

Joint Budget Committee

Appropriations Report FY 2025-26



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Introduction

This report summarizes the fiscal impact of the 2025 legislative session, focusing primarily on appropriations for the 2025-26 state fiscal year. It includes three main sections.

Part I: Overview

This section includes:

- a series of charts, graphs, and tables summarizing appropriations in FY 2024-25 and FY 2025-26.
- an overview of the State's General Fund budget; and
- a discussion of statutory and constitutional revenue and spending restrictions.

Part II: Department Summaries

This section highlights incremental changes in funding for each state agency for FY 2024-25 and FY 2025-26.

Appendices

Multiple appendices provide additional information and supporting documentation related to the State budget.

Additional Resources

The General Assembly includes footnotes in the annual Long Bill to: (a) set forth purposes, conditions, or limitations on an item of appropriation; (b) explain assumptions used in determining a specific amount of an appropriation; or (c) express legislative intent relating to any appropriation. Footnotes to the 2025 Long Bill (S.B. 25-206) can be found at the end of each departmental section of the [bill](#)¹.

Additional information concerning the JBC members and staff, the budget process, and related documents is available from the General Assembly's [budget website](#)². In addition, JBC staff has worked with Legislative Council Staff to create an interactive website that allows readers to learn about sources of State tax revenue and the State budget at the [Explore the Budget](#)³ website.

¹ <https://leg.colorado.gov/bills/sb25-206>

² <https://leg.colorado.gov/content/budget>

³ <https://leg.colorado.gov/explorebudget/>

What's New

JBC Staff made a number of changes to the FY 2025-26 Appropriations Report in an effort to: (1) focus on the actions taken in the 2025 legislative session and, (2) remove information that is duplicated elsewhere. This section notes significant changes to this year's Report, as compared to previous Reports.

Focus on the 2025 legislative session

Previous versions of the Appropriations Report included historical information about appropriations, state agencies, specific fund sources, and funding formulas, sometimes spanning multiple decades. Much of this historical information has been removed from this Report, which focuses on summarizing the fiscal impact of the 2025 legislative session.

Readers who are interested in historical information should consult the Ten Year Appropriations History (<https://leg.colorado.gov/publications/2024-appropriations-history-report-fy-2015-16-through-fy-2024-25>) and JBC staff briefing and figure setting documents (<https://leg.colorado.gov/content/budget>). An updated version of the Ten Year Appropriations History will be available on the legislative website in October 2025.

Division-level detail not included in this Report

Previous versions of the Report included descriptions and tables for every division of every state agency. This information is not included in this Report but can be available as needed. Readers who desire this information should contact Craig Harper (craig.harper@coleg.gov), Justin Brakke (justin.brakke@coleg.gov), and the relevant analyst for the department of interest.

Descriptions of recent legislation not included in this Report

Previous versions of the Report included an appendix that described every bill passed in the most recent legislative session and their fiscal impact. That information can be found on the General Assembly's website (<https://leg.colorado.gov/bill-search>) through both Final Fiscal Notes for each bill and the annual Digest of Bills and has been removed from this Report. However, this Report includes an appendix with two tables showing appropriations by bill for FY 2024-25 and FY 2025-26.

Requests for Information not included in this Report

Previous versions of the Report included an appendix showing legislative Requests for Information, often referred to as "RFIs." Requests for Information can be found on the Joint Budget Committee website: <https://leg.colorado.gov/content/budget>.

Certain detailed information not included in this Report

Previous versions of the Report included detailed information about some departments. This detailed information may now be provided through separate documents published on the Joint Budget Committee Staff website.

Go to <http://leg.colorado.gov/content/budget/budget-documents> to use the budget document search tool. Select "Year-end Additional Information" under Type, select a Start Date of July 1, 2025, and select an End Date of October 31, 2025. Click on "Apply." This will show documents providing detailed information about specific departments.

Part I: Overview

General Fund Overview

This section summarizes the allocation of General Fund in FY 2024-25 and FY 2025-26. Section 1 summarizes General Fund revenues, expenditures, and reserves for fiscal years 2024-25 and 2025-26. Section 2 summarizes major legislative actions' impact on the General Fund budget. Section 3 addresses constitutional and statutory restrictions affecting General Fund revenues and appropriations. Details concerning the allocation of cash and federal fund sources are included in the Summary Charts and Tables section of this *Part I*, as well as in *Part II* for individual departments.

1. General Fund Budget Overview

This section provides an overview of the General Fund budget. Table 1 summarizes available General Fund revenue, obligations, and year-end reserves for FY 2024-25 and 2025-26.

The General Assembly used the March 2025 Office of State Planning and Budgeting (OSPB) revenue forecast to make final adjustments to the FY 2024-25 budget and prepare the FY 2025-26 budget. This summary shows the projected status of the General Fund as of the end of the 2025 Regular Session using that forecast. It does not incorporate any subsequent forecast adjustments or revenue changes, such as the June 2025 revenue forecasts or the impact of subsequent federal legislation. Consequently, some amounts will change in the future.

As shown in Table 1, incorporating revenues anticipated to be available under the March 2025 OSPB revenue forecast and the actions of the General Assembly during the 2025 legislative session, the General Fund was projected to end FY 2024-25 with a balance \$20.1 million above the statutory reserve requirement and to end FY 2025-26 with a balance \$9.6 million above the reserve requirement.

Table 1: General Fund Status Based on the March 2025 OSPB Revenue Forecast
Dollars in Millions

| Item | FY 2024-25 | FY 2025-26 |
|--|-------------|------------|
| Total General Fund Available (See Table 2) | \$20,877.4 | \$20,493.1 |
| Less: Total General Fund Obligations (See Table 3) | 18,498.8 | 18,544.0 |
| Year-end Reserve in General Fund | \$2,378.6 | \$1,949.1 |
| Plus: Year-end Reserve in PERA ¹ | 0.0 | 500.0 |
| Total Year-end Reserve | \$2,378.6 | \$2,449.1 |
| Statutorily Required Reserve Percent | 15.0% | 15.0% |
| Required Reserve Amount ² | \$2,358.5 | \$2,439.5 |
| Year-end Reserve Above Requirement | 20.1 | 9.6 |

¹ Senate Bill 25-310 (Proposition 130 Implementation) creates a General Fund warrant of \$500.0 million to the Public Employees' Retirement Association (PERA) and specifies that the \$500.0 million held by PERA remains part of the statutory General Fund reserve.

² Current law requires a 15.0 percent reserve. However, H.B. 24-1231 (State Funding for Higher Education Projects) reduces the annual reserve requirement by \$41.3 million beginning in FY 2023-24 and H.B. 24-1466 (Refinance Federal Coronavirus Recovery Funds) increases the reserve requirement by \$56.5 million for FY 2024-25 only.

2. Actions Affecting the General Fund Budget

This section summarizes the actions that impacted the General Fund budget during the 2025 Regular Legislative Session.

Available General Fund Revenue

Actions that Impacted Available General Fund

Table 2 shows the total General Fund available for appropriation in FY 2024-25 and FY 2025-26. The table shows the estimated balance of the General Fund at the start of each fiscal year (line 1), gross General Fund revenue anticipated in the March 2025 OSPB revenue forecast (line 2), and transfers to the General Fund that were accounted for in the March forecast (line 3). Lines 4 through 21 identify bills that the General Assembly adopted during the 2025 regular session that were not included in the March forecast but impact either General Fund revenues or make additional transfers to the General Fund from other state funds.

In total, bills enacted during the 2025 regular session are projected to increase available General Fund by \$422.2 million over the two-year period, including \$338.5 million added to the General Fund in FY 2024-25 and \$83.7 million in FY 2025-26.

Table 2: Total General Fund Available
Dollars in Millions

| Line | Item | FY 2024-25 | FY 2025-26 |
|------|---|-------------------|-------------------|
| 1 | Beginning Reserve | \$3,153.5 | \$2,378.6 |
| 2 | Gross General Fund Revenue (March Forecast) | 17,227.4 | 17,974.8 |
| 3 | Transfers from Other Funds (March Forecast) | 158.0 | 56.1 |
| 4 | 2025 Legislation Impacting Available General Fund | 338.5 | 83.7 |
| 5 | HB 25-1021 Tax incentives for employee-owned businesses | 0.0 | -1.0 |
| 6 | HB 25-1157 Reauthorize advanced industries tax credit | 0.0 | 0.0 |
| 7 | HB 25-1296 Tax expenditure adjustment | -0.5 | 5.4 |
| 8 | HB 25-1320 School Finance | 0.0 | 0.0 |
| 9 | SB 25-026 Adjusting certain tax expenditures | 0.1 | 0.1 |
| 10 | SB 25-241 Deposit bond forfeitures in Judicial Fund | 0.0 | -1.6 |
| 11 | SB 25-260 Repeal household financial recovery pilot program | 5.1 | 0.0 |
| 12 | SB 25-262 Changes to money in Capital Construction Fund | 0.0 | 12.5 |
| 13 | SB 25-264 Cash fund transfers to General Fund | 171.3 | 53.9 |
| 14 | SB 25-272 Regional transportation authority sales & use tax exemption | 0.0 | 0.0 |
| 15 | SB 25-290 Safety net stabilization | 0.0 | 0.4 |
| 16 | SB 25-293 Transfers from License Plate Cash Fund | 3.6 | 0.0 |
| 17 | SB 25-302 Achieving a better life experience tax deduction | 0.0 | -0.5 |
| 18 | SB 25-310 Proposition 130 implementation | 0.0 | -15.0 |
| 19 | SB 25-312 American Rescue Plan Act Funds | 96.8 | 0.0 |
| 20 | SB 25-317 Transfer cash fund interest to General Fund | 62.1 | 30.0 |
| 21 | SB 25-320 Commercial motor vehicle transportation | 0.0 | -0.5 |
| 22 | Total General Fund Available | \$20,877.4 | \$20,493.1 |

General Fund Obligations

Based on the March 2025 OSPB revenue forecast and the General Assembly's actions through the 2025 regular session, total General Fund expenditures and obligations increased from \$18.498 billion in FY 2024-25 to \$18.544 billion in FY 2025-26 (an increase of \$60.2 million or 0.3 percent). Table 3 summarizes total General

Fund obligations for both fiscal years, while the following subsections provide detail on the specific types of obligations (appropriations, transfers, and other obligations).

Table 3: Total General Fund Expenditures and Obligations
Dollars in Millions

| Line | Expenditure/Obligation | FY 2024-25 | FY 2025-26 |
|------|---|-------------------|-------------------|
| 1 | General Fund Appropriations Subject to the Limit/Reserve Requirement (Table 3A) | \$15,621.8 | \$16,538.1 |
| 2 | Rebates and Expenditures (March Forecast) | 191.0 | 196.0 |
| 3 | PERA Direct Distribution (Added to Rebates and Expenditures for FY 2025-26) | 0.0 | 164.6 |
| 4 | SB 25-310 General Fund Moved to PERA | 0.0 | 500.0 |
| 5 | Transfers to Transportation Funds (March Forecast) | 117.5 | 117.5 |
| 6 | 2025 Legislation Impacting Transfers to Transportation Funds (Table 3B) | 0.0 | -74.8 |
| 7 | Transfers for Capital Construction and IT Capital (Table 3B) ¹ | 254.1 | 170.1 |
| 8 | Transfers to Other Funds (March Forecast) | 2,029.1 | 436.2 |
| 9 | 2025 Legislation Impacting Transfers to Other State Funds (Table 3C) | 0.0 | 17.7 |
| 10 | TABOR Refund Obligation [Article X, Section 20 (7)(d)] (March Forecast) | 301.5 | 642.7 |
| 11 | 2025 Legislation Impacting TABOR Refund Obligation (Table 3D) | -31.1 | -164.0 |
| 12 | Reversions and accounting adjustments | 15.0 | |
| 12 | Total Expenditures/Obligations | \$18,498.8 | \$18,544.0 |

¹ Amounts reflected here include \$20.0 million per year for the National Western Complex pursuant to H.B. 15-1344 (Fund National Western Center and Capitol Complex Projects), which is not reflected in Table 3B.

Appropriations

Consistent with previous fiscal years, the General Assembly passed legislation to modify appropriations for the current fiscal year (FY 2024-25) and make appropriations for the next fiscal year (FY 2025-26).

FY 2024-25 Appropriation Adjustment

Mid-year adjustments increased General Fund appropriations by a net \$291.1 million (1.9 percent) relative to the FY 2024-25 appropriation from the 2024 legislative session.

FY 2025-26 Appropriation Adjustment

Total General Fund appropriations increased from \$15.9 billion for FY 2024-25 (as adjusted in the 2025 session) to \$16.9 billion for FY 2025-26. This \$1.1 billion increase—6.8 percent—is the result of bills that were passed during the 2024 regular session and the 2025 regular session.

Table 3A identifies bills that affected General Fund appropriations for FY 2024-25 and FY 2025-26, the total General Fund appropriation (line 21), and the subset of General Fund appropriations that are subject to the statutory 15.0 percent reserve requirement (line 23).

The table identifies individual bills with appropriation changes greater than \$5.0 million and lumps bills with changes below that amount into an “other bills” category. As shown in the table, the Long Bill makes up most of the appropriations in both fiscal years.

Table 3A: Total General Fund Appropriations
Dollars in Millions

| Line | Bill Number | Short Title | FY 2024-25 | FY 2025-26 |
|------|--------------------------------|---|------------------|------------|
| 1 | Appropriation Increases | | | |
| 2 | HB 24-1430 | 2024-25 Long Bill | \$16,201,964,101 | \$0 |
| 3 | SB 25-093 | Dept of Health Care Policy & Financing Supp | 87,429,892 | 0 |
| 4 | HB 24-1347 | FY 2024-25 Legislative Appropriation Bill | 71,834,409 | 0 |
| 5 | SB 25-312 | American Rescue Plan Act Funds | 63,318,817 | 0 |
| 6 | HB 24-1038 | High-Acuity Crisis for Children & Youth | 15,326,324 | 0 |

| Line | Bill Number | Short Title | FY 2024-25 | FY 2025-26 |
|------|---|---|-------------------------|-------------------------|
| 7 | HB 24-1401 | Appropriation to DHCPF for Denver Health | 5,000,000 | 0 |
| 8 | SB 24-001 | Continue Youth Mental Health Services Program | 5,000,000 | 0 |
| 9 | SB 25-206 | 2025-26 Long Bill | 143,161,040 | 16,898,279,934 |
| 10 | SB 25-188 | FY 2025-26 Legislative Appropriation Bill | 0 | 72,834,086 |
| 11 | HB 25-1146 | Juvenile Detention Bed Cap | 0 | 10,000,000 |
| 12 | Other bills | | 46,510,562 | 12,866,169 |
| 13 | Subtotal | | \$16,639,545,145 | \$16,993,980,189 |
| 14 | Appropriation Decreases | | | |
| 15 | HB 24-1466 | Refinance Federal Coronavirus Recovery Funds | -\$587,182,048 | \$0 |
| 16 | HB 24-1390 | School Food Programs | -156,842,134 | 0 |
| 17 | HB 24-1394 | Mill Levy Equalization | -22,000,000 | 0 |
| 18 | SB 25-214 | Healthy School Meals for All Program | 0 | -42,240,242 |
| 19 | Other bills | | -11,747,837 | -10,017,718 |
| 20 | Subtotal | | -\$777,772,019 | -\$52,257,960 |
| 21 | Total General Fund Appropriations | | \$15,861,773,126 | \$16,941,722,229 |
| 22 | Less: Appropriations for Rebates and Expenditures (Not Subject to Reserve) ¹ | | -239,963,218 | -403,668,782 |
| 23 | General Fund Appropriations Subject to Statutory Reserve Requirement | | \$15,621,809,908 | \$16,538,053,447 |

¹ Beginning in FY 2025-26, the General Assembly deemed \$164.6 million in General Fund appropriations for PERA Direct Distribution as exempt from the statutory reserve requirement. That amount is now classified as a rebate and expenditure in the quarterly revenue forecasts and is the major factor in the change in rebates and expenditures from FY 2024-25 to FY 2025-26.

Please note that Part II of this document explains major changes in Long Bill appropriations for each department. Appendix A includes summary tables of appropriations by bill. Appendix C summarizes budget actions that affected all departments, which are called “common policies.”

Other Obligations

The General Assembly also adopted bills affecting General Fund obligations in other ways. These statutory changes fall into two basic categories: bills that impact transfers out of the General Fund to other funds and bills that impact the TABOR refund obligation.

Transfers

Tables 3B and 3C identify all 2025 regular session bills that transferred money out of the General Fund to other funds. Table 3B focuses on infrastructure- and capital-related transfers. Table 3C includes bills impacting all other transfers *from* the General Fund to other funds. In these tables, positive numbers indicate increased transfers from the General Fund and negative numbers indicate reductions to transfers that would have taken place under previous statute.

Table 3B: 2025 Session Legislation Impacting Infrastructure-related Transfers
Dollars in Millions

| Bill | FY 2024-25 | FY 2025-26 |
|---|------------|------------|
| SB 25-257 Modify General Fund Transfers to State Highway Fund | \$0.0 | -\$74.8 |
| SB 25-262 Changes to money in the Capital Construction Fund | 0.0 | 150.1 |
| Total | \$0.0 | \$75.3 |

Table 3C: 2025 Session Legislation Impacting Other Transfers from the General Fund
Dollars in Millions

| Bill Number and Short Title | FY 2024-25 | FY 2025-26 |
|--|------------|------------|
| HB 25-1209 Marijuana Entrepreneur Fund | \$0.0 | \$0.3 |
| SB 25-007 Prescribed fire claims cash fund | 0.0 | 0.3 |
| SB 25-213 Department of Corrections broadband infrastructure | 0.0 | 0.8 |
| SB 25-225 Limited Gaming Fund distribution | 0.0 | -3.6 |

| Bill Number and Short Title | FY 2024-25 | FY 2025-26 |
|---|------------|------------|
| SB 25-254 Transfer to Stationary Sources Control Fund | 0.0 | 5.0 |
| SB 25-255 Transfer to Hazardous Substance Response Fund | 0.0 | 6.0 |
| SB 25-269 Transfer to IJJA Cash Fund | 0.0 | 4.0 |
| SB 25-310 Proposition 130 implementation | 0.0 | 5.0 |
| Total | \$0.0 | \$17.7 |

TABOR Refund Obligation

Table 3D shows 2025 regular session bills that impact the TABOR refund obligation, which is paid out of the General Fund. In Table 3D, positive numbers indicate an increase in the TABOR refund obligation while negative numbers indicate a decrease. Holding revenue collections constant, decreasing the TABOR refund obligation increases the amount of General Fund available for other uses.

Table 3D: 2025 Session Legislation Impacting the TABOR Refund Obligation

| Bill and Short Title | FY 2024-25 | FY 2025-26 |
|---|---------------|----------------|
| HB 25-1014 Increasing efficiency Division of Water Resources | \$0 | -\$21,000 |
| HB 25-1062 Penalty for theft of firearms | 0 | 3,750 |
| HB 25-1112 Local authorities enforce vehicle registration | 0 | -916,070 |
| HB 25-1154 Communication services people with disabilities enterprise | 0 | -4,723,625 |
| HB 25-1165 Geologic storage enterprise & geothermal resources | 0 | -7,600 |
| HB 25-1195 First responder voter registration record confidentiality | 0 | -7,000 |
| HB 25-1209 Marijuana regulation streamline | 0 | -157,691 |
| HB 25-1296 Tax expenditure adjustment | 0 | 5,400,000 |
| SB 25-026 Adjusting certain tax expenditures | 65,000 | 70,000 |
| SB 25-033 Prohibit new liquor-licensed drug stores | 0 | -5,480 |
| SB 25-040 Future of severance taxes & water funding task force | 0 | 8,000,000 |
| SB 25-045 Health-care payment system analysis | 0 | 50,000 |
| SB 25-054 Mining reclamation and interstate compact | 0 | 1,440 |
| SB 25-069 Tire chain traction control device permit | 0 | 917,000 |
| SB 25-075 License to sell vehicles criminal offense | 0 | 75,000 |
| SB 25-173 Revenue classification TABOR | -15,374,000 | -15,303,000 |
| SB 25-175 Sunset bill towing task force | 0 | 79,000 |
| SB 25-179 Sunset identity theft and financial deterrence act | 0 | -501,271 |
| SB 25-186 Sunset workers comp providers accreditation program | 0 | 221,103 |
| SB 25-228 Enterprise disability buy-in premiums | -1,110,126 | -6,660,761 |
| SB 25-242 Division unemployment insurance funding mechanism | -4,494,337 | -27,238,835 |
| SB 25-249 Repeal annual General Fund transfer to revolving fund | 0 | -400,000 |
| SB 25-253 Remove fee reversion animal feeding operations | 0 | -237,120 |
| SB 25-258 Temporarily reduce road safety surcharge | 0 | -11,370,040 |
| SB 25-270 Enterprise nursing facility provider fees | -10,140,370 | -65,136,502 |
| SB 25-272 Regional transportation authority sales & use tax exemption | 0 | -22,000 |
| SB 25-285 Updating food establishment inspection fees | 0 | 159,928 |
| SB 25-290 Stabilization payments for safety net providers | 0 | 413,768 |
| SB 25-297 Implementation of Colorado natural medicine initiative | 0 | 1,150 |
| SB 25-302 Achieving a better life experience tax deduction | 0 | -500,000 |
| SB 25-305 Water quality permitting efficiency | 0 | 694,018 |
| SB 25-310 Proposition 130 implementation | 0 | -15,000,000 |
| SB 25-316 Auraria Higher Education Center Appropriation | 0 | -31,435,042 |
| SB 25-320 Commercial motor vehicle transportation | 0 | -458,333 |
| Total | -\$31,053,833 | -\$164,015,213 |

3. Constitutional and Statutory Restrictions

Constitutional and statutory restrictions impact Colorado's annual budget. The constitutional restrictions affect the amount of *revenue* that the State may collect and spend while the statutory restrictions set a ceiling for General Fund *appropriations*.

Constitutional: Section 20 of Article X (TABOR)

The State Constitution limits the amount of total General Fund and cash fund revenue that the State may collect and spend. The "Taxpayer's Bill of Rights," or "TABOR," requires that State revenue in excess of this limit be refunded to taxpayers in the following fiscal year, unless the voters approve otherwise. Although the limit includes General Fund and cash funds, all refunds are paid from the General Fund.

TABOR impacts the state budget in several key ways:

- "State fiscal year spending" is defined as expenditures or reserve increases. In other words, all revenues received by the State that are not specifically exempt are considered spending.
- The change in state fiscal year spending for the next year is restricted to the percentage change in the consumer price index (inflation) plus the percentage change in state population in the prior calendar year, adjusted for revenue changes approved by the voters after 1991.
- The base for calculating the allowable growth is the lesser of either actual revenue or the allowable limit.

Each quarterly revenue forecast includes the calculations for the TABOR limit, the revenues that are subject to TABOR, and required refunds for each fiscal year.

Appropriations Exempt from the Constitutional Restriction

The annual budget includes certain appropriations that are exempt from the TABOR revenue limit. Those appropriations are reflected in the "General Fund Exempt" column in the Long Bill. For FY 2024-25 and FY 2025-26, that column includes two types of appropriations, both of which are related to voter-approved measures: (1) Referendum C revenues allocated to the General Fund Exempt Account; and (2) tobacco tax revenues.

Referendum C: This constitutional provision, approved by the voters in November 2005, allows the State to retain and spend money in excess of the TABOR limit up to a newly defined "excess state revenue" cap. The excess state revenue cap is equal to the highest annual total state revenue from FY 2005-06 through FY 2009-10, adjusted each subsequent fiscal year for inflation, the percentage change in state population, enterprise changes, and debt service charges.

Within the General Fund, the measure established the General Fund Exempt Account, which consists of the amount of state revenue in excess of the limitation on state fiscal year spending that the State would have refunded had Referendum C not passed. The measure further established that money in the Account would be appropriated or transferred to fund four specific uses:

- education, including both pre-school through twelfth grade and higher education, as well as related capital construction projects;
- health care;
- retirement plans for firefighters and police officers, so long as the General Assembly determines that such funding is necessary; and
- strategic transportation projects included in the Department of Transportation's strategic transportation project investment program.

Table 4 summarizes the General Fund Exempt Account appropriations made in compliance with Referendum C.⁴ In addition to these appropriations, there is an annual *transfer* of \$500,000 to the State Highway Fund.

Table 4: Referendum C General Fund Exempt Account Appropriations by Program
Dollars in Millions

| Department | Line Item | FY 2024-25 | FY 2025-26 |
|----------------------------------|---|------------|------------|
| Education | State Share of Districts' Total Program Funding | \$1,248.8 | \$1,293.0 |
| Health Care Policy and Financing | Medical Services Premiums | 1,248.8 | 1,293.0 |
| Higher Education | Various Line Items | 1,188.6 | 1,232.9 |
| Local Affairs | Volunteer Firefighter Retirement Plans | 4.0 | 4.3 |
| Total | | \$3,690.2 | \$3,823.1 |

*Totals may not sum due to rounding.

Tobacco Taxes: Amendment 35, approved by the voters in November 2004, imposed new cigarette and tobacco taxes through the addition of Section 21 of Article X of the State Constitution. The additional tobacco tax revenues approved in the amendment are also exempt from the TABOR revenue limit, and appropriations from these revenues are also exempt from the statutory restriction on General Fund appropriations (discussed below). Amendment 35 requires that a portion of the additional tobacco tax revenues be credited to the General Fund and made available to the Department of Public Health and Environment for immunization services and to the Department of Health Care Policy and Financing for the Children's Basic Health Plan.

Table 5 shows appropriations of Amendment 35 revenues to those two Departments for FY 2024-25 and FY 2025-26. For more information about Amendment 35 appropriations, see Appendix J.

Table 5: General Fund Exempt Appropriations from Amendment 35 Tobacco Taxes

| Department | Line Item | FY 2024-25 | FY 2025-26 |
|----------------------------------|---|------------|------------|
| Health Care Policy and Financing | Children's Basic Health Plan Medical and Dental Costs | \$291,034 | \$293,077 |
| Public Health and Environment | Volunteer Firefighter Retirement Plans | 291,034 | 293,077 |
| Total | | \$582,068 | \$586,154 |

Statutory Restriction on Appropriations

Current statute restricts General Fund appropriations to 5.0 percent of Colorado personal income.⁵ It also exempts certain appropriations from this restriction, including those related to new federal mandates, requirements of final court orders, and voter-approved revenue increases.⁶

The General Assembly has also exempted certain other transfers and appropriations from the restriction for other reasons. For example, statute exempts transfers to the Capital Construction Fund.⁷ Appropriations associated with the senior citizen and disabled veteran property tax exemption are also exempt based on voter approval of Section 3.5 (3) of Article X of the State Constitution.

Table 6 shows the calculation of the statutory restriction on General Fund appropriations for FY 2025-26. As shown in the table, the FY 2025-26 General Fund appropriation is approximately \$7.0 billion below the statutory limit, after accounting for \$403.7 million in appropriations that are exempt from the restriction. For additional information on the specific amounts that are exempt from the restriction, see Appendix D.

⁴ See Sections 24-77-103.6 and 24-77-104.5, C.R.S.

⁵ Section 24-75-201.1, C.R.S.

⁶ Section 24-75-201.1 (1)(a)(III), C.R.S.

⁷ Section 24-75-302 (2), C.R.S.

Table 6: Statutory Restriction on General Fund Appropriations for FY 2025-26

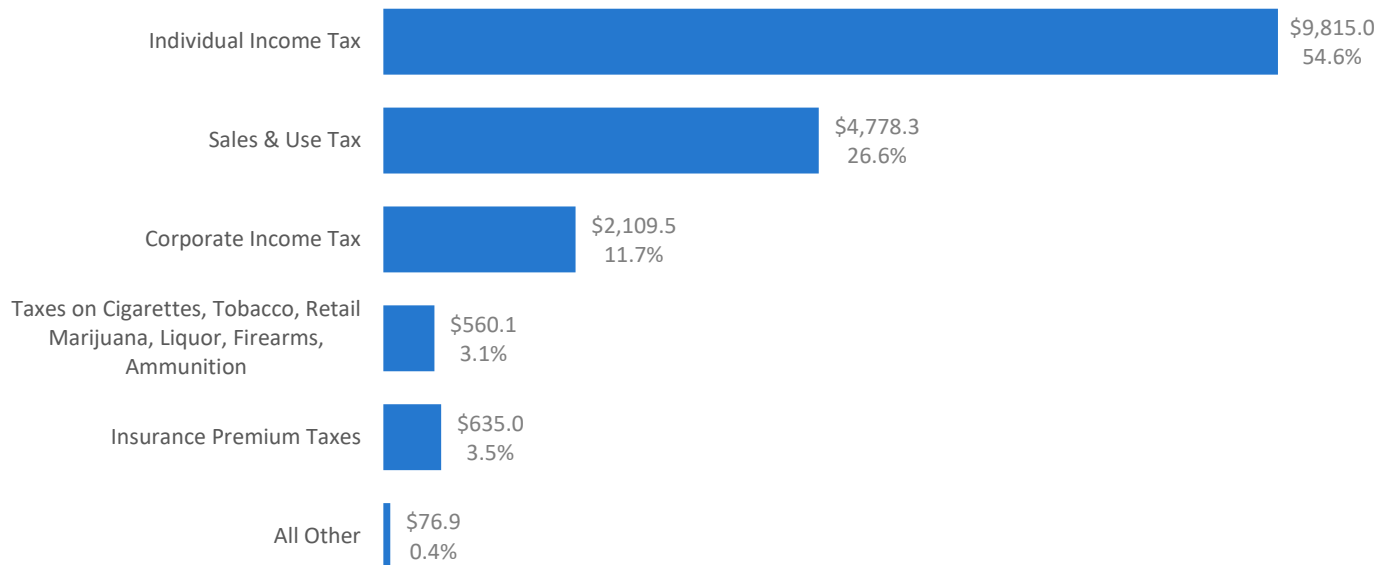
Dollars in Millions

| Description | Amount |
|---|------------|
| Calendar Year 2023 Colorado Personal Income (base as defined in statute) | \$470,606 |
| FY 2025-26 General Fund Appropriations Restriction (5.0% of personal income) | 23,530.3 |
| FY 2025-26 General Fund Appropriations | \$16,941.7 |
| Less: General Fund Appropriations Exempt From/ Not Subject to Statutory Restriction | -403.7 |
| FY 2025-26 General Fund Appropriations Subject to Restriction | \$16,538.1 |
| Amount Over/Under FY 2025-26 General Fund Appropriations Restriction | -\$6,992.2 |

Summary Charts and Tables

Sources of General Fund Revenue

Projected General Fund Revenue FY 2025-26¹ (in Millions)
Total of \$17,974.8 million



¹ Office of State Planning and Budgeting March 2025 Economic and Revenue Forecast was used as the basis for the FY 2025-26 budget. Percentages are based on projected General Fund revenues, less income tax receipts credited to the State Education Fund (\$1,173.9 million), and Proposition 123 Affordable Housing Programs (\$355.7 million), and the Healthy School Meals for All Program (\$108.1 million). Please note these revenue projections do not reflect the impact of legislation from the 2025 session.

