



Colorado
Legislative
Council
Staff

FISCAL NOTE

FISCAL IMPACT: State Local Statutory Public Entity Conditional No Fiscal Impact

Drafting Number: LLS 16-0329
Prime Sponsor(s):

Date: October 16, 2015
Bill Status: Police Officers' and Firefighters'
Pension Reform Commission Bill
Request
Fiscal Analyst: Larson Silbaugh (303-866-4720)

BILL TOPIC: ALLOW NON-SOCIAL SECURITY AFFILIATED SHERIFF DEPARTMENT'S TO AFFILIATE WITH FPPA

| Fiscal Impact Summary | FY 2016-2017 | FY 2017-2018 |
|-------------------------------|--------------|--------------|
| State Revenue | | |
| State Expenditures | | |
| TABOR Impact | | |
| FTE Position Change | | |
| Appropriation Required: None. | | |
| Future Year Impacts: Minimal. | | |

Summary of Legislation

This bill, *requested by the Police Officers' and Firefighters' Pension Reform Commission*, allows counties that do not cover, under the federal Social Security Act, salaried employees whose duties are directly involved with the provision of law enforcement or fire protection to elect coverage under the Fire and Police Pension Association (FPPA). In order to affiliate, the county must file a resolution with the FPPA board and election of coverage under the plan is irrevocable.

Local Government Impact

Conditional upon the decision of newly eligible counties to affiliate with FPPA, workload will increase to complete the associated paperwork. Depending on current retirement plans in those counties, revenue and expenditures may shift, increase, or decrease. These impacts are anticipated to be minimal.

Statutory Public Entity Impact

To the extent that newly eligible counties choose to participate in FPPA, revenue and expenditures for additional members will increase. These amounts are anticipated to be minimal.

Effective Date

The bill takes effect August 10, 2016, if the General Assembly adjourns on May 11, 2016, as scheduled, and no referendum petition is filed.

State and Local Government Contacts

Chiefs of Police
Fire Chiefs

Counties
Municipalities

FPPA
Sheriffs