



Montana Public Employee Retirement Administration

**Overview of Game Wardens' and Peace  
Officers' Retirement System  
State Administration and Veterans' Affairs  
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# Participation in GWPORS

➤ The Game Wardens' & Peace Officers' Retirement System (GWPORS) is 1 of 8 defined benefit retirement plans administered by the Public Employees' Retirement Board.

➤ The plan has been in existence since 1963 – 58 years.

➤ **Members consist of:**

- Game wardens
- Correctional Officers
- Probation and Parole Officers
- Drill Instructors
- Wardens and Deputy Wardens
- Motor Carrier Officers
- Livestock Inspectors
- Campus Security Officers

**Employers consist of:**

- Dept. of Fish, Wildlife, and Parks
- Dept. of Corrections
- Dept. of Transportation
- Dept. of Livestock
- MSU – Bozeman
- MSU – Billings
- U. Of Montana – Missoula

- 1,023 Active Employees
- 420 Retirees & Beneficiaries
- 672 Inactive Members – Includes Terminated Vested and Terminated Non-Vested



# Participation in GWPORS

## Total Membership By Employer

Column	Active	Retired	Inactive V	Inactive NV
Fish, Wildlife, & Parks	107	115	17	12
Dept. of Corrections	751	237	105	449
Dept. of Livestock	44	16	6	25
Dept. of Transportation	82	38	10	22
MSU – Billings	7	0	2	1
MSU – Bozeman	20	4	5	12
U of Montana – Missoula	12	10	3	3
<b>Total</b>	<b>1,023</b>	<b>420</b>	<b>148</b>	<b>524</b>



# History of Significant Legislation

- **Sec. 10, Ch. 130, L. 1963**, required a portion of fines and forfeited bonds collected under 87-1-601, MCA (up to 4% of members' compensation) to the GWPORS trust.
- With the 1978 actuarial valuation showing the system had a contribution shortfall of 8.92% in order to amortize current unfunded liabilities of the system of \$3.5 million in 40 years, the 1979 Legislature amended 19-8-504, MCA (HB 356) to permit **all** fines and forfeited bonds collected in Justice Court under 3-10-601, MCA and fines collected for violations of fish and game laws under 87-1-601, MCA to be transferred to the Game Wardens' trust fund until the *"unfunded liability in the account is solvent"*.
- The bi-yearly breakdown of these additional contributions is shown below:

1980	1982	1984	1986	1988	1990	1992	1994
\$155k	\$194k	\$272k	\$219k	\$225k	\$227k	\$244k	\$247k
11%	10.6%	13.1%	10.2%	10.2%	10.2%	10.1%	9.92%

- With the addition of the above amounts paid into the system, the 1994 actuarial valuation showed the system amortizing unfunded liabilities in 0.43 years with a funding status of 99%.
- The 1995 Legislature acted to repeal the statutory allocation of these fines and forfeited bonds at this time (SB 83).



# History of Significant Legislation

## House Bill 174 (1997)

- Mandatory participation for all newly hired State Peace Officers, as defined under 19-8-301, MCA
- 6-month window for current State Peace Officers to make a one-time irrevocable election to elect to remain a PERS member or join GWPORS
- Between the 1996 and 1998 actuarial valuations membership increased from 92 actives to 327 actives, comprised of 90 game wardens and 237 peace officers
- Payroll increased from **\$2.7 million** to **\$9.7 million** between the 1996 and 1998 actuarial valuations

## House Bill 170 (1997)

- 1.5% guaranteed annual benefit adjustment effective July 1, 1997
- Member contribution rate **7.9%** to **8.5%**; Employer rate **8.15%** to **9.0%**
- Total normal cost rate increased from **15.58%** to **17.43%** from 1996 to 1998 actuarial valuation
- Actuarial accrued liabilities of the system **increased 30%** from **\$17.324 million** to **\$22.412 million** from 1996 valuation to 1998 valuation
- Pursuant to the MPERB actuarial valuation of 1998, this liability increase was attributable due to:
  - 1) Enactment of GABA;
  - 2) Additional members becoming eligible for the system; and
  - 3) Increased payroll and benefit payouts



