

**2015 Legislature - Operating Budget
Transaction Change Detail - Governor Amend Structure**

Numbers and Language

Agency: State Assistance to Retirement Funds

**Appropriation: PERS State Assistance
Allocation: School District PERS**

Transaction Title	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
* * * Changes from FY15 Conference Committee to FY15 Authorized * * *												
L State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48a Ch16 SLA2014 P137 L16 (SB119)) 1001 CBR Fund (Other) 157,337.2	FisNot15	157,337.2	0.0	0.0	0.0	0.0	0.0	0.0	157,337.2	0	0	0
FY15 Authorized Total		157,337.2	0.0	0.0	0.0	0.0	0.0	0.0	157,337.2	0	0	0
* * * Changes from FY15 Authorized to FY15 Management Plan * * *												
FY15 Management Plan Total		157,337.2	0.0	0.0	0.0	0.0	0.0	0.0	157,337.2	0	0	0
* * * Changes from FY15 Management Plan to FY16 Adjusted Base * * *												
L Reverse State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48a Ch16 SLA2014 P137 L16 (SB119)) 1001 CBR Fund (Other) -157,337.2	OTI	-157,337.2	0.0	0.0	0.0	0.0	0.0	0.0	-157,337.2	0	0	0
FY16 Adjusted Base Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* * * Changes from FY16 Adjusted Base to 16Governor's Endorsed Bdgt 2/5 * * *												
L FY2016 PERS 1178 temp code (UGF) 19,033.8	IncM	19,033.8	0.0	0.0	0.0	0.0	0.0	0.0	19,033.8	0	0	0
L AMD: FY2016 PERS 1004 Gen Fund (UGF) 19,033.8 1178 temp code (UGF) -19,033.8	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
16Governor's Endorsed Bdgt 2/5 Total		19,033.8	0.0	0.0	0.0	0.0	0.0	0.0	19,033.8	0	0	0

2015 Legislature - Operating Budget Transaction Change Detail - Governor Amend Structure

Numbers and Language

Agency: State Assistance to Retirement Funds

**Appropriation: PERS State Assistance
Allocation: All Other PERS**

Transaction Title	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
* * * Changes from FY15 Conference Committee to FY15 Authorized * * *												
L State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48a Ch16 SLA2014 P137 L16 (SB119)) 1001 CBR Fund (Other) 842,662.8	FisNot15	842,662.8	0.0	0.0	0.0	0.0	0.0	0.0	842,662.8	0	0	0
FY15 Authorized Total		842,662.8	0.0	0.0	0.0	0.0	0.0	0.0	842,662.8	0	0	0
* * * Changes from FY15 Authorized to FY15 Management Plan * * *												
FY15 Management Plan Total		842,662.8	0.0	0.0	0.0	0.0	0.0	0.0	842,662.8	0	0	0
* * * Changes from FY15 Management Plan to FY16 Adjusted Base * * *												
L Reverse State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48a Ch16 SLA2014 P137 L16 (SB119)) 1001 CBR Fund (Other) -842,662.8	OTI	-842,662.8	0.0	0.0	0.0	0.0	0.0	0.0	-842,662.8	0	0	0
FY16 Adjusted Base Total		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
* * * Changes from FY16 Adjusted Base to 16Governor's Endorsed Bdgt 2/5 * * *												
L FY2016 PERS 1178 temp code (UGF) 107,487.0	IncM	107,487.0	0.0	0.0	0.0	0.0	0.0	0.0	107,487.0	0	0	0
L AMD: FY2016 PERS 1004 Gen Fund (UGF) 107,487.0 1178 temp code (UGF) -107,487.0	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
16Governor's Endorsed Bdgt 2/5 Total		107,487.0	0.0	0.0	0.0	0.0	0.0	0.0	107,487.0	0	0	0

