

**2014 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between 15Adj Base and 15GovAmd**

**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	15GovAmd	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	15GovAmd	IncM	46,106.7	0.0	0.0	46,106.7	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			46,106.7									
L	FY2015 PERS Extraordinary State Assistance for past service costs	15GovAmd	Lang	202,150.9	0.0	0.0	202,150.9	0.0	0.0	0.0	0	0	0
	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	15GovAmd	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	15GovAmd	IncM	303,303.4	0.0	0.0	303,303.4	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			303,303.4									
L	FY2015 PERS Extraordinary State Assistance for past service costs	15GovAmd	Lang	1,329,809.0	0.0	0.0	1,329,809.0	0.0	0.0	0.0	0	0	0
	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	15GovAmd	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	15GovAmd	IncM	327,106.1	0.0	0.0	327,106.1	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			327,106.1									
L	FY2015 TRS Extraordinary State Assistance for past service costs	15GovAmd	Lang	708,039.5	0.0	0.0	708,039.5	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			708,039.5									
	* Allocation Difference *			740,259.8	0.0	0.0	740,259.8	0.0	0.0	0.0	0	0	0
All Other TRS													
L	Reverse FY2014 TRS Direct Contribution	15GovAmd	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	15GovAmd	IncM	26,381.1	0.0	0.0	26,381.1	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			26,381.1									
L	FY2015 TRS Extraordinary State Assistance for past service costs	15GovAmd	Lang	57,103.3	0.0	0.0	57,103.3	0.0	0.0	0.0	0	0	0

**2014 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between 15Adj Base and 15GovAmd**

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
TRS State Assistance (continued)													
All Other TRS (continued)													
FY2015 TRS Extraordinary State Assistance for past service costs (continued)													
			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
			** Appropriation Difference **	801,782.7	0.0	0.0	801,782.7	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	-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	5,241.6	0.0	0.0	5,241.6	0.0	0.0	0.0	0	0	0
			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
			** Appropriation Difference **	781.3	0.0	0.0	781.3	0.0	0.0	0.0	0	0	0
			*** Agency Difference ***	2,371,461.0	0.0	0.0	2,371,461.0	0.0	0.0	0.0	0	0	0
			**** All Agencies Difference ****	2,371,461.0	0.0	0.0	2,371,461.0	0.0	0.0	0.0	0	0	0

Column Definitions

15Adj 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.

15GovAmd (FY15 Governor Amended) - FY15 Governor's Amended Budget (Includes Governor's Dec 15th budget and the Governor's Amendments submitted on the 30th day).