# History of Significant Legislation

## House Bill 294 (2001)

- GABA to 3% for existing members and retirees in GWPORS

## House Bill 74 (2001)

- Retirement benefit formula factor increased from **2%** to **2.5%**
- Member contribution rate **8.5%** to **10.56%**

## Senate Bill 89 (2001)

- Reduced initial waiting period for GABA from 3 years to 1 year

\*\*\*Normal Cost Rate increased from **13.91%** to **20.72%** from 2000 to 2002 actuarial valuation

\*\*\*Amortization Period increased from **0 years** to **Infinite** from 2000 to 2002 actuarial valuation

## House Bill 131 (2007)

- Cheaper benefit tier created - GABA 1.5% for new hires after July 1, 2007

## House Bill 134 (2011)

- Adjusted the time period used to calculate highest average compensation from 36 months to 60 months for new hires after July 1, 2011

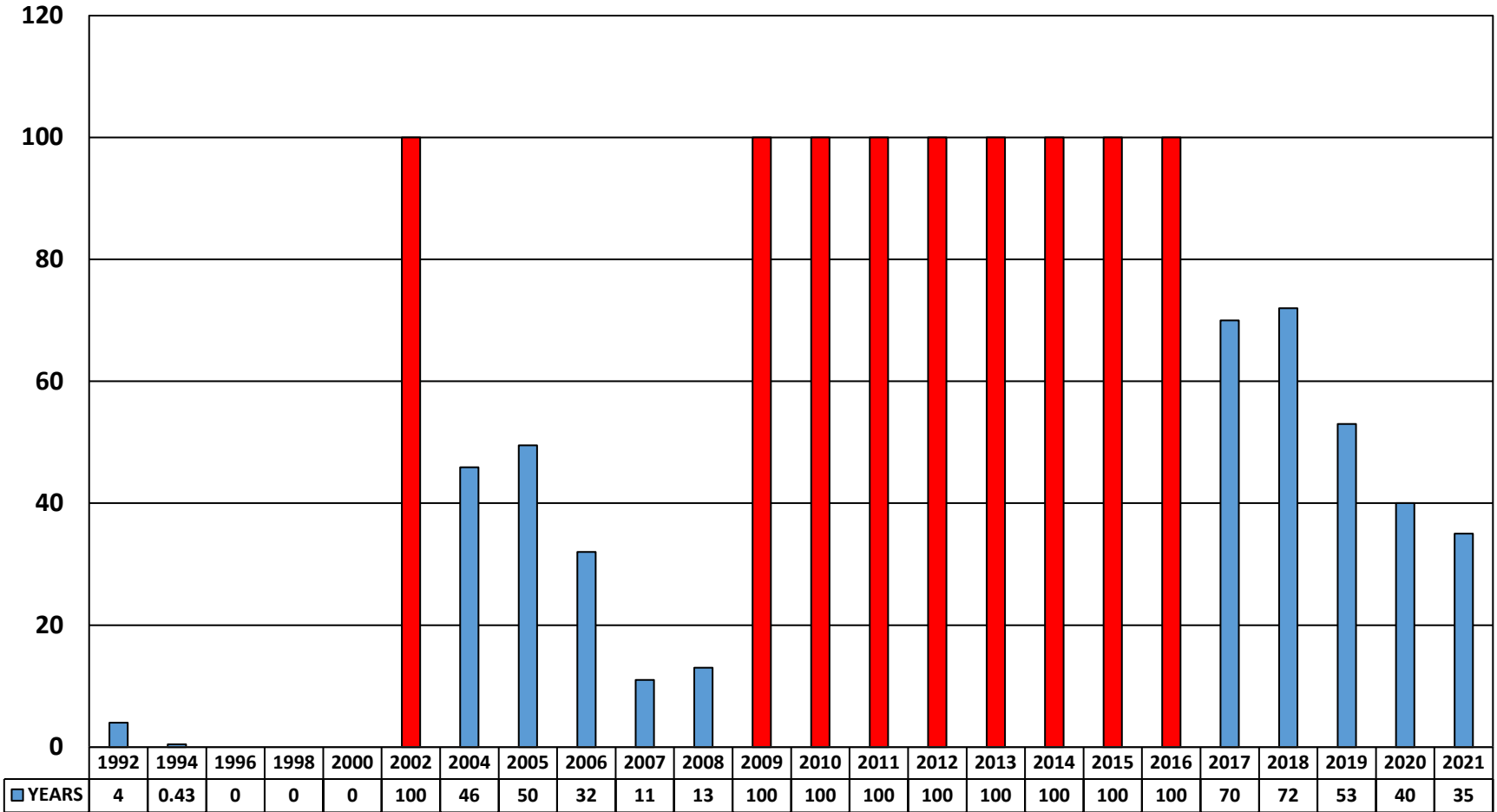


# Historic Funding Rates

Year	Statutory Rate	Normal Cost	UAAL Rate	Shortfall /Surplus	Year	Statutory Rate	Normal Cost	UAAL Rate	Shortfall /Surplus
1996	16.05%	15.58%	0.47%	0.47%	2011	19.56%	19.33%	0.23%	3.80%
1998	17.50%	17.43%	0.07%	0.35%	2012	19.56%	18.98%	0.58%	3.64%
2000	17.50%	13.91%	3.59%	3.52%	2013	19.56%	18.82%	0.74%	2.95%
2002	19.56%	20.72%	-1.18%	1.16%	2014	19.56%	18.58%	0.81%	2.41%
2004	19.56%	18.54%	1.02%	0.23%	2015	19.56%	18.24%	1.15%	1.96%
2005	19.56%	18.56%	1.00%	0.26%	2016	19.56%	18.06%	1.33%	2.08%
2006	19.56%	18.54%	1.02%	0.04%	2017	19.56%	16.02%	4.54%	1.17%
2007	19.56%	18.67%	0.89%	0.41%	2018	19.56%	16.09%	4.39%	1.15%
2008	19.56%	18.54%	1.02%	0.13%	2019	19.56%	16.00%	3.40%	0.89%
2009	19.56%	18.53%	1.03%	0.69%	2020	19.56%	15.44%	3.95%	0.57%
2010	19.56%	19.26%	0.30%	3.47%	2021	19.56%	15.53%	3.86%	0.29%



