



KENTUCKY PUBLIC PENSIONS AUTHORITY

David L. Eager, Executive Director

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March 27, 2024

Ms. Katie Carney
Office of Fiscal Statement Review
Legislative Research Commission
Capitol Annex, Room 104
Frankfort, KY 40601

**RE: Senate Bill 2 (2024 RS BR 1421) – HCS 1 Version
AA Statement Required by KRS 6.350
AA Statement 1 and 2 of 2**

Dear Ms. Carney:

The Kentucky Public Pensions Authority (KPPA) had previously provided an Actuarial Analysis of Senate Bill 2 (2024 RS BR 1421) – GA Version via letter dated March 12, 2024. We have now examined the HCS 1 Version of Senate Bill 2 (2024 RS BR 1421).

We have determined that the HCS 1 Version of Senate Bill 2 (2024 RS BR 1421) would not impact the previous actuarial analysis statement provided for this legislation. Therefore, the Actuarial Analysis of Senate Bill 2 (2024 RS BR 1421) – GA Version, dated March 12, 2024, is applicable to Senate Bill 2 (2024 RS BR 1421) – HCS 1 Version.

We have not requested any further actuarial analysis of Senate Bill 2 (2024 RS BR 1421) – HCS 1 Version by the KPPA's independent actuary. Please let me know if you have any questions regarding our analysis of Senate Bill 2 (2024 RS BR 1421) – HCS 1 Version.

Sincerely,

A handwritten signature in black ink that reads "David Eager".

David L. Eager, Executive Director
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March 12, 2024

Ms. Katie Carney
Office of Fiscal Statement Review
Legislative Research Commission
Capitol Annex, Room 104
Frankfort, KY 40601

RE: Senate Bill 2 (2024 RS BR 1421) – GA Version
AA Statement Required by KRS 6.350
AA Statement 1 and 2 of 2

Dear Ms. Carney:

The Kentucky Public Pensions Authority (KPPA) had previously provided an Actuarial Analysis of Senate Bill 2 (2024 RS BR 1421) – SCS 1 Version via letter dated March 11, 2024. We have now examined the GA Version of Senate Bill 2 (2024 RS BR 1421).

We have determined that the GA Version of Senate Bill 2 (2024 RS BR 1421) would not impact the previous actuarial statement provided for this legislation. Therefore, the Actuarial Analysis of Senate Bill 2 (2024 RS BR 1421) – SCS 1 Version, dated March 11, 2024, is applicable to Senate Bill 2 (2024 RS BR 1421) – GA Version.

We have not requested any further actuarial analysis of Senate Bill 2 (2024 RS BR 1421) – GA Version by the KPPA's independent actuary. Please let me know if you have any questions regarding our analysis of Senate Bill 2 (2024 RS BR 1421) – GA Version.

Sincerely,

A handwritten signature in black ink that reads "David Eager".

David L. Eager, Executive Director
Kentucky Public Pensions Authority



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March 11, 2024

Ms. Katie Carney
Office of Fiscal Statement Review
Legislative Research Committee
Capitol Annex, Room 104
Frankfort, KY 40601

**RE: Senate Bill 2 (2024 RS BR 1421) – SCS 1 Version
AA Statement Required by KRS 6.350
AA Statement 1 and 2 of 2**

Dear Ms. Carney:

The Kentucky Public Pensions Authority (KPPA) had previously provided an Actuarial Analysis of Senate Bill 2 (2024 RS BR 1421) via letter dated February 28, 2024. We have now examined the SCS 1 Version of Senate Bill 2 (2024 RS BR 1421).

The SCS 1 Version of Senate Bill 2 (2024 RS BR 1421) retains its original provisions; requires additional training courses for a guardian; defines “direct services” and “indirect services”; specifies that at least 60% of a school counselor’s time should be spent providing direct services; amends KRS 158.4414 to require each public school building to post signs at least six inches high by 14 inches wide in prominent locations stating, “This school is protected by an armed and trained School Resource Officer”; requires the word “armed” to be emphasized; and amends KRS 158.4414 to require funds are available to each public school building to post the signs.

