

# Fiscal Note Packet

HB24-1385 through HB 24-1429



Fiscal Notes for Legislation Included in the  
FY 2024-25 Long Bill Budget Package



**Legislative Council Staff**  
Nonpartisan Services for Colorado's Legislature



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**A note about fiscal note distribution.** For the 45 bills included in the Long Bill budget package, this printed packet of fiscal notes is being provided to all legislators in place of distributing printed fiscal notes individually to member bill folders. These fiscal notes reflect the introduced bills. Should a fiscal note need to be revised based on amendments adopted or new information, revised fiscal notes will be placed in bill folders as usual.

**Long Bill narrative.** For additional information on these bills and budget package recommended by the Joint Budget Committee, please refer to the [Long Bill Narrative](#) prepared by JBC Staff.



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# Fiscal Note

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<b>Drafting Number:</b>	LLS 24-0986	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Sirotta Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Aaron Carpenter   303-866-4918 aaron.carpenter@coleg.gov

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**Bill Topic:** **DOC CASELOAD SUPPLEMENTAL APPROPRIATION REQUEST DEADLINE**

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**Summary of Fiscal Impact:** **Budget package bill.** The bill moves up the deadline for the Department of Correction’s supplemental caseload adjustment by 5 days. It is assessed as having no fiscal impact.

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**Appropriation Summary:** No appropriation is required.

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**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

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## Summary of Legislation

Under current law, the Department of Corrections (DOC) must submit its supplemental appropriation request based on caseload adjustments by January 15. The bill moves up the deadline by five days to January 10.

## Assessment of No Fiscal Impact

The bill moves the deadline for the DOC to submit their supplemental appropriation request based on caseload adjustments by five days. This results in no change to state or local government revenue or expenditures; therefore, the bill is assessed as having no fiscal impact.

## 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

Corrections

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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](#).





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Fiscal Note

Drafting Number: LLS 24-1097 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: House Appropriations
Sen. Bridges; Kirkmeyer Fiscal Analyst: Aaron Carpenter | 303-866-4918
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Bill Topic: BROADBAND INFRASTRUCTURE CASH FUND FOR DOC

Summary of Fiscal Impact: [ ] State Revenue [x] State Transfer [ ] Local Government
[x] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill transfers money to the newly created Broadband Infrastructure Cash Fund in the Department of Corrections to increase broadband access in DOC facilities. Starting in FY 2024-25, the bill increases state expenditures.

Appropriation Summary: For FY 2024-25, the bill includes an appropriation of \$4.6 million to the Department of Corrections.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package

Table 1
State Fiscal Impacts Under HB 24-1386

Table with 3 columns: Category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund, Cash Funds, Centrally Appropriated, Total Expenditures, Total FTE), Transfers (General Fund, Cash Funds, Net Transfer), and Other Budget Impacts (General Fund Reserve).

1 The bill includes an appropriation of \$4.6 million in FY 2024-25. The fiscal note assumes this amount will be spent equally over three fiscal years, as detailed in Table 2. Actual expenditures will depend on project completion timelines. FY 2025-26 staff is assumed to require General Fund.

**Summary of Legislation**

The bill creates the Broadband Infrastructure Cash Fund within the Department of Corrections (DOC) to install broadband infrastructure at select DOC facilities and complexes, as outlined in Table 3. The bill transfers \$4.6 million to the fund and appropriates the funding to the DOC.

**State Transfers**

In FY 2024-25, the bill transfers \$4.6 million from the General Fund to the newly created Broadband Infrastructure Cash Fund. On July 1, 2027, the bill transfers any unexpended funding in the Broadband Infrastructure Cash Fund to the General Fund.

**State Expenditures**

The bill increases expenditures in the DOC by \$1.6 million in FY 2024-25 and FY 2025-26, and \$1.5 million in FY 2026-27, primarily paid from the Broadband Infrastructure Cash Fund, with staffing costs in FY 2025-26 paid from the General Fund. Expenditures are shown in Table 2 and discussed below.

**Table 2  
 Expenditures Under HB 24-1386**

	<b>FY 2024-255</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b>Department of Corrections</b>			
Personal Services	\$66,787	\$74,280	-
Operating Expenses	\$935	\$1,039	-
Capital Outlay Costs	\$3,050	-	-
Broadband Infrastructure (See Table 3) <sup>1</sup>	\$1,494,220	\$1,494,220	\$1,494,220
Centrally Appropriated Costs <sup>2</sup>	\$17,308	\$19,239	-
<b>Total</b>	<b>\$1,582,301</b>	<b>\$1,588,778</b>	<b>\$1,494,220</b>
<b>Total FTE</b>	<b>0.9 FTE</b>	<b>1.0 FTE</b>	<b>-</b>

<sup>1</sup> The fiscal note shows equal spending of the \$4.5 million transfer for broadband infrastructure in each year. Actual expenditures will depend on project completion timelines and may vary from the amounts shown above.

<sup>2</sup> The appropriation clause for FY 2024-25 includes centrally appropriated costs in the appropriation.

**Department of Corrections.** DOC expenditures include hiring term-limited planning staff and installation of broadband infrastructure at facilities.

- **Staff.** From FY 2024-25 through FY 2025-26, the DOC requires 1.0 FTE to help design and plan the instillation of broadband infrastructure. Costs in FY 2024-25 are prorated for an August start date and paid from the Broadband Infrastructure Cash Fund. FY 2025-26 costs will be paid from the General Fund. The DOC also requires 1.0 FTE project manager to coordinate and lead the projects, which is currently included in the 2024 Long Bill.







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Fiscal Note

<b>Drafting Number:</b>	LLS 24-1050	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Sirota; Taggart Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Shukria Maktabi   303-866-4720 shukria.maktabi@coleg.gov

**Bill Topic:** PRESCHOOL PROGRAMS CASH FUND

**Summary of Fiscal Impact:** Budget package bill — No fiscal impact. The bill clarifies the use of funds in the Preschool Programs Cash Fund.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Summary of Legislation

The bill prohibits the General Assembly from appropriating the full balance in the Preschool Programs Cash Fund, requiring them to leave an amount in reserve. The Department of Early Childhood (CDEC) can access reserve funds by submitting a request for a supplemental appropriation from the Joint Budget Committee.

The bill also clarifies that, after providing services to preschool students specified in current law, the CDEC may use the remaining money appropriated from the Preschool Programs Cash Fund to provide additional preschool services for certain low-income families and for the Universal Preschool Program.

Background

In FY 2023-24, the Joint Budget Committee appropriated \$28.4 million from the General Fund to the Preschool Programs Cash Fund to build a reserve to serve as a buffer in the event of the unexpected costs. The reserve amount was set via the budgeting and figure-setting process and not in statute.

Assessment of No Fiscal Impact

The bill establishes policies that clarify the use of funds in the Preschool Program Cash Fund. Funds currently in reserve will remain in reserve unless requested by the CDEC and approved by the Joint Budget Committee. As a result, the bill is assessed as having no fiscal impact.

**Effective Date**

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

**State and Local Government Contacts**

Joint Budget Committee Staff

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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](#).



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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1072	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Sirota; Taggart Sen. Bridges; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Kristine McLaughlin   303-866-4776 kristine.mclaughlin@coleg.gov

**Bill Topic:**                   **TRANSFERS TO THE NURSE HOME VISITOR PROGRAM FUND**

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

**Budget package bill.** The bill increases the portion of tobacco master settlement agreement funds that are annually transferred to the Nurse Home Visitor Program Fund. The bill makes a transfer and increases state expenditures on an ongoing basis.

**Appropriation Summary:** For FY 2024-25, the bill includes an appropriation of \$1,734,924 to the Department of Early Childhood.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1388**

		<b>Budget Year</b>	<b>Out Year</b>
		<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures</b>	Nurse Home Visitor Program Fund	\$1,734,924	\$1,734,924
	<b>Total Expenditures</b>	<b>\$1,734,924</b>	<b>\$1,734,924</b>
<b>Transfers</b>	Tobacco Litigation Settlement Cash Fund	(\$1,734,924)	(\$1,734,924)
	Nurse Home Visitor Program Fund	\$1,734,924	\$1,734,924
	<b>Net Transfer</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Budget Impacts</b>		-	-

## **Summary of Legislation**

The bill increases the percent of money transferred from the Tobacco Litigation Settlement Cash Fund to the Nurse Home Visitor Program Fund in the Department of Early Childhood from 26.7 percent to 28.7 percent. This increase represents funds that have been unallocated since the Colorado Autism Treatment Fund was repealed.

## **Background**

**Autism Treatment Fund.** The fund was created under the Department of Health Care Policy and Financing to cover costs of services provided to eligible children. The Autism Treatment Fund was repealed by Senate Bill 23-289 with the costs of covered autism services instead paid from the General Fund. The fund received an annual transfer of 2 percent of the tobacco settlement revenue prior to its repeal. House Bill 24-1208 discontinued the transfer.

**Tobacco revenue.** Colorado receives annual payments from tobacco manufacturers as part of the Tobacco Master Settlement Agreement. The funds are distributed based on a formula in statute.

## **State Transfers**

The bill transfers 2 percent of the tobacco master settlement revenue, approximately \$1.8 million, from the Tobacco Litigation Settlement Cash Fund to the Nurse Home Visitor Program Fund in the Department of Early Childhood. This annual transfer continues as long as the state receives money pursuant to the master settlement agreement.

## **State Expenditures**

The bill increases state expenditures in the Department of Early Childhood by \$1.8 million, paid from the Nurse Home Visitor Program Cash Fund. The Division of Community and Family Support will use this money for the current nurse home visitor program.

## **Effective Date**

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

## **State Appropriations**

For FY 2024-25, the bill includes an appropriation of \$1,734,924 from the Nurse Home Visitor Program Fund to the Department of Early Childhood.

## **State and Local Government Contacts**

Early Childhood      Health Care Policy and Financing      Public Health and Environment  
Treasury

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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](#).



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Fiscal Note

Drafting Number: LLS 24-1023 Date: March 27, 2024
Prime Sponsors: Rep. Sirota; Taggart Bill Status: House Appropriations
Sen. Zenzinger; Kirkmeyer Fiscal Analyst: Anna Gerstle | 303-866-4375
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Bill Topic: SCHOOL FUNDING 2023-24 FOR NEW ARRIVAL STUDENTS

Summary of Fiscal Impact: [ ] State Revenue [ ] State Transfer [ ] Local Government
[ x ] State Expenditure [ ] TABOR Refund [ x ] School Districts

Budget package bill. The bill provides \$24.0 million to be distributed to school districts and charter schools for new arrival students. It increases state expenditures and school district funding in the current FY 2023-24 only.

Appropriation Summary: For the current FY 2023-24, the bill includes an appropriation of \$24 million to the Colorado Department of Education.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1389

Table with 4 columns: Category, Current Year FY 2023-24, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures (State Education Fund), Transfers, and Other Budget Impacts.

## Summary of Legislation

For the current FY 2023-24, the bill provides \$24 million from the State Education Fund to the Colorado Department of Education, to be distributed to school districts and state Charter School Institute (CSI) charter schools that enrolled new arrival students after the 2023-24 count day. The funding must be distributed by May 31, 2024, using the two mechanisms described below.

**Funding tiers.** First, districts and CSI schools will receive a flat amount based on their number of new arrival students, as follows:

- \$15,000 – 1 to 5 new arrivals;
- \$30,000 – 6 to 10 new arrivals;
- \$75,000 – 11 to 30 new arrivals
- \$125,000 – 31 to 50 new arrivals;
- \$200,000 – 51 to 100 new arrivals;
- \$400,000 – 101 to 200 new arrivals;
- \$550,000 – 201 to 500 new arrivals; and
- \$750,000 – 501 or more new arrivals.

**Per student amount.** After the tiered distribution, school districts and CSI schools will also receive \$4,500, multiplied by the lower of either 1) their total net student population, or 2) the number of new arrival students. This per student distribution may be proportionately decreased or increased, depending on if there is not enough funding to sufficiently fund this distribution or if additional funding is remaining.

**Definitions.** The bill specifies the following definitions for the purposes of calculating the funding distribution:

- *New arrival students* are students who directly or indirectly moved from another country to Colorado, have been in the country for less than one year, have limited or no English proficiency, and whose enrollment in a public school is their first school enrollment in the United States.

New arrival students are counted as of February 29, 2024 and include only those who arrived after the 2023-24 count day. Distributions will use data counts as of February 9, 2024, plus a districts or charter school certification of the number of students who arrived after that date.

- *Total net student population* is the difference between a district or school's total number of enrolled students as of February 29, 2024 and their 2023-24 pupil enrollment as of the 2023-24 count day.

**Administration.** CDE may use up to \$50,000 for the administrative costs associated with making the distribution. The bill also authorizes CDE to review the use the funding, but the payment is not subject to existing audit requirements.

## **State Expenditures**

The bill increases state expenditures in CDE by \$24 million in the current FY 2023-24 only, paid from the State Education Fund.

**Administration.** Of that amount, up to \$50,000 may be used for contracted support for collection of student counts, calculation of district and charter school allocations, and the distribution of those amounts.

**Distribution.** The remaining \$23,950,000 will be distributed to school districts and charter schools. The exact distribution is not known, as school districts and charter schools will be required to submit actual new arrival student counts to CDE to be used to calculate distribution amounts.

## **School District**

As discussed above, \$23,950,000 will be distributed to school districts and CSI schools in the current FY 2023-24. The exact distribution amounts are not known, as school districts and charter schools will be required to submit actual new arrival student counts to CDE prior to the calculation of district distributions.

## **Effective Date**

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

## **State Appropriations**

For the current FY 2023-24, the bill requires and includes an appropriation of \$24,000,000 from the State Education Fund to the Colorado Department of Education.

## **State and Local Government Contacts**

Education

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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](#).





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Fiscal Note

Drafting Number: LLS 24-1081 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: House Appropriations
Sen. Kirkmeyer; Bridges Fiscal Analyst: Anna Gerstle | 303-866-4375
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Bill Topic: SCHOOL FOOD PROGRAMS

Summary of Fiscal Impact: [X] State Revenue [ ] State Transfer [ ] Local Government
[X] State Expenditure [ ] TABOR Refund [X] School District

Budget package bill. The bill makes changes to the Healthy School Meals for All program and creates a technical advisory group to make financial recommendations for the program. On net, the bill decreases state and school district expenditures in FY 2024-25.