FY 2025-26 Operating Appropriations by Department

| FY 2025-26 Operating Appropriations | | | | | | |
|-------------------------------------|----------------|---------------|---------------|-----------------|----------------|----------|
| Department | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Agriculture | \$78,293,462 | \$20,564,403 | \$49,943,501 | \$3,066,248 | \$4,719,310 | 332.1 |
| Corrections | 1,190,256,447 | 1,086,028,946 | 51,416,903 | 49,469,595 | 3,341,003 | 6,391.0 |
| Early Childhood | 802,741,580 | 318,425,707 | 279,083,896 | 16,607,388 | 188,624,589 | 243.1 |
| Education | 7,689,403,789 | 4,669,994,198 | 2,114,235,075 | 55,914,660 | 849,259,856 | 751.4 |
| Governor | 552,931,124 | 53,113,284 | 105,603,846 | 385,358,780 | 8,855,214 | 1,272.3 |
| Health Care Policy and Financing | 18,217,290,946 | 5,554,316,022 | 2,030,279,577 | 144,020,883 | 10,488,674,464 | 843.2 |
| Higher Education | 6,424,880,933 | 1,684,348,869 | 3,427,837,406 | 1,285,949,360 | 26,745,298 | 28,034.9 |
| Human Services | 2,672,891,460 | 1,322,641,611 | 462,972,989 | 231,164,954 | 656,111,906 | 5,567.5 |
| Judicial | 1,151,752,648 | 878,946,616 | 203,914,808 | 64,466,224 | 4,425,000 | 5,724.8 |
| Labor and Employment | 496,020,269 | 35,040,149 | 219,791,373 | 24,137,360 | 217,051,387 | 1,753.6 |
| Law | 152,427,568 | 28,849,741 | 25,514,253 | 94,128,583 | 3,934,991 | 666.8 |
| Legislative Department | 80,132,083 | 78,183,856 | 5,000 | 1,943,227 | 0 | 449.2 |
| Local Affairs | 568,650,554 | 61,995,634 | 348,032,648 | 33,678,437 | 124,943,835 | 254.3 |
| Military and Veterans Affairs | 154,888,789 | 18,015,198 | 2,573,123 | 26,042 | 134,274,426 | 2,337.9 |
| Natural Resources | 535,978,343 | 57,345,170 | 421,415,580 | 14,587,533 | 42,630,060 | 1,807.4 |
| Personnel | 302,573,999 | 35,163,407 | 27,286,866 | 240,123,726 | 0 | 495.9 |
| Public Health and Environment | 868,769,339 | 140,042,593 | 340,847,834 | 63,464,208 | 324,414,704 | 1,853.6 |

| FY 2025-26 Operating Appropriations | | | | | | |
|-------------------------------------|------------------|------------------|------------------|-----------------|------------------|----------|
| Department | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Public Safety | 788,416,482 | 272,537,258 | 354,593,506 | 91,154,818 | 70,130,900 | 2,384.0 |
| Regulatory Agencies | 138,645,306 | 3,114,582 | 125,851,651 | 7,623,434 | 2,055,639 | 728.6 |
| Revenue | 557,149,866 | 154,779,762 | 392,072,761 | 9,445,211 | 852,132 | 1,818.1 |
| State | 48,963,071 | 4,254 | 48,958,817 | 0 | 0 | 174.4 |
| Transportation | 2,273,396,013 | 0 | 1,449,032,151 | 5,181,756 | 819,182,106 | 3,328.5 |
| Treasury | 957,192,955 | 468,270,969 | 406,379,288 | 82,542,698 | 0 | 64.0 |
| Total | \$46,703,647,026 | \$16,941,722,229 | \$12,887,642,852 | \$2,904,055,125 | \$13,970,226,820 | 67,276.6 |

FY 2024-25 Operating Appropriations by Department

| FY 2024-25 Operating Appropriations | | | | | | |
|-------------------------------------|------------------|------------------|------------------|-----------------|------------------|----------|
| Department | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Agriculture | \$76,996,085 | \$20,786,690 | \$48,053,298 | \$3,327,203 | \$4,828,894 | 327.5 |
| Corrections | 1,173,002,813 | 750,267,875 | 374,416,228 | 45,071,575 | 3,247,135 | 6,400.7 |
| Early Childhood | 786,036,136 | 296,620,566 | 267,930,827 | 15,410,241 | 206,074,502 | 235.1 |
| Education | 7,872,976,083 | 4,526,083,284 | 2,421,238,393 | 55,424,996 | 870,229,410 | 742.1 |
| Governor | 522,985,733 | 56,071,678 | 103,880,903 | 354,098,590 | 8,934,562 | 1,299.1 |
| Health Care Policy and Financing | 16,905,170,469 | 5,183,938,664 | 1,948,296,054 | 137,592,164 | 9,635,343,587 | 840.9 |
| Higher Education | 6,346,085,130 | 1,694,274,869 | 3,306,368,493 | 1,318,434,348 | 27,007,420 | 27,547.5 |
| Human Services | 2,605,739,892 | 1,310,428,887 | 451,814,362 | 229,182,276 | 614,314,367 | 5,425.9 |
| Judicial | 1,110,227,644 | 642,305,874 | 397,757,895 | 65,738,875 | 4,425,000 | 5,630.9 |
| Labor and Employment | 484,840,229 | 35,922,287 | 213,009,599 | 24,702,875 | 211,205,468 | 1,763.4 |
| Law | 146,112,459 | 26,847,104 | 25,136,497 | 90,294,259 | 3,834,599 | 655.5 |
| Legislative Department | 82,246,247 | 80,442,895 | 90,000 | 1,713,352 | 0 | 450.4 |
| Local Affairs | 548,494,502 | 70,127,290 | 334,188,706 | 19,324,190 | 124,854,316 | 245.8 |
| Military and Veterans Affairs | 149,331,396 | 17,740,551 | 2,288,239 | 51,198 | 129,251,408 | 2,274.7 |
| Natural Resources | 504,712,290 | 45,374,568 | 404,678,055 | 14,223,740 | 40,435,927 | 1,741.2 |
| Personnel | 285,346,531 | 40,047,001 | 24,388,762 | 220,910,768 | 0 | 518.3 |
| Public Health and Environment | 870,801,196 | 148,691,606 | 333,089,374 | 63,023,040 | 325,997,176 | 1,888.4 |
| Public Safety | 731,006,015 | 285,086,442 | 298,331,376 | 78,138,628 | 69,449,569 | 2,374.0 |
| Regulatory Agencies | 144,934,194 | 3,597,763 | 131,756,294 | 7,690,316 | 1,889,821 | 726.5 |
| Revenue | 527,534,272 | 158,265,353 | 358,808,347 | 9,608,440 | 852,132 | 1,748.9 |
| State | 46,567,310 | 2,504,841 | 43,752,865 | 309,604 | 0 | 168.7 |
| Transportation | 2,063,783,439 | 0 | 1,197,797,806 | 5,283,672 | 860,701,961 | 3,328.5 |
| Treasury | 952,168,137 | 466,347,038 | 404,002,146 | 81,818,953 | 0 | 62.0 |
| Total | \$44,937,098,202 | \$15,861,773,126 | \$13,091,074,519 | \$2,841,373,303 | \$13,142,877,254 | 66,396.0 |

Change in Operating Appropriations (FY 24-25 to FY 25-26)

| Change in Operating Appropriations FY 2024-25 to FY 2025-26 | | | | | | |
|---|---------------|--------------|--------------|-----------------|---------------|-------|
| Department | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Agriculture | \$1,297,377 | -\$222,287 | \$1,890,203 | -\$260,955 | -\$109,584 | 4.6 |
| Corrections | 17,253,634 | 335,761,071 | -322,999,325 | 4,398,020 | 93,868 | -9.7 |
| Early Childhood | 16,705,444 | 21,805,141 | 11,153,069 | 1,197,147 | -17,449,913 | 8.0 |
| Education | -183,572,294 | 143,910,914 | -307,003,318 | 489,664 | -20,969,554 | 9.3 |
| Governor | 29,945,391 | -2,958,394 | 1,722,943 | 31,260,190 | -79,348 | -26.8 |
| Health Care Policy and Financing | 1,312,120,477 | 370,377,358 | 81,983,523 | 6,428,719 | 853,330,877 | 2.3 |
| Higher Education | 78,795,803 | -9,926,000 | 121,468,913 | -32,484,988 | -262,122 | 487.4 |
| Human Services | 67,151,568 | 12,212,724 | 11,158,627 | 1,982,678 | 41,797,539 | 141.6 |

| Change in Operating Appropriations FY 2024-25 to FY 2025-26 | | | | | | |
|---|-----------------|-----------------|----------------|-----------------|---------------|-------|
| Department | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Judicial | 41,525,004 | 236,640,742 | -193,843,087 | -1,272,651 | 0 | 93.9 |
| Labor and Employment | 11,180,040 | -882,138 | 6,781,774 | -565,515 | 5,845,919 | -9.8 |
| Law | 6,315,109 | 2,002,637 | 377,756 | 3,834,324 | 100,392 | 11.3 |
| Legislative Department | -2,114,164 | -2,259,039 | -85,000 | 229,875 | 0 | -1.2 |
| Local Affairs | 20,156,052 | -8,131,656 | 13,843,942 | 14,354,247 | 89,519 | 8.5 |
| Military and Veterans Affairs | 5,557,393 | 274,647 | 284,884 | -25,156 | 5,023,018 | 63.2 |
| Natural Resources | 31,266,053 | 11,970,602 | 16,737,525 | 363,793 | 2,194,133 | 66.2 |
| Personnel | 17,227,468 | -4,883,594 | 2,898,104 | 19,212,958 | 0 | -22.4 |
| Public Health and Environment | -2,031,857 | -8,649,013 | 7,758,460 | 441,168 | -1,582,472 | -34.8 |
| Public Safety | 57,410,467 | -12,549,184 | 56,262,130 | 13,016,190 | 681,331 | 10.0 |
| Regulatory Agencies | -6,288,888 | -483,181 | -5,904,643 | -66,882 | 165,818 | 2.1 |
| Revenue | 29,615,594 | -3,485,591 | 33,264,414 | -163,229 | 0 | 69.2 |
| State | 2,395,761 | -2,500,587 | 5,205,952 | -309,604 | 0 | 5.7 |
| Transportation | 209,612,574 | 0 | 251,234,345 | -101,916 | -41,519,855 | 0.0 |
| Treasury | 5,024,818 | 1,923,931 | 2,377,142 | 723,745 | 0 | 2.0 |
| Total | \$1,766,548,824 | \$1,079,949,103 | -\$203,431,667 | \$62,681,822 | \$827,349,566 | 880.6 |

Part II: Department Summaries

Department of Agriculture

The Department of Agriculture regulates, promotes, and supports agricultural activities in Colorado through services such as brand inspections; livestock industry and pesticide regulation; state conservation support; agricultural industries promotion; and State Fair and fairgrounds management.

| Agriculture: Year-over-year change | | | | |
|------------------------------------|---------------------|---------------------|--------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$20,786,690 | \$20,564,403 | -\$222,287 | -1.1% |
| Cash Funds | 48,053,298 | 49,943,501 | 1,890,203 | 3.9% |
| Reappropriated Funds | 3,327,203 | 3,066,248 | -260,955 | -7.8% |
| Federal Funds | 4,828,894 | 4,719,310 | -109,584 | -2.3% |
| Total | \$76,996,085 | \$78,293,462 | \$1,297,377 | 1.7% |
| | | | | |
| Full Time Equivalent Staff | 327.5 | 332.1 | 4.6 | 1.4% |

Appropriation detail: Change by item and bill

| Department of Agriculture | | | | | | |
|---|---------------------|---------------------|---------------------|--------------------|--------------------|--------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$76,675,630 | \$21,775,479 | \$47,559,565 | \$3,332,362 | \$4,008,224 | 326.9 |
| SB 24-055 Ag & rural behavioral health care | 61,989 | 61,989 | 0 | 0 | 0 | 0.5 |
| HB 24-1249 Ag stewardship tax credit | 17,117 | 17,117 | 0 | 0 | 0 | 0.1 |
| HB 24-1413 Severance tax transfers | 250,000 | 0 | 250,000 | 0 | 0 | 0.0 |
| HB 24-1458 Division of Animal Welfare | 200,000 | 200,000 | 0 | 0 | 0 | 0.0 |
| SB 25-088 Supplemental bill | -208,651 | -1,267,895 | 243,733 | -5,159 | 820,670 | 0.0 |
| Total FY 2024-25 | \$76,996,085 | \$20,786,690 | \$48,053,298 | \$3,327,203 | \$4,828,894 | 327.5 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$76,996,085 | \$20,786,690 | \$48,053,298 | \$3,327,203 | \$4,828,894 | 327.5 |
| Employee compensation common policies | 1,168,800 | -372,298 | 845,053 | -5,008 | 701,053 | 0.0 |
| Soil health program continuation | 296,113 | 0 | 296,113 | 0 | 0 | 1.8 |
| Animal disease traceability support | 104,719 | 46,300 | 58,419 | 0 | 0 | 0.5 |
| Division of Animal Welfare realignment | 0 | 0 | 0 | 0 | 0 | 0.0 |
| State Fair fund distribution | 0 | -450,000 | 450,000 | 0 | 0 | 0.0 |
| Noxious Weed Management Fund reduction | -500,000 | -250,000 | 0 | -250,000 | 0 | 0.0 |
| Agrivoltaic grants reduction | -200,000 | -200,000 | 0 | 0 | 0 | 0.0 |
| Operating common policies | -31,300 | -14,578 | -15,649 | -11,106 | 10,033 | 0.0 |
| Prior year actions | -40,955 | 1,018,289 | -243,733 | 5,159 | -820,670 | 2.3 |
| Subtotal - SB 25-206 Long Bill | \$77,793,462 | \$20,564,403 | \$49,443,501 | \$3,066,248 | \$4,719,310 | 332.1 |
| <u>Other Bills</u> | | | | | | |
| SB 25-283 CWCB Projects Bill | \$500,000 | \$0 | \$500,000 | \$0 | \$0 | 0.0 |
| Subtotal - Other Bills | \$500,000 | \$0 | \$500,000 | \$0 | \$0 | 0.0 |
| Total FY 2025-26 | \$78,293,462 | \$20,564,403 | \$49,943,501 | \$3,066,248 | \$4,719,310 | 332.1 |
| \$ Change from prior year | \$1,297,377 | -\$222,287 | \$1,890,203 | -\$260,955 | -\$109,584 | 4.6 |

| Department of Agriculture | | | | | | |
|---------------------------|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| % Change from prior year | 1.7% | -1.1% | 3.9% | -7.8% | -2.3% | 1.4% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-088 (Supplemental Bill) reduces total appropriations by \$208,651, including a reduction of \$1.3 million General Fund. This General Fund reduction is mainly from adjusting fund sources for line items in the Commissioner's Office. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of \$1.2 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$831,951 | \$320,798 | \$511,153 | \$0 | \$0 | 0.0 |
| Health, life, and dental | 670,674 | -431,720 | 374,322 | -5,075 | 733,147 | 0.0 |
| Step Plan | 142,727 | 46,716 | 96,011 | 0 | 0 | 0.0 |
| PERA direct distribution | 8,331 | -14,677 | 23,008 | 0 | 0 | 0.0 |
| Shift differential | 1,183 | -279 | 2,223 | 138 | -899 | 0.0 |
| Health, life, and dental base reduction | -367,430 | -111,400 | -223,350 | 0 | -32,680 | 0.0 |
| Unfunded liability amortization payments | -49,781 | -169,764 | 120,050 | 13 | -80 | 0.0 |
| Temp employees related to auth. leave | -41,536 | 0 | -41,536 | 0 | 0 | 0.0 |
| Short-term disability | -25,079 | -13,143 | -13,420 | -85 | 1,569 | 0.0 |
| Paid family and medical leave insurance | -2,240 | 1,171 | -3,408 | 1 | -4 | 0.0 |
| Total | \$1,168,800 | -\$372,298 | \$845,053 | -\$5,008 | \$701,053 | 0.0 |

Soil Health Program continuation: The bill includes an increase of \$296,113 cash funds and 1.8 FTE for the Soil Health Program. These funds support:

- a technical soil health coordinator and a program assistant;
- an additional vehicle;
- database maintenance; and
- a \$50,000 annual microgrant program.

Animal disease traceability support: The bill includes an increase of \$104,719 total funds, including \$46,300 General Fund and \$58,419 cash funds, and 0.5 FTE to support a veterinarian, database maintenance, and travel and outreach costs for the Animal Disease Traceability Program.

Division of Animal Welfare realignment: The bill includes a net-neutral adjustment that moves existing appropriations and FTE for the Bureau of Animal Protection and Pet Animal Care and Facilities Act from the Agricultural Services Division to the Division of Animal Welfare.

State Fair fund distribution: The bill includes a decrease of \$450,000 General Fund and an increase of \$450,000 cash funds for State Fair program costs.

Noxious Weed Management Fund reduction: The bill includes a decrease of \$250,000 General Fund to the Noxious Weed Management Fund, which supports local governments in noxious weed management.

Agrivoltaic grants reduction: The bill includes a decrease of \$200,000 General Fund to the agrivoltaic grant program, which funds projects researching and piloting solar energy production on agricultural land.

Operating common policies: The bill includes a net decrease of \$31,300 for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Vehicle lease payments | \$144,280 | \$74,444 | \$68,209 | \$0 | \$1,627 | 0.0 |
| Risk management & property | 101,631 | 61,606 | 40,025 | 0 | 0 | 0.0 |
| Administrative law judge services | 10,131 | 0 | 10,131 | 0 | 0 | 0.0 |
| Legal services | 365 | 37 | 328 | 0 | 0 | 0.0 |
| Statewide IT common policy reduction | -185,386 | -117,794 | -67,592 | 0 | 0 | 0.0 |
| Workers' compensation | -35,223 | -11,000 | -24,223 | 0 | 0 | 0.0 |
| Indirect cost assessment | -26,308 | 0 | -24,520 | -10,194 | 8,406 | 0.0 |
| Payments to Office of Information Technology | -22,526 | -14,314 | -8,212 | 0 | 0 | 0.0 |
| Digital trunked radios | -9,864 | -6,411 | -3,453 | 0 | 0 | 0.0 |
| State accounting system (CORE) | -8,400 | -1,146 | -6,342 | -912 | 0 | 0.0 |
| Total | -\$31,300 | -\$14,578 | -\$15,649 | -\$11,106 | \$10,033 | 0.0 |

Prior year actions: The bill includes a net decrease of \$40,955 for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-088 Supplemental bill | \$208,651 | \$1,267,895 | -\$243,733 | \$5,159 | -\$820,670 | 0.0 |
| HB 24-1249 Tax credit ag stewardship practices | 182,465 | 182,465 | 0 | 0 | 0 | 1.5 |
| SB 24-055 Ag & rural behavioral health care | 16,912 | 16,912 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Workforce services | 1,702 | 1,702 | 0 | 0 | 0 | 0.2 |
| FY 24-25 Ag emergency management | 1,030 | 1,030 | 0 | 0 | 0 | 0.1 |
| FY 24-25 Business ops improvement | -207,009 | -207,009 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Wolf reintroduction | -160,877 | -160,877 | 0 | 0 | 0 | 0.2 |
| HB 24-1458 Create Division of Animal Welfare | -83,829 | -83,829 | 0 | 0 | 0 | 0.3 |
| Total | -\$40,955 | \$1,018,289 | -\$243,733 | \$5,159 | -\$820,670 | 2.3 |

Department of Corrections

The Department of Corrections (DOC) manages the State's prison and parole systems.

| Corrections: Year-over-year change | | | | |
|------------------------------------|-------------------------|------------------------|---------------------|-------------|
| Funding Source | FY 2024-25 ¹ | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$1,074,267,875 | \$1,086,028,946 | \$11,761,071 | 1.1% |
| Cash Funds | 50,416,228 | 51,416,903 | 1,000,675 | 2.0% |
| Reappropriated Funds | 45,071,575 | 49,469,595 | 4,398,020 | 9.8% |
| Federal Funds | 3,247,135 | 3,341,003 | 93,868 | 2.9% |
| Total | \$1,173,002,813 | \$1,190,256,447 | \$17,253,634 | 1.5% |
| Full Time Equivalent Staff | 6,400.7 | 6,391.0 | -9.7 | -0.2% |

¹ Excludes the impact of H.B. 24-1466 Refinance coronavirus recovery funds.

Appropriation detail: Change by item and bill

| Department of Corrections | | | | | | |
|---|------------------------|----------------------|----------------------|---------------------|--------------------|----------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$1,170,146,402 | \$1,075,804,841 | \$46,022,851 | \$45,071,575 | \$3,247,135 | 6,423.5 |
| SB 21-064 Retaliation elected official | 18,415 | 18,415 | 0 | 0 | 0 | 0.0 |
| HB 22-1330 Suspend five-year appropriations | -18,415 | -18,415 | 0 | 0 | 0 | 0.0 |
| HB 24-1115 Prescription label access | 3,650 | 3,650 | 0 | 0 | 0 | 0.0 |
| HB 24-1386 Broadband infrastructure | 4,570,741 | 0 | 4,570,741 | 0 | 0 | 0.9 |
| HB 24-1466 Refinance coronavirus recovery | 0 | -324,000,000 | 324,000,000 | 0 | 0 | 0.0 |
| SB 25-089 Supplemental bill | -4,762,340 | -4,721,745 | -40,595 | 0 | 0 | -18.3 |
| SB 25-206 Long Bill supplemental | 3,044,360 | 3,044,360 | 0 | 0 | 0 | -5.4 |
| SB 25-312 American Rescue Plan Act funds | 0 | 136,769 | -136,769 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$1,173,002,813 | \$750,267,875 | \$374,416,228 | \$45,071,575 | \$3,247,135 | 6,400.7 |
| FY 2025-26 Appropriation | | | | | | |
| 2025-26 Long Bill | | | | | | |
| FY 2024-25 Appropriation | \$1,173,002,813 | \$750,267,875 | \$374,416,228 | \$45,071,575 | \$3,247,135 | 6,400.7 |
| Employee compensation common policies | 24,884,529 | 24,877,056 | 7,473 | 0 | 0 | 0.0 |
| Operating common policies | 5,769,883 | 5,428,111 | 154,958 | 92,946 | 93,868 | 0.0 |
| Medical caseload | 4,449,132 | 4,449,132 | 0 | 0 | 0 | 0.0 |
| Non-base building pay for clinical staff | 733,715 | 733,715 | 0 | 0 | 0 | 0.0 |
| Pueblo campus food service | 621,301 | 621,301 | 0 | 0 | 0 | 0.0 |
| Corrections Training Academy | 350,495 | 350,495 | 0 | 0 | 0 | 0.0 |
| Recruitment and retention | 345,020 | 345,020 | 0 | 0 | 0 | 0.0 |
| Technical adjustments | 288,689 | 282,112 | 6,577 | 0 | 0 | 0.0 |
| Inmate legal access | 219,323 | 219,323 | 0 | 0 | 0 | 0.0 |
| HB 24-1466 ARPA refinancing | 0 | 324,000,000 | -324,000,000 | 0 | 0 | 0.0 |
| Male prison caseload | -3,945,151 | -3,945,151 | 0 | 0 | 0 | -21.0 |
| Reduce appropriation for incentives | -3,000,000 | -3,000,000 | 0 | 0 | 0 | 0.0 |
| Reduce appropriation for overtime | -2,027,618 | -2,027,618 | 0 | 0 | 0 | 0.0 |
| Female prison caseload | -817,147 | -817,147 | 0 | 0 | 0 | -8.0 |
| Split core utilities and other expenses | -732,074 | -732,074 | 0 | 0 | 0 | 0.0 |
| Remove education virtual reality program | -513,765 | -513,765 | 0 | 0 | 0 | -4.0 |
| Reduce parole insurance payments | -364,196 | -364,196 | 0 | 0 | 0 | 0.0 |

| Department of Corrections | | | | | | |
|---|-----------------|-----------------|----------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Reduction to offset cost of pharmacy IT system | -278,443 | -278,443 | 0 | 0 | 0 | 0.0 |
| Prior year actions | -13,391,650 | -13,380,971 | -10,679 | 0 | 0 | 21.3 |
| Subtotal - SB 25-206 Long Bill | \$1,185,594,856 | \$1,086,514,775 | \$50,574,557 | \$45,164,521 | \$3,341,003 | 6,389.0 |
| <u>Other Bills</u> | | | | | | |
| SB 21-064 Retaliation elected official | \$18,415 | \$18,415 | \$0 | \$0 | \$0 | 0.0 |
| HB 22-1330 Suspend five year approps. | -18,415 | -18,415 | 0 | 0 | 0 | 0.0 |
| SB 25-208 Inmate phone costs | 1,436,165 | 1,436,165 | 0 | 0 | 0 | 0.0 |
| SB 25-212 Temporary inmate transfer | 1,829,000 | 1,829,000 | 0 | 0 | 0 | 0.0 |
| SB 25-213 Broadband infrastructure | 842,346 | 0 | 842,346 | 0 | 0 | 0.0 |
| SB 25-308 Medicaid housing & reentry srvc | 554,080 | -3,750,994 | 0 | 4,305,074 | 0 | 2.0 |
| Subtotal - Other Bills | \$4,661,591 | -\$485,829 | \$842,346 | \$4,305,074 | \$0 | 2.0 |
| Total FY 2025-26 | \$1,190,256,447 | \$1,086,028,946 | \$51,416,903 | \$49,469,595 | \$3,341,003 | 6,391.0 |
| \$ Change from prior year | \$17,253,634 | \$335,761,071 | -\$322,999,325 | \$4,398,020 | \$93,868 | -9.7 |
| % Change from prior year | 1.5% | 44.8% | -86.3% | 9.8% | 2.9% | -0.2% |
| \$ Change from prior year (excludes HB 24-1466) | \$17,253,634 | \$11,761,071 | \$1,000,675 | \$4,398,020 | \$93,868 | -9.7 |
| % Change from prior year (excludes HB 24-1466) | 1.5% | 1.1% | 2.0% | 9.8% | 2.9% | -0.2% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-089 (Supplemental Bill) reduces appropriations by \$4.7 million. Of this amount, \$3.8 million relates to reduced male and female prison caseloads. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill Supplemental) increases appropriations by \$3.0 million. Medical costs account for most of the increase.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of \$24.9 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|--------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$11,710,967 | \$11,555,722 | \$155,245 | \$0 | \$0 | 0.0 |
| Health, life, and dental | 6,544,081 | 6,615,739 | -71,658 | 0 | 0 | 0.0 |
| Shift differential | 4,291,551 | 4,294,259 | -2,708 | 0 | 0 | 0.0 |
| Step Plan | 2,965,421 | 2,940,413 | 25,008 | 0 | 0 | 0.0 |
| Unfunded liability amortization payments | 1,769,342 | 1,839,021 | -69,679 | 0 | 0 | 0.0 |
| PERA direct distribution | 829,993 | 850,289 | -20,296 | 0 | 0 | 0.0 |
| Paid Family & Medical Leave Insurance | 81,021 | 83,890 | -2,869 | 0 | 0 | 0.0 |
| Temporary employees related to auth. leave | -2,025,459 | -2,025,459 | 0 | 0 | 0 | 0.0 |
| Health, life, and dental base reduction | -1,043,075 | -1,043,075 | 0 | 0 | 0 | 0.0 |

| Employee compensation common policies | | | | | | |
|---------------------------------------|--------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Short-term disability | -239,313 | -233,743 | -5,570 | 0 | 0 | 0.0 |
| Total | \$24,884,529 | \$24,877,056 | \$7,473 | \$0 | \$0 | 0.0 |

Operating common policies: The bill includes a net increase of \$5.8 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Risk management & property | \$2,349,697 | \$2,296,359 | \$53,338 | \$0 | \$0 | 0.0 |
| Payments to Office of Information Technology | 2,280,963 | 2,270,895 | 10,068 | 0 | 0 | 0.0 |
| Vehicle lease payments | 931,320 | 794,484 | 136,836 | 0 | 0 | 0.0 |
| Workers' compensation | 410,485 | 401,167 | 9,318 | 0 | 0 | 0.0 |
| Indirect cost assessment | 70,095 | -70,095 | -47,186 | 93,508 | 93,868 | 0.0 |
| Legal services | -157,608 | -150,775 | -6,833 | 0 | 0 | 0.0 |
| Digital trunked radios | -103,020 | -103,020 | 0 | 0 | 0 | 0.0 |
| State accounting system (CORE) | -12,049 | -10,904 | -583 | -562 | 0 | 0.0 |
| Total | \$5,769,883 | \$5,428,111 | \$154,958 | \$92,946 | \$93,868 | 0.0 |

Medical caseload: The bill includes an increase of \$4.5 million General Fund to address increased medical costs.

Non-base building pay for clinical staff: The bill includes a one-time increase of \$733,715 General Fund to support increased pay for certain clinical job classifications.

Pueblo campus food service: The bill includes an increase of \$621,301 General Fund to address increased food costs at three DOC facilities in Pueblo: La Vista, San Carlos, and the Youthful Offender System. The increase helps to pay for an interagency agreement with the Department of Human Services.

Corrections Training Academy: The bill includes an increase of \$350,495 General Fund. These funds aim to address increases in basic training class sizes and rising prices for travel, uniforms, and graduation venues.

Recruitment and retention: The bill includes an increase of \$345,020 General Fund to provide funding for advertising, job fairs, and travel related to professional development. The funding aims to support ongoing recruiting efforts.

Technical adjustments: The bill includes an increase of \$288,689 total funds including \$282,112 General Fund for lease escalator payments. It also includes net-zero technical adjustments to reallocate funding and FTE between line items.

Inmate legal access: The bill includes a one-time increase of \$219,323 General Fund to purchase Google Chromebooks, telephone hardware, and licensing. This aims to help the DOC expand its capacity to host virtual court hearings and allow inmates to meet with their attorneys virtually via WebEx.

Male prison caseload: The bill includes a reduction of \$3.9 million General Fund and 21.0 FTE. The table shows the components of the reduction.

| Changes related to male prison caseload | | | |
|---|-----------------------|--------------|---------------|
| Prison/Program | FY 25-26 General Fund | FY 25-26 FTE | FY 25-26 Beds |
| Private prisons (Level 3 medium security) | \$1,772,425 | 0.0 | 73 |
| Sterling Correctional Facility (Level 2 minimum-restricted) | -1,363,234 | -7.0 | -100 |
| Delta Correctional Center (Level 1 minimum security) | -1,654,192 | -14.0 | -192 |

| Changes related to male prison caseload | | | |
|---|-----------------------|--------------|---------------|
| Prison/Program | FY 25-26 General Fund | FY 25-26 FTE | FY 25-26 Beds |
| Subtotal prison bed changes | -\$1,245,001 | -21.0 | -219 |
| Arkansas Valley Correctional Facility operating reduction | -\$137,282 | 0.0 | 0 |
| Local jails | -2,562,869 | 0.0 | -91 |
| Subtotal other changes | -\$2,700,151 | 0.0 | -91 |
| Total | -\$3,945,152 | -21.0 | -310 |

Reduced appropriation for incentives: The bill includes a reduction of \$3.0 million General Fund for employee incentive payments.

Reduced appropriation for overtime: The bill includes a reduction of \$2.0 million General Fund. This budget balancing reduction accounts for reduced overtime stemming from improved staffing levels, particularly among correctional officers.

Female prison caseload: The bill includes a reduction of \$817,147 General Fund and 8.0 FTE to remove duplicated funding for 80 prison beds at the La Vista Correctional Facility.

Split core utilities and other expenses: The bill includes a reduction of \$732,074 General Fund. It splits the *Utilities* line item into two line items: *Core Utilities* and *Energy Conservation and Operating Expenses*. It also includes a footnote that provides the Department with the authority to transfer money from the *Energy Conservation and Operating Expenses* line item to the *Core Utilities* line item, but not vice versa.