We have determined that the SCS 1 Version of Senate Bill 2 (2024 RS BR 1421) would not change the previous actuarial impact provided for this legislation. Therefore, the Actuarial Analysis statement of Senate Bill 2 (2024 RS BR 1421) dated February 28, 2024, is applicable to the SCS 1 Version of Senate Bill 2 (2024 RS BR 1421).

We have not requested any further actuarial analysis of SCS 1 Version of Senate Bill 2 (2024 RS BR 1421) by the KPPA’s independent actuary. Please let me know if you have any questions regarding our analysis of SCS 1 Version of Senate Bill 2 (2024 RS BR 1421).

Sincerely,

A handwritten signature in black ink that reads "David Eager".

David L. Eager, Executive Director
Kentucky Public Pensions Authority



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February 28, 2024

Ms. Katie Carney
Executive Assistant, Director's Office
Legislative Research Commission
Capitol Annex, Room 186
Frankfort, KY 40601

RE: Senate Bill 2 (24 RS BR 1421)
AA Statement Required by KRS 6.350
AA Statement 1 and 2 of 2

Dear Ms. Carney:

Senate Bill 2 (2024 RS BR 1421) creates a new section of Kentucky Revised Statute Chapter 158 to define terms; establishes a framework for employment of Kentucky guardians in schools; specifies qualifications of a guardian; specifies that a local board of education may not be held liable for a guardian acting within his or her scope of duty; specifies that guardians shall have the immunities of police officers; amends KRS 158.442 to require the Center for School Safety to implement a system to certify guardians to school districts and administer and oversee the school mapping program; amends KRS 158.441 to specify required certifications in the definition of "school resource officer"; amends 158.4414 to allow school districts to hire a guardian until a certified school resource officer is available as required; allows a district with a school resource officer to hire guardians to provide additional school safety and security measures; amends KRS 158.4416 to define terms; makes conforming changes; requires the trauma-informed team to compile their activities to be used in the creation of the comprehensive school improvement plan and submit the information to the Department of Education (KDE); requires KDE to annually summarize and submit the information to the state board and the Legislative Research Commission; creates a new section of KRS Chapter 158 to require the department to gather and compile data, coordinate training, and monitor the numbers and types of mental health professionals in schools; amends KRS 158.443 to conform; amends KRS 158.4451 to require the Office of Homeland Security to maintain and update the anonymous reporting tool; specifies that each school district shall make available an anonymous reporting tool; provides for an alternative anonymous reporting tool; amends KRS 156.095 to require schools to provide suicide prevention awareness twice a year and an opportunity for any student who missed the suicide prevention awareness lesson to receive the lesson at a later time; makes conforming changes; amends KRS 158.162 to allow secondary locking mechanisms in schools; requires school councils or principals to include school mapping data, if available, in their emergency plans; creates a new section of KRS Chapter 158 to create the School Mapping Data Program administered by the Center for School Safety; outlines requirements of school mapping data; amends KRS 158.4412 to require the local school district's safety coordinator to maintain a current copy of school mapping data; and amends KRS 61.637 to 78.5540 to conform.

Kentucky Public Pensions Authority (KPPA) staff members have examined Senate Bill 2 (2024 RS BR 1421). We have determined that the bill will not increase or decrease benefits, nor will it increase or decrease participation in benefits, in any of the systems administered by the Kentucky Public Pensions Authority. Senate Bill 2 (2024 RS BR 1421) amends KRS 61.637 and 78.5540 to extend the current exemption from employer contributions and health insurance premium reimbursements to the system for School Resource Officers, to the newly established position of Kentucky Guardians. The passage of this legislation will not change the actuarial accrued liability of any of the systems administered by the KPPA.

In accordance with KRS 6.350(2)(c), Kentucky Public Pensions Authority certifies the following:

1. The estimated number of individuals potentially affected as of June 30, 2023, are 421,609 active, inactive, and retired members in the plans administered by KPPA;
2. There is no estimated change in benefit payments;
3. There is no estimated change to employer costs; and
4. There is no estimated change to administrative expenses.

We have not requested any further actuarial analysis of Senate Bill 2 (2024 RS BR 1421) by the KPPA's independent actuary.

Please let me know if you have any questions regarding our analysis of Senate Bill 2 (2024 RS BR 1421).

Sincerely,



David L. Eager, Executive Director
Kentucky Public Pensions Authority