Appropriation Summary: For FY 2024-25, the bill requires a net appropriation reduction of \$17.8 million to the Colorado Department of Education. See State Appropriations Section.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1390

Table with 3 columns: Category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures (Healthy School Meals Cash Fund, State Education Fund, Centrally Appropriated, Total Expenditures, Total FTE), Transfers, and Other Budget Impacts.

1 Under current law, the Healthy School Meals for All program is paid out of the Healthy School Meals General Fund Exempt Account. The bill changes the account to a cash fund.

## Summary of Legislation

The bill makes changes to the Healthy School Meals for All program.

**Grant and wage programs.** Under current law, a local school food purchasing grant program, a technical assistance grant program, and an employee wage program begin in FY 2024-25. The bill delays these programs for one year, until FY 2025-26.

State law also repealed the school food purchasing reimbursement and technical assistance grant programs on January 1, 2024. The bill continues those programs for one year and adds a minimum reimbursement amount of at least \$0.05 per meal or a minimum of \$1,000 for each participating school food provider.

**Advisory group.** The bill creates a technical advisory group in the Colorado Department of Education (CDE) to collaborate with school districts, the Office of State Planning and Budgeting and other interested parties to:

- identify ways to maximize federal funding;
- reduce costs of the program and review cost-saving options;
- strengthen the long-term resiliency of the Healthy School Meals Cash Fund;
- model revenue scenarios; and
- provide options for balancing program revenues and expenditures in the most equitable way for students and school food authorities.

In 2024, the group must report to the JBC in June and September, with a final report by December 1. CDE must obtain any contractual services necessary. Legislative Council Staff and Joint Budget Committee Staff must provide technical support to the advisory group.

**Maximizing federal funding.** The bill requires CDE to establish options for a school food authority to maximize federal funding, including participating in other federal meal programs that draw down reimbursement. If an SFA chooses not to utilize those options, the school food authority is responsible for covering the cost of serving free meals. By July 1, 2024, CDE must also create a policy for SFAs to maximize collection of household income application forms for federal free and reduced price meal eligibility.

**Audit requirements.** The bill delays the deadline for a program audit to be completed from December 2025 to December 2027.

**Program funding mechanics.** The bill changes the existing Healthy School Meals for All General Fund Exempt Account to a cash fund and makes conforming amendments. It also allows the State Education Fund to be used for the program.

## Background

**Healthy School Meals for All.** The Healthy School Meals for All Program was approved by voters in 2022 to provide free meals to all students on an ongoing basis beginning in FY 2023-24, and establish local school food purchasing reimbursement, employee wage

reimbursement, and local food technical assistance grant programs beginning in FY 2024-25. To participate in the program, school food authorities must participate in the federal Community Eligibility Provision, if eligible, to draw down federal meal reimbursements.

The program is funded by requiring that taxpayers with an adjusted gross income of \$300,000 or more must add back a portion of their federal itemized or standard deductions when calculating Colorado taxable income. Senate Bill 23-221 created the Healthy School Meals for All Program General Fund Exempt Account to contain the revenue generated for the program. The Department of Revenue must deposit the money on a monthly basis, based on estimates from the Office of State Planning and Budgeting.

**State Revenue**

The bill does not change the revenue generated for the Healthy School Meals for All program. By changing the Healthy School Meals General Fund Exempt Account to a cash fund, the bill modifies where the revenue collected for the program will be deposited.

**State Expenditures**

On net, the bill decreases state expenditures in CDE by \$17.7 million in FY 2024-25. This includes an increase in expenditures of \$675,729 from the State Education Fund, and a decrease of \$18.5 million from the Healthy School Meals for All Cash Fund.

**Table 2  
 Expenditures Under HB 24-1390**

	FY 2024-25	FY 2025-26
<b>Department of Education</b>		
Personal Services - Delay HSM Grant/Wage Programs (-1.0 FTE)	(\$95,908)	-
Personal Services - Continue Local Food Program (+0.4 FTE)	\$25,729	-
Delay HSM Grant/Wage Programs	(\$18,400,000)	-
Continue Local Food Programs	\$650,000	-
Program Audit	(\$400,000)	-
Technical Assistance Working Group	\$400,000	-
Centrally Appropriated Costs <sup>1</sup>	(\$13,126)	-
<b>Total Cost</b>	<b>(\$17,833,305)</b>	-
<b>Total FTE</b>	<b>(0.6 FTE)</b>	-

<sup>2</sup> Centrally appropriated costs are not included in the bill's appropriation.

**Department of Education.** The bill will modify CDE expenditures, as discussed below

- **Delaying grant and wage programs.** Delaying the local school food purchasing grant, technical assistance grant, and wage reimbursement programs reduces costs by \$18.4 million, including \$5.0 million for each for the two grant programs and \$8.4 million for the wage programs. Delaying the programs also reduces the staff in CDE by 1.0 FTE in FY 2024-25 only.
- **Continuing existing grant programs.** Continuing the existing local food grant programs increases state expenditures by \$650,000 in FY 2024-25 only, of which \$500,000 is for the food purchasing grant and \$150,000 is for the nonprofit technical assistance grant. In addition, 0.4 FTE is required to administer the program for an additional year. These amounts represent continuation of most recent program costs.

Additionally, the changes to the minimum reimbursement amounts do not change overall funding for the program, but may shift how the funds are allocated among districts.

- **Program audit.** By delaying the audit requirement for two years, the bill reduces costs in CDE by \$400,000 in FY 2024-25 and correspondingly increases costs in FY 2026-27 by the same amount.
- **Technical assistance working group.** CDE will incur costs in FY 2024-25 only to support the technical assistance working group. Costs are estimated at \$400,000, to be used for a facilitator, support contractor, or temporary staff. Exact uses will be determined as the working group's specific needs are determined. The recommendations made by the working group may impact future costs associated with the Healthy School Meals for All program.

**Legislative Department.** The bill increases workload for Legislative Council Staff and Joint Budget Committee staff to provide technical support to the advisory group. No change in appropriations is required.

**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 include employee insurance and supplemental employee retirement payments, are shown in Table 2.

## School District

By delaying the Healthy School Meals for All grant and wage programs for a year, the bill reduces state reimbursements to school districts for local school food purchasing and employee wages by \$13.4 million in FY 2024-25. This may be partially offset for some districts that participate in the existing local food program that is continued under the bill, estimated at \$500,000. Similarly, technical assistance from a nonprofit via the technical assistance grant program is reduced in FY 2024-25 only, from \$5.0 million via the HSM grant to \$150,000 in the continued program.

The bill also increases workload for school districts to adjust school meal policies to align with CDE policies on federal meal program participation, ways to maximize federal funding, and submittal of household income eligibility forms. School districts may also have additional workload if they choose to engage with the technical assistance working group.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill requires the following appropriation changes to the Colorado Department of Education:

- a reduction of \$18,495,908 from the Healthy School Meals Cash Fund (previously a General Fund Exempt Account); and
- an increase of \$675,255 from the State Education Fund.

## State and Local Government Contacts

Education                                      Joint Budget Committee Staff

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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](#).





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Fiscal Note

<b>Drafting Number:</b>	LLS 24-1082	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Sirota Sen. Zenzinger; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	John Armstrong   303-866-6289 john.armstrong@coleg.gov

Bill Topic: APPROPRIATION AUTH EDUCATOR LICENSURE CASH FUND

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

**Budget package bill.** The bill extends the continuous appropriation of the Education Licensure Cash Fund to the Colorado Department of Education through 2029-30. The bill will increase reporting workload in FY 2029-30.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill is recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Summary of Legislation

The Educator Licensure Cash Fund collects fees from those seeking licensure with the Department of Education (CDE). This revenue is used to administer the licensure application and review process. Under current law, the fund is continuously appropriated through FY 2023-24. The bill extends the continuous appropriation through FY 2029-30.

On or before November 1, 2029, the CDE must report to the education committees of the Legislature, and to the Joint Budget Committee, the cash fund's revenue and expenditures, and recommend if the continuous appropriation authority should be maintained.

State Expenditures

The bill will continue current practices for educator licensing in the CDE by extending the authority to spend from the fund. The bill will minimally increase workload in FY 2028-29 when the CDE reports on fund activities to the legislature.

Effective Date

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

## **State and Local Government Contacts**

Education            Joint Budget Committee Staff

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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](#).



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1083 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Kirkmeyer; Bridges Fiscal Analyst: Josh Abram | 303-866-3561
josh.abram@coleg.gov

Bill Topic: CAP SCHOOLS IN EARLY HIGH SCHOOL GRADUATION PILOT

Summary of Fiscal Impact:
State Revenue [ ] State Transfer [ ] Local Government [ ]
State Expenditure [x] TABOR Refund [ ] Statutory Public Entity [ ]

Budget package bill. The bill limits future participation in the Fourth-Year Innovation Pilot Program and requires that the Department of Higher Education and the Colorado Department of Education jointly evaluate and present recommendations on the program. The bill increases state expenditures in FY 2025-26 only.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1392

Table with 3 columns: Category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund, Centrally Appropriated, Total Expenditures, Total FTE), Transfers, and Other Budget Impacts (General Fund Reserve).

## Summary of Legislation

Under current law, the Fourth Year Innovation Pilot Program in the Department of Higher Education (DHE) disburses state incentive and scholarship funding to local education providers (LEPs) for qualifying low-income students who graduate early from a participating high school. The bill limits program participation to only those LEPs participating as of the 2023-24 school year.

By November 1, 2026, the DHE and the Colorado Department of Education must collaborate to submit a final evaluation of the pilot program to the Governor’s Office of State Planning and Budgeting (OSPB), the Joint Budget Committee (JBC), and the education committees of the General Assembly. The evaluation must analyze program data to assess the impacts and outcomes of the program, including an evaluation of:

- objective measures of changes in student behavior;
- the cost-effectiveness of the program and the impact of incentives to LEPs on the state budget; and
- the feasibility and advisability of continuing the program.

Student data collected for the report must be disaggregated by gender, grade level, ethnicity, disability, English language learner status, free and reduced-price lunch status, and housing status, to the extent possible in compliance with student privacy laws.

## State Expenditures

The bill is expected to limit program growth and associated costs in future years by restricting participation to only those LEPs currently receiving disbursements as of the 2023-24 school year. Exact savings are unknown and depend on how many LEPs would have participated in future years.

The bill will increase state expenditures by about \$36,500 and 0.3 FTE in FY 2025-26 in the DHE to collect data and prepare the evaluation report, paid from the General Fund. The CDE will have an increase in workload to assist DHE with the pilot evaluation. Expenditures are displayed in Table 2.

**Table 2**  
**Expenditures Under HB 24-1392**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Department of Higher Education</b>		
Personal Services	-	\$30,958
Centrally Appropriated Costs <sup>1</sup>	-	\$5,575
FTE – Personal Services	-	0.3 FTE
<b>Total Cost</b>	-	<b>\$36,533</b>

<sup>1</sup> Centrally appropriated costs are not included in the bill’s appropriation.

**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 include employee insurance and supplemental employee retirement payments, are shown in Table 2.

### **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.

### **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**

Education                      Higher Education

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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](#).





Legislative Council Staff

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Fiscal Note

Drafting Number: LLS 24-1084 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Zenzinger; Kirkmeyer Fiscal Analyst: Anna Gerstle | 303-866-4375
anna.gerstle@coleg.gov

Bill Topic: ACCELERATING CONCURRENT ENROLLMENT PROGRAM MOD

Summary of Fiscal Impact:
State Revenue, State Transfer, Local Government, State Expenditure, TABOR Refund, School Districts

Budget package bill. The bill establishes caps on ASCENT program participation and per pupil rates, and requires a study of program costs. On net, the bill decreases state expenditures and school district funding on an ongoing basis.

Appropriation Summary: For FY 2024-25, the bill requires and includes a net appropriation decrease of \$1.0 million to the Colorado Department of Education, primarily from the State Education Fund. See State Appropriations Section.

Fiscal Note Status: The fiscal note reflects the introduced bill. It was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1393

Table with 3 columns: Category, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund, State Education Fund, Total Expenditures), Transfers, and Other Budget Impacts (General Fund Reserve).

## Summary of Legislation

Under current law, the Accelerating Students through Concurrent Enrollment (ASCENT) program is available to all qualified students who are designated to participate by their local education provider. The bill:

- beginning in FY 2024-25, limits the per student rate for an ASCENT program participant at the 2023-24 extended high school per pupil rate;
- beginning in FY 2025-26, caps the number of ASCENT program participants in each local education provider (LEP) at the LEP's number of participants in FY 2024-25;
- requires that the Colorado Department of Education (CDE) submit a report to the legislature by December 1, 2024 that includes an analysis of LEP costs to offer the ASCENT program and recommended changes to improve program outcomes;
- allows the State Board of Education to establish selection criteria that an LEP may choose to use to designate participating students; and
- requires participating students to complete a state or federal application for financial aid (CASFA/FAFSA).

## Background

The ASCENT program allows participating students to enroll in postsecondary courses in a fifth year of high school, paid by the LEP. Participating students are counted in a LEP's extended high school pupil enrollment count and are funded through the school finance formula at a flat per pupil rate. The extended high school per pupil rate is \$9,588 in the current FY 2023-24 after the budget stabilization factor and \$10,244 in FY 2024-25.

Initially, participation in the ASCENT program was capped annually in state law.

House Bill 22-1390 removed the cap on the program and enrollment has since increased from 500 in FY 2021-22 to 1,230 in FY 2023-24, and is projected to increase to 1,666 students in FY 2024-25.

## State Expenditures

On net, the bill decreases state expenditures in CDE by \$1.0 million in FY 2024-25 and \$5.0 million in FY 2025-26. In FY 2024-25, this includes a decrease of \$1.1 million from the State Education Fund and an increase of \$45,600 from the General Fund. In FY 2025-26, the \$5.0 million expenditure decrease is from the State Education Fund. Costs are listed in Table 2 and discussed below.

**Table 2**  
**Expenditures Under HB 24-1393**

	FY 2024-25	FY 2025-26
<b>Department of Education</b>		
State Share of School Finance – ASCENT	(\$1,081,762)	(\$4,987,340)
Study contract	\$45,600	-
<b>Total Cost</b>	<b>(\$1,036,162)</b>	<b>(\$4,987,340)</b>

**ASCENT funding.** The bill is expected to decrease the state share of school finance due to the cap on ASCENT participation and per pupil rates.

