

**2017 Legislature - Operating Budget  
Transaction Compare - Governor Structure  
Between 18Adj Base and 18Gov**

**Numbers and Language  
Differences  
Agencies: Retirement**

**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>School District PERS</b>													
L Reverse State Assistance for Past Service Costs Sec28a Ch3 4SSLA2016 P91 L13 (HB256)	18Gov	OTI	-13,662.4	0.0	0.0	0.0	0.0	0.0	0.0	-13,662.4	0	0	0
1004 Gen Fund (UGF)			-13,662.4										
L State Assistance for Past Service Costs	18Gov	IncM	10,258.1	0.0	0.0	0.0	0.0	0.0	0.0	10,258.1	0	0	0
1004 Gen Fund (UGF)			10,258.1										
* Allocation Difference *			-3,404.3	0.0	0.0	0.0	0.0	0.0	0.0	-3,404.3	0	0	0
<b>All Other PERS</b>													
L Reverse State Assistance for Past Service Costs Sec28a Ch3 4SSLA2016 P91 L13 (HB256)	18Gov	OTI	-85,504.2	0.0	0.0	0.0	0.0	0.0	0.0	-85,504.2	0	0	0
1004 Gen Fund (UGF)			-21,055.7										
1226 High Ed (DGF)			-64,448.5										
L State Assistance for Past Service Costs	18Gov	IncM	62,312.9	0.0	0.0	0.0	0.0	0.0	0.0	62,312.9	0	0	0
1004 Gen Fund (UGF)			24,460.0										
1226 High Ed (DGF)			37,852.9										
* Allocation Difference *			-23,191.3	0.0	0.0	0.0	0.0	0.0	0.0	-23,191.3	0	0	0
** Appropriation Difference **			-26,595.6	0.0	0.0	0.0	0.0	0.0	0.0	-26,595.6	0	0	0
<b>TRS State Assistance</b>													
<b>School District TRS</b>													
L Reverse State Assistance for Past Service Costs Sec28b Ch3 4SSLA2016 P91 L20 (HB256)	18Gov	OTI	-109,883.1	0.0	0.0	0.0	0.0	0.0	0.0	-109,883.1	0	0	0
1004 Gen Fund (UGF)			-84,506.1										
1226 High Ed (DGF)			-25,377.0										
L State Assistance for Past Service Costs	18Gov	IncM	105,483.7	0.0	0.0	0.0	0.0	0.0	0.0	105,483.7	0	0	0
1004 Gen Fund (UGF)			85,049.6										
1226 High Ed (DGF)			20,434.1										
* Allocation Difference *			-4,399.4	0.0	0.0	0.0	0.0	0.0	0.0	-4,399.4	0	0	0
<b>All Other TRS</b>													
L Reverse State Assistance for Past Service Costs Sec28b Ch3 4SSLA2016 P91 L20 (HB256)	18Gov	OTI	-6,816.8	0.0	0.0	0.0	0.0	0.0	0.0	-6,816.8	0	0	0
1004 Gen Fund (UGF)			-6,816.8										
L State Assistance for Past Service Costs	18Gov	IncM	6,273.3	0.0	0.0	0.0	0.0	0.0	0.0	6,273.3	0	0	0
1004 Gen Fund (UGF)			6,273.3										
* Allocation Difference *			-543.5	0.0	0.0	0.0	0.0	0.0	0.0	-543.5	0	0	0
** Appropriation Difference **			-4,942.9	0.0	0.0	0.0	0.0	0.0	0.0	-4,942.9	0	0	0

