

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT  
LEGISLATIVE RESEARCH COMMISSION  
2021 REGULAR SESSION  
Updated 8/10/2021**

**MEASURE**

2021 BR NUMBER 424

HOUSE BILL NUMBER 8 EN

**TITLE** AN ACT relating to the Kentucky Employees Retirement System's employers, declaring an emergency, and making an appropriation therefor.

**SPONSOR** Representative Jim DuPlessis

**FISCAL SUMMARY**

STATE FISCAL IMPACT:  YES  NO  UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY:  ACTUARIAL ANALYSIS  
 LOCAL MANDATE  CORRECTIONS IMPACT  HEALTH BENEFIT MANDATE

APPROPRIATION UNIT(S) IMPACTED: State Government

FUND(S) IMPACTED:  GENERAL  ROAD  FEDERAL  RESTRICTED Various

FISCAL ESTIMATES	2020-2021	2021-2022	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES			
EXPENDITURES		\$52,248,800	Variable. See closing remarks.
NET EFFECT		\$52,248,800	Variable. See closing remarks.

( ) indicates a decrease/negative

**PURPOSE OF MEASURE:** House Bill (HB) 8 EN largely changes the Kentucky Employees Retirement System's nonhazardous actuarially accrued liability (AAL) contribution that is payable by employers on or after July 1, 2021, from a value that is paid as a percent of pay on each employee to a set dollar amount (which may or may not be converted to a percent of pay); outlines which agencies comprise each of the three branches of State Government; establishes a process for allocating costs to employers in the event of a split, merger, the creation of a new agency, or in the event of an employer cessation; and outlines the support various employers will receive in subsidies from the state.

**FISCAL EXPLANATION:** Under HB 8 EN, employers would make a single contribution composed of two parts -- an AAL contribution, which is a dollar amount based on the employer's share of the System's actuarial accrued liability, and a normal cost contribution based on a percentage of their employees' covered payroll. As it relates to State Government, the AAL contribution is the largest component of the employer contribution, while normal cost currently represents 10.10% of covered payroll.

This fiscal note addresses direct costs to all three branches of State Government, as well as any costs that may materialize from the bill's intent language as it pertains to subsidies to individual quasi-state agencies.

**Cost Summary: State Government**

To project future potential costs of HB 8 EN, actual Fiscal Year (FY) 2020 reported contributions were used as the starting point (which are based on 83.43% of pay) and then multiplied by 1% to project FY 2021 baseline contributions (which are based on 84.43% of pay). As is outlined below, HB 8 EN is anticipated to reduce costs for the Executive and Judicial Branches of State Government, while the Legislative Branch will experience an increase in expenditures.

Branch	Current Law		House Bill 8 Costs			6
	1	2	3	4	5	
	Actual FY 20 Contribution (83.43% of Pay)	Projected FY 21 Contribution (84.43% of Pay) (1 * 1.01)	AAL Contribution	Normal Cost Contribution*	Total HB 8 Costs (3 + 4)	Difference (5 - 2)
Executive**	894,130,344	903,071,647	784,690,828	108,454,060	893,144,888	(9,926,800)
Judicial	53,125,801	53,657,059	25,511,246	6,450,069	31,961,315	(21,695,800)
Legislative	19,246,001	19,438,461	18,665,294	2,337,732	21,003,026	1,564,600
<b>Total</b>	<b>966,502,146</b>	<b>976,167,167</b>	<b>828,867,368</b>	<b>117,241,861</b>	<b>946,109,229</b>	<b>(30,058,000)</b>
<b>Total GF</b>						<b>(25,258,500)</b>

Notes:

\*Normal cost contributions are based on FY 2020 reported payroll.

\*\*Executive Branch difference shown is all fund sources. The assumed General Fund share of cost savings is \$5,127,300.

**Cost Summary: Quasi-State Agencies**

The impact to quasi-state agencies is based on a different methodology than was used for the three branches of State Government. The reasons for this include the following:

1. State Government's FY 2020 reported creditable compensation indicates that each branch materially exceeds the actuarially-assumed creditable compensation that appears in the actuarial analysis. For example, the actuarial analysis indicates that the three branches have a total payroll of \$1.087 billion, however, FY 2020 reported payroll reveals payroll was nearly \$1.161 billion, a difference of more than \$73 million. Unless budget reductions are imposed, each branch would be underfunded for the normal cost contribution component of HB 8 EN by more than \$7 million if the actuarially-assumed payroll is adopted. Quasi-state agencies, on the other hand, exhibit a high degree of volatility, with a significant number of these employers manipulating their payroll to avoid making employer contributions under current law.
2. A complete year of state-supported subsidies to certain quasi-state agencies is needed to build a solid base from which to project future costs. FY 2020 is the most recent completed FY from which a base can be formulated.

