

FISCAL NOTE

Requested by Legislative Council
02/01/2007

REVISION

Bill/Resolution No.: SB 2413

1A. State fiscal effect: *Identify the state fiscal effect and the fiscal effect on agency appropriations compared to funding levels and appropriations anticipated under current law.*

	2005-2007 Biennium		2007-2009 Biennium		2009-2011 Biennium	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenues						
Expenditures			\$1,000,435	\$249,379	\$1,000,435	\$249,379
Appropriations			\$1,000,435	\$249,379	\$1,000,435	\$249,379

1B. County, city, and school district fiscal effect: *Identify the fiscal effect on the appropriate political subdivision.*

2005-2007 Biennium			2007-2009 Biennium			2009-2011 Biennium		
Counties	Cities	School Districts	Counties	Cities	School Districts	Counties	Cities	School Districts
			(\$53,690)	(\$17,840)		(\$53,690)	(\$17,840)	

2A. Bill and fiscal impact summary: *Provide a brief summary of the measure, including description of the provisions having fiscal impact (limited to 300 characters).*

This bill would add state correctional and peace officers to the PERS law enforcement plan

B. Fiscal impact sections: *Identify and provide a brief description of the sections of the measure which have fiscal impact. Include any assumptions and comments relevant to the analysis.*

There are approximately 546 correctional officer and peace officers that work for the state who would be transferred from the PERS main retirement plan to the PERS law enforcement plan. Table 1, below, gives an estimate of those who would be eligible and where they work. The fiscal effect of transferring them from the main system to the law enforcement plan is on the employer contribution rate. The rate in the main system is 4.12%. The rate in the law enforcement plan is presently 8.31% (as of the last actuarial report it indicated the rate should be 12.07%). The actuary has determined that the addition of this group to the plan lowers the required employer contribution for the plan to 7.41%.

3. State fiscal effect detail: *For information shown under state fiscal effect in 1A, please:*

A. Revenues: *Explain the revenue amounts. Provide detail, when appropriate, for each revenue type and fund affected and any amounts included in the executive budget.*

B. Expenditures: *Explain the expenditure amounts. Provide detail, when appropriate, for each agency, line item, and fund affected and the number of FTE positions affected.*

Table 2 provides an estimate of the increase in expenditures by employer and funding source.

Department	Employees	Monthly	4.12%	7.41%	Monthly Increase
		Salary	Cost	Cost	
125 - Attorney General	36	\$129,502	\$5,335	\$9,596	\$4,261
223 - Youth Corrections	50	\$134,594	\$5,545	\$9,973	\$4,428
504 – Highway Patrol	1	\$4,085	\$168	\$303	\$134
502 – Parole	85	\$271,322	\$11,178	\$20,105	\$8,926
518 – Jamestown Penitentiary	123	\$300,267	\$12,371	\$22,250	\$9,879
519 – Bismarck Penitentiary	174	\$474,216	\$19,538	\$35,139	\$15,602
520 – Roughrider	19	\$52,635	\$2,169	\$3,900	\$1,732
720 – Game & Fish	34	\$136,098	\$5,607	\$10,085	\$4,478
Higher Education	24	\$80,125	\$3,301	\$5,937	\$2,636
TOTAL	546	\$1,582,844	\$65,213	\$117,289	\$52,076

Department	Biennium Increase	Funding Source Gen, Fed, Other	General Increase	Other Increase
125 - Attorney General	\$102,255	76%, 22%, 03%	\$77,714	\$24,541
223 - Youth Corrections	\$106,275	100%, 00%, 00%	\$106,275	\$0
504 – Highway Patrol	\$3,226	76%, 00%, 24%	\$2,451	\$774
502 – Parole	\$214,236	98%, 02%, 00%	\$209,951	\$4,285
518 – Jamestown Penitentiary	\$237,091	100%, 00%, 00%	\$237,091	\$0
519 – Bismarck Penitentiary	\$374,441	98%, 02%, 00%	\$366,952	\$7,489
520 – Roughrider	\$41,561	00%, 00%, 100%	\$0	\$41,561
720 – Game & Fish	\$107,463	00%, 00%, 100%	\$0	\$107,463
Higher Education	\$63,267	00%, 00%, 100%	\$0	\$63,267
TOTAL	\$1,249,814	84%, 04%, 12%	\$1,000,435	\$249,379
Total W/O Higher Education	\$1,186,547		\$1,000,435	\$186,112

C. Appropriations: Explain the appropriation amounts. Provide detail, when appropriate, for each agency and fund affected. Explain the relationship between the amounts shown for expenditures and appropriations. Indicate whether the appropriation is also included in the executive budget or relates to a continuing appropriation.

See Table 2, above, provides an estimate by employer of the increased appropriation that would be needed to pay the increased employer contribution

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