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SENATE BILL 25-206

BY SENATOR(S) Bridges, Amabile, Kirkmeyer, Ball, Exum, Michaelson Jenet, Snyder, Coleman;
also REPRESENTATIVE(S) Bird, Sirota, Taggart, Bacon, Boesenecker, Brown, Camacho, Carter, Clifford, Duran, English, Espenosa, Froelich, Garcia, Gilchrist, Joseph, Lindsay, Lindstedt, Mabrey, Mauro, McCormick, Paschal, Phillips, Ricks, Smith, Stewart K., Stewart R., Story, Woodrow, Zokaie, McCluskie, Jackson, Titone, Valdez, Willford.

CONCERNING THE PROVISION FOR PAYMENT OF THE EXPENSES OF THE
EXECUTIVE, LEGISLATIVE, AND JUDICIAL DEPARTMENTS OF THE STATE
OF COLORADO, AND OF ITS AGENCIES AND INSTITUTIONS, FOR AND
DURING THE FISCAL YEAR BEGINNING JULY 1, 2025, EXCEPT AS
OTHERWISE NOTED.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. Definitions - general provisions. As used in this act, the following definitions and general provisions shall apply:

(1) Section 24-75-112, C.R.S., provides definitions in order to specify the purpose of certain line items of appropriation.

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

(2) The funds designated to constitute the state emergency reserve for the 2025-26 fiscal year are:

(a) The disaster emergency fund created in section 24-33.5-706 (2)(a), C.R.S., up to a maximum of \$169,230,055;

(b) The state emergency reserve cash fund created in section 24-77-104 (6)(a), C.R.S., up to a maximum of \$164,246,861;

(c) The marijuana tax cash fund created in section 39-28.8-501 (1), C.R.S., up to a maximum of \$100,000,000;

(d) The unclaimed property tourism promotion trust fund created in section 38-13-801.5 (1), C.R.S., up to a maximum of \$28,548,084;

(e) The major medical insurance fund created in section 8-46-202 (1)(a), C.R.S., up to a maximum of \$25,000,000;

(f) The Colorado water conservation board construction fund created in section 37-60-121 (1)(a), C.R.S., up to a maximum of \$33,000,000;

(g) The severance tax perpetual base fund created in section 39-29-109 (2)(a)(I.5), C.R.S., up to a maximum of \$35,000,000;

(h) Up to \$39,775,000 of state properties as follows:

(I) The capitol annex building located at 1375 Sherman Street, Denver, Colorado, 80203, which has a value of \$28,225,000; and

(II) The state parking garage located at 1350 Lincoln Street, Denver, Colorado, 80203, which has a value of \$11,550,000.

SECTION 2. Appropriation. (1) The sums included in this act are appropriated from money in the general fund or the indicated cash funds or are reappropriated funds, for the payment of the ordinary operating costs of the executive, legislative, and judicial departments of the state, and of its agencies and institutions, for the fiscal year commencing July 1, 2025.

(2) Figures in this act are listed under columns that describe certain

characteristics of the figures, as follows:

(a) The figures in the "item & subtotal" column are the amounts made available by appropriation for expenditure by the department, division, institution, or entity within each line item, except for the figures that appear directly beneath a line, which figures are subtotals of the preceding line item appropriation amounts.

(b) The figures in the "total" column are the total of the "item & subtotal" amounts made available by appropriation for expenditure by the department, division, institution, or entity for each line item within the department, division, institution, or entity.

(c) The figures in the "general fund", "general fund exempt", "cash funds", "reappropriated funds", and "federal funds" columns are the amounts from each funding source made available to the department, division, institution, or program for expenditure within each line item.

(d) The figures in the "general fund" and "general fund exempt" columns are the maximum amount that may be expended by the department, division, institution, or entity for expenditure from the general fund or general fund exempt account within each line item.

(e)(I) The figures in the "cash funds" and "reappropriated funds" columns, including the figures in any related letter notes, are the amount of all non-general fund and non-general fund exempt sources and all nondirect federal fund sources that may be expended by the department, division, institution, or entity within each line item. These amounts may be cash funds established by statute, nonstatutory cash accounts, tuitions, overhead reimbursements, certain fees, governmental and nongovernmental "third-party" payments, payments for services, and interagency transfers. The figures indicate the maximum amount that may be expended from cash funds or the specified cash fund sources for the purposes shown. The amount of each cash funds or reappropriated funds appropriation is expressly declared to be nonseverable from the agency, source, and purpose of the appropriation, and shall not be used for any other agency or purpose.

(II) Whenever a state agency receives cash funds or reappropriated funds from a centralized appropriation that this act does not identify as a duplicate appropriation, this subsection (2)(e) does not apply.

(III) Whenever the controller creates an account solely for the purpose of establishing the obligation of a state agency to generate cash funds or reappropriated funds for distribution to another state agency to which this act appropriates the cash funds or reappropriated funds, this subsection (2)(e) does not apply to the account created or to the distribution.

(IV) This subsection (2)(e) does not apply to cash funds fund figures marked with an "(L)".

(f) The figures in the "reappropriated funds" columns are the amounts that are appropriated again subsequent to an initial appropriation in the same fiscal year. The designation of funds as reappropriated funds has no bearing on whether the appropriation of these funds constitutes a grant from the state of Colorado pursuant to section 20 (2)(d) of article X of the state constitution.

(g)(I) The figures in the "federal funds" columns are the amounts of federal funds that are earned or received by a department, division, institution, or entity for expenditure within each line item.