Attached to this fiscal note is an exhaustive list of each employer's anticipated impact under HB 8 EN, as well as their eligibility to participate in a state-provided subsidy. In total, the state would need to subsidize an additional \$77,507,300 to cover the increased costs to impacted quasi-state agencies.

Ultimately, HB 8 EN would increase General Fund expenditures by about \$52,248,800 (\$77,507,300 - \$25,258,500).

**Annual Impact At Full Implementation**

HB 8 EN's annual impact beyond FY 2022 is subject to change over time and is contingent upon various factors. For example, the General Assembly reserves the right to appropriate state resources at its discretion, and individual quasi-state agencies may elect to increase or decrease membership, which will impact the amount of the subsidy they are awarded in future years.

**DATA SOURCE(S): Kentucky Retirement Systems and LRC Staff**

**PREPARER: Zach Ireland NOTE NUMBER: 131 REVIEW: JAB DATE: 8/10/2021**

## FY 2022 Quasi Subsidy Estimates - HB 8 As Passed by the General Assembly

Employer	Actual FY 20	Difference	FY 22	HB 8 FY 22
	Cont.	FY 20 to HB 8	Subsidy	Subsidy
<i>University Roll-Up*</i>	48,235,774	20,080,342	20,080,342	22,099,200
EASTERN KY UNIV	4,611,257	8,909,739	8,909,739	8,909,700
KCTCS	9,456,615	854,903	854,903	854,900
KENTUCKY STATE UNIVERSITY	2,317,917	558,186	558,186	558,200
MOREHEAD STATE UNIVERSITY	2,063,132	4,912,999	4,912,999	4,913,000
MURRAY STATE UNIV	4,788,607	3,270,948	3,270,948	3,270,900
NORTHERN KY UNIVERSITY**	17,241,511	(2,018,923)	(2,018,923)	-
WESTERN KENTUCKY UNIV	7,756,735	3,592,490	3,592,490	3,592,500
<b>Universities Increase Only</b>	<b>48,235,774</b>	<b>22,099,265</b>	<b>22,099,265</b>	<b>22,099,200</b>
<b>Universities Total Net Impact</b>	<b>48,235,774</b>	<b>20,080,342</b>	<b>20,080,342</b>	<b>22,099,200</b>
ADANTA/BEHAVIORAL HLTH SR	2,201,195	3,006,195	3,006,195	3,006,200
COMMUNICARE INC	2,643,894	1,499,560	1,499,560	1,499,600
COMPREHEND INC REG MHMR B	2,194,943	(189,471)	1,307,521	-
CUMBERLAND RIVER MHMR	5,141,297	1,136,899	1,136,899	1,136,900
GREEN RVR REG MHMR BD	1,309,223	705,006	705,006	705,000
KY RIVER COMM CARE INC	-	1,450,798	-	<i>Section 7 Exclusion</i>
<i>LIFESKILLS INC &amp; PENNYROYAL ROLL-UP</i>	<i>6,896,288</i>	<i>2,270,390</i>	<i>2,270,390</i>	<i>2,270,400</i>
MOUNTAIN COMP CARE CENTER	2,512,985	481,699	481,699	481,700
NEW VISTA OF THE BLUEGRASS, INC.	17,605,497	6,236,410	6,236,410	6,236,400
NORTHERN KY REG MHMR BD	67,275	3,062,160	3,062,160	3,062,200
SEVEN CO SERVICES INC	-	8,383,681	8,383,681	<i>Section 7 Exclusion</i>
WESTERN KY REG MHMR ADV	1,676,992	581,272	581,272	581,300
<b>Regional Mental Health Units Increase Only</b>	<b>42,249,589</b>	<b>28,814,070</b>	<b>32,571,854</b>	<b>18,979,700</b>
<b>Regional Mental Health Units Total Net Impact</b>	<b>42,249,589</b>	<b>28,624,599</b>	<b>31,390,100</b>	<b>18,979,700</b>
ALLEN CO HEALTH DEPT	457,208	59,358	59,358	59,400
ANDERSON CO HEALTH DEPT	191,475	120,811	120,811	120,800
ASHLAND BOYD CO HEALTH DP	520,229	547,103	547,103	547,100
BARREN RVR DIST HLTH DEPT	2,008,179	2,053,742	2,053,742	2,053,700
BELL CO HEALTH DEPT	446,074	226,555	226,555	226,600
BOURBON CO HEALTH CENTER	274,752	355,425	355,425	355,400
BOYLE CO HEALTH DEPT	246,962	146,848	146,848	146,800
BRACKEN CO HEALTH DEPT	181,935	(16,227)	85,917	-
BREATHITT CO HEALTH DEPT	597,660	530,900	530,900	530,900
BRECKINRIDGE CO HEALTH BD	241,256	221,234	221,234	221,200
BUFFALO TRACE HEALTH DEPT	338,778	315,098	315,098	315,100
BULLITT CO HEALTH DEPT	637,039	238,325	238,325	238,300
CALLOWAY CO HEALTH DEPT	285,516	(1,384)	157,174	-
CARTER CO HEALTH DEPT	167,809	168,424	168,424	168,400
CHRISTIAN CO HEALTH DEPT	713,227	144,503	144,503	144,500
CLARK CO HEALTH DEPT	732,944	368,208	368,208	368,200
CUMBERLAND VLY DIST HEALT	1,016,200	4,044,150	4,044,150	4,044,200
ESTILL CO HEALTH DEPT	178,193	147,743	147,743	147,700
FLEMING CO HEALTH DEP	174,255	97,499	97,499	97,500
FLOYD CO HEALTH CENTER	505,743	288,596	288,596	288,600
FRANKLIN CO HEALTH DEPT	1,172,960	288,604	288,604	288,600
GARRARD COUNTY HEALTH DPT	171,697	75,158	75,158	75,200
GATEWAY DIST HEALTH DEPT	1,059,087	756,133	756,133	756,100
GRAVES CO HEALTH CENTER	533,339	(96,460)	202,822	-
GRAYSON COUNTY HEALTH DEPT	242,448	56,354	56,354	56,400

