

JBC Staff Fiscal Analysis Senate Appropriations Committee

Concerning creating the cradle to career grant program.

Prime Sponsors:

Senators Coleman; Simpson
Representative Lukens

Date Prepared:

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Fiscal Impacts

Appropriation Not Required, Amendment in Packet

Fiscal Note Status

The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/07/26.

Update: Fiscal impact has changed due to new information or technical issues

The Revised Fiscal Note identifies gifts, grants, and donations as the only revenue source for the Cradle to Career Grant Program Cash Fund in FY 2026-27. Gifts, grants, and donations are custodial funds and do not require appropriations. Furthermore, Section 26-25-107 (2), C.R.S., (page 15, lines 25-27 of the bill) authorizes the Department of Human Services to “seek, accept, and expend” revenue from gifts, grants, and donations. As such, no appropriation is required in FY 2026-27 from the Cradle to Career Grant Program Cash Fund. Legislative Council Staff and JBC staff agree on this technical update.

Amendments in This Packet

L.006 Bill Sponsor amendment - changes fiscal impact and appropriation

Current Appropriations Clause in Bill

The bill neither requires nor contains an appropriation clause.

Description of Amendments in This Packet

L.006

Bill Sponsor amendment **L.006** (attached) amends the bill to prevent General Fund appropriations for the Cradle to Career Grant Program. Legislative Council Staff and JBC staff agree on the fiscal impact of this amendment.

Points to Consider

Gifts, Grants, and Donations

The bill identifies the receipt and use of gifts, grants, and donations for implementation. The bill requires expenditures of \$903,782 in FY 2026-27 and \$1,042,227 in FY 2027-28. The bill also specifies that General Fund shall not be appropriated in FY 2026-27 for its implementation. If the necessary FY 2026-27 revenue from these sources is not realized, then the implementation of this bill is at risk.