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<b>Military Retirement</b>													
<b>Military Normal Costs</b>													
L Reverse FY2017 National Guard Naval Militia Retirement System Normal Costs Sec28c Ch3 4SSSLA2016 P91 L27 (HB256)	18Gov	OTI	-797.5	0.0	0.0	-797.5	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			-797.5										
L FY2018 National Guard Naval Militia Retirement System Normal Costs	18Gov	IncM	835.5	0.0	0.0	835.5	0.0	0.0	0.0	0.0	0	0	0
1004 Gen Fund (UGF)			835.5										
* Allocation Difference *			38.0	0.0	0.0	38.0	0.0	0.0	0.0	0.0	0	0	0
<b>Military Past Service Costs</b>													
L Reverse FY2017 Past Service Liability Sec28d Ch3 4SSSLA2016 P92 L1 (HB256)	18Gov	OTI	-69.4	0.0	0.0	0.0	0.0	0.0	0.0	-69.4	0	0	0
1004 Gen Fund (UGF)			-69.4										
L FY2018 Past Service Liability	18Gov	IncM	71.7	0.0	0.0	0.0	0.0	0.0	0.0	71.7	0	0	0
1004 Gen Fund (UGF)			71.7										
* Allocation Difference *			2.3	0.0	0.0	0.0	0.0	0.0	0.0	2.3	0	0	0
** Appropriation Difference **			40.3	0.0	0.0	38.0	0.0	0.0	0.0	2.3	0	0	0
<b>Elected Public Officers Retirement System Benefits</b>													
<b>Elected Public Officers Retirement System Benefits</b>													
L Reverse Elected Public Officer's Retirement System Benefit Payments Sec28e Ch3 4SSSLA2016 P92 L6 (HB256)	18Gov	OTI	-1,881.4	0.0	0.0	-20.0	0.0	0.0	-1,861.4	0.0	0	0	0
1004 Gen Fund (UGF)			-1,881.4										
L FY2018 Elected Public Officer's Retirement System Benefit Payments	18Gov	IncM	1,881.4	0.0	0.0	20.0	0.0	0.0	1,861.4	0.0	0	0	0
1004 Gen Fund (UGF)			1,881.4										
* Allocation Difference *			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
** Appropriation Difference **			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
<b>Unlicensed Vessel Personnel Annuity Retirement Plan</b>													
<b>Unlicensed Vessel Personnel Annuity Retirement Plan</b>													
L Reverse Unlicensed Vessel Personnel Annuity Retirement System Benefit Payments Sec28f Ch3 4SSSLA2016 P92 L10 (HB256)	18Gov	OTI	-43.7	0.0	0.0	0.0	0.0	0.0	-43.7	0.0	0	0	0
1004 Gen Fund (UGF)			-43.7										
L FY2018 Unlicensed Vessel Personnel Annuity Retirement System Benefit Payments	18Gov	IncM	25.0	0.0	0.0	0.0	0.0	0.0	25.0	0.0	0	0	0
1004 Gen Fund (UGF)			25.0										
* Allocation Difference *			-18.7	0.0	0.0	0.0	0.0	0.0	-18.7	0.0	0	0	0
** Appropriation Difference **			-18.7	0.0	0.0	0.0	0.0	0.0	-18.7	0.0	0	0	0

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<b>Judicial Retirement System</b>													
<b>JRS Past Service Costs</b>													
L	Reverse FY2017 Past Service Cost Liability	18Gov	OTI	-5,412.4	0.0	0.0	-5,412.4	0.0	0.0	0.0	0	0	0
	Sec28g Ch3 4SSLA2016 P92 L14 (HB256)												
	1004 Gen Fund (UGF)			-5,412.4									
L	FY2018 Past Service Cost Liability	18Gov	IncM	5,385.0	0.0	0.0	5,385.0	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			5,385.0									
<b>* Allocation Difference *</b>				-27.4	0.0	0.0	-27.4	0.0	0.0	0.0	0	0	0
<b>** Appropriation Difference **</b>				-27.4	0.0	0.0	-27.4	0.0	0.0	0.0	0	0	0
<b>*** Agency Difference ***</b>				-31,544.3	0.0	0.0	10.6	0.0	-18.7	-31,536.2	0	0	0
<b>**** All Agencies Difference ****</b>				-31,544.3	0.0	0.0	10.6	0.0	-18.7	-31,536.2	0	0	0

## Column Definitions

**18Adj Base (FY18 Adjusted Base)** - FY17 Management Plan less one-time items, plus FY18 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 FY18 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

**18Gov (FY18 Governor Request)** - Includes FY18 Adjusted Base plus the Governor's operating budget bill requests for increases (increments), decreases (decrements), fund source changes, and language transactions submitted by the Governor on December 15, 2016.