

**2018 Legislature - Operating Budget
Transaction Compare - Governor Structure
Between 19Adj Base and 19GovAmd**

Numbers and Language Differences Agencies: Retirement
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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
PERS State Assistance													
School District PERS													
L	Reverse State Assistance for Past Service Costs Sec41a Ch1 SSSLA2017 P118 L4 (HB57)	19GovAmd	OTI	-10,258.1	0.0	0.0	0.0	0.0	0.0	-10,258.1	0	0	0
	1004 Gen Fund (UGF)			-10,258.1									
L	State Assistance for Past Service Costs 1001 CBR Fund (Other)	19GovAmd	IncM	19,477.6	0.0	0.0	0.0	0.0	0.0	19,477.6	0	0	0
L	LFD Adjust: Fund Change from CBRF to UGF for State Assistance for Past Service Costs 1001 CBR Fund (Other)	19GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			19,477.6									
	* Allocation Difference *			9,219.5	0.0	0.0	0.0	0.0	0.0	9,219.5	0	0	0
All Other PERS													
L	Reverse State Assistance for Past Service Costs Sec41a Ch1 SSSLA2017 P118 L4 (HB57)	19GovAmd	OTI	-8,565.9	0.0	0.0	0.0	0.0	0.0	-8,565.9	0	0	0
	1226 High Ed (DGF)			-8,565.9									
L	Reverse State Assistance for Past Service Costs Sec41a Ch1 SSSLA2017 P118 L4 (HB57)	19GovAmd	OTI	-53,747.0	0.0	0.0	0.0	0.0	0.0	-53,747.0	0	0	0
	1004 Gen Fund (UGF)			-53,747.0									
L	State Assistance for Past Service Costs 1001 CBR Fund (Other)	19GovAmd	IncM	115,741.4	0.0	0.0	0.0	0.0	0.0	115,741.4	0	0	0
L	LFD Adjust: Fund Change from CBRF to UGF for State Assistance for Past Service Costs 1001 CBR Fund (Other)	19GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	1004 Gen Fund (UGF)			115,741.4									
	* Allocation Difference *			53,428.5	0.0	0.0	0.0	0.0	0.0	53,428.5	0	0	0
	** Appropriation Difference **			62,648.0	0.0	0.0	0.0	0.0	0.0	62,648.0	0	0	0
TRS State Assistance													
School District TRS													
L	Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57)	19GovAmd	OTI	-85,049.6	0.0	0.0	0.0	0.0	0.0	-85,049.6	0	0	0
	1004 Gen Fund (UGF)			-85,049.6									
L	Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57)	19GovAmd	OTI	-20,434.1	0.0	0.0	0.0	0.0	0.0	-20,434.1	0	0	0
	1226 High Ed (DGF)			-20,434.1									
L	State Assistance for Past Service Costs 1001 CBR Fund (Other)	19GovAmd	IncM	121,372.9	0.0	0.0	0.0	0.0	0.0	121,372.9	0	0	0

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TRS State Assistance (continued)													
School District TRS (continued)													
L	19GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			LFD Adjust: Fund Change from CBRF to UGF for State Assistance for Past Service Costs										
			1001 CBR Fund (Other) -121,372.9										
			1004 Gen Fund (UGF) 121,372.9										
			* Allocation Difference *							15,889.2	0	0	0
			15,889.2	0.0	0.0	0.0	0.0	0.0	0.0				
All Other TRS													
L	19GovAmd	OTI	-6,273.3	0.0	0.0	0.0	0.0	0.0	0.0	-6,273.3	0	0	0
			Reverse State Assistance for Past Service Costs Sec41b Ch1 SSSLA2017 P118 L11 (HB57)										
			1004 Gen Fund (UGF) -6,273.3										
L	19GovAmd	IncM	6,801.1	0.0	0.0	0.0	0.0	0.0	0.0	6,801.1	0	0	0
			State Assistance for Past Service Costs										
			1001 CBR Fund (Other) 6,801.1										
L	19GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			LFD Adjust: Fund Change from CBRF to UGF for State Assistance for Past Service Costs										
			1001 CBR Fund (Other) -6,801.1										
			1004 Gen Fund (UGF) 6,801.1										
			* Allocation Difference *							527.8	0	0	0
			527.8	0.0	0.0	0.0	0.0	0.0	0.0				
			** Appropriation Difference **							16,417.0	0	0	0
			16,417.0	0.0	0.0	0.0	0.0	0.0	0.0				
Military Retirement													
Military Normal Costs													
L	19GovAmd	OTI	-835.5	0.0	0.0	-835.5	0.0	0.0	0.0	0.0	0	0	0
			Reverse FY2018 Retirement System Normal Costs Sec41d-e Ch1 SSSLA2017 P118 L21-30 (HB57)										
			1004 Gen Fund (UGF) -835.5										
L	19GovAmd	IncM	851.7	0.0	0.0	851.7	0.0	0.0	0.0	0.0	0	0	0
			FY2019 Retirement System Normal Costs										
			1001 CBR Fund (Other) 851.7										
L	19GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
			LFD Adjust: Fund Change from CBRF to UGF for FY2019 Retirement System Normal Costs										
			1001 CBR Fund (Other) -851.7										
			1004 Gen Fund (UGF) 851.7										
			* Allocation Difference *			16.2	0.0	0.0	0.0	0.0	0	0	0
			16.2	0.0	0.0								
Military Past Service Costs													
L	19GovAmd	OTI	-71.7	0.0	0.0	-71.7	0.0	0.0	0.0	0.0	0	0	0
			Reverse FY2018 Retirement System Past Service Liability Sec41d-e Ch1 SSSLA2017 P118 L21-30 (HB57)										
			1004 Gen Fund (UGF) -71.7										
			* Allocation Difference *			-71.7	0.0	0.0	0.0	0.0	0	0	0
			-71.7	0.0	0.0	-71.7	0.0	0.0	0.0	0.0	0	0	0
			** Appropriation Difference **			-55.5	0.0	0.0	0.0	0.0	0	0	0
			-55.5	0.0	0.0	-55.5	0.0	0.0	0.0	0.0	0	0	0

