

**2016 Legislature - Operating Budget  
Transaction Compare - House CS Structure  
Between 17Adj Base and HouseSub**

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|---|
| <b>Numbers and Language<br/>Differences<br/>Agencies:</b> |
|---|

**Agency: State Retirement Payments**

|                              | Column  | Trans Type | Total Expenditure | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants | Misc      | PFT | PPT | TMP |
|------------------------------|---|------------|-------------------|-------------------|--------|----------|-------------|----------------|--------|-----------|-----|-----|-----|
| <b>PERS State Assistance</b> |   |            |                   |                   |        |          |             |                |        |           |     |     |     |
| <b>All Other PERS</b>        |   |            |                   |                   |        |          |             |                |        |           |     |     |     |
| L                            | FY2017 State Assistance for Past Service Costs  | 17Adj Base | Lang              | 85,504.2          | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 85,504.2  | 0   | 0   | 0   |
|                              | 1004 Gen Fund (UGF)   |            |                   | 85,504.2          |        |          |             |                |        |           |     |     |     |
| L                            | Reduce FY2017 State Assistance for Past Service Costs by \$24 million   | HouseSub   | Lang              | 61,542.7          | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 61,542.7  | 0   | 0   | 0   |
|                              | 1004 Gen Fund (UGF)   |            |                   | 61,542.7          |        |          |             |                |        |           |     |     |     |
|                              | <b>* Allocation Difference *</b>  |            |                   | -23,961.5         | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | -23,961.5 | 0   | 0   | 0   |
|                              | <b>** Appropriation Difference **</b>   |            |                   | -23,961.5         | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | -23,961.5 | 0   | 0   | 0   |
| <b>TRS State Assistance</b>  |   |            |                   |                   |        |          |             |                |        |           |     |     |     |
| <b>School District TRS</b>   |   |            |                   |                   |        |          |             |                |        |           |     |     |     |
| L                            | AMD: FY2017 State Assistance for Past Service Costs   | 17Adj Base | Lang              | 109,883.1         | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 109,883.1 | 0   | 0   | 0   |
|                              | 1004 Gen Fund (UGF)   |            |                   | 109,883.1         |        |          |             |                |        |           |     |     |     |
| L                            | FY2017 State Assistance for Past Service Costs  | HouseSub   | Lang              | 109,883.1         | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 109,883.1 | 0   | 0   | 0   |
|                              | 1004 Gen Fund (UGF)   |            |                   | 40,000.0          |        |          |             |                |        |           |     |     |     |
|                              | 1240 AHCC HEF (DGF)   |            |                   | 69,883.1          |        |          |             |                |        |           |     |     |     |
|                              | <b>* Allocation Difference *</b>  |            |                   | 0.0               | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 0.0       | 0   | 0   | 0   |
| <b>All Other TRS</b>         |   |            |                   |                   |        |          |             |                |        |           |     |     |     |
| L                            | FY2017 State Assistance for Past Service Costs - \$6,816.8  | HouseSub   | Cntngt            | 0.0               | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 0.0       | 0   | 0   | 0   |
| L                            | AMD: FY2017 State Assistance for Past Service Costs   | 17Adj Base | Lang              | 6,816.8           | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 6,816.8   | 0   | 0   | 0   |
|                              | 1004 Gen Fund (UGF)   |            |                   | 6,816.8           |        |          |             |                |        |           |     |     |     |
| L                            | FY2017 State Assistance for Past Service Costs  | HouseSub   | Lang              | 6,816.8           | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 6,816.8   | 0   | 0   | 0   |
|                              | 1240 AHCC HEF (DGF)   |            |                   | 6,816.8           |        |          |             |                |        |           |     |     |     |
|                              | <b>* Allocation Difference *</b>  |            |                   | 0.0               | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 0.0       | 0   | 0   | 0   |
|                              | <b>** Appropriation Difference **</b>   |            |                   | 0.0               | 0.0    | 0.0      | 0.0         | 0.0            | 0.0    | 0.0       | 0   | 0   | 0   |
| <b>Military Retirement</b>   |   |            |                   |                   |        |          |             |                |        |           |     |     |     |
| <b>Military Normal Costs</b> |   |            |                   |                   |        |          |             |                |        |           |     |     |     |
|                              | National Guard and Naval Militia Retirement System Actuarial Recommended Adjustment (from \$734.5 to \$797.5) | HouseSub   | Inc               | 63.0              | 0.0    | 0.0      | 63.0        | 0.0            | 0.0    | 0.0       | 0   | 0   | 0   |
|                              | 1004 Gen Fund (UGF)   |            |                   | 63.0              |        |          |             |                |        |           |     |     |     |
|                              | Move National Guard Naval Militia Retirement System Normal Costs to Statewide Retirement System               | HouseSub   | Dec               | -797.5            | 0.0    | 0.0      | -797.5      | 0.0            | 0.0    | 0.0       | 0   | 0   | 0   |
|                              | 1004 Gen Fund (UGF)   |            |                   | -797.5            |        |          |             |                |        |           |     |     |     |
| L                            | National Guard Naval Militia Retirement System Normal Costs   | HouseSub   | Lang              | 797.5             | 0.0    | 0.0      | 797.5       | 0.0            | 0.0    | 0.0       | 0   | 0   | 0   |

