



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

SB 25-249: REPEAL ANNUAL GF TRANSFER TO REVOLVING FUND

Prime Sponsors:

Sen. Amabile; Kirkmeyer
Rep. Taggart; Bird

Fiscal Analyst:

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Bill Outcome: Signed into Law
Drafting number: LLS 25-1009

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 repeals an annual General Fund transfer that supports the Office of Sustainability in the Department of Personnel and Administration.

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

- State Revenue
- State Expenditures
- State Transfers

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 (Cash Funds)	up to -\$400,000	up to -\$400,000
Transferred Funds	-\$400,000	-\$400,000
Change in TABOR Refunds	\$0	\$0
Change in State FTE	0.0 FTE	0.0 FTE

Table 1A
State Transfers

Fund Source	Budget Year FY 2025-26	Out Year FY 2026-27
General Fund	\$400,000	\$400,000
Cash Funds	-\$400,000	-\$400,000
Net Transfer	\$0	\$0

Summary of Legislation

Current law requires an annual transfer of \$400,000 from the General Fund to the Sustainability Revolving Fund in the Department of Personnel and Administration (DPA). The bill repeals this transfer. The bill also authorizes the fund to receive gifts, grants and donations.

Background

The Sustainability Revolving Fund is continuously appropriated to the Office of Sustainability in DPA. Among other responsibilities, the office uses the fund to replace the state's gas- and diesel-powered equipment located in the ozone nonattainment area on the front range.

State Revenue

The bill potentially increases state revenue to the Sustainability Revolving Fund from gifts, grants, or donations; however, no sources have been identified at this time. Gifts, grants, and donations are exempt from TABOR revenue limits.

State Transfers

Starting in FY 2025-26, the bill repeals transfers of \$400,000 that are scheduled for July 1 each year.

State Expenditures

The bill reduces expenditures in the Office of Sustainability for equipment replacement in the ozone nonattainment area beginning in FY 2025-26 by up to \$400,000 each year. The timing and exact amount of this reduction in expenditures will depend on decisions made by DPA staff and cash fund balance.

Effective Date

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

State and Local Government Contacts

Joint Budget Committee Staff

Personnel

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](#).