



Office of State Budget Director

284 Capitol Annex, 702 Capitol Avenue
Frankfort, Kentucky 40601
(502) 564-7300
Internet: osbd.ky.gov

Matthew G. Bevin
Governor

John E. Chilton
State Budget Director

Governor's Office for Policy and Management
Governor's Office for Economic Analysis
Governor's Office for Policy Research

September 15, 2017

Contact: John E. Chilton
502-564-1218

To: All KERS Employers
Attn: Chief Executive Officer
From: John Chilton, State Budget Director
Subject: Kentucky's pension plans
Delivered via email from KRS

I am writing to provide an update on the status of pension reform as it relates to the Kentucky Employees' Retirement System (KERS) of which your organization is a participant. (I sent a similar update to the CERS employers last week.) The information in this memorandum assumes that no legislative changes occur.

The current situation

As required by the current statutes, pension contributions will continue to be assessed and collected as a percent of your organization's actual payroll. The rates that will apply for FY 2018-2019 are substantially higher than the previous year. The increase arises primarily from revised actuarial assumptions that the KRS Board believes are realistic. Using the revised assumptions to recalculate the ARC results in higher annual contributions that immediately start to decrease the unfunded liability. The most significant revised assumptions include the long-term average investment rate of return (6.25% for KERS-H, previously 7.5% and 5.25% for KERS-NH & SPRS, previously 6.75%) and the payroll growth rate (0.0%, previously 4.0%). The preliminary rates for FY 2018-2019 are shown below. For reference, I have included rates that apply to the CERS plans.

<u>Percent of payroll</u>	Kentucky employee plans			CERS plans	
	KERS – NH	KERS – H	SPRS	CERS – NH	CERS – H
Old assumptions	50.39%	21.82%	80.67%	19.18%	31.55%
Revised Assumptions	84.06%	41.12%	154.10%	28.86%	50.67%
FY 2019 increase	66.68%	88.45%	71.85%	50.47%	60.62%

You can determine the projected increase in the impact on your budget by referring to the schedule that accompanies this memorandum. Note that Non-hazardous and Hazardous amounts are on separate lines.



Reform efforts

As you know, discussions about changes to the pension system have become more intense since PFM Group Consulting LCC presented their “Report #3 – Recommended Options.” That report presented options that Governor Bevin and legislative leadership are evaluating and considering. The recommendations provide a framework for legislation to be proposed in an upcoming special session of the General Assembly.

Addressing the crisis

It is well known that all of the Commonwealth’s pension plans are in a crisis. Using the same investment rates of return that corporate plans are required to use – the Corporate Bond Index rate – the aggregate underfunding for all of Kentucky’s eight plans goes from \$33 billion to \$64 billion.

Furthermore, if Kentucky plans were subject to federal standards for single-employer private plans, six of the plans would be designated as having severe funding shortfalls because their funded status is less than 60%. As such, federal law would require that all benefits be frozen and the plans terminated. This is true even using the old 2016 actuarial assumptions, rather than the more realistic discount rates and other assumptions required of private plans.

The need for significant reform is evident to anyone looking at the health of the Commonwealth’s plans within that larger context.

Budget impact

While changes can be made to moderate the cost of pensions, each of the plans will need more money in order to avoid insolvency and to safeguard future pension benefits. Implementing the appropriate changes will require a long-term commitment by employers to reforms that are necessary to rebuild the financial foundations and that allow a path to fully sustainable fiscal health.

The obvious problem is that most employers cannot afford the additional pension contributions associated with the higher rates indicated above. The pension plans are in a crisis and so are employer budgets.

In order to address this predicament, the Governor and legislators believe it is appropriate to do two things:

1. Assess the status of all of the plans, using conservative and realistic actuarial assumptions. No more pretending that everything is just fine. Everyone needs to understand the severity of the situation. To do otherwise will lead to solutions that fall short of solving the problem.
2. Examine the benefit structures with a view to lowering future costs without jeopardizing employee and retiree retirement security.

To address budgetary implications to the Commonwealth and to all employers, priorities must be set and choices must be made. Unfortunately, the choices are not happy choices – make structural changes to the pension plans and/or reduce other spending. Governor Bevin and the members of the General Assembly are considering, but have not decided upon, changes to each of the plans.

The PFM report identified changes to benefit structures that would reduce the cost of each of the eight plans. These need to be considered and some of the suggested options should be implemented. I urge you to consider options that will put the financial condition of the plans and employer organizations on a sustainable path forward.

We look forward to working with you to find a solution that strengthens the Commonwealth’s fiscal foundation and fulfills Kentucky’s commitments to its public servants and teachers.

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
1	KERS	KERSNHZ	County Attorneys	W002	ALLEN COUNTY ATTORNEY	115,166	55,959	56,972	96,808	39,836	69.92%
2	KERS	KERSNHZ	County Attorneys	W003	ANDERSON COUNTY ATTORNEY	39,357	19,123	19,470	33,083	13,614	69.92%
3	KERS	KERSNHZ	County Attorneys	W005	BARREN COUNTY ATTORNEY	241,696	117,440	119,567	203,170	83,603	69.92%
4	KERS	KERSNHZ	County Attorneys	W007	BELL COUNTY ATTORNEY	202,151	98,225	100,004	169,928	69,924	69.92%
5	KERS	KERSNHZ	County Attorneys	W008	BOONE COUNTY ATTORNEY	666,516	323,707	329,725	560,273	230,548	69.92%
6	KERS	KERSNHZ	County Attorneys	W011	BOYLE COUNTY ATTORNEY	14,256	6,927	7,052	11,983	4,931	69.92%
7	KERS	KERSNHZ	County Attorneys	014A	BRECKINRIDGE CO ATTORNEY	94,475	45,906	46,737	79,416	32,679	69.92%
8	KERS	KERSNHZ	County Attorneys	W015	BULLITT COUNTY ATTORNEY	83,227	40,440	41,172	69,961	28,788	69.92%
9	KERS	KERSNHZ	County Attorneys	W021	CARROLL COUNTY ATTORNEY	76,147	37,000	37,670	64,010	26,339	69.92%
10	KERS	KERSNHZ	County Attorneys	W023	CASEY COUNTY ATTORNEY	83,101	40,379	41,110	69,855	28,745	69.92%
11	KERS	KERSNHZ	County Attorneys	W022	CHILD SUPPORT ENFORCEMENT	47,212	22,940	23,356	39,686	16,331	69.92%
12	KERS	KERSNHZ	County Attorneys	024A	CHRISTIAN COUNTY ATTORNEY	22,640	11,001	11,200	19,031	7,831	69.92%
13	KERS	KERSNHZ	County Attorneys	W025	CLARK COUNTY ATTORNEY	158,530	77,030	78,425	133,260	54,835	69.92%
14	KERS	KERSNHZ	County Attorneys	W028	CRITTENDEN CO ATTORNEY	60,375	29,336	29,868	50,752	20,884	69.92%
15	KERS	KERSNHZ	County Attorneys	W030	DAVIESS COUNTY ATTORNEY	71,689	34,834	35,465	60,262	24,797	69.92%
16	KERS	KERSNHZ	County Attorneys	031A	EDMONSON COUNTY ATTORNEY	46,022	22,362	22,767	38,686	15,919	69.92%
17	KERS	KERSNHZ	County Attorneys	X034	FAYETTE CO ATTORNEY OFF	177,012	86,010	87,568	148,796	61,228	69.92%
18	KERS	KERSNHZ	County Attorneys	W036	FLOYD COUNTY ATTORNEY	398,717	193,737	197,245	335,162	137,916	69.92%
19	KERS	KERSNHZ	County Attorneys	W037	FRANKLIN COUNTY ATTORNEY	280,327	136,211	138,678	235,643	96,965	69.92%
20	KERS	KERSNHZ	County Attorneys	W039	GALLATIN COUNTY ATTORNEY	3,960	1,924	1,959	3,329	1,370	69.92%
21	KERS	KERSNHZ	County Attorneys	W040	GARRARD COUNTY ATTORNEY	92,489	44,676	45,754	77,746	31,992	69.92%
22	KERS	KERSNHZ	County Attorneys	W041	GRANT COUNTY CHILD SUPPOR	27,689	13,454	13,698	23,275	9,578	69.92%
23	KERS	KERSNHZ	County Attorneys	W042	GRAVES COUNTY ATTORNEY	216,523	105,208	107,114	182,009	74,895	69.92%
24	KERS	KERSNHZ	County Attorneys	W046	HANCOCK COUNTY ATTORNEY	26,068	12,666	12,896	21,913	9,017	69.92%
25	KERS	KERSNHZ	County Attorneys	W049	HARRISON COUNTY ATTORNEY	110,800	53,838	54,813	93,139	38,326	69.92%
26	KERS	KERSNHZ	County Attorneys	W053	HICKMAN COUNTY ATTORNEY	38,152	18,538	18,874	32,071	13,197	69.92%
27	KERS	KERSNHZ	County Attorneys	W054	HOPKINS COUNTY ATTORNEY	335,850	163,189	166,145	282,315	116,170	69.92%
28	KERS	KERSNHZ	County Attorneys	W055	JACKSON COUNTY ATTORNEY	12,650	6,147	6,258	10,634	4,376	69.92%
29	KERS	KERSNHZ	County Attorneys	W056	JEFFERSON CO ATTORNEY	237,339	115,306	117,412	199,507	82,096	69.92%
30	KERS	KERSNHZ	County Attorneys	X059	KENTON COUNTY ATTORNEY	74,129	36,019	36,672	62,313	25,641	69.92%
31	KERS	KERSNHZ	County Attorneys	060A	KNOTT COUNTY ATTORNEY	96,090	46,690	47,536	80,773	33,238	69.92%
32	KERS	KERSNHZ	County Attorneys	W062	LARUE COUNTY ATTORNEY	113,979	55,382	56,385	95,811	39,425	69.92%
33	KERS	KERSNHZ	County Attorneys	W063	LAUREL COUNTY ATTORNEY	29,600	14,383	14,643	24,882	10,239	69.92%
34	KERS	KERSNHZ	County Attorneys	W065	LEE COUNTY ATTORNEY	66,206	32,169	32,752	55,652	22,900	69.92%
35	KERS	KERSNHZ	County Attorneys	071A	LOGAN COUNTY ATTORNEY	109,159	53,040	54,001	91,759	37,758	69.92%
36	KERS	KERSNHZ	County Attorneys	W076	MADISON COUNTY ATTORNEY	455,475	221,315	225,323	382,872	157,549	69.92%

