

Statutory Reference

44-1-504, MCA

Account Purpose

The account is dedicated to funding the base salaries, operating costs, and biennial salary increases for highway patrol officers.

Revenues

For the fiscal years 2017 through 2022, revenue from licenses and permits accounted for 99.9% of the total revenue. 0.1% of revenue comes from other sources.

Use of Fund

The fund is used exclusively by the Department of Justice (DOJ) to fund the activities listed under account purpose above. Between FY 2017 and 2021, account expenditures are made up of 85.3% personal services, 6.5% of transfers-out, 5.6% equipment and intangible assets, and 2.6% operating expenses. Beginning in FY 2022, the account will be used to address the imbalance in the Highway Patrol pension trust.

Ending Fund Balance

Highway Patrol Pay and Retention Account (02014) Ending Fund Balance						
	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022
Beginning Fund Balance	\$4,112,513	\$3,118,959	\$4,608,200	\$7,686,447	\$10,175,935	\$10,069,442
Nominal Revenues						
Licenses & Permits	\$5,362,989	\$10,201,831	\$10,158,721	\$10,061,206	\$10,642,805	\$8,865,385
Other	5,036	1,136	3,792	3	4,573	23
Total Revenues	\$5,368,025	\$10,202,967	\$10,162,513	\$10,061,209	\$10,647,378	\$8,865,408
Nominal Disbursements						
Personal Services	(\$6,045,507)	(\$6,908,092)	(\$6,634,193)	(\$7,152,445)	(\$7,850,287)	(\$7,261,495)
Transfers-out	-	-	-	(183,279)	(2,441,600)	(4,053,062)
Equipment & Intangible Assets	-	(1,844,240)	(235,509)	(99,737)	(98,686)	-
Operating Expenses	(322,296)	-	(214,564)	(136,259)	(363,298)	(200,164)
Total Disbursements	(\$6,367,803)	(\$8,752,332)	(\$7,084,266)	(\$7,571,720)	(\$10,753,871)	(\$11,514,721)
Prior Period Adjustments	\$6,224	\$38,606	\$0	(\$1)	\$0	
Ending Fund Balance						
Cash	\$3,739,056	\$6,571,686	\$8,302,195	\$10,650,448	\$10,485,462	\$7,429,997
Prepaid Expenses	132	132	132	132	659	1,318
Accounts Payable	(306,928)	(563,202)	(357,046)	(465,458)	(405,069)	(10,000)
Accruals	(322,296)	(1,438,881)	(258,834)	(9,187)	(8,280)	-
Accrued Liabilities	2,771	(142)	-	-	(3,330)	-
Ending Fund Balance	\$3,118,959	\$4,608,200	\$7,686,447	\$10,175,935	\$10,069,442	\$7,420,129
Appropriation	\$7,091,465	\$9,030,727	\$7,379,365	\$10,314,140	\$10,958,900	\$9,096,684
Appropriated Expenditures	6,376,567	8,774,485	7,081,744	7,572,850	10,719,516	7,514,720
Appropriation less Expenditures	\$714,898	\$256,242	\$297,621	\$2,741,290	\$239,384	\$1,581,964

Current Year Appropriations and Expenditures

In FY 2022, the Highway Patrol Pay and Retention Account are \$9.1 million of appropriations in this account. From the total appropriations, \$8.9 million is from HB 2 appropriations and \$227,521 is from a continuing appropriation for the Glendive Highway Patrol Building project, which began in FY 2020. Through May of FY 2022, 82.6% of the appropriations have been expended. In FY 2022, non-budgeted transfers began to be made in support of the MPH pension trust, as required in 44-1-504 (3), MCA. The transfer in FY 2022 was \$4.0 million. In FY 2023, the transfer will be \$2.0 million and in future years \$500,000. The pension trust transfers will continue until the code commissioner is advised that the funded ratio of the pension trust is at least 100.0%, as assessed in the actuarial analysis.