- **FY 2024-25.** In FY 2024-25, the state share will decrease by approximately \$1.1 million due to the cap on the ASCENT per pupil rate. The fiscal note assumes there will be 1,666 students enrolled in ASCENT in FY 2024-25. The extended high school per pupil rate is expected to be \$10,244 in FY 2024-25 under current law; the bill will limit it to \$9,588, which is the FY 2023-24 rate after the budget stabilization factor.
- **FY 2025-26.** In FY 2025-26, the state share will decrease by approximately \$5.0 million due to both the cap on the per pupil rate at the FY 2023-24 rate and the limit on enrollment at FY 2024-25 levels. The fiscal note assumes that, under current law, ASCENT enrollment would have increased by 20 percent and the per pupil rate would have increased by 2.6 percent, the Legislative Council Staff March 2023 forecast of inflation.

**Contract costs.** In FY 2024-25 only, CDE requires \$45,600 to contract with a vendor for the ASCENT program study. Costs assume 228 hours at a rate of \$200 per hour.

### 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.

### School District

The bill impacts funding and workload for school districts that have students enrolled in the ASCENT program, as discussed below. For school districts that do not have students participating in ASCENT, the bill will have no fiscal impact.

**ASCENT funding.** The bill reduces the state share of school finance that is distributed to school districts for ASCENT students by an estimated \$1.1 million in FY 2024-25 and \$5.0 million in FY 2025-26, as described in the state expenditures section. The per pupil rate for ASCENT students will decrease to \$9,588 on an ongoing basis, from \$10,244 in FY 2024-25 and an estimated \$10,500 in FY 2025-26. It will also limit enrollment for each district at the number of participants that enrolled in FY 2024-25, limiting future growth in enrollment and corresponding funding for those students that would have enrolled in the program.

**Local share.** By decreasing total program and the state share, the bill also minimally decreases the local share of school finance for fully funded districts that have students in ASCENT. This estimated at about \$11,100 statewide in FY 2024-25.

**Workload.** The bill also increases workload for school districts to adjust policies to align with the enrollment cap and new participation requirements, as well as to participate in the study conducted by CDE.

## Effective Date

The bill takes effect upon signature of the Governor, or upon becoming law without his signature, except that Section 3 of the bill takes effect July 1, 2024.

## State Appropriations

For FY 2024-25, the bill requires and includes the following appropriations to the Colorado Department of Education:

- an increase of \$45,600 from the General Fund; and
- a decrease of \$1,081,762 from the State Education Fund.

## State and Local Government Contacts

Education                      Joint Budget Committee Staff

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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](#).



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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1085	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Zenzinger; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Marc Carey   303-866-4102 marc.carey@coleg.gov

**Bill Topic:** **MILL LEVY EQUALIZATION**

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

**Budget package bill.** The bill repeals the Mill Levy Equalization Cash Fund. For FY 2024-25, the bill reduces appropriations from the General Fund to the repealed fund, decreases appropriations from the repealed fund, and instead directly appropriates money from the State Education Fund for the mill levy equalization program.

**Appropriation Summary:** For FY 2024-25, the bill refinances \$22.0 million in funding for mill levy equalization from the General Fund to the State Education Fund. The bill also makes various appropriations that have a net impact of reducing cash fund appropriations by about \$1.0 million to the Colorado Department of Education.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1394**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures<sup>1</sup></b>	State Education Fund	\$22,000,000	-
	Mill Levy Equalization Fund	(\$22,955,696)	-
	<b>Total Expenditures</b>	<b>(\$955,696)</b>	-
<b>Transfers<sup>2</sup></b>	General Fund	\$22,000,000	-
	Mill Levy Equalization Fund	(\$22,000,000)	-
	<b>Net Transfer</b>	<b>\$0</b>	-
<b>Other Budget Impacts</b>	General Fund Reserve	(\$3,300,000)	-

<sup>1</sup> The reduction in cash fund expenditures are noted in the Long Bill is a reduction in \$735,000 from the Mill Levy Equalization Fund and \$22,220,696 from reappropriated funds originating in the Mill Levy Equalization Fund.

<sup>2</sup> The bill reduces an appropriation from the General Fund to the Mill Levy Equalization Fund, effectively eliminating a transfer of money into the fund.

## Summary of Legislation

Under current law, the General Assembly appropriates or transfers money to the Mill Levy Equalization Fund to equalize mill levy override funding for Charter School Institute (CSI) students. This bill repeals the fund, and instead, the General Assembly must appropriate General Fund or State Education Fund directly to the CSI to fund full mill levy equalization for all institute charter schools, beginning in FY 2024-25. The bill makes corresponding adjustments in appropriations to reflect the repeal of the transfer and use the State Education to support the program.

## Background

Charter schools authorized by the CSI do not have access to school district mill levy override revenues. HB 17-1375 created the Mill Levy Equalization Fund, to be used for state payments to CSI schools to equalize the local override revenues in CSI schools' geographic districts. Appropriations to the fund have ranged from \$5 to \$7 million General Fund annually between FY 2018-19 and FY 2020-21. Funding was increased to \$9 million in FY 2021-22, \$17 million in FY 2022-23, and \$27 million in FY 2023-24.

The FY 2023-24 School Finance Act, Senate Bill 23-287, required that beginning in FY 2024-25, the General Assembly appropriate the amount necessary from the General Fund each budget year to fully fund mill levy equalization for all institute charter schools. This requirement is intended to ensure that students enrolled at CSI schools receive per pupil funding equal to the district per pupil funding in the geographic district in which the CSI school is located.

## State Transfers

The bill reduces the appropriation from the General Fund to the repealed Mill Levy Equalization Fund by \$22 million in FY 2024-25. This, in effect, eliminates a transfer of money into the repealed fund.

## State Expenditures

On net, the bill reduces cash fund expenditures for mill levy equalization by about \$1.0 million in FY 2024-25. This is the net impact after the following adjustments in appropriations:

- a reduction of \$735,000 in interest from the repealed Mill Levy Equalization Fund;
- a reduction of \$22,220,696 in reappropriated funds from the Mill Levy Equalization Fund; and
- an increase of \$22,000,000 from the State Education Fund for the program.

The \$22.0 million refinanced from the General Fund to the SEF under the bill represents a portion of the overall funding for the program, which totals \$49.2 million. It is assumed that appropriations for mill levy equalization will need to be adjusted annually through the supplemental budget process to accurately reflect October count data, school decision to

join/leave CSI, and any voter-approved changes to mill levy override funding in the school district where the CSI school is located.

### **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 decrease the amount of General Fund held in reserve by the amounts shown in Table 1, increasing the amount of General Fund available for other purposes.

### **Effective Date**

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

### **State Appropriations**

For FY 2024-25, the bill includes the following appropriations

- an increase of \$22,000,000 from the State Education Fund to the Department of Education;
- a decrease of \$22,000,000 from the General Fund to the Mill Levy Equalization Fund;
- a decrease of \$22,220,696 in reappropriated funds to the Department of Education originating in the Mill Levy Equalization Fund; and
- a decrease in \$735,000 to the Department of Education from the Mill Levy Equalization Fund.

### **State and Local Government Contacts**

Education	Joint Budget Committee Staff	Legislative Council Staff
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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](#).





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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1145	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Zenzinger; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	John Armstrong   303-866-6289 john.armstrong@coleg.gov

**Bill Topic:** PUBLIC SCHOOL CAPITAL CONSTRUCTION ASSISTANCE FUND TRANSFER DATE

<b>Summary of Fiscal Impact:</b>	<input type="checkbox"/> State Revenue	<input checked="" type="checkbox"/> State Transfer	<input type="checkbox"/> Local Government
	<input checked="" type="checkbox"/> State Expenditure	<input type="checkbox"/> TABOR Refund	<input checked="" type="checkbox"/> School District

**Budget package bill.** The bill decreases appropriations to the Colorado Department of Education in FY 2024-25 by \$20 million, and delays a scheduled transfer from the Marijuana Tax Cash Fund to the Public School Capital Construction Assistance Fund until FY 2026-27.

**Appropriation Summary:** The bill decreases appropriations to the Department of Education by \$20,000,000 in FY 2024-25.

**Fiscal Note Status:** The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1395**

		<b>Current Year FY 2023-24</b>	<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>	<b>Out Year FY 2026-27</b>
<b>Revenue</b>		-	-	-	-
<b>Expenditures</b>	Public School Cap. Const. Fund	-	(\$20 million)	-	\$20 million
	<b>Total Expenditures</b>	-	<b>(\$20 million)</b>	-	<b>\$20 million</b>
<b>Transfers</b>	Public School Cap. Const. Fund	(\$20 million)	-	-	\$20 million
	Marijuana Tax Cash Fund	\$20 million	-	-	(\$20 million)
	<b>Net Transfer</b>	<b>\$0</b>	-	-	<b>\$0</b>
<b>Other Budget Impacts</b>		-	-	-	-

## **Summary of Legislation**

The bill delays the scheduled transfer of \$20 million from the Marijuana Tax Cash Fund to the Public School Capital Construction Assistance Fund from June 1, 2024, until July 1, 2026, and decreases appropriations from the assistance fund to the Colorado Department of Education.

## **State Transfer**

The bill delays a scheduled transfer from the Marijuana Tax Cash Fund to the Public School Capital Construction Assistance Fund from the current FY 2023-24 to FY 2026-27.

## **State Expenditures**

The bill decreases expenditures in the Building Excellent Schools Today (BEST) Program in the CDE, paid from the Public School Capital Construction Assistance Fund, by \$20 million in FY 2024-25. It is assumed spending will increase by \$20 million in FY 2026-27, once the transfer from the Marijuana Tax Cash Fund occurs.

## **School District**

For FY 2023-24 through FY 2025-26, the bill will decrease the amount of funding available to school districts for capital construction funding.

## **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 decreases an appropriation of \$20 million from the Public School Capital Construction Assistance Fund to the Colorado Department of Education.

## **State and Local Government Contacts**

Joint Budget Committee Staff

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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](#).



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Fiscal Note

Drafting Number: LLS 24-1089 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Bridges; Kirkmeyer Fiscal Analyst: Brendan Fung | 303-866-4781
brendan.fung@coleg.gov

Bill Topic: GENERAL FUND TRANSFER ADVANCED INDUSTRIES PROGRAMS

Summary of Fiscal Impact:
State Revenue [ ] State Transfer [x] Local Government [ ]
State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity [ ]

Budget package bill. The bill extends the repeal date of the Colorado Bioscience and Clean Technology Innovation Reinvestment Act and Advanced Industries Acceleration Cash Fund by eight years. It continues transfers from the General Fund starting in FY 2025-26.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1396

Table with 3 columns: Category, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (General Fund, Cash Funds), and Net Transfer.

Other Budget Impacts

1 State transfer impacts represent a continuation of current amounts and assume the March 2024 Legislative Council Staff Forecast. For informational purposes, the Office of State Planning and Budgeting forecast, which is being used to balance the FY 2024-25 Long Bill, estimates that the transferred amount will be approximately \$7.0 million in FY 2025-26.

## Summary of Legislation

Under current law, the Colorado Bioscience and Clean Technology Innovation Reinvestment Act repeals on July 1, 2026, and the last transfer from the General Fund to the Advanced Industry Acceleration Cash Fund in the Office of Economic Development and International Trade occurs on March 1, 2025. The bill extends the repeal of the act to July 1, 2034, and the final transfer to March 1, 2033.

Transferred funds are one-half of the amount of income taxes withheld from job classifications in bioscience and clean technology.

## State Transfers

The bill continues state transfers of \$15.2 million from the General Fund to the Advanced Industry Acceleration Cash Fund beginning in FY 2025-26. The actual amount of the transfer in any given year may vary depending on economic conditions and employee withholding decisions.

## 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

Office of Economic Development

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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](#).



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1090 Date: March 27, 2024
Prime Sponsors: Rep. Sirota; Taggart Bill Status: House Appropriations
Sen. Bridges; Zenzinger Fiscal Analyst: Brendan Fung | 303-866-4781
brendan.fung@coleg.gov

Bill Topic: CREATIVE INDUSTRIES CASH FUND TRANSFER

Summary of Fiscal Impact: [ ] State Revenue [x] State Transfer [ ] Local Government
[ ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill transfers \$500,000 from the General Fund to the Creative Industries Cash Fund in FY 2024-25.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1397

Table with 4 columns: Category, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (General Fund, Cash Funds, Net Transfer), and Other Budget Impacts.

## **Summary of Legislation**

The bill transfers \$500,000 to the Creative Industries Cash Fund in the Office of Economic Development and International Trade for use by the Creative Industries Division.

## **State Transfers**

The bill transfers \$500,000 from the General Fund to the Creative Industries Cash Fund on July 1, 2024.

## **Effective Date**

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

## **State and Local Government Contacts**

Office of Economic Development

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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](#).



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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1091	<b>Date:</b>	March 27 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Matt Bishop   303-866-4796 matt.bishop@coleg.gov

**Bill Topic:**                   **TRANSFERS TO PROCUREMENT TECHNICAL ASSISTANCE FUND**

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

**Budget package bill.** The bill extends annual transfers for the Procurement Technical Assistance Program. It increases state expenditures and transfers beginning in FY 2025-26.

**Appropriation Summary:**           No appropriation is required.

**Fiscal Note Status:**               The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1398**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures</b>	Cash Funds	-	\$220,000
	<b>Total Expenditures</b>	-	<b>\$220,000</b>
<b>Transfers</b>	General Fund	-	(\$220,000)
	Cash Funds	-	\$220,000
	<b>Net Transfer</b>	-	<b>\$0</b>
<b>Other Budget Impacts</b>		-	-

## **Summary of Legislation**

Current law requires an annual transfer of \$220,000 from the General Fund to the Procurement Technical Assistance Cash Fund, which is used by the Procurement Technical Assistance Center (PTAC), a nonprofit organization, to provide technical support to small businesses and to access federal matching funds. The Office of Economic Development and International Trade contracts with PTAC and ensures compliance with state and federal regulations. The bill extends the transfers, which are scheduled to end after FY 2024-25, through FY 2034-35.

## **State Transfers**

The bill transfers \$220,000 per year from the General Fund to the Procurement Technical Assistance Cash Fund from FY 2025-26 through FY 2034-35.

