STATE OF NEW YORK

7934

2025-2026 Regular Sessions

IN ASSEMBLY

April 16, 2025

Introduced by M. of A. MAGNARELLI, HUNTER, STIRPE, LEMONDES -- read once and referred to the Committee on Governmental Employees

AN ACT in relation to authorizing the Onondaga County Sheriff's Department, in the county of Onondaga, to offer the optional twenty year retirement plan to deputy sheriffs Brittany E. Dorn, Noah C. Hunt, Daniel D. Lorenzini, Gordon J. Lopez, Tre C. Fesinger, Christopher L. Van Dusen

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

Section 1. Notwithstanding any other provision of law to the contrary, the Onondaga county sheriff's department, in the county of Onondaga, a participating employer in the New York state local employees' retirement system, which previously elected to offer the optional twenty year retirement plan, established pursuant to section 552 of the retirement and social security law, to deputy sheriffs employed by the sheriff's department, is hereby authorized to make participation in such plan available to Brittany E. Dorn, Noah C. Hunt, Daniel D. Lorenzini, Gordon J. Lopez, Tre C. Fesinger, Christopher L. Van Dusen, deputy sheriffs employed by the county of Onondaga, who, for reasons not ascribable to their own negligence, failed to make timely applications to participate in such optional twenty year retirement plan. The county of Onondaga may so elect by filing with the state comptroller, on or before 180 days after this act shall have become law, a resolution of its governing body together with certification that such deputy sheriffs did not bar themselves from participation in the retirement plan as a result of their own negligence. Thereafter, such deputy sheriffs may individually elect to be covered by the provisions of section 552 of the retirement and social security law and shall be entitled to the full rights and benefits associated with coverage under such section, by filing a request with the state within one year of the effective date of this act.

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

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§ 2. All past service costs associated with implementing the provisions of this act shall be borne by the county of Onondaga.

§ 3. This act shall take effect immediately.

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

This bill would allow Onondaga County to reopen the provisions of Article 14-B of the Retirement and Social Security Law (RSSL) to Brittany E. Dorn, Noah C. Hunt, Daniel D. Lorenzini, Gordon J. Lopez, Tre C. Fesinger, and Christopher L. Van Dusen.

If this bill is enacted during the 2025 Legislative Session, we anticipate that there will be an increase of approximately $39,000 in the annual contributions of Onondaga County for the fiscal year ending March 31, 2026. In future years this cost will vary but is expected to average 5.9% of salary annually.

In addition to the annual contributions discussed above, there will be an immediate past service cost of approximately $382,000 which will be borne by Onondaga County as a one-time payment. This estimate assumes that payment will be made on February 1, 2026.

These estimates are based on six affected members employed by Onondaga County, with annual salary of approximately $529,000 as of March 31, 2024.

Summary of relevant resources:

Membership data as of March 31, 2024 was used in measuring the impact of the proposed change, the same data used in the April 1, 2024 actuarial valuation. Distributions and other statistics can be found in the 2024 Report of the Actuary and the 2024 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2024 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The Market Assets and GASB Disclosures are found in the March 31, 2024 New York State and Local Retirement System Financial Statements and Supplementary Information.

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

This estimate, dated April 9, 2025, and intended for use only during the 2025 Legislative Session, is Fiscal Note No. 2025-108. As Chief Actuary of the New York State and Local Retirement System, 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.