Remove education virtual reality program: The bill includes a reduction of \$513,765 General Fund and 4.0 FTE. Technology issues hindered the program's development.

Reduce parole insurance payments: The bill includes a reduction of \$364,196 General Fund to reflect zero-use of an appropriation from a bill passed in 2021 (S.B. 21-146 Improve Prison Release Outcomes).

Reduction to offset cost of pharmacy IT system: The bill includes a reduction of \$278,443 General Fund to partially offset the cost of a capital IT project for a new pharmacy system.

Prior year actions: The bill includes a net decrease of \$13.4 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 Prison caseload | \$2,287,640 | \$2,287,640 | \$0 | \$0 | \$0 | 0.0 |
| FY 24-25 Female prison caseload | 1,507,083 | 1,463,816 | 43,267 | 0 | 0 | 14.3 |
| FY 24-25 Reduce utilities | 750,000 | 750,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Reduce staff mentorship program | 742,940 | 742,940 | 0 | 0 | 0 | 0.0 |
| HB 23-1133 Inmate phone calls | 716,922 | 716,922 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Inmate pay | 656,476 | 656,476 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Prison caseload | 649,313 | 649,313 | 0 | 0 | 0 | 5.4 |
| FY 24-25 Remove education virtual reality | 427,073 | 427,073 | 0 | 0 | 0 | 4.0 |
| FY 24-25 Reduce parole insurance payments | 364,196 | 364,196 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Pueblo food service-LB add-on | 166,399 | 166,399 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Broadband | 9,817 | 9,817 | 0 | 0 | 0 | 0.1 |
| FY 24-25 FTE for budget and stats office | 9,403 | 9,403 | 0 | 0 | 0 | 0.2 |
| FY 24-25 Prison caseload | 8,781 | -7,247 | 16,028 | 0 | 0 | 0.8 |
| FY 24-25 Disabilities Act funding | 7,922 | 7,922 | 0 | 0 | 0 | 0.3 |
| HB 24-1386 DOC broadband | 4,443 | 75,215 | -70,772 | 0 | 0 | 0.1 |
| FY 24-25 Step Plan | 0 | -1 | 1 | 0 | 0 | 0.0 |

| Prior year actions | | | | | | |
|--|---------------|---------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-312 American Rescue Plan Act funds | 0 | -136,769 | 136,769 | 0 | 0 | 0.0 |
| FY 24-25 Non-base building incentives critical staff | -8,333,815 | -8,221,430 | -112,385 | 0 | 0 | 0.0 |
| FY 24-25 Medical caseload | -3,860,072 | -3,860,072 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Maintenance | -2,000,000 | -2,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Staff retention and talent acquisition | -1,883,459 | -1,883,459 | 0 | 0 | 0 | -6.2 |
| FY 24-25 Clinical staffing incentives | -1,868,640 | -1,868,640 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Salary survey | -1,125,698 | -1,104,783 | -20,915 | 0 | 0 | 0.0 |
| FY 24-25 Corrections training academy | -769,596 | -769,596 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Pueblo food service | -616,829 | -616,829 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Contain inmate call cost growth | -578,859 | -578,859 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Transportation | -405,003 | -405,003 | 0 | 0 | 0 | 0.2 |
| FY 24-25 Transgender unit and healthcare | -134,343 | -134,343 | 0 | 0 | 0 | 2.1 |
| FY 24-25 OIT real-time billing | -120,904 | -118,232 | -2,672 | 0 | 0 | 0.0 |
| HB 24-1115 Drug label access | -2,840 | -2,840 | 0 | 0 | 0 | 0.0 |
| Total | -\$13,391,650 | -\$13,380,971 | -\$10,679 | \$0 | \$0 | 21.3 |

Department of Early Childhood

The Department of Early Childhood supports the care, education, and well-being of young children. It accomplishes this primarily through the Universal Preschool Program, Colorado Child Care Assistance Program (CCCAP), Early Intervention Services, Nurse Home Visiting, local resource coordination, and child care provider licensing, inspection, and monitoring.

| Early Childhood: Year-over-year change | | | | |
|--|----------------------|----------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$296,620,566 | \$318,425,707 | \$21,805,141 | 7.4% |
| Cash Funds | 267,930,827 | 279,083,896 | 11,153,069 | 4.2% |
| Reappropriated Funds | 15,410,241 | 16,607,388 | 1,197,147 | 7.8% |
| Federal Funds | 206,074,502 | 188,624,589 | -17,449,913 | -8.5% |
| Total | \$786,036,136 | \$802,741,580 | \$16,705,444 | 2.1% |
| | | | | |
| Full Time Equivalent Staff | 235.1 | 243.1 | 8.0 | 3.4% |

Appropriation detail: Change by item and bill

| Department of Early Childhood | | | | | | |
|---|----------------------|----------------------|----------------------|---------------------|----------------------|--------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$769,036,813 | \$292,987,198 | \$265,946,952 | \$18,443,712 | \$191,658,951 | 230.4 |
| SB 24-078 Nature-based Pre-k programs | 179,569 | 149,569 | 30,000 | 0 | 0 | 1.8 |
| HB 24-1009 Bilingual child care licensing | 280,928 | 280,928 | 0 | 0 | 0 | 2.7 |
| HB 24-1045 Treat substance use disorders | 400,000 | 200,000 | 0 | 200,000 | 0 | 0.0 |
| HB 24-1223 Access to CCCAP | 100,000 | 100,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1312 State income tax - careworkers | 47,193 | 47,193 | 0 | 0 | 0 | 0.2 |
| HB 24-1388 Transfers - NHV prog. | 1,734,924 | 0 | 1,734,924 | 0 | 0 | 0.0 |
| SB 25-090 Supplemental bill | 1,256,709 | -144,322 | 218,951 | 766,529 | 415,551 | 0.0 |
| SB 25-206 Long Bill supplemental | 15,000,000 | 1,000,000 | 0 | 0 | 14,000,000 | 0.0 |
| SB 25-227 Early Intervention | -2,000,000 | 2,000,000 | 0 | -4,000,000 | 0 | 0.0 |
| Total FY 2024-25 | \$786,036,136 | \$296,620,566 | \$267,930,827 | \$15,410,241 | \$206,074,502 | 235.1 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$786,036,136 | \$296,620,566 | \$267,930,827 | \$15,410,241 | \$206,074,502 | 235.1 |
| CCDF Reg. implementation-CCCAP | 21,747,439 | 5,000,000 | 2,405,420 | 0 | 14,342,019 | 0.0 |
| Early Intervention | 12,593,997 | 16,493,997 | 100,000 | -4,000,000 | 0 | 0.0 |
| Operating common policies | 6,943,899 | 2,643,989 | 364,194 | 1,345,587 | 2,590,129 | 0.5 |
| Universal preschool program | 6,758,330 | 0 | 6,758,330 | 0 | 0 | 0.0 |
| Employee compensation common policies | 1,915,088 | 885,577 | 463,201 | 799,313 | -233,003 | 0.0 |
| Child Abuse Prevention Trust Fund | 512,000 | -150,000 | 862,000 | -200,000 | 0 | 0.0 |
| Prog. reductions for GF relief | -480,982 | -480,982 | 0 | 0 | 0 | 0.0 |
| Impacts driven by other agencies | -10,601 | -6,590 | 0 | 0 | -4,011 | 0.0 |
| Prior year actions | -33,123,726 | -2,430,850 | 199,924 | 3,252,247 | -34,145,047 | 7.5 |
| Subtotal - SB 2025-206 Long Bill | \$802,891,580 | \$318,575,707 | \$279,083,896 | \$16,607,388 | \$188,624,589 | 243.1 |
| <u>Other Bills</u> | | | | | | |
| SB 25-266 Repeal stat approps | -\$150,000 | -\$150,000 | \$0 | \$0 | \$0 | 0.0 |

| Department of Early Childhood | | | | | | |
|-------------------------------|---------------|---------------|---------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Subtotal - Other Bills | -\$150,000 | -\$150,000 | \$0 | \$0 | \$0 | 0.0 |
| Total FY 2025-26 | \$802,741,580 | \$318,425,707 | \$279,083,896 | \$16,607,388 | \$188,624,589 | 243.1 |
| \$ Change from prior year | \$16,705,444 | \$21,805,141 | \$11,153,069 | \$1,197,147 | -\$17,449,913 | 8.0 |
| % Change from prior year | 2.1% | 7.4% | 4.2% | 7.8% | -8.5% | 3.4% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-090 (Supplemental Bill) aligns the Department's indirect cost assessments with its federal cost allocation plan. This results in an increase of \$1.3 million total funds.

Senate Bill 25-227 (Early Intervention) reallocates \$2.0 million General Fund from the Department of Health Care Policy and Financing (HCPF) to the Department of Early Childhood to mitigate a budget shortfall in the Early Intervention program. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill) provides \$15.0 million total funds, including \$14.0 million federal funds, for the Colorado Child Care Assistance Program (CCCAP) to address local budget shortfalls in the current fiscal year.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

CCDF Reg. implementation – CCCAP: The bill includes an increase of \$21.7 million total funds, including \$5.0 million General Fund, \$2.4 million cash funds from local contributions, and \$14.3 million federal Child Care Development Funds (CCDF). Funding supports the state-supervised, county-administered CCCAP program, which provides low-cost child care services for eligible families. The additional funding is anticipated to primarily support direct services.

Early Intervention: The bill includes an increase of \$12.6 million total funds for the Early Intervention program, including \$16.5 million General Fund and \$100,000 cash funds from the Early Intervention Services Trust Fund offset by a decrease of \$4.0 million reappropriated funds. Of the total, \$2.0 million General Fund is reallocated from the Health Care Policy and Financing Transfers to Early Childhood, Early Intervention line item in FY 2025-26 only. The Department and stakeholders have been tasked with finding financial sustainability measures for potential savings and cost containment in FY 2025-26 and ongoing.

Operating common policies: The bill includes a net increase of \$6.9 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Indirect cost assessment ¹ | \$3,600,621 | -\$345,428 | \$364,180 | \$991,740 | \$2,590,129 | 0.5 |
| Payments to Office of Information Technology | 2,337,885 | 1,925,984 | \$0 | 411,901 | 0 | 0.0 |
| Legal services | 1,388,144 | 1,388,144 | 0 | 0 | 0 | 0.0 |
| Leased space | 15,835 | 5,859 | 14 | 9,962 | 0 | 0.0 |
| State accounting system (CORE) | 5,841 | 5,841 | 0 | 0 | 0 | 0.0 |
| Risk management & property | 650 | 650 | 0 | 0 | 0 | 0.0 |
| Workers' compensation | 66 | 66 | 0 | 0 | 0 | 0.0 |
| Statewide IT common policy reduction | -386,719 | -318,703 | 0 | -68,016 | 0 | 0.0 |
| Administrative law judge services | -17,544 | -17,544 | 0 | 0 | 0 | 0.0 |

| Operating common policies | | | | | | |
|---------------------------|--------------------|--------------------|------------------|--------------------|--------------------|------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Vehicle lease payments | -880 | -880 | 0 | 0 | 0 | 0.0 |
| Total | \$6,943,899 | \$2,643,989 | \$364,194 | \$1,345,587 | \$2,590,129 | 0.5 |

¹Includes the use of indirect cost assessments to support 0.5 FTE grant specialist.

Universal Preschool Program: The bill includes an increase of \$6.8 million cash funds from the Preschool Programs Cash Fund. Of this amount, \$3.6 million represents the statutorily required inflationary increase to the minimum state contribution for preschool programs. Also included in the total increase is \$1.7 million for Local Coordinating Organizations in support of the Universal Preschool Program.

Employee compensation common policies: The bill includes a net increase of \$1.9 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|--------------------|------------------|------------------|------------------|-------------------|------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Health, life, and dental | \$1,007,680 | \$389,141 | \$260,292 | \$461,966 | -\$103,719 | 0.0 |
| Salary survey | 673,166 | 291,654 | 131,663 | 70,534 | 179,315 | 0.0 |
| Unfunded liability amortization payments | 500,472 | 288,215 | 123,515 | 243,894 | -155,152 | 0.0 |
| Step Plan | 103,887 | 51,307 | 10,378 | 6,661 | 35,541 | 0.0 |
| Paid family and medical leave insurance | 18,336 | 12,970 | 5,558 | 10,975 | -11,167 | 0.0 |
| Short-term disability | 7,211 | 4,323 | 1,853 | 3,659 | -2,624 | 0.0 |
| Shift differential | 81 | 69 | 12 | 0 | 0 | 0.0 |
| Health, life, and dental base reduction | -380,159 | -169,935 | -76,715 | -41,097 | -92,412 | 0.0 |
| PERA direct distribution | -15,586 | 17,833 | 6,645 | 42,721 | -82,785 | 0.0 |
| Total | \$1,915,088 | \$885,577 | \$463,201 | \$799,313 | -\$233,003 | 0.0 |

Child Abuse Prevention Trust Fund: The bill includes a net increase of \$512,000 total funds for programs funded through the Child Abuse Prevention Trust Fund. Changes include a reduction of \$150,000 General Fund appropriated to the Trust Fund and a reduction of \$200,000 reappropriated funds to address a technical change. The increase of \$862,000 cash funds from the Trust Fund will support the start up or expansion of evidence-based programs that aim to prevent child abuse and maltreatment. Of the total cash funds increase, \$500,000 is appropriated annually for five years and the remainder is ongoing.

Program reductions: The bill includes a reduction of \$480,982 General Fund for budget balancing. The reductions include \$200,000 from Family Resources Centers and \$280,982 from the Universal Home Visiting Pilot Program.

Impacts driven by other agencies: The bill includes a reduction of \$10,601 total funds, including \$6,590 General Fund and \$4,011 federal funds, related to contracts associated with the Department of Health Care Policy and Financing.

Prior year actions: The bill includes a net decrease of \$33.1 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|------------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-227 Early Intervention | \$2000,000 | -\$2,000,000 | \$0 | \$4,000,000 | \$0 | 0.0 |
| HB 24-1223 Access to CCCAP | \$495,661 | \$495,661 | 0 | 0 | 0 | 0.9 |
| FY 24-25 Dept. core ops | 165,444 | 170,968 | -5,524 | 0 | 0 | 2.2 |
| HB 24-1364 Workforce ready | 85,163 | 85,163 | 0 | 0 | 0 | 0.4 |
| SB 24-078 Outdoor preschool | 27,823 | 27,823 | 0 | 0 | 0 | 0.7 |

| Prior year actions | | | | | | |
|------------------------------------|---------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 UPK & child care | 11,262 | 11,262 | 0 | 0 | 0 | 2.0 |
| FY 23-24 Stimulus | -17,335,676 | 0 | 0 | 0 | -17,335,676 | 0.0 |
| SB 25-206 Long bill supplemental | -15,000,000 | -1,000,000 | 0 | 0 | -14,000,000 | 0.0 |
| FY 24-25 CCCAP | -1,877,625 | 0 | 515,567 | 0 | -2,393,192 | 1.0 |
| SB 25-090 Supplemental bill | -1,256,709 | 144,322 | -218,951 | -766,529 | -415,551 | 0.0 |
| HB 24-1045 Substance use treatment | -200,000 | -200,000 | 0 | 0 | 0 | 0.0 |
| FY 23-24 Equity in DEC | -83,909 | -102,685 | 0 | 18,776 | 0 | -1.0 |
| FY 24-25 UPK | -77,673 | 0 | -77,673 | 0 | 0 | 0.6 |
| HB 24-1009 Bilingual care | -42,130 | -42,130 | 0 | 0 | 0 | 0.3 |
| FY 24-25 Home visiting | -17,800 | -17,800 | 0 | 0 | 0 | 0.1 |
| FY 24-25 UPK | -13,495 | 0 | -13,495 | 0 | 0 | 0.1 |
| HB 24-1312 State tax credit | -2,806 | -2,806 | 0 | 0 | 0 | 0.2 |
| FY 24-25 HCPF PEAK | -1,256 | -628 | 0 | 0 | -628 | 0.0 |
| Total | -\$33,123,726 | -\$2,430,850 | \$199,924 | \$3,252,247 | -\$34,145,047 | 7.5 |

Department of Education

The Department supports the State Board of Education in its duty to exercise general supervision over public schools, including accrediting public schools and school districts. The Department distributes state and federal funds to school districts and manages many education-related programs. These include educator licensing, educational services for children with special needs, English language proficiency, early literacy instruction, school nutrition services, and programs that support school quality and accountability, including many grants. The Department oversees state model content standards and related statewide student assessments.

The Department also includes several independent entities:

- The Board of Trustees for the Colorado School for the Deaf and the Blind, a state-funded school in Colorado Springs which serves eligible children and youth;
- The State Charter School Institute Board, which is responsible for authorizing and monitoring some charter schools; and
- The Public School Capital Construction Assistance Board, which assesses public school construction needs statewide and recommends the prioritization and allocation of state financial assistance for projects.

| Education: Year-over-year change | | | | |
|----------------------------------|-----------------|-----------------|----------------|------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund ¹ | \$4,526,083,284 | \$4,669,994,198 | \$143,910,914 | 3.2% |
| Cash Funds | 2,421,238,393 | 2,114,235,075 | -307,003,318 | -12.7% |
| Reappropriated Funds | 55,424,996 | 55,914,660 | 489,664 | 0.9% |
| Federal Funds | 870,229,410 | 849,259,856 | -20,969,554 | -2.4% |
| Total | \$7,872,976,083 | \$7,689,403,789 | -\$183,572,294 | -2.3% |
| Full Time Equivalent Staff | 742.1 | 751.4 | 9.3 | 1.3% |

¹Includes General Fund Exempt.

Appropriation detail: Change by item and bill

| Department of Education | | | | | | |
|--|-----------------|---------------------------|-----------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$7,440,463,982 | \$4,701,504,172 | \$1,764,077,511 | \$104,652,889 | \$870,229,410 | 732.8 |
| SB 24-014 Seal of climate literacy | 18,749 | 18,749 | 0 | 0 | 0 | 0.2 |
| SB 24-069 Clarify IEP information | 75,288 | 75,288 | 0 | 0 | 0 | 0.4 |
| SB 24-048 Substance use disorders recovery | 144,321 | 144,321 | 0 | 0 | 0 | 0.4 |
| SB 24-070 Remote testing and online education programs | 440,000 | 0 | 440,000 | 0 | 0 | 0.0 |
| SB 24-153 News access for print disabled | 200,000 | 200,000 | 0 | 0 | 0 | 0.0 |
| SB 24-162 Training for response to harassment and discrimination | 111,111 | 0 | 111,111 | 0 | 0 | 0.0 |
| SB 24-188 Public school finance | 48,593,794 | 0 | 48,593,794 | 0 | 0 | 1.0 |
| SB 24-233 Property tax | 378,861,731 | 0 | 378,861,731 | 0 | 0 | 0.0 |
| HB 24-1063 Abbreviated school days | 250,108 | 250,108 | 0 | 0 | 0 | 1.2 |
| HB 24-1076 Purple Star school program | 33,247 | 33,247 | 0 | 0 | 0 | 0.3 |
| HB 24-1136 Healthier social media use youth | 13,974 | 13,974 | 0 | 0 | 0 | 0.2 |
| HB 24-1164 Free menstrual products students | 100,000 | 100,000 | 0 | 0 | 0 | 0.2 |
| HB 24-1216 Supports for youth in criminal justice system | 82,883 | 82,883 | 0 | 0 | 0 | 0.1 |

| Department of Education | | | | | | |
|--|------------------------|---------------------------|------------------------|---------------------|----------------------|--------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1255 Sunset parent advisory council | 33,364 | 33,364 | 0 | 0 | 0 | 0.0 |
| HB 24-1282 Ninth grade success grant and performance reporting | 1,207,556 | -792,444 | 2,000,000 | 0 | 0 | 0.8 |
| HB 24-1290 Student educator stipend prog | 4,197,000 | 0 | 4,197,000 | 0 | 0 | 0.0 |
| HB 24-1331 Out-of-school time grant program | 3,500,000 | 3,500,000 | 0 | 0 | 0 | 1.9 |
| HB 24-1364 Education-based workforce readiness | 1,002,997 | 800,005 | 202,992 | 0 | 0 | 1.2 |
| HB 24-1390 School food programs | -17,820,179 | -156,842,134 | 139,021,955 | 0 | 0 | -0.6 |
| HB 24-1393 ASCENT program modifications | -1,036,162 | 45,600 | -1,081,762 | 0 | 0 | 0.0 |
| HB 24-1394 CSI mill levy equalization | -49,955,696 | -22,000,000 | 21,265,000 | -49,220,696 | 0 | 0.0 |
| HB 24-1395 School Capital Assistance Fund transfer date | -20,000,000 | 0 | -20,000,000 | 0 | 0 | 0.0 |
| HB 24-1403 Higher education support homeless youth | 26,055 | 26,055 | 0 | 0 | 0 | 0.2 |
| HB 24-1446 Professional development for science teachers | 3,000,000 | 0 | 3,000,000 | 0 | 0 | 0.0 |
| HB 24-1448 New school finance formula | 11,684,433 | 184,433 | 11,500,000 | 0 | 0 | 1.8 |
| SB 25-091 Supplemental bill | -112,232 | -80,994 | -24,041 | -7,197 | 0 | 0.0 |
| SB 25-113 Mid-year school finance | 64,076,611 | 0 | 64,076,611 | 0 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | 3,864,148 | -1,132,343 | 4,996,491 | 0 | 0 | 0.0 |
| HB 25-1278 Education accountability system | -81,000 | -81,000 | 0 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$7,872,976,083 | \$4,526,083,284 | \$2,421,238,393 | \$55,424,996 | \$870,229,410 | 742.1 |

| FY 2025-26 Appropriation | | | | | | |
|--|----------------------|----------------------|----------------------|-------------------|--------------------|--------------|
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$7,872,976,083 | \$4,526,083,284 | \$2,421,238,393 | \$55,424,996 | \$870,229,410 | 742.1 |
| Categorical programs increase | 17,772,459 | 0 | 17,772,459 | 0 | 0 | 0.0 |
| Healthy School Meals for All | 12,167,940 | 42,240,242 | -30,072,302 | 0 | 0 | 0.0 |
| CSI Mill Levy Equalization | 6,169,430 | 0 | 6,169,430 | 0 | 0 | 0.0 |
| READ Act training support | 3,361,590 | 0 | 3,361,590 | 0 | 0 | 2.0 |
| Employee compensation common policies | 2,449,940 | 976,104 | 541,846 | 211,271 | 720,719 | 0.0 |
| BEST cash grants | 1,829,621 | 0 | 1,829,621 | 0 | 0 | 0.0 |
| Statewide Assessment Program | 491,842 | 0 | 778,468 | 0 | -286,626 | 0.0 |
| Statewide student information system | 160,000 | 160,000 | 0 | 0 | 0 | 0.0 |
| National Student Clearinghouse | 67,870 | 67,870 | 0 | 0 | 0 | 0.0 |
| CSDB inflationary adjustment | 65,958 | 65,958 | 0 | 0 | 0 | 0.0 |
| Technical adjustments | 5,460 | -9,089 | 7,458 | 7,091 | 0 | 0.0 |
| Early literacy MTCF refinance | 0 | 0 | 0 | 0 | 0 | 0.0 |
| State share of total program | -103,743,536 | 150,000,000 | -253,743,536 | 0 | 0 | 0.0 |
| Informational funds adjustment | -17,067,082 | 0 | 5,000,000 | 0 | -22,067,082 | 1.5 |
| At-Risk Supplemental Aid | -7,009,989 | 0 | -7,009,989 | 0 | 0 | 0.0 |
| High Impact Tutoring Program | -4,994,564 | -4,994,564 | 0 | 0 | 0 | -1.2 |
| Charter school facilities assistance | -2,510,559 | 0 | -2,510,559 | 0 | 0 | 0.0 |
| Bullying Prevention MTCF | -1,000,000 | 0 | -1,000,000 | 0 | 0 | 0.0 |
| Career Advisor Training | -1,000,000 | -1,000,000 | 0 | 0 | 0 | 0.0 |
| Computer Science Education Grants | -571,289 | 0 | -571,289 | 0 | 0 | -0.5 |
| Accelerated College Opportunity Exam Grant | -565,136 | -565,136 | 0 | 0 | 0 | -0.4 |
| Colorado Student Leaders Institute | -227,753 | -227,753 | 0 | 0 | 0 | -0.1 |
| Operating common policies | -33,047 | -232,610 | 126 | 21,302 | 178,135 | 0.0 |
| Prior year actions | -22,791,575 | -966,732 | -22,310,143 | 0 | 485,300 | -1.1 |
| Subtotal - SB 25-206 Long Bill | 7,756,003,663 | 4,711,597,574 | 2,139,481,573 | 55,664,660 | 849,259,856 | 742.3 |

| Department of Education | | | | | | |
|--|-----------------|---------------------------|-----------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| <u>Other Bills</u> | | | | | | |
| SB 25-214 Healthy school meals for all | -\$33,445,242 | -\$42,240,242 | \$8,795,000 | \$0 | \$0 | 0.4 |
| SB 25-216 Eliminate reprinting ed laws | -35,480 | 0 | -35,480 | 0 | 0 | 0.0 |
| SB 25-222 Repeal proficiency tests | -50,000 | 0 | -50,000 | 0 | 0 | 0.0 |
| SB 25-223 Mill levy equalization and institute charter schools | -1,008,494 | 0 | -1,008,494 | 0 | 0 | 0.0 |
| SB 25-278 Epinephrine admin in schools | 9,379 | 9,379 | 0 | 0 | 0 | 0.1 |
| SB 25-315 Postsecondary workforce readiness programs | -5,517,516 | 160,073 | -5,677,589 | 0 | 0 | 4.9 |
| HB 25-1149 Comprehensive black history and culture ed | 19,225 | 19,225 | 0 | 0 | 0 | 0.2 |
| HB 25-1154 Communication services disability enterprise | 0 | -250,000 | 0 | 250,000 | 0 | 0.0 |
| HB 25-1167 Alternative education campuses | 9,613 | 9,613 | 0 | 0 | 0 | 0.1 |
| HB 25-1192 Financial literacy graduation req | 210,389 | 210,389 | 0 | 0 | 0 | 0.0 |
| HB 25-1278 Education accountability system | 22,187 | 478,187 | -456,000 | 0 | 0 | 3.4 |
| HB 25-1320 School finance act | -26,813,935 | 0 | -26,813,935 | 0 | 0 | 0.0 |
| Subtotal - Other Bills | -\$66,599,874 | -\$41,603,376 | -\$25,246,498 | \$250,000 | \$0 | 9.1 |
| Total FY 2025-26 | \$7,689,403,789 | \$4,669,994,198 | \$2,114,235,075 | \$55,914,660 | \$849,259,856 | 751.4 |
| \$ Change from prior year | -\$183,572,294 | \$143,910,914 | -\$307,003,318 | \$489,664 | -\$20,969,554 | 9.3 |
| % Change from prior year | -2.3% | 3.2% | -12.7% | 0.9% | -2.4% | 1.3% |

¹Includes General Fund Exempt.

FY 2024-25 Mid-year Adjustments

Senate Bill 25-091 (Supplemental Bill) includes changes driven by adjustments in other agencies. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-113 (Mid-year School Finance) increases appropriations from the State Education Fund for the State Share of Districts' Total Program Funding by \$64.1 million to account for the actual funded pupil count, at-risk pupil counts, and local share. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill supplemental) includes the following adjustments:

- **State share correction:** The bill increases the state share of districts' total program funding by \$5.8 million from the State Education Fund to correct an error that was found after mid-year supplemental adjustments were made.
- **Healthy School Meals for All:** The bill includes a net \$0.9 million increase for Healthy School Meals for All Program meal reimbursements. It provides an increase of \$13.0 million from the State Education Fund offset by a decrease of \$12.1 million from the Healthy School Meals for All Program Cash Fund. The adjusted total for meals is \$138.4 million, including \$35.2 million from the State Education Fund and \$103.2 million from the Healthy School Meals for All Program Cash Fund.
- **Career Advisor Training Program:** The bill eliminates a \$1.0 million General Fund appropriation for the Colorado Career Advisor Training Program.
- **Reduce educator stipend:** The appropriation includes a reduction of \$920,000 cash funds from the State Education Fund for an educator stipend program in the Department of Higher Education.

- **CSI Mill levy equalization:** The bill includes a reduction of \$797,847 from the State Education Fund to true-up the CSI Mill Levy Equalization appropriation. The true-up is based on FY 2024-25 enrollment and district mill levy override revenue data.
- **Colorado Student Leaders Institute:** The appropriation reduces funding for the Colorado Student Leaders Institute, a 4-week summer program for high school students, by \$132,343 General Fund. The program is eliminated for FY 2025-26.

HB 25-1278 (Education Accountability System) includes a reduction to the Local Accountability Grant program.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Categorical programs increase: The bill includes an increase of \$17.8 million from the State Education Fund for the statutorily-required inflationary adjustment for special education programs for children with disabilities as well as increases for the other seven categorical program lines. The State Constitution requires a minimum increase of \$12.5 million for FY 2025-26, which is based on a 2.3 percent inflation rate for calendar year 2024.

| Categorical Programs Increase (State Funding Only) | | | | |
|---|-----------------------------|-------------------------|----------------------------|-------------------|
| Long Bill Line Item | FY 2024-25 Appropriation | FY 2025-26 Long Bill | Change in State Funding | Percent Change |
| Special Education - Children with Disabilities | \$375,565,176 | \$388,694,798 | \$13,129,622 | 3.5% |
| English Language Proficiency Program | 34,602,428 | 35,866,264 | 1,263,836 | 3.7% |
| Public School Transportation | 71,356,841 | 72,973,821 | 1,616,980 | 2.3% |
| Career and Technical Education Programs | 31,993,182 | 32,689,057 | 695,875 | 2.2% |
| Special Education - Gifted and Talented Children | 15,735,647 | 16,793,762 | 1,058,115 | 6.7% |
| Expelled and At-risk Student Services Grant Program | 9,470,254 | 9,473,039 | 2,785 | 0.0% |
| Small Attendance Center Aid | 1,604,359 | 1,606,548 | 2,189 | 0.1% |
| Comprehensive Health Education | 1,112,772 | 1,115,829 | 3,057 | 0.3% |
| Total | \$541,440,659 | \$559,213,118 | \$17,772,459 | 3.3% |

Healthy School Meals for All: The Long Bill includes an increase of \$42.2 million General Fund to cover the \$151.0 million cost of free school meals for all public school students after accounting for federal support. The General Fund increase was consistent with current law at the time of Long Bill introduction. However, S.B. 25-214 (Healthy School Meals for All Program) modified the program and reversed this action, reducing the Long Bill appropriation by \$42.2 million General Fund. Senate Bill 25-214 also appropriated \$8.8 million from the State Education Fund for the program.

CSI Mill levy equalization: The bill includes an increase of \$6.2 million cash funds from the State Education Fund for mill levy equalization for Charter School Institute (CSI) charter schools. This brings support for this program to \$54.6 million, including \$27.2 from the General Fund and \$27.4 million from the State Education Fund. The program guarantees that students enrolled at CSI schools receive per pupil mill levy override funding equal to the district per pupil mill levy override funding in each district where a CSI school is located.

READ Act training support: The bill includes a one-time increase of \$3.4 million from the Early Literacy Cash Fund to address persistent reading deficits among certain groups of students. These funds support early literacy grants and training for regional cohorts of K-3rd grade teachers. The training focuses on evidence-based intensive reading interventions. The Department may spend this appropriation through FY 2026-27.