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
37	KERS	KERSNHZ	County Attorneys	W077	MAGOFFIN CO ATTORNEY	85,870	41,724	42,480	72,182	29,702	69.92%
38	KERS	KERSNHZ	County Attorneys	W073	MCCRACKEN COUNTY ATTORNEY	62,759	30,495	31,047	52,756	21,708	69.92%
39	KERS	KERSNHZ	County Attorneys	W074	MCCREARY COUNTY ATTORNEY	126,025	61,236	62,344	105,936	43,592	69.92%
40	KERS	KERSNHZ	County Attorneys	W082	MEADE COUNTY ATTORNEY	108,826	52,879	53,836	91,479	37,643	69.92%
41	KERS	KERSNHZ	County Attorneys	W083	MENIFEE COUNTY ATTORNEY	19,800	9,621	9,795	16,644	6,849	69.92%
42	KERS	KERSNHZ	County Attorneys	W084	MERCER COUNTY ATTORNEY	29,878	14,518	14,781	25,116	10,335	69.92%
43	KERS	KERSNHZ	County Attorneys	086A	MONROE CO ATTORNEY	27,720	13,469	13,713	23,301	9,588	69.92%
44	KERS	KERSNHZ	County Attorneys	W087	MONTGOMERY CO ATTORNEY	133,997	65,109	66,288	112,638	46,350	69.92%
45	KERS	KERSNHZ	County Attorneys	W088	MORGAN COUNTY ATTORNEY	114,692	55,729	56,738	96,410	39,672	69.92%
46	KERS	KERSNHZ	County Attorneys	W093	OLDHAM COUNTY ATTORNEY	320,227	155,598	158,416	269,182	110,766	69.92%
47	KERS	KERSNHZ	County Attorneys	W094	OWEN COUNTY ATTORNEY	59,403	28,864	29,386	49,934	20,547	69.92%
48	KERS	KERSNHZ	County Attorneys	W096	PENDLETON COUNTY ATTORNEY	53,555	26,022	26,494	45,018	18,525	69.92%
49	KERS	KERSNHZ	County Attorneys	W100	PULASKI COUNTY ATTORNEY	304,964	148,182	150,866	256,353	105,487	69.92%
50	KERS	KERSNHZ	County Attorneys	W102	ROCKCASTLE CO ATTORNEY	109,411	53,163	54,126	91,971	37,845	69.92%
51	KERS	KERSNHZ	County Attorneys	W103	ROWAN COUNTY ATTORNEY	118,331	57,497	58,539	99,469	40,931	69.92%
52	KERS	KERSNHZ	County Attorneys	W106	SHELBY COUNTY ATTORNEY	79,172	38,470	39,166	66,552	27,386	69.92%
53	KERS	KERSNHZ	County Attorneys	W107	SIMPSON COUNTY ATTORNEY	66,560	32,342	32,927	55,950	23,023	69.92%
54	KERS	KERSNHZ	County Attorneys	W108	SPENCER COUNTY ATTORNEY	76,707	37,272	37,947	64,480	26,533	69.92%
55	KERS	KERSNHZ	County Attorneys	W110	TODD COUNTY ATTORNEY	23,650	11,492	11,700	19,880	8,181	69.92%
56	KERS	KERSNHZ	County Attorneys	W111	TRIGG COUNTY ATTORNEY	113,794	55,293	56,294	95,655	39,361	69.92%
57	KERS	KERSNHZ	County Attorneys	W112	TRIMBLE COUNTY ATTORNEY	61,853	30,054	30,599	51,993	21,395	69.92%
58	KERS	KERSNHZ	County Attorneys	W113	UNION COUNTY ATTORNEY	85,305	41,450	42,200	71,707	29,507	69.92%
59	KERS	KERSNHZ	County Attorneys	116A	WAYNE COUNTY ATTORNEY	122,980	59,756	60,838	103,377	42,539	69.92%
60	KERS	KERSNHZ	County Attorneys	W117	WEBSTER COUNTY ATTORNEY	95,468	46,388	47,228	80,250	33,022	69.92%
61	KERS	KERSNHZ	County Attorneys	W118	WHITLEY COUNTY ATTORNEY	196,241	95,354	97,081	164,960	67,880	69.92%
62	KERS	KERSNHZ	Health Departments	3066	ALLEN CO HEALTH DEPT	878,666	426,944	434,676	738,607	303,931	69.92%
63	KERS	KERSNHZ	Health Departments	3061	ANDERSON CO HEALTH DEPT	549,337	266,923	271,757	461,773	190,016	69.92%
64	KERS	KERSNHZ	Health Departments	3081	ASHLAND BOYD CO HEALTH DP	1,229,647	597,485	608,306	1,033,641	425,335	69.92%
65	KERS	KERSNHZ	Health Departments	3026	BARREN RVR DIST HLTH DEPT	6,313,611	3,067,567	3,123,343	5,307,221	2,183,878	69.92%
66	KERS	KERSNHZ	Health Departments	3085	BELL CO HEALTH DEPT	1,130,354	549,239	559,186	950,175	390,989	69.92%
67	KERS	KERSNHZ	Health Departments	3034	BOURBON CO HEALTH CENTER	554,088	269,231	274,107	465,766	191,659	69.92%
68	KERS	KERSNHZ	Health Departments	3037	BOYLE CO HEALTH DEPT	577,810	280,758	285,843	485,707	199,865	69.92%
69	KERS	KERSNHZ	Health Departments	3077	BRACKEN CO HEALTH DEPT	363,617	176,681	179,881	305,656	125,775	69.92%
70	KERS	KERSNHZ	Health Departments	3047	BREATHITT CO HEALTH DEPT	1,675,806	814,274	829,021	1,408,683	579,661	69.92%
71	KERS	KERSNHZ	Health Departments	3080	BRECKINRIDGE CO HEALTH BD	534,022	259,481	264,181	448,899	184,718	69.92%
72	KERS	KERSNHZ	Health Departments	3042	BUFFALO TRACE HEALTH DEPT	846,387	411,259	418,707	711,473	292,765	69.92%