**2015 Legislature - Operating Budget
Transaction Change Detail - Governor Amend Structure**

Numbers and Language

Agency: State Assistance to Retirement Funds

**Appropriation: TRS State Assistance
Allocation: School District TRS**

<u>Transaction Title</u>	<u>Trans Type</u>	<u>Total Expenditure</u>	<u>Personal Services</u>	<u>Travel</u>	<u>Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Grants</u>	<u>Misc</u>	<u>PFT</u>	<u>PPT</u>	<u>TMP</u>
* * * Changes from FY15 Conference Committee to FY15 Authorized * * *												
L State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48b Ch16 SLA2014 P137 L21 (SB119)) 1001 CBR Fund (Other) 1,862,496.5	FisNot15	1,862,496.5	0.0	0.0	0.0	0.0	0.0	0.0	1,862,496.5	0	0	0
FY15 Authorized Total		1,862,496.5	0.0	0.0	0.0	0.0	0.0	0.0	1,862,496.5	0	0	0
* * * Changes from FY15 Authorized to FY15 Management Plan * * *												
FY15 Management Plan Total		1,862,496.5	0.0	0.0	0.0	0.0	0.0	0.0	1,862,496.5	0	0	0
* * * Changes from FY15 Management Plan to FY16 Adjusted Base * * *												
L Reverse State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48b Ch16 SLA2014 P137 L21 (SB119)) 1001 CBR Fund (Other) 1,862,484.3	OTI	-1,862,484.3	0.0	0.0	0.0	0.0	0.0	0.0	-1,862,484.3	0	0	0
FY16 Adjusted Base Total		12.2	0.0	0.0	0.0	0.0	0.0	0.0	12.2	0	0	0
* * * Changes from FY16 Adjusted Base to 16Governor's Endorsed Bdgt 2/5 * * *												
L LFD Technical Adjustment: Add Transaction to Zero out all CBR Funding 1001 CBR Fund (Other) -12.2	OTI	-12.2	0.0	0.0	0.0	0.0	0.0	0.0	-12.2	0	0	0
L FY2016 TRS 1178 temp code (UGF) 121,609.8	IncM	121,609.8	0.0	0.0	0.0	0.0	0.0	0.0	121,609.8	0	0	0
L AMD: FY2016 TRS 1004 Gen Fund (UGF) 121,609.8 1178 temp code (UGF) -121,609.8	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
16Governor's Endorsed Bdgt 2/5 Total		121,609.8	0.0	0.0	0.0	0.0	0.0	0.0	121,609.8	0	0	0

**2015 Legislature - Operating Budget
Transaction Change Detail - Governor Amend Structure**

Numbers and Language

Agency: State Assistance to Retirement Funds

**Appropriation: TRS State Assistance
Allocation: All Other TRS**

Transaction Title	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
* * * Changes from FY15 Conference Committee to FY15 Authorized * * *												
L State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48b Ch16 SLA2014 P137 L21 (SB119)) 1001 CBR Fund (Other) 137,503.5	FisNot15	137,503.5	0.0	0.0	0.0	0.0	0.0	0.0	137,503.5	0	0	0
FY15 Authorized Total		137,503.5	0.0	0.0	0.0	0.0	0.0	0.0	137,503.5	0	0	0
* * * Changes from FY15 Authorized to FY15 Management Plan * * *												
FY15 Management Plan Total		137,503.5	0.0	0.0	0.0	0.0	0.0	0.0	137,503.5	0	0	0
* * * Changes from FY15 Management Plan to FY16 Adjusted Base * * *												
L Reverse State Assistance for Past Service Costs Ch52 SLA2014 (HB385) (Sec48b Ch16 SLA2014 P137 L21 (SB119)) 1001 CBR Fund (Other) -137,515.7	OTI	-137,515.7	0.0	0.0	0.0	0.0	0.0	0.0	-137,515.7	0	0	0
FY16 Adjusted Base Total		-12.2	0.0	0.0	0.0	0.0	0.0	0.0	-12.2	0	0	0
* * * Changes from FY16 Adjusted Base to 16Governor's Endorsed Bdgt 2/5 * * *												
L LFD Technical Adjustment: Add Transaction to Zero out all CBR Funding (and remove the negative CBR Funding) 1001 CBR Fund (Other) 12.2	OTI	12.2	0.0	0.0	0.0	0.0	0.0	0.0	12.2	0	0	0
L FY2016 TRS 1178 temp code (UGF) 8,498.5	IncM	8,498.5	0.0	0.0	0.0	0.0	0.0	0.0	8,498.5	0	0	0
L AMD: FY2016 TRS 1004 Gen Fund (UGF) 8,498.5 1178 temp code (UGF) -8,498.5	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
16Governor's Endorsed Bdgt 2/5 Total		8,498.5	0.0	0.0	0.0	0.0	0.0	0.0	8,498.5	0	0	0