Employee compensation common policies: The bill includes a net increase of \$2.4 million for employee compensation common policies. For additional information, see Appendix D Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$1,659,158 | \$649,333 | \$251,468 | \$182,709 | \$575,648 | 0.0 |
| Health, life, and dental | 792,255 | 352,941 | 208,587 | 66,364 | 164,363 | 0.0 |
| Step plan | 377,596 | 144,466 | 57,000 | 37,338 | 138,792 | 0.0 |
| Paid family and medical leave insurance | 15,884 | 16,408 | 3,337 | 439 | -4,300 | 0.0 |
| Health, life, and dental base reduction | -293,716 | -132,844 | -49,252 | -71,797 | -39,823 | 0.0 |
| Short-term disability | -50,178 | -20,307 | -6,304 | -5,177 | -18,390 | 0.0 |
| Temporary employees related to auth. leave | -29,961 | -29,961 | 0 | 0 | 0 | 0.0 |
| PERA direct distribution | -11,182 | -5,671 | 2,860 | -8,371 | 0 | 0.0 |
| Unfunded liability amortization payments | -8,534 | 3,121 | 74,150 | 9,766 | -95,571 | 0.0 |
| Shift differential | -1,382 | -1,382 | 0 | 0 | 0 | 0.0 |
| Total | \$2,449,940 | \$976,104 | \$541,846 | \$211,271 | \$720,719 | 0.0 |

BEST cash grants: The bill includes an increase of \$1.8 million for cash grants for the Building Excellent Schools Today (BEST) program, based on the revenue that was estimated to be available under current law when the Long Bill was introduced. Statutory provisions and funding for BEST cash grants and lease payments were subsequently modified in H.B. 25-1320 (School Finance Act).

Statewide Assessment Program: The bill includes a net increase of \$491,842 to reflect updated estimates of the program's cost. This includes an increase of \$778,468 from the State Education Fund and a decrease in federal funds.

Statewide student information system: The bill includes a one-time increase of \$160,000 General Fund to analyze the benefits and feasibility of a statewide student information system. Local schools and districts use student information systems to track things such as grades, attendance, and schedules. A statewide system could reduce system costs for some schools and might be a more efficient way for local schools and districts to report some data to the Department.

National Student Clearinghouse: The bill includes an increase of \$67,870 General Fund for subscription fees to the National Student Clearinghouse. This funding helps the Department comply with statute regarding school performance measures.⁸

CSDB inflationary increase: The bill includes an increase of \$65,958 General Fund for teacher salary increases at the Colorado School for the Deaf and the Blind (CSDB). This is consistent with the most recent Colorado Springs District 11 increase.

Technical adjustments: The bill includes various small technical adjustments to funding sources and amounts.

Early literacy MTCF refinance: The bill refinances \$5.4 million from the Marijuana Tax Cash Fund (MTCF) with funds from the Early Literacy Cash Fund for the Early Literacy Competitive Grant Program. Money in the Early Literacy Cash Fund is from an annual \$34.0 million transfer from the State Education Fund. Reserves are available in the Early Literacy Fund due to recent year under-expenditures.

State share of total program: The bill includes a net decrease of \$103.7 million for the state share of districts' total program funding, including an increase of \$150.0 million General Fund and a decrease of \$253.7 million cash funds. Total program is estimated to increase by \$273.3 million from FY 2024-25 pursuant to current law at the time of Long Bill introduction, as shown below.

⁸ Section 22-11-204 (4)(IV), C.R.S.

| FY 2025-26 School Finance Total Program Funding | | | |
|---|-----------------------------------|------------------------------------|----------------|
| Item | FY 2024-25 Adjusted Appropriation | FY 2025-26 Long Bill (Current Law) | Annual Change |
| Local Share | \$4,186,738,872 | \$4,563,771,122 | \$377,032,250 |
| State Share ¹ | \$5,592,212,027 | \$5,488,468,490 | -\$103,743,537 |
| General Fund | 4,238,686,861 | 4,388,686,861 | 150,000,000 |
| Cash Funds - State Education Fund | 1,279,079,398 | 1,029,114,697 | -249,964,701 |
| Cash Funds - State Public School Fund | 74,445,768 | 70,666,932 | -3,778,836 |
| Total Program | \$9,778,950,899 | \$10,052,239,612 | \$273,288,713 |

¹ Includes funding for Extended High School.

Informational funds adjustment: The bill includes adjustments to federal and cash funds shown for informational purposes, resulting in a net reduction of \$17.1 million.

At-risk supplemental aid: The bill includes a decrease of \$7.0 million cash funds from the State Public School Fund for at-risk supplemental aid. The calculation required for the Department to distribute this funding in FY 2025-26 with the new school finance formula in effect requires statutory change. The Long Bill therefore includes no appropriation for this funding.

High Impact Tutoring Program: The bill includes a reduction of \$5.0 million General Fund and 1.2 FTE to end the High Impact Tutoring Program one year early. This grant program supports tutoring programs in some school districts.

Charter school facilities assistance: The bill includes a net decrease of \$2.5 million for state assistance for charter school facilities. Total charter school facilities assistance is \$42.3 million.

Bullying prevention MTCF: The bill includes a reduction of \$1.0 million Marijuana Tax Cash Funds appropriated to the Bullying Prevention and Education Cash Fund, based on reductions in available Marijuana Tax Cash Fund revenue. This represents a 50.0 percent cut to the program.

Career Advisor Training: The bill eliminates the \$1.0 million General Fund appropriation for the Colorado Career Advisor Training Program, which supports a suite of on-line training modules and materials for career advisors. Statutory provisions authorizing the program are eliminated in S.B. 25-219 (Repeal Colorado Career Advisor Training Program).

Computer Science Education Grants: The bill eliminates funding for computer science education grants for teachers totaling \$571,289 from the State Education Fund and 0.5 FTE. Statutory provisions authorizing the program are eliminated in S.B. 25-217 (Repeal Computer Science Education Grant Program).

Accelerated College Opportunity Exam Grant: The bill eliminates funding for the Accelerated College Opportunity Exam Fee Grant program, which provides grants to school districts to offset the costs of AP and IB exams for low-income students. Eliminating the program saves \$565,136 General Fund and 0.4 FTE. Statutory provisions authorizing the program are eliminated in S.B. 25-220 (Accelerated College opportunity Exam Fee Grant Program).

Colorado Student Leaders Institute: The bill eliminates funding for the Colorado Student Leaders Institute, a 4-week summer program for high school students, resulting in ongoing General Fund savings of \$227,753 and 0.1 FTE. Statutory provisions authorizing the program are eliminated in S.B. 25-215 (Repealing Colorado Student Leaders Institute).

Operating common policies: The bill includes a net decrease of \$33,047 for operating common policies. For additional information, see Appendix D Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Capitol Complex leased space | \$235,037 | \$66,985 | \$42,778 | \$21,388 | \$103,886 | 0.0 |
| Risk management & property | 202,967 | 202,967 | \$0 | \$0 | \$0 | 0.0 |
| Indirect cost assessment | 200,427 | 0 | 80,544 | 37,965 | 81,918 | 0.0 |
| Administrative law judge services | 41,811 | 0 | 41,811 | 0 | 0 | 0.0 |
| Payments to Office of Information Technology | -494,456 | -364,983 | -99,644 | -29,829 | 0 | 0.0 |
| Legal services | -129,406 | -79,973 | -43,351 | -6,082 | 0 | 0.0 |
| Statewide IT common policy reduction | -54,773 | -40,431 | -14,342 | 0 | 0 | 0.0 |
| Workers' compensation | -21,587 | -10,372 | -2,817 | -729 | -7,669 | 0.0 |
| State accounting system (CORE) | -12,527 | -6,263 | -4,853 | -1,411 | 0 | 0.0 |
| Vehicle lease payments | -540 | -540 | 0 | 0 | 0 | 0.0 |
| Total | -\$33,047 | -\$232,610 | \$126 | \$21,302 | \$178,135 | 0.0 |

Prior year actions: The bill includes a net decrease of \$22.8 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 23-219 Supports to students and facility schools | \$2,990,929 | \$0 | \$2,990,929 | \$0 | \$0 | 1.0 |
| SB 25-206 Long Bill supplemental | 1,132,343 | 1,132,343 | \$0 | \$0 | \$0 | 0.0 |
| SB 24-070 Remote testing and online ed program | 498,500 | 0 | 13,200 | 0 | 485,300 | 0.0 |
| HB 24-1448 New public school finance formula | 486,660 | -13,340 | 500,000 | 0 | 0 | 0.0 |
| HB 20-1032 Timing K-12 ed standards review | 118,246 | 118,246 | 0 | 0 | 0 | 0.0 |
| HB 25-1278 Education accountability system | 81,000 | 81,000 | 0 | 0 | 0 | 0.0 |
| HB 08-1384 Survey teaching & learning conditions | 50,000 | 50,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1216 Supports in juvenile justice system | 25,729 | 25,729 | 0 | 0 | 0 | 0.7 |
| SB 24-069 Clarify IEP info | 16,419 | 16,419 | 0 | 0 | 0 | 0.1 |
| FY 24-25 Payroll office support | 12,147 | 12,147 | 0 | 0 | 0 | 0.1 |
| HB 21-1087 Teaching & learning conditions survey | 8,500 | 8,500 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CDE facility needs | 2,781 | 2,781 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Human resources capacity | 2,229 | 2,229 | 0 | 0 | 0 | 0.1 |
| HB 24-140 Higher Ed support homeless youth | 577 | 577 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Colfax security | 404 | 404 | 0 | 0 | 0 | 0.0 |
| HB 24-1331 Out-of-school time grant program | 0 | 0 | 0 | 0 | 0 | -0.1 |
| FY 24-25 Early literacy MTCF refinance | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 22-1374 Foster care success | 0 | 0 | 0 | 0 | 0 | 0.2 |
| SB 24-188 School finance | -15,817,159 | 0 | -15,817,159 | 0 | 0 | 0.0 |
| HB 24-1290 Student educator stipend | -3,277,000 | 0 | -3,277,000 | 0 | 0 | 0.0 |
| HB 24-1446 Prof dev science teachers | -3,000,000 | 0 | -3,000,000 | 0 | 0 | 0.0 |
| HB 19-1017 K5 social emotional funding | -2,502,388 | 0 | -2,502,388 | 0 | 0 | -1.1 |
| HB 24-1364 Education-based workforce readiness | -779,836 | -800,005 | 20,169 | 0 | 0 | -0.7 |
| HB 24-1390 School food programs | -675,729 | 0 | -675,729 | 0 | 0 | -0.4 |
| FY 24-25 ESSER staff closeout | -571,416 | -571,416 | 0 | 0 | 0 | 0.0 |
| SB 23-221 Healthy School Meals Program Fund | -400,000 | 0 | -400,000 | 0 | 0 | 0.0 |
| SB 19-216 HS Innovative Learning Pilot | -354,156 | -354,156 | 0 | 0 | 0 | -0.6 |
| SB 24-048 Substance use disorder recovery | -115,805 | -115,805 | 0 | 0 | 0 | -0.1 |
| SB 24-162 Best practices prevent discrimination in schools | -111,111 | 0 | -111,111 | 0 | 0 | 0.0 |
| FY 24-25 HRIS system | -103,000 | -103,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1063 Addressing abbreviated school days | -101,400 | -101,400 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CSDB one-time operating increase | -100,000 | -100,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1164 Free menstrual products | -100,000 | -100,000 | 0 | 0 | 0 | 0.0 |

| Prior year actions | | | | | | |
|---|---------------|--------------|---------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 23-296 Prevent harassment and discrimination schools | -64,500 | -64,500 | 0 | 0 | 0 | 0.0 |
| HB 24-1393 ASCENT program modifications | -45,600 | -45,600 | 0 | 0 | 0 | 0.0 |
| HB 24-1063 Addressing abbreviated school days | -32,994 | -32,994 | 0 | 0 | 0 | -0.2 |
| FY 24-25 Step plan | -29,007 | -3,444 | -25,563 | 0 | 0 | 0.0 |
| FY 24-25 Salary survey | -28,442 | -2,951 | -25,491 | 0 | 0 | 0.0 |
| HB 24-1136 Healthier social media use | -4,596 | -4,596 | 0 | 0 | 0 | -0.1 |
| HB 23-1231 Math in pre-k through 12th | -3,900 | -3,900 | 0 | 0 | 0 | 0.0 |
| Total | -\$22,791,575 | -\$966,732 | -\$22,310,143 | \$0 | \$485,300 | -1.1 |

Additional Information - Total Program Funding

The annual Long Bill contains appropriations based on current law. Thus, for purposes of public school finance, the Long Bill contains appropriations to fund public schools based on projected student enrollment, the existing statutory public school finance funding formula, and the minimum constitutionally required increase in the statewide base per-pupil funding amount.

The General Assembly also passes a separate bill each year that modifies the statutory school finance formula for the upcoming fiscal year. The annual school finance act always specifies the constitutionally required increase in the statewide base per-pupil funding amount in statute. Also, the act often includes other statutory modifications that increase or decrease the cost of funding public schools. If necessary, the act includes an appropriations clause that increases or decreases appropriations in combination with the Long Bill for the following fiscal year accordingly.

The FY 2025-26 Long Bill (S.B. 25-206) includes appropriations sufficient to fully fund public schools pursuant to current law at the time of Long Bill introduction. Other legislation that impacts total program funding in FY 2025-26 includes:

- H.B. 25-1320 (School Finance Act) which sets FY 2025-26 statutory funding levels for Colorado's school districts and makes changes to the implementation of the new school finance formula adopted in House Bill 24-1448; and
- S.B. 25-315 (Postsecondary & Workforce Readiness Programs) which creates a postsecondary workforce readiness funding distribution mechanism and repeals or phases-out several related programs.

The following table provides data related to school districts' total program funding for FY 2024-25 and FY 2025-26. Total state and local funding for school districts for FY 2025-26 is \$252.7 million (2.6 percent) higher than FY 2024-25. This level of funding is anticipated to increase average per-pupil funding from \$11,452 in FY 2024-25 to \$11,858 in FY 2025-26 (an increase of \$406 per pupil).

| Overview of Total Program Funding: FY 2024-25 and FY 2025-26 | | | | | | |
|--|----------------------------------|------------------------|-----------------------------------|--|--------------------------------|---------------|
| Item | FY 2024-25 Amended Appropriation | FY 2025-26 (Long Bill) | H.B. 25-1320 (School Finance Act) | S.B. 25-315 (Postsecondary & Workforce Readiness Programs) | Total FY 2025-26 Appropriation | Annual Change |
| Funded Pupil Count | 853,934 | 846,761 | 845,943 | 845,943 | 845,943 | -7,991 |
| Inflation Rate | 5.2% | 2.3% | | | 2.3% | |
| Statewide Base Per Pupil | \$8,496.38 | \$8,691.80 | | | \$8,691.80 | \$195.42 |
| Total Program Funding | | | | | | |
| Total Program | \$9,778,950,899 | \$10,052,239,612 | -\$16,168,863 | -\$4,464,658 | \$10,031,606,091 | \$252,655,192 |

Overview of Total Program Funding: FY 2024-25 and FY 2025-26

| Item | FY 2024-25 Amended Appropriation | FY 2025-26 (Long Bill) | H.B. 25-1320 (School Finance Act) | S.B. 25-315 (Postsecondary & Workforce Readiness Programs) | Total FY 2025-26 Appropriation | Annual Change |
|------------------------------|--|---------------------------|---|--|--------------------------------------|------------------|
| <i>Annual Percent Change</i> | | | | | | 2.6% |
| Statewide Average Per Pupil | \$11,452 | | | | \$11,858 | \$406 |
| | | | | | | |
| Local And State Shares | | | | | | |
| Local Share | \$4,186,738,872 | \$4,563,771,122 | -\$393,026 | -\$18,885 | \$4,563,359,211 | \$376,620,339 |
| <i>Annual Percent Change</i> | | | | | | 9.0% |
| State Share | 5,592,212,027 | 5,488,468,490 | -15,775,837 | -4,445,773 | 5,468,246,880 | -123,965,147 |
| <i>Annual Percent Change</i> | | | | | | -2.2% |

Governor – Lieutenant Governor – State Planning and Budgeting

The Department is comprised of the Office of the Governor, the Office of the Lieutenant Governor, the Office of State Planning and Budgeting (OSPB), Economic Development Programs, and the Office of Information Technology (OIT).

| Governor: Year-over-year change | | | | |
|---------------------------------|----------------------|----------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$56,071,678 | \$53,113,284 | -\$2,958,394 | -5.3% |
| Cash Funds | 103,880,903 | 105,603,846 | 1,722,943 | 1.7% |
| Reappropriated Funds | 354,098,590 | 385,358,780 | 31,260,190 | 8.8% |
| Federal Funds | 8,934,562 | 8,855,214 | -79,348 | -0.9% |
| Total | \$522,985,733 | \$552,931,124 | \$29,945,391 | 5.7% |
| | | | | |
| Full Time Equivalent Staff | 1,299.1 | 1,272.3 | -26.8 | -2.1% |

Appropriation detail: Change by item and bill

| Governor - Lieutenant Governor - State Planning and Budgeting | | | | | | |
|---|---------------|--------------|--------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$515,290,082 | \$54,489,412 | \$97,496,686 | \$354,369,422 | \$8,934,562 | 1,282.3 |
| SB 24-010 Dentist & hygienist compact | 35,000 | 0 | 0 | 35,000 | 0 | 0.0 |
| SB 24-018 Physician assistant licensure | 35,000 | 0 | 0 | 35,000 | 0 | 0.0 |
| SB 24-080 Health coverage transparency | 60,000 | 0 | 0 | 60,000 | 0 | 0.0 |
| SB 24-121 Critical access hospitals licensure | 12,285 | 0 | 0 | 12,285 | 0 | 0.0 |
| SB 24-174 Sust. affordable housing | 583,864 | 0 | 0 | 583,864 | 0 | 0.0 |
| SB 24-182 Immigrant ID issuance | 14,355 | 0 | 0 | 14,355 | 0 | 0.0 |
| SB 24-190 Rail & coal transition econ. measures | 215,021 | 215,021 | 0 | 0 | 0 | 1.5 |
| SB 24-210 Election law modifications | 1,188 | 0 | 0 | 1,188 | 0 | 0.0 |
| SB 24-214 Implement state climate goals | 1,058,596 | 100,000 | 958,596 | 0 | 0 | 3.1 |
| SB 24-233 Property tax | 112,726 | 0 | 0 | 112,726 | 0 | 1.0 |
| HB 24-1001 Reauth. rural jump-start | 873,304 | 0 | 873,304 | 0 | 0 | 1.5 |
| HB 24-1002 Social work licensure | 35,000 | 0 | 0 | 35,000 | 0 | 0.0 |
| HB 24-1111 Cosmetology licensure | 35,000 | 0 | 0 | 35,000 | 0 | 0.0 |
| HB 24-1152 Accessory dwelling units | 70,000 | 0 | 0 | 70,000 | 0 | 0.0 |
| HB 24-1157 Employee ownership office | 145,847 | 145,847 | 0 | 0 | 0 | 1.0 |
| HB 24-1262 Maternal health midwives | 16,400 | 0 | 0 | 16,400 | 0 | 0.0 |
| HB 24-1269 Mod. of recording fees | 1,188 | 0 | 0 | 1,188 | 0 | 0.0 |
| HB 24-1295 Creative industry incentives | 102,498 | 102,498 | 0 | 0 | 0 | 0.8 |
| HB 24-1302 Tax info real property owners | 27,198 | 0 | 0 | 27,198 | 0 | 0.0 |
| HB 24-1313 Transit-oriented communities | 253,138 | 183,138 | 0 | 70,000 | 0 | 0.8 |
| HB 24-1314 Mod. historic structure tax credit | 74,244 | 74,244 | 0 | 0 | 0 | 0.4 |
| HB 24-1325 Quantum industry tax credits | 90,255 | 90,255 | 0 | 0 | 0 | 0.6 |
| HB 24-1336 Sunset broadband deployment | -280,102 | 0 | -280,102 | 0 | 0 | -2.0 |
| HB 24-1358 Film incentive tax credit | 429,120 | 29,120 | 400,000 | 0 | 0 | 0.0 |
| HB 24-1364 Educ.-based workforce readiness | 4,432,419 | 0 | 4,432,419 | 0 | 0 | 6.9 |
| HB 24-1365 Opportunity now grants & tax credits | 109,603 | 109,603 | 0 | 0 | 0 | 0.8 |
| HB 24-1370 Reduce cost of use of natural gas | 43,650 | 43,650 | 0 | 0 | 0 | 0.4 |

| Governor - Lieutenant Governor - State Planning and Budgeting | | | | | | |
|---|---------------|--------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1402 Evaluation of CDHE IT | 280,000 | 280,000 | 0 | 0 | 0 | 0.0 |
| SB 25-092 Supplemental bill | -1,303,974 | 208,890 | 0 | -1,512,864 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | 132,828 | 0 | 0 | 132,828 | 0 | 0.0 |
| Total FY 2024-25 | \$522,985,733 | \$56,071,678 | \$103,880,903 | \$354,098,590 | \$8,934,562 | 1,299.1 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$522,985,733 | \$56,071,678 | \$103,880,903 | \$354,098,590 | \$8,934,562 | 1,299.1 |
| Operating common policies | 29,505,124 | -14,289 | -87,953 | 29,466,108 | 141,258 | 0.0 |
| Employee compensation common policies | 10,635,259 | 1,573,079 | 1,433,283 | 7,248,305 | 380,592 | 0.0 |
| OEDIT Administrative funds | 736,272 | 0 | 0 | 720,272 | 16,000 | 0.0 |
| CEO Sustainable funding | 155,013 | 155,013 | 0 | 0 | 0 | -0.6 |
| OSPB Manage emergency funds | 141,804 | 141,804 | 0 | 0 | 0 | 1.0 |
| OEDIT Reduce skills advance appropriation | -3,000,000 | -3,000,000 | 0 | 0 | 0 | 0.0 |
| OIT One-percent reduction | -1,370,678 | 0 | 0 | -1,370,678 | 0 | -10.0 |
| OEDIT One-percent GF reduction | -235,406 | -235,406 | 0 | 0 | 0 | 0.0 |
| OSPB balancing MTCF reduction | -200,000 | 0 | -200,000 | 0 | 0 | 0.0 |
| OIT TAP operating reduction | -45,000 | -45,000 | 0 | 0 | 0 | 0.0 |
| Technical adjustments | -9,498 | 134,379 | -143,877 | 0 | 0 | -0.8 |
| Prior year actions | -14,699,157 | -1,814,694 | -7,001,998 | -5,265,267 | -617,198 | -16.5 |
| Subtotal - SB 25-206 Long Bill | \$544,599,466 | \$52,966,564 | \$97,880,358 | \$384,897,330 | \$8,855,214 | 1,272.2 |
| <u>Other Bills</u> | | | | | | |
| SB 25-003 Semiauto firearms and rapid fire devices | \$100,000 | \$0 | \$0 | \$100,000 | \$0 | 0.0 |
| SB 25-161 Transit reform | 146,720 | 146,720 | 0 | 0 | 0 | 0.1 |
| SB 25-297 Implement CO natural medicine | 208,240 | 0 | 0 | 208,240 | 0 | 0.0 |
| HB 25-1115 Water supply measurement | 15,960 | 0 | 0 | 15,960 | 0 | 0.0 |
| HB 25-1159 Child support recs | 137,250 | 0 | 0 | 137,250 | 0 | 0.0 |
| HB 25-1215 Redistribution of Lottery Fund | 723,488 | 0 | 723,488 | 0 | 0 | 0.0 |
| HB 25-1269 Building decarb measures | 3,000,000 | 0 | 3,000,000 | 0 | 0 | 0.0 |
| HB 25-1321 Support against adv fed action | 4,000,000 | 0 | 4,000,000 | 0 | 0 | 0.0 |
| Subtotal - Other Bills | \$8,331,658 | \$146,720 | \$7,723,488 | \$461,450 | \$0 | 0.1 |
| Total FY 2025-26 | \$552,931,124 | \$53,113,284 | \$105,603,846 | \$385,358,780 | \$8,855,214 | 1,272.3 |
| \$ Change from prior year | \$29,945,391 | -\$2,958,394 | \$1,722,943 | \$31,260,190 | -\$79,348 | -26.8 |
| % Change from prior year | 5.7% | -5.3% | 1.7% | 8.8% | -0.9% | -2.1% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-092 (Supplemental Bill) includes a net decrease of \$1.3 million total funds, including an increase of \$208,890 General Fund. These changes were driven by adjusted cost estimates for purchasing and providing information technology services.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Operating common policies: The appropriation includes a net increase of \$29.5 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|--------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Payments to Office of Information Technology | \$29,068,767 | \$16,114 | \$0 | \$29,052,653 | \$0 | 0.0 |
| Indirect cost assessment | 369,210 | 0 | -8,232 | 234,030 | 143,412 | 0.0 |
| Capitol Complex leased space | 214,260 | -114,731 | 0 | 328,991 | 0 | 0.0 |
| Legal services | 52,744 | 361,092 | -77,512 | -230,836 | 0 | 0.0 |
| Risk management & property | -125,376 | -263,565 | 0 | 138,189 | 0 | 0.0 |
| State accounting system (CORE) | -50,869 | -1,823 | -2,209 | -44,683 | -2,154 | 0.0 |
| Workers' compensation | -17,758 | -5,522 | 0 | -12,236 | 0 | 0.0 |
| Vehicle lease payments | -5,854 | -5,854 | 0 | 0 | 0 | 0.0 |
| Total | \$29,505,124 | -\$14,289 | -\$87,953 | \$29,466,108 | \$141,258 | 0.0 |

Employee compensation common policies: The appropriation includes a net increase of \$10.6 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$8,770,984 | \$1,081,285 | \$488,105 | \$6,971,621 | \$229,973 | 0.0 |
| Step plan | 1,812,939 | 669,847 | 248,071 | 837,807 | 57,214 | 0.0 |
| Health, life, and dental | 1,767,272 | 34,113 | 441,283 | 1,212,821 | 79,055 | 0.0 |
| Unfunded liability amortization payments | 380,531 | -76,790 | 204,107 | 194,768 | 58,446 | 0.0 |
| Shift differential | 153,700 | 0 | 0 | 153,700 | 0 | 0.0 |
| PERA direct distribution | 40,674 | 38,521 | 51,440 | -49,287 | 0 | 0.0 |
| Paid family and medical leave insurance | 17,123 | -2,519 | 9,122 | 7,944 | 2,576 | 0.0 |
| Health, life, and dental base reduction | -2,187,099 | -156,164 | -2,864 | -1,987,253 | -40,818 | 0.0 |
| Short-term disability | -120,865 | -15,214 | -5,981 | -93,816 | -5,854 | 0.0 |
| Total | \$10,635,259 | \$1,573,079 | \$1,433,283 | \$7,248,305 | \$380,592 | 0.0 |

OEDIT Administrative funds: The bill includes an increase of \$736,272 total funds, including \$720,272 reappropriated funds and \$16,000 federal funds, to reflect amounts that are already being spent on administrative overhead costs. This increase appropriates no new dollars to the Office of Economic Development and International Trade (OEDIT). This change is shown for informational purposes only and more accurately reflects the cost of administrative overhead in the division.

Colorado Energy Office (CEO) Sustainable funding: The bill includes a net increase of \$155,013 General Fund for the Colorado Energy Office to address costs related to increased workload.

OSPB Manage emergency funds: The bill includes \$141,804 General Fund to continue support for 1.0 FTE to manage emergency funds. The FY 2023-24 Long Bill included term-limited funding for 4.0 FTE to address audit findings about OSPB's management of the Disaster Emergency Fund. The term-limited funding expired at the end of FY 2024-25. This funding addresses the Governor's ongoing responsibilities to manage disaster funds.

OEDIT Reduce skills advance appropriation: The bill reduces the appropriation to the Skills Advance Program by \$3.0 million General Fund in FY 2025-26 and FY 2026-27 and by \$1.0 million in FY 2027-28 and ongoing.

OIT One-percent reduction: The bill includes a one-time reduction of \$1,370,678 reappropriated funds and 10.0 FTE to several of the Office of Information Technology line items for a one-percent reduction in its operating budget. The change also transfers FTE and appropriations between line items to account for changes to its programmatic structure after implementation of real-time billing processes.

OEDIT One-percent General Fund reduction: The bill includes a one-time 1.0 percent General Fund reduction across OEDIT. This results in a decrease of \$235,406 General Fund.

OSPB balancing MTCF reduction: The bill includes a \$200,000 reduction from the Marijuana Tax Cash Fund (MTCF) for MTCF balancing purposes. This reduces the appropriation to the Evidence-based Policymaking Evaluation and Support line item in the Office of State Planning and Budgeting.

OIT TAP operating reduction: The bill includes a reduction of \$45,000 General Fund for the Technology Accessibility Program (TAP). The program still expects to meet the accessibility standard verification and compliance needs of client agencies with this change.