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
73	KERS	KERSNHZ	Health Departments	3053	BULLITT CO HEALTH DEPT	1,159,124	563,219	573,419	974,360	400,941	69.92%
74	KERS	KERSNHZ	Health Departments	3084	CALLOWAY CO HEALTH DEPT	628,278	305,280	310,809	528,130	217,321	69.92%
75	KERS	KERSNHZ	Health Departments	3088	CARTER CO HEALTH DEPT	495,272	240,652	245,011	416,325	171,314	69.92%
76	KERS	KERSNHZ	Health Departments	3074	CHRISTIAN CO HEALTH DEPT	1,552,451	754,336	767,998	1,304,991	536,993	69.92%
77	KERS	KERSNHZ	Health Departments	3035	CLARK CO HEALTH DEPT	2,252,948	1,094,357	1,114,534	1,893,828	779,295	69.92%
78	KERS	KERSNHZ	Health Departments	3031	CUMBERLAND VLY DIST HEALT	3,361,500	1,633,353	1,662,934	2,825,677	1,162,743	69.92%
79	KERS	KERSNHZ	Health Departments	3055	ESTILL CO HEALTH DEPT	565,838	274,941	279,920	475,643	195,723	69.92%
80	KERS	KERSNHZ	Health Departments	3058	FLEMING CO HEALTH DEP	403,090	195,469	199,408	338,837	139,429	69.92%
81	KERS	KERSNHZ	Health Departments	3039	FLOYD CO HEALTH CENTER	1,255,834	610,210	621,261	1,055,654	434,393	69.92%
82	KERS	KERSNHZ	Health Departments	3067	FRANKLIN CO HEALTH DEPT	2,642,481	1,283,981	1,307,235	2,221,269	914,034	69.92%
83	KERS	KERSNHZ	Health Departments	3079	GARRARD COUNTY HEALTH DPT	438,914	213,268	217,131	368,951	151,820	69.92%
84	KERS	KERSNHZ	Health Departments	3036	GATEWAY DIST HEALTH DEPT	1,771,437	860,573	876,330	1,489,070	612,740	69.92%
85	KERS	KERSNHZ	Health Departments	3083	GRAVES CO HEALTH CENTER	952,938	462,963	471,419	801,040	329,621	69.92%
86	KERS	KERSNHZ	Health Departments	3086	GRAYSON COUNTY HEALTH DEPT	505,256	245,504	249,950	424,718	174,768	69.92%
87	KERS	KERSNHZ	Health Departments	3027	GREEN RVR DIST HLTH DEPT	6,520,598	3,168,281	3,225,740	5,481,215	2,255,475	69.92%
88	KERS	KERSNHZ	Health Departments	3048	GREENUP CO HLTH DEPT	1,087,532	528,432	538,002	914,179	376,177	69.92%
89	KERS	KERSNHZ	Health Departments	3087	HARLAN CO HEALTH DEPT	1,032,773	501,824	510,913	868,149	357,236	69.92%
90	KERS	KERSNHZ	Health Departments	3075	HOPKINS CO HEALTH DEPT	1,476,422	717,394	730,386	1,241,081	510,695	69.92%
91	KERS	KERSNHZ	Health Departments	3059	JESSAMINE CO HEALTH DEPT	1,075,333	522,504	531,967	903,925	371,958	69.92%
92	KERS	KERSNHZ	Health Departments	3064	JOHNSON CO HEALTH DEPT	1,292,828	628,117	639,562	1,086,751	447,189	69.92%
93	KERS	KERSNHZ	Health Departments	3051	KNOX CO HEALTH DEPT	2,132,836	1,036,345	1,055,114	1,792,862	737,748	69.92%
94	KERS	KERSNHZ	Health Departments	3033	KY RIVER DIST HEALTH DEPT	3,360,708	1,632,539	1,662,542	2,825,011	1,162,469	69.92%
95	KERS	KERSNHZ	Health Departments	3023	LAKE CUMBERLAND DISTRICT	6,293,244	3,057,794	3,113,268	5,290,101	2,176,833	69.92%
96	KERS	KERSNHZ	Health Departments	3050	LAUREL CO HEALTH DEPT	1,131,601	549,845	559,803	951,224	391,421	69.92%
97	KERS	KERSNHZ	Health Departments	3082	LAWRENCE CO HEALTH DEPT	733,585	356,449	362,905	616,652	253,747	69.92%
98	KERS	KERSNHZ	Health Departments	3057	LEWIS CO HEALTH DEPT	584,388	283,954	289,097	491,236	202,140	69.92%
99	KERS	KERSNHZ	Health Departments	3022	LEX FAYETTE CO HLTH DEPT	6,488,224	3,142,347	3,209,724	5,454,001	2,244,277	69.92%
100	KERS	KERSNHZ	Health Departments	3068	LINCOLN CO HEALTH DEPT	507,184	246,441	250,904	426,339	175,435	69.92%
101	KERS	KERSNHZ	Health Departments	3028	LINCOLN TRL DIST HLTH DEP	3,663,895	1,778,242	1,812,529	3,079,870	1,267,341	69.92%
102	KERS	KERSNHZ	Health Departments	3062	MADISON CO HEALTH DEP	4,295,579	2,086,978	2,125,023	3,610,864	1,485,841	69.92%
103	KERS	KERSNHZ	Health Departments	3065	MAGOFFIN CO HEALTH DEPT	566,232	275,132	280,115	475,975	195,860	69.92%
104	KERS	KERSNHZ	Health Departments	3073	MARSHALL CO HEALTH DEPT	1,674,104	813,402	828,179	1,407,252	579,072	69.92%
105	KERS	KERSNHZ	Health Departments	3040	MARTIN CO HEALTH DEPT	501,597	243,421	248,140	421,642	173,502	69.92%
106	KERS	KERSNHZ	Health Departments	3030	MERCER CO HEALTH DEPT	793,938	385,774	392,761	667,384	274,623	69.92%
107	KERS	KERSNHZ	Health Departments	3052	MONROE CO HEALTH DEPT	371,980	180,745	184,019	312,687	128,668	69.92%
108	KERS	KERSNHZ	Health Departments	3078	MONTGOMERY CO HEALTH DEPT	1,540,070	748,320	761,873	1,294,583	532,710	69.92%

