

## JBC STAFF FISCAL ANALYSIS SENATE APPROPRIATIONS COMMITTEE

CONCERNING THE COLORADO DENTAL HEALTH CARE PROGRAM FOR LOW-INCOME SENIORS.

Prime Sponsors: Senator Kefalas  
Representative Swalm

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### **Fiscal Impact of Bill as Amended to Date**

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 04/21/14.

	<b>No Change:</b> Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
<b>XXX</b>	<b>Update:</b> Fiscal impact has changed due to <i>new information or technical issues</i>
<b>XXX</b>	<b>Update:</b> Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	<b>Non-Concurrence:</b> JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

The Senate Health and Human Services Committee Report (04/24/14) made a number of amendments to the bill, including changing the date the program is moved from the Department of Public Health and Environment (DPHE) to the Department of Health Care Policy and Financing (HCPF) from June 30, 2014 to March 1, 2015. Legislative Council Staff and JBC staff agree this amendment changes the fiscal impact of the bill for FY 2014-15 because only a portion of the funding for the Program will transfer from DPHE to HCPF.

Technically the bill requires the General Fund appropriation for the program be transferred to the Senior Dental Program Cash Fund and then appropriated from the cash fund. The April 21, 2014 fiscal note did not reflect the transfer of General Fund to the cash fund and subsequent appropriation from the cash fund.

### **Amendments in This Packet for Consideration by Appropriations Committee**

<b>Amendment</b>	<b>Description</b>
J.001	Staff-prepared appropriation amendment

### **Current Appropriations Clause in Bill**

The bill requires but does not contain an appropriation clause.

### **Description of Amendments in This Packet**

**J.001** Staff has prepared amendment **J.001** (attached) to add a provision reducing the appropriation to Department of Public Health and Environment by \$1,062,600 General Fund and pursuant

to Section 25.5-3-407 (1), C.R.S. this amount is transferred to the Senior Dental Program Cash Fund. Amendment J.001 further appropriates the \$1,062,600 cash funds and 0.8 FTE to the Department of Health Care Policy and Financing for FY 2014-15.

**Points to Consider***Creation of a Cash Fund*

The bill creates the Senior Dental Program Cash Fund (Fund) that would consist of moneys transferred from General Fund appropriated for the Senior Dental program in DPHE. Moneys in the Fund are subject to appropriation to HCPF for the newly created Dental Health Program for Low-Income Seniors. Is it necessary to transfer General Fund moneys into a new cash fund rather than appropriating General Fund moneys directly for the Program?

*Cash Fund Revenue*

The bill requires the Senior Dental Program fund to pay for the costs of the Program but there is no revenue source for the Fund. Does the General Assembly intend in future years to appropriate General Fund to a cash fund to pay for a program that is currently funded with General Fund?

*Timing Issues*

The bill transfers the Senior Dental Program on March 1, 2015, thus requiring the Department of Public Health and Environment to issue contracts for the first eight months of FY 2014-15, and requiring the Department of Health Care Policy and Financing to issue contracts for the same services for the four remaining months of FY 2014-15. Is it necessary to require both Departments to issue contracts for part of FY 2014-15?