## **State Expenditures**

Beginning in FY 2025-26, the bill increases expenditures in the Office of Economic Development and International Trade by \$220,000 per year to contract with the PTAC. The contract costs an estimated \$200,000 and the office uses the remaining \$20,000 for administrative costs.

## **Effective Date**

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

## **State and Local Government Contacts**

Joint Budget Committee Staff

Office of Economic Development

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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](#).



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Fiscal Note

<b>Drafting Number:</b>	LLS 24-1093	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Sirota; Taggart Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Kristine McLaughlin   303-866-4776 kristine.mclaughlin@coleg.gov

Bill Topic: DISCOUNTED CARE FOR INDIGENT PATIENTS

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

**Budget package bill.** The bill modifies and combines programs that provide discounted care for indigent patients. The bill minimally impacts state workload.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Summary of Legislation

The bill repeals the Colorado Indigent Care Program (CICP) effective July 1, 2025, and moves some of its responsibilities the Hospital Discounted Care Program (HDC). Both programs are operated by the Department of Health Care Policy and Financing (HCPF) and serve the same population.

The bill also requires the Medical Services Board to promulgate rules to disproportionately distribute hospital payments from the healthcare affordability and sustainability (HAS) fee to hospitals that serve more Medicaid and uninsured patients and offer financial assistance to low-income Coloradans.

Background

HCPF operates both the CICP and HDC, which provide discounted health care services to low-income Colorado residents who are not eligible for Medicaid or CHP+. Neither are insurance programs but they limit the amount that these patients can be billed for health care services at hospitals and emergency rooms. HCPF has operated the CICP since 2006 and has operated the HDC since 2021 upon implementation of [House Bill 21-1198](#) which moved the program to HCPF from the Department of Public Health and Environment (CDPHE).

## **State Expenditures**

Since the HDC provides the same services as the CICIP to the same population, it is assumed that anyone affected by the repeal of the CICIP will continue to receive services under the HDC and overall costs to HCPF will be unaffected.

The bill requires the HDC to form an advisory committee and meet reporting requirements. Since similar requirements were previously placed on the CICIP, any change in workload is expected to be minimal.

Rules concerning disproportionate share payments have already been promulgated. Workload will minimally increase for the state board to update references to the CICIP.

## **Effective Date**

The bill takes effect July 1, 2025, assuming no referendum petition is filed.

## **State and Local Government Contacts**

Health Care Policy and Financing

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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](#).



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Fiscal Note

<b>Drafting Number:</b>	LLS 24-1095	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Sirota Sen. Kirkmeyer; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Kristine McLaughlin   303-866-4776 kristine.mclaughlin@coleg.gov

Bill Topic: MEDICAID ELIGIBILITY PROCEDURES

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

**Budget package bill.** The bill modifies the Medicaid eligibility determination procedures. The bill increases state expenditures on an ongoing basis.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Summary of Legislation

For certain Medicaid eligibility determination procedures that were suspended during the pandemic, the bill extends the time the procedures are suspended until January 1, 2025, to align state statute with federal guidance.

In addition, the bill permits the Department of Health Care Policy and Financing (HCPF) to seek ongoing federal authorization so that under certain circumstances:

- applicants with previously verified income will not need to resubmit income verifications;
- applicants with no change in assets will not need to resubmit asset information;
- procedural eligibility terminations, which are typically due to missing information, could be delayed for specific populations; and
- information from other means-tested programs, such as the Supplemental Nutrition Assistance Program (SNAP) or Temporary Assistance for Needy Families (TANF), could be used to determine Medicaid eligibility regardless of differences in program rules for income counting and determining household composition.

## **Background**

[Senate Bill 23-182](#) suspended various statutory requirements related to enrollment and cost sharing for Medicaid and other state health programs in line with federal law. These changes were a condition of receiving federal funds under the Families First Coronavirus Response Act, which requires states to maintain continuous coverage for clients and provide certain services during specified wind-down periods following the end of the federal public health emergency.

## **State Expenditures**

To the extent the bill results in HCPF covering members for additional months due to continuous coverage requirements and streamlined enrollment processes, costs will increase. These impacts are discussed below.

**Continuous coverage requirements.** The bill codifies and aligns state statute with recent timeline changes in federal law and regulations. Given that HCPF is currently implementing these changes and their FY 2024-25 budget request already assumes the federal timeline, no additional appropriation is required.

**Streamlined enrollment processes.** The bill will increase workload in HCPF to the extent federal authorization is sought to streamline the enrollment process. Given the work that has already been completed on this topic, this workload is expected to be minimal. If federal authority is granted, assumed no earlier than January 1, 2025, based on new-member service utilization and the current timelines for enrolling new members, the effect on service costs is expected to be minimal. Any effect will be adjusted for through the annual budget process as more data becomes available.

## **Effective Date**

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

## **State and Local Government Contacts**

Health Care Policy and Financing

Join Budget Committee Staff

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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1108	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Sirota Sen. Zenzinger; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Brendan Fung   303-866-4781 brendan.fung@coleg.gov

**Bill Topic:**                   **APPROPRIATION TO DHCPF FOR DENVER HEALTH**

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

**Budget package bill.** The bill funds a payment of \$5 million for distribution to the Denver Health and Hospital Authority. It increases state expenditures in FY 2024-25.

**Appropriation Summary:** For FY 2024-25, the bill includes an appropriation of \$5,000,000 to the Department of Health Care Policy and Financing.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1  
State Fiscal Impacts Under HB 24-1401**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures</b>	General Fund	\$5,000,000	-
<b>Transfers</b>		-	-
<b>Other Budget Impacts</b>	General Fund Reserve	\$750,000	-

## Summary of Legislation

The bill appropriates \$5 million from the General Fund to the Department of Health Care Policy and Financing (HCPF) for payments to the Denver Health and Hospital Authority (Denver Health). The bill also authorizes HCPF to continually distribute any money appropriated by the General Assembly to Denver Health.

## State Expenditures

The bill increases state expenditures in HCPF by \$5 million in FY 2024-25 for distribution of funds to Denver Health for medical services.

## Statutory Public Entity

The bill increases revenue to Denver Health, which is a statutorily created safety net health provider, by \$5 million.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill includes a General Fund appropriation of \$5,000,000 to the Department of Health Care Policy and Financing.

## State and Local Government Contacts

Health Care Policy and Financing

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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](#).



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Fiscal Note

Drafting Number: LLS 24-1098 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: House Appropriations
Sen. Bridges; Zenzinger Fiscal Analyst: John Armstrong | 303-866-6289
john.armstrong@coleg.gov

Bill Topic: EVALUATION OF CDHE INFORMATION TECHNOLOGY

Summary of Fiscal Impact: [ ] State Revenue [ ] State Transfer [ ] Local Government
[ x ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill requires an evaluation of the Department of Higher Education's Information Technology systems by the Office of Information Technology. The bill increases state expenditures in FY 2024-25.

Appropriation Summary: For FY 2024-25, the bill requires and contains an appropriation of \$280,000 to the Office of Information Technology.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1402

Table with 4 columns: Category, Sub-category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund), Transfers, and Other Budget Impacts (General Fund Reserve).

## Summary of Legislation

The bill requires the Office of Information Technology (OIT) to conduct an evaluation of the Department of Higher Education's (CDHE) information technology systems by November 1, 2024. OIT must consider if consolidating CDHE's systems into those currently administered by OIT would be beneficial in terms of asset management, data integrity and security. If consolidation is recommended, OIT must create a proposed plan and budget. OIT may contract with a third party to complete the evaluation. The bill provides \$280,000 for this purpose.

## Background

On July 19, 2023, CDHE's network systems were targeted from a ransomware attack. Since that attack, CDHE has worked with specialists, OIT, and other agencies to develop a plan for remediation and to strengthen its network systems. The Joint Budget Committee (JBC) and Joint Technology Committee (JTC) approved a supplemental budget request of \$770,738 and 4.0 FTE for CDHE to create a more secure network. As part of that discussion, JBC and JTC staff requested an OIT study into how best to integrate CDHE's systems into those managed by OIT.

## State Expenditures

The bill increases state expenditures in the OIT by \$280,000 in FY 2024-25, paid from the General Fund. OIT will require the services of a third-party provider to evaluate CDHE's system and to make recommendations about how to proceed, including a proposed plan if consolidation is recommended.

## 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.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill requires and includes a General Fund appropriation of \$280,000 to the Office of the Governor for use by the Office of Information Technology.

## State and Local Government Contacts

Office of Information Technology    Higher Education    Joint Budget Committee Staff

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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](#).



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Fiscal Note

Drafting Number: LLS 24-1104 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: House Appropriations
Sen. Zenzinger; Bridges Fiscal Analyst: Josh Abram | 303-866-3561
josh.abram@coleg.gov

Bill Topic: HIGHER EDUCATION SUPPORT HOMELESS YOUTH

Summary of Fiscal Impact: [ ] State Revenue [ ] State Transfer [ ] Local Government
[ x ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill creates a financial aid program for students who have experienced homelessness. The bill increases state expenditures beginning FY 2024-25.

Appropriation Summary: For FY 2024-25, the bill includes appropriations totaling about \$1.7 million to two agencies. See State Appropriations section.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill is recommended by the Joint Budget Committee as part of its FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1403

Table with 4 columns: Category, Sub-category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund, Centrally Appropriated, Total Expenditures, Total FTE), Transfers, and Other Budget Impacts (General Fund Reserve).

## **Summary of Legislation**

The bill creates the Financial Assistance Program for Students Experiencing Homelessness in the Department of Higher Education (DHE). Beginning in the 2024-25 academic year, public institutions of higher education must provide financial assistance to qualifying students for the remaining balance of the student's total cost of attendance, minus financial aid received for the student's first 132 semester hours (198 quarter hours).

**Eligibility.** A qualifying student is a resident of Colorado between 17 and 26 years old, who has been accepted to an institution and has been identified by school personnel as a homeless child while having resided in the state at any time during high school.

**Funding.** The General Assembly is required to appropriate money to the Colorado Commission on Higher Education (CCHE) to cover 50 percent of the cost of providing the remaining balance of financial assistance. The CCHE must allocate the assistance to the schools. For FY 2024-25, the bill appropriates about \$1.7 million to the DHE and about \$26,000 to the CDE for the program.

**Liaisons.** Each public institution of higher education is required to designate one employee as a liaison for qualifying students to provide information regarding application assistance, financial aid, and other support services. The DHE is required to employ at least one employee as a financial aid and application navigator for qualifying students, prospective qualifying students, and school district staff.

**Data.** The DHE and the Colorado Department of Education (CDE) must enter a data-sharing agreement to identify and support prospective qualifying students. By December 1, 2024, and each December thereafter, school districts must provide the CDE with data identifying prospective qualifying students. By January 2, 2025, and each January 2 thereafter CDE must provide the school district data to DHE.

## **State Expenditures**

The bill increases state expenditures in the DHE by about \$1.7 million, and in the CDE by about \$31,000, in both FY 2024-25 and FY 2025-26. All expenses are from the General Fund. Expenditures are shown in Table 2 and detailed below.

**Table 2  
 Expenditures Under HB 24-1403**

	FY 2024-25	FY 2025-26
<b>Department of Higher Education</b>		
Personal Services	\$152,481	\$152,481
Operating Expenses	\$2,560	\$2,560
Capital Outlay Costs	\$13,340	-
Financial Aid	\$1,500,000	\$1,500,000
Centrally Appropriated Costs <sup>1</sup>	\$32,114	\$32,114
FTE – Personal Services	1.8 FTE	2.0 FTE
<b>DHE Subtotal</b>	<b>\$1,700,495</b>	<b>\$1,687,155</b>
<b>Colorado Department of Education</b>		
Personal Services	\$26,055	\$26,632
Centrally Appropriated Costs <sup>1</sup>	\$4,680	\$4,680
FTE – Personal Services	0.2 FTE	0.2 FTE
<b>CDE Subtotal</b>	<b>\$30,735</b>	<b>\$31,313</b>
<b>Total</b>	<b>\$1,731,230</b>	<b>\$1,718,468</b>
<b>Total FTE</b>	<b>2.0 FTE</b>	<b>2.2 FTE</b>

<sup>1</sup> Centrally appropriated costs are not included in the bill's appropriation.

**Department of Higher Education.** DHE will incur costs for staff and financial aid to institutions of higher education.

- **Staff.** The DHE will add 2.0 FTE as a financial aid and application navigators to assist qualifying students and to coordinate with counselors in public school districts and at institutions of higher education. Personal services include standard operating expenses and capital outlay costs.
- **Financial aid.** The DHE will allocate \$1.5 million annually to institutions of higher education to pay the 50 percent of qualifying student's remaining financial assistance. The fiscal note assumes that institutions will cover the other 50 percent through existing financial aid allocations.

**Colorado Department of Education.** CDE will have an increase in costs to work with DHE to execute the necessary data sharing agreements and to assist local education providers with protocols for identifying prospective qualifying students, and safely reporting personally identifying information. CDE will add 0.2 FTE to the Office of Dropout Prevention and Student Reengagement to execute data sharing with DHE and manage data collection with school districts and distribution to DHE.

**Institutions of higher education.** All institutions of higher education will have an increased cost to hire or designate liaisons for homeless students and to provide application and financial aid assistance to qualifying students.

**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 include employee insurance and supplemental employee retirement payments, are shown in Table 2.

## 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.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill includes the following General Fund appropriations:

- \$1,668,381 to the Department of Higher Education, and 1.8 FTE; and
- \$26,055 to the Colorado Department of Education, and 0.2 FTE.

## State and Local Government Contacts

Education

Higher Education

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# Fiscal Note

<b>Drafting Number:</b>	LLS 24-1105	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Sirota; Taggart Sen. Bridges; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Anna Gerstle   303-866-4375 anna.gerstle@coleg.gov

### Bill Topic: **FINANCIAL AID APPROPRIATION ALIGNMENT**

**Summary of Fiscal Impact:** **Budget package bill—No fiscal impact.** The bill exempts appropriations under \$2 million from the requirement that financial aid increase by the same percent as General Fund appropriations to institutions of higher education. It is assessed as having no fiscal impact.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package

## Summary of Legislation

Under current law, appropriations for student financial aid must increase by the same percentage as the aggregate increase of all General Fund appropriations to institutions of higher education. The bill specifies that an appropriation of less than \$2 million to an institution of higher education, other than those made in the Long Bill or supplemental appropriation bills, is exempt from this requirement.