## FY 2022 Quasi Subsidy Estimates - HB 8 As Passed by the General Assembly

Employer	Actual FY 20	Difference	FY 22	HB 8 FY 22
	Cont.	FY 20 to HB 8	Subsidy	Subsidy
GREEN RVR DIST HLTH DEPT	3,002,177	2,053,183	2,053,183	2,053,200
GREENUP CO HLTH DEPT	443,772	271,844	271,844	271,800
HARLAN CO HEALTH DEPT	361,955	96,259	96,259	96,300
HOPKINS CO HEALTH DEPT	746,827	375,777	375,777	375,800
JESSAMINE CO HEALTH DEPT	442,659	119,436	119,436	119,400
JOHNSON CO HEALTH DEPT	614,514	347,308	347,308	347,300
KNOX CO HEALTH DEPT	843,988	841,355	841,355	841,400
KY RIVER DIST HEALTH DEPT	1,395,032	2,695,673	2,695,673	2,695,700
LAKE CUMBERLAND DISTRICT	2,680,618	1,835,893	1,835,893	1,835,900
LAUREL CO HEALTH DEPT	575,250	322,593	322,593	322,600
LAWRENCE CO HEALTH DEPT	345,530	(63,869)	132,112	-
LEWIS CO HEALTH DEPT	258,889	(47,257)	104,855	-
LEX FAYETTE CO HLTH DEPT	3,173,467	2,309,242	2,309,242	2,309,200
LINCOLN CO HEALTH DEPT	220,149	91,613	91,613	91,600
LINCOLN TRL DIST HLTH DEP	1,745,938	2,238,686	2,238,686	2,238,700
LITTLE SANDY DIST HEALTH	-	-	-	<i>Section 7 Exclusion</i>
MADISON CO HEALTH DEP	1,779,014	1,477,251	1,477,251	1,477,300
MAGOFFIN CO HEALTH DEPT	222,543	176,859	176,859	176,900
MARSHALL CO HEALTH DEPT	582,513	462,282	462,282	462,300
MARTIN CO HEALTH DEPT	226,801	102,439	102,439	102,400
MERCER CO HEALTH DEPT	286,636	310,275	310,275	310,300
MONROE CO HEALTH DEPT	158,140	38,239	38,239	38,200
MONTGOMERY CO HEALTH DEPT	730,727	44,465	44,465	44,500
MUHLENBERG CO.HEALTH DEPT	340,933	157,532	157,532	157,500
N CENTRAL DIST HLTH DEPT	715,127	595,789	595,789	595,800
NORTHERN KY DIST HLTH DEP	3,123,952	423,422	423,422	423,400
OLDHAM CO HEALTH DEPT	530,154	137,251	137,251	137,300
PENNYRILE DIST HLTH DEPT	655,181	346,886	346,886	346,900
PIKE CO HEALTH DEPT	856,563	682,738	682,738	682,700
POWELL CO HEALTH DEPT	152,123	101,413	101,413	101,400
PURCHASE DIST HLTH DEPT	870,606	1,724,796	1,724,796	1,724,800
THREE RIVERS DIST HLTH	789,127	615,156	615,156	615,200
TODD CO HEALTH DEPT	157,848	127,271	127,271	127,300
WEDCO DIST HEALTH DEPT	1,391,869	397,618	397,618	397,600
WHITLEY CO HEALTH DEPT	838,813	891,784	891,784	891,800
WOODFORD CO HEALTH DEPT	251,724	89,199	89,199	89,200
<b>Health Departments Increase Only</b>	<b>44,606,123</b>	<b>33,752,298</b>	<b>34,435,179</b>	<b>33,752,400</b>
<b>Health Departments Total Net Impact</b>	<b>44,606,123</b>	<b>33,527,101</b>	<b>34,435,179</b>	<b>33,752,400</b>
ASST OF COMMONWEALTH ATTY	557,725	(136,910)	-	<i>Section 7 Exclusion</i>
CSG HEADQUARTERS	1,869,926	(461,513)	-	<i>Section 7 Exclusion</i>
HIGHSCHOOL ATHLETIC ASSOC	102,871	(12,301)	-	<i>Section 7 Exclusion</i>
KENTUCKY HOUSING CORP	5,727,587	677,255	677,255	677,300
KET FOUNDATION	906,635	81,419	81,419	<i>Section 7 Exclusion</i>
KY HIGHER ED STUD LN CORP	5,720,601	(124,232)	(124,232)	-
<b>Non-P1 State Assoc/Corp. Increase Only</b>	<b>14,885,345</b>	<b>758,674</b>	<b>758,674</b>	<b>677,300</b>
<b>Non-P1 State Assoc/Corp. Total Net Impact</b>	<b>14,885,345</b>	<b>23,718</b>	<b>634,442</b>	<b>677,300</b>
B.R.A.S.S.	320,563	(143,932)	(49,195)	-
BARREN RIVER CHILD ADVOCA	208,197	(150,582)	(20,954)	-
BETHANY HOUSE ABUSE SHEL	242,401	(102,502)	(77,657)	-