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
109	KERS	KERSNHZ	Health Departments	3072	MUHLENBERG CO.HEALTH DEPT	797,393	387,453	394,470	670,288	275,818	69.92%
110	KERS	KERSNHZ	Health Departments	3044	N CENTRAL DIST HLTH DEPT	1,660,509	806,841	821,454	1,395,824	574,370	69.92%
111	KERS	KERSNHZ	Health Departments	3025	NORTHERN KY DIST HLTH DEP	6,615,109	3,213,893	3,272,494	5,560,660	2,288,166	69.92%
112	KERS	KERSNHZ	Health Departments	3056	OLDHAM CO HEALTH DEPT	952,306	462,725	471,106	800,508	329,403	69.92%
113	KERS	KERSNHZ	Health Departments	3045	PENNYRILE DIST HLTH DEPT	1,541,329	748,932	762,495	1,295,641	533,146	69.92%
114	KERS	KERSNHZ	Health Departments	3038	PIKE CO HEALTH DEPT	2,562,236	1,244,991	1,267,538	2,153,816	886,277	69.92%
115	KERS	KERSNHZ	Health Departments	3060	POWELL CO HEALTH DEPT	296,656	144,145	146,756	249,369	102,613	69.92%
116	KERS	KERSNHZ	Health Departments	3029	PURCHASE DIST HLTH DEPT	2,283,868	1,109,721	1,129,830	1,919,820	789,990	69.92%
117	KERS	KERSNHZ	Health Departments	3054	THREE RIVERS DIST HLTH	2,167,667	1,053,087	1,072,345	1,822,141	749,796	69.92%
118	KERS	KERSNHZ	Health Departments	3076	TODD CO HEALTH DEPT	559,123	271,678	276,598	469,999	193,401	69.92%
119	KERS	KERSNHZ	Health Departments	3024	WEDCO DIST HEALTH DEPT	2,852,876	1,386,154	1,411,318	2,398,127	986,810	69.92%
120	KERS	KERSNHZ	Health Departments	3049	WHITLEY CO HEALTH DEPT	2,350,062	1,141,742	1,162,576	1,975,462	812,887	69.92%
121	KERS	KERSNHZ	Health Departments	3069	WOODFORD CO HEALTH DEPT	576,997	280,363	285,440	485,023	199,583	69.92%
122	KERS	KERSNHZ	Quasi-governmental	7403	ASST OF COMMONWEALTH ATTY	1,038,024	504,376	513,510	872,563	359,052	69.92%
123	KERS	KERSNHZ	Quasi-governmental	1487	B.R.A.S.S.	633,287	307,714	313,287	532,341	219,054	69.92%
124	KERS	KERSNHZ	Quasi-governmental	1439	BARREN RIVER CHILD ADVOCA	159,269	77,389	78,790	133,881	55,091	69.92%
125	KERS	KERSNHZ	Quasi-governmental	1489	BETHANY HOUSE ABUSE SHEL	449,333	218,331	222,285	377,710	155,424	69.92%
126	KERS	KERSNHZ	Quasi-governmental	1458	BLUEGRASS RAPE CRISIS CTR	644,239	313,036	318,705	541,547	222,842	69.92%
127	KERS	KERSNHZ	Quasi-governmental	1484	BUFFALO TR CHILD ADV INC	93,449	45,407	46,229	78,553	32,324	69.92%
128	KERS	KERSNHZ	Quasi-governmental	1491	CHILD ADV CTR OF GRN RVR	158,225	76,882	78,274	133,004	54,730	69.92%
129	KERS	KERSNHZ	Quasi-governmental	1435	CHILD WATCH ADVOCACY CTR	192,524	93,547	95,242	161,835	66,594	69.92%
130	KERS	KERSNHZ	Quasi-governmental	1492	CSG HEADQUARTERS	4,664,460	2,266,329	2,307,508	3,920,945	1,613,437	69.92%
131	KERS	KERSNHZ	Quasi-governmental	1485	CUMBERLAND V C A CENTER	206,872	99,488	102,340	173,897	71,557	69.92%
132	KERS	KERSNHZ	Quasi-governmental	1454	D.O.V.E.S.	273,261	132,778	135,182	229,704	94,521	69.92%
133	KERS	KERSNHZ	Quasi-governmental	7408	FRANKLIN CO COUNCIL AGING	171,452	83,308	84,817	144,122	59,305	69.92%
134	KERS	KERSNHZ	Quasi-governmental	1455	GATEWAY CHILD ADVOCACY	62,355	30,298	30,847	52,416	21,569	69.92%
135	KERS	KERSNHZ	Quasi-governmental	7415	HIGHSCHOOL ATHLETIC ASSOC	411,102	199,754	203,372	345,572	142,200	69.92%
136	KERS	KERSNHZ	Quasi-governmental	1490	HOPE HARBOR INC	222,539	108,132	110,090	187,067	76,976	69.92%
137	KERS	KERSNHZ	Quasi-governmental	1456	JUDI'S PLACE FOR KIDS, INC.	203,126	98,699	100,486	170,747	70,261	69.92%
138	KERS	KERSNHZ	Quasi-governmental	1482	KACAC	42,350	20,578	20,951	35,599	14,649	69.92%
139	KERS	KERSNHZ	Quasi-governmental	1480	KASAP	379,669	184,481	187,822	319,150	131,327	69.92%
140	KERS	KERSNHZ	Quasi-governmental	1481	KDVA	701,939	341,072	347,249	590,050	242,801	69.92%
141	KERS	KERSNHZ	Quasi-governmental	7407	KENTUCKY HOUSING CORP	12,126,866	5,889,927	5,999,161	10,193,843	4,194,683	69.92%
142	KERS	KERSNHZ	Quasi-governmental	1433	KET FOUNDATION	1,793,785	871,600	887,385	1,507,855	620,470	69.92%
143	KERS	KERSNHZ	Quasi-governmental	7417	KY ASSOC OF REGIONAL PROG	148,750	72,278	73,587	125,039	51,453	69.92%
144	KERS	KERSNHZ	Quasi-governmental	1434	KY BAR ASSOCIATION	2,465,091	1,197,787	1,219,480	2,072,155	852,675	69.92%