## Assessment of No Fiscal Impact

The bill is not expected to change state funding for student financial aid. The fiscal note assumes that legislation with appropriations under \$2 million that are exempt under the bill would be exempt under current law through amendments on each individual bill. As a result, the bill is assessed as having no fiscal impact.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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](#).





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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1144	<b>Date:</b>	March 27 2024
<b>Prime Sponsors:</b>	Rep. Bird; Sirota Sen. Bridges; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Erin Reynolds   303-866-4146 erin.reynolds@coleg.gov

**Bill Topic:** **HIGHER ED SPEC EDUCATION SERVICES FUNDING MEDICAID MATCH**

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

**Budget package bill.** The bill exempts additional funding adjustments resulting from federal "Families First Coronavirus Response Act" from state financial aid funding requirements. It decreases General Fund expenditures in FY 2024-25 and FY 2025-26.

**Appropriation Summary:** For FY 2024-25, the bill includes a reduction in appropriations of \$2.3 million from the Department of Higher Education.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1  
State Fiscal Impacts Under HB 24-1405**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures</b>	General Fund	(\$2,273,392)	(\$486,000)
<b>Transfers</b>		-	-
<b>Other Budget Impacts</b>	General Fund Reserve	(\$341,009)	(\$72,900)

## Summary of Legislation

Under current law, the governing board of the University of Colorado (CU) may negotiate fee-for-service contracts with the Colorado Department of Higher Education (CDHE) for certain specialty education programs and health services.

Currently, the appropriation to CU for fee-for-service contracts for health services is reduced by the amount of additional Medicaid reimbursements and payments received by the state pursuant to the federal "Families First Coronavirus Response Act" (additional Medicaid payments) through December 31, 2024. The bill continues this provision until December 31, 2026.

The bill exempts the increased General Fund appropriations in FY 2024-25 and FY 2025-26 made as a result of the phased out additional Medicaid payments from the required annual increase in student financial assistance.

## State Expenditures

The bill reduces General Fund expenditures in the CDHE by about \$2.3 million in FY 2024-25 and \$0.5 million in FY 2025-26. By exempting increased appropriations to the University of Colorado as a result of additional federal Medicaid payments from the required increase in financial aid, the bill decreases student financial assistance requirements. Expenditures are shown in Table 2.

**Table 2**  
**Expenditures Under HB 24-1405**

	<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Department of Higher Education</b>		
Student Financial Assistance	(\$2,273,392)	(\$486,000)

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill includes a reduction in General Fund appropriations to the Department of Higher Education from the FY 2024-25 Long Bill of \$2,273,392 for need-based grants.

## State and Local Government Contacts

Joint Budget Committee Staff

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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-0334	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Aaron Carpenter   303-866-4918 aaron.carpenter@coleg.gov

**Bill Topic:** **SCHOOL-BASED MENTAL HEALTH SUPPORT PROGRAM**

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

**Budget package bill.** The bill creates the School-Based Mental Health Support Program in the Behavioral Health Administration. The bill increases state expenditures in FY 2024-25 only.

**Appropriation Summary:** For FY 2024-25, the bill requires an appropriation of \$2.5 million to the Behavioral Health Administration.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1406**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures</b>	General Fund	\$2,500,000	-
<b>Transfers</b>		-	-
<b>Other Budget Impacts</b>	General Fund Reserve	\$375,000	-

**Summary of Legislation**

The bill creates the School-based Mental Health Support Program in the Behavioral Health Administration (BHA) to provide training, resources, and implementation and sustainment support for educators to provide mental health services for students through an external provider. The program must emphasize supporting rural schools or schools which do not have equitable access to mental health care. The BHA must contract with a provider by January 1, 2025, to begin implementation of the program by the 2025-26 school year. The bill requires a General Fund appropriation of \$2.5 million to the BHA for the program in FY 2024-25. The program is repealed July 1, 2028.

**State Expenditures**

The bill increases expenditures in the BHA by \$2.5 million in FY 2024-25 only to contract with a provider. The bill allows the BHA to use up to \$100,000 for administrative costs, which leaves at least \$2.4 million for the contract with a provider. It is assumed that the provider will spend funds provided in FY 2024-25 through FY 2027-28.

**Table 2  
 Expenditures Under HB 24-1406**

	FY 2024-25	FY 2025-26
<b>Behavioral Health Administration</b>		
Contract	at least \$2,400,000	-
Administrative Expenses	up to \$100,000	-
<b>Total Cost</b>	<b>\$2,500,000</b>	<b>-</b>

**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.

**Effective Date**

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

**State Appropriations**

For FY 2024-25, the bill requires a General Fund appropriation of \$2,500,000 to the Behavioral Health Administration within the Department of Human Services.

## **State and Local Government Contacts**

Behavioral Health Administration

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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](#).





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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-0831	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Sirota; Taggart Sen. Zenzinger; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Shukria Maktabi   303-866-4720 shukria.maktabi@coleg.gov

**Bill Topic:** **COMMUNITY FOOD ASSISTANCE PROVIDER GRANT PROGRAM**

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

**Budget package bill.** The bill combines two food assistance programs to create the Community Food Assistance Provider Grant Program in the Department of Human Services. The bill increases state expenditures in FY 2024-25, and may increase expenditures in future years.

**Appropriation Summary:** For FY 2024-25, the bill includes an appropriation of \$3.0 million to the Department of Human Services.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1  
State Fiscal Impacts Under HB 24-1407**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures</b>	General Fund	\$3,000,000	-
<b>Transfers</b>		-	-
<b>Other Budget Impacts</b>	General Fund Reserve	\$450,000	-

## Summary of Legislation

The bill combines the Food Pantry Assistance Program and the Food Bank Assistance Program to create the Community Food Assistance Provider Grant Program in the Department of Human Services (CDHS) to provide grants to food banks and pantries to procure and distribute foods.

The bill outlines the requirements of the program, which combines provisions of the existing programs and aligns the amount grantees may use for administrative expenses at 10 percent. Finally, the bill appropriates \$3.0 million from the General Fund for the program in FY 2024-25, requires the CDHS to report on the program during its SMART Act hearing, and repeals the program on September 1, 2029.

## Background

The Food Pantry Assistance Program provides funding to food banks and food pantries to procure and distribute food, and for the operating expenditures of the organizations. Funding for the program has varied since its creation through House Bill 20-1422, with allocations set each fiscal year through legislative action. The program is primarily funded by the General Fund and the average appropriation over the last six fiscal years is approximately \$4.7 million.

The Food Bank Grant Assistance Program, created through HB 23-1158, provides food banks with grants to increase the amount of foods provided to its hunger relief partners. The General Assembly did not provide funding for the program in FY 2023-24.

## State Expenditures

The bill increases state expenditures in the CDHS for the Community Food Assistance Provider Grant Program by \$3.0 million in FY 2024-25, paid by the General Fund. The CDHS may use five percent of funding, or \$150,000 for administrative expenditures. As the program combines existing assistance programs, any necessary staff time to administer the program can be accommodated within the appropriation.

Future funding for the program is at the discretion of the General Assembly and subject to available appropriations.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill includes a General Fund appropriation of \$3,000,000 to the Department of Human Services.

## **State and Local Government Contacts**

Joint Budget Committee Staff

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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](#).





Legislative Council Staff

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Fiscal Note

Drafting Number: LLS 24-1047 Date: March 27, 2024
Prime Sponsors: Rep. Sirota; Taggart Bill Status: House Appropriations
Sen. Zenzinger; Kirkmeyer Fiscal Analyst: Shukria Maktabi | 303-866-4720
shukria.maktabi@coleg.gov

Bill Topic: EXPENDITURES FOR CARE ASSISTANCE PROGRAMS

Summary of Fiscal Impact:
State Revenue [ ] State Transfer [ ] Local Government [x]
State Expenditure [x] TABOR Refund [ ] Statutory Public Entity [ ]

Budget package bill. The bill allows the Department of Human Services to spend more than what is appropriated for two child care assistance programs if additional funding is required. The bill increases state expenditures in FY 2023-24 and FY 2024-25, and may increase expenditures in future years.

Appropriation Summary: The bill requires an appropriation to the Department of Human Services of \$17.0 million for the current FY 2023-24 and \$18.6 million for FY 2024-25.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1408

Table with 4 columns: Category, Current Year FY 2023-24, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund, Cash Funds, Federal Funds, Total Expenditures), Transfers, and Other Budget Impacts (General Fund Reserve).

## Summary of Legislation

The bill clarifies that the Relative Guardianship Assistance Program and the Adoption Assistance Program in the Department of Human Services (CDHS) are entitlement programs and authorized to spend beyond the program's appropriation when necessary to reimburse counties for up to 90 percent of costs. The CDHS is also required to report to the Joint Budget Committee every January on caseloads and expenditures for the programs.

Senate Bill 21-277 required the CDHS enter into a contract to develop a child welfare funding model that would be used to determine the child welfare funding allocation to counties beginning in FY 2024-25. The bill allows the model to "inform" instead of "determine" county allocations for child welfare.

## State Expenditures

By clarifying that certain assistance programs are entitlements, the bill increases state expenditures in the CDHS to cover current estimated costs of the program. The increases amount to approximately \$17 million in FY 2023-24 and \$18.6 million in FY 2024-25, paid by federal, state, and cash funds (which come from county grant match), as shown in Table 2 below. Costs in future years may vary and will depend on budget decisions based on the anticipated caseloads for the programs every year.

As entitlement programs with authorization to over-expend, the increase in expenditures are expected to occur even if an appropriation is not included in the bill.

Workload will also minimally increase for the CDHS to prepare annual reports for the Joint Budget Committee. This can be accomplished within existing appropriations.

**Table 2**  
**Increase in Expenditures for Adoption/Guardianship-related Entitlement Programs**

	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
General Fund	\$4,021,240	\$4,632,795	\$1,057,073	\$1,066,791
Cash Funds	\$893,609	\$1,029,510	\$234,905	\$237,065
Federal Funds	\$12,101,247	\$12,914,803	\$1,057,072	\$1,066,790
<b>Total</b>	<b>\$17,016,096</b>	<b>\$18,577,108</b>	<b>\$2,349,050</b>	<b>\$2,370,646</b>

## Local Government

To the extent state expenditures increase for these programs, funding for counties to implement the programs will increase, as well as the portion of funds provided by counties as reflected in the cash fund portion of the state expenditures described above.

## Effective Date

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

## State Appropriations

To align with anticipated expenditures, the bill requires the appropriations below.

For FY 2023-24, the bill requires a total appropriation of \$17,016,096 to the Department of Human Services, of which \$4,021,240 is from the General Fund, \$893,609 is from cash funds from county matching funds, and \$12,101,247 is from federal funds.

For FY 2024-25, the bill requires a total appropriation of \$18,577,108 to the Department of Human Services, of which \$4,632,795 is from the General Fund, \$1,029,510 is from cash funds from county matching funds, and \$12,914,803 is from federal funds.

## State and Local Government Contacts

Joint Budget Committee

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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](#).





**Legislative Council Staff**  
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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-0992	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Sirota Sen. Bridges; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Erin Reynolds   303-866-4146 erin.reynolds@coleg.gov

**Bill Topic:** **EMPLOYMENT-RELATED FUNDING & WORKFORCE ENTERPRISE**

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

**Budget package bill.** The bill creates the Workforce Development Enterprise; makes adjustments to employer support surcharge deposits; and modifies caps for unemployment administration funds.

**Appropriation Summary:** For the current FY 2023-24, the bill includes several adjustments to appropriations that result in no net change in state expenditures. For FY 2024-25, the bill includes an appropriation of \$14.0 million to Department of Labor and Employment.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1409**

		<b>Current Year FY 2023-24</b>	<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-	-
<b>Diversions and Expenditures<sup>1</sup></b>	Employment Support Fund	(\$49,456,237)	(\$24,462,740)	(\$24,462,740)
	Unemployment Insurance (UI) Trust	\$25,500,000	-	-
	Technology Fund	\$10,457,137	\$10,459,436	\$10,459,436
	Workforce Development Fund	\$13,499,100	\$14,003,304	\$14,003,304
	<b>Net Change</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Budget</b>	TABOR Refund	(\$49,456,237)	(\$24,462,740)	(\$24,462,740)

<sup>1</sup> The bill diverts money from the Employment Support Fund to other funds. The amount of these diversions to/from the affected funds corresponds with the change in expenditures from each fund under the bill.

**Summary of Legislation**

The bill creates the Workforce Development Enterprise; makes adjustments to employer support surcharge deposits; and modifies caps for unemployment administration funds.

**Workforce Development Enterprise.** The bill creates the Workforce Development Enterprise in the Division of Employment and Training in the Department of Labor and Employment (CDLE) for the purpose of ensuring resident access to workforce development services and centers. The board of directors for the enterprise consists of 11 members, including the Colorado Workforce Development Council director or their designee, and 10 members representing each local workforce council, appointed by CDLE’s executive director. The Workforce Development Fund is created for the enterprise and subject to annual appropriation.

**Employer support surcharge deposits and fund caps.** Employers pay an annual support surcharge to fund unemployment administration and support the solvency of the Unemployment Insurance Trust Fund (UITF, also called the Unemployment Compensation Fund). Under current law, this surcharge is deposited into several different funds. The bill adjusts these deposits. Each of these funds has a limit on the maximum amount of money that can be in the fund at the end of each year. The bill adjusts these funding caps and requires the maximum amount to be adjusted for inflation based on the Denver-Aurora-Lakewood consumer price index. These modifications are shown in Table 2.

**Table 2**  
**HB 24-1409 Adjustments to Employer Support Surcharge Deposits and Fund Caps**

	Deposits		Fund Caps	
	Current Law	Bill	Current Law	Bill
Employment Support Fund	59.46%	35%	\$32,500,000	\$7,000,000
Benefit Recovery Fund	18.92%	19%	\$15,000,000	\$15,000,000
Technology Fund*	21.62%	32%	\$31,000,000	\$13,200,000
Workforce Development Fund*	n/a	14%	n/a	\$6,800,000
<b>Net Change</b>	<b>100%</b>	<b>100%</b>	<b>\$78,500,000</b>	<b>\$42,000,000</b>

\* These funds are TABOR-exempt.

**Background**

The Joint Budget Committee Staff’s [CDLE figure setting document](#) includes additional background information about this bill.