**2015 Legislature - Operating Budget
Transaction Change Detail - Governor Amend Structure**

Numbers and Language

Agency: State Assistance to Retirement Funds

**Appropriation: Judicial Retirement System
Allocation: Direct Appropriations to the Judicial Retirement System**

<u>Transaction Title</u>	<u>Trans Type</u>	<u>Total Expenditure</u>	<u>Personal Services</u>	<u>Travel</u>	<u>Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>	<u>Grants</u>	<u>Misc</u>	<u>PFT</u>	<u>PPT</u>	<u>TMP</u>
* * * FY15 Conference Committee * * *												
L FY2015 Judicial Retirement System Past Service Cost Liability Sec29 Ch16 SLA2014 P92 L1 (HB266) 1004 Gen Fund (UGF) 5,241.6	LangCC	5,241.6	0.0	0.0	5,241.6	0.0	0.0	0.0	0.0	0	0	0
FY15 Conference Committee Total		5,241.6	0.0	0.0	5,241.6	0.0	0.0	0.0	0.0	0	0	0
* * * Changes from FY15 Conference Committee to FY15 Authorized * * *												
FY15 Authorized Total		5,241.6	0.0	0.0	5,241.6	0.0	0.0	0.0	0.0	0	0	0
* * * Changes from FY15 Authorized to FY15 Management Plan * * *												
FY15 Management Plan Total		5,241.6	0.0	0.0	5,241.6	0.0	0.0	0.0	0.0	0	0	0
* * * Changes from FY15 Management Plan to FY16 Adjusted Base * * *												
FY16 Adjusted Base Total		5,241.6	0.0	0.0	5,241.6	0.0	0.0	0.0	0.0	0	0	0
* * * Changes from FY16 Adjusted Base to 16Governor's Endorsed Bdgt 2/5 * * *												
L Reverse FY2015 Judicial Retirement System Past Service Cost Liability Sec29 Ch16 SLA2014 P92 L1 (HB266) 1004 Gen Fund (UGF) -5,241.6	OTI	-5,241.6	0.0	0.0	-5,241.6	0.0	0.0	0.0	0.0	0	0	0
L FY2016 Judicial Retirement System Past Service Cost Liability 1004 Gen Fund (UGF) 5,890.8	IncM	5,890.8	0.0	0.0	5,890.8	0.0	0.0	0.0	0.0	0	0	0
16Governor's Endorsed Bdgt 2/5 Total		5,890.8	0.0	0.0	5,890.8	0.0	0.0	0.0	0.0	0	0	0

Column Definitions

15 CC (FY15 Conference Committee) - The FY2015 operating budget as approved by the Conference Committee on the Operating and Mental Health appropriation bills. The column does not include fiscal notes appropriated in Sec. 2 of HB266/HB267, special legislation or reappropriations. Appropriations in the language sections of the FY2015 operating budget bills are included in the Conference Committee column.

15 Auth (FY15 Authorized) - The Conference Committee operating budget (adjusted for vetoes) plus fiscal notes appropriated in Sec. 2 of HB266/HB267, updated CC language estimates, operating appropriations made by other bills, reappropriations, and funding carried forward from previous fiscal years.

15MgtPln (FY15 Management Plan) - Authorized level of expenditures at the beginning of FY2015 plus position adjustments and transfers (made at an agency's discretion) within appropriations.

16Adj Base (FY16 Adjusted Base) - FY2015 Management Plan less one-time items, plus FY2016 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 FY2016 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

16GovEndorsed (16Governor's Endorsed Bdgt 2/5) - The Governor's endorsed budget as of February 5, 2015. Includes the December 15th budget submission and 2/5/15 budget Governor's budget submission,

15GovSupOp (15Gov's Operating Supplemental) - The FY15 Supplemental Operating Budget Request submitted by the Governor.