Memorandum

To: Members of the Senate Appropriations Committee

From: Andrew McLeer, JBC Staff 303-866-4959

Date: February 18, 2026

Subject: Fiscal Analysis for Supplemental Package Bills

JBC Staff has reviewed the Legislative Council Staff Fiscal Notes for the bills in the 2026 Supplemental Package. For the bills included in this memorandum:

- JBC Staff concurs with the attached Legislative Council Staff Fiscal Note.
- The Fiscal Note aligns with the JBC Bill Summary included in the Supplemental Narrative.
- There are no amendments that would appear in a JBC Staff Fiscal Analysis (staff amendments or bill sponsor amendments).

The following table lists each bill and its current fiscal impact.

Bill	Sponsors	Fiscal Impact
HB26-1174 School Finance Mid-year Adjustments	Brown and Taggart	A FY 2025-26 state share reduction of $103.5 million from the State Education Fund to adjust for actual enrollment and local share data.
HB26-1175 State Ed Fund READ Act and Teacher of Year	Brown and Sirota	No FY 2025-26 impact. FY 2026-27 impacts are assumed to be small and subject to appropriation decisions.
HB26-1176 Modify Fourth-year Innovation Pilot Program	Sirota and Taggart	Reduces required state expenditures by $262,679 General Fund and 0.3 FTE in FY 2025-26, an estimated $662,164 General Fund in FY 2026-27, and an estimated $100,000 General Fund in FY 2027-28. This includes a reduction of $30,958 General Fund and 0.3 FTE to the FY 2025-26 appropriation for the Department of Higher Education.
HB26-1177 Nursing Minimum Wage	Brown and Taggart	Reduces FY 2025-26 appropriations by $8.7 million total funds, including $4.4 million General Fund.
H.B. 26-1178: Expenditures in Excess of Appropriations	Brown and Sirota	Uncertain - depends on existence of lapse in federal funding.
HB26-1179 General Fund Transfer to IT Capital Account	Sirota and Taggart	Transfers $3.6 million from General Fund to IT Capital Subaccount