STATE OF NEW YORK

4686--A

2025-2026 Regular Sessions

IN SENATE

February 11, 2025

Introduced by Sen. GALLIVAN -- read twice and ordered printed, and when printed to be committed to the Committee on Civil Service and Pensions -- recommitted to the Committee on Civil Service and Pensions in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to authorize Kim Bowers to receive certain service credit with the New York state and local employees' retirement system

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Notwithstanding any other provision of the law to the contrary, Kim Bowers, an employee of the Erie County Water Authority and a member of the New York state and local employees' retirement system, who for the period beginning January 1, 2006 and ending November 19, 2018, was employed as a member of the Zoning Board of Appeals with the town of Orchard Park, and who, for reasons not ascribable to her own negligence, failed to become a member of such retirement system during such employment with the town of Orchard Park, shall be deemed to have joined the New York state and local employees' retirement system on the date January 1, 2006, if within one year of the effective date of this act, she shall file a written request with the state comptroller.

§ 2. No contributions made to the New York state and local employees' retirement system by Kim Bowers shall be returned or refunded to her pursuant to this act.

§ 3. All past service costs of implementing the provisions of this act shall be borne by the town of Orchard Park.

§ 4. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would grant Tier 4 status in the New York State and Local Employees' Retirement System (NYSLERS) to Kim Bowers, a current Tier 6 member employed by the Erie County Water Authority, by changing their

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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date of membership to January 1, 2006. There will be no refund of member contributions.

We estimate that the annual contributions will increase $9,200 for the Erie County Water Authority and $86 for the town of Orchard Park beginning FYE 2027. Annual costs will vary as the billing rates and salary of Kim Bowers change.

In addition, there will be an immediate past service cost of $10,500 borne by the town of Orchard Park as a one-time payment. This cost assumes that payment will be made on February 1, 2027.

Summary of relevant resources:

Membership data as of March 31, 2025 was used to measure the impact of the bill, the same data used in the Actuarial Valuations dated April 1, 2025. Distributions and other statistics can be found in the 2025 Report of the Actuary and the 2025 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2025 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The fair value of assets and GASB disclosures can be found in the 2025 Financial Statements and Supplementary Information.

Assumptions, demographics, and other considerations may have been modified to better reflect specific provisions of any proposed benefit change(s).

This fiscal note does not constitute a legal opinion on the viability of the bill, nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated January 28, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-72. As Chief Actuary of the New York State and Local Retirement System (NYSLRS), I, Aaron Schottin Young, hereby certify that this analysis complies with applicable Actuarial Standards of Practice as well as the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion of the American Academy of Actuaries, of which I am a member. I am a member of NYSLRS but do not believe it impairs my objectivity.