## FY 2022 Quasi Subsidy Estimates - HB 8 As Passed by the General Assembly

Employer	Actual FY 20	Difference	FY 22	HB 8 FY 22
	Cont.	FY 20 to HB 8	Subsidy	Subsidy
BLUEGRASS RAPE CRISIS CTR	355,033	(131,216)	914	-
BUFFALO TR CHILD ADV INC	61,974	(31,936)	(17,885)	-
CHILD ADV CTR OF GRN RVR	57,654	(18,039)	20,843	-
CHILD WATCH ADVOCACY CTR	114,273	(49,661)	-	-
COMMONWEALTH CREDIT UNION	-	-	-	<i>Section 7 Exclusion</i>
CUMBERLAND V C A CENTER	142,296	(70,550)	(38,701)	-
D.O.V.E.S.	241,988	(125,045)	(49,195)	-
FRANKLIN CO COUNCIL AGING	69,210	59,320	59,320	59,300
GATEWAY CHILD ADVOCACY****	-	-	-	<i>Section 7 Exclusion</i>
HOPE HARBOR INC	228,144	(132,638)	(55,531)	-
JUDI'S PLACE FOR KIDS, INC.	64,936	9,156	9,156	9,200
KACAC	-	-	-	<i>Section 7 Exclusion</i>
KASAP	238,736	(138,259)	-	<i>Section 7 Exclusion</i>
KDVA	414,852	(204,208)	(99,195)	-
KY ASSOC OF REGIONAL PROG	58,746	52,034	52,034	<i>Section 7 Exclusion</i>
KY BAR ASSOCIATION	-	-	-	<i>Section 7 Exclusion</i>
KY EMPLOYERS MUTUAL INS	-	-	-	<i>Section 7 Exclusion</i>
KY OFFICE OF BAR ADMISSIO	92,577	61,959	61,959	<i>Section 7 Exclusion</i>
KY RIVER CHILD ADVOCACY	67,168	(37,461)	(15,001)	-
LAKE CUMB CHILD ADV CTR	95,797	(50,678)	(23,487)	-
LOTUS	450,602	(312,192)	(67,689)	-
MUN ELEC POW ASSOC OF KY	67,206	41,453	41,453	<i>Section 7 Exclusion</i>
NURSING HOME OMBUDSMAN	116,357	(44,528)	-	<i>Section 7 Exclusion</i>
O A S I S	356,107	(156,168)	15,557	-
PENNYRILE CHILD ADV CTR	72,753	(31,915)	(31,563)	-
SAFE HARBOR	406,510	(248,610)	(49,195)	-
SANCTUARY INC	291,237	(104,023)	210,718	-
SILVERLEALF	183,573	(33,234)	14,763	-
SPRINGHAVEN INC	266,682	(133,391)	(85,605)	-
WOMEN AWARE	111,384	(35,283)	13,912	-
<b>Non-P1 State Agencies Increase Only</b>	<b>5,396,956</b>	<b>223,921</b>	<b>500,628</b>	<b>68,500</b>
<b>Non-P1 State Agencies Total Net Impact</b>	<b>5,396,956</b>	<b>(2,262,129)</b>	<b>(180,224)</b>	<b>68,500</b>
ALLEN COUNTY ATTORNEY	97,288	15,068	15,068	15,100
ANDERSON COUNTY ATTORNEY	998	116,948	116,948	116,900
BARREN COUNTY ATTORNEY	197,802	(28,128)	-	-
BATH COUNTY ATTORNEY	-	104	104	100
BELL COUNTY ATTORNEY	147,175	(30,175)	-	-
BOONE COUNTY ATTORNEY	515,362	(194,675)	-	-
BOYLE COUNTY ATTORNEY	14,334	(5,911)	-	-
BRECKINRIDGE CO ATTORNEY	60,433	12,191	12,191	12,200
BULLITT COUNTY ATTORNEY	53,930	(15,664)	-	-
CALLOWAY COUNTY ATTORNEY	-	3,016	3,016	3,000
CARROLL COUNTY ATTORNEY	65,217	(14,135)	-	-
CASEY COUNTY ATTORNEY	55,407	13,078	13,078	13,100
CHILD SUPPORT ENFORCEMENT	68,786	(22,173)	-	-
CHRISTIAN COUNTY ATTORNEY	18,889	34,559	34,559	34,600
CLARK COUNTY ATTORNEY	144,161	(36,446)	-	-
CRITTENDEN CO ATTORNEY	28,711	4,461	4,461	4,500
DAVIESS COUNTY ATTORNEY	36,084	68,556	68,556	68,600

