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Fiscal Note

Drafting Number: LLS 23-0777 **Date:** February 28, 2023
Prime Sponsors: Sen. Will **Bill Status:** Senate Finance
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Bill Topic: **CPW OFFICERS CLASSIFIED AS STATE TROOPERS**

Summary of Fiscal Impact:

<input checked="" type="checkbox"/> State Revenue	<input type="checkbox"/> TABOR Refund
<input checked="" type="checkbox"/> State Expenditure	<input type="checkbox"/> Local Government
<input type="checkbox"/> State Transfer	<input checked="" type="checkbox"/> Statutory Public Entity

The bill expands the classification of state troopers in the Public Employees' Retirement Association to include Wildlife Officers and Parks and Recreation Officers employed by Colorado Parks and Wildlife. The bill increases state and statutory public entity revenue and expenditures on an ongoing basis.

Appropriation Summary: For FY 2023-24, the bill requires an appropriation of \$921,153 to the Department of Natural Resources.

Fiscal Note Status: The fiscal note reflects the introduced bill.

Table 1
State Fiscal Impacts Under SB 23-162

		Budget Year FY 2023-24	Out Year FY 2024-25
Revenue	Cash Funds	\$921,153	\$921,153
Expenditures	Cash Funds	\$921,153	\$921,153
Transfers		-	-
Other Budget Impacts			

Summary of Legislation

Effective July 1, 2023, the bill modifies the definition of “state trooper” for Public Employees’ Retirement Association (PERA) purposes to include wildlife officers and parks and recreation officers employed by Colorado Parks and Wildlife (CPW) in the Department of Natural Resources (DNR).

Background

State troopers, or safety officers, are a unique classification in PERA; both employers and employees pay an increased contribution rate, enabling state troopers to qualify for retirement benefits sooner. The state trooper category currently includes peace officers with the Colorado State Patrol and Colorado Bureau of Investigation; corrections officers with the Department of Corrections and Human Services; firefighters with the Division of Fire Prevention and Control in the Department of Public Safety; and county sheriffs, undersheriffs, deputy sheriffs, noncertified deputy sheriffs, and detention officers in the Local Government division.

Under the bill, the DNR employer contribution rate for Wildlife Officers and Parks and Recreation Officers in CPW will increase from 10.4 percent to 13.1 percent, and employee contribution rates will increase from 11.0 percent to 13.0 percent.

State Revenue

To fund increased employer contributions, the DNR will increase the cost of their recreation licenses, passes, and permits, excluding their annual passes, to generate \$921,153 to the Parks and Outdoor Recreation Cash Fund and Wildlife Cash Fund beginning in FY 2023-24. These funds are not subject to TABOR.

Fee impact on CPW products. Colorado law requires legislative service agency review of measures which create or increase any fee collected by a state agency. These fee amounts are estimates only, actual fees will be set administratively by the CPW based on cash fund balances, contribution rates, and the number of CPW products (licenses, passes, and permits) subject to the fee. Table 2 outlines the fee impact of the bill.

Table 2
Fee Impact on CPW Products Under SB 23-163

Cash Fund	Estimated Total Products	Fee Increase	Revenue Total
Parks and Outdoor Recreation Cash Fund	1,600,683	\$0.27/product	\$427,640
Wildlife Cash Fund	1,805,466	\$0.27/product	\$493,513
Total			\$921,153

State Expenditures

The bill increases state expenditures in the Department of Natural Resources by \$921,153 per year beginning in FY 2023-24, paid from the Parks and Outdoor Recreation Cash Fund and Wildlife Cash Fund. Expenditures are shown in Table 3 and detailed below.

Table 3
Expenditures Under SB 23-163

	FY 2023-24	FY 2024-25
Department of Natural Resources		
Employer Contributions for Parks and Recreation Officers	\$427,460	\$427,640
Employer Contributions for Wildlife Officers	\$493,513	\$493,513
Total Cost	\$921,153	\$921,153

Employer contribution rate increase—Colorado Parks and Wildlife. Employer contributions will increase by 2.7 percent annually for an estimated 142 Parks and Recreation Officers and 224 Wildlife Officers, paid from the Parks and Outdoor Recreation Cash Fund and Wildlife Cash Fund, respectively. Staff amounts include officers in the 2023 training class. Costs will fluctuate in future fiscal years depending on number of officers employed by the CPW.

Statutory Public Entity

PERA will receive additional funding from the DNR and its employees. Because the change in benefit classification is applicable to prospective service credit, not service credit already accrued, benefits will be adjusted proportionally for existing CPW officers. Because safety officers are eligible for disability benefits regardless of years of service, PERA may have increased expenditures to cover any disability benefits for CPW officers.

Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature.

State Appropriations

For FY 2023-24, the bill requires an appropriation of \$921,153 to the Department of Natural Resources, which includes:

- \$427,640 from the Parks and Outdoor Recreation Cash Fund; and,
- \$493,513 from the Wildlife Cash Fund.

State and Local Government Contacts

Natural Resources

Personnel

Public Employees' Retirement Association

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: leg.colorado.gov/fiscalnotes.