

FISCAL NOTE

This bill contains an appropriation of \$181,000 from the GENERAL FUND to the Office of State Lands and Investments - Forestry Division (State Forestry).

DETAIL OF APPROPRIATION

Agency #: 060A Agency Name: Office of State Lands and Investments - Forestry Division
 Unit: 0201 and 0401

EXPENDITURE BY SERIES AND YEAR	FY 2026	FY 2027	FY 2028
0100 Personnel/Benefit Costs	\$0	\$90,500	\$90,500
Total Expenditure Per Year:	\$0	\$90,500	\$90,500
Grand Total Expenditure:	\$181,000		
Total Appropriated to Agency:	\$181,000		
Total Appropriated by Fund:			
GENERAL FUND	\$181,000		

Description of appropriation:

\$181,000 is appropriated from the General Fund to the Office of State Lands and Investments (OSLI) to cover increases in the employer-paid pension plan contributions for employees in correctional forestry crew supervision or wildland firefighting occupations. This appropriation is for 2027-28 biennium and is to be included in the standard budget for the 2029-2030 biennium.

Current employees in these occupations may elect to move from the Public Employee pension plan to either the Law Enforcement pension plan or the Guard Firefighter pension plan.

The contribution rates to the Law Enforcement pension plan and the Guard Firefighter pension plan are higher than the Public Employee pension plan. As a result, the Wyoming Retirement System will receive increased revenue in the affected plans, depending on elections made by current employees. As employees vest in these plans and become eligible for pension benefits, expenditures from the corresponding pension plans will increase.

Assumptions:

	Employee Out-of-Pocket	Employer Contrib. and Pickup of Employee Contrib.	Total
Guard Firefighter Plan	1.430%	22.340%	23.770%
Law Enforcement Plan	2.700%	19.900%	22.600%
Public Employee Plan	3.929%	15.191%	19.120%

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