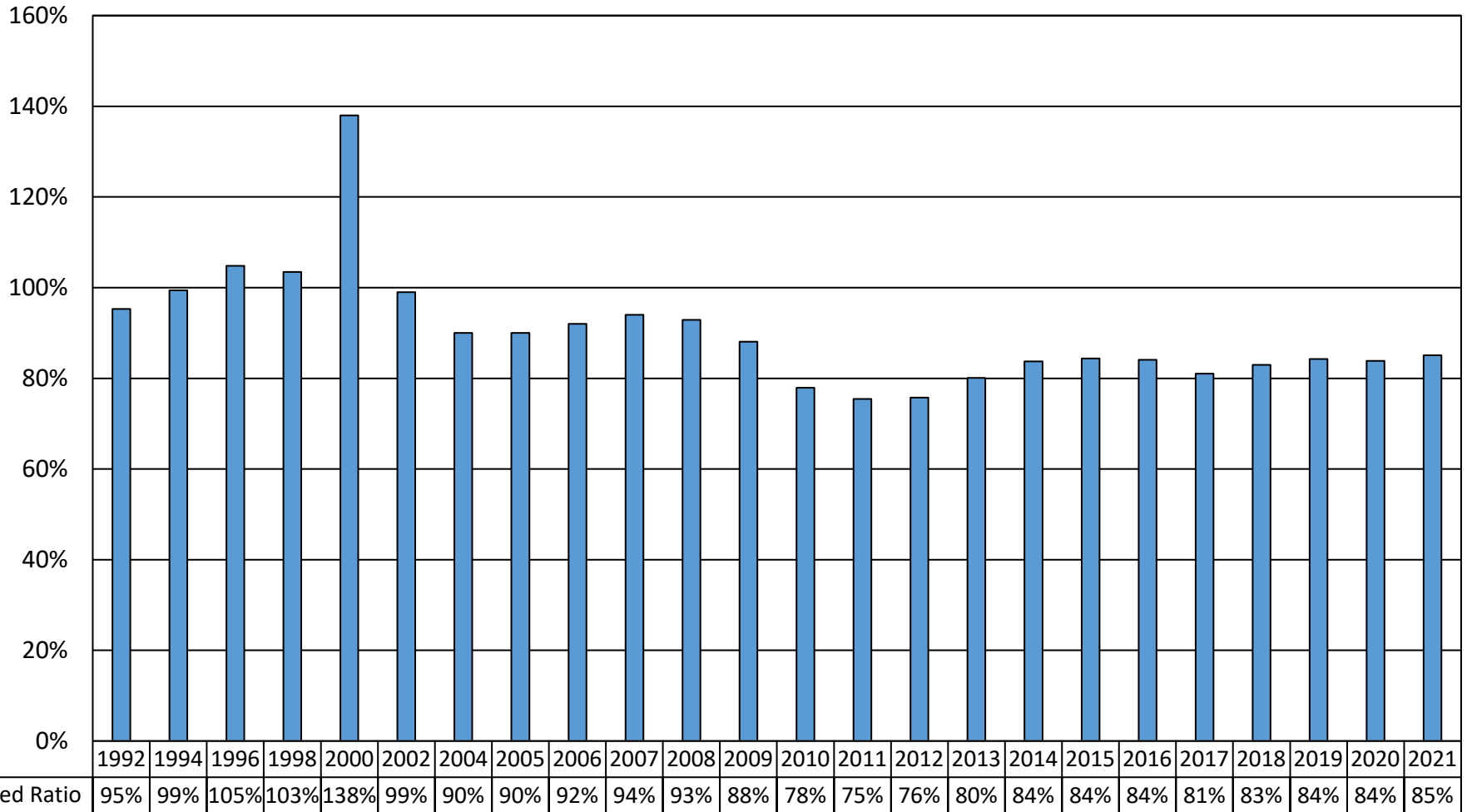
# Historic Amortization Periods





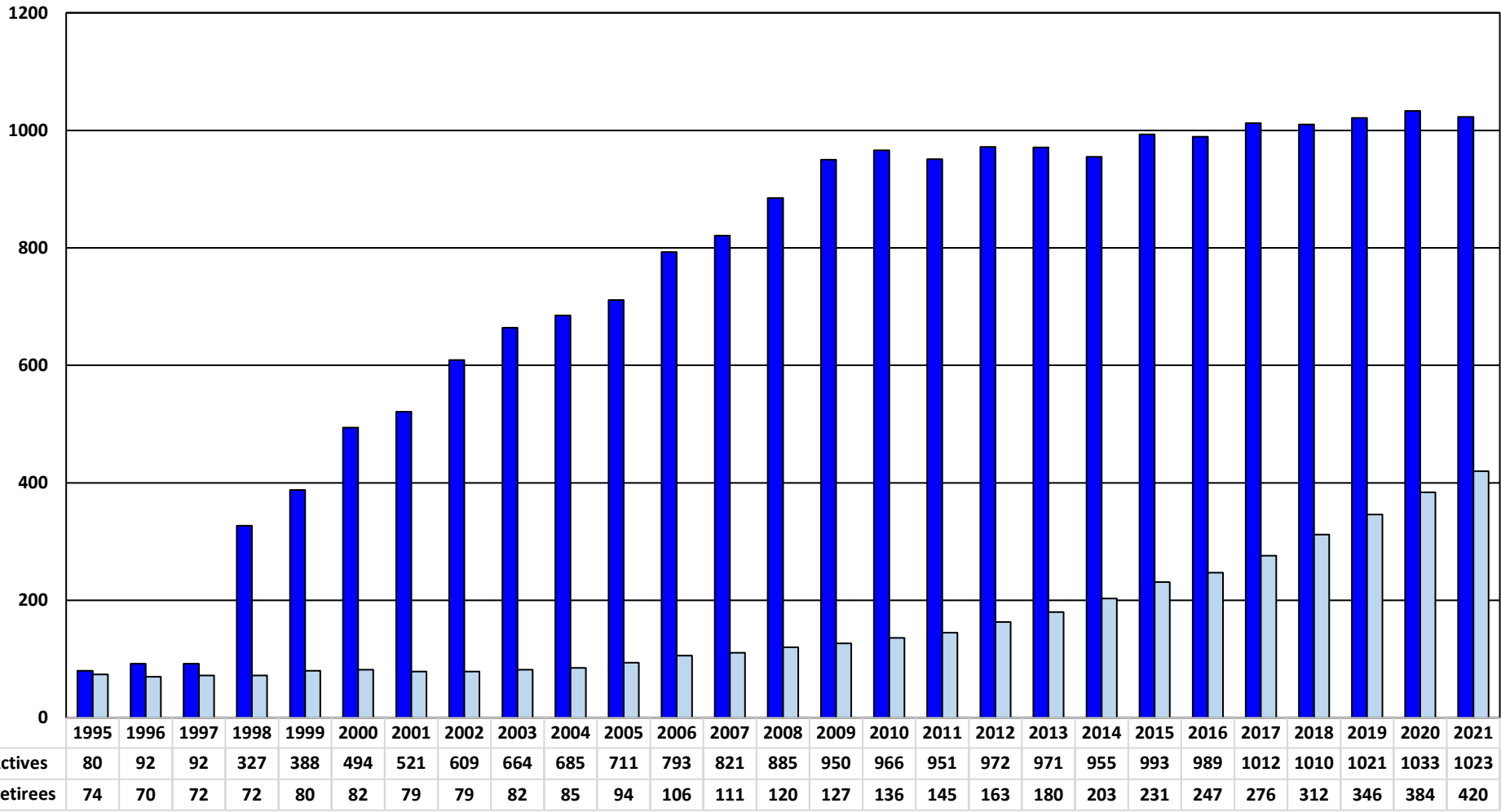


# Historic Funding Ratio





# GWPORS Historical Active and Retired Membership



■ Actives □ Retirees



# Recommendations

<b>Employee Contribution 10.00% / Employer Contribution 12.00% (2.44% Overall Increase)</b>		
Current Amortization Period	New Amortization Period	Employer Contribution Increase As a Dollar Amount
35 Years	16 years (15.47 years)	\$1,816,770

<b>Employee Contribution 10.56% / Employer Contribution 10.56% (1.56% Overall Increase)</b>		
Current Amortization Period	New Amortization Period	Employer Contribution Increase As a Dollar Amount
35 Years	20 years (19.1863 years)	\$944,721

<b>Employee Contribution 10.00% / Employer Contribution 11.00% (1.44% Overall Increase)</b>		
Current Amortization Period	New Amortization Period	Employer Contribution Increase As a Dollar Amount
35 Years	20 years (19.8433 years)	\$1,244,180

**\*\*\*The MPERA Board will be conducting an experience study in May 2022 and if new economic and demographic assumptions are recommended to and adopted by the MPERA Board, the above projections would be impacted.**