## State Diversions

Beginning in the current FY 2023-24, this bill diverts money from the ESF, which is used to pay expenditures that are subject to TABOR, to other cash funds used to pay TABOR-exempt expenses, as follows:

- a one-time diversion of \$25.5 million from the ESF to the Unemployment Insurance (UI) Trust Fund resulting from the reduction of the fund cap from \$32.5 million to \$7.0 million in FY 2023-24 only;
- an ongoing diversion of about \$10.5 million from the ESF under current law to the Technology Fund under the bill resulting from the availability of federal funding to cover other Tech Fund-related costs; and
- an ongoing diversion of \$13.5 million in FY 2023-24, \$14.0 million in FY 2024-25, and similar amounts adjusted for pay increases in future fiscal years from the ESF under current law to the newly created Workforce Development Enterprise under the bill.

Funding diverted from the ESF totals \$49.5 million in the current FY 2023-24, and \$24.5 million in FY 2024-25 and ongoing. To the extent employer support surcharge revenue exceeds the lower total cap established by the bill to the various funds receiving funding under the new allocation formula, additional funds may be routed back to the UI Trust Fund relative to current law.

## State Expenditures

After accounting for the diversions above, the following amounts will be available to spend from the various fund sources.

**Unemployment Insurance Trust Fund.** The bill increases funds available to spend from the TABOR-exempt UI Trust Fund by \$25.5 million in the current FY 2023-24.

**Tech Fund.** The availability of federal funds to cover certain ESF expenditures will allow \$10.5 million in expenditures per year that would otherwise be paid using federal funds to be covered by TABOR-exempt revenue from the Tech Fund instead.

**Workforce Development Enterprise and Fund.** The newly created Workforce Development Enterprise and its fund will have expenditures of \$13.5 million per year and a staff of 57.4 FTE, which represent current ESF expenditures and staff shifting to the enterprise. Enterprise spending is exempt from TABOR.

**SPARC and federal funds shifts.** The bill shifts federal funding for one-stop workforce center contracts to the Workforce Innovation and Opportunity Act with 36 FTE. It also shifts Strengthening Photovoltaic and Renewable Careers (SPARC) one-stop workforce center contracts to a separate SPARC-related line item.

## Other Budget Impacts

**TABOR refunds.** The bill is expected to decrease the amount of state revenue required to be refunded to taxpayers by \$49.5 million in FY 2023-24 and \$24.5 million in FY 2024-25 and FY 2025-26. This estimate assumes the March 2024 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2025-26.

The reduction occurs from diverting funding that would have otherwise been used to pay for expenses covered by TABOR to instead be spent on TABOR-exempt enterprise functions from the UI Trust Fund, the Tech Fund, and the Workforce Development Fund. The result is a reduction in cash fund revenue subject to TABOR. Decreased cash fund revenue subject to TABOR will increase the amount of General Fund available to spend or save elsewhere in the budget.

## Effective Date

The bill takes effect June 15, 2024.

## State Appropriations

**For FY 2023-24, the bill makes the following adjustments to FY 2023-24 Long Bill appropriations to the Department of Labor and Employment:**

- a reduction of \$10,457,137 from the Employment Support Fund and a corresponding increase of \$10,457,137 from the Employment and Training Technology Fund;
- a decrease of \$3,669,974 and 57.4 FTE from the Employment Support Fund and a corresponding increase of \$3,669,974 and 57.4 FTE from the Workforce Development Fund;
- a decrease of \$9,829,126 from the Employment Support Fund and a corresponding increase of \$9,829,126 from the Workforce Development Fund;
- a decrease of \$11,031,925 and 36.0 FTE from federal funds for one-stop workforce center contracts and a corresponding increase of \$11,031,925 and 36.0 FTE from the Workforce Innovation and Opportunity Act; and
- a decrease of \$68,513 from the SPARC Program Fund for one-stop workforce center contracts and a corresponding increase of \$68,513 from the SPARC Program Fund for state operations and program costs.

**For FY 2024-25, the bill includes the following appropriation:**

- \$14,003,304 from the Workforce Development Fund to CDLE.

## State and Local Government Contacts

Joint Budget Committee Staff

Labor and Employment

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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](#).



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Fiscal Note

<b>Drafting Number:</b>	LLS 24-1029	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Bridges; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Colin Gaiser   303-866-2677 colin.gaiser@coleg.gov

Bill Topic: CHANGES TO JUST TRANSITION OFFICE

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

**Budget package bill.** The bill relocates the Just Transition Office within the Department of Labor and Employment, and moves out the deadline for spending money in the office's cash fund. The bill shifts state expenditures into future fiscal years and creates a potential transfer of unused cash funds to the General Fund in FY 2029-30.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Summary of Legislation

The bill moves the Just Transition Office from the Division of Employment and Training in the Department of Labor and Employment (CDLE) to the Office of the Executive Director of the CDLE. The bill moves out the deadline for the office to spend money in the Just Transition Cash Fund from FY 2023-24 to FY 2029-30, after which any unexpended money will be transferred to the General Fund.

Background

The General Assembly has transferred \$30.0 million General Fund into the Just Transition Cash Fund over the last few sessions, with half of the money to be used for action plan implementation and community support, and the other half to directly support workers. There have been a number of bills increasing or adjusting funding for the office, with differing expenditure deadlines that begin to expire beginning at the end of FY 2023-24. However, coal plants are not expected to start closing until 2025, and the Just Transition Office has only been able to expend \$2.4 million of the total \$30.0 million appropriation so far.

## **State Expenditures**

The bill has two main expenditure impacts, relocating the office and shifting expenditures in the CDLE into future fiscal years, as discussed below.

First, the bill minimally increases workload for staff to facilitate the relocation of the Just Transition Office within the CDLE. Correspondingly, expenditures will shift from the Division of Employment and Training to the Office of the Executive Director. It is assumed that any adjustment in line item appropriations will be made in the Long Bill to reflect this change.

Second, the bill shifts spending from the Just Transition Cash Fund to future fiscal years. Under current law, the \$27.6 million in the fund must be used by the end of certain fiscal years specified in statute beginning in FY 2023-24. Under the bill, the office has until FY 2029-30 to use these funds.

## **State Transfer**

At the end of FY 2029-30, any unused funds will be transferred to the General Fund. This amount has not been estimated.

## **Effective Date**

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

## **State and Local Government Contacts**

Joint Budget Committee Staff

Labor

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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](#).



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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1078	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Sirota; Taggart Sen. Kirkmeyer; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Colin Gaiser   303-866-2677 colin.gaiser@coleg.gov

**Bill Topic:** **INCREASE IN PROPERTY TAX EXEMPTION FILING FEES**

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

**Budget package bill.** The bill increases the amount of certain fees for filing forms and annual reports related to exemptions of real and personal property from taxation. It increases state revenue beginning in FY 2024-25.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1411**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>	Cash Fund	\$381,065	\$387,670
<b>Expenditures</b>		-	-
<b>Transfers</b>		-	-
<b>Other Budget Impacts</b>	TABOR Refund	\$381,065	\$387,670

**Summary of Legislation**

The bill increases the amount of certain fees for filing forms and annual reports related to exemptions of real and personal property from taxation. These fees are credited to the Property Tax Exemption Cash Fund in the Department of Local Affairs (DOLA). The new fees are as follows:

- The fee for claiming an initial exemption of real and personal property is increased from \$175 to \$200;
- The fee for filing an annual report containing information relating to property that has been granted exemption from taxation in previous years is increased from \$75 to \$100; and,
- The fee for filing a late annual report is increased from \$250 to \$300.

The bill requires that the fee is adjusted for inflation or deflation annually and rounded upward or downward to the nearest \$5 increment.

**State Revenue**

The bill increases revenue in the Property Tax Exemption Cash Fund in DOLA by \$381,000 in FY 2024-25 and \$388,000 in FY 2025-26 from the increase in property tax exemption filing fees.

**Fee impact.** Colorado law requires legislative service agency review of measures which create or increase any fee collected by a state agency. Fee amounts for FY 2025-26 are adjusted based on the inflation rate reported in the March 2024 Legislative Council Staff economic and revenue forecast, and rounded to the nearest \$5 increment. This revenue is subject to TABOR. The table below identifies the fee impact of this bill.

**Table 2  
 Estimated Fee Impact of HB 24-1411**

	Type of Fee	Current Fee	Proposed Fee	Number of Applicants	Total Fee Impact
<b>FY 2024-25</b>	Application fee	\$175	\$200	600	\$15,000
	Annual report – timely	\$75	\$110	9,429	\$330,015
	Annual report – late	\$250	\$300	721	\$36,050
				<b>FY 24-25 Total</b>	<b>\$381,065</b>
<b>FY 2025-26</b>	Application fee	\$175	\$205	600	\$18,000
	Annual report – timely	\$75	\$110	9,429	\$330,015
	Annual report – late	\$250	\$305	721	\$39,655
				<b>FY 25-26 Total</b>	<b>\$387,670</b>

## Other Budget Impacts

**TABOR refunds.** The bill is expected to increase the amount of state revenue required to be refunded to taxpayers by the amounts shown in the State Revenue section above. This estimate assumes the March 2024 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2025-26. 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.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).





Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

<b>Drafting Number:</b>	LLS 24-1057	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Hamza Syed   303-866-4976 hamza.syed@coleg.gov

Bill Topic: CLARIFICATIONS TO ADJUTANT GENERAL'S POWERS

Summary of Fiscal Impact: Budget package bill—No fiscal impact. The bill clarifies legislative oversight concerning capital construction in the Department of Military and Veterans Affairs. The bill does not impact state and local expenditures and is assessed as having no fiscal impact.

Appropriation Summary: No appropriation required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill is recommended by the Joint Budget Committee as part of the FY 2024-25 budget package

Summary of Legislation

The bill clarifies that spending by the Colorado Adjutant General and the Department of Military and Veterans (DMVA) for capital repairs and improvements is subject to annual appropriation by the General Assembly. The bill also clarifies that any purchase of buildings and property or any capital construction are subject to review and approval by the Capital Development Committee.

Assessment of No Fiscal Impact

The DMVA must go through the process of legislative appropriations for capital construction projects. The bill clarifies that process and is assessed as have no fiscal impact.

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

Joint Budget Committee Staff

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.



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1113 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Bridges; Kirkmeyer Fiscal Analyst: Alexa Kelly | 303-866-3469
alexa.kelly@coleg.gov

Bill Topic: SEVERANCE TAX TRANSFERS

Summary of Fiscal Impact:
State Revenue [ ] State Transfer [x] Local Government [ ]
State Expenditure [x] TABOR Refund [ ] Statutory Public Entity [ ]

Budget package bill. The bill increases the annual amount that can be appropriated from the Severance Tax Operational Fund to the Conservation District Grant Fund and transfers a variety of severance tax revenues to the General Fund. It increases state expenditures on an ongoing basis.

Appropriation Summary: For FY 2024-25, the bill includes an appropriation of \$250,000 to the Department of Agriculture.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill is recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1413

Table with 4 columns: Category, Sub-category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures (Cash Funds, Total Expenditures), Transfers (General Fund, Cash Funds, Net Transfer), and Other Budget Impacts.

## Summary of Legislation

The bill allows an additional \$250,000 to be appropriated from the Severance Tax Operational Fund to the Conservation District Grant Fund beginning FY 2024-25, by changing the allowable amount from \$450,000 to \$700,000 annually. The bill also makes multiple one-time transfers from cash funds to the General Fund in FY 2024-25.

## State Transfers

The bill transfers a total of approximately \$69.3 million to the General Fund in FY 2024-25. These one-time transfers include:

- \$18,259,805 from the Severance Tax Operational on June 30, 2025;
- \$26,086,559 from the Severance Tax Perpetual Base Fund on July 1, 2024; and
- \$25,000,000 from the Local Government Severance Tax Fund on July 1, 2024.

## State Expenditures

The bill increases state expenditures in the Department of Agriculture (CDA) by \$250,000 in FY 2024-25 and up to that amount in future years. These funds are continuously appropriated to the CDA for grants to conservation districts for implementing and maintaining soil and water conservation efforts.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill includes an appropriation of \$250,000 from the Severance Tax Operational Fund to the Department of Agriculture.

## State and Local Government Contacts

Joint Budget Committee

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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](#).





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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1139	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Zenzinger; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Colin Gaiser   303-866-2677 colin.gaiser@coleg.gov

**Bill Topic:** **REPEAL COVID HEROES COLLABORATION FUND**

**Summary of Fiscal Impact:**

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

**Budget package bill.** The bill transfers the remaining balance of the COVID Heroes Collaboration Fund to the General Fund.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1414**

		<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-
<b>Expenditures</b>		-	-
<b>Transfers</b>	COVID Heroes Collaboration Fund	(\$3,396,837)	-
	General Fund	\$3,396,837	-
	<b>Net Transfer</b>	<b>\$0</b>	-
<b>Other Budget Impacts</b>		-	-

## Summary of Legislation

On July 1, 2024, the bill transfers the unexpended and unencumbered money in the COVID Heroes Collaboration Fund to the General Fund. The bill repeals the COVID Heroes Collaboration Fund on July 31, 2024.

## Background

The COVID Heroes Collaboration Fund is projected to have a balance of \$3,396,837 on July 1, 2024. [House Bill 20-1153](#) established the fund and transferred \$7.0 million to it from the State Employee Reserve Fund. There have been no expenditures out of the fund since FY 2022-23.

## State Transfers

On July 1, 2024, the bill transfers an estimated \$3,396,837 from the COVID Heroes Collaboration Fund to the General Fund.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).



**Legislative Council Staff**

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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1141	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Bridges; Zenzinger	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Erin Reynolds   303-866-4146 erin.reynolds@coleg.gov

**Bill Topic:** STATE EMPLOYEE RESERVE FUND

**Summary of Fiscal Impact:**

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

**Budget package bill.** The bill makes a one-time transfer from the State Employee Reserve Fund to the General Fund in the current FY 2023-24.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1  
State Fiscal Impacts Under HB 24-1415**

		<b>Current Year FY 2023-24</b>	<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-	-
<b>Expenditures</b>		-	-	-
<b>Transfers</b>	State Employee Reserve Fund	(\$31,160,000)	-	-
	General Fund	\$31,160,000	-	-
	<b>Net Transfer</b>	<b>\$0</b>	-	-
<b>Other Budget Impacts</b>		-	-	-

## Summary of Legislation

The bill makes a one-time transfer of \$31,160,000 from the State Employee Reserve Fund to the General Fund to support compensation-related requests, including step placement for classified employees in institutions of higher education, and incentive pay for Department of Corrections and Department of Human Services employees.

