

|    | ITEM &<br>SUBTOTAL                                                                                                                                                                                   | TOTAL     | APPROPRIATION FROM |                           |                      |                         |                  |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------|---------------------------|----------------------|-------------------------|------------------|
|    |                                                                                                                                                                                                      |           | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS        | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|    | \$                                                                                                                                                                                                   | \$        | \$                 | \$                        | \$                   | \$                      | \$               |
| 1  | <b>SECTION 7. Appropriation to the department of education for the fiscal year beginning July 1, 2025.</b> In Session Laws of Colorado 2025, section 2 of chapter 476, (SB                           |           |                    |                           |                      |                         |                  |
| 2  | 25-206), <b>amend</b> Part IV(1)(A), (3)(A) and the affected totals; and <b>add</b> footnote 9a, as Part IV (1)(A) and the affected totals are amended by section 1 of HB 26-1153, and as (3)(A) and |           |                    |                           |                      |                         |                  |
| 3  | the affected totals are amended by section 4 of HB 26-1174 as follows:                                                                                                                               |           |                    |                           |                      |                         |                  |
| 4  | Section 2. <b>Appropriation.</b>                                                                                                                                                                     |           |                    |                           |                      |                         |                  |
| 5  | <b>PART IV</b>                                                                                                                                                                                       |           |                    |                           |                      |                         |                  |
| 6  | <b>DEPARTMENT OF EDUCATION</b>                                                                                                                                                                       |           |                    |                           |                      |                         |                  |
| 7  |                                                                                                                                                                                                      |           |                    |                           |                      |                         |                  |
| 8  | <b>(1) MANAGEMENT AND ADMINISTRATION</b>                                                                                                                                                             |           |                    |                           |                      |                         |                  |
| 9  | <b>(A) Administration and Centrally-Appropriated Line Items</b>                                                                                                                                      |           |                    |                           |                      |                         |                  |
| 10 | State Board of Education                                                                                                                                                                             | 591,597   | 591,597            |                           |                      |                         |                  |
| 11 |                                                                                                                                                                                                      |           | (2.5 FTE)          |                           |                      |                         |                  |
| 12 | General Department and                                                                                                                                                                               |           |                    |                           |                      |                         |                  |
| 13 | Program <del>Administration</del>                                                                                                                                                                    |           |                    |                           |                      |                         |                  |
| 14 | ADMINISTRATION <sup>9a</sup>                                                                                                                                                                         | 7,130,010 | 3,398,673          |                           | 189,578 <sup>a</sup> | 3,541,759 <sup>b</sup>  |                  |
| 15 |                                                                                                                                                                                                      |           | (24.2 FTE)         |                           | (2.1 FTE)            | (19.9 FTE)              |                  |

|    |                           |            | APPROPRIATION FROM |                           |                        |                         |                  |
|----|---------------------------|------------|--------------------|---------------------------|------------------------|-------------------------|------------------|
|    | ITEM &<br>SUBTOTAL        | TOTAL      | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS          | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|    | \$                        | \$         | \$                 | \$                        | \$                     | \$                      | \$               |
| 1  | Grants Administration     | 593,016    | 438,355            |                           | 154,661 <sup>c</sup>   |                         |                  |
| 2  |                           |            | (0.3 FTE)          |                           | (0.2 FTE)              |                         |                  |
| 3  | Health, Life, and Dental  | 10,109,661 | 4,029,691          |                           | 1,639,924 <sup>d</sup> | 990,042 <sup>e</sup>    | 3,450,004(I)     |
| 4  | Short-term Disability     | 43,788     | 17,808             |                           | 6,486 <sup>d</sup>     | 4,657 <sup>e</sup>      | 14,837(I)        |
| 5  | Paid Family Medical Leave |            |                    |                           |                        |                         |                  |
| 6  | Insurance                 | 281,513    | 113,206            |                           | 42,985 <sup>d</sup>    | 29,940 <sup>e</sup>     | 95,382(I)        |
| 7  | Unfunded Liability        |            |                    |                           |                        |                         |                  |
| 8  | Amortization Equalization |            |                    |                           |                        |                         |                  |
| 9  | Disbursement              | 6,255,840  | 2,501,587          |                           | 969,318 <sup>d</sup>   | 665,340 <sup>e</sup>    | 2,119,595(I)     |
| 10 | Salary Survey             | 1,659,158  | 649,333            |                           | 251,468 <sup>d</sup>   | 182,709 <sup>e</sup>    | 575,648(I)       |
| 11 | Step Pay                  | 377,596    | 144,466            |                           | 57,000 <sup>d</sup>    | 37,338 <sup>e</sup>     | 138,792(I)       |
| 12 | PERA Direct Distribution  | 1,293,177  | 957,714            |                           | 197,927 <sup>d</sup>   | 137,536 <sup>e</sup>    |                  |
| 13 | Workers' Compensation     | 312,534    | 150,161            |                           | 40,784 <sup>d</sup>    | 10,562 <sup>e</sup>     | 111,027(I)       |
| 14 | Legal Services            | 1,194,782  | 738,375            |                           | 400,252 <sup>d</sup>   | 56,155 <sup>e</sup>     |                  |