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
145	KERS	KERSNHZ	Quasi-governmental	1994	KY HIGHER ED STUD LN CORP	13,036,453	6,333,224	6,449,133	10,958,442	4,509,309	69.92%
146	KERS	KERSNHZ	Quasi-governmental	7416	KY OFFICE OF BAR ADMISSIO	196,054	95,262	96,988	164,803	67,815	69.92%
147	KERS	KERSNHZ	Quasi-governmental	1457	KY RIVER CHILD ADVOCACY	100,789	48,973	49,860	84,723	34,863	69.92%
148	KERS	KERSNHZ	Quasi-governmental	1486	LAKE CUMB CHILD ADV CTR	132,301	64,285	65,449	111,212	45,763	69.92%
149	KERS	KERSNHZ	Quasi-governmental	1451	LINCOLN ADVOCACY SUPPORT	283,391	137,700	140,193	238,218	98,025	69.92%
150	KERS	KERSNHZ	Quasi-governmental	7409	MUN ELEC POW ASSOC OF KY	128,138	62,262	63,390	107,713	44,323	69.92%
151	KERS	KERSNHZ	Quasi-governmental	1459	NURSING HOME OMBUDSMAN	255,854	124,320	126,571	215,071	88,500	69.92%
152	KERS	KERSNHZ	Quasi-governmental	1438	O A S I S	657,623	318,801	325,326	552,798	227,472	69.92%
153	KERS	KERSNHZ	Quasi-governmental	1483	PENNYRILE CHILD ADV CTR	145,575	70,735	72,016	122,370	50,354	69.92%
154	KERS	KERSNHZ	Quasi-governmental	1436	PURCHASE AREA SACAC	515,390	250,428	254,963	433,236	178,273	69.92%
155	KERS	KERSNHZ	Quasi-governmental	1453	SAFE HARBOR	595,903	289,549	294,793	500,916	206,123	69.92%
156	KERS	KERSNHZ	Quasi-governmental	1437	SANCTUARY INC	482,350	234,374	238,619	405,463	166,845	69.92%
157	KERS	KERSNHZ	Quasi-governmental	1452	SPRINGHAVEN INC	380,025	184,083	187,999	319,449	131,451	69.92%
158	KERS	KERSNHZ	Quasi-governmental	1488	WOMEN AWARE	235,529	114,444	116,516	197,986	81,470	69.92%
159	KERS	KERSNHZ	Other Retirement Systems	1100	KY RETIREMENT SYSTEMS	3,647,341	1,771,930	1,804,339	3,065,954	1,261,615	69.92%
160	KERS	KERSNHZ	Other Retirement Systems	3560	TEACHERS RETIREMENT SYS	1,389,792	675,300	687,530	1,168,259	480,729	69.92%
161	KERS	KERSNHZ	State Agencies	31089	AGRICULTURAL DEVELOP BD	659,748	320,079	326,377	554,584	228,207	69.92%
162	KERS	KERSHZ	State Agencies	31040	ATTORNEY GENERALS OFFICE	2,012,029	479,334	476,851	827,346	350,496	73.50%
163	KERS	KERSNHZ	State Agencies	31040	ATTORNEY GENERALS OFFICE	9,575,966	4,653,581	4,737,231	8,049,557	3,312,327	69.92%
164	KERS	KERSNHZ	State Agencies	31045	AUDITOR OF PUBLIC ACCOUNT	6,961,273	3,382,325	3,443,742	5,851,646	2,407,904	69.92%
165	KERS	KERSNHZ	State Agencies	31215	BD EXAMINERS OF SOCIAL WK	150,132	72,949	74,270	126,201	51,931	69.92%
166	KERS	KERSNHZ	State Agencies	31225	BD OF HAIRDRESSERS/CSMTG	423,354	205,708	209,433	355,871	146,438	69.92%
167	KERS	KERSNHZ	State Agencies	31245	BD OF MEDICAL LICENSURE	935,304	454,464	462,695	786,216	323,521	69.92%
168	KERS	KERSNHZ	State Agencies	31275	BD OF PHYSICAL THERAPY	210,448	102,257	104,109	176,903	72,794	69.92%
169	KERS	KERSNHZ	State Agencies	31290	BD OF PROF ENGINEERS & LA	582,477	283,026	288,151	489,630	201,479	69.92%
170	KERS	KERSNHZ	State Agencies	31150	BOARD OF ACCOUNTANCY	212,736	103,369	105,241	178,826	73,586	69.92%
171	KERS	KERSNHZ	State Agencies	31155	BOARD OF AUCTIONEERS	51,349	24,950	25,402	43,164	17,762	69.92%
172	KERS	KERSNHZ	State Agencies	31165	BOARD OF BARBERING	98,555	47,907	48,755	82,845	34,090	69.92%
173	KERS	KERSNHZ	State Agencies	31170	BOARD OF CHIROPRACTIC EXM	121,678	59,123	60,194	102,282	42,088	69.92%
174	KERS	KERSNHZ	State Agencies	31180	BOARD OF DENTISTRY	133,994	64,652	66,287	112,635	46,349	69.92%
175	KERS	KERSNHZ	State Agencies	31185	BOARD OF ELECTIONS	523,877	254,552	259,162	440,371	181,209	69.92%
176	KERS	KERSNHZ	State Agencies	31200	BOARD OF EXM ARCHITECTS	176,307	85,668	87,219	148,204	60,985	69.92%
177	KERS	KERSNHZ	State Agencies	31136	BOARD OF MED IMAGE & RAD TECH	75,600	36,734	37,399	63,549	26,150	69.92%
178	KERS	KERSNHZ	State Agencies	31250	BOARD OF NURSING	2,839,621	1,379,609	1,404,761	2,386,986	982,225	69.92%
179	KERS	KERSNHZ	State Agencies	31260	BOARD OF OPTOMETRIC EXM	71,705	34,842	35,473	60,275	24,803	69.92%
180	KERS	KERSNHZ	State Agencies	31284	BOARD OF REAL ESTATE APPR	117,383	57,036	58,069	98,672	40,603	69.92%

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
181	KERS	KERSNHZ	State Agencies	58175	BRD OF CLMS & CRIME VICTI	141,645	68,731	70,072	119,066	48,995	69.92%
182	KERS	KERSNHZ	State Agencies	31190	BRD OF EMBALMERS/FUN DIR	177,996	86,488	88,055	149,623	61,569	69.92%
183	KERS	KERSNHZ	State Agencies	53767	COMM CHILDREN SPEC HEALTH	6,407,339	3,112,888	3,169,711	5,386,009	2,216,299	69.92%
184	KERS	KERSNHZ	State Agencies	50410	COMM KY HERITAGE COUNCIL	807,772	392,497	399,605	679,013	279,408	69.92%
185	KERS	KERSHZ	State Agencies	50665	COMM KY HORSE PARK	341,628	81,386	80,966	140,477	59,512	73.50%
186	KERS	KERSNHZ	State Agencies	50665	COMM KY HORSE PARK	2,857,128	1,388,584	1,413,421	2,401,702	988,281	69.92%
187	KERS	KERSNHZ	State Agencies	50850	COMM OFFICE OF SECRETARY	1,853,094	899,799	916,726	1,557,711	640,985	69.92%
188	KERS	KERSNHZ	State Agencies	31370	COMMISSION ON HUMAN RIGHT	974,449	471,506	482,060	819,122	337,062	69.92%
189	KERS	KERSNHZ	State Agencies	31400	COMMISSION ON WOMEN	92,720	45,025	45,869	77,941	32,072	69.92%
190	KERS	KERSNHZ	State Agencies	31395	COMMISSION- REAL ESTATE	298,272	144,931	147,555	250,728	103,172	69.92%
191	KERS	KERSHZ	State Agencies	39079	COMMONWEALTH OF TECHNOL	695,519	166,521	164,838	285,997	121,159	73.50%
192	KERS	KERSNHZ	State Agencies	39079	COMMONWEALTH OF TECHNOL	22,113,387	10,741,060	10,939,492	18,588,513	7,649,020	69.92%
193	KERS	KERSNHZ	State Agencies	39785	DEPT FACILITIES SUPP SVCS	10,487,167	5,095,110	5,188,002	8,815,513	3,627,511	69.92%
194	KERS	KERSNHZ	State Agencies	55794	DEPT FOR EMPLOYEE INS	2,536,874	1,232,493	1,254,991	2,132,496	877,505	69.92%
195	KERS	KERSNHZ	State Agencies	57127	DEPT FOR ENERGY DEV & IND	727,688	354,498	359,987	611,695	251,707	69.92%
196	KERS	KERSNHZ	State Agencies	57129	DEPT FOR ENVIRONM PROTECT	31,706,550	15,397,831	15,685,231	26,652,526	10,967,296	69.92%
197	KERS	KERSNHZ	State Agencies	53727	DEPT FOR INCOME SUPPORT	18,819,789	9,143,329	9,310,150	15,819,915	6,509,765	69.92%
198	KERS	KERSNHZ	State Agencies	53746	DEPT FOR MEDICAID SERVICE	8,063,393	3,917,485	3,988,961	6,778,088	2,789,128	69.92%
199	KERS	KERSNHZ	State Agencies	57128	DEPT FOR NATURAL RESOURCE	24,676,533	11,988,023	12,207,481	20,743,094	8,535,613	69.92%
200	KERS	KERSNHZ	State Agencies	53728	DEPT FOR PUBLIC HEALTH	17,705,484	8,601,456	8,758,903	14,883,230	6,124,327	69.92%
201	KERS	KERSHZ	State Agencies	31095	DEPT MILITARY AFFAIRS	1,979,289	471,678	469,092	813,884	344,792	73.50%
202	KERS	KERSNHZ	State Agencies	31095	DEPT MILITARY AFFAIRS	19,261,227	9,357,762	9,528,529	16,190,987	6,662,458	69.92%
203	KERS	KERSNHZ	State Agencies	53725	DEPT OF AGING/INDEP LIVIN	6,124,691	2,975,672	3,029,885	5,148,415	2,118,531	69.92%
204	KERS	KERSNHZ	State Agencies	31035	DEPT OF AGRICULTURE	9,534,721	4,571,142	4,716,826	8,014,886	3,298,060	69.92%
205	KERS	KERSHZ	State Agencies	58680	DEPT OF ALCOHOL & BEVERA	1,800,530	429,598	426,726	740,378	313,652	73.50%
206	KERS	KERSNHZ	State Agencies	58680	DEPT OF ALCOHOL & BEVERA	1,294,764	629,126	640,520	1,088,379	447,859	69.92%
207	KERS	KERSNHZ	State Agencies	58681	DEPT OF CHARITABLE GAMING	1,272,043	617,968	629,280	1,069,280	440,000	69.92%
208	KERS	KERSNHZ	State Agencies	54525	DEPT OF CRIMINAL JUST TRN	7,446,355	3,617,170	3,683,712	6,259,406	2,575,694	69.92%
209	KERS	KERSNHZ	State Agencies	58685	DEPT OF FINANCIAL INSTITU	4,942,256	2,401,443	2,444,934	4,154,460	1,709,526	69.92%
210	KERS	KERSHZ	State Agencies	50660	DEPT OF FISH & WILDLIFE	5,888,714	1,402,568	1,395,625	2,421,439	1,025,814	73.50%
211	KERS	KERSNHZ	State Agencies	50660	DEPT OF FISH & WILDLIFE	14,620,813	7,102,798	7,232,916	12,290,255	5,057,339	69.92%
212	KERS	KERSNHZ	State Agencies	58690	DEPT OF HOUSING & BUILD C	8,920,558	4,334,290	4,413,000	7,498,621	3,085,621	69.92%
213	KERS	KERSHZ	State Agencies	58676	DEPT OF INSURANCE	575,650	138,457	136,429	236,707	100,278	73.50%
214	KERS	KERSNHZ	State Agencies	58676	DEPT OF INSURANCE	4,343,276	2,107,118	2,148,619	3,650,958	1,502,339	69.92%
215	KERS	KERSHZ	State Agencies	50670	DEPT OF PARKS	1,491,121	355,511	353,396	613,149	259,753	73.50%
216	KERS	KERSNHZ	State Agencies	50670	DEPT OF PARKS	24,550,066	11,927,547	12,144,917	20,636,785	8,491,868	69.92%

