



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1035

Prime Sponsors: Sen. Exum

Date: March 11, 2024

Bill Status: Senate Business, Labor, & Tech.

Fiscal Analyst: Matt Bishop | 303-866-4796
matt.bishop@coleg.gov

Bill Topic: **STATE FIREFIGHTER PERA JOB CLASSIFICATION**

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

The bill increases the PERA contributions for additional firefighting state employees. It increases state expenditures beginning in FY 2025-26.

Appropriation Summary: No appropriation is required.

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

Table 1
State Fiscal Impacts Under SB 24-169

		Budget Year FY 2024-25	Out Year FY 2025-26
Revenue		-	-
Expenditures	General Fund	-	\$7,598
	Cash Funds	-	\$7,598
	Total Expenditures	-	\$15,195
Transfers		-	-
Other Budget Impacts	General Fund Reserve	-	\$1,140

Summary of Legislation

Effective July 1, 2025, the bill modifies the definition of “state trooper” for Public Employees’ Retirement Association (PERA) purposes to include certain employees of the Department of Public Safety’s (CDPS) Division of Fire Prevention and Control.

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 CDPS; wildlife officers and recreation officers with Colorado Parks and Wildlife; and county sheriffs, undersheriffs, deputy sheriffs, noncertified deputy sheriffs, and detention officers in the Local Government division.

While some classes of firefighters are already considered state troopers under current law, the bill broadens the definition to include fire management personnel and additional classes of firefighting personnel that are expected to take effect in the future.

Under the bill, the CDPS employer contribution rate for applicable staff will increase from 11.61 percent to 14.31 percent, and employee contribution rates will increase from 11.0 percent to 13.0 percent.

State Expenditures

The bill increases state expenditures in CDPS by \$15,195 per year beginning in FY 2025-26, paid from a mix of General Fund and cash funds. Employer contributions will increase by three percentage points annually for four existing employees in CDPS. Costs may increase in future years if the department hires new classes of firefighters that would otherwise not be considered state troopers.

Other Budget Impacts

General Fund reserve. Under current law, an amount equal to 15 percent of General Fund appropriations must be set aside in the General Fund statutory reserve. Based on this fiscal note, the bill is expected to increase the amount of General Fund held in reserve by the amounts shown in Table 1, decreasing the amount of General Fund available for other purposes.

Statutory Public Entity

PERA will receive additional funding from CDPS 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 CDPS staff. Because state troopers are eligible for disability benefits regardless of years of service, PERA may have increased expenditures to cover any disability benefits for CDPS staff.

Effective Date

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

Public Employees' Retirement Association

Public Safety

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](#).