Technical adjustments: The bill includes a net decrease of \$9,498 total funds related to technical adjustments, including an increase of \$134,379 General Fund, as shown in the table below.

| Technical adjustments | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| OEDIT office lease technical adjustment | \$86,035 | \$86,035 | \$0 | \$0 | \$0 | 0.0 |
| CEO office lease technical adjustment | 48,344 | 48,344 | 0 | 0 | 0 | 0.0 |
| OIT FTE technical adjustment | 0 | 0 | 0 | 0 | 0 | -0.8 |
| OEDIT HPTC cash fund footnote correction | -143,877 | 0 | -143,877 | 0 | 0 | 0.0 |
| Total | -\$9,498 | \$134,379 | -\$143,877 | \$0 | \$0 | -0.8 |

Prior year actions: The appropriation includes a net decrease of \$14.7 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-092 Supplemental bill | \$1,512,864 | \$0 | 0 | \$1,512,864 | \$0 | 0.0 |
| SB 24-121 Critical access hospitals licensure | 88,708 | 0 | 0 | 88,708 | 0 | 0.0 |
| HB 23-1272 Tax policy that advances decarbonization | 37,655 | 0 | 37,655 | 0 | 0 | 0.0 |
| HB 23-1281 Advance use clean hydrogen | 26,720 | 26,720 | 0 | 0 | 0 | -0.4 |
| FY 23-24 Behavioral health eligibility | 26,550 | 0 | 0 | 26,550 | 0 | 0.0 |
| HB 24-1223 Child care assistance access | 26,379 | 0 | 0 | 26,379 | 0 | 0.0 |
| HB 24-1365 Opportunity now grants & tax credits | 5,438 | 5,438 | 0 | 0 | 0 | 0.2 |
| FY 24-25 OIT Broadband middle mile | 4,090 | 4,090 | 0 | 0 | 0 | 0.2 |
| HB 24-1295 Creative industry revitalization incentives | 1,974 | 1,974 | 0 | 0 | 0 | 0.2 |
| HB 24-1157 Employee-owned bus office | 536 | 536 | 0 | 0 | 0 | 0.3 |
| FY 24-25 Salary survey | -4,879,394 | -588,882 | -339,549 | -3,670,681 | -280,282 | 0.0 |
| HB 24-1364 Educ.-Based Workforce Readiness | -3,140,324 | 883,384 | -4,290,991 | 267,283 | 0 | -2.9 |
| FY 24-25 OEDIT adjust | -1,200,000 | 0 | -1,200,000 | 0 | 0 | 0.0 |
| FY 24-25 Step plan | -1,190,679 | -543,015 | -335,809 | -28,215 | -283,640 | 0.0 |
| HB 23-1199 Improve forensic evidence process | -1,082,521 | 0 | 0 | -1,082,521 | 0 | -3.7 |
| HB 24-1001 Reauthorize rural jump start | -873,304 | 0 | -873,304 | 0 | 0 | -1.5 |
| FY 23-24 Peak & PeakPro | -725,787 | 0 | 0 | -725,787 | 0 | 0.0 |
| HB 22-1289 Cover all Coloradans | -573,909 | 0 | 0 | -573,909 | 0 | 0.0 |
| SB 24-174 Sustainable affordable housing | -498,475 | 0 | 0 | -498,475 | 0 | 0.0 |
| FY 23-24 OSPB Emergency funds reporting staff | -428,325 | -428,325 | 0 | 0 | 0 | -4.0 |
| FY 24-25 OREC sunset | -297,000 | -297,000 | 0 | 0 | 0 | -2.7 |
| HB 24-1402 Evaluation of CDHE IT | -280,000 | -280,000 | 0 | 0 | 0 | 0.0 |
| FY 22-23 GOV Medical Financial Partnership Pilot | -220,145 | -220,145 | 0 | 0 | 0 | -1.0 |
| HB 24-1313 Transit-oriented communities | -165,000 | -100,000 | 0 | -65,000 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | -132,828 | 0 | 0 | -132,828 | 0 | 0.0 |
| SB 24-214 Implement state climate goals | -100,000 | -100,000 | 0 | 0 | 0 | 0.0 |
| SB 24-233 Property tax | -95,282 | 0 | 0 | -95,282 | 0 | -0.8 |
| HB 24-1152 Accessory dwelling units | -65,000 | 0 | 0 | -65,000 | 0 | 0.0 |
| FY 24-25 R5 Data driven decisions | -54,280 | 0 | 0 | -54,280 | 0 | 0.0 |

| Prior year actions | | | | | | |
|--|---------------|--------------|--------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 23-1247 Assess advanced energy solutions CO | -53,276 | 0 | 0 | 0 | -53,276 | -0.2 |
| SB 24-190 Rail and coal transition | -42,460 | -42,460 | 0 | 0 | 0 | 0.0 |
| FY 24-25 LG CCIA roadmap tribal affairs | -32,676 | -32,676 | 0 | 0 | 0 | 0.0 |
| HB 24-1002 Social work licensure | -32,500 | 0 | 0 | -32,500 | 0 | 0.0 |
| HB 24-1111 Cosmetology licensure | -32,500 | 0 | 0 | -32,500 | 0 | 0.0 |
| SB 24-010 Dentist & hygienist compact | -32,500 | 0 | 0 | -32,500 | 0 | 0.0 |
| SB 24-018 Physician assistant licensure | -32,500 | 0 | 0 | -32,500 | 0 | 0.0 |
| HB 23-1234 Streamlined solar | -30,787 | -30,787 | 0 | 0 | 0 | -0.4 |
| SB 24-080 Health coverage transparency | -30,000 | 0 | 0 | -30,000 | 0 | 0.0 |
| HB 24-1358 Film incentive tax credit | -29,120 | -29,120 | 0 | 0 | 0 | 0.0 |
| HB 24-1302 Tax Info Real Property Owners | -27,198 | 0 | 0 | -27,198 | 0 | 0.0 |
| HB 24-1314 Mod tax credit preservation | -22,008 | -22,008 | 0 | 0 | 0 | 0.1 |
| HB 24-1370 Reduce cost of natural gas | -12,692 | -12,692 | 0 | 0 | 0 | -0.1 |
| HB 24-1325 Quantum tax credits | -9,726 | -9,726 | 0 | 0 | 0 | 0.2 |
| HB 24-1262 Maternal health midwives | -7,875 | 0 | 0 | -7,875 | 0 | 0.0 |
| Total | -\$14,699,157 | -\$1,814,694 | -\$7,001,998 | -\$5,265,267 | -\$617,198 | -16.5 |

Department of Health Care Policy and Financing

The Department helps pay health and long-term care costs for low-income and vulnerable people. Federal matching funds assist with these costs. In return for the federal funds, the Department must follow federal rules for program eligibility, benefits, and other features. Major programs administered by the Department include:

- Medicaid – serves people with low income and people needing long-term care
- Children's Basic Health Plan – provides low-cost insurance for children and pregnant women with income slightly higher than Medicaid allows
- Old Age Pension Health and Medical Program – serves elderly people with low income who qualify for a state pension but do not qualify for Medicaid or Medicare

The Department also performs functions related to improving the health care delivery system. It advises the General Assembly and the Governor, administers grants such as the Primary Care and Preventive Care Grant Program, and housing the Commission on Family Medicine Residency Training Programs.

| Health Care Policy and Financing: Year-over-year change | | | | |
|---|-------------------------|-------------------------|------------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund ^{1, 2} | \$5,183,938,664 | \$5,554,316,022 | \$370,377,358 | 7.1% |
| Cash Funds | 1,948,296,054 | 2,030,279,577 | 81,983,523 | 4.2% |
| Reappropriated Funds | 137,592,164 | 144,020,883 | 6,428,719 | 4.7% |
| Federal Funds | 9,635,343,587 | 10,488,674,464 | 853,330,877 | 8.9% |
| Total Funds | \$16,905,170,469 | \$18,217,290,946 | \$1,312,120,477 | 7.8% |
| | | | | |
| Full Time Equivalent Staff | 840.9 | 843.2 | 2.3 | 0.3% |

¹ Includes General Fund Exempt.

² Includes \$291,034 in FY 2024-25 and \$293,077 in FY 2025-26 that is not subject to the statutory restriction on state General Fund appropriations imposed by Section 24-75-201.1, C.R.S.

Appropriation detail: Change by item and bill

| Department of Health Care Policy and Financing | | | | | | |
|--|-------------------------|---------------------------|------------------------|----------------------|------------------------|--------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$15,945,013,018 | \$4,979,207,987 | \$1,790,475,824 | \$137,606,638 | \$9,037,722,569 | 836.2 |
| SB 24-047 Prev substance use disorders | 150,000 | 75,000 | 0 | 0 | 75,000 | 0.0 |
| SB 24-110 Authorizing antipsychotics | 3,387,323 | 888,555 | 203,579 | 0 | 2,295,189 | 0.0 |
| SB 24-116 Discounts for indigent patients | 309,195 | 0 | 154,598 | 0 | 154,597 | 3.4 |
| SB 24-168 Remote health monitoring | 34,128 | 34,128 | 0 | 0 | 0 | 0.3 |
| HB 24-1038 High acuity youth | 5,272,776 | 2,636,388 | 0 | 0 | 2,636,388 | 0.9 |
| HB 24-1045 Substance use treatment | 935,785 | 169,995 | 31,896 | 0 | 733,894 | 2.7 |
| HB 24-1322 Health related social needs | 445,839 | 222,920 | 0 | 0 | 222,919 | 1.0 |
| HB 24-1401 Denver Health | 5,000,000 | 5,000,000 | 0 | 0 | 0 | 0.0 |
| SB 25-093 Supplemental bill | 359,059,826 | 87,429,892 | 122,775,622 | -14,474 | 148,868,786 | -3.6 |
| SB 25-206 Long Bill supplemental | 589,562,579 | 110,273,799 | 34,654,535 | 0 | 444,634,245 | 0.0 |
| SB 25-227 Early Intervention | -4,000,000 | -2,000,000 | 0 | 0 | -2,000,000 | 0.0 |
| SB 25-228 Disability buy-in | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-270 Nursing provider fees | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$16,905,170,469 | \$5,183,938,664 | \$1,948,296,054 | \$137,592,164 | \$9,635,343,587 | 840.9 |

| Department of Health Care Policy and Financing | | | | | | |
|---|----------------------|---------------------------|-------------------|------------------|--------------------|-------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$16,905,170,469 | \$5,183,938,664 | \$1,948,296,054 | \$137,592,164 | \$9,635,343,587 | 840.9 |
| Enrollment/utilization trends | | | | | | |
| Medical Services Premiums | 799,186,143 | 217,481,258 | 76,660,020 | 0 | 505,044,865 | 0.0 |
| Behavioral Health | 195,378,424 | 35,590,906 | 14,355,998 | 0 | 145,431,520 | 0.0 |
| Office of Community Living | 57,050,876 | 29,347,282 | -1,609,252 | 0 | 29,312,846 | 0.0 |
| Child Health Plan Plus | 31,742,387 | 8,995,528 | 2,114,307 | 0 | 20,632,552 | 0.0 |
| Medicare Modernization Act | 30,389,662 | 30,389,662 | 0 | 0 | 0 | 0.0 |
| Health benefits for children lacking access due to immigration status | 13,779,605 | 13,779,605 | 0 | 0 | 0 | 0.0 |
| Public school health services | -21,188,422 | 0 | -9,978,112 | 0 | -11,210,310 | 0.0 |
| <i>Subtotal - Enrollment/utilization trends</i> | <i>1,106,338,675</i> | <i>335,584,241</i> | <i>81,542,961</i> | <i>0</i> | <i>689,211,473</i> | <i>0.0</i> |
| Eligibility/benefit changes | | | | | | |
| Integrate primary and behavioral care | 1,575,367 | 368,170 | 117,691 | 0 | 1,089,506 | 0.0 |
| DOJ settlement agreement | 1,355,142 | 710,266 | 0 | 0 | 644,876 | 10.2 |
| Supported employment for IDD | 350,000 | 35,000 | 0 | 0 | 315,000 | 0.0 |
| Peer services | -20,467,763 | -4,249,746 | -1,276,550 | 0 | -14,941,467 | 0.0 |
| Hospital backup unit expansion | -839,287 | -478,182 | 0 | 0 | -361,105 | 0.0 |
| <i>Subtotal - Eligibility/benefit changes</i> | <i>-18,026,541</i> | <i>-3,614,492</i> | <i>-1,158,859</i> | <i>0</i> | <i>-13,253,190</i> | <i>10.2</i> |
| Provider rates | | | | | | |
| 1.6% Provider rate increase | 148,729,975 | 52,631,115 | 8,164,822 | 0 | 87,934,038 | 0.0 |
| CU School of Medicine | 9,218,384 | 0 | 0 | 4,609,192 | 4,609,192 | 0.0 |
| Community First Choice rate rebalance | 256,524 | 112,871 | 0 | 0 | 143,653 | 0.0 |
| Non-emergent medical transportation | -45,749,681 | -13,724,904 | -9,149,937 | 0 | -22,874,840 | 0.0 |
| Pharmacy reimbursement | -2,066,234 | -470,433 | -129,619 | 0 | -1,466,182 | 0.0 |
| Alternative Care Facilities rates | -717,626 | -358,813 | 0 | 0 | -358,813 | 0.0 |
| Group respite rate | -176 | -88 | 0 | 0 | -88 | 0.0 |
| <i>Subtotal - Provider rates</i> | <i>109,671,166</i> | <i>38,189,748</i> | <i>-1,114,734</i> | <i>4,609,192</i> | <i>67,986,960</i> | <i>0.0</i> |
| County eligibility administration | 21,000,000 | 2,623,849 | 4,355,952 | 0 | 14,020,199 | 0.0 |
| CO Benefits Management System | 10,149,241 | 478,271 | 296,147 | 1,875,139 | 7,499,684 | 0.9 |
| Transfers to other state agencies | 5,781,397 | 6,273,057 | 47,820 | 0 | -539,480 | 0.0 |
| Employee compensation common policies | 3,128,476 | 891,697 | 334,278 | -106,677 | 2,009,178 | 0.0 |
| Operating common policies | 4,280,684 | 1,654,364 | 551,555 | 139,155 | 1,935,610 | 0.0 |
| Office of eHealth Innovations | 2,768,591 | 172,401 | 0 | 0 | 2,596,190 | 0.0 |
| Claims systems procurement | 1,419,969 | 137,661 | 71,135 | 0 | 1,211,173 | 16.6 |
| SB 22-235 implementation | 1,282,333 | 107,168 | 60,621 | 130,886 | 983,658 | 1.8 |
| Contract true up | 1,028,833 | 393,425 | 39,673 | 0 | 595,735 | 0.0 |
| County escalation resolution unit | 689,026 | 191,261 | 95,911 | 0 | 401,854 | 1.8 |
| All-Payer Claims Database | 390,156 | -929,943 | 685,936 | 0 | 634,163 | 0.0 |
| Equity Office realignment | 74,921 | 74,921 | 0 | 0 | 0 | 0.0 |
| Community First Choice | 0 | -49,248,106 | 0 | 0 | 49,248,106 | 0.0 |
| ARPA HCBS adjustments | -26,745,543 | 0 | -13,272,348 | 0 | -13,473,195 | 0.0 |
| Prepayment claims reviews | -15,939,530 | -5,621,260 | -685,251 | 0 | -9,633,019 | 2.0 |
| HAS Fee admin & refinance | -5,081,811 | -1,949,502 | -591,403 | 0 | -2,540,906 | 2.7 |
| Accountable Care Collaborative | -1,344,230 | -724,379 | 275,580 | 0 | -895,431 | 0.0 |
| Tobacco forecast | -1,306,300 | 0 | -657,050 | 0 | -649,250 | 0.0 |
| Suicide crisis line unused funds | -1,200,000 | -300,000 | -84,000 | 0 | -816,000 | 0.0 |
| Personal services reduction | -862,365 | -373,843 | -57,164 | -112 | -431,246 | -10.0 |
| Convert contracts to FTE | -509,065 | -66,999 | -37,018 | -186,227 | -218,821 | 8.3 |
| Youth system of care | -8,718 | -4,359 | 0 | 0 | -4,359 | 1.0 |

| Department of Health Care Policy and Financing | | | | | | |
|--|-------------------------|---------------------------|------------------------|----------------------|-------------------------|--------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Prior year actions | 63,040,827 | 32,678,788 | -16,111,802 | -32,637 | 46,506,478 | -42.5 |
| Subtotal - SB 25-206 Long Bill | \$18,165,190,661 | \$5,540,556,633 | \$2,002,883,994 | \$144,020,883 | \$10,477,729,151 | 833.7 |
| Other Bills | | | | | | |
| SB 25-084 Medicaid parenteral nutrition | \$109,664 | \$54,832 | \$0 | \$0 | \$54,832 | 0.0 |
| SB 25-183 Pregnancy services coverage | -286,252 | 1,476,895 | -41,650 | 0 | -1,721,497 | 0.0 |
| SB 25-226 CIH waiver extension | 2,561,312 | 1,280,656 | 0 | 0 | 1,280,656 | 2.0 |
| SB 25-228 Disability buy-in | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-229 Community health workers | -5,713,346 | -1,364,558 | -342,750 | 0 | -4,006,038 | 0.0 |
| SB 25-270 Nursing provider fees | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-290 Safety net stabilization | 25,000,000 | 0 | 25,000,000 | 0 | 0 | 2.0 |
| SB 25-308 Medicaid housing/reentry srvc | 30,088,378 | 12,191,459 | 2,779,983 | 0 | 15,116,936 | 3.0 |
| SB 25-314 Recovery audit contractor | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 25-1328 Impl recs direct care worker | 340,529 | 120,105 | 0 | 0 | 220,424 | 2.5 |
| Subtotal - Other Bills | \$52,100,285 | \$13,759,389 | \$27,395,583 | \$0 | \$10,945,313 | 9.5 |
| Total FY 2025-26 | \$18,217,290,946 | \$5,554,316,022 | \$2,030,279,577 | \$144,020,883 | \$10,488,674,464 | 843.2 |
| \$ Change from prior year | \$1,312,120,477 | \$370,377,358 | \$81,983,523 | \$6,428,719 | \$853,330,877 | 2.3 |
| % Change from prior year | 7.8% | 7.1% | 4.2% | 4.7% | 8.9% | 0.3% |

¹ Includes General Fund Exempt.

² Includes \$291,034 in FY 2024-25 and \$293,077 in FY 2025-26 that is not subject to the statutory restriction on state General Fund appropriations imposed by Section 24-75-201.1, C.R.S.

FY 2024-25 Mid-year Adjustments

Senate Bill 25-093 (Supplemental Bill): The bill includes a net increase to appropriations, primarily for a new forecast of caseload and expenditures. Adjustments for the new forecast explain \$324.2 million total funds, including \$90.0 million General Fund, of the increase. In addition, the bill reallocates unspent money from the American Rescue Plan Act (ARPA) Home- and Community-Based Services (HCBS) program to provider rate bonuses, including:

- \$5.0 million (17.0 percent) for case management agencies for claims submitted from July 2024 through September 2024
- \$37.9 million (7-10 percent, depending on total claims) for HCBS providers for services provided from July 2024 through December 2024

Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill Supplemental): The bill includes a net increase to appropriations, primarily for caseload and expenditure increases as projected in a new forecast for the program. Adjustments for the new forecast explain \$589.1 million total funds, including \$113.0 million General Fund, of the increase.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Enrollment/utilization trends: The bill includes an increase based on the forecasted caseload and expenditures under current law and policy. The forecast projects costs will increase by \$1,106.3 million total funds, including \$335.6 million General Fund, for the following programs:

- Medical Services Premiums – An increase of \$799.2 million total funds, including \$217.5 million General Fund, for medical services as well as long-term services and supports provided through Medicaid.
- Behavioral Health – An increase of \$195.4 million total funds, including \$35.6 million General Fund, for Medicaid behavioral health programs.
- Office of Community Living – An increase of \$57.1 million total funds, including \$29.3 million General Fund, for home- and community-based services for people with intellectual and developmental disabilities.
- Child Health Plan Plus – An increase of \$31.7 million total funds, including \$9.0 million General Fund, for children and pregnant persons enrolled in the Child Health Plan Plus.
- Medicare Modernization Act – An increase of \$30.4 million General Fund for reimbursements to the federal government for prescription drugs for people eligible for both Medicaid and Medicare.
- Health benefits for children lacking access due to immigration status – An increase of \$13.8 million General Fund for the program that provides health insurance to children who would otherwise qualify for Medicaid or the Child Health Plan Plus except for their immigration status.
- Public school health services – A decrease of \$21.2 million total funds for public school health services based on certified public expenditures by school districts and Boards of Cooperative Education Services. These services received an enhanced federal match during COVID. The phase out of that enhanced federal match reduces federal funds to the state.

Eligibility/benefit changes: The bill includes a net decrease for changes in eligibility or benefits. The changes save \$18.0 million total funds, including \$3.6 million General Fund, for the following:

- Integrate primary and behavioral care – A net increase of \$1.6 million total funds, including \$368,170 General Fund, to provide behavioral health services in a primary care setting. Services include behavioral health assessments and treatment teams. Increases are partially offset by anticipated decreases in other services, including hospitalization.
- DOJ settlement agreement – A net increase of \$1.4 million total funds, including \$710,266 General Fund, and 10.2 FTE to provide resources to meet settlement agreement requirements between the Department and the U.S. Department of Justice to prevent litigation regarding claims of violations of Title II of the Americans with Disabilities Act.
- Supported employment for individuals with developmental disabilities (IDD) – An increase of \$350,000 total funds, including \$35,000 General Fund, to amend the payment model for the Supported Employment Pilot program, so that rates and payment structures incentivize positive workplace outcomes for individuals with developmental disabilities.
- Peer services – A decrease of \$20.5 million total funds, including \$4.2 million General Fund, to limit peer services to substance use recovery and comprehensive providers. This is an 11.0 percent decrease to peer services. Current payment structures may incentivize over-utilization, and caseload trends have exceeded projections.
- Hospital Backup Unit expansion – A reduction of \$0.8 million total funds, including \$0.5 million General Fund, to expand eligibility for Hospital Backup Units to members with disorders of consciousness, certain neurologic conditions, and bariatric needs. A Hospital Backup Unit provides hospital level care for members who are ventilator dependent, have complex wounds, or have medically complex needs, reducing length of stay in hospital settings.

Provider rates: The bill includes a net increase for changes to provider rates. The changes cost \$109.7 million total funds, including \$38.2 million General Fund, for the following:

- 1.6% Provider rate increase – An increase of \$148.7 million total funds, including \$52.6 million General Fund, for a 1.6 percent increase to provider rates that are eligible for a common policy adjustment. This

excludes rates that are adjusted annually or periodically based on a federal or state statute or regulation where the adjustment is included in the forecast.

- CU School of Medicine – An increase of \$9.2 million total funds for reimbursements for Medicaid services provided by the University of Colorado School of Medicine. The source of the state match is reappropriated funds transferred by the Department of Higher Education from the General Fund for the School of Medicine.
- Community First Choice rate rebalance – A net increase of \$256,524 total funds, including \$112,871 General Fund, to rebalance rates for long-term services and supports to implement Community First Choice. Under Community First Choice, select long-term services and supports move from federal waivers that serve defined populations to the State Plan that serves all members. The Department must pay the same rates for the same services regardless of the population served. The Department selected new rates with the goal of keeping aggregate costs the same. Some rates will increase and some will decrease. States that implement Community First Choice receive an additional federal match of six percentage points for the services.
- Non-emergent medical transportation – A net decrease of \$45.7 million total funds, including \$13.7 million General Fund, to the mileage rate component of non-emergency medical transportation. Non-ambulance mileage rates would decrease from \$6.10 to \$3.00 per mile and wheelchair vehicle mileage rates would increase from \$1.19 to \$3.00 per mile. These rates compare to \$2.80 per mile for large market taxi carriers regulated by the Public Utilities Commission.
- Pharmacy reimbursement – A reduction of \$2.1 million total funds, including \$470,433 General Fund, for drugs with no acquisition cost data. Medicaid pays for pharmaceuticals at cost, but when there is insufficient data to determine the average acquisition cost, such as when a drug is new and/or low volume, the Department indexes the rates to a measure of wholesale costs and applies a discount. The measure of wholesale costs overstates average acquisition costs but the amount varies by drug. This change increases the discount applied to wholesale costs for this small subset of drugs. The change primarily impacts mail order pharmacies.
- Alternative Care Facilities rates – A reduction of \$0.7 million total funds, including \$0.4 million General Fund, from a tiered rate structure for services offered in Alternative Care Facilities, which are certified assisted living residences that offer elders and persons with disabilities health services in a community setting.
- Group respite rate – A reduction of \$176 total funds, including \$88 General Fund, for adjustments to the group respite rate for the Children’s Habilitation Residential Program waiver.

County eligibility administration: The bill increases compensation to counties for eligibility determinations and administration of medical assistance programs. The changes cost \$21.0 million total funds, including \$2.6 million General Fund.

CO Benefits Management System: The bill provides funding for upgrades to the Colorado Benefits Management system, including: replacing current data syncing technology and implementing advanced monitoring, automating user acceptance testing of software, expanding the use of integrated character recognition, and adding interactive voice recognition for client self-service. The changes cost \$10.1 million total funds, including \$0.5 million General Fund, and 0.9 FTE. Additional costs for this development are detailed in the Department of Human Services.

Transfers to other state agencies: The bill includes a net increase for programs that are financed with Medicaid funds but operated by other departments. The changes cost \$5.8 million total funds, including \$6.3 million General Fund.

Employee compensation common policies: The bill includes a net increase of \$3.1 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$2,299,634 | \$931,069 | \$166,773 | \$0 | \$1,201,792 | 0.0 |
| Health, life, and dental | 799,684 | 165,782 | 81,370 | -59,708 | 612,240 | 0.0 |
| PERA direct distribution | 189,949 | 41,050 | 32,488 | -6,808 | 123,219 | 0.0 |
| Step plan | 151,359 | 58,370 | 10,885 | 0 | 82,104 | 0.0 |
| Unfunded liability amortization payments | 32,733 | -85,884 | 534 | -37,888 | 155,971 | 0.0 |
| Paid family and medical leave insurance | 12,018 | -3,864 | 5,285 | -1,705 | 12,302 | 0.0 |
| Health, life, and dental base reduction | -351,732 | -186,456 | 41,772 | 0 | -207,048 | 0.0 |
| Short-term disability | -5,169 | -28,370 | -4,829 | -568 | 28,598 | 0.0 |
| Total | \$3,128,476 | \$891,697 | \$334,278 | -\$106,677 | \$2,009,178 | 0.0 |

Operating common policies: The bill includes a net increase of \$4.3 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Payments to Office of Information Technology | \$3,103,886 | \$1,109,336 | \$248,567 | \$470,581 | \$1,275,402 | 0.0 |
| Administrative law judge services | 1,349,891 | 453,097 | 153,358 | -21,350 | 764,786 | 0.0 |
| Risk management & property | 30,403 | -2,792 | -2,362 | -3,243 | 38,800 | 0.0 |
| State accounting system (CORE) | 549 | 1,065 | 3,993 | -4,203 | -306 | 0.0 |
| Indirect cost assessment | -178,207 | 178,207 | 1,112 | -231,098 | -126,428 | 0.0 |
| Workers' compensation | -24,789 | -5,799 | -2,428 | -443 | -16,119 | 0.0 |
| Legal services | -1,049 | -78,750 | 149,315 | -71,089 | -525 | 0.0 |
| Total | \$4,280,684 | \$1,654,364 | \$551,555 | \$139,155 | \$1,935,610 | 0.0 |

Office of eHealth Innovations: The bill includes an increase for the Office of eHealth Innovations (OeHI) in FY 2024-25. The increase is \$2.8 million total funds, including \$172,401 General Fund. The General Fund increase restores a one-time budget balancing reduction in FY 2024-25. The federal funds increase reflects projected matching funds that OeHI will earn.

Claims systems repurchase: The bill includes funding for the increased complexity of using modular information technology systems. In a modular information technology system, different vendors can maintain different components, such as the reporting and analysis software versus the payment processing software. The Department will ostensibly be able to swap individual components or vendors without disrupting the entire claims system. The projected increased cost of the modular procurement is \$1.4 million total funds, including \$137,661 General Fund, which supports 16.6 FTE. Federal regulations require states to use modular information technology systems.

SB 22-235 implementation: The bill includes funding for the Colorado Benefits Management System to develop business process standards that improve policy documentation and dissemination and that integrate the Program Area Natural Dialog Assistant (PANDA). The changes cost \$1.3 million total funds, including \$107,168 General Fund, and 1.8 FTE. PANDA will provide artificial intelligence help for county staff to navigate and get support on eligibility policies.

Contract true up: The bill includes additional funds for the contracts identified in the table below.

| Contract true up | | | | |
|--|-------------|--------------|---------------------|---------------|
| Item | Total Funds | General Fund | Cash Funds- HAS Fee | Federal Funds |
| Nursing assessments | \$400,000 | \$100,000 | \$0 | \$300,000 |
| Nursing facility appraisals | 340,000 | 170,000 | 0 | 170,000 |
| Market rates for auditing cost reports | 232,890 | 76,772 | 39,673 | 116,445 |
| HB 22-1289 Actuarial Analysis | 55,943 | 46,653 | 0 | 9,290 |
| Total | \$1,028,833 | \$393,425 | \$39,673 | \$595,735 |

- The current vendor for the nursing preadmission screenings and resident reviews is not completing the evaluations in the federally required 7-9 days and lacks capacity to monitor needs for specialized services, such as behavioral health. The increase will allow for higher contract standards.
- Statutes require the Department to conduct the nursing facility appraisals every four years.
- The Department needs audits of cost reports to comply with state statutes and federal regulations and has no control over the market rates for the service.
- The lack of funding in H.B. 22-1289 for on-going actuarial analysis for rate setting was an oversight in the Fiscal Note.

County escalation resolution unit: The bill includes funding for staff to update member eligibility information in the Colorado Benefits Management System, for contract resources to manage the complaints and grievances tracking system, and to purchase software licenses for all counties and case management agencies for access to the tracking system. The changes cost \$0.7 million total funds, including \$0.2 million General Fund, and 1.8 FTE.

All-Payer Claims Database: The bill includes a net increase for the All-Payer Claims Database (APCD). The change also saves \$929,943 General Fund. The funding assumes that the APCD eliminates all non-essential reports and the \$500,000 General Fund scholarship program that helps researchers access the database. Also, it refinances some of the cost with matching federal funds and the Healthcare Affordability and Sustainability (HAS) Fee, in proportion to the activities attributable to those fund sources. Finally, it includes an increase for information technology security upgrades.

Equity Office realignment: The bill includes a shift in costs from the Colorado Equity Office in the Department of Personnel to this department. This department received an increase of \$74,921 General Fund, but there is a corresponding decrease in the Colorado Equity Office.

Community First Choice: The bill includes a change in fund sources to reflect the higher match rate for long-term services and supports under Community First Choice. The change saves \$49.2 million General Fund. The General Assembly approved Community First Choice to move selected long-term services and supports from federal waivers that serve defined populations to the State Plan that serves all members. The Department will still use assessments to determine service needs. States that implement Community First Choice receive an additional federal match of six percentage points for the services.

ARPA HCBS adjustments: The bill includes the second-year impact of a supplemental that used unspent money from the American Rescue Plan Act (ARPA) Home- and Community-Based Services (HCBS) grant for provider rate bonuses so that the Department could spend the money by the federal deadline of March 31, 2025. In addition, the supplemental made small true ups to appropriations to reflect actual expenditures by project. In FY 2026-27, all of the one-time money comes out of the base.

Prepayment claims reviews: The bill includes additional resources for prepayment reviews and projected savings from preventing improper billing and fraud.

| Prepayment claims reviews | | | | | |
|----------------------------|---------------|--------------|------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Federal Funds | FTE |
| Prepayment review contract | \$3,500,000 | \$1,517,950 | \$232,050 | \$1,750,000 | 0.0 |
| Compliance FTE | 160,470 | 69,596 | 10,639 | 80,235 | 2.0 |
| Projected savings | -19,600,000 | -7,208,806 | -927,940 | -11,463,254 | 0.0 |
| Total | -\$15,939,530 | -\$5,621,260 | -\$685,251 | -\$9,633,019 | 2.0 |

HAS Fee admin & refinance: The bill repurposes unused administrative appropriations from certain provider fees on hospitals to replace General Fund for administration. This better aligns the use of the fee to workload drivers. Additionally, the bill adds 2.7 FTE and contract funds to address increasing state and federal requirements and help with hospital payment modeling, quality incentives, and discounted care programs. The changes decrease appropriations by \$5.1 million total funds, including \$1.9 million General Fund, and increase the FTE by 2.7. The provider fee is the Healthcare Affordability and Sustainability (HAS) Fee.

Accountable Care Collaborative: The bill includes a net reduction for phase III of the Accountable Care Collaborative (ACC). The changes save \$1.3 million total funds, including \$0.7 million General Fund. The ACC coordinates care for Medicaid members. Phase III includes increased funding for the Regional Accountable Entities (RAEs) to support new contractual duties, especially when members transition out of inpatient and residential settings. These increases are offset by projected savings from better health outcomes when people receive increased supports when leaving hospital or residential settings.

Tobacco forecast: The bill includes a reduction of \$1.3 million total funds to true up appropriations from tobacco tax revenues to align with the most recent Office of State Planning and Budgeting revenue forecast.

Suicide crisis line unused funds: The bill includes a decrease of \$1.2 million total funds, including \$300,000 General Fund, related to the 988 suicide crisis hotline. The hotline is managed by the 988 Enterprise and is funded by a surcharge on all phone lines. The Department included funding in contracts for the Regional Accountable Entities, assuming the hotline would bill for Medicaid clients. This funding has been unutilized because the hotline does not collect insurance information or bill for calls.

