

**2015 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between 16Adj Base and 16Gov**

**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	FY2016	PERS	16Gov	IncM	19,033.8	0.0	0.0	0.0	0.0	19,033.8	0	0	0
<i>The sum of \$126,520,764 is appropriated from pension obligation bonds to the Department of Administration for deposit in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2016.</i>													
<i>PERS</i>													
<i>State of Alaska \$74,439,208.17</i>													
<i>Municipal and</i>													
<i>Other Employers \$28,442,849.51</i>													
<i>School Districts \$19,033,788.39</i>													
<i>Other Employers \$4,604,917.93</i>													
<i>Total \$126,520,764.00</i>													
1178 temp code (UGF) 19,033.8													
* Allocation Difference *					19,033.8	0.0	0.0	0.0	0.0	19,033.8	0	0	0
All Other PERS													
L	FY2016	PERS	16Gov	IncM	107,487.0	0.0	0.0	0.0	0.0	107,487.0	0	0	0
<i>The sum of \$126,520,764 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, 2016.</i>													
<i>PERS</i>													
<i>State of Alaska \$74,439,208.17</i>													
<i>Municipal and</i>													
<i>Other Employers \$28,442,849.51</i>													
<i>School Districts \$19,033,788.39</i>													
<i>Other Employers \$4,604,917.93</i>													
<i>Total \$126,520,764.00</i>													
1178 temp code (UGF) 107,487.0													
* Allocation Difference *					107,487.0	0.0	0.0	0.0	0.0	107,487.0	0	0	0
** Appropriation Difference **					126,520.8	0.0	0.0	0.0	0.0	126,520.8	0	0	0
TRS State Assistance													
School District TRS													
L	LFD Technical Adjustment: Add Transaction to Zero out all CBR Funding		16Gov	OTI	-12.2	0.0	0.0	0.0	0.0	-12.2	0	0	0
1001 CBR Fund (Other) -12.2													
L	FY2016	TRS	16Gov	IncM	121,609.8	0.0	0.0	0.0	0.0	121,609.8	0	0	0
<i>The sum of \$130,108,327 is appropriated from pension obligation bonds to the Department of Administration for deposit in the defined benefit plan account in the teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2016.</i>													
<i>TRS</i>													
<i>State of Alaska \$8,241,917.02</i>													
<i>School Districts \$121,609,751.10</i>													

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	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
TRS State Assistance (continued)													
School District TRS (continued)													
FY2016 TRS (continued)													
<i>Other Employers</i> \$256,658.88													
<i>Total</i> \$130,108,327.00													
1178 temp code (UGF) 121,609.8													
* Allocation Difference *			121,597.6	0.0	0.0	0.0	0.0	0.0	0.0	121,597.6	0	0	0
All Other TRS													
L	LFD Technical Adjustment: Add Transaction to Zero out all CBR Funding (and remove the negative CBR Funding)	16Gov	OTI	12.2	0.0	0.0	0.0	0.0	0.0	12.2	0	0	0
1001 CBR Fund (Other) 12.2													
L	FY2016 TRS	16Gov	IncM	8,498.5	0.0	0.0	0.0	0.0	0.0	8,498.5	0	0	0
<i>The sum of \$130,108,327 is appropriated from pension obligation bonds to the Department of Administration for deposit in the defined benefit plan account in the teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2016.</i>													
<i>TRS</i>													
<i>State of Alaska</i> \$8,241,917.02													
<i>School Districts</i> \$121,609,751.10													
<i>Other Employers</i> \$256,658.88													
<i>Total</i> \$130,108,327.00													
1178 temp code (UGF) 8,498.5													
* Allocation Difference *			8,510.7	0.0	0.0	0.0	0.0	0.0	0.0	8,510.7	0	0	0
** Appropriation Difference **			130,108.3	0.0	0.0	0.0	0.0	0.0	0.0	130,108.3	0	0	0
Judicial Retirement System													
Direct Appropriations to the Judicial Retirement System													
L	Reverse FY2015 Judicial Retirement System Past Service Cost Liability Sec29 Ch16 SLA2014 P92 L1 (HB266)	16Gov	OTI	-5,241.6	0.0	0.0	-5,241.6	0.0	0.0	0.0	0	0	0
<i>Reverse language section transaction from the base budget.</i>													
1004 Gen Fund (UGF) -5,241.6													
L	FY2016 Judicial Retirement System Past Service Cost Liability	16Gov	IncM	5,890.8	0.0	0.0	5,890.8	0.0	0.0	0.0	0	0	0
<i>Sec. 29. RETIREMENT SYSTEM FUNDING. The sum of \$5,890,788 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, 2016.</i>													
1004 Gen Fund (UGF) 5,890.8													
* Allocation Difference *			649.2	0.0	0.0	649.2	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			649.2	0.0	0.0	649.2	0.0	0.0	0.0	0.0	0	0	0
*** Agency Difference ***			257,278.3	0.0	0.0	649.2	0.0	0.0	0.0	256,629.1	0	0	0
**** All Agencies Difference ****			257,278.3	0.0	0.0	649.2	0.0	0.0	0.0	256,629.1	0	0	0

Column Definitions

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.

16Gov (FY16 Governor Request) - Includes FY2016 Adjusted Base plus the Governor's operating budget bill requests for increases (increments), decreases (decrements), fund source changes, and language transactions.