Gov	IncM	303,303.4	0.0	0.0	303,303.4	0.0	0.0	0.0	0	0	0
	<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>												
	1001 CBR Fund (Other)			303,303.4									
L	FY2015 PERS Extraordinary State Assistance for past service costs	Gov	Lang	1,329,809.0	0.0	0.0	1,329,809.0	0.0	0.0	0.0	0	0	0
	<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>												
	1001 CBR Fund (Other)			1,329,809.0									
* Allocation Difference *				1,369,285.4	0.0	0.0	1,369,285.4	0.0	0.0	0.0	0	0	0
** Appropriation Difference **				1,568,897.0	0.0	0.0	1,568,897.0	0.0	0.0	0.0	0	0	0
TRS State Assistance													
School District TRS													
L	Reverse FY2014 TRS School District Direct Contribution	Gov	OTI	-294,885.8	0.0	0.0	-294,885.8	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			-294,885.8									
L	FY2015 TRS Ordinary State Assistance for past service costs	Gov	IncM	327,106.1	0.0	0.0	327,106.1	0.0	0.0	0.0	0	0	0
	<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>												

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TRS State Assistance (continued)													
School District TRS (continued)													
FY2015 TRS Ordinary State Assistance for past service costs (continued)													
<i>of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>													
1001 CBR Fund (Other) 327,106.1													
L	FY2015 TRS Extraordinary State Assistance for past service costs	Gov	Lang	438,039.5	0.0	0.0	438,039.5	0.0	0.0	0.0	0.0	0	0
<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>													
1001 CBR Fund (Other) 438,039.5													
* Allocation Difference *			470,259.8	0.0	0.0	470,259.8	0.0	0.0	0.0	0.0	0	0	0
All Other TRS													
L	Reverse FY2014 TRS Direct Contribution	Gov	OTI	-21,961.5	0.0	0.0	-21,961.5	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) -21,961.5													
L	FY2015 TRS Ordinary State Assistance for past service costs	Gov	IncM	26,381.1	0.0	0.0	26,381.1	0.0	0.0	0.0	0	0	0
<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>													
1001 CBR Fund (Other) 26,381.1													
L	FY2015 TRS Extraordinary State Assistance for past service costs	Gov	Lang	57,103.3	0.0	0.0	57,103.3	0.0	0.0	0.0	0	0	0
<i>The sum of \$1,881,370,000 is appropriated from the budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska) to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution for the fiscal year ending June 30, 2015</i>													
1001 CBR Fund (Other) 57,103.3													
* Allocation Difference *			61,522.9	0.0	0.0	61,522.9	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			531,782.7	0.0	0.0	531,782.7	0.0	0.0	0.0	0.0	0	0	0
Judicial Retirement System													
Direct Appropriations to the Judicial Retirement System													
L	Reverse FY2014 Judicial Retirement System Past Service Cost Liability	Gov	OTI	-4,460.3	0.0	0.0	-4,460.3	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF) -4,460.3													
L	FY2015 Judicial Retirement System Past Service Cost Liability	Gov	IncM	5,241.6	0.0	0.0	5,241.6	0.0	0.0	0.0	0	0	0
<i>The sum of \$5,241,619 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the judicial retirement system for the purpose of funding the judicial retirement system under AS 22.25.046 for the fiscal year ending June 30, 2015.</i>													
1004 Gen Fund (UGF) 5,241.6													
* Allocation Difference *			781.3	0.0	0.0	781.3	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			781.3	0.0	0.0	781.3	0.0	0.0	0.0	0.0	0	0	0

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*** Agency Difference ***			2,101,461.0	0.0	0.0	2,101,461.0	0.0	0.0	0.0	0.0	0	0	0
**** All Agencies Difference ****			2,101,461.0	0.0	0.0	2,101,461.0	0.0	0.0	0.0	0.0	0	0	0

Column Definitions

Adj Base (FY15 Adjusted Base) - FY2014 Management Plan less one-time items, plus FY2015 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (risk management and most salary and benefit increases). The Adjusted Base is the "first cut" of the FY2015 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

Gov (FY15 Governor Request) - Includes FY2015 Adjusted Base plus the Governor's operating budget bill requests for increases (increments), decreases (decrements), fund source changes, and language transactions.