

## **Virginia Retirement System 2008 Fiscal Impact Statement**

**1. Bill Number:** SB599

**House of Origin**      X   Introduced        \_\_\_ Substitute        \_\_\_ Engrossed

**Second House**        \_\_\_ In Committee    \_\_\_ Substitute        \_\_\_ Enrolled

**2. Patron:**        Norment

**3. Committee:** Finance

**4. Title:**        **Virginia Retirement System; additional creditable service for special forest wardens.**

- 5. Summary:** Virginia Retirement System; additional creditable service for special forest wardens. Provides additional creditable service for the following activities performed by special forest wardens in the scope of employment: (i) fighting forest fires; (ii) participating in fire or firefighter training conducted by the Department or an agent thereof; (iii) directly participating in a prescribed burning; (iv) directly conducting an investigation relating to the cause of a forest fire; and (v) directly participating in fighting or directly acting to suppress the danger to life or property from other emergencies such as hurricanes, floods, and ice storms. A special forest warden would receive eight hours of additional service credit for each day, or portion thereof, in which he performed one or more of the eligible activities.

If the member was in service as a special forest warden on or after July 1, 2008 and has service as a special forest warden January 1, 2003 through June 30, 2008, they will be given the additional credit for any duties that were performed that qualify. A member who has retired prior to July 1, 2008 will not be given the credit unless they return to work as a special forest warden with the Dept. of Forestry. The cost of the benefits provided through this legislation would be charged entirely to the Department of Forestry as an addition to its employer contribution rate certified by the Virginia Retirement System Board of Trustees.

**6. Fiscal Impact Estimates:**

**6a. Expenditure Impact:**

	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>
State-GF	\$180,000	\$187,000	\$194,000	\$202,000	\$210,000	\$218,000
SPORS-GF						
VaLORS-GF						
JRS-GF						
Teacher-GF						
Total GF	\$180,000	\$187,000	\$194,000	\$202,000	\$210,000	\$218,000
State-NGF	\$60,000	\$62,000	\$64,000	\$67,000	\$70,000	\$73,000
SPORS-NGF						
VaLORS-NGF						
Total NGF	\$60,000	\$62,000	\$64,000	\$67,000	\$70,000	\$73,000
Teacher-Local						
Local Aggregate						
Total Local						
Grand Total	\$240,000	\$249,000	\$258,000	\$269,000	\$280,000	\$291,000

**7. Budget Amendment Necessary:** Yes. The cost of this legislation will be reflected in increased employer contribution rates for the Department of Forestry for FY09.

**8. Fiscal Implications:** See Expenditure Impact.

**9. Specific Agency or Political Subdivisions Affected:** VRS and the Department of Forestry

**10. Technical Amendment Necessary:** No

**11. Other Comments:**

- The cost estimates in #6 were developed from workload data collected, verified, and reported to VRS by the Department of Forestry.
- The proposed legislation could create a precedent for other VRS employers (all state agencies, local school boards, and local political subdivisions) to request similar legislation for all or specific groups of employees.

**Date:** 01/21/2008 pas

**Document:** SB599.DOC