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Elected Public Officers Retirement System Benefits													
Elected Public Officers Retirement System Benefits													
L	Reverse FY2018 Elected Public Officer's Retirement System Benefit Payments Sec41f Ch1 SSSLA2017 P118 L31 (HB57)	19GovAmd	OTI	-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	FY2019 Elected Public Officer's Retirement System Benefit Payments	19GovAmd	IncM	1,806.4	0.0	0.0	20.0	0.0	1,786.4	0.0	0	0	0
	1001 CBR Fund (Other)			1,806.4									
L	LFD Adjust: Fund Change from CBRF to UGF for FY2019 Elected Public Officer's Retirement System Benefit Payments	19GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			-1,806.4									
	1004 Gen Fund (UGF)			1,806.4									
	* Allocation Difference *			-75.0	0.0	0.0	0.0	0.0	-75.0	0.0	0	0	0
	** Appropriation Difference **			-75.0	0.0	0.0	0.0	0.0	-75.0	0.0	0	0	0
Unlicensed Vessel Personnel Annuity Retirement Plan													
Unlicensed Vessel Personnel Annuity Retirement Plan													
L	FY2019 Past Service Cost Liability	19GovAmd	Lang	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	* Allocation Difference *			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
Judicial Retirement System													
JRS Past Service Costs													
L	Reverse FY2018 Past Service Cost Liability Sec41h Ch1 SSSLA2017 P119 L8 (HB57)	19GovAmd	OTI	-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									
L	FY2019 Past Service Cost Liability	19GovAmd	IncM	4,909.0	0.0	0.0	4,909.0	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			4,909.0									
L	LFD Adjust: Fund Change from CBRF to UGF for FY2019 Past Service Cost Liability	19GovAmd	FndChg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	1001 CBR Fund (Other)			-4,909.0									
	1004 Gen Fund (UGF)			4,909.0									
	* Allocation Difference *			-476.0	0.0	0.0	-476.0	0.0	0.0	0.0	0	0	0
	** Appropriation Difference **			-476.0	0.0	0.0	-476.0	0.0	0.0	0.0	0	0	0
Special Retirement Systems													
Special Retirement Systems													
L	Potential savings of \$25.5 million under Medicare Part D Employer Group Waiver Plan	19GovAmd	Cntngt	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	0	0
	* Allocation Difference *			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

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*** Agency Difference ***		78,458.5	0.0	0.0	-531.5	0.0	0.0	-75.0	79,065.0	0	0	0
**** All Agencies Difference ****		78,458.5	0.0	0.0	-531.5	0.0	0.0	-75.0	79,065.0	0	0	0

Column Definitions

19Adj Base (FY19 Adjusted Base) - FY18 Management Plan less one-time items, plus FY19 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 FY19 budget; it is the base to which the Governor's and the Legislature's increments, decrements, and fund changes are added.

19GovAmd (FY19 Governor Amended) - FY19 Governor's Amended Budget (Includes Governor's Dec 15th budget, the Governor's Amendments submitted on the 30th day and amendments submitted on May 11, 2018).