Peliminary pension contributions

Printed 9/13/2017

REPORT DATE FISCAL YEAR RANGE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
217	KERS	KERSNHZ	State Agencies	54515	DEPT OF PUBLIC ADVOCACY	24,460,140	11,844,993	12,100,431	20,561,194	8,460,762	69.92%
218	KERS	KERSNHZ	State Agencies	39130	DEPT OF REVENUE	36,166,101	17,572,140	17,891,370	30,401,225	12,509,854	69.92%
219	KERS	KERSNHZ	State Agencies	50860	DEPT OF TOURISM	1,408,993	684,886	697,029	1,184,400	487,371	69.92%
220	KERS	KERSNHZ	State Agencies	31074	DEPT OF VETERANS AFFAIRS	27,486,232	13,350,994	13,597,439	23,104,927	9,507,488	69.92%
221	KERS	KERSNHZ	State Agencies	56107	DEPT OF WORKERS CLAIMS	6,936,698	3,370,833	3,431,584	5,830,988	2,399,404	69.92%
222	KERS	KERSNHZ	State Agencies	56106	DEPT OF WRKPLACE STANDARD	5,256,947	2,553,108	2,600,612	4,418,990	1,818,378	69.92%
223	KERS	KERSNHZ	State Agencies	55793	DEPT PERSONNEL ADMIN	2,409,624	1,170,094	1,192,041	2,025,530	833,489	69.92%
224	KERS	KERSNHZ	State Agencies	51531	DEPT WORKFORCE INVESTMENT	24,020,074	11,661,933	11,882,731	20,191,274	8,308,544	69.92%
225	KERS	KERSNHZ	State Agencies	35609	DIVISION OF FACILITY MANA	2,177,101	1,057,851	1,077,012	1,830,071	753,059	69.92%
226	KERS	KERSNHZ	State Agencies	35619	DOT PAYROLL DIVISION	841,022	408,653	416,054	706,963	290,910	69.92%
227	KERS	KERSNHZ	State Agencies	31135	EARLY CHILDHOOD ADV COUNCIL	454,747	220,961	224,963	382,260	157,297	69.92%
228	KERS	KERSNHZ	State Agencies	36635	EDEV OFF OF THE SECRETARY	4,080,187	1,982,390	2,018,468	3,429,805	1,411,337	69.92%
229	KERS	KERSNHZ	State Agencies	51540	EDUC DEPT OF EDUCATION	10,711,882	5,202,861	5,299,168	9,004,408	3,705,240	69.92%
230	KERS	KERSNHZ	State Agencies	51530	EDUC OFFICE OF SECRETARY	3,897,070	1,893,124	1,927,881	3,275,877	1,347,997	69.92%
231	KERS	KERSNHZ	State Agencies	51183	EDUC PROF STANDARDS BD	670,513	325,631	331,703	563,633	231,931	69.92%
232	KERS	KERSNHZ	State Agencies	31354	EXECUTIVE BRANCH ETH COMM	269,334	130,869	133,239	226,402	93,163	69.92%
233	KERS	KERSNHZ	State Agencies	39757	FIN OFFICE OF INSP GENERAL	471,141	228,927	233,073	396,041	162,968	69.92%
234	KERS	KERSNHZ	State Agencies	56115	GEN ADM PROG SUPP S SERVI	2,657,605	1,291,319	1,314,717	2,233,982	919,265	69.92%
235	KERS	KERSNHZ	State Agencies	31112	GOV OFF LOCAL DEVELOPMENT	2,740,490	1,325,535	1,355,720	2,303,656	947,935	69.92%
236	KERS	KERSNHZ	State Agencies	31070	GOVERNORS OFFICE	2,120,617	1,030,407	1,049,069	1,782,590	733,521	69.92%
237	KERS	KERSNHZ	State Agencies	53736	H&FS DEPT FOR COMM BASE S	162,937,875	79,156,566	80,605,367	136,965,577	56,360,211	69.92%
238	KERS	KERSNHZ	State Agencies	53730	H&FS DEPT HUMAN SUPPORT S	636,585	308,975	314,919	535,114	220,195	69.92%
239	KERS	KERSNHZ	State Agencies	53721	H&FS OFF OF THE SECRETARY	15,866,708	7,708,500	7,849,261	13,337,555	5,488,294	69.92%
240	KERS	KERSHZ	State Agencies	54527	J&PS DEPT OF CORRECTIONS	141,504,092	33,726,468	33,536,470	58,186,483	24,650,013	73.50%
241	KERS	KERSNHZ	State Agencies	54527	J&PS DEPT OF CORRECTIONS	13,854,281	6,727,545	6,853,713	11,645,909	4,792,196	69.92%
242	KERS	KERSHZ	State Agencies	54520	J&PS DEPT OF KY STATE POL	6,648,719	1,583,910	1,575,747	2,733,953	1,158,207	73.50%
243	KERS	KERSNHZ	State Agencies	54520	J&PS DEPT OF KY STATE POL	31,180,302	15,148,512	15,424,895	26,210,162	10,785,266	69.92%
244	SPRS	SPRSZH	State Agencies	54520	J&PS DEPT OF KY STATE POL	48,786,746	43,511,236	44,513,027	75,180,376	30,667,349	68.90%
245	KERS	KERSNHZ	State Agencies	54523	J&PS OF JUVENILE JUSTICE	46,574,401	22,633,728	23,040,356	39,150,442	16,110,085	69.92%
246	KERS	KERSNHZ	State Agencies	54500	J&PS OFF OF SECRETARY	5,383,576	2,613,681	2,663,255	4,525,434	1,862,179	69.92%
247	KERS	KERSNHZ	State Agencies	20025	JUDL ADM OFF OF THE COURT	53,606,650	25,996,023	26,519,210	45,061,750	18,542,540	69.92%
248	KERS	KERSNHZ	State Agencies	20020	JUDL JUDICIAL RET SYSTEM	175,615	85,331	86,877	147,622	60,745	69.92%
249	KERS	KERSNHZ	State Agencies	39075	KHEAA DIV OF FINANCIAL AF	1,316,285	640,026	651,166	1,106,469	455,303	69.92%
250	KERS	KERSNHZ	State Agencies	50852	KY ARTISANS CTR AT BERE A	532,679	258,829	263,516	447,770	184,254	69.92%
251	KERS	KERSNHZ	State Agencies	50529	KY ARTS COUNCIL	797,392	387,452	394,470	670,287	275,818	69.92%
252	KERS	KERSNHZ	State Agencies	31270	KY BOARD OF PHARMACY	832,736	404,626	411,954	699,997	288,043	69.92%