Personal services reduction: The bill includes a reduction to administration from vacant positions and temporary employees related to authorized leave. The reduction saves \$862,365 total funds, including \$373,843 General Fund, and 10.0 FTE.

Convert contracts to FTE: The bill reduces contract services and increases state FTE. The change saves \$509,065 total funds, including \$66,999 General Fund, and adds 8.3 FTE. The specific contracts involve: 1) county expenditure reviews to ensure only allowable costs are charged to Medicaid; and 2) user acceptance testing and security analysis for eligibility systems.

Youth system of care: The bill includes a net decrease of \$8,718 total funds for the implementation of a Youth System of Care. The system of care is in response to a Settlement Agreement that alleged harm from a lack of community and home-based services for Medicaid youth with intensive behavioral health needs. Amounts reduce current funding for high fidelity wraparound services to align with population projections, and utilize this funding to establish a Workforce Development Center for intensive services. Adjustments are provided in the table below.

| Youth System of Care | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Workforce development center | \$4,086,282 | \$2,043,141 | \$0 | \$0 | \$2,043,141 | 1.0 |
| Move high fidelity wraparound and intensive care coordination to behavioral health capitation | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Decrease high fidelity wraparound | -4,095,000 | -2,047,500 | 0 | 0 | -2,047,500 | 0.0 |

| Youth System of Care | | | | | | |
|----------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Total | -\$8,718 | -\$4,359 | \$0 | \$0 | -\$4,359 | 1.0 |

Prior year actions: The bill includes adjustments for out-year impacts of prior year legislation and budget actions. In the table below, the titles of the annualizations begin with either a bill number or the relevant fiscal year.

The largest increases include:

- *FY 23-24 Community-based access to services* primarily for the expected increase in utilization when long-term services and supports become available through the state plan, rather than through waivers with defined eligibility criteria. The General Fund increase is more than offset by an increase in the federal match. See the Community First Choice adjustment for the change in the federal match.
- *HB 22-1289 Health benefits children & pregnant people* lacking access due to immigration status primarily for the service costs associated with the new eligibility.
- *FY 24-25 R6 Provider rates* for provider rate increases approved last year. The legislature used one-time funding to pay part of the increase for Home- and Community-Based Services, explaining the large increase in General Fund and decrease in cash funds.

The largest decreases include:

- *FY 24-25 Public health emergency unwind* primarily for the phase-out of extra eligibility determination supports provided during the unwind.
- *HB 23-1228 Nursing facility rates* for a step down in the statutory nursing provider rate increases.
- *HB 24-1401 Denver Health funding* for the end of one-time funding provided to support Denver Health

| Prior year actions | | | | | | |
|--|--------------|--------------|-------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 23-24 Community-based access to services | \$24,819,485 | \$6,817,473 | \$1,439,870 | \$0 | \$16,562,142 | 4.9 |
| HB 22-1289 Health benefits children & pregnant ppl | 15,675,679 | 6,115,251 | 7,056 | 0 | 9,553,372 | -0.4 |
| FY 24-25 Provider rates | 14,928,488 | 17,116,542 | -11,777,319 | 0 | 9,589,265 | 0.0 |
| HB 23-1300 Continuous eligibility medical coverage | 11,799,801 | 5,344,427 | 358,439 | 0 | 6,096,935 | 0.4 |
| SB 23-002 Medicaid reimburse community health | 11,165,077 | 2,686,309 | 685,499 | 0 | 7,793,269 | -0.4 |
| FY 24-25 Assessments for nursing svcs | 10,332,605 | 2,583,151 | 0 | 0 | 7,749,454 | 0.0 |
| HB 24-1038 High acuity crisis for children | 6,276,503 | 3,138,252 | 0 | 0 | 3,138,251 | 0.1 |
| HB 24-1045 Substance use disorder treatment | 4,666,581 | 1,073,707 | 283,894 | 0 | 3,308,980 | 1.3 |
| FY 24-25 New DD waiver enroll | 4,063,792 | 2,031,895 | 0 | 0 | 2,031,897 | 0.0 |
| SB 25-227 Early intervention | 4,000,000 | 2,000,000 | 0 | 0 | 2,000,000 | 0.0 |
| SB 24-168 Remote monitoring | 2,121,865 | 1,039,415 | 71,299 | 0 | 1,011,151 | 0.0 |
| HB 23-1136 Prosthetic devices | 1,535,399 | 1,687 | 154,127 | 0 | 1,379,585 | 0.0 |
| SB 24-116 Discounted care for indigent patients | 1,160,397 | 0 | 153,766 | 0 | 1,006,631 | 1.6 |
| FY 24-25 Community-based access svcs | 839,685 | 419,843 | 0 | 0 | 419,842 | 0.0 |
| HB 22-1114 Transport svcs waiver clients | 720,000 | 360,000 | 0 | 0 | 360,000 | 0.0 |
| SB 24-175 Perinatal health | 524,400 | 247,359 | 0 | 0 | 277,041 | 0.0 |
| SB 24-110 Medicaid prior authorization | 326,876 | 85,746 | 19,645 | 0 | 221,485 | 0.0 |
| FY 24-25 Administrative support | 77,176 | 75,718 | 370 | 0 | 1,088 | 0.1 |
| FY 23-24 BH Eligibility & claims | 61,189 | 61,189 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Member correspondence | 43,074 | 13,353 | 8,185 | 0 | 21,536 | 0.6 |
| FY 24-25 Behavioral health continuum | 35,988 | 14,396 | 3,598 | 0 | 17,994 | 0.6 |
| HB 22-1290 Wheelchair repairs | 28,916 | 14,458 | 0 | 0 | 14,458 | 0.0 |
| FY 23-24 Case management redesign | 22,190 | 2,219 | 0 | 0 | 19,971 | 0.0 |

| Prior year actions | | | | | | |
|--|--------------|--------------|---------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 Eligibility compliance | 2,989 | 930 | 566 | 0 | 1,493 | 0.2 |
| FY 24-25 Salary survey and step pay | 594 | 297 | 0 | 0 | 297 | 0.0 |
| FY 23-24 Children complex needs | 0 | 884,714 | -884,714 | 0 | 0 | 0.0 |
| FY 24-25 Public health emergency unwind | -12,512,599 | -3,173,550 | -1,252,612 | 0 | -8,086,437 | -4.9 |
| HB 23-1228 Nursing facility rates | -9,216,419 | -4,608,209 | 0 | 0 | -4,608,210 | 0.0 |
| HB 24-1401 Denver Health funding | -5,000,000 | -5,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 ARPA HCBS adjustments | -4,608,068 | 0 | -2,495,840 | 0 | -2,112,228 | -22.8 |
| FY 24-25 Care & case management stabilization | -4,213,036 | -2,104,850 | 0 | 0 | -2,108,186 | 0.2 |
| HB 24-1045 HRSN & reentry services | -3,989,322 | -810,511 | -236,796 | 0 | -2,942,015 | 0.0 |
| FY 23-24 ARPA HCBS adjustments | -3,225,336 | 0 | -1,743,276 | 0 | -1,482,060 | -17.0 |
| HB 22-1302 Health practice transformation | -2,967,943 | -1,483,971 | 0 | 0 | -1,483,972 | -2.5 |
| SB 21-038 Expand complementary & alt medicine | -1,769,323 | -526,182 | -358,479 | 0 | -884,662 | 0.0 |
| FY 24-25 Med transport credentials & reviews | -1,532,317 | -459,695 | -306,464 | 0 | -766,158 | -0.5 |
| SB 19-197 Continue complementary or alt medicine | -823,855 | -411,928 | 0 | 0 | -411,927 | -1.0 |
| FY 23-24 Public health emergency funding | -636,287 | -214,244 | -103,898 | 0 | -318,145 | 0.0 |
| FY 23-24 Birthing equity | -527,093 | -264,260 | 0 | 0 | -262,833 | 0.0 |
| FY 24-25 Med transport reviews | -576,505 | -172,951 | -115,301 | 0 | -288,253 | 0.0 |
| HB 22-1303 Residential behavioral health beds | -186,818 | -93,409 | 0 | 0 | -93,409 | -2.0 |
| FY 24-25 Eligibility appeals | -119,995 | -37,199 | -22,799 | 0 | -59,997 | -1.5 |
| FY 23-24 Equity through technology | -93,460 | -9,996 | -714 | 0 | -82,750 | 0.0 |
| SB 24-047 Substance use disorder prevention | -75,000 | -37,500 | 0 | 0 | -37,500 | 0.0 |
| HB 23-1197 Stakeholder oversight host homes | -75,000 | -37,500 | 0 | 0 | -37,500 | 0.0 |
| FY 24-25 Convert contractors to FTE | -31,915 | 228 | 96 | -32,637 | 398 | 0.4 |
| HB 24-1322 Medicaid housing & nutrition services | -6,670 | -3,335 | 0 | 0 | -3,335 | 0.0 |
| FY 24-25 Access to benefits | -961 | -481 | 0 | 0 | -480 | 0.1 |
| Total | \$63,040,827 | \$32,678,788 | -\$16,111,802 | -\$32,637 | \$46,506,478 | -42.5 |

Department of Higher Education

The Department is responsible for higher education and vocational training programs in the state. The Colorado Commission on Higher Education (CCHE) serves as the central policy and coordinating board for the Department, which includes oversight of financial aid programs. This department includes the State Historical Society (History Colorado), which manages museums, distributes grants, and supports historic preservation.

| Higher Education: Year-over-year change | | | | |
|---|------------------------|------------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund ¹ | \$1,694,274,869 | \$1,684,348,869 | -\$9,926,000 | -0.6% |
| Cash Funds | 3,306,368,493 | 3,427,837,406 | 121,468,913 | 3.7% |
| Reappropriated Funds | 1,318,434,348 | 1,285,949,360 | -32,484,988 | -2.5% |
| Federal Funds | 27,007,420 | 26,745,298 | -262,122 | -1.0% |
| Total | \$6,346,085,130 | \$6,424,880,933 | \$78,795,803 | 1.2% |
| | | | | |
| Full Time Equivalent Staff | 27,547.5 | 28,034.9 | 487.4 | 1.8% |

¹Includes General Fund Exempt.

Appropriation detail: Change by item and bill

| Department of Higher Education | | | | | | |
|--|------------------------|---------------------------|------------------------|------------------------|---------------------|-----------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$6,234,681,655 | \$1,662,040,580 | \$3,231,741,971 | \$1,313,891,684 | \$27,007,420 | 27,538.1 |
| SB 24-047 Prevent subst. use disorders | 250,000 | 250,000 | 0 | 0 | 0 | 0.0 |
| SB 24-048 Subst. use disorder recovery | 607,504 | 303,752 | 0 | 303,752 | 0 | 1.3 |
| SB 24-104 Career and technical education and apprenticeships | 190,490 | 95,245 | 0 | 95,245 | 0 | 0.0 |
| SB 24-143 Credential quality apprenticeship classification | 124,287 | 124,287 | 0 | 0 | 0 | 1.2 |
| SB 24-221 Funding for rural health care | 1,733,334 | 866,667 | 0 | 866,667 | 0 | 0.0 |
| HB 24-1006 Rural wildfire grants | 300,000 | 300,000 | 0 | 0 | 0 | 0.4 |
| HB 24-1024 Wildfire risk mitigation | 40,000 | 40,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1290 Student educator stipend | 4,197,000 | 0 | 0 | 4,197,000 | 0 | 1.0 |
| HB 24-1314 Historic pres. tax cred. | 54,419 | 54,419 | 0 | 0 | 0 | 0.4 |
| HB 24-1340 Incentives for post-secondary education | 101,756 | 101,756 | 0 | 0 | 0 | 1.3 |
| HB 24-1376 Expand teacher mentors | 100,000 | 100,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1403 Higher ed homeless youth | 1,668,381 | 1,668,381 | 0 | 0 | 0 | 1.8 |
| HB 24-1405 Higher ed Medicaid match | -2,273,392 | -2,273,392 | 0 | 0 | 0 | 0.0 |
| HB 24-1444 Federal Indian Boarding School Research | 333,333 | 333,333 | 0 | 0 | 0 | 2.0 |
| SB 25-094 Supplemental bill | 842,568 | 319,045 | 523,523 | 0 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | 103,133,795 | 29,950,796 | 74,102,999 | -920,000 | 0 | 0.0 |
| Total FY 2024-25 | \$6,346,085,130 | \$1,694,274,869 | \$3,306,368,493 | \$1,318,434,348 | \$27,007,420 | 27,547.5 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$6,346,085,130 | \$1,694,274,869 | \$3,306,368,493 | \$1,318,434,348 | \$27,007,420 | 27,547.5 |
| State funding and tuition for higher ed | 197,949,734 | 39,000,012 | 128,548,741 | 30,400,981 | 0 | 0.0 |
| AHEC funding | 2,857,731 | 0 | 0 | 2,857,731 | 0 | 0.0 |
| Student fee adjustments | 2,510,808 | 0 | 2,510,808 | 0 | 0 | 0.0 |

| Department of Higher Education | | | | | | |
|--|-----------------|---------------------------|-----------------|-----------------|---------------|----------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Higher Ed limited gaming adjustment | 1,793,824 | 0 | 1,793,824 | 0 | 0 | 0.0 |
| Operating common policies | 1,727,572 | 1,015,142 | 548,977 | 163,578 | -125 | 0.0 |
| Cumbres and Toltec RR operations | 1,365,000 | 1,365,000 | 0 | 0 | 0 | 0.0 |
| Employee comp. common policies | 770,838 | 415,539 | 654,141 | -36,845 | -261,997 | 0.0 |
| HC staffing | 239,168 | 0 | 239,168 | 0 | 0 | 3.0 |
| HB 24-1364 Statewide data system | 196,000 | 196,000 | 0 | 0 | 0 | 0.0 |
| DPOS spending authority | 126,000 | 0 | 126,000 | 0 | 0 | 0.0 |
| Financial aid staff | 87,555 | 87,555 | 0 | 0 | 0 | 1.0 |
| CO Geological Survey inflation | 85,526 | 23,644 | 61,882 | 0 | 0 | 0.0 |
| Historic tax credit spending auth. | 50,000 | 0 | 0 | 50,000 | 0 | 0.0 |
| Technical adjustments for COPs | 3,000 | 3,000 | 0 | 0 | 0 | 0.0 |
| IHE employee FTE adjustments | 0 | 0 | 0 | 0 | 0 | 488.7 |
| Community museum refinance | 0 | -20,410 | 20,410 | 0 | 0 | 0.0 |
| Fitzsimons COP adjustment | -9,457,802 | -4,358,109 | -5,099,693 | 0 | 0 | 0.0 |
| Impacts driven by other agencies | -8,145,001 | -10,360,024 | 40,910 | 2,174,113 | 0 | 0.0 |
| Cybercoding Cryptology Program | -5,100,000 | -2,550,000 | 0 | -2,550,000 | 0 | 0.0 |
| Tobacco MSA revenue adjustment | -1,342,013 | 0 | -1,342,013 | 0 | 0 | 0.0 |
| MTCF balancing | -725,000 | 0 | -725,000 | 0 | 0 | 0.0 |
| Ft. Lewis Native American Tuition Waiver | -720,972 | -720,972 | 0 | 0 | 0 | 0.0 |
| Program reductions for GF relief | -606,496 | -606,496 | 0 | 0 | 0 | 0.0 |
| CU Educator Mental Health Program | -239,778 | -119,889 | 0 | -119,889 | 0 | 0.0 |
| CCCS Concurrent enrollment support | -210,000 | -105,000 | 0 | -105,000 | 0 | 0.0 |
| CSU Food Systems Advisory Council | -151,068 | -75,534 | 0 | -75,534 | 0 | 0.0 |
| Prior year actions | -37,133,196 | -32,262,492 | -2,909,242 | -1,961,462 | 0 | -3.9 |
| Subtotal - SB 25-206 Long Bill | \$6,492,016,560 | \$1,685,201,835 | \$3,430,837,406 | \$1,349,232,021 | \$26,745,298 | 28,036.3 |
| <u>Other Bills</u> | | | | | | |
| SB 25-231 Incl. Higher Ed Act repeal | -\$450,000 | -\$450,000 | \$0 | \$0 | \$0 | 0.0 |
| SB 25-232 Repeal workplace prog | -825,154 | -412,577 | 0 | -412,577 | 0 | -1.5 |
| SB 25-268 Changes Marijuana Tax CF | -3,000,000 | 0 | -3,000,000 | 0 | 0 | 0.0 |
| SB 25-316 AHEC funding | -62,870,084 | 0 | 0 | -62,870,084 | 0 | 0.0 |
| HB 25-1192 Financial literacy | 9,611 | 9,611 | 0 | 0 | 0 | 0.1 |
| Subtotal - Other Bills | -\$67,135,627 | -\$852,966 | -\$3,000,000 | -\$63,282,661 | \$0 | -1.4 |
| Total FY 2025-26 | \$6,424,880,933 | \$1,684,348,869 | \$3,427,837,406 | \$1,285,949,360 | \$26,745,298 | 28,034.9 |
| \$ Change from prior year | \$78,795,803 | -\$9,926,000 | \$121,468,913 | -\$32,484,988 | -\$262,122 | 487.4 |
| % Change from prior year | 1.2% | -0.6% | 3.7% | -2.5% | -1.0% | 1.8% |

¹Includes General Fund Exempt.

FY 2024-25 Mid-year Adjustments

S.B. 25-094 (Supplemental Bill) increases cash fund spending authority for History Colorado, allowing it to spend down its Historical Society Strategic Initiatives Fund in the current fiscal year, and increases General Fund appropriations to address a restriction imposed on College Opportunity Fund stipends for students attending private institutions. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

S.B. 25-206 (Long Bill supplemental) includes the following Long Bill supplemental adjustments to FY 2024-25 appropriations:

- *In Demand Short-term Credentials:* The bill includes a reduction of \$30.0 million General Fund in FY 2023-24 and a related increase of \$30.0 million General Fund in FY 2024-25. The FY 2023-24 change reflects money that was appropriated in H.B. 23-1246 (In Demand Short-term Credentials) and reverted at the end of FY 2023-24. This money should have rolled forward for use in subsequent years but did not due to a technical error by the Department. To ensure that spending may continue as the General Assembly intended, the \$30.0 million that reverted at the end of FY 2023-24 is appropriated again in FY 2024-25.
- *Tuition:* The bill includes an increase of \$53.1 million cash funds for adjustments to the forecast for institutional tuition revenue. Total FY 2024-25 tuition revenue for the ten state governing boards is projected to be \$2.8 billion.
- *Fees:* The bill includes an increase of \$21.0 million cash funds for adjustments to the forecast for fee revenue paid by students. Total FY 2024-25 mandatory fee revenue for the ten state governing boards is projected to be \$282.0 million. Mandatory fees are fees that all students pay regardless of their course of study. They are shown in the Long Bill for informational purposes only.
- *Financial Aid and COF adjustments:* The bill includes adjustments to the amounts for the College Opportunity Fund (COF) stipend for students attending private institutions, Need Based Grants, and financial aid programs for students who were in foster care or homeless while in high schools. The combined impact of these adjustments is \$0.
- *Educator stipends:* The bill includes a reduction of \$920,000 for educator stipends based on the anticipated underexpenditure of these funds. The funds originate as State Education Fund money in the Department of Education.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

State funding and tuition for higher ed:

General Fund: The bill includes an increase of \$39.0 million (2.5 percent) for the higher education institutions and aligned financial aid. This includes an increase of \$31.7 million for the higher education institutions and \$7.3 million for financial aid. Support for the state governing boards is reappropriated (double-counted) in the appropriation.

The State allocation for the institutions uses the performance funding component of the formula established by H.B. 20-1366 (Higher Education Funding Allocation Model). This portion of the model compares institutions' performance changes over time with the performance changes of other institutions in eight areas: resident FTE enrollment, credential production, Pell eligible enrollment, underrepresented minority enrollment, retention rate, graduation rate in 100.0 percent of time, graduation rate in 150.0 percent of time, and first generation enrollment. Both base funding and the 2.5 percent increase are allocated through this part of the model, but the result changes each institution's funding only slightly. This year, each institution receives its prior year base plus an increase of 2.0 percent to 3.4 percent, based on its performance model outcome. The local district colleges, the area technical colleges, and specialty education programs at the University of Colorado and Colorado State University, such as the medical and veterinary schools, receive the average increase of 2.5 percent.

The appropriation sets the College Opportunity Fund (COF) stipend at \$116 per credit hour or \$3,480 per year for a full time, full year (30 credit hour) student, which is the same as FY 2024-25. The balance of funding for the state institutions is provided through fee-for-service contracts.

The \$7.3 million financial aid increase is applied to the Need Based Grants line item.

Tuition: The bill also includes an increase of \$128.5 million cash funds for tuition. Statute specifies that tuition rate assumptions are identified in Long Bill footnotes. The related footnote indicates that tuition rates for resident undergraduate students are assumed not to increase by more than 3.5 percent. It also specifies that tuition for nonresident students at institutions where the state pays a portion of nonresident tuition (Fort Lewis College) is assumed not to increase by more than 3.5 percent. The appropriation includes a total of \$3.0 billion in tuition revenue, including \$1.5 billion from resident tuition and \$1.4 billion from nonresident tuition.

AHEC funding⁹: The bill includes \$2.9 million reappropriated funds to reflect a technical adjustment for the Auraria Higher Education Center (AHEC) business, facilities, and maintenance operations on the Auraria Campus.

Student fee adjustments: The bill includes a net increase of \$2.5 million to the estimate of mandatory fees paid by students. Fees are shown for informational purposes.

Higher Ed limited gaming adjustment: The bill includes an increase of \$1.8 million cash funds for community college and other designated institutions' revenue from limited gaming funds. These funds are received based on Constitutional and statutory provisions and are shown for informational purposes only. This increase reflects the overall increase in receipts received in August 2024 compared to August 2023.

Operating common policies: The bill includes a net increase of \$1.7 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--------------------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Capitol Complex leased space | \$468,045 | \$468,045 | \$0 | \$0 | \$0 | 0.0 |
| Leased space | 550,000 | 550,000 | 0 | 0 | 0 | 0.0 |
| Risk management & property - HC | 254,454 | 0 | 254,454 | \$0 | \$0 | 0.0 |
| Risk management & property | 250,458 | 0 | 252,142 | -1,684 | 0 | 0.0 |
| Indirect cost assessment | 194,922 | 0 | 13,147 | 181,775 | 0 | 0.0 |
| Legal services | 29,003 | 5,046 | 23,957 | 0 | 0 | 0.0 |
| Legal services - HC | 28,876 | 0 | 28,876 | 0 | 0 | 0.0 |
| Statewide IT common policy reduction | -28,325 | -7,375 | -14,986 | -5,839 | -125 | 0.0 |
| Workers' compensation | -8,258 | 0 | -3,217 | -5,041 | 0 | 0.0 |
| State accounting system (CORE) | -5,633 | 0 | 0 | -5,633 | 0 | 0.0 |
| State accounting system (CORE) - HC | -3,348 | 0 | -3,348 | 0 | 0 | 0.0 |
| Workers' compensation - HC | -2,048 | 0 | -2,048 | 0 | 0 | 0.0 |
| Administrative law judge services | -574 | -574 | 0 | 0 | 0 | 0.0 |
| Total | \$1,727,572 | \$1,015,142 | \$548,977 | \$163,578 | -\$125 | 0.0 |

Cumbres and Toltec Railroad operations: The bill includes \$1.4 million General Fund for the Cumbres and Toltec Scenic Railroad operations and capital needs. Funding supports operational costs, locomotive and track maintenance, and other capital investments for the railroad.

Employee compensation common policies: The bill includes a net increase of \$770,838 for employee compensation common policies. For additional information, see Appendix C: Common Policies.

⁹ See Senate Bill 25-316 (Auraria Higher Education Center Appropriations) which directly appropriates General Fund to AHEC for services provided to tenant institutions.

| Employee compensation common policies | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$570,711 | \$194,789 | \$297,078 | \$0 | \$78,844 | 0.0 |
| Health, life, and dental - HC | 215,860 | 69,730 | 132,508 | 0 | 13,622 | 0.0 |
| Step plan - HC | 69,411 | 10,413 | 53,210 | 0 | 5,788 | 0.0 |
| Health, life, and dental | 76,471 | 168,832 | 157,211 | -24,042 | -225,530 | 0.0 |
| Step plan | 48,295 | 33,519 | 1,323 | 0 | 13,453 | 0.0 |
| PERA direct distribution - HC | 7,439 | 2,221 | 4,951 | 0 | 267 | 0.0 |
| Unfunded liability amortization payments - HC | 3,895 | -14,081 | 16,882 | 0 | 1,094 | 0.0 |
| Shift differential | 750 | 0 | 750 | 0 | 0 | 0.0 |
| Paid family and medical leave insurance - HC | 176 | -633 | 760 | 0 | 49 | 0.0 |
| Health, life, and dental base reduction | -181,792 | -88,004 | -86,616 | 0 | -7,172 | 0.0 |
| Unfunded liability amortization payments | -12,662 | 35,096 | 59,206 | -8,972 | -97,992 | 0.0 |
| PERA direct distribution | -10,693 | 7,146 | 21,718 | -3,292 | -36,265 | 0.0 |
| Short-term disability - HC | -9,620 | -1,655 | -7,268 | 0 | -697 | 0.0 |
| Short-term disability | -6,832 | -3,413 | -236 | -135 | -3,048 | 0.0 |
| Paid family and medical leave insurance | -571 | 1,579 | 2,664 | -404 | -4,410 | 0.0 |
| Total | \$770,838 | \$415,539 | \$654,141 | -\$36,845 | -\$261,997 | 0.0 |

HC staffing: The bill includes an increase of \$239,168 cash funds from the Historical Fund Museums and Operational Account to support 3.0 FTE central admin staff for History Colorado.

HB 24-1364 for SLDS: The bill includes an increase of \$196,000 General Fund for the Statewide Longitudinal Data System (SLDS) authorized in H.B. 24-1364 (Education-Based Workforce Readiness).

DPOS spending authority: The bill includes an increase of \$126,000 cash funds from the Private Occupational Schools Cash Fund to support the Division of Private Occupational Services (DPOS) “Connect” website.

Financial aid staff: The bill includes \$87,555 General Fund and 1.0 FTE to support a Colorado Application for Student Financial Aid (CASFA) coordinator. This coordinator helps educate students, families, and schools on how to apply for CASFA.

CO Geological Survey inflation: The bill includes \$85,526 total funds, including \$23,644 General Fund, to provide an inflationary increase for the Colorado Geological Survey.

Historic tax credit spending authority: The bill includes \$50,000 reappropriated funds to reflect anticipated revenue History Colorado will earn by processing Historic Tax Credit applications. Application fee revenue is reappropriated to History Colorado from the Office of Economic Development and International Trade (OEDIT) based on the number of applications processed and approved by the State Historic Preservation Office in History Colorado.

Technical adjustments for COPs: The bill include an increase of \$3,000 General Fund to make payment on the Certificate of Participation pertaining to S.B. 20-219 (Lease-purchase Issuance for Capital Construction).

IHE employee FTE adjustments: The bill includes a technical adjustment to true-up the number of full-time equivalent employees (FTE) reflected in the Long Bill for institutions of higher education (IHE).

Community museum refinance: The bill includes a one-time refinancing of \$20,410 General Fund with \$20,410 cash funds from the Historical Fund Museums and Operational Account. This is a budget balancing measure.

Fitzsimons COP adjustment: The bill reduces appropriations by \$9.5 million total funds, including \$4.4 million General Fund and \$5.1 million cash funds from the Fitzsimons Trust Fund, in FY 2025-26 only. Payments for

the Certificates of Participation (COP) for the Fitzsimons facilities total \$2.1 million in FY 2025-26 due to refinancing. Payments will increase to previous levels in FY 2026-27.

Impacts driven by other agencies: The bill includes a net decrease of \$8.1 million total funds for the impact of funding decisions in other state agencies.

| Impacts driven by other agencies | | | | | | |
|----------------------------------|--------------|---------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Distribution for CTE | \$2,174,113 | \$0 | 0 | \$2,174,113 | \$0 | 0.0 |
| DHE lease termination | 40,910 | 0 | 40,910 | 0 | 0 | 0.0 |
| MTCF reduction | 0 | 0 | 0 | 0 | 0 | 0.0 |
| DNR CSFS move | -10,360,024 | -10,360,024 | 0 | 0 | 0 | 0.0 |
| Total | -\$8,145,001 | -\$10,360,024 | \$40,910 | \$2,174,113 | \$0 | 0.0 |

Cybercoding Cryptology Program: The bill removes 50.0 percent of the funding for the Cybercoding Cryptology Program as a budget balancing measure. This includes a decrease of \$2.6 million General Fund and an equal amount of reappropriated funds. The program provides funding for cybersecurity education and research initiatives at six institutions, with the largest share directed to the University of Colorado at Colorado Springs.

Tobacco MSA revenue adjustment: The bill includes a decrease of \$1.3 million based on the Governor’s Office of State Planning and Budgeting revenue projections for Tobacco Master Settlement (MSA) revenue. Revenue is deposited in the Tobacco Settlement Health Education Fund and appropriated to the Regents of the University of Colorado for programs on the medical campus.

MTCF balancing: The bill includes a reduction of \$725,000 Marijuana Tax Cash Fund (MTCF) for the Institute of Cannabis Research at Colorado State University – Pueblo. This reduction is made to help balance the MTCF.

Ft. Lewis Native American Tuition Waiver: The bill includes a decrease of \$720,972 General Fund for the Fort Lewis College Native American Tuition Waiver, bringing total waiver payments to \$21,307,918. Statute requires the General Assembly to fund 100.0 percent of the tuition obligations for qualifying Native American students attending Fort Lewis College.¹⁰ Funding for the tuition waiver is made one year in arrears and is calculated based on prior year enrollment estimates. Almost all funds support nonresident tuition payments for Native American students who are not Colorado residents. However, the majority of these students are from tribes with historical ties to the State.

Program reductions for GF relief: The bill includes General Fund reductions related to the following programs for General Fund relief: \$356,496 General Fund for the Prosecution Fellowship Program, and \$250,000 General Fund for the Center for Substance Use Disorder, Prevention, Treatment, and Recovery Support Strategies at the University of Colorado Health Sciences Center. The Prosecution Fellowship Program has annually reverted its entire appropriation since FY 2021-22. Both reductions are budget balancing measures.

CU Educator Mental Health Program: The bill removes 50.0 percent of the funding for the University of Colorado (CU) Educator Mental Health Program as a budget balancing measure. This includes a reduction of \$119,889 General Fund and an equal amount of reappropriated funds. The program provides support services for the teacher workforce statewide. Fiscal Year 2025-26 is the last year of the initiative, which started during the pandemic.

¹⁰ Section 23-52-105 (1)(b)(I), C.R.S.

CCCS Concurrent enrollment support: The bill eliminates \$105,000 General Fund and an equal amount of reappropriated funds at the Colorado Community College System (CCCS) that supports concurrent enrollment efforts. This is a budget balancing measure. CCCS is expected to absorb the related costs within existing resources.

CSU Food Systems Advisory Council: The bill removes 50.0 percent of the funding for staff support for the Colorado State University (CSU) Food Systems Advisory Council as a budget balancing measure. This includes a reduction of \$75,534 General Fund and an equal amount of reappropriated funds. Fiscal Year 2025-26 is the Council's last year under current statute.

