



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

**SB 25-265: CHANGE CASH FUNDS TO SUBJECT TO ANNUAL APPROPRIATION**

**Prime Sponsors:**

Sen. Bridges; Kirkmeyer  
Rep. Bird; Taggart

**Fiscal Analyst:**

Matt Bishop, 303-866-4796  
matt.bishop@coleg.gov

**Bill Outcome:** Signed into Law  
**Drafting number:** LLS 25-0920

**Version:** Final Fiscal Note  
**Date:** August 12, 2025

**Fiscal note status:** The final fiscal note reflects the enacted bill, which was recommended by the Joint Budget Committee as part of the FY 2025-26 Long Bill budget package.

**Summary Information**

**Overview.** The bill makes several existing cash funds subject to annual appropriations.

**Types of impacts.** The bill is projected to affect the following areas on an ongoing basis:

- State Expenditures

**Appropriations.** For FY 2025-26, the bill includes an appropriation of \$284,167 to the Department of Human Services. Other adjustments to appropriations related to this bill are assumed to occur in the FY 2025-26 Long Bill.

**Table 1**  
**State Fiscal Impacts**

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

<sup>1</sup> The shift to annual appropriations may change expenditures from affected cash funds relative to what state agencies would have spent when the fund was continuously appropriated for their use. This change cannot be estimated.

## Summary of Legislation

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The bill makes the following six cash funds, which are currently continuously appropriated, subject to annual appropriations:

- the Child Welfare Cash Fund in the Department of Human Services (CDHS);
- the Community Impact Cash Fund in the Department of Public Health and Environment (CDPHE);
- the Board of Assessment Appeals Cash Fund in the Department of Local Affairs (DOLA);
- the Mobile Home Park Act Dispute Resolution and Enforcement Program Fund in DOLA;
- the Public Safety Communications Revolving Fund in the Department of Public Safety (CDPS); and
- the Sustainability Revolving Fund in the Department of Personnel and Administration (DPA).

## State Expenditures

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When a cash fund is continuously appropriated, the department may spend the money in the fund without further authorization. Making these funds subject to annual appropriations limits what the departments may spend to the amount of the appropriation made by the General Assembly. Affected agencies will require an appropriation to continue spending from the identified funds. If appropriations are provided at a lower level than would otherwise have been spent, state expenditures may decrease. It is assumed that appropriations to the affected departments will be made through the FY 2025-26 Long Bill and adjusted as necessary in the future through the annual budget process, except the appropriation to CDHS, which is included in the bill.

Requiring annual appropriations from these funds increases workload in the requesting department, the Office of State Planning and Budgeting, and the Joint Budget Committee Staff in Legislative Department for these funds to be accounted for during the budget process. This workload is expected to be minimal and no change in appropriations is required.

## Effective Date

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The bill was signed into law by the Governor on April 25, 2025, and took effect July 1, 2025.

## State Appropriations

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For FY 2025-26, the bill includes an appropriation of \$284,167 from the Child Welfare Cash Fund to the Department of Human Services.

For FY 2025-26, the bill increases required cash fund appropriations to the departments identified above. It is assumed that these appropriations will be made in the FY 2025-26 Long Bill, rather than in this bill.

## State and Local Government Contacts

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Human Services

Public Health and Environment

Joint Budget Committee Staff

Public Safety

Local Affairs

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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](#).