

JBC Staff Fiscal Analysis House Appropriations Committee

Concerning increasing the number of off-campus courses offered by institutions of higher education to students in concurrent enrollment programs.

Prime Sponsors:

Representative Smith; Hamrick
Senator Marchman; Kirkmeyer

Date Prepared:

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JBC Analyst:

Amanda Bickel
303-866-4960

Fiscal Impacts

Appropriation Required, Amendments in Packet

General Fund Impact

Fiscal Note Status

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 02/10/26.

No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

The Education Committee Report (02/25/26) includes amendments to the bill, but Legislative Council Staff and JBC Staff agree that the amendments do not change the bill's fiscal impact.

Amendments in This Packet

- J.001 Staff-prepared appropriation amendment
- J.002 Bill Sponsor amendment - changes fiscal impact and appropriation

Current Appropriations Clause in Bill

The bill requires but does not contain an appropriation clause.

Description of Amendments in This Packet

J.001

Staff amendment **J.001** (attached) appropriates a total of \$66,056 General Fund to the Department of Education for FY 2026-27. The appropriation reflects 0.6 FTE.

J.002

Bill Sponsor amendment **J.002** (attached) provides the same appropriation to the Department of Education for FY 2026-27 as amendment J.001. It also reduces the appropriation to the Department of Higher Education for College Opportunity Fund fee-for-service contracts by \$80,178 General Fund that is reappropriated to the Regents of the University of Colorado.

The Committee should adopt either J.001 or J.002, but not both.

Points to Consider

The Joint Budget Committee has proposed a budget package for FY 2026-27 based on the March 2026 Office of State Planning and Budgeting (OSPB) revenue forecast. The budget package includes \$57.3 million in set-asides for legislation outside of the package (see table below). The budget package accounts for the 15.0 percent reserve associated with the placeholders.

General Fund Appropriation Placeholders for Other 2026 Legislation

Item	FY 2026-27
SB 26-149 (Pathways for Individuals with Mental Health Disorders)	23,222,868
Competency services	20,000,000
Potential prison capacity supplemental	5,900,000
Applied Behavioral Analysis Licensing	5,000,000
County Administration shared services	3,100,000
Medicaid Working Group	500,000
HB 26-1331 (Modify 2026 Interim Committees)	-396,469
Total - Placeholders for other legislation	\$57,326,399

General Fund Impact

If staff amendment **J.001** is adopted, this bill requires a General Fund appropriation of \$66,056 for FY 2026-27, reducing the \$57.3 million set aside by the same amount.

If sponsor amendment **J.002** is adopted, this bill provides a net General Fund reduction of \$14,122 for FY 2026-27, increasing the \$57.3 million set aside by the same amount. The decreases and increases in sponsor amendment **J.002** are expected to be approximately equal, providing close to a net \$0 impact, in FY 2027-28 and subsequent years.