Prior year actions: The bill includes a net decrease of \$37.1 million for the FY 2025-26 impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|---------------|---------------|--------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 21-213 and 24-1405 Higher Ed Medicaid match | \$4,391,812 | \$2,195,906 | 0 | \$2,195,906 | \$0 | 0.0 |
| SB 24-048 Substance use disorders recovery | 217,650 | 108,825 | \$0 | 108,825 | 0 | 0.2 |
| Lease purchase payment adjustments | 201,658 | 200,000 | -198,342 | 200,000 | 0 | 0.0 |
| HB 24-1392 Cap schools in early HS graduation pilot | 30,958 | 30,958 | 0 | 0 | 0 | 0.3 |
| SB 24-104 Career & tech education apprenticeships | 30,948 | 15,474 | 0 | 15,474 | 0 | 0.0 |
| FY 24-25 Step plan | 19,486 | 0 | 19,486 | 0 | 0 | 0.0 |
| SB 24-143 Credential quality apprenticeships | 14,397 | 14,397 | 0 | 0 | 0 | 0.3 |
| FY 24-25 HC CO heritage for all | 12,637 | 0 | 12,637 | 0 | 0 | 0.3 |
| FY 24-25 Adobe maintenance manager | 7,222 | 7,222 | 0 | 0 | 0 | 0.1 |
| HB 24-1314 Historic preservation tax credit | 7,112 | 7,112 | 0 | 0 | 0 | 0.1 |
| In demand short term credentials | -29,950,796 | -29,950,796 | 0 | 0 | 0 | 0.0 |
| HB 24-1290 Student educator stipends | -3,277,000 | 0 | 0 | -3,277,000 | 0 | -1.0 |
| SB 24-221 Rural healthcare workforce | -1,733,344 | -866,677 | 0 | -866,667 | 0 | 0.0 |
| Cumbres & Toltec re-authorization | -1,365,000 | -1,365,000 | 0 | 0 | 0 | 0.0 |
| SB 23-005 Forestry and wildfire mitigation | -1,266,418 | -1,016,418 | 0 | -250,000 | 0 | 0.0 |
| FY 24-25 Strategic initiatives | -1,218,415 | 0 | -1,218,415 | 0 | 0 | 0.0 |
| HB 21-1149 SPARC Program | -893,378 | 0 | -893,378 | 0 | 0 | 0.0 |
| FY 24-25 Cumbres & Toltec | -500,000 | -500,000 | 0 | 0 | 0 | 0.0 |
| SB 25-094 Supplemental bill | -453,984 | -5,944 | -448,040 | 0 | 0 | 0.0 |
| HB 24-1006 Assist rural community wildfire grants | -300,000 | -300,000 | 0 | 0 | 0 | -0.4 |
| FY 24-25 Supp for FY 23-24 overexpenditure | -243,424 | -243,424 | 0 | 0 | 0 | 0.0 |
| SB 22-007 Wildfire risk mitigation | -203,473 | -203,473 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CU online training | -196,472 | -108,472 | 0 | -88,000 | 0 | 0.0 |
| HB 23-1069 Biochar study | -175,065 | 0 | -175,065 | 0 | 0 | -1.5 |
| FY 24-25 Dept staffing | -89,202 | -89,202 | 0 | 0 | 0 | -1.0 |
| HB 23-1220 Republican River groundwater | -71,121 | -71,121 | 0 | 0 | 0 | 0.0 |
| SB 22-192 Stackable credentials | -61,849 | -61,849 | 0 | 0 | 0 | -1.5 |
| HB 24-1024 Extended outreach campaigns | -40,000 | -40,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1403 Homeless youth | -13,340 | -13,340 | 0 | 0 | 0 | 0.2 |
| FY 24-25 Human resources staff | -6,670 | -6,670 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Step plan - HC | -5,516 | 0 | -5,516 | 0 | 0 | 0.0 |
| FY 24-25 COP sequestration | -2,609 | 0 | -2,609 | 0 | 0 | 0.0 |
| Total | -\$37,133,196 | -\$32,262,492 | -\$2,909,242 | -\$1,961,462 | \$0 | -3.9 |

Department of Human Services

The Department of Human Services is charged with the administration and supervision of most non-medical public assistance and welfare activities of the State. Programs include child welfare, juvenile justice, public assistance payments, nutrition, behavioral health, and aging and disability services.

| Human Services: Year-over-year change | | | | |
|---------------------------------------|------------------------|------------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$1,310,428,887 | \$1,322,641,611 | \$12,212,724 | 0.9% |
| Cash Funds | 451,814,362 | 462,972,989 | 11,158,627 | 2.5% |
| Reappropriated Funds | 229,182,276 | 231,164,954 | 1,982,678 | 0.9% |
| Federal Funds | 614,314,367 | 656,111,906 | 41,797,539 | 6.8% |
| Total | \$2,605,739,892 | \$2,672,891,460 | \$67,151,568 | 2.6% |
| | | | | |
| Full Time Equivalent Staff | 5,425.9 | 5,567.5 | 141.6 | 2.6% |

Appropriation detail: Change by item and bill

| Department of Human Services | | | | | | |
|--|------------------------|------------------------|----------------------|----------------------|----------------------|----------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$2,534,339,966 | \$1,282,851,761 | \$433,777,402 | \$227,127,067 | \$590,583,736 | 5,418.0 |
| SB 24-001 IMatter | 5,000,000 | 5,000,000 | 0 | 0 | 0 | 1.0 |
| SB 24-008 Kinship foster care | 13,388,371 | 190,672 | 6,738,290 | 0 | 6,459,409 | 2.5 |
| SB 24-055 Ag behavioral health | 145,116 | 145,116 | 0 | 0 | 0 | 0.9 |
| HB 24-1038 High acuity youth | 20,122,366 | 12,689,936 | 1,199,390 | 0 | 6,233,040 | 8.3 |
| HB 24-1045 Substance use treatment | 1,575,647 | 1,575,647 | 0 | 0 | 0 | 1.3 |
| HB 24-1079 Emergency commitment | 64,738 | 64,738 | 0 | 0 | 0 | 0.5 |
| HB 24-1176 Continuum gap grant | 4,000,000 | 0 | 4,000,000 | 0 | 0 | 0.0 |
| HB 24-1217 Patient info sharing | 50,604 | 50,604 | 0 | 0 | 0 | 0.2 |
| HB 24-1355 Competency wait list | 23,098 | 23,098 | 0 | 0 | 0 | 0.3 |
| HB 24-1406 School mental health | 2,500,000 | 2,500,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1407 Community Food Assist Grant prg | 3,000,000 | 3,000,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1408 Adoption assistance | 18,577,108 | 4,632,795 | 1,029,510 | 0 | 12,914,803 | 0.0 |
| HB 24-1431 Housing for survivors of abuse | 2,000,000 | 0 | 2,000,000 | 0 | 0 | 1.3 |
| HB 24-1466 Refinance ARPA | 0 | -63,182,048 | 63,182,048 | 0 | 0 | 0.0 |
| SB 25-095 Supplemental bill | 952,878 | -2,295,480 | 3,069,770 | 2,055,209 | -1,876,621 | -8.4 |
| SB 25-312 American Rescue Plan Act funds | 0 | 63,182,048 | -63,182,048 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$2,605,739,892 | \$1,310,428,887 | \$451,814,362 | \$229,182,276 | \$614,314,367 | 5,425.9 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$2,605,739,892 | \$1,310,428,887 | \$451,814,362 | \$229,182,276 | \$614,314,367 | 5,425.9 |
| Informational funds alignment | 37,751,368 | 0 | 4,000,000 | 0 | 33,751,368 | 0.0 |
| Adoption and relative guardianship | 21,768,124 | 9,145,990 | 2,140,344 | 0 | 10,481,790 | 0.0 |
| Employee compensation common policies | 20,332,642 | 9,247,342 | 1,105,200 | 3,409,494 | 6,570,606 | 0.0 |
| Prop KK spending authority | 8,000,000 | 0 | 8,000,000 | 0 | 0 | 0.0 |
| Operating common policies | 7,274,351 | 7,443,987 | -124,039 | 281,951 | -327,548 | 0.0 |
| Fort Logan staff | 6,395,945 | 6,395,945 | 0 | 0 | 0 | 55.9 |
| Transitional living home staff | 4,722,040 | -442,990 | 0 | 5,165,030 | 0 | 32.9 |
| County eligibility administration | 4,185,074 | 1,255,522 | 837,015 | 0 | 2,092,537 | 0.0 |

| Department of Human Services | | | | | | |
|---|-----------------|-----------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Non-base building pay for clinical staff | 2,279,575 | 2,279,575 | 0 | 0 | 0 | 0.0 |
| Impacts driven by other agencies | 1,788,354 | -2,305,854 | 1,707,456 | 1,295,322 | 1,091,430 | 0.0 |
| Youth room and board | 1,160,250 | 4,510,666 | 0 | 0 | -3,350,416 | 0.0 |
| Comm services for people with disabilities | 615,268 | -103,214 | 0 | 718,482 | 0 | 0.0 |
| Electronic hospital records | 467,916 | 467,916 | 0 | 0 | 0 | 0.0 |
| BHE Licensing | 420,977 | 0 | 420,977 | 0 | 0 | 4.0 |
| DYS food inflation | 371,695 | 371,695 | 0 | 0 | 0 | 0.0 |
| Consent decree inflation | 278,556 | 278,556 | 0 | 0 | 0 | 0.0 |
| Child abuse appeals staff | 143,863 | 89,993 | 0 | 0 | 53,870 | 2.0 |
| Food commodity delivery trucks | 100,000 | 0 | 100,000 | 0 | 0 | 0.0 |
| DYS facilities staff | 0 | 0 | 0 | 0 | 0 | 0.0 |
| IMatter adjustment | 0 | 0 | 0 | 0 | 0 | 0.0 |
| General Fund refinances | 0 | -2,000,000 | 2,000,000 | 0 | 0 | 0.0 |
| BHA reductions | -6,325,599 | -1,846,952 | -2,161,714 | -2,316,933 | 0 | -10.0 |
| OES reductions | -4,438,663 | -3,877,664 | -52,008 | 0 | -508,991 | 0.0 |
| OAADS reductions | -4,088,602 | -25,291 | -4,046,326 | -5,104 | -11,881 | 0.0 |
| OCYF reductions | -3,125,000 | -2,998,165 | 0 | -68,040 | -58,795 | 0.0 |
| OCFMH reductions | -2,725,000 | -2,725,000 | 0 | 0 | 0 | 0.0 |
| EDO reduction | -20,444 | -20,444 | 0 | 0 | 0 | 0.0 |
| Prior year actions | -34,395,655 | -12,281,551 | -11,507,692 | -2,392,705 | -8,213,707 | 0.4 |
| Subtotal - SB 25-206 Long Bill | \$2,668,676,927 | \$1,323,288,949 | \$454,233,575 | \$235,269,773 | \$655,884,630 | 5,511.1 |
| <u>Other Bills</u> | | | | | | |
| SB 25-197 TGYS | -\$504,120 | \$0 | \$0 | -\$504,120 | \$0 | 0.0 |
| SB 25-235 Repeal youth shelter | -199,877 | -182,568 | 0 | 0 | -17,309 | 0.0 |
| SB 25-236 Consolidate crisis lines | -200,000 | -3,696,622 | 3,496,622 | 0 | 0 | 0.0 |
| SB 25-238 Repeal school screen | -2,856,824 | -2,856,824 | 0 | 0 | 0 | -3.0 |
| SB 25-265 Annual appropriations | 284,167 | 0 | 284,167 | 0 | 0 | 0.0 |
| SB 25-266 Repeal statutory approp req | -1,165,039 | 0 | 0 | -1,165,039 | 0 | 0.0 |
| SB 25-295 Prop KK funding | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-308 Medicaid housing & reentry srvcs | 37,980 | -817,784 | 0 | 855,764 | 0 | 0.3 |
| HB 25-1146 Juvenile detention bed cap | 6,976,699 | 6,854,420 | 0 | 122,279 | 0 | 56.1 |
| HB 25-1154 Comm srvcs disability enterprise | 1,544,922 | 0 | 4,958,625 | -3,413,703 | 0 | 3.0 |
| HB 25-1159 Child support recs | 137,250 | 46,665 | 0 | 0 | 90,585 | 0.0 |
| HB 25-1188 Mandatory report recs | 5,375 | 5,375 | 0 | 0 | 0 | 0.0 |
| HB 25-1279 TANF data collection | 154,000 | 0 | 0 | 0 | 154,000 | 0.0 |
| Subtotal - Other Bills | \$4,214,533 | -\$647,338 | \$8,739,414 | -\$4,104,819 | \$227,276 | 56.4 |
| Total FY 2025-26 | \$2,672,891,460 | \$1,322,641,611 | \$462,972,989 | \$231,164,954 | \$656,111,906 | 5,567.5 |
| \$ Change from prior year | \$67,151,568 | \$12,212,724 | \$11,158,627 | \$1,982,678 | \$41,797,539 | 141.6 |
| % Change from prior year | 2.6% | 0.9% | 2.5% | 0.9% | 6.8% | 2.6% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-095 (Supplemental Bill) increases appropriations by \$1.0 million total funds. The most significant change is an increase of \$5.1 million General Fund for Adoption and Relative Guardianship caseload. The increase is partially offset by decreases driven by caseload changes, implementation delays, and technical adjustments to several programs. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Informational funds alignment: The bill includes an increase of \$37.8 million to more accurately reflect recent actual expenditures of federal and local funds utilized for Department programs. These funds are not appropriated by the General Assembly and are reflected for informational purposes only.

Adoption and relative guardianship: The bill includes an increase of \$21.8 million for adoption and relative guardianship caseload. Amounts include \$9.1 million General Fund. The program provides financial assistance to families that meet federal eligibility criteria for income or child medical needs that present a barrier to adoption or legal guardianship.

Employee compensation common policies: The bill includes a net increase of \$20.3 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$9,754,266 | \$6,104,839 | \$502,977 | \$1,308,203 | \$1,838,247 | 0.0 |
| Health, life, and dental | 7,444,643 | 4,404,939 | 369,111 | 1,761,224 | 909,369 | 0.0 |
| Shift differential | 3,003,367 | -804,750 | 154,572 | 257,105 | 3,396,440 | 0.0 |
| Step plan | 2,475,785 | 1,651,147 | 155,847 | 250,801 | 417,990 | 0.0 |
| Unfunded liability amortization payments | 1,899,099 | 900,704 | 36,644 | 260,966 | 700,785 | 0.0 |
| Paid family and medical leave insurance | 85,459 | 40,532 | 1,649 | 11,743 | 31,535 | 0.0 |
| Health, life, and dental base reduction | -1,997,562 | -1,503,554 | -43,916 | -22,700 | -427,392 | 0.0 |
| Temp. employees related to auth. leave | -1,575,658 | -1,042,082 | -57,247 | -226,064 | -250,265 | 0.0 |
| PERA direct distribution | -480,504 | -324,340 | 0 | -156,164 | 0 | 0.0 |
| Short-term disability | -276,253 | -180,093 | -14,437 | -35,620 | -46,103 | 0.0 |
| Total | \$20,332,642 | \$9,247,342 | \$1,105,200 | \$3,409,494 | \$6,570,606 | 0.0 |

Proposition KK spending authority: The bill includes an increase of \$8.0 million from the Behavioral and Mental Health Cash Fund. The increase reflects revenue received from Proposition KK (Firearms and Ammunition Excise Tax) for behavioral health programs.

Operating common policies: The bill includes a net increase of \$7.3 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Payments to Office of Information Technology | \$6,378,136 | \$5,699,747 | \$0 | \$678,389 | \$0 | 0.0 |
| Risk management & property | 1,440,343 | 1,039,966 | 32,506 | 237,104 | 130,767 | 0.0 |
| Administrative law judge services | 810,337 | 702,987 | 0 | 107,350 | 0 | 0.0 |
| Vehicle lease payments | 227,552 | 79,091 | 6,682 | 95,601 | 46,178 | 0.0 |
| Workers' compensation | 212,162 | 131,735 | 0 | 80,427 | 0 | 0.0 |
| Capitol Complex leased space | 161,570 | 67,315 | 0 | 94,255 | 0 | 0.0 |
| Legal services | 41,881 | 529 | 0 | 41,352 | 0 | 0.0 |
| Indirect cost | -1,262,112 | 0 | -163,220 | -594,399 | -504,493 | 0.0 |
| Annual depreciation lease equivalent | -686,082 | -686,082 | 0 | 0 | 0 | 0.0 |
| Digital trunked radios | -39,096 | 435,570 | -7 | -474,659 | 0 | 0.0 |
| State accounting system (CORE) | -10,340 | -26,871 | 0 | 16,531 | 0 | 0.0 |
| Total | \$7,274,351 | \$7,443,987 | -\$124,039 | \$281,951 | -\$327,548 | 0.0 |

Fort Logan staff: The bill includes an increase of \$6.4 million General Fund and 55.9 FTE to staff a new 16-bed unit at the State mental health hospital in Fort Logan. The unit was constructed using federal stimulus funds from the American Rescue Plan Act of 2021 (ARPA) from H.B. 22-1303 (Increase Residential Behavioral Health Beds).

Transitional living home staff: The bill includes an increase of \$4.7 million and 32.9 FTE for Mental Health Transitional Living Homes (MHTLHs). Amounts include a reduction of \$442,990 General Fund, offset by an increase of \$5.2 million Medicaid funds reappropriated from the Department of Health Care Policy and Financing (HCPF).

MHTLHs were established using ARPA funds from H.B. 22-1303. The homes include 164 beds to provide a step-down from state hospitals and a step-up from community-based services. The increase reflects the first full year of staffing, with existing General Fund appropriations partially offset by Medicaid funds.

County eligibility administration: The bill includes an increase of \$4.2 million to increase compensation to counties for eligibility determinations and administration of public assistance programs. The increase is primarily driven by the federal Supplemental Nutrition Assistance Program. Amounts include an increase of \$1.3 million General Fund.

Non-base building pay for clinical staff: The bill includes a one-time increase of \$2.3 million General Fund to support increased pay for certain clinical staff at 24/7 facilities.

Impacts driven by other agencies: The bill includes a net increase of \$1.8 million for adjustments related to budget actions in other departments.

| Impacts driven by other agencies | | | | | | |
|----------------------------------|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HCPF County Admin/CBMS | \$2,006,025 | \$939,211 | \$86,058 | \$0 | \$980,756 | 0.0 |
| JUD Title IV-E alignment | 1,603,712 | 0 | 1,603,712 | 0 | 0 | 0.0 |
| DOC Food service | 621,301 | 0 | 0 | 621,301 | 0 | 0.0 |
| HCPF CBMS | 412,271 | 193,024 | 17,686 | 0 | 201,561 | 0.0 |
| DPA Equity Office FTE | 0 | 325,979 | 0 | -325,979 | 0 | 0.0 |
| HCPF DHS indirect adjustments | -2,682,567 | -3,682,567 | 0 | 1,000,000 | 0 | 0.0 |
| HCPF Convert contracts to FTE | -172,388 | -81,501 | 0 | 0 | -90,887 | 0.0 |
| Total | \$1,788,354 | -\$2,305,854 | \$1,707,456 | \$1,295,322 | \$1,091,430 | 0.0 |

Youth room and board: The bill includes a net increase of \$1.2 million for the implementation of H.B. 24-1038 (High Acuity Youth). Amounts include an increase of \$4.5 million General Fund. The change corrects a technical error to the General Fund and federal fund amounts provided in the Final Fiscal Note for the bill.

Communication services for people with disabilities: The bill includes a net increase of \$0.6 million for the Colorado Commission for the Deaf, Hard of Hearing, and DeafBlind. Amounts include an increase of \$0.1 million General Fund. The additional funding addresses increased demand for the Legal and Rural Communication Access Services programs, as well as DeafBlind services programs. Reappropriated funds originate from the Department of Regulatory Agencies.

Electronic hospital records: The bill includes an increase of \$0.5 million General Fund for system critical updates to the electronic health records system at the State mental health hospitals. Updates include multi-factor authentication and software upgrades required to meet Centers for Medicare and Medicaid Services (CMS) compliance.

BHE Licensing: The bill includes an increase of \$0.4 million from the Behavioral Health Entity (BHE) Cash Fund. The increase allows the Behavioral Health Administration (BHA) to expend existing revenues for BHE licensing.

Division of Youth Services (DYS) food inflation: The bill includes an increase of \$0.4 million General Fund for food costs at secure facilities in the Division of Youth Services.

Consent decree inflation: The bill includes an increase of \$0.3 million General Fund for an annual inflationary adjustment to consent decree fines and fees related to inpatient competency restoration services.

Child abuse appeals staff: The bill includes an increase of \$0.1 million and 2.0 FTE to support existing child abuse and neglect appeals staff. The funding associated with these positions was unintentionally removed when the Department of Early Childhood was created and separated from the Department of Human Services.

Food commodity delivery trucks: The bill includes an increase of \$0.1 million from the Food Distribution Program Service Fund to rent delivery trucks for the administration of the National School Lunch Program. The cash fund is continuously appropriated and reflected for informational purposes only.

DYS facilities staff: The bill includes a net-zero adjustment to move an appropriation for 2.0 facilities staff from DHS to the Division of Facilities Management.

IMatter adjustment: The bill includes a net-zero adjustment to maintain FY 2024-25 funding for the IMatter Program. Funding for FY 2025-26 includes \$5.0 million General Fund, rather than \$11.0 million assumed in the Final Fiscal Note for S.B. 24-001 (Continue IMatter).

General Fund refinances: The bill includes two one-time, net-zero refinances of General Fund with cash funds for the following programs:

- Reduction of \$1.0 million General Fund for the Tony Gramscas Youth Services Program offset by an equal increase from the Youth Services Program Fund. The cash fund receives revenue from the Tobacco Master Settlement Agreement.
- Reduction of \$1.0 million General Fund for administrative costs in the BHA offset by an equal increase of cash funds. Cash fund sources include \$800,000 from the Persistent Drunk Driver Cash Fund and \$200,000 from the Cigarette, Tobacco, and Nicotine Use Prevention Fund.

Behavioral Health Administration (BHA) reductions: The bill includes a decrease of \$6.3 million, including \$1.8 million General Fund, to several programs in the BHA. Reductions include:

- \$2.3 million reappropriated funds from the Judicial Department to reflect a decreased award from the Correctional Treatment Board;
- \$2.2 million total funds for substance use treatment and detoxification programs, including \$2.0 million from the Marijuana Tax Cash Fund and \$200,000 General Fund;
- \$1.0 million General Fund for a 7.0 percent administrative reduction;
- \$600,000 General Fund for the Child and Youth Mental Health Treatment Act related to decreased caseload projections; and
- \$161,714 from the Marijuana Tax Cash Fund for the Circle Program, which provides residential and outpatient substance use treatment.

Office of Economic Security (OES) reductions: The bill includes a net decrease of \$4.4 million, including \$3.9 million General Fund, to several programs within OES. The reductions include:

- \$1.0 million General Fund from the Home Care Allowance program to account for declining caseload from a 2022 rule change;
- \$1.0 million General Fund from Food Assistance Grant Programs;
- \$1.0 million total funds, including \$0.5 million General Fund, from outreach for the Supplemental Nutrition Assistance Program;
- \$0.5 million General Fund from the Colorado Diaper Distribution Program;

- \$0.4 million General Fund from Child Support Payment Pass-through Reimbursements;
- \$0.3 million General Fund from the Transitional Jobs Program;
- \$0.1 million General Fund from Home Care Allowance Single Entry Point contracts;
- \$0.1 million General Fund to eliminate funding for the teen parent driver's license program; and
- \$31,087 total funds, including \$20,088 General Fund, from program cost and administration line items.

Office of Adults, Aging, and Disability Services (OAADS) reductions: The bill includes a net decrease of \$4.1 million, including \$25,291 General Fund, to several programs within OAADS. The reductions include:

- \$2.7 million from the Older Coloradans Cash Fund to align spending authority with available revenue;
- \$1.3 million from the Senior Service Contingency Reserve Fund to align spending authority with available revenue; and
- \$46,650 total funds, including \$25,291 General Fund, from program cost and administrative line items within the division.

Office of Children, Youth and Families (OCYF) reductions: The bill includes a net decrease of \$3.1 million, including \$3.0 million General Fund, to several programs within OCYF. Reductions include:

- \$2.2 million total funds, including \$2.1 million General Fund, for youth commitment contract placements based on recent reversions;
- \$500,000 General Fund for the Boulder County IMPACT program which provides community-based alternatives and prevention services for juvenile commitment, parole, detention, and child welfare;
- \$325,000 General Fund for juvenile parole based on recent reversions; and
- \$100,000 General Fund for the Fostering Opportunities program from H.B. 22-1374 (Foster Care Success Act) based on recent reversions. The program provides educational resources for foster youth in Denver, Brighton, and Jefferson County school districts.

Office of Civil and Forensic Mental Health (OCFMH) reductions: The bill includes a decrease of \$2.7 million General Fund to several programs in OCFMH. Reductions include:

- \$2.3 million General Fund for jail-based competency education programs; and
- \$475,000 General Fund for investigation resources at the Colorado Mental Health Hospital in Pueblo. The decrease can be supported without impacting services because investigations can be conducted by local law enforcement.

Executive Director's Office (EDO) reduction: The bill includes a decrease of \$20,444 General Fund to reflect a 1.0 percent reduction to administrative costs in the Department's EDO.

Prior year actions: The bill includes a net decrease of \$34.4 million for the FY 2025-26 impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|-------------------------------|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 24-008 Kinship foster care | \$15,580,949 | \$4,255,670 | \$1,556,683 | \$0 | \$9,768,596 | 0.5 |
| FY 23-24 DYS caseload | 1,927,398 | 1,675,864 | 0 | 134,557 | 116,977 | 0.0 |
| HB 22-1283 Youth BH | 1,250,000 | 1,250,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Reduce youth crime | 850,000 | 0 | 850,000 | 0 | 0 | 0.0 |
| SB 22-235 County admin | 600,000 | 180,000 | 0 | 240,000 | 180,000 | 0.0 |
| HB 24-1038 High acuity youth | 569,859 | 560,778 | 0 | 0 | 9,081 | 1.7 |
| SB 24-117 ED Treatment | 484,220 | 484,220 | 0 | 0 | 0 | 1.0 |
| FY 24-25 BH Ombudsman | 66,187 | 66,187 | 0 | 0 | 0 | 0.2 |
| FY 24-25 SAVE fee increase | 57,872 | 9,260 | 0 | 36,459 | 12,153 | 0.0 |

| Prior year actions | | | | | | |
|---------------------------------------|---------------|---------------|---------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 23-1138 Adult competency | 7,387 | 7,387 | 0 | 0 | 0 | 0.3 |
| FY 19-20 Salesforce shield | 6,570 | 762 | 0 | 5,808 | 0 | 0.0 |
| FY 24-25 Step pay | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 24-1431 Stable housing | 0 | 0 | 0 | 0 | 0 | 0.2 |
| HB 24-1407 Comm food assist provider | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 24-1408 Care assistance | -16,228,058 | -3,575,722 | -794,605 | 0 | -11,857,731 | 0.0 |
| HB 23-1283 Refugee services | -8,316,327 | 105,931 | 0 | -105,931 | -8,316,327 | -10.0 |
| HB 23-1269 High acuity treat | -5,900,000 | 0 | -5,900,000 | 0 | 0 | 0.0 |
| FY 24-25 Competency capacity | -5,102,343 | -5,102,343 | 0 | 0 | 0 | 0.0 |
| HB 24-1176 Continuum gap grant | -4,000,000 | 0 | -4,000,000 | 0 | 0 | 0.0 |
| FY 24-25 Incentives and bonuses | -3,300,480 | -3,300,480 | 0 | 0 | 0 | 0.0 |
| SB 21-129 Veterans suicide prevention | -3,089,376 | -3,089,376 | 0 | 0 | 0 | 0.0 |
| HB 24-1406 School mental health | -2,500,000 | -2,500,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Funding for senior services | -2,000,000 | -2,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Targeted 24/7 comp | -1,688,649 | -1,042,113 | 0 | -646,536 | 0 | 0.0 |
| FY 24-25 TGYS one-time funding | -1,500,000 | -1,500,000 | 0 | 0 | 0 | 0.0 |
| SB 25-095 Supplemental | -952,878 | 2,295,480 | -3,069,770 | -2,055,209 | 1,876,621 | 8.4 |
| FY 24-25 CCDHHDB funding | -500,000 | -500,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1045 SUD treatment | -236,016 | -236,016 | 0 | 0 | 0 | 0.2 |
| HB 22-1281 Continuum gap grant | -161,161 | -161,161 | 0 | 0 | 0 | -2.0 |
| HB 22-1326 Fentanyl | -150,000 | 0 | -150,000 | 0 | 0 | -0.5 |
| HB 24-1079 Persons detained | -39,560 | -39,560 | 0 | 0 | 0 | 0.0 |
| SB 24-055 Ag and rural health | -33,842 | -33,842 | 0 | 0 | 0 | 0.1 |
| FY 24-25 HR Staffing | -28,804 | -26,585 | 0 | -2,219 | 0 | 0.7 |
| HB 24-1217 Patient info | -26,902 | -26,902 | 0 | 0 | 0 | -0.1 |
| HB 24-1355 Competency | -23,098 | -23,098 | 0 | 0 | 0 | -0.3 |
| FY 24-25 Salary survey | -9,811 | -10,177 | 0 | 366 | 0 | 0.0 |
| SB 23-039 Reduce child separation | -8,792 | -5,715 | 0 | 0 | -3,077 | 0.0 |
| Total | -\$34,395,655 | -\$12,281,551 | -\$11,507,692 | -\$2,392,705 | -\$8,213,707 | 0.4 |

Judicial Department

The Judicial Department budget consists of the State Courts and 10 independent agencies. The *State Courts* (SC) divisions include: Supreme Court and Court of Appeals; Trial Courts, comprised of district courts, the Denver probate and juvenile courts, and all county courts except the Denver county court; Probation and Related Services; and State Courts Administration. The independent agencies include: the *Office of the State Public Defender* (SPD); the *Office of the Alternate Defense Counsel* (ADC); the *Office of the Child's Representative* (OCR); the *Office of the Respondent Parents' Counsel* (RPC); the *Office of the Child Protection Ombudsman* (OCPO); the *Independent Ethics Commission* (IEC); the *Office of Public Guardianship* (OPG); the *Commission on Judicial Discipline* (CJD); the *Statewide Behavioral Health Court Liaison* also known as Bridges of Colorado (BRI); and the *Office of Administrative Services for Independent Agencies* (ASIA).

| Judicial: Year-over-year change | | | | |
|---------------------------------|------------------------|------------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$642,305,874 | \$878,946,616 | \$236,640,742 | 36.8% |
| Cash Funds | 397,757,895 | 203,914,808 | -193,843,087 | -48.7% |
| Reappropriated Funds | 65,738,875 | 64,466,224 | -1,272,651 | -1.9% |
| Federal Funds | 4,425,000 | 4,425,000 | 0 | 0.0% |
| Total | \$1,110,227,644 | \$1,151,752,648 | \$41,525,004 | 3.7% |
| Full Time Equivalent Staff | 5,630.9 | 5,724.8 | 93.9 | 1.7% |

¹Excludes the impact of H.B. 24-1466 Refinance coronavirus recovery funds.