(II) The figures in the "federal funds" column earned or received under the following federal programs, which are subject to a state match or which are subject to transfer to other block grants, are limits on the amount of expenditures of the funds, and the funds shall be expended in accordance with applicable state and federal statutes, including all provisions of this act:

(A) Title XX Social Services Block Grant; and

(B) Maternal and Child Health Block Grant.

(III) The figures in the "federal funds" column earned or received under the following federal programs are limits on the amount of expenditures of the funds, and the funds shall be expended in accordance with applicable state and federal statutes, including all provisions of this act:

(A) Child Care Development Funds; and

(B) Temporary Assistance for Needy Families Block Grant.

(IV) The figures in the "federal funds" column for all programs other than those described in subsections (2)(g)(II) and (2)(g)(III) of this section are anticipated federal funds, and, although these funds are not appropriated by this act, they are noted for the purpose of indicating the assumption used relative to those funds in developing the basic appropriations amounts.

(3) (a) Capital letters appear directly to the right of certain figures within this act. These notations describe characteristics of the attached figure that are different than the characteristics that are described by the column that the figure is listed under as described in this subsection (3).

(b)(I) Where the letter "(M)" appears directly to the right of a figure listed in a "general fund" or "general fund exempt" column, the appropriation described by that figure, when combined with the related general fund or general fund exempt transfers from the centralized appropriations to the relevant department, division, institution, or entity, is used to support a federally supported program and is the maximum amount of general fund or general fund exempt money that may be expended in that program, except where otherwise provided.

(II) In the event that additional federal funds are available for a federally supported program, the combined general fund or general fund exempt amount noted as "(M)" is reduced by the amount of federal funds earned or received in excess of the figure shown in the "federal funds" column for that program. In the event that the federal funds earned or received are less than the amount shown in the "federal funds" column, the combined general fund or general fund exempt amount noted as "(M)" is reduced proportionately. Where general fund or general fund exempt support is required as a condition for the acceptance of federal funds and the state matching requirements are reduced, the combined general fund or general fund exempt amount noted as "(M)" is reduced proportionately. This subsection (3)(b)(II) only applies to the general fund or general fund exempt amount that remains unexpended at the time of the change in federal requirements or funding. This subsection (3)(b)(II) does not apply to an appropriation noted as "(M)" to the department of health care policy and financing, unless the appropriation is in a line item for the executive director's office. It is intended that the general fund or general fund exempt amount and the federal funds amount be expended in equally proportioned amounts throughout the year.

(c) Where the letter (L) appears directly to the right of a figure, the funds are local government funds or funds of service organizations from which the state purchases services, the amounts of which are not appropriated in this act and the inclusion of which is informational only.

(d) Where the letter "(H)" appears directly to the right of a cash funds or reappropriated funds figure, that appropriation, when combined with the related cash funds or reappropriated funds transfers from the centralized appropriations to a department, division, institution, or entity, is used to support a federally supported program and is the maximum amount of cash funds or reappropriated funds that may be expended in that program, except where otherwise provided. In the event that additional federal funds are available for the program, the combined cash funds or reappropriated funds amount noted as "(H)" are reduced by the amount of federal funds earned or received in excess of the figure shown in the "federal funds" column for that program. In the event that the federal funds earned or received are less than the amount shown in the "federal funds" column, the combined cash funds or reappropriated funds amount noted as "(H)" are reduced proportionately. Where cash funds or reappropriated funds support is required as a condition for the acceptance of federal funds and the state matching requirements are reduced, the combined cash funds or reappropriated funds amount noted as "(H)" are reduced proportionately. These provisions apply only to the cash funds or reappropriated funds that remain unexpended at the time of the change in federal requirements or funding. The general assembly intends that the department, division, institution, or entity expend the cash funds or reappropriated funds amount and the federal funds amount in equally proportioned amounts throughout the year.

(e)(I) Where the letter "(I)" appears directly to the right of a figure or in a letter note referencing a figure, that amount is not an appropriation, nor does it limit the expenditure of the funds described by that figure. The figure is included for informational purposes only. It provides a record of funds anticipated to be expended and, in some instances, may indicate assumptions used relative to those funds in developing appropriated amounts.

(II) The "(I)" notation applies to a general fund, general fund exempt, or cash funds figure when the amount is continuously appropriated to, or otherwise authorized by law to be spent by, a department or agency of state

government pursuant to state statute or the state constitution.

(III) The "(I)" notation applies to a reappropriated funds figure when the amount is continuously appropriated to, or otherwise authorized by law to be spent by, a department or agency of state government pursuant to state statute or the state constitution or, in some instances, when the underlying federal funds source from which the amount is reappropriated is subject to the "(I)" notation.

(IV) The "(I)" notation applies to all federal funds except:

(A) When the federal funds represent a limit on expenditures as specified in subsection (2)(g) of this section;

(B) When the letter "(M)" or "(H)" appears to the right of a general fund, cash funds, or reappropriated funds figure in the same line item; or

(C) When the general assembly has the authority to appropriate the federal funds.

(4) The general assembly accepts no obligation directly or indirectly for support or continuation of non-state-funded programs or grants where no direct or indirect state contribution is required. Furthermore, the general assembly accepts no obligation for costs incurred by or claimed against nonappropriated federally funded programs.

(5) Money appropriated by this act shall not knowingly be paid to any organization, business firm, person, agency, or club that places restrictions on employment or membership based on sex, sexual orientation, race, age, marital status, creed, color, religion, national origin, ancestry, or disability.

(6) Pursuant to section 24-30-202 (2), C.R.S., the controller shall examine all state contracts entered into during the fiscal year commencing July 1, 2025, to determine whether the contracts are authorized by an appropriation within this act, and, pursuant to section 24-30-202 (3), C.R.S., an agency shall not incur obligations by contract in excess of the amounts appropriated by this act.