



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

TO: Members of the Senate Education Committee
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Fiscal Assessment of L.001 to SB 26-019

This memorandum is an assessment of the fiscal impact of the attached proposed amendment L.001 to Senate Bill 26-019. This fiscal assessment is for the impact of the bill with inclusion of this amendment only. Any other added amendment could influence the fiscal impact.

Summary of Proposed Amendment

Amendment L.001 makes the following changes to SB 26-019:

- clarifies ECC strategic plans, scopes of work, and agreements;
- removes the requirement that the Colorado Department of Early Childhood (CDEC) review, approve, and propose changes to an ECC strategic plan and scope of work;
- extends the deadline for rules to be adopted by CDEC; and
- removes the requirement that CDEC fulfill certain duties if an ECC is unable to and instead specifies that CDEC rules must address how to handle early childhood services if an area of the state does not have an ECC that can fulfill its duties.

Fiscal Impact of Amendment

Amendment L.001 eliminates the \$112,947 state expenditure increase for the CDEC that is identified in the initial fiscal note published on January 27, 2026.



Bill's Revised Fiscal Impact with Amendment

With Amendment L.001, the bill increases workload for CDEC to support the consolidation of local early childhood entities in areas of the state where an ECC does not currently act as a local coordinating organization, ensure updates to ECC strategic plans, scopes of work, and agreements with CDEC, and update rules to align with the bill's requirements. No change in appropriations is required.

As discussed in the initial fiscal note, the bill will also impact local government workload for Adams, Clear Creek, Denver, Gilpin and Jefferson counties to shift duties to ECCs, as these areas are currently served by local coordinating organizations that are not also ECCs.

Table 1
State Fiscal Impacts with Amendment L.001

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
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