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
253	KERS	KERSNHZ	State Agencies	58300	KY BOARD OF TAX APPEALS	36,132	17,208	17,875	30,373	12,498	69.92%
254	KERS	KERSNHZ	State Agencies	58678	KY BOXING & WRESTLING AUT	2,985	1,451	1,477	2,510	1,033	69.92%
255	KERS	KERSNHZ	State Agencies	58671	KY CLAIMS COMMISSION	469,271	228,019	232,148	394,469	162,321	69.92%
256	KERS	KERSNHZ	State Agencies	51340	KY COMM DEAF/HARD OF HEAR	588,152	286,029	290,959	494,401	203,442	69.92%
257	KERS	KERSNHZ	State Agencies	31137	KY COMM NETWORK AUTH	593,479	288,371	293,594	498,879	205,284	69.92%
258	KERS	KERSNHZ	State Agencies	51532	KY COMM ON PROPRIETARY ED	73,500	35,714	36,361	61,784	25,424	69.92%
259	KERS	KERSNHZ	State Agencies	31415	KY COUNCIL POSTSEC EDUCAT	2,907,191	1,412,604	1,438,187	2,443,785	1,005,597	69.92%
260	KERS	KERSNHZ	State Agencies	51555	KY DEPT LIBRARY & ARCHIVE	3,218,364	1,563,803	1,592,125	2,705,357	1,113,232	69.92%
261	KERS	KERSNHZ	State Agencies	51545	KY EDUCATIONAL TV AUTHOR	5,736,336	2,786,932	2,837,766	4,821,964	1,984,199	69.92%
262	KERS	KERSNHZ	State Agencies	51407	KY ENVIRONMENTAL EDUC COU	69,572	33,805	34,417	58,482	24,065	69.92%
263	KERS	KERSNHZ	State Agencies	50550	KY HISTORICAL SOCIETY	1,865,958	906,669	923,090	1,568,525	645,435	69.92%
264	KERS	KERSNHZ	State Agencies	58374	KY HORSE RACING AUTHORITY	1,886,499	916,650	933,251	1,585,791	652,540	69.92%
265	KERS	KERSNHZ	State Agencies	31082	KY INFRASTRUCTURE	569,379	276,661	281,672	478,620	196,948	69.92%
266	KERS	KERSNHZ	State Agencies	31205	KY LANDSCAPE ARCH REG BD	24,172	11,745	11,958	20,319	8,361	69.92%
267	KERS	KERSNHZ	State Agencies	56113	KY OSH REVIEW COMMISSION	260,553	126,603	128,895	219,021	90,125	69.92%
268	KERS	KERSNHZ	State Agencies	57123	KY PUBLIC SVC COMMISSION	4,504,341	2,187,458	2,228,297	3,786,349	1,558,051	69.92%
269	KERS	KERSNHZ	State Agencies	31263	KY RESPIRATORY CARE BD	95,397	46,353	47,193	80,190	32,998	69.92%
270	KERS	KERSNHZ	State Agencies	31100	KY RETIREMENT SYSTEMS	10,297,925	5,003,762	5,094,383	8,656,435	3,562,052	69.92%
271	KERS	KERSNHZ	State Agencies	39084	KY RIVER AUTHORITY	363,657	176,678	179,901	305,690	125,789	69.92%
272	KERS	KERSNHZ	State Agencies	50235	KY STATE FAIR BOARD	8,490,310	4,123,035	4,200,156	7,136,954	2,936,798	69.92%
273	KERS	KERSNHZ	State Agencies	57124	KY STATE NATURE PRES COMM	696,279	338,322	344,449	585,292	240,843	69.92%
274	KERS	KERSNHZ	State Agencies	10005	LEGS GENERAL ASSEMBLY	1,265,432	614,873	626,009	1,063,722	437,713	69.92%
275	KERS	KERSNHZ	State Agencies	10010	LEGS LEGISLATIVE RES COMM	21,056,494	10,231,940	10,416,647	17,700,088	7,283,441	69.92%
276	KERS	KERSNHZ	State Agencies	31085	LT GOVERNORS OFFICE	415,199	201,745	205,399	349,016	143,617	69.92%
277	KERS	KERSNHZ	State Agencies	31076	MILITARY AFFAIRS COMM	111,745	54,297	55,280	93,933	38,653	69.92%
278	KERS	KERSHZ	State Agencies	53729	OFF HUMAN RESOURCE MANAGE	3,931,770	940,715	931,829	1,616,744	684,914	73.50%
279	KERS	KERSNHZ	State Agencies	53729	OFF HUMAN RESOURCE MANAGE	25,805,811	12,540,028	12,766,135	21,692,365	8,926,230	69.92%
280	KERS	KERSNHZ	State Agencies	31094	OFF OF HOMELAND SECURITY	897,994	436,335	444,238	754,854	310,616	69.92%
281	KERS	KERSNHZ	State Agencies	56116	OFF OF INSPCT GEN S SVCS	201,811	98,060	99,836	169,642	69,806	69.92%
282	KERS	KERSNHZ	State Agencies	58677	OFF OF OCCUP & PROFESSION	1,077,859	523,373	533,217	906,048	372,831	69.92%
283	KERS	KERSNHZ	State Agencies	31110	OFF OF SECRETARY TO CABIN	186,629	90,683	92,326	156,881	64,555	69.92%
284	KERS	KERSNHZ	State Agencies	39758	OFF OF THE CONTROLLER	4,001,426	1,921,813	1,979,505	3,363,598	1,384,093	69.92%
285	KERS	KERSNHZ	State Agencies	53723	OFFICE INSPECTOR GENERAL	10,695,563	5,193,343	5,291,095	8,990,690	3,699,595	69.92%
286	KERS	KERSNHZ	State Agencies	35618	OFFICE OF AUDITS	2,186,897	1,062,607	1,081,858	1,838,306	756,448	69.92%
287	KERS	KERSNHZ	State Agencies	53724	OFFICE OF HEALTH POLICY	527,415	256,271	260,912	443,345	182,433	69.92%
288	KERS	KERSNHZ	State Agencies	35617	OFFICE OF INFORMAT TECHNO	2,264,586	1,101,566	1,120,291	1,903,611	783,320	69.92%

