



Fiscal Note

Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

HB 26-1408: PROCESSES TO DETERMINE STATE BUDGET REQUESTS

Prime Sponsors:

Rep. Brown; Taggart
Sen. Amabile; Bridges

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Fiscal note status: This fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of its FY 2026-27 budget package.

Summary Information

Overview. The requires all agencies in the executive, legislative, and judicial branches to submit base budget information to the Joint Budget Committee by September 1 each year.

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

- Minimal State Workload

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2026-27	Out Year FY 2027-28
State Revenue	\$0	\$0
State Expenditures	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Summary of Legislation

The bill requires all state agencies within the executive, legislative, and judicial branches of state government to submit their base budgets to the Joint Budget Committee (JBC) by September 1 each year, starting in 2026. "Base budget" is defined as appropriations provided in the Long Bill or other legislation in the preceding fiscal year, plus annualizations of prior year legislation or other budget adjustments that have not been included in appropriations for the preceding fiscal year.

Agencies are required to submit base budget information in the format agreed upon by state agencies and the Governor's Office of State Planning and Budgeting (OSPB), in coordination with JBC Staff. Lastly, the director of OSPB, in collaboration with the Department of Personnel and Administration (DPA), is required to provide state agencies with information each year related to OSPB's calculations for common policies within the executive, legislative, and judicial branches of state government as soon as practicable prior to the submission of the November 1 budget request.

State Expenditures

The bill minimally increases workload for state agencies to gather and submit information for the new base budget submission on September 1. Given that information on prior year appropriations and the annualization of previous legislation is already used as part of the current budget process, providing this information sooner is not expected to have a significant impact on agency workload. Similarly, the bill minimally increases workload for OSPB and DPA to provide common policy calculations to agencies prior to the November 1 budget submission, and for JBC Staff to coordinate with agencies and OSPB on these new processes. No change to appropriations is required.

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

Personnel

Governor's Office