|   |                          |                   | APPROPRIATION FROM |                           |                      |                         |                  |
|---|--------------------------|-------------------|--------------------|---------------------------|----------------------|-------------------------|------------------|
|   | ITEM &<br>SUBTOTAL       | TOTAL             | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS        | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|   | \$                       | \$                | \$                 | \$                        | \$                   | \$                      | \$               |
| 1 | Administrative Law Judge |                   |                    |                           |                      |                         |                  |
| 2 | Services                 | 251,414           |                    |                           | 251,414 <sup>f</sup> |                         |                  |
| 3 | Payment to Risk          |                   |                    |                           |                      |                         |                  |
| 4 | Management and Property  |                   |                    |                           |                      |                         |                  |
| 5 | Funds                    | 1,024,799         | 1,024,799          |                           |                      |                         |                  |
| 6 | Capitol Complex Leased   |                   |                    |                           |                      |                         |                  |
| 7 | Space                    | 1,288,751         | 367,293            |                           | 234,554 <sup>d</sup> | 117,276 <sup>g</sup>    | 569,628(I)       |
| 8 | CORE Operations          | 53,850            | 26,922             |                           | 20,862 <sup>h</sup>  | 6,066 <sup>i</sup>      |                  |
| 9 |                          | <u>32,461,486</u> |                    |                           |                      |                         |                  |

10

11 <sup>a</sup> This amount shall be from general education development program fees.

12 <sup>b</sup> Of this amount, \$2,471,912 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$1,069,847

13 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

|    |                                                                                                                                                                                                 |       | APPROPRIATION FROM |                           |               |                         |                  |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|--------------------|---------------------------|---------------|-------------------------|------------------|
|    | ITEM &<br>SUBTOTAL                                                                                                                                                                              | TOTAL | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|    | \$                                                                                                                                                                                              | \$    | \$                 | \$                        | \$            | \$                      | \$               |
| 1  | ° Of this amount, \$79,328 shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution, \$40,262 shall be from the Marijuana Tax Cash Fund      |       |                    |                           |               |                         |                  |
| 2  | created in Section 39-28.8-501 (1), C.R.S., \$27,096 shall be from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S. \$4,459 shall be from the Public School Capital             |       |                    |                           |               |                         |                  |
| 3  | Construction Assistance Fund created in Section 22-43.7-104 (1), C.R.S., and \$3,516 shall be from the Start Smart Nutrition Program Fund created in Section 22-82.7-105 (1), C.R.S.            |       |                    |                           |               |                         |                  |
| 4  | Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education Fund are not subject to the limitation on fiscal year spending set forth in Section |       |                    |                           |               |                         |                  |
| 5  | 20 of Article X of the State Constitution.                                                                                                                                                      |       |                    |                           |               |                         |                  |
| 6  | d Of these amounts, \$1,237,594 shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution, \$1,057,817(I) shall be from the Educator          |       |                    |                           |               |                         |                  |
| 7  | Licensure Cash Fund created in Section 22-60.5-112 (1)(a), C.R.S., \$609,295 shall be from the Public School Capital Construction Assistance Fund created in Section 22-43.7-104 (1),           |       |                    |                           |               |                         |                  |
| 8  | C.R.S., \$478,943 shall be from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S., \$188,594 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501            |       |                    |                           |               |                         |                  |
| 9  | (1), C.R.S., \$50,090 shall be from the Healthy School Meals for All Program Cash Fund created in Section 22-82.9-211 (2), C.R.S., \$45,078 shall be from general education development         |       |                    |                           |               |                         |                  |
| 10 | program fees, and \$173,287 shall be from various sources of cash funds. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education Fund       |       |                    |                           |               |                         |                  |
| 11 | are not subject to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.                                                                       |       |                    |                           |               |                         |                  |
| 12 | ° Of these amounts, \$1,861,036 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., \$56,155 is           |       |                    |                           |               |                         |                  |
| 13 | estimated to be transferred from the Division of Public School Capital Construction Assistance line item appropriation in the School District Operations section of this department,            |       |                    |                           |               |                         |                  |
| 14 | \$26,405 is estimated to be from Medicaid funds transferred from the Department of Health Care Policy and Financing from the Transfer to the Department of Education for Public School          |       |                    |                           |               |                         |                  |
| 15 | Health Services Administration line item in the Executive Director's Office, \$22,779 is estimated to be transferred from the Department of Regulatory Agencies from the Reading Services       |       |                    |                           |               |                         |                  |
| 16 | for the Blind Cash Fund and Disabled Telephone Users Fund in the Public Utilities Commission, and \$147,904 shall be from various sources of reappropriated funds.                              |       |                    |                           |               |                         |                  |