## FY 2022 Quasi Subsidy Estimates - HB 8 As Passed by the General Assembly

Employer	Actual FY 20	Difference	FY 22	HB 8 FY 22
	Cont.	FY 20 to HB 8	Subsidy	Subsidy
EDMONSON COUNTY ATTORNEY	37,720	6,929	6,929	6,900
FAYETTE CO ATTORNEY OFF	53,093	117,442	117,442	117,400
FLOYD COUNTY ATTORNEY	40,851	32,889	32,889	32,900
FRANKLIN COUNTY ATTORNEY	206,534	72,406	72,406	72,400
GARRARD COUNTY ATTORNEY	65,580	(6,847)	-	-
GRANT COUNTY CHILD SUPPOR	29,660	(9,903)	-	-
GRAVES COUNTY ATTORNEY	141,375	86,316	86,316	86,300
HANCOCK COUNTY ATTORNEY	17,284	3,721	3,721	3,700
HARRISON COUNTY ATTORNEY	63,908	(53,972)	-	-
HICKMAN COUNTY ATTORNEY	35,824	38,792	38,792	38,800
HOPKINS COUNTY ATTORNEY	222,391	(102,780)	-	-
JACKSON COUNTY ATTORNEY	1,998	36,060	36,060	36,100
JEFFERSON CO ATTORNEY	51,080	894,303	894,303	894,300
JOHNSON COUNTY ATTORNEY	-	12,582	12,582	12,600
KENTON COUNTY ATTORNEY	61,950	(6,422)	-	-
KNOTT COUNTY ATTORNEY	90,180	(12,206)	-	-
KNOX COUNTY ATTORNEY	-	312	312	300
LARUE COUNTY ATTORNEY	85,694	(2,661)	-	-
LAUREL COUNTY ATTORNEY	26,364	171	171	200
LAWRENCE COUNTY ATTORNEY	-	-	-	-
LEE COUNTY ATTORNEY	36,796	14,417	14,417	14,400
LOGAN COUNTY ATTORNEY	67,549	36,786	36,786	36,800
MADISON COUNTY ATTORNEY	546,533	(163,669)	-	-
MAGOFFIN CO ATTORNEY	64,482	(46,093)	-	-
MCCRACKEN COUNTY ATTORNEY	38,947	20,428	20,428	20,400
MCCREARY COUNTY ATTORNEY	103,834	23,503	23,503	23,500
MEADE COUNTY ATTORNEY	76,343	23,940	23,940	23,900
MENIFEE COUNTY ATTORNEY	16,519	14,365	14,365	14,400
MERCER COUNTY ATTORNEY	28,472	6,014	6,014	6,000
MONROE CO ATTORNEY	-	33,587	33,587	33,600
MONTGOMERY CO ATTORNEY	98,163	9,085	9,085	9,100
MORGAN COUNTY ATTORNEY	86,197	40,379	40,379	40,400
OLDHAM COUNTY ATTORNEY	195,936	(74,232)	-	-
OWEN COUNTY ATTORNEY	45,481	(3,247)	-	-
PENDLETON COUNTY ATTORNEY	-	8,423	8,423	8,400
POWELL COUNTY ATTORNEY	-	1,456	1,456	1,500
PULASKI COUNTY ATTORNEY	194,639	(48,133)	-	-
ROCKCASTLE CO ATTORNEY	93,907	(49,062)	-	-
ROWAN COUNTY ATTORNEY	83,849	(27,540)	-	-
