

Estimated Cost of COLA in 2019 HB 2100 Compared to Estimated FY 2021 Employer Contributions

Group	Estimated FY 2021 Contributions	Cost to pre-fund COLA in HB 2100	Pre-funding as % of total contributions	Cost for the first year of 15 year amortization	First year amortization cost as % of total contributions
State/School	\$685.3	\$135.7	19.8%	\$12.6	1.8%
Local	\$156.4	\$23.8	15.2%	\$2.2	1.4%
State KP&F	\$11.7	\$3.6	30.8%	\$0.3	2.9%
Local KP&F	\$102.3	\$21.0	20.5%	\$2.0	1.9%
Judges	\$5.0	\$1.5	30.0%	\$0.2	3.2%