|    |                                                                                                                                                                                                              | APPROPRIATION FROM |                 |                           |               |                         |                  |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|---------------------------|---------------|-------------------------|------------------|
|    | ITEM &<br>SUBTOTAL                                                                                                                                                                                           | TOTAL              | GENERAL<br>FUND | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|    | \$                                                                                                                                                                                                           | \$                 | \$              | \$                        | \$            | \$                      | \$               |
| 1  | <sup>f</sup> Of this amount, \$207,288(I) shall be from the Educator Licensure Cash Fund created in Section 22-60.5-112 (1)(a), C.R.S., and \$44,126 shall be from the State Education Fund created          |                    |                 |                           |               |                         |                  |
| 2  | in Section 17 (4)(a) of Article IX of the State Constitution. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education Fund are not subject               |                    |                 |                           |               |                         |                  |
| 3  | to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.                                                                                                    |                    |                 |                           |               |                         |                  |
| 4  | <sup>g</sup> This amount shall be transferred from the Division of Public School Capital Construction Assistance line item appropriation in the School District Operations section of this department.       |                    |                 |                           |               |                         |                  |
| 5  | <sup>h</sup> Of this amount, it is estimated that \$7,801 shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution, \$4,993(I) shall be from the Educator |                    |                 |                           |               |                         |                  |
| 6  | Licensure Cash Fund created in Section 22-60.5-112 (1)(a), C.R.S., \$3,604 shall be from the Public School Capital Construction Assistance Fund created in Section 22-43.7-104 (1),                          |                    |                 |                           |               |                         |                  |
| 7  | C.R.S., \$2,852 shall be from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S., \$1,300 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1),                        |                    |                 |                           |               |                         |                  |
| 8  | C.R.S., and \$312 shall be from general education development program fees. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education                      |                    |                 |                           |               |                         |                  |
| 9  | Fund are not subject to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.                                                                               |                    |                 |                           |               |                         |                  |
| 10 | <sup>i</sup> This amount shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.                                            |                    |                 |                           |               |                         |                  |
| 11 |                                                                                                                                                                                                              |                    |                 |                           |               |                         |                  |
| 12 | <b>(3) SCHOOL DISTRICT OPERATIONS</b>                                                                                                                                                                        |                    |                 |                           |               |                         |                  |
| 13 | <b>(A) Public School Finance</b>                                                                                                                                                                             |                    |                 |                           |               |                         |                  |
| 14 | Administration                                                                                                                                                                                               | 2,471,809          |                 | 2,210,618                 |               | 261,191 <sup>a</sup>    |                  |
| 15 |                                                                                                                                                                                                              |                    |                 | (16.0 FTE)                |               | (1.5 FTE)               |                  |