SHELBY COUNTY ATTORNEY	54,100	(25,818)	-	-
SIMPSON COUNTY ATTORNEY	53,615	(21,669)	-	-
SPENCER COUNTY ATTORNEY	46,400	53,505	53,505	53,500
TRIGG COUNTY ATTORNEY	60,685	(5,071)	-	-
TRIMBLE COUNTY ATTORNEY	58,128	(13,621)	-	-
UNION COUNTY ATTORNEY	77,298	(56,585)	-	-
WAYNE COUNTY ATTORNEY	-	36,395	36,395	36,400
WEBSTER COUNTY ATTORNEY	85,163	37,938	37,938	37,900
WHITLEY COUNTY ATTORNEY	145,092	(1,937)	-	-
<b>County Attorneys Increase Only</b>	<b>5,094,193</b>	<b>1,930,125</b>	<b>1,930,125</b>	<b>1,930,200</b>

## FY 2022 Quasi Subsidy Estimates - HB 8 As Passed by the General Assembly

Employer	Actual FY 20	Difference	FY 22	HB 8 FY 22
	Cont.	FY 20 to HB 8	Subsidy	Subsidy
<b>County Attorneys Total Net Impact</b>	<b>5,094,193</b>	<b>851,348</b>	<b>1,930,125</b>	<b>1,930,200</b>
<b>Grand Total Net Impact</b>	<b>160,467,980</b>	<b>80,844,979</b>	<b>88,289,964</b>	<b>77,507,300</b>

<i>HB 8 Classification Summary</i>	Actual FY 20	Difference	FY 22	HB 8 FY 22
	Cont.	FY 20 to HB 8	Subsidy	Subsidy
Universities	48,235,774	20,080,342	20,080,400	22,099,200
Regional Mental Health Units	42,249,589	28,624,599	31,390,200	18,979,700
Health Departments	44,606,123	33,527,101	34,435,200	33,752,400
Non-P1 State Assoc/Corp.	14,885,345	23,718	634,500	677,300
Non-P1 State Agencies	5,396,956	(2,262,129)	(180,300)	68,500
County Attorneys	5,094,193	851,348	1,930,200	1,930,200
<b>Total Increased Costs Only</b>	<b>160,467,980</b>	<b>83,107,107</b>	<b>88,470,500</b>	<b>77,507,300</b>
<b>Total General Fund Increase Over FY 2020</b>	<b>160,467,980</b>	<b>80,844,979</b>	<b>88,290,200</b>	<b>77,507,300</b>

Notes:

\*Universities were appropriated a subsidy in the 2014 RS, which was later impacted by budget reductions and performance funding.

\*\*NKU has elected to cease participation in KERS.

\*\*\*Lifeskills, Inc. and Pennyroyal Center merged as of July 1, 2019.

\*\*\*\*Gateway Child Advocacy Center ceased participation since the 2019 actuarial valuation.