



Fiscal Note
Legislative Council Staff
Nonpartisan Services for Colorado’s Legislature

SB 25-115: TREE NURSERY SPENDING AUTHORITY EXTENSION

Prime Sponsors:

Sen. Bridges; Kirkmeyer
Rep. Sirota; Taggart

Fiscal Analyst:

Josh Abram, 303-866-3561
josh.abram@coleg.gov

Bill Outcome: Signed into Law

Drafting number: LLS 25-0841

Version: Final Fiscal Note

Date: June 13, 2025

Fiscal note status: The final fiscal note reflects the enacted bill, which was recommended by the Joint Budget Committee.

Summary Information

Overview. The bill extends spending authority for renovations to the State Nursery by two years.

Types of impacts. The bill is projected to affect the following areas through FY 2026-27:

- State Expenditures

Appropriations. No appropriation is required.

Table 1
State Fiscal Impacts

Type of Impact	Budget Year FY 2025-26	Out Year FY 2026-27
State Revenue	\$0	\$0
State Expenditures ¹	\$0	\$0
Transferred Funds	\$0	\$0
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

¹ The bill extends the spending authority for prior year General Fund appropriations, which if unspent, would otherwise revert back to the General Fund and be available for other uses. See State Expenditures section for more details.

Summary of Legislation

The bill extends spending authority through FY 2026-27 for money appropriated to the Colorado State University System for use by the Colorado State Forest Service (CSFS) to renovate and expand the seedling tree nursery.

Background

In 2022, the General Assembly passed [House Bill 22-1323](#), which required that CSFS upgrade the nursery greenhouses, shade house structures, container and shipping supplies, and conduct an analysis of priority investments necessary to address reforestation needs in response to more frequent weather and disease incidents. The General Assembly appropriated \$5 million in FY 2022-23 for these upgrades with spending authority through FY 2023-24.

In 2023, the General Assembly passed [House Bill 23-1060](#), which appropriated about \$5.4 million for the remaining costs and gave the CSFS spending authority through the current FY 2024-25. This bill extends the spending authority until FY 2026-27.

State Expenditures

Including federal awards and the extended spending authority under this bill, the CSFS is expected to spend roughly \$7.8 million in FY2025-26 and \$2.6M in FY 2026-27 to complete the nursery upgrades. The CSFS is anticipating that the project will be completed during FY 2025-26, but with certain payments extending into FY 2026-27, following completion of the project and all deliverables.

Effective Date

This bill was signed into law by the Governor and took effect on February 27, 2025.

State and Local Government Contacts

Joint Budget Committee

The revenue and expenditure impacts in this fiscal note represent changes from current law under the bill for each fiscal year. For additional information about fiscal notes, please visit the [General Assembly website](#).