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**Agency: State Retirement Payments**

|  | Column   | Trans Type | Total Expenditure  | Personal Services | Travel | Services | Commodities | Capital Outlay | Grants   | Misc      | PFT | PPT | TMP |
|--|----------|------------|--|-------------------|--------|----------|-------------|----------------|----------|-----------|-----|-----|-----|
| <b>Military Retirement (continued)</b>                       |          |            |  |                   |        |          |             |                |          |           |     |     |     |
| <b>Military Normal Costs (continued)</b>                     |          |            |  |                   |        |          |             |                |          |           |     |     |     |
| National Guard Naval Militia Retirement System               |          |            |  |                   |        |          |             |                |          |           |     |     |     |
| Normal Costs (continued)                                     |          |            |  |                   |        |          |             |                |          |           |     |     |     |
|  |          |            | 1004 Gen Fund (UGF)  | 797.5             |        |          |             |                |          |           |     |     |     |
|  |          |            | <b>* Allocation Difference *</b>   | 63.0              | 0.0    | 0.0      | 63.0        | 0.0            | 0.0      | 0.0       | 0   | 0   | 0   |
|  |          |            | <b>** Appropriation Difference **</b>  | 63.0              | 0.0    | 0.0      | 63.0        | 0.0            | 0.0      | 0.0       | 0   | 0   | 0   |
| <b>Elected Public Officers Retirement System Benefits</b>    |          |            |  |                   |        |          |             |                |          |           |     |     |     |
| <b>Elected Public Officers Retirement System Benefits</b>    |          |            |  |                   |        |          |             |                |          |           |     |     |     |
|  | HouseSub | Dec        | Reduce Retirement Funding For Elected Public Officers  | -98.9             | 0.0    | 0.0      | 0.0         | 0.0            | -98.9    | 0.0       | 0   | 0   | 0   |
|  |          |            | 1004 Gen Fund (UGF)  | -98.9             |        |          |             |                |          |           |     |     |     |
|  | HouseSub | Dec        | Move Elected Public Officers Retirement System benefit payments to Statewide Retirement Assistance               | -1,881.4          | 0.0    | 0.0      | -20.0       | 0.0            | -1,861.4 | 0.0       | 0   | 0   | 0   |
|  |          |            | 1004 Gen Fund (UGF)  | -1,881.4          |        |          |             |                |          |           |     |     |     |
| L  | HouseSub | Lang       | Elected Public Officers Retirement System benefit payments   | 1,881.4           | 0.0    | 0.0      | 20.0        | 0.0            | 1,861.4  | 0.0       | 0   | 0   | 0   |
|  |          |            | 1004 Gen Fund (UGF)  | 1,881.4           |        |          |             |                |          |           |     |     |     |
|  |          |            | <b>* Allocation Difference *</b>   | -98.9             | 0.0    | 0.0      | 0.0         | 0.0            | -98.9    | 0.0       | 0   | 0   | 0   |
|  |          |            | <b>** Appropriation Difference **</b>  | -98.9             | 0.0    | 0.0      | 0.0         | 0.0            | -98.9    | 0.0       | 0   | 0   | 0   |
| <b>Unlicensed Vessel Participant Annuity Retirement Plan</b> |          |            |  |                   |        |          |             |                |          |           |     |     |     |
| <b>Unlicensed Vessel Participant Annuity Retirement Plan</b> |          |            |  |                   |        |          |             |                |          |           |     |     |     |
|  | HouseSub | Dec        | Reduce Retirement Funding for the Unlicensed Vessel Participant Annuity Retirement Plan                          | -2.3              | 0.0    | 0.0      | 0.0         | 0.0            | -2.3     | 0.0       | 0   | 0   | 0   |
|  |          |            | 1004 Gen Fund (UGF)  | -2.3              |        |          |             |                |          |           |     |     |     |
|  | HouseSub | Dec        | Move Unlicensed Vessel Participant Annuity Retirement System benefit payments to Statewide Retirement Assistance | -43.7             | 0.0    | 0.0      | 0.0         | 0.0            | -43.7    | 0.0       | 0   | 0   | 0   |
|  |          |            | 1004 Gen Fund (UGF)  | -43.7             |        |          |             |                |          |           |     |     |     |
| L  | HouseSub | Lang       | Unlicensed Vessel Participant Annuity Retirement System benefit payments   | 43.7              | 0.0    | 0.0      | 0.0         | 0.0            | 43.7     | 0.0       | 0   | 0   | 0   |
|  |          |            | 1004 Gen Fund (UGF)  | 43.7              |        |          |             |                |          |           |     |     |     |
|  |          |            | <b>* Allocation Difference *</b>   | -2.3              | 0.0    | 0.0      | 0.0         | 0.0            | -2.3     | 0.0       | 0   | 0   | 0   |
|  |          |            | <b>** Appropriation Difference **</b>  | -2.3              | 0.0    | 0.0      | 0.0         | 0.0            | -2.3     | 0.0       | 0   | 0   | 0   |
|  |          |            | <b>*** Agency Difference ***</b>   | -23,999.7         | 0.0    | 0.0      | 63.0        | 0.0            | -101.2   | -23,961.5 | 0   | 0   | 0   |
|  |          |            | <b>**** All Agencies Difference ****</b>   | -23,999.7         | 0.0    | 0.0      | 63.0        | 0.0            | -101.2   | -23,961.5 | 0   | 0   | 0   |

## Column Definitions

**17Adj Base (FY17 Adjusted Base)** - FY16 Management Plan less one-time items, plus FY17 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 FY17 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

**HouseSub (HouseSub)** - The version of the FY17 operating budget adopted by the House Finance Subcommittees on 2/29/16. This is before amendments by the full committee.