



## Fiscal Note

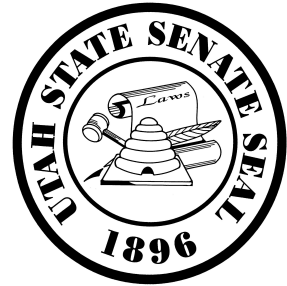
### S.B. 21 1st Sub. (Green)

2018 General Session

Public Safety and Firefighter Retirement

Death Benefit Amendments

by Mayne, K. (Mayne, Karen.)



#### General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(2,000)	\$0	\$(2,000)

#### State Government

UCA 36-12-13(2)(b)

Enactment of this legislation likely will not materially impact state revenue.

Revenues	FY 2018	FY 2019	FY 2020
Total Revenues	\$0	\$0	\$0

Enactment of this legislation would likely increase the annual cost for firefighters by \$2,000. The unfunded actuarial accrued liability is anticipated to increase by \$13,600.

Expenditures	FY 2018	FY 2019	FY 2020
General Fund	\$0	\$2,000	\$2,000
Total Expenditures	\$0	\$2,000	\$2,000

Net All Funds	\$0	\$(2,000)	\$(2,000)
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#### Local Government

UCA 36-12-13(2)(c)

Enactment of this legislation would likely increase the actuarially determined contribution rates for affected local governments by between 0.03% and 0.14%, representing a total annual cost increase of \$87,000. The unfunded actuarial accrued liability is anticipated to increase by \$567,000 for affected local entities.

#### Individuals & Businesses

UCA 36-12-13(2)(d)

This bill offers eligible employees a total annual benefit of \$89,000.

#### Regulatory Impact

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

#### Performance Note

JR4-2-404

No performance note required for this bill

### Notes on Notes

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.