



## Fiscal Note

### Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

## HB 26-1178: EXPENDITURES IN EXCESS OF APPROPRIATIONS

**Prime Sponsors:**

Rep. Sirota; Brown

Sen. Amabile; Kirkmeyer

**Fiscal Analyst:**

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**Drafting number:** LLS 26-0264

**Version:** Initial Fiscal Note

**Date:** February 9, 2026

**Fiscal note status:** The fiscal note reflects the introduced bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 supplemental budget package.

### Summary Information

**Overview.** The bill authorizes overexpenditures due to lapses in federal funding that the Joint Budget Committee determines are likely to occur when the General Assembly is not in session.

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

- State Expenditures

**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**

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Under current law, the state controller may allow state agencies' expenditures to exceed their appropriation in certain circumstances, such as if an overexpenditure is necessary due to an unforeseen circumstance that occurs when the General Assembly is not in session. This bill permits the state controller to authorize overexpenditures that are necessary due to lapses in federal funding that the Joint Budget Committee determines are likely to occur when the General Assembly is not in session.

## **State Expenditures**

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To the extent that the bill results in more overexpenditures due to lapses in federal funding, the bill will increase state expenditures. Lapses in federal funding are unpredictable and may vary significantly across fiscal years. Therefore, the impact of the bill on expenditures is indeterminate.

## **Effective Date**

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

## **State and Local Government Contacts**

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Joint Budget Committee Staff