

| | | | APPROPRIATION FROM | | | | |
|----|---|-------------|-----------------------------|---------------------------|---------------|-------------------------|------------------|
| | ITEM & SUBTOTAL | TOTAL | GENERAL FUND | GENERAL FUND EXEMPT | CASH FUNDS | REAPPROPRIATED FUNDS | FEDERAL FUNDS |
| 1 | SECTION 14. Appropriation to the department of the treasury for the fiscal year beginning July 1, 2024. In Session Laws of Colorado 2024, section 2 of chapter 519, | | | | | | |
| 2 | (HB 24-1430), amend Part XXIII (3) and the affected totals, as Part XXIII (3) and the affected totals are amended by section 1 of SB 25-110, as follows: | | | | | | |
| 3 | Section 2. Appropriation. | | | | | | |
| 4 | PART XXIII | | | | | | |
| 5 | DEPARTMENT OF THE TREASURY | | | | | | |
| 6 | | | | | | | |
| 7 | (3) SPECIAL PURPOSE | | | | | | |
| 8 | Senior Citizen and Disabled | | | | | | |
| 9 | Veteran Property Tax | | | | | | |
| 10 | Exemption | 175,301,704 | 175,301,704(I) ^a | | | | |
| 11 | Household Financial | | | | | | |
| 12 | Recovery Program | 200,000 | 200,000 | | | | |
| 13 | Business Personal Property | | | | | | |
| 14 | Tax Exemption | 17,768,619 | 17,768,619(I) ^b | | | | |
| 15 | Highway Users Tax Fund - | | | | | | |
| 16 | County Payments | 209,464,904 | 209,464,904(I) ^c | | | | |

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| 1 | Highway Users Tax Fund - | | | | | | |
| 2 | Municipality Payments | 136,340,258 | | | 136,340,258(I) ^e | | |
| 3 | Property Tax | | | | | | |
| 4 | Reimbursement for | | | | | | |
| 5 | Property Destroyed by | | | | | | |
| 6 | Natural Cause | 1,000,000 | 1,000,000 | | | | |
| 7 | | 500,000 | 500,000 | | | | |
| 8 | Lease Purchase of | | | | | | |
| 9 | Academic Facilities | | | | | | |
| 10 | Pursuant to Section | | | | | | |
| 11 | 23-19.9-102, C.R.S. | 17,437,100 | | | | 17,437,100(I) ^d | |
| 12 | Lease Purchase of | | | | | | |
| 13 | Academic Facilities | | | | | | |
| 14 | Pursuant to Section | | | | | | |
| 15 | 24-82-803, C.R.S. | 4,753,000 | | | | 4,753,000(I) ^e | |

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| 1 | Public School Fund | | | | | | |
| 2 | Investment Board Pursuant | | | | | | |
| 3 | to Section 22-41-102.5, | | | | | | |
| 4 | C.R.S. | 1,760,000 | | | 1,760,000 ^f | | |
| 5 | S.B. 17-267 | | | | | | |
| 6 | Collateralization Lease | | | | | | |
| 7 | Purchase Payments | 150,000,000 | 100,000,000 | | 50,000,000 ^g | | |
| 8 | Direct Distribution for | | | | | | |
| 9 | Unfunded Actuarial | | | | | | |
| 10 | Accrued PERA Liability | 225,000,000 | 165,371,147(I) ^j | | | 59,628,853(I) ^h | |
| 11 | Law Enforcement Officers' | | | | | | |
| 12 | and Firefighters' | | | | | | |
| 13 | Continuation of Health | | | | | | |
| 14 | Benefits Program | 150,000 | | | 150,000 ⁱ | | |
| 15 | | 939,175,585 | | | | | |
| 16 | | 938,675,585 | | | | | |