Peliminary pension contributions

Printed 9/13/2017

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
289	KERS	KERSNHZ	State Agencies	39103	OFFICE OF PVA'S	29,234,314	14,183,305	14,462,215	24,574,364	10,112,149	69.92%
290	KERS	KERSNHZ	State Agencies	39750	OFFICE OF SECRETARY	5,759,756	2,780,212	2,849,351	4,841,651	1,992,300	69.92%
291	KERS	KERSNHZ	State Agencies	31765	OFFICE OF STATE BUD DIREC	1,533,259	745,011	758,503	1,288,858	530,354	69.92%
292	KERS	KERSNHZ	State Agencies	53713	OFFICE OF THE KY HEALTH BENEFIT EXCHANGE	1,187,847	577,957	587,628	998,505	410,876	69.92%
293	KERS	KERSNHZ	State Agencies	55790	OFFICE OF THE SECRETARY	6,293,416	3,048,543	3,113,353	5,290,245	2,176,892	69.92%
294	KERS	KERSNHZ	State Agencies	56102	OFFICE OF THE SECRETARY	2,203,047	1,069,662	1,089,847	1,851,881	762,034	69.92%
295	KERS	KERSNHZ	State Agencies	57126	OFFICE OF THE SECRETARY	2,246,371	1,090,836	1,111,280	1,888,300	777,020	69.92%
296	KERS	KERSNHZ	State Agencies	58675	OFFICE OF THE SECRETARY	2,384,519	1,158,091	1,179,621	2,004,427	824,805	69.92%
297	KERS	KERSNHZ	State Agencies	31268	PERSONNEL BOARD	283,557	137,780	140,276	238,358	98,082	69.92%
298	KERS	KERSNHZ	State Agencies	31066	REGISTRY OF ELECTION	642,700	312,288	317,944	540,254	222,310	69.92%
299	KERS	KERSNHZ	State Agencies	31345	SCHOOL FAC CONSTR COMM	169,860	82,535	84,030	142,784	58,755	69.92%
300	KERS	KERSNHZ	State Agencies	31120	SECRETARY OF STATE	1,463,103	710,912	723,797	1,229,884	506,087	69.92%
301	KERS	KERSNHZ	State Agencies	31125	STATE TREASURERS OFFICE	1,384,313	655,130	684,819	1,163,653	478,834	69.92%
302	KERS	KERSHZ	State Agencies	35615	TRAN DEPT OF AVIATION	206,367	49,161	48,909	84,858	35,949	73.50%
303	KERS	KERSNHZ	State Agencies	35615	TRAN DEPT OF AVIATION	1,307,833	635,476	646,985	1,099,365	452,380	69.92%
304	KERS	KERSNHZ	State Agencies	35625	TRAN DEPT OF HIGHWAYS	174,563,914	84,742,099	86,356,768	146,738,426	60,381,658	69.92%
305	KERS	KERSNHZ	State Agencies	35628	TRAN DEPT OF INTERGOV PRO	657,898	319,466	325,462	553,029	227,567	69.92%
306	KERS	KERSNHZ	State Agencies	35630	TRAN DEPT OF VEH REGULATE	7,735,219	3,758,234	3,826,613	6,502,225	2,675,612	69.92%
307	KERS	KERSNHZ	State Agencies	35605	TRAN OFF OF THE SECRETARY	3,350,320	1,625,311	1,657,403	2,816,279	1,158,876	69.92%
308	KERS	KERSNHZ	State Agencies	35607	TRAN OFFICE OF LEGAL SVC	2,441,831	1,185,832	1,207,974	2,052,603	844,629	69.92%
309	KERS	KERSNHZ	State Agencies	35616	TRAN OFFICE OF PERSONNEL	1,819,275	883,963	899,995	1,529,282	629,287	69.92%
310	KERS	KERSNHZ	State Agencies	31030	UNIFIED PROSECUTORIAL SYS	51,270,805	24,850,316	25,363,667	43,098,239	17,734,572	69.92%
311	KERS	KERSNHZ	State Agencies	56114	WORKERS COMP FUNDING COMM	767,371	372,866	379,618	645,052	265,434	69.92%
312	KERS	KERSNHZ	Regional Mental Health Units	8205	ADANTA/BEHAVIORAL HLTH SR	9,329,102	4,532,858	4,615,107	7,842,043	3,226,936	69.92%
313	KERS	KERSNHZ	Regional Mental Health Units	8210	BLUEGRASS.ORG	40,309,557	19,579,277	19,941,138	33,884,213	13,943,076	69.92%
314	KERS	KERSNHZ	Regional Mental Health Units	8204	COMMUNICARE INC	8,257,940	4,011,928	4,085,203	6,941,624	2,856,421	69.92%
315	KERS	KERSNHZ	Regional Mental Health Units	8216	COMPREHEND INC REG MHMR B	4,263,086	2,071,433	2,108,949	3,583,550	1,474,601	69.92%
316	KERS	KERSNHZ	Regional Mental Health Units	8208	CUMBERLAND RIVER MHMR	13,731,234	6,606,104	6,792,841	11,542,475	4,749,634	69.92%
317	KERS	KERSNHZ	Regional Mental Health Units	8213	GREEN RVR REG MHMR BD	4,744,521	2,305,107	2,347,115	3,988,244	1,641,130	69.92%
318	KERS	KERSNHZ	Regional Mental Health Units	8220	LIFESKILLS INC	11,726,573	5,695,519	5,801,136	9,857,357	4,056,221	69.92%
319	KERS	KERSNHZ	Regional Mental Health Units	8221	MOUNTAIN COMP CARE CENTER	6,301,935	3,061,799	3,117,567	5,297,406	2,179,839	69.92%
320	KERS	KERSNHZ	Regional Mental Health Units	8202	NORTHERN KY REG MHMR BD	3,829,236	1,860,626	1,894,323	3,218,856	1,324,533	69.92%
321	KERS	KERSNHZ	Regional Mental Health Units	8211	PENNYROYAL REG MHMR BD	7,122,401	3,460,775	3,523,452	5,987,090	2,463,638	69.92%
322	KERS	KERSNHZ	Regional Mental Health Units	8209	WESTERN KY REG MHMR ADV	4,254,421	2,067,223	2,104,662	3,576,266	1,471,604	69.92%
323	KERS	KERSHZ	Universities	1430	EASTERN KY UNIV	1,100,078	262,038	260,718	452,352	191,634	73.50%
324	KERS	KERSNHZ	Universities	1430	EASTERN KY UNIV	27,530,459	13,374,130	13,619,318	23,142,104	9,522,786	69.92%

REP ORT DATE FISC AL YEAR RAN GE	SYSTEM CODE	RETIREMENT PLAN CODE	AGENCY CLASSIFICATION DESCRIPTION	AGENCY CODE	AGENCY NAME	FY17 REPORTED SALARY (Actuals)	FY17 Employer Contributions (Actuals)	FY18 Estimated Employer Contributions	FY19 Estimated Employer Contributions	FY18 to FY19 Payment Increase	FY18 to FY19 Percent Increase
325	KERS	KERSNHZ	Universities	5470	KCTCS	23,241,994	11,285,416	11,497,814	19,537,220	8,039,406	69.92%
326	KERS	KERSHZ	Universities	3801	KENTUCKY STATE UNIVERSITY	79,266	18,881	18,786	32,594	13,808	73.50%
327	KERS	KERSNHZ	Universities	3801	KENTUCKY STATE UNIVERSITY	3,887,630	1,887,596	1,923,210	3,267,941	1,344,731	69.92%
328	KERS	KERSHZ	Universities	1440	MOREHEAD STATE UNIVERSITY	687,736	163,819	162,993	282,797	119,804	73.50%
329	KERS	KERSNHZ	Universities	1440	MOREHEAD STATE UNIVERSITY	9,147,092	4,442,412	4,525,067	7,689,046	3,163,979	69.92%
330	KERS	KERSHZ	Universities	1445	MURRAY STATE UNIV	766,598	182,604	181,684	315,225	133,541	73.50%
331	KERS	KERSNHZ	Universities	1445	MURRAY STATE UNIV	13,425,256	6,521,765	6,641,474	11,285,271	4,643,796	69.92%
332	KERS	KERSHZ	Universities	1450	NORTHERN KY UNIVERSITY	805,872	191,976	190,992	331,375	140,383	73.50%
333	KERS	KERSNHZ	Universities	1450	NORTHERN KY UNIVERSITY	36,630,090	17,797,133	18,120,906	30,791,254	12,670,348	69.92%
334	KERS	KERSHZ	Universities	1465	WESTERN KENTUCKY UNIV	1,174,206	279,696	278,287	482,834	204,547	73.50%
335	KERS	KERSNHZ	Universities	1465	WESTERN KENTUCKY UNIV	20,406,823	9,912,881	10,095,255	17,153,975	7,058,720	69.92%
						\$ 1,812,297,200	\$ 857,311,370	\$ 872,677,346	\$ 1,483,863,927	\$ 611,186,582	