



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Director
AMY CARLSON

DATE: September 16, 2019
TO: Legislative Finance Committee
FROM: Sam Schaefer
RE: PERS Employer Contribution Funding

The Montana Public Employees' Retirement System (PERS) is funded through a combination of employer and employee contributions and general fund supplemental appropriations. The employer contributions are funded through a variety of funds, both local and state. The approximate FY 2019 payroll by employer type is shown below.

FY 2019 PERS Compensation by Employer Type		
	(\$ Millions)	%
State Agency	\$562	44%
University	103	8%
City	152	12%
Consolidated Government	21	2%
County	230	18%
Other Local Government	51	4%
School District	154	12%
Total	\$1,273	

Employer contributions for state agencies range from general funds to proprietary funds. The following table shows the state agency compensation by fund type and combines all local government funds into one category.

FY 2019 PERS Compensation by Employer Type		
	(\$ Millions)	%
General Fund	\$201	16%
State Special Funds	167	13%
Federal Funds	116	9%
Proprietary Funds	78	6%
University Funds	103	8%
Local Government Funds	608	48%
Total	\$1,273	