



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1008: COLORADO OUTDOOR OPPORTUNITIES ACT

Prime Sponsors:

Rep. Lukens; Taggart
Sen. Marchman; Rich

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Fiscal note status: This revised fiscal note reflects the reengrossed bill, as amended by the Senate Agriculture and Natural Resources Committee.

Summary Information

Overview. The bill charges Colorado Parks and Wildlife with a variety of initiatives to enhance outdoor recreation across the state.

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

- State Expenditures
- TABOR Refunds

Appropriations. For FY 2026-27, the bill requires and includes an appropriation of \$444,015 to the Department of Natural Resources.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$538,864	\$1,090,426
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$13,195	\$39,726
Change in State FTE	4.1 FTE	9.0 FTE

Fund sources for these impacts are shown in the table below.

**Table 1A
State Expenditures**

Fund Source	Budget Year FY 2026-27	Out Year FY 2027-28
General Fund	\$0	\$0
Cash Funds	\$444,015	\$886,512
Federal Funds	\$0	\$0
Centrally Appropriated	\$94,849	\$203,914
Total Expenditures	\$538,864	\$1,090,426
Total FTE	4.1 FTE	9.0 FTE

Summary of Legislation

The bill establishes the Colorado Parks and Wildlife (CPW) in the Department of Natural Resources (DNR) as the lead agency coordinating outdoor recreation planning, visitor use management, coordination with relevant stakeholders, and data reporting.

Notably, the CPW is required to:

- facilitate planning and data coordination between partners to support the implementation of Colorado’s Outdoor Strategy;
- strengthen the coordination between a variety of stakeholders at the state, federal, and local level, and including tribal nations;
- advance internal processes to better integrate recreation opportunities and resources management into core CPW operations;
- enhance sustainable outdoor opportunities while protecting private property rights, wildlife, and natural resources; and
- develop a reporting process by creating planning reports and integrating data and outcomes to ensure alignment of division efforts.

Additionally, the bill requires that the department report on efforts related to implementing the bill during its 2027 and 2028 SMART Act presentation.

Background

The bill is a result of various strategic planning initiatives that CPW is involved in, notably the [Statewide Comprehensive Outdoor Recreation Plan](#).

The Parks and Outdoor Recreation Cash Fund receives revenue from parks passes and user permits, camping fees, concessions, and boat licenses, as well as fines, interest, and the state lottery. CPW has planned for the costs of this bill as part of its internal cash fund management process; therefore, no increase in fees is required.

State Expenditures

The bill increases state expenditures in CPW by approximately \$540,000 in FY 2026-27, and by about \$1.1 million in FY 2027-28 and in ongoing years. These costs, paid from the Parks and Outdoor Recreation Cash Fund, are summarized in Table 2 and discussed below.

Table 2
State Expenditures
Colorado Parks and Wildlife, DNR

Cost Component	Budget Year FY 2026-27	Out Year FY 2027-28
Personal Services	\$380,572	\$789,266
Operating Expenses	\$5,248	\$11,520
Capital Outlay Costs	\$35,000	\$28,000
Vehicle Lease Costs	\$13,195	\$39,726
Travel Costs (Hotel & Per Diem)	\$10,000	\$18,000
Centrally Appropriated Costs	\$94,849	\$203,914
Total Costs	\$538,864	\$1,090,426
Total FTE	4.1 FTE	9.0 FTE

Colorado Parks and Wildlife (DNR)

The division will have staff and program costs beginning in FY 2026-27. Staff costs are phased-in over the first two years of implementation. Personal services costs include standard operating and capital outlay, and are prorated for a September start date in FY 2026-27.

Staff

In total, CPW will require a total of 9.0 FTE ongoing, with 5.0 FTE starting in FY 2026-27, and the remaining 4.0 FTE starting in the following year.

Staff includes:

- 4.0 FTE outdoor recreation managers for each quadrant of the state to facilitate planning efforts at a regional level, liaison with local, tribal, and federal agencies, and support the development and maintenance of recreation infrastructure and visitor education;
- 1.0 FTE to supervise the outdoor recreation managers, coordinate efforts, and manage data;
- 3.0 FTE regional partnership coordinators to align planning efforts with statewide strategies, engage diverse partners, integrate data and state resources, and advance priority regional projects for future investment; and
- 1.0 FTE to serve as CPW's staff lead, an existing position currently funded by Great Outdoors Colorado.

Vehicle Lease, Travel and Operating Costs

New staff will have vehicle lease and travel expenses for meetings and overnight travel to every region of the state. Vehicle lease costs have been prorated in FY 2026-27 to account for the time it takes to acquire the vehicles. Costs are based on rates set by the Department of Personnel and Administration (DPA) at \$4,793 per vehicle lease and \$1,041 in operating costs. Appropriations to DPA are adjusted through the annual budget process for bills involving fewer than ten vehicles.

Centrally Appropriated Costs

Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. These costs, which may include employee insurance, supplemental employee retirement payments, indirect cost assessments, and other costs, are shown in Table 2 above.

TABOR Impacts

As a general matter, revenue collected and retained or spent by a TABOR-exempt enterprise is not subject to the state revenue limit. However, when an enterprise uses its revenue to purchase services from state government outside the enterprise (e.g., legal services, fleet management, information technology support), these payments become subject to the TABOR revenue limit.

The bill is expected to increase the amount of state revenue required to be refunded to taxpayers by \$13,195 in FY 2026-27 and \$39,726 in FY 2027-28 from enterprise payments to DPA for fleet management. This estimate assumes the March 2026 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2027-28. Because TABOR refunds are paid from the General Fund, increased cash fund revenue will reduce the amount of

General Fund available to spend or save in FY 2026-27, FY 2027-28, and any future years when the state is over its revenue limit.

Effective Date

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

State Appropriations

For FY 2026-27, the bill requires an appropriation of \$444,015 from the Parks and Outdoor Recreation Cash Fund to the Department of Natural Resources, and 4.1 FTE.

State and Local Government Contacts

Governor

Office of Economic Development

Natural Resources

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](#).