|    |                                     |               | APPROPRIATION FROM |                            |                          |                         |                  |
|----|-------------------------------------|---------------|--------------------|----------------------------|--------------------------|-------------------------|------------------|
|    | ITEM &<br>SUBTOTAL                  | TOTAL         | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT  | CASH<br>FUNDS            | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|    | \$                                  | \$            | \$                 | \$                         | \$                       | \$                      | \$               |
| 1  | Financial Transparency              |               |                    |                            |                          |                         |                  |
| 2  | System Maintenance                  | 92,786        |                    |                            | 92,786 <sup>a</sup>      |                         |                  |
| 3  |                                     |               |                    |                            | (1.0 FTE)                |                         |                  |
| 4  | School Finance Audit                |               |                    |                            |                          |                         |                  |
| 5  | Payments                            | 3,000,000     |                    |                            | 3,000,000 <sup>b</sup>   |                         |                  |
| 6  | State Share of Districts'           |               |                    |                            |                          |                         |                  |
| 7  | Total Program Funding <sup>10</sup> | 5,363,929,334 | 3,095,718,552      | 1,292,968,309 <sup>c</sup> | 975,242,473 <sup>d</sup> |                         |                  |
| 8  |                                     |               | 3,172,145,453      | 1,216,541,408 <sup>c</sup> |                          |                         |                  |
| 9  | Extended High School <sup>11</sup>  | 21,066,648    |                    |                            | 21,066,648 <sup>a</sup>  |                         |                  |
| 10 | District Per Pupil                  |               |                    |                            |                          |                         |                  |
| 11 | Reimbursements for                  |               |                    |                            |                          |                         |                  |
| 12 | Juveniles Held in Jail              | 10,000        |                    |                            | 10,000 <sup>b</sup>      |                         |                  |
| 13 | At-risk Per Pupil                   |               |                    |                            |                          |                         |                  |
| 14 | Additional Funding                  | 5,000,000     |                    |                            | 5,000,000 <sup>a</sup>   |                         |                  |

|   |                          | APPROPRIATION FROM   |                 |                           |                        |                         |                  |
|---|--------------------------|----------------------|-----------------|---------------------------|------------------------|-------------------------|------------------|
|   | ITEM &<br>SUBTOTAL       | TOTAL                | GENERAL<br>FUND | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS          | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|   | \$                       | \$                   | \$              | \$                        | \$                     | \$                      | \$               |
| 1 | Contingency Reserve Fund | 1,000,000            |                 |                           | 1,000,000 <sup>e</sup> |                         |                  |
| 2 |                          | <u>5,396,570,577</u> |                 |                           |                        |                         |                  |
| 3 |                          |                      |                 |                           |                        |                         |                  |

4 <sup>a</sup> These amounts shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution. Pursuant to Section 17 (3) of Article IX of the State  
5 Constitution, appropriations from the State Education Fund are not subject to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution.

6 <sup>b</sup> These amounts shall be from the State Public School Fund created in Section 22-54-114 (1), C.R.S., from federal mineral leasing revenues transferred to the State Public School Fund  
7 pursuant to Sections 22-54-114 (1) and 34-63-102, C.R.S.

8 <sup>c</sup> This amount shall be from the General Fund Exempt Account created in Section 24-77-103.6 (2), C.R.S.

9 <sup>d</sup> Of this amount, \$904,575,541 shall be from the State Education Fund created in Section 17 (4)(a) of Article IX of the State Constitution and \$70,666,932 shall be from the State Public  
10 School Fund created in Section 22-54-114 (1), C.R.S. Pursuant to Section 17 (3) of Article IX of the State Constitution, appropriations from the State Education Fund are not subject  
11 to the limitation on fiscal year spending set forth in Section 20 of Article X of the State Constitution. Of the amount appropriated from the State Public School Fund, \$51,922,059 is  
12 estimated to be from federal mineral leasing revenues transferred to the State Public School Fund pursuant to Sections 22-54-114 (1) and 34-63-102, C.R.S., \$16,217,517 is estimated  
13 to be from marijuana sales tax revenues transferred to the State Public School Fund pursuant to Section 39-28.8-203 (1)(b)(I.5)(B), C.R.S., and appropriated pursuant to Section  
14 22-54-139, C.R.S., and \$2,527,356 is estimated to be from interest and income earned on the investment of money in the Public School Fund that is credited to the State Public School  
15 Fund pursuant to Section 22-41-102 (3)(f), C.R.S.