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| 1 | | | | | | | |
| 2 ^a Pursuant to Section 3.5 (3) of Article X of the State Constitution, this amount is not subject to the limitation on General Fund appropriations set forth in Section 24-75-201.1 (1)(a), | | | | | | | |
| 3 C.R.S., because enactment of this constitutional provision by the people of Colorado constitutes voter approval of a weakening of such limitation. This amount reflects the estimate of | | | | | | | |
| 4 the money that shall be paid to fully reimburse counties pursuant to Section 39-3-207 (4)(a), C.R.S., for lost property tax revenues as a result of property owners claiming the exemption. | | | | | | | |
| 5 ^b This amount is not subject to the limitation on General Fund appropriations set forth in Section 24-75-201.1 (1)(a), C.R.S., because it is not a state general fund appropriation. This | | | | | | | |
| 6 amount reflects the estimate of the money that shall be paid to fully reimburse counties pursuant to Section 39-3-119.5 (3)(e), C.R.S., for the aggregate value of business personal property | | | | | | | |
| 7 that is exempt from property tax. | | | | | | | |
| 8 ^c These amounts represent estimated allocations from the Highway Users Tax Fund, created in Section 43-4-201 (1)(a), C.R.S. These estimates of revenue distributions to counties and | | | | | | | |
| 9 municipalities pursuant to Sections 43-4-205, 207, and 208, C.R.S., are included for informational purposes and for the purpose of complying with the limitation on state fiscal year | | | | | | | |
| 10 spending imposed by Section 20 of Article X of the State Constitution. | | | | | | | |
| 11 ^d This amount shall be from funds transferred from the Lease Purchase of Academic Facilities line item in the Colorado Commission on Higher Education section of the Department of | | | | | | | |
| 12 Higher Education pursuant to Section 23-19.9-102, C.R.S. | | | | | | | |
| 13 ^e This amount shall be from funds transferred from the Senate Bill 20-219 Lease Purchase Payments line item in the Colorado Commission on Higher Education section of the Department | | | | | | | |
| 14 of Higher Education pursuant to Section 24-82-803. | | | | | | | |
| 15 ^f This amount shall be from interest or income earned on the investment of the money in the Public School Fund pursuant to Section 22-41-102 (3)(h)(I), C.R.S. | | | | | | | |
| 16 ^g This amount shall be from various cash funds under the control of the Transportation Commission pursuant to Section 24-82-1303 (2)(d)(II), C.R.S. | | | | | | | |

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| 1 | ^h This amount shall be from funds transferred from the Department of Personnel. Pursuant to Section 24-51-414 (5), C.R.S., this amount is included for informational purposes and for | | | | | | |
| 2 | the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution and represents part of the estimated amount of | | | | | | |
| 3 | the total distribution that is attributable to the state. | | | | | | |
| 4 | ⁱ This amount shall be from the Law Enforcement Officers' and Firefighters' Continuation of Benefits Fund created in Section 24-36-122 (2)(a), C.R.S. | | | | | | |
| 5 | ^j Pursuant to Section 24-51-414 (5), C.R.S., this amount is included in the general appropriation bill for informational purposes and for the purpose of complying with the limitation on | | | | | | |
| 6 | state fiscal year spending imposed by Section 20 of Article X of the State Constitution and represents the estimated amount of the total distribution that is attributable to public education | | | | | | |
| 7 | from kindergarten through the twelfth grade. | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | TOTALS PART XXIII | | | | | | |
| 11 | (TREASURY) | \$952,559,166 | \$466,738,067 ^a | | \$404,002,146 ^b | \$81,818,953 ^c | |
| 12 | | \$952,059,166 | \$466,238,067 ^a | | | | |
| 13 | | | | | | | |
| 14 | ^a Of this amount, \$358,441,470 contains an (I) notation and \$193,070,323 is not subject to the limitation on General Fund appropriations imposed by Section 24-75-201.1 (1)(a) | | | | | | |
| 15 | (III), C.R.S. | | | | | | |

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^b Of this amount, \$346,669,804 contains an (I) notation; \$345,805,162 represents allocations of Highway Users Tax Fund revenues to counties and municipalities pursuant to Sections

43-4-205, 207, and 208, C.R.S.

3

^c This amount contains an (I) notation.

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