## State Transfers

The bill transfers \$31,160,000 from the State Employee Reserve Fund to the General Fund on June 30, 2024.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1073 Date: March 27, 2024
Prime Sponsors: Rep. Sirota; Taggart Bill Status: House Appropriations
Sen. Bridges; Zenzinger Fiscal Analyst: Shukria Maktabi | 303-866-4720
shukria.maktabi@coleg.gov

Bill Topic: CREATE THE HEALTHY FOOD INCENTIVES PROGRAM

Summary of Fiscal Impact: [ ] State Revenue [ ] State Transfer [ ] Local Government
[ x ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill codifies the Healthy Food Incentives Program in the Department of Public Health and Environment. The bill continues existing state expenditures indefinitely.

Appropriation Summary: For FY 2024-25, the bill includes an appropriation of \$500,000 to the Department of Public Health and Environment.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1416

Table with 4 columns: Category, Fund, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund), Transfers, and Other Budget Impacts (General Fund Reserve).

1 This General Fund appropriation represents continuation of program funding.

## Summary of Legislation

The bill codifies in statute the existing Healthy Food Incentives Program in the Department of Public Health and Environment (CDPHE) and appropriates \$500,000 from the General Fund for the program in FY 2024-25. The bill maintains existing requirements for the administration of the program and continues the program indefinitely.

## Background

Since 2018, the Healthy Food Incentives Program has been funded through a Long Bill footnote to provide healthy eating incentives to low-income populations through partnerships with statewide nonprofits. The program is not formally in statute, and the provisions introduced by House Bill 23-1008, which added an additional appropriation to the program, repeal on September 1, 2025.

## State Expenditures

The CDPHE is currently provided \$500,000 for the program paid from the General Fund. The bill codifies the existing program and maintains the current level of appropriations for the program, resulting in the bill having only a continuing impact on state expenditures. The CDPHE may use five percent of funding, or \$25,000, for administrative expenditures.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill includes a General Fund appropriation of \$500,000 to the Department of Public Health and Environment.

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1074 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirola Bill Status: House Appropriations
Sen. Bridges; Kirkmeyer Fiscal Analyst: Kristine McLaughlin | 303-866-4776
kristine.mclaughlin@coleg.gov

Bill Topic: FEE CHANGES HEALTH-CARE CASH FUNDS

Summary of Fiscal Impact: [X] State Revenue [ ] State Transfer [ ] Local Government
[X] State Expenditure [X] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill requires automatic increases in health facility licensing fees and requires the expenditure of the revenue to be audited. The bill increases state revenue and expenditures on an ongoing basis beginning in FY 2025-26.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1417

Table with 5 columns: Category, Sub-category, Budget Year FY 2024-25, Out Year FY 2025-26, Out Year FY 2026-27. Rows include Revenue, Expenditures, Transfers, and Other Budget.

## Summary of Legislation

Under current law, health facility licensing fees may increase at the rate of inflation. The bill requires the fees to automatically increase by:

- 8.0 percent in FY 2025-26;
- 6.0 percent through FY 2028-29; and
- beginning in FY 2029-30 and each year thereafter, the annual percentage change in the consumer price index for Denver-Aurora-Lakewood.

The bill requires the Office of the State Auditor to audit how the Department of Public Health and Environment (CDPHE) expends the fee revenue.

## Background

The Health Facilities and Emergency Medical Services Division (HFEMSD) in CDPHE regulates health facilities to ensure that facility care meets state and federal health and safety requirements. State regulations are enforced through a licensing process; facilities pay a fee to obtain their license to legally operate in Colorado. Federal regulations are enforced through a certification process; CDPHE performs facility inspections and recommends certification to the federal Centers for Medicare and Medicaid Services (CMS) and the Department of Health Care Policy and Financing, allowing a facility to bill CMS for the services they provide. The division schedules relicensing surveys once every three years, with the exception of assisted living residences which are statutorily required to occur annually. The schedules and frequency for licensing surveys and complaint investigations generally coincide with schedules set by CMS and state Medicaid for providers who are certified.

## State Revenue

The bill roughly increases state revenue by up to \$600,000 in FY 2025-26 and an additional \$500,000 annually thereafter until FY 2029-30, at which point the increase will depend on inflation. This estimate assumes that the total number of health facilities subject to licensing fees will stay constant at 476 facilities, fees will remain relatively static absent the bill despite limited authority to adjust to inflation, and under the bill the various fees will increase as shown in Table 2. Fee revenue is subject to TABOR.

**Table 2  
 Fee Changes Under HB 24-1417**

Health Facility License Type	Current Law		Under HB 24-1417	
	Current Fee	FY 2024-25 Increase	FY 2025-26 Increase	FY 2026-27 Increase
Community Residential Home (Initial)	\$2,613	\$209	\$226	\$183
Intermediate Care Facility (Initial)	\$6,270	\$502	\$542	\$439
Community Residential Home (Renewal)	\$392	\$31	\$34	\$27
Intermediate Care Facility (Renewal)	\$1,672	\$134	\$144	\$117
Community Emergency Center (Renewal)	\$1,411	\$113	\$122	\$99
Freestanding Emergency (Initial)	\$6,150	\$493	\$531	\$430
Freestanding Emergency (Renewal)	\$3,400	\$272	\$294	\$238
Dialysis Treatment Clinic (Initial)	\$5,372	\$430	\$464	\$376
Dialysis Treatment Clinic (Renewal)	\$1,672	\$134	\$144	\$117
Ambulatory Surgical Center (ASC) (Initial)	\$6,897	\$552	\$596	\$483
ASC with Convalescent (Initial)	\$7,274	\$583	\$629	\$509
ASC (Renewal, Non-Deemed)	\$1,505	\$121	\$130	\$105
ASC (Renewal, Deemed)	\$1,354	\$108	\$117	\$95
<b>Year-over-Year Increase</b>	-	<b>\$291,607</b>	<b>\$593,867</b>	<b>\$481,032</b>
<b>Total Fee Revenue</b>	<b>\$7,131,732</b>	<b>\$7,423,339</b>	<b>\$8,017,206</b>	<b>\$8,498,238</b>

**State Expenditures**

Cash fund expenditures will increase in CDPHE in line with the bill’s fee revenue increases and workload will increase for the Office of the State Auditor. These impacts are discussed below.

**Department of Public Health and Environment.** CDPHE will expend fee revenue on investigating complaints received by HFEMSD, which have increased by 64 percent since FY 2014-15. CDPHE requires an estimated 11.5 FTE to respond to the projected complaints in FY 2024-25, with additional FTE in future years if the complaint trend continues. CDPHE can hire about 6.0 FTE with every \$500,000. Based on the bill’s estimated revenue impact, the CDPHE will hire 6.0 FTE in FY 2025-26 and an additional 6.0 FTE in FY 2026-27. For budgeting purposes, these FTE amounts have already been allocated but have not been hired due to lack of funding. Actual spending will depend on revenue received and will be addressed through the annual budget process.

**State Auditor.** Costs will increase in the Office of the State Auditor to perform the audit required under the bill, estimated at \$425,000. However, the bill requires the State Auditor conduct the audit within existing appropriations. It is assumed that this audit will be prioritized by the office and the Legislative Audit Committee, temporarily shifting its work from other audit priorities.

## Other Budget Impacts

**TABOR refunds.** The bill is expected to increase the amount of state revenue required to be refunded to taxpayers by the amounts shown in the State Revenue section above. This estimate assumes the March 2024 LCS revenue forecast. A forecast of state revenue subject to TABOR is not available beyond FY 2025-26. 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.

## Effective Date

The bill takes effect July 1, 2024.

## State and Local Government Contacts

Joint Budget Committee Staff

Public Health and Environment

State Auditor

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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](#).



**Legislative Council Staff**  
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**Fiscal Note**

<b>Drafting Number:</b>	LLS 24-1107	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Sirota; Taggart Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Matt Bishop   303-866-4796 matt.bishop@coleg.gov

**Bill Topic:**                    **HAZARDOUS SUBSTANCE SITE RESPONSE FUND TRANSFER**

**Summary of Fiscal Impact:**

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

**Budget package bill.** The bill transfers the balance of the Hazardous Substance Site Response Fund to the Hazardous Substance Response Fund.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

**Table 1**  
**State Fiscal Impacts Under HB 24-1418**

		<b>Current Year FY 2023-24</b>	<b>Budget Year FY 2024-25</b>	<b>Out Year FY 2025-26</b>
<b>Revenue</b>		-	-	-
<b>Expenditures</b>		-	-	-
<b>Transfers</b>	HSSRF	(\$4.0 million)	(\$5.4 million)	-
	HSRF	\$4.0 million	\$5.4 million	-
	<b>Net Transfer</b>	<b>\$0</b>	<b>\$0</b>	-
<b>Other Budget</b>		-	-	-

## Summary of Legislation

The bill transfers the balance of the Hazardous Substance Site Response Fund to the Hazardous Substance Response Fund.

## Background

The Department of Public Health and Environment uses the Hazardous Substance Response Fund to address the state's hazardous material disposal needs, including management of Superfund sites. The fund is projected to be insolvent in FY 2025-26. The department's plan to bring the fund to solvency is to combine it with the Hazardous Substance Site Response Fund, which is used for the same purpose, and to increase the solid waste user fee, which supports the fund. The current balance of the Hazardous Substance Site Response Fund is about \$9.4 million.

## State Transfers

The bill makes the following transfers from the Hazardous Substance Site Response Fund to the Hazardous Substance Response Fund:

- \$4 million on May 1, 2024; and
- the remaining balance on May 1, 2025.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

Public Health and Environment

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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](#).



Legislative Council Staff
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Fiscal Note

Drafting Number: LLS 24-1142 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Bridges; Zenzinger Fiscal Analyst: Colin Gaiser | 303-866-2677
colin.gaiser@coleg.gov

Bill Topic: TRANSFER TO STATIONARY SOURCES CONTROL FUND

Summary of Fiscal Impact:
[ ] State Revenue [x] State Transfer [ ] Local Government
[ ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill makes a one-time transfer from the Energy and Carbon Management Cash Fund to the Stationary Sources Control Fund.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1419

Table with 4 columns: Category, Current Year FY 2023-24, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfer (ECMC Cash Fund, Stationary Sources Control Fund), Net Transfer (\$0), and Other Budget Impacts.

## Summary of Legislation

The bill requires a one-time transfer from the Energy and Carbon Management Cash Fund to the Stationary Sources Control Fund.

## State Transfers

On June 30, 2024, the bill transfers \$10 million from the Energy and Carbon Management Cash Fund to the Stationary Sources Control Fund.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1110 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Zenzinger; Kirkmeyer Fiscal Analyst: Clayton Mayfield | 303-866-5851
clayton.mayfield@coleg.gov

Bill Topic: TRANSFER TO COLORADO CRIME VICTIM SERVICES FUND

Summary of Fiscal Impact: [ ] State Revenue [x] State Transfer [ ] Local Government
[ ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill transfers \$4.0 million from the General Fund to the Colorado Crime Victim Services Fund.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1420

Table with 4 columns: Category, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (General Fund, Cash Funds, Net Transfer), and Other Budget Impacts.

## Summary of Legislation

The bill requires a transfer of \$4.0 million from the General Fund to the Colorado Crime Victim Service Fund, which is continuously appropriated, in the Department of Public Safety (CDPS) on July 1, 2024.

## State Transfers

In FY 2024-25 only, the bill transfers \$4.0 million from the General Fund to the Colorado Crime Victim Service Fund in the CDPS.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

Public Safety

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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](#).



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1111 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Zenzinger; Kirkmeyer Fiscal Analyst: Clayton Mayfield | 303-866-5851
clayton.mayfield@coleg.gov

Bill Topic: MODIFYING PUBLIC SAFETY PROGRAM FUNDING

Summary of Fiscal Impact:
State Revenue [ ] State Transfer [x] Local Government [ ]
State Expenditure [x] TABOR Refund [ ] Statutory Public Entity [ ]

Budget package bill. The bill transfers \$3.0 million from the General Fund to the Multidisciplinary Crime Prevention and Crisis Intervention Grant Fund in the Department of Public Safety and continues the program through FY 2026-27; modifies the appropriation authority of this and other CDPS funds; and makes appropriations. The bill increases state expenditures in FY 2024-25.

Appropriation Summary: For FY 2024-25, the bill includes appropriations totaling \$14.5 million to the Department of Public Safety; see State Appropriations section.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1421

Table with 3 columns: Category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (General Fund, Cash Funds, Net Transfer), and Other Budget Impacts.

## Summary of Legislation

The bill modifies the funding structure of three grant programs in the Department of Public Safety (CDPS). The grant programs are the:

- Multidisciplinary Crime Prevention and Crisis Intervention (MCPCI) Program;
- Law Enforcement Workforce Recruitment, Retention, and Tuition Program; and
- State’s Mission for Assistance in Recruiting and Training (SMART) Program.

Each program has a corresponding cash fund that, under current law, is continuously appropriated. The bill makes each cash fund subject to annual appropriations, transfers \$3.0 million from the General Fund to the MCPCI Grant Fund on July 1, 2024, and makes FY 2024-25 appropriations from each cash fund to the CDPS for the grant programs.

Finally, the bill continues the MCPCI program, which is scheduled to repeal on January 1, 2025, for one and a half years, until July 1, 2027.

## Background

All three grant programs were created through [Senate Bill 22-145](#). More information about these CDPS grant programs can be found [here](#).

## State Transfers

In FY 2024-25 only, the bill transfers \$3.0 million from the General Fund to the MCPCI Grant Fund in the CDPS.

## State Expenditures

The bill is expected to increase state expenditures from the MCPCI Grant Fund by \$3.0 million. Future program funding is at the discretion of the General Assembly.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill includes the following appropriations to the Department of Public Safety:

- \$3,868,229 from the MCPI Grant Fund;
- \$3,593,030 from the Law Enforcement Workforce Recruitment, Retention, and Training Grant Fund; and

- \$7,031,919 from the SMART Grant Fund.

## State and Local Government Contacts

Joint Budget Committee Staff

Public Safety

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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](#).





Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

<b>Drafting Number:</b>	LLS 24-1061	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Zenzinger; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Matt Bishop   303-866-4796 matt.bishop@coleg.gov

Bill Topic: CAPITAL RENEWAL PROJECT COST THRESHOLD

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

**Budget package bill.** The bill raises the cost threshold for capital renewal projects from \$2 million to \$5 million. It minimally decreases state expenditures beginning in FY 2024-25.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Summary of Legislation

The bill raises the cost threshold that delineates controlled maintenance projects from capital renewal projects from \$2 million to \$5 million. The Department of Personnel and Administration must adjust the threshold for inflation every three years beginning on January 1, 2029.

Background

Controlled maintenance refers to capital projects that repair or replace building infrastructure. A capital renewal project is a controlled maintenance project with costs exceeding \$2 million. While all controlled maintenance projects funded in the annual Long Bill are approved by the Capital Development Committee and the Joint Budget Committee, capital renewal projects typically receive a higher level of scrutiny due to their higher cost and greater project scope than other controlled maintenance projects, which are primarily evaluated by the Office of the State Architect. The existing \$2 million threshold has been observed in practice for about 20 years.

State Expenditures

The bill minimally decreases state expenditures beginning in FY 2024-25. Under the bill, fewer controlled maintenance projects will qualify as capital renewal projects, which impacts workload involved in the capital approval process. It has no net impact on the capital budget.

**Capital approval process.** The process for state agencies to submit capital renewal projects for funding and for agencies in the executive and legislative branches to evaluate those funding requests is more stringent than for other controlled maintenance projects. The bill decreases workload for state agencies that propose capital renewal projects, the Colorado Commission on Higher Education, the Governor’s Office of State Planning and Budgeting, Legislative Council Staff, and Joint Budget Committee Staff. This decrease is minimal and no change in appropriations is required. To the extent that more controlled maintenance projects are subject to the Office of the State Architect’s scoring system, their workload will minimally increase.

**Capital budget.** Although the bill affects how projects are classified, it does not affect the scope or total cost of any particular project. It also does not affect the amount of money available for the capital budget and there is no net change in state expenditures for capital construction.

## 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

Joint Budget Committee Staff

Personnel and Administration

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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](#).



Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1062 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Bridges; Kirkmeyer Fiscal Analyst: Matt Bishop | 303-866-4796
matt.bishop@coleg.gov

Bill Topic: PARKS AND WILDLIFE CASH FUNDS

Summary of Fiscal Impact:
State Revenue [ ] State Transfer [x] Local Government [ ]
State Expenditure [x] TABOR Refund [ ] Statutory Public Entity [ ]

Budget package bill. The bill reverses annual depreciation-lease equivalent payments from the Wildlife Cash Fund. It decreases state expenditures in the current FY 2023-24 and affects state transfers from FY 2024-25 through FY 2028-29.

Appropriation Summary: For the current FY 2023-24, the bill includes a reduction in appropriations of \$199,068 from the Department of Natural Resources.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1423

Table with 4 columns: Category, Current Year FY 2024-25, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures (Wildlife Cash Fund, Total Expenditures), Transfers (Capital Complex Renovation Fund, Wildlife Cash Fund, Division of Parks and Wildlife, Net Transfer), and Other Budget Impacts.

## Summary of Legislation

The bill exempts the Wildlife Cash Fund and lottery proceeds from being used for annual depreciation-lease equivalent payments, restores money previously appropriated or transferred this way, and eliminates the payments included in the FY 2023-24 Long Bill.

## Background

After a capital construction project is substantially complete, the state appropriates an annual depreciation-lease equivalent payment to fund future maintenance projects each year. The source and destination of the payments depends on the sources of funding for the original project. [Senate Bill 22-239](#) redirected those payments to the Capitol Complex Renovation Fund, which is used by the Department of Personnel and Administration to fund capital projects in the Capitol Complex, for FY 2022-23 through FY 2028-29.

## State Transfers

On July 1, 2024, the bill transfers \$1,198,224 from the Capitol Complex Renovation Fund to the Wildlife Cash Fund and \$273,204 from the Capitol Complex Renovation Fund to the Division of Parks and Wildlife.

Since annual depreciation-lease equivalent payments will no longer originate from the Wildlife Cash Fund or from lottery proceeds, this decreases the total amount of money transferred annually to the Capitol Complex Renovation Fund each year through FY 2028-29. This amount is estimated at \$430,000 in FY 2024-25 and \$460,000 for FY 2026-27.

## State Expenditures

Reducing the FY 2023-24 appropriation and preempting future such appropriations in the Department of Natural Resources ultimately reduces the fund balance of the Capitol Complex Renovation Fund. If additional funding is required to complete the renovation projects, General Fund may be required. This does not change the overall costs of those projects and any required adjustment in funding source will be addressed through the annual budget process.

## Effective Date

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

## State Appropriations

For the current FY 2023-24, the bill reduces Wildlife Cash Fund appropriations to the Department of Natural Resources by \$199,068.

Lottery proceeds are continuously appropriated to the Department of Natural Resources.

**State and Local Government Contacts**

Joint Budget Committee Staff

Natural Resources

Personnel and Administration

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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](#).





Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1131 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Zenzinger; Kirkmeyer Fiscal Analyst: John Armstrong | 303-866-6289
john.armstrong@coleg.gov

Bill Topic: COLLEGE OPPORTUNITY FUND TRANSFER TO GENERAL FUND

Summary of Fiscal Impact: [ ] State Revenue [x] State Transfer [ ] Local Government
[ ] State Expenditure [x] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill makes a one-time transfer of \$1.5 million from the College Opportunity Fund to the General Fund on June 30, 2024.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1424

Table with 4 columns: Category, Current Year FY 2023-24, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (College Opportunity Fund, General Fund, Net Transfer), and Other Budget Impacts.

## Summary of Legislation

The bill transfers \$1.5 million from the College Opportunity Fund to the General Fund on June 30, 2024.

## State Transfers

In the current FY 2023-24, the bill makes a one-time transfer of \$1,496,000 from the College Opportunity Fund to the General Fund.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1138 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: House Appropriations
Sen. Bridges; Kirkmeyer Fiscal Analyst: Matt Bishop | 303-866-4796
matt.bishop@coleg.gov

Bill Topic: TRANSFERS FOR CAPITAL CONSTRUCTION

Summary of Fiscal Impact: [ ] State Revenue [x] State Transfer [ ] Local Government
[ ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. In FY 2024-25, the bill makes various transfers to fund capital construction and information technology projects.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1425

Table with 3 columns: Category, Budget Year FY 2024-25, and Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (General Fund, General Fund Exempt, Controlled Maintenance Trust Fund, Marijuana Tax Cash Fund, Capital Construction Fund, IT Capital Account), Net Transfer, and Other Budget Impacts.

## Summary of Legislation

The bill transfers \$318.0 million for capital construction and information technology projects in FY 2024-25.

## State Transfers

On July 1, 2024, the bill transfers:

- \$160,844,354 from the General Fund to the Capital Construction Fund;
- \$84,875,462 from the Controlled Maintenance Trust Fund to the Capital Construction Fund;
- \$70,811,334 from the General Fund to the IT Capital Account of the Capital Construction Fund;
- \$1,000,000 from the Marijuana Tax Cash Fund to the IT Capital Account of the Capital Construction Fund; and
- \$500,000 from the General Fund Exempt Account to the Capital Construction Fund.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).



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Fiscal Note

Drafting Number: LLS 24-1143 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: House Appropriations
Sen. Bridges; Zenzinger Fiscal Analyst: Matt Bishop | 303-866-4796
matt.bishop@coleg.gov

Bill Topic: CONTROLLED MAINTENANCE TRUST FUND TRANSFER

Summary of Fiscal Impact: [ ] State Revenue [x] State Transfer [ ] Local Government
[ ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill transfers the balance of the Controlled Maintenance Trust Fund to the General Fund in FY 2024-25.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1426

Table with 4 columns: Category, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (General Fund, Cash Funds, Net Transfer), and Other Budget Impacts.

## Summary of Legislation

The bill transfers the balance of the Controlled Maintenance Trust Fund to the General Fund on July 31, 2024.

## State Transfers

In FY 2024-25, the bill transfers an estimated \$32 million from the Controlled Maintenance Trust Fund to the General Fund.

## Effective Date

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

## State and Local Government Contacts

Joint Budget Committee Staff

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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](#).



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1076 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Taggart Bill Status: House Appropriations
Sen. Bridges; Zenzinger Fiscal Analyst: John Armstrong | 303-866-6289
john.armstrong@coleg.gov

Bill Topic: PERA STUDY CONDUCTED BY AN ACTUARIAL FIRM

Summary of Fiscal Impact: [ ] State Revenue [ ] State Transfer [ ] Local Government
[ x ] State Expenditure [ ] TABOR Refund [ x ] Statutory Public Entity

Budget package bill. The bill requires the state auditor to contract with an actuarial firm to analyze PERA. The bill will increase state expenditures in FY 2024-25 only.

Appropriation Summary: For FY 2024-25, the bill requires an appropriation of \$380,750 to the Office of the State Auditor.

Fiscal Note Status: The fiscal note reflects the introduced bill. The bill is recommended by the Joint Budget Committee as part of its FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1427

Table with 4 columns: Category, Sub-category, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures (General Fund), Transfers, and Other Budget Impacts (General Fund Reserve).

## Summary of Legislation

By October 31, 2024, the bill requires the state auditor to contract with an actuarial firm to conduct a study of the Public Employee's Retirement Association's (PERA) financials. The scope of the study shall be determined by the state auditor, PERA, and the Office of State Planning and Budgeting. PERA and the state auditor may jointly agree to the selection of a particular firm. If they do not agree by October 1, 2024, the state auditor may select the firm they prefer.

The firm must study the effectiveness of the hybrid defined benefit plan and compare it with alternative plans offered by public and private providers. The study must include an estimate of the costs to transition from the current plan to these alternative plans and the impact that such a transition would have on expected retirement benefits for current and future retirees.

In addition to the study of the hybrid defined benefit plan, the firm must study a comparison of the economic outcomes of the defined contribution and defined benefit plan. This component of the study must examine how different salaries and job classifications are impacted by the selection of a defined contribution or defined benefit plan, and if the defined benefit plan entices individuals to work in state government instead of the private sector.

The report detailing the findings of the study is due to the legislature on July 15, 2025.

## Background

A similar analysis was last required by Senate Bill 14-214 and is available on the [Office of the State Auditor's website](#).

## State Expenditures

The bill will increase state expenditures by \$380,750 in FY 2024-25. Of this, \$50,000 will be used by the Office of the State Auditor to review applications and approve contracts for the firm selected, in addition to monitoring progress. The remaining \$330,750 will be used by the selected firm to conduct the study. Costs are based on contracts with actuarial firms that were previously used by the state auditor and have been adjusted for inflation.

## 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 have increased workload in FY 2024-25 to provide input on the selection of the actuarial firm and to provide the required data to the firm in order to complete the study.

## Effective Date

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

## State Appropriations

For FY 2024-25, the bill requires a General Fund appropriation of \$380,750 to the Office of the State Auditor.

## State and Local Government Contacts

Office of the State Auditor  
Joint Budget Committee Staff

Public Employees' Retirement Association

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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](#).





Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

<b>Drafting Number:</b>	LLS 24-1077	<b>Date:</b>	March 27, 2024
<b>Prime Sponsors:</b>	Rep. Bird; Taggart Sen. Bridges; Kirkmeyer	<b>Bill Status:</b>	House Appropriations
		<b>Fiscal Analyst:</b>	Erin Reynolds   303-866-4146 erin.reynolds@coleg.gov

Bill Topic: EVIDENCE-BASED DESIGNATIONS FOR BUDGET

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

**Budget package bill.** This bill makes modifications to simplify and clarify the evidence-based decision making process. It minimally impacts state workload.

**Appropriation Summary:** No appropriation is required.

**Fiscal Note Status:** The fiscal note reflects the introduced bill. The bill was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Summary of Legislation

[Senate Bill 21-284](#) established a process through which budgetary decisions could be considered using evidence provided by state agencies and analyzed by Joint Budget Committee (JBC) staff. This bill makes modifications to simplify and clarify the evidence-based decision-making process.

State Expenditures

Workload for JBC and state agency staff will minimally increase to the extent the evidence-based decision-making process is better utilized. No change in appropriations is required for any agency.

Effective Date

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed. It applies to budget requests, supplemental appropriations requests, and budget request amendments made on or after this date.

State and Local Government Contacts

Joint Budget Committee Staff

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](#).





Legislative Council Staff
Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 24-1146 Date: March 27, 2024
Prime Sponsors: Rep. Bird; Sirota Bill Status: House Appropriations
Sen. Zenzinger; Kirkmeyer Fiscal Analyst: Brendan Fung | 303-866-4781
brendan.fung@coleg.gov

Bill Topic: TRANSFER FROM UNUSED STATE-OWNED REAL PROPERTY FUND

Summary of Fiscal Impact: [ ] State Revenue [x] State Transfer [ ] Local Government
[ ] State Expenditure [ ] TABOR Refund [ ] Statutory Public Entity

Budget package bill. The bill transfers \$120,000 from the Unused State-Owned Real Property Cash Fund to the General Fund in FY 2024-25.

Appropriation Summary: No appropriation is required.

Fiscal Note Status: The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2024-25 budget package.

Table 1
State Fiscal Impacts Under HB 24-1429

Table with 4 columns: Category, Budget Year FY 2024-25, Out Year FY 2025-26. Rows include Revenue, Expenditures, Transfers (General Fund, Cash Funds, Net Transfer), and Other Budget Impacts.

## Summary of Legislation

The bill transfers \$120,000 from the Unused State-Owned Real Property Cash Fund in the Department of Personnel and Administration (DPA) to the General Fund on July 1, 2024.

The Unused State-Owned Real Property Cash Fund, created under [HB 21-1274](#), consists of proceeds from the sale, rent, or lease of unused, state-owned, real property. DPA may use the fund to conduct appraisals, surveys, and property improvements to determine if property is suitable for the construction of affordable housing, child care, public schools, residential mental and behavioral health care, or renewable energy facilities.

## State Transfers

The bill transfers \$120,000 from the Unused State-Owned Real Property Cash Fund to the General Fund in FY 2024-25.

## Effective Date

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

## State and Local Government Contacts

Personnel

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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](#).