



# Fiscal Note

## Legislative Council Staff

Nonpartisan Services for Colorado’s Legislature

### SB 26-092: MOD OF COUNTY ELECTED OFFICER SALARY CATEGORIES

**Prime Sponsors:**

Sen. Simpson  
Rep. Suckla; Velasco

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**Version:** Initial Fiscal Note

**Date:** February 25, 2026

**Fiscal note status:** The fiscal note reflects the introduced bill.

### Summary Information

**Overview.** The bill reclassifies Dolores and Pitkin Counties for the purpose of determining county officer salaries.

**Types of impacts.** The bill is projected to affect the following areas on an ongoing basis:

- Local Government

**Appropriations.** No appropriation is required.

**Table 1  
State Fiscal Impacts**

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

## Summary of Legislation

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The salaries of county officers are set in statute and determined by the category of the county where each officer serves (grouped as categories I through VI). Four subcategories, A through D, were added to each category in 2015 for the purpose of adjusting officer salaries. These salary amounts are adjusted every two years for inflation, and take effect for terms commencing after any change is made. The bill changes the category of Dolores County from category V-C to category V-D, and changes the category of Pitkin County from category II-B to category I-A.

## Local Government

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For Dolores County, the category change will decrease county official salaries for the positions of county commissioner, sheriff, treasurer, assessor, clerk and coroner, as shown in Table 2A.

Pitkin County is a home rule county that may set the compensation for its officers and employees within the limits of its statutory salary category. The category change in this bill may increase salaries for county officers up to the amounts shown in Table 2B below.

**Table 2A**  
**Modifications to County Elected Officer Salaries**  
**Dolores County**

<b>Position</b>	<b>Old Salary</b>	<b>New Salary</b>	<b>Difference</b>
County Commissioner	\$67,360	\$61,236	-\$6,124
County Sherriff	\$75,511	\$68,646	-\$6,865
County Treasurer, Assessor, Clerk	\$67,360	\$61,236	-\$6,124
County Coroner (part-time)	\$15,225	\$13,841	-\$1,384

**Table 2B**  
**Modifications to County Elected Officer Salaries**  
**Pitkin County**

<b>Position</b>	<b>Old Salary</b>	<b>New Salary</b>	<b>Difference</b>
County Commissioner	\$121,634	\$158,669	\$37,035
County Sherriff	\$147,135	\$201,962	\$54,827
County Treasurer, Assessor, Clerk	\$121,634	\$158,669	\$37,035
<b>County Coroner (part-time)</b>	<b>\$121,634</b>	<b>\$158,669</b>	<b>\$37,035</b>

## **Effective Date**

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The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

## **State and Local Government Contacts**

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Counties

Local Affairs

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The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).