

## JBC Staff Fiscal Analysis Senate Appropriations Committee

Concerning increasing the number of off-campus courses offered by institutions of higher education to students in concurrent enrollment programs, and, in connection therewith, making and reducing an appropriation.

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**Prime Sponsors:**

Representative Smith; Hamrick  
Senator Marchman; Kirkmeyer

**Date Prepared:**

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### Fiscal Impacts

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Appropriation Already Added to Bill, Amendment in Packet

General Fund Impact

### Fiscal Note Status

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The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/23/26.

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

### Amendments in This Packet

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L.009            Bill Sponsor amendment - changes fiscal impact

### Current Appropriations Clause in Bill

The bill includes an appropriation clause that:

- Appropriates a total of \$66,056 General Fund to the Department of Education for FY 2026-27. The appropriation reflects 0.6 FTE.
- 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.

### Description of Amendments in This Packet

**L.009**

Bill sponsor amendment **L.009** (attached) adds language to the bill specifying that “after July 1, 2028 additional courses that are eligible pursuant to this section for participation in concurrent enrollment courses shall not be

approved pursuant to this article 35 unless the appropriation made by the general assembly to the department is sufficient for the department to comply with course audit and oversight requirements". The amendment also specifies that previously-approved courses will retain their approved status after July 1, 2028 whether or not the appropriation to the Department of Education is sufficient to review the addition of new courses.

*This amendment has a conditional fiscal impact on the bill's fiscal impact beginning in FY 2028-29, since it allows for a reduction in funding and changes in Department of Education obligations and postsecondary institution authority to offer certain classes beginning July 1, 2028.*

## Points to Consider

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### Technical Issue

Bill sponsor amendment **L.009** specifies that the addition of new off-campus concurrent enrollment classes by certain types of postsecondary institutions will end after July 1, 2028, *if appropriations to the Department of Education are insufficient to comply with course audit and oversight requirements*. **Who will decide whether the appropriation made by the General Assembly to the Department of Education is "sufficient" and how will this be conveyed?** Appropriations for this purpose to the Department of Education are provided in line items that include other funding (School Finance Administration and Postsecondary Workforce Readiness Administration). Is "sufficiency" determined by the Department of Education or the General Assembly? How will K-12 and postsecondary institutions know whether or not funding has been determined "sufficient" to allow for additional courses to be added after July 1, 2028?

### General Fund Impact

The 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; a net \$0 General Fund impact is projected in FY 2027-28 and subsequent years.