|    |                                                                                                                                         |                    | APPROPRIATION FROM |                           |                          |                         |                  |
|----|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|---------------------------|--------------------------|-------------------------|------------------|
|    | ITEM &<br>SUBTOTAL                                                                                                                      | TOTAL              | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT | CASH<br>FUNDS            | REAPPROPRIATED<br>FUNDS | FEDERAL<br>FUNDS |
|    | \$                                                                                                                                      | \$                 | \$                 | \$                        | \$                       | \$                      | \$               |
| 1  | ° This amount shall be from the Contingency Reserve Fund created in Section 22-54-117 (1)(a), C.R.S.                                    |                    |                    |                           |                          |                         |                  |
| 2  |                                                                                                                                         |                    |                    |                           |                          |                         |                  |
| 3  | <b>(D) Nutrition</b>                                                                                                                    |                    |                    |                           |                          |                         |                  |
| 4  | (1) Healthy School Meals for All Program                                                                                                |                    |                    |                           |                          |                         |                  |
| 5  | Program Administration                                                                                                                  | 468,824            |                    |                           | 468,824 <sup>a</sup>     |                         |                  |
| 6  |                                                                                                                                         |                    |                    |                           | (3.2 FTE)                |                         |                  |
| 7  | School Meal                                                                                                                             |                    |                    |                           |                          |                         |                  |
| 8  | Reimbursements                                                                                                                          | 150,522,940        | 42,240,242         |                           | 108,282,698 <sup>a</sup> |                         |                  |
| 9  |                                                                                                                                         | <u>150,991,764</u> |                    |                           |                          |                         |                  |
| 10 |                                                                                                                                         |                    |                    |                           |                          |                         |                  |
| 11 | <sup>a</sup> These amounts shall be from the Healthy School Meals for All Program Cash Fund, created in Section 22-82.9-211 (2), C.R.S. |                    |                    |                           |                          |                         |                  |
| 12 |                                                                                                                                         |                    |                    |                           |                          |                         |                  |
| 13 |                                                                                                                                         |                    |                    |                           |                          |                         |                  |
| 14 |                                                                                                                                         |                    |                    |                           |                          |                         |                  |
| 15 |                                                                                                                                         |                    |                    |                           |                          |                         |                  |

|   |                       |                 | APPROPRIATION FROM |                              |                              |                           |                            |
|---|-----------------------|-----------------|--------------------|------------------------------|------------------------------|---------------------------|----------------------------|
|   | ITEM &<br>SUBTOTAL    | TOTAL           | GENERAL<br>FUND    | GENERAL<br>FUND<br>EXEMPT    | CASH<br>FUNDS                | REAPPROPRIATED<br>FUNDS   | FEDERAL<br>FUNDS           |
|   | \$                    | \$              | \$                 | \$                           | \$                           | \$                        | \$                         |
| 1 | <b>TOTALS PART IV</b> |                 |                    |                              |                              |                           |                            |
| 2 | <b>(EDUCATION)</b>    | \$7,653,439,215 | \$3,418,351,086    | \$1,292,968,309 <sup>a</sup> | \$2,037,078,483 <sup>b</sup> | \$55,686,930 <sup>c</sup> | \$849,354,407 <sup>d</sup> |
| 3 |                       |                 | \$3,494,777,987    | \$1,216,541,408 <sup>a</sup> |                              |                           |                            |
| 4 |                       |                 |                    |                              |                              |                           |                            |

5     <sup>a</sup> This amount shall be from the General Fund Exempt Account created in Section 24-77-103.6 (2), C.R.S.

6     <sup>b</sup> Of this amount, \$9,800,844 contains an (I) notation.

7     <sup>c</sup> Of this amount, \$43,900,000 contains an (I) notation.

8     <sup>d</sup> This amount contains an (I) notation.

9             **FOOTNOTES** -- The following statements are referenced to the numbered footnotes throughout section 2.

11         9a       DEPARTMENT OF EDUCATION, MANAGEMENT AND ADMINISTRATION, ADMINISTRATION AND CENTRALLY-APPROPRIATED LINE ITEMS, GENERAL DEPARTMENT  
12                   AND PROGRAM ADMINISTRATION -- OF THE APPROPRIATION IN THIS LINE ITEM, \$125,000 REMAINS AVAILABLE UNTIL THE CLOSE OF THE 2026-27 STATE FISCAL  
13                   YEAR. IT IS THE GENERAL ASSEMBLY'S INTENT THAT THE DEPARTMENT USE THIS MONEY TO CONDUCT AN ANALYSIS OF ONLINE EDUCATION IN COLORADO,  
14                   INCLUDING STUDENT OUTCOMES, FINANCIAL STRUCTURES, AND THE OVERSIGHT FRAMEWORK, AND AN ANALYSIS OF PART-TIME ENRICHMENT PROGRAMS IN  
15                   COLORADO, INCLUDING FINANCIAL STRUCTURES, MINIMUM HOURS REQUIRED FOR FUNDING, AND HOW OVERSIGHT CAN BE IMPROVED.