Appropriation detail: Change by item and bill

| Judicial Department | | | | | | |
|---|------------------------|----------------------|----------------------|---------------------|--------------------|----------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$1,096,505,689 | \$836,014,215 | \$191,561,642 | \$64,504,832 | \$4,425,000 | 5,617.3 |
| SB 24-064 Monthly eviction data & report | 136,122 | 136,122 | 0 | 0 | 0 | 0.9 |
| HB 24-1031 Child welfare accessibility | 74,953 | 0 | 74,953 | 0 | 0 | 0.8 |
| HB 24-1045 Substance use treatment | 250,000 | 250,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1046 Child welfare system tools | 109,392 | 109,392 | 0 | 0 | 0 | 0.5 |
| HB 24-1099 Eviction defendant filing fees | 122,743 | 122,743 | 0 | 0 | 0 | 0.0 |
| HB 24-1355 Reduce competency wait list | 1,411,449 | 1,411,449 | 0 | 0 | 0 | 13.2 |
| HB 24-1466 Refinance coronavirus recovery | 0 | -200,000,000 | 200,000,000 | 0 | 0 | 0.0 |
| SB 25-096 Supplemental bill | 10,535,434 | 3,180,091 | 6,121,300 | 1,234,043 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | 1,081,862 | 1,081,862 | 0 | 0 | 0 | -1.8 |
| Total FY 2024-25 | \$1,110,227,644 | \$642,305,874 | \$397,757,895 | \$65,738,875 | \$4,425,000 | 5,630.9 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$1,110,227,644 | \$642,305,874 | \$397,757,895 | \$65,738,875 | \$4,425,000 | 5,630.9 |
| Employee compensation common policies | 25,627,444 | 22,041,681 | 3,726,844 | -141,081 | 0 | 0.0 |
| ADC Case cost and caseload increase | 6,953,806 | 6,953,806 | 0 | 0 | 0 | 0.0 |
| SC Carr Jud Center leased space | 3,234,153 | 0 | 0 | 3,234,153 | 0 | 0.0 |
| SC Virtual court management system | 3,035,438 | 0 | 3,035,438 | 0 | 0 | 0.0 |
| SC Language interpreters and translators | 2,182,763 | 0 | 2,182,763 | 0 | 0 | 0.0 |
| Operating common policies | 1,772,568 | -1,343,641 | -850,861 | 3,967,070 | 0 | 0.0 |
| SPD IT storage continuation | 1,556,767 | 1,556,767 | 0 | 0 | 0 | 0.0 |

| Judicial Department | | | | | | |
|--|------------------------|----------------------|----------------------|---------------------|--------------------|----------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| RPC Refinance GF with Title IV-E funds | 1,419,153 | -184,559 | 0 | 1,603,712 | 0 | 0.0 |
| SPD IT security | 985,554 | 985,554 | 0 | 0 | 0 | 0.0 |
| SC JUD case management system operating | 434,679 | 0 | 434,679 | 0 | 0 | 0.0 |
| SPD Client represent - CBI DNA misconduct | 300,000 | 300,000 | 0 | 0 | 0 | 0.0 |
| SC Aurora municipal DV probation | 256,956 | 256,956 | 0 | 0 | 0 | 3.2 |
| OPG Leased space alternative to Carr bldg | 190,000 | 0 | 190,000 | 0 | 0 | 0.0 |
| OPG Participant enrichment services | 184,536 | 184,536 | 0 | 0 | 0 | 0.0 |
| SC Budget analyst | 112,564 | 0 | 112,564 | 0 | 0 | 1.0 |
| ASIA Competency-behavioral health data hub | 50,000 | 50,000 | 0 | 0 | 0 | 0.0 |
| OCR Position reclassification | 24,701 | -41,303 | 0 | 66,004 | 0 | 0.0 |
| Independent agency common policies | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 24-1466 ARPA refinancing | 0 | 200,000,000 | -200,000,000 | 0 | 0 | 0.0 |
| SPD UKG HR-payroll IT solution | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SPD Cash funds true-up | 0 | 0 | 0 | 0 | 0 | 0.0 |
| BRI Net-neutral funding shift | 0 | 0 | 0 | 0 | 0 | 0.0 |
| General Fund reductions | -2,570,186 | -3,862,906 | 3,292,720 | -2,000,000 | 0 | 0.0 |
| SC Technical adjustments | -1,005,266 | 0 | 477,020 | -1,482,286 | 0 | 1.4 |
| OPG Adjustments to SB23-064 | -602,941 | -602,941 | 0 | 0 | 0 | -7.1 |
| Defund Office Jud Discipline Ombudsman | -328,647 | -328,647 | 0 | 0 | 0 | -2.0 |
| BRI Delay implementation of data hub | -288,099 | -288,099 | 0 | 0 | 0 | 3.0 |
| Prior year actions | -5,742,770 | 7,221,707 | -6,444,254 | -6,520,223 | 0 | 66.3 |
| Subtotal - SB 25-206 Long Bill | \$1,148,010,817 | \$875,204,785 | \$203,914,808 | \$64,466,224 | \$4,425,000 | 5,696.7 |
| Other Bills | | | | | | |
| SB 25-024 Judicial officers | \$3,259,663 | \$3,259,663 | \$0 | \$0 | \$0 | 24.2 |
| SB 25-189 Jury prior convictions | 17,500 | 17,500 | 0 | 0 | 0 | 0.0 |
| HB 25-1062 Penalty firearm theft | 324,225 | 324,225 | 0 | 0 | 0 | 2.8 |
| HB 25-1275 Forensic science integrity | 140,443 | 140,443 | 0 | 0 | 0 | 1.1 |
| Subtotal - Other Bills | \$3,741,831 | \$3,741,831 | \$0 | \$0 | \$0 | 28.1 |
| Total FY 2025-26 | \$1,151,752,648 | \$878,946,616 | \$203,914,808 | \$64,466,224 | \$4,425,000 | 5,724.8 |
| \$ Change from prior year | \$41,525,004 | \$236,640,742 | -\$193,843,087 | -\$1,272,651 | \$0 | 93.9 |
| % Change from prior year | 3.7% | 36.8% | -48.7% | -1.9% | 0.0% | 1.7% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-096 (Supplemental Bill) added \$2.7 million General Fund to Alternate Defense Counsel for increased case costs and caseload. It also added \$6.1 million cash funds for several programs that support Courts and Probation. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill Supplemental) increased appropriations by a net of \$1.1 million General Fund. The main increase was \$2.5 million General Fund for the Alternate Defense Counsel. These funds support increased costs of representation. This increase was partially offset by a \$1.6 million decrease for the Judicial Ombudsman Office and the Office of the Child's Representative for expected under-expenditures.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of \$25.6 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$14,299,048 | \$13,184,937 | \$1,090,453 | \$23,658 | \$0 | 0.0 |
| Health, life, and dental | 10,093,251 | 8,907,824 | 1,350,605 | -165,178 | 0 | 0.0 |
| Step plan | 3,499,014 | 3,267,750 | 227,167 | 4,097 | 0 | 0.0 |
| Unfunded liability amortization payments | 3,075,424 | 2,027,955 | 1,043,991 | 3,478 | 0 | 0.0 |
| PERA direct distribution | 277,037 | 134,886 | 142,151 | 0 | 0 | 0.0 |
| Paid family and medical leave insurance | 140,152 | 93,016 | 46,979 | 157 | 0 | 0.0 |
| Health, life, and dental base reduction | -5,417,615 | -5,249,392 | -160,878 | -7,345 | 0 | 0.0 |
| Short-term disability | -338,867 | -325,295 | -13,624 | 52 | 0 | 0.0 |
| Total | \$25,627,444 | \$22,041,681 | \$3,726,844 | -\$141,081 | \$0 | 0.0 |

ADC Case cost and caseload increase: The bill includes an increase of \$7.0 million General Fund for the Alternate Defense Counsel (ADC). This aims to support increasing caseload stemming from cases where the Public Defenders' Office is barred from representing defendants due to conflicts of interest. Funding also supports higher costs-per-case for the ADC's contractor-attorneys.

Carr Judicial Center leased space: The bill includes a net increase of \$3.2 million reappropriated funds to State Courts Administration for budget-neutral lease space allocations. The reappropriated funds originate as General Fund appropriated to the State Courts, the State Public Defender, and the Office of Administrative Services for Independent Agencies. Allocations for each division reflect a lease rate of \$17.48 per square foot to the leased space cost paid by the Department of Law for the Carr Judicial Center. The \$3.2 million General Fund appropriated to the divisions is offset by a reduction to General Fund support of the Carr Judicial Center operating budget.

SC Virtual court management system: The bill includes \$3.0 million from the Judicial IT Cash Fund to implement the virtual court management system. This system aims to ensure order and public safety in virtual courtroom processes. It does this by increasing the Courts' control over participation in virtual hearings. The appropriation is the second year of funding for this system.

SC Language interpreters and translators: The bill includes \$2.2 million General Fund for increased contract language services for the State Courts. This General Fund appropriation is offset by an equal reduction of General Fund and an increase from the Judicial Stabilization Cash Fund for Trial Court Programs.

Operating common policies: The bill includes a net increase of \$1.8 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|--------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| RCJC Leased Space Adjustment | \$2,269,013 | \$242,937 | -\$1,338,923 | \$3,364,999 | \$0 | 0.0 |
| Indirect cost assessment | 1,147,614 | 0 | 545,543 | 602,071 | 0 | 0.0 |
| Leased space | 663,693 | 663,693 | 0 | 0 | 0 | 0.0 |
| OASIA transfer common policy from SCAO | 450,374 | 450,374 | 0 | 0 | 0 | 0.0 |
| Risk management & property | 285,796 | 285,796 | 0 | 0 | 0 | 0.0 |
| Workers' compensation | 11,151 | 11,151 | 0 | 0 | 0 | 0.0 |
| Digital trunk radio payments | 4,962 | 4,962 | 0 | 0 | 0 | 0.0 |
| Payments to Office of Information Technology | -2,628,502 | -2,628,502 | 0 | 0 | 0 | 0.0 |
| Legal services | -336,091 | -278,610 | -57,481 | 0 | 0 | 0.0 |
| State accounting system (CORE) | -89,910 | -89,910 | 0 | 0 | 0 | 0.0 |

| Operating common policies | | | | | | |
|---------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Vehicle lease payments | -5,532 | -5,532 | 0 | 0 | 0 | 0.0 |
| Total | \$1,772,568 | -\$1,343,641 | -\$850,861 | \$3,967,070 | \$0 | 0.0 |

SPD IT storage continuation: The bill includes \$1.6 million General Fund for data storage maintenance and growth. Increased storage needs for electronic discovery files are driving costs.

RPC Refinance GF with Title IV-E funds: The bill includes an increase of \$1.4 million total funds. This includes a reduction of \$184,559 General Fund and an increase of \$1.6 million Title IV-E reappropriated funds from the Department of Human Services. The change reallocates General Fund to line items that allow for Title IV-E matching funds drawdown. It also supplants those appropriations with Title IV-E funds, resulting in a General Fund savings of \$184,559.

SPD IT security: The bill includes \$1.0 million General Fund to improve IT cybersecurity controls.

SC Judicial case management system operating: The bill includes \$434,679 from the Judicial IT Cash Fund to support operating costs for case management system subscription and usage beginning January 2026.

SPD/ADC Client representation for CBI DNA misconduct: The bill includes \$300,000 General Fund to support staff or contract legal services in the State Public Defender (SPD) and Alternate Defense Counsel (ADC). These services are for cases impacted by Colorado Bureau of Investigation DNA misconduct.

SC Aurora municipal DV probation: The bill includes \$256,956 General Fund and 3.2 FTE probation officers. These officers aim to address an estimated increase of 900 probation cases per year. The increase stems from Aurora's decision to stop prosecuting domestic violence cases in Aurora municipal court.

OPG Leased space alternative to Carr building: The bill includes an increase of \$190,000 from the Office of Public Guardianship (OPG) Cash Fund. Funding allows the OPG to secure leased space through the Department of Personnel that will accommodate its 5-year growth plan until it can provide its services statewide.

OPG Participant enrichment services: The bill includes an increase of \$184,536 General Fund to support participant enrichment services. These services aim to ease system gaps and barriers to services. Funding allows OPG to step in when clients are unable to procure basics including clothing, health and hygiene items, and hobby and craft items.

SC budget analyst: The bill includes \$112,564 General Fund and 1.0 FTE for a budget analyst for State Courts Administration. This is offset by an equal reduction of General Fund and increase from the Judicial Stabilization Cash Fund for Trial Court Programs.

ASIA Competency-behavioral health data hub: The bill includes a net increase of \$50,000 General Fund to begin funding a competency and behavioral health data hub. The appropriation includes \$100,000 General Fund to ASIA offset by a \$50,000 reduction in Bridges of Colorado; the additional \$50,000 is assumed to be offset from General Fund reductions identified in the State Courts. The data hub will include an ongoing data collection initiative led by the Colorado Lab. The data hub will provide evidence-based policy recommendations using data points across state and local agencies to track outcomes for individuals with behavioral health challenges at-risk of entering or already involved in the competency process in the State Courts.

OCR Position reclassification: The bill includes an increase of \$24,701 total funds, comprised of a reduction of \$41,303 General Fund and an increase of \$66,004 Title IV-E reappropriated funds. Funding will be used to reclassify a recently vacant administrative assistant position to one that can provide greater support of OCR

overall. The new position will also support services that qualify for Title IV-E matching funds, which replaces a portion of the General Fund appropriation.

Independent agency common policies: The bill includes budget-neutral allocations of operating common policies that include workers' compensation, payment to risk management and property fund, and CORE operations. These adjustments include a net decrease of \$1,026,983 General Fund for the State Courts and net increases of \$653,475 General Fund for the State Public Defender and \$373,508 General Fund for the Office of Administrative Services for Independent Agencies.

SPD UKG HR-payroll IT solution: The bill includes \$176,400 General Fund for a comprehensive HR-payroll IT solution offset by a reduction of the same amount in personal services.

SPD Cash funds true-up: The bill includes a true-up that moves \$30,000 from training fees from operating expenses to the training line item.

BRI Net-neutral funding shift: The bill includes a net-neutral transfer of \$502,173 General Fund from the personal services line item to the operating expenses line item in the Statewide Behavioral Health Court Liaison (Bridges of CO). This is a change from the original fiscal note and reflects greater understanding of operations gained during the launch of the Bridges of CO program.

General Fund reductions: The bill includes a net decrease of \$2.6 million total funds, including a net decrease of \$3.9 million General Fund, a net increase of \$3.3 million cash funds, and a net decrease of \$2.0 million reappropriated funds from several General Fund reductions that include:

- A \$2.0 million General Fund decrease for the Appropriation to the Underfunded Courthouse Facility Cash Fund for two years. This requires an equivalent \$2.0 million reappropriated funds reduction and includes a \$2.0 million cash funds increase to allow the use of fund balance reserve in place of General Fund.
- A \$990,895 General Fund decrease for the Senior Judge Program offset by an equivalent increase from the Judicial Stabilization Cash Fund.
- A \$570,186 General Fund decrease for District Attorney Mandated Costs, equal to a 20 percent reduction for this appropriation based on the experience of General Fund reversions of just under 30 percent over the last five years.
- A \$214,500 General Fund decrease for the Office of Judicial Performance Evaluation offset by an equivalent increase from the Commission on Judicial Performance Cash Fund.
- A \$87,325 General Fund decrease for Judicial Education and Training offset by an equivalent increase from the Judicial Stabilization Cash Fund.

SC Technical adjustments: The bill includes a net decrease of \$1.0 million total funds, including a net increase of \$477,020 cash funds and a net decrease of \$1.5 million reappropriated funds, and an increase of 1.4 FTE for the following technical adjustments:

| Technical adjustments | | | | | | |
|--------------------------------------|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SC Informational requests | \$1,206,359 | \$0 | \$1,206,359 | \$0 | \$0 | 0.9 |
| SC S.B 24-205 fiscal note adjustment | 60,661 | 0 | 60,661 | 0 | 0 | 0.5 |
| SC Pass-through requests | -1,528,452 | 0 | 301,015 | -1,829,467 | 0 | 0.0 |
| SC Technical corrections | -743,834 | 0 | -1,091,015 | 347,181 | 0 | 0.0 |
| Total | -\$1,005,266 | \$0 | \$477,020 | -\$1,482,286 | \$0 | 1.4 |

OPG Adjustments to SB23-064: The bill includes adjustments from the assumptions made in the fiscal note for Senate Bill 23-064 (Continue Office of Public Guardianship) resulting in a reduction of \$602,941 funds for the

Office of Public Guardianship. The funding provides support for 0.9 FTE and two 0.5 contractual FTE to assist with expansion to several judicial districts statewide.

Defund Office of Judicial Discipline Ombudsman: The bill includes a reduction of \$328,647 General Fund and 0.2 FTE to reflect temporary defunding of the Office of Judicial Discipline Ombudsman until the General Assembly can provide guidance on establishing this new independent agency in the Judicial Department.

BRI Delay implementation of data hub: The bill includes a reduction of \$288,099 General Fund to reflect delaying the implementation of the data hub by 6 months, it also includes a technical correction to reflect 3.0 FTE omitted in the FY 2024-25 appropriation.

Prior year actions: The bill includes a net decrease of \$5.7 million to reflect the impact of prior year budget decisions and legislation. The titles of the actions begin with either a bill number or the relevant fiscal year.

| Prior year actions | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 23-227 Attorney rate adjustment | \$4,784,771 | \$4,777,021 | \$0 | \$7,750 | \$0 | 0.0 |
| FY 24-25 SC Ralph L Carr Judicial Center | 3,000,000 | 3,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SPD Attorneys | 2,502,811 | 2,502,811 | 0 | 0 | 0 | 26.9 |
| HB 24-1355 Reduce Competency Wait List | 2,214,546 | 2,214,546 | 0 | 0 | 0 | 20.2 |
| SB 25-206 Long Bill supplemental | 1,250,000 | 1,250,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 ADC 1331 interim supplemental | 895,000 | 895,000 | 0 | 0 | 0 | 0.0 |
| SB 23-064 Continue Off of Pub Guardianship | 810,531 | 810,531 | 0 | 0 | 0 | 8.0 |
| HB 24-1133 Criminal Record Seal-Expunge | 550,700 | 550,700 | 0 | 0 | 0 | 0.5 |
| SB 25-096 Bridges Supplemental Bill | 502,173 | 502,173 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SPD Social workers | 312,407 | 312,407 | 0 | 0 | 0 | 1.6 |
| FY 24-25 BRI Psychological assessment services | 236,486 | 236,486 | 0 | 0 | 0 | 2.1 |
| FY 24-25 SC Fiscal note adjustments | 31,234 | 31,234 | 0 | 0 | 0 | 0.0 |
| FY 24-25 ADC Attorney fellows | 26,505 | 26,505 | 0 | 0 | 0 | 0.2 |
| FY 24-25 SC Court resources | 22,620 | 22,620 | 0 | 0 | 0 | 1.7 |
| FY 24-25 SPD Digital Discovery | 15,947 | 15,947 | 0 | 0 | 0 | 0.1 |
| FY 24-25 ADC Contractor process coordinator | 15,788 | 15,788 | 0 | 0 | 0 | 0.1 |
| FY 24-25 SC CMS staff | 15,458 | 15,458 | 0 | 0 | 0 | 0.4 |
| FY 24-25 SC Probation resources | 10,268 | 10,268 | 0 | 0 | 0 | 0.6 |
| FY 24-25 SC SCAO staff | 10,258 | 10,258 | 0 | 0 | 0 | 0.7 |
| HB 24-1031 Access Persons Child Welfare | 9,901 | 0 | 9,901 | 0 | 0 | 0.2 |
| SB 24-064 Mo Residential Eviction Data-Report | 7,525 | 7,525 | 0 | 0 | 0 | 0.1 |
| HB 24-1046 Child Welfare System tool | 7,071 | 7,071 | 0 | 0 | 0 | 0.0 |
| FY 24-25 OCR Training assistant | 6,070 | 0 | 0 | 6,070 | 0 | 0.0 |
| FY 24-25 SC ITS infrastructure and maintenance | 4,783 | 4,783 | 0 | 0 | 0 | 0.2 |
| FY 24-25 RPC Compliance analyst | 3,350 | 3,350 | 0 | 0 | 0 | 0.1 |
| FY 24-25 RPC Title IV-E - GF refinance | 0 | 5,000,000 | 0 | -5,000,000 | 0 | 0.0 |
| FY 24-25 SC SB23-230 County Assist 23rd JD | -4,000,000 | -4,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Base adjustment for supplemental | -2,792,679 | -2,599,146 | 0 | -193,533 | 0 | 0.0 |
| SB 25-096 Supplemental bill | -1,750,100 | -338,050 | 0 | -1,412,050 | 0 | 0.0 |
| FY 24-25 SC Language interpreters and translators | -1,514,494 | 0 | -1,514,494 | 0 | 0 | 0.0 |
| FY 24-25 SC Underfunded Courthouse Facil Grant Prog | -1,500,000 | 0 | -1,500,000 | 0 | 0 | 0.0 |
| FY 24-25 SC Offender treatment and services | -1,500,000 | 0 | -1,500,000 | 0 | 0 | 0.0 |
| FY 24-25 Base adjustment for LB add-ons | -1,250,000 | -1,250,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Long Bill supplemental | -1,081,862 | -1,081,862 | 0 | 0 | 0 | 1.8 |
| FY 24-25 SC Courthouse-Probation security | -1,000,000 | -1,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SC HB 21-1110 Digital Accessibility | -982,216 | -982,216 | 0 | 0 | 0 | 0.4 |
| FY 24-25 ADC Billing site development | -759,000 | -759,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SC Virtual court management system | -740,938 | 0 | -740,938 | 0 | 0 | 0.0 |

| Prior year actions | | | | | | |
|--|--------------|--------------|--------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 SPD IT security | -713,681 | -713,681 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SPD capital outlay | -693,013 | -693,013 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SC County courthouse infrastructure | -543,000 | -543,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SC Technical corrections | -494,328 | 0 | -865,868 | 371,540 | 0 | 0.0 |
| FY 24-25 RPC Title IV-E adjustments | -300,000 | 0 | 0 | -300,000 | 0 | 0.0 |
| FY 24-25 Step plan | -289,220 | -276,378 | 0 | -12,842 | 0 | 0.0 |
| HB 24-1045 Treatment Substance Use Disorders | -250,000 | -250,000 | 0 | 0 | 0 | 0.0 |
| HB 20-1026 Creation of 23rd Jud District | -200,000 | -200,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1099 Defendant Filing Fees Evictions | -119,120 | -119,120 | 0 | 0 | 0 | 0.0 |
| HB 23-1205 Office of Jud Ombudsman | -102,124 | -102,124 | 0 | 0 | 0 | 0.2 |
| FY 24-25 SC OIT real-time billing | -80,387 | -80,387 | 0 | 0 | 0 | 0.0 |
| HB 22-1240 Mandatory reporters | -65,000 | -65,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 IEC Website upgrade HB21-1110 | -50,000 | -50,000 | 0 | 0 | 0 | 0.0 |
| SB 23-173 CO Child Support Commission Rec | -46,307 | -46,307 | 0 | 0 | 0 | 0.0 |
| FY 24-25 OPG Staff Attorney | -27,858 | 145,969 | -173,827 | 0 | 0 | 0.0 |
| FY 24-25 OPG Workforce Development Manager | -25,352 | 130,509 | -155,861 | 0 | 0 | 0.0 |
| HB 22-1375 Child Res Treatment and Runaway Youth | -21,458 | -21,458 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Capital outlay | -20,010 | -20,010 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SC Creation of 23rd Judicial District | -16,600 | -16,600 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CPO Sr Client Services Analyst | -15,525 | -15,525 | 0 | 0 | 0 | 0.1 |
| FY 24-25 CPO Data analyst | -15,110 | -15,110 | 0 | 0 | 0 | 0.1 |
| FY 24-25 CPO IT Upgrade and support | -14,000 | -14,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CPO Admin Office Specialist | -11,434 | -11,434 | 0 | 0 | 0 | 0.0 |
| FY 24-25 SC Office of Jud Performance Evaluation | -3,167 | 0 | -3,167 | 0 | 0 | 0.0 |
| FY 24-25 Salary survey | -990 | -13,832 | 0 | 12,842 | 0 | 0.0 |
| Total | -\$5,742,770 | \$7,221,707 | -\$6,444,254 | -\$6,520,223 | \$0 | 66.3 |

Department of Labor and Employment

The Department of Labor and Employment is responsible for managing the State's unemployment insurance and family and medical leave insurance programs; providing services to employers and job seekers; enforcing laws concerning labor standards and providing labor market information; regulating the workers' compensation industry; ensuring public safety and consumer protections; and administering vocational rehabilitation services.

| Labor and Employment: Year-over-year change | | | | |
|---|---------------|---------------|--------------|------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$35,922,287 | \$35,040,149 | -\$882,138 | -2.5% |
| Cash Funds | 213,009,599 | 219,791,373 | 6,781,774 | 3.2% |
| Reappropriated Funds | 24,702,875 | 24,137,360 | -565,515 | -2.3% |
| Federal Funds | 211,205,468 | 217,051,387 | 5,845,919 | 2.8% |
| Total | \$484,840,229 | \$496,020,269 | \$11,180,040 | 2.3% |
| Full Time Equivalent Staff | 1,763.4 | 1,753.6 | -9.8 | -0.6% |

Appropriation detail: Change by item and bill

| Department of Labor and Employment | | | | | | |
|---|---------------|--------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$431,159,368 | \$35,302,969 | \$159,744,815 | \$24,708,795 | \$211,402,789 | 1,690.8 |
| SB 24-075 TNC transparency | 164,741 | 164,741 | 0 | 0 | 0 | 1.5 |
| SB 24-104 Technical education apprenticeships | 87,326 | 87,326 | 0 | 0 | 0 | 0.8 |
| SB 24-143 Apprenticeship classification | 30,000 | 30,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1095 Protections for minor workers | 125,255 | 125,255 | 0 | 0 | 0 | 1.2 |
| HB 24-1129 Protect delivery network drivers | 163,409 | 163,409 | 0 | 0 | 0 | 1.6 |
| HB 24-1280 Welcome, reception, integration grants | 2,500,000 | 0 | 2,500,000 | 0 | 0 | 0.8 |
| HB 24-1360 Colorado disability opportunity office | 5,538,925 | 0 | 5,538,925 | 0 | 0 | 6.0 |
| HB 24-1409 Employment funding work enterprise | 14,003,304 | 0 | 14,003,304 | 0 | 0 | 57.4 |
| HB 24-1439 Expand apprenticeships | 1,436,848 | 103,515 | 1,333,333 | 0 | 0 | 3.3 |
| SB 25-097 Supplemental bill | -368,947 | -54,928 | -110,778 | -5,920 | -197,321 | 0.0 |
| SB 25-242 UI funding mechanism | 30,000,000 | 0 | 30,000,000 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$484,840,229 | \$35,922,287 | \$213,009,599 | \$24,702,875 | \$211,205,468 | 1,763.4 |
| FY 2025-26 Appropriation | | | | | | |
| 2025-26 Long Bill | | | | | | |
| FY 2024-25 Appropriation | \$484,840,229 | \$35,922,287 | \$213,009,599 | \$24,702,875 | \$211,205,468 | 1,763.4 |
| Operating common policies | 10,141,319 | 225,292 | 7,909,652 | -913,498 | 2,919,873 | 0.0 |
| Employee compensation common policies | 4,055,124 | 563,336 | 2,723,887 | 110,610 | 657,291 | 0.0 |
| CDOO support & realign | 211,148 | 0 | 211,148 | 0 | 0 | 1.0 |
| Petro Storage Tank Fund spending | 100,000 | 0 | 100,000 | 0 | 0 | 0.0 |
| EDO letternote realignment | 0 | 0 | 0 | 0 | 0 | 0.0 |
| 15% General Fund reduction to OIT payments | -1,164,724 | -1,164,724 | 0 | 0 | 0 | 0.0 |
| Scale-up and Qualified Appren grants reduction | -500,000 | 0 | -500,000 | 0 | 0 | 0.0 |
| Hospitality Education Grant program reduction | -80,498 | -80,498 | 0 | 0 | 0 | 0.0 |
| Prior year actions | -33,031,761 | -922,213 | -34,390,356 | 12,053 | 2,268,755 | -19.2 |
| Subtotal - SB 25-206 Long Bill | \$464,570,837 | \$34,543,480 | \$189,063,930 | \$23,912,040 | \$217,051,387 | 1,745.2 |

| Department of Labor and Employment | | | | | | |
|--|---------------|--------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| <u>Other Bills</u> | | | | | | |
| SB 25-186 Sunset workers' comp accrued program | \$123,933 | \$0 | \$123,933 | \$0 | \$0 | 1.6 |
| SB 25-242 UI funding mechanism | 30,000,000 | 0 | 30,000,000 | 0 | 0 | 0.0 |
| SB 25-276 Civil rights immigration status | -54,900 | 0 | -54,900 | 0 | 0 | -0.6 |
| HB 25-1001 Enforcement wage hour laws | 328,210 | 328,210 | 0 | 0 | 0 | 2.8 |
| HB 25-1017 Community integration plan disabilities | 658,410 | 0 | 658,410 | 0 | 0 | 1.8 |
| HB 25-1267 Support state energy strategies | 225,320 | 0 | 0 | 225,320 | 0 | 1.2 |
| HB 25-1328 Implement direct care worker recs | 168,459 | 168,459 | 0 | 0 | 0 | 1.6 |
| Subtotal - Other Bills | \$31,449,432 | \$496,669 | \$30,727,443 | \$225,320 | \$0 | 8.4 |
| Total FY 2025-26 | \$496,020,269 | \$35,040,149 | \$219,791,373 | \$24,137,360 | \$217,051,387 | 1,753.6 |
| \$ Change from prior year | \$11,180,040 | -\$882,138 | \$6,781,774 | -\$565,515 | \$5,845,919 | -9.8 |
| % Change from prior year | 2.3% | -2.5% | 3.2% | -2.3% | 2.8% | -0.6% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-097 (Supplemental Bill) decreased total funding to the Department by \$368,947, including \$54,928 General Fund, mainly through adjusting payments to the Office of Information Technology. It also provided \$100,000 spending authority from the Disabled Parking Education and Enforcement Fund to the Colorado Disability Opportunity Office. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Operating common policies: The bill includes a net increase of \$10.1 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Leased space | \$2,137,515 | \$451,652 | \$782,139 | \$0 | \$903,724 | 0.0 |
| Payments to Office of Information Technology | 8,847,981 | 294,395 | 5,553,443 | 136,831 | 2,863,312 | 0.0 |
| Administrative law judge services | 2,014,144 | 4,934 | 1,995,970 | 0 | 13,240 | 0.0 |
| Vehicle lease payments | 46,433 | 4,007 | 19,401 | 522 | 22,503 | 0.0 |
| Capitol Complex leased space | 4,500 | 1,844 | 2,050 | 0 | 606 | 0.0 |
| Indirect cost assessment | -1,894,645 | 0 | -223,106 | -1,050,416 | -621,123 | 0.0 |
| Legal services | -527,652 | -138,597 | -191,838 | 0 | -197,217 | 0.0 |
| Statewide IT common policy reduction | -388,241 | -388,241 | 0 | 0 | 0 | 0.0 |
| Workers' compensation | -58,907 | -2,873 | -17,192 | -217 | -38,625 | 0.0 |
| Risk management & property | -23,724 | -1,733 | -6,761 | -188 | -15,042 | 0.0 |
| State accounting system (CORE) | -16,085 | -96 | -4,454 | -30 | -11,505 | 0.0 |
| Total | \$10,141,319 | \$225,292 | \$7,909,652 | -\$913,498 | \$2,919,873 | 0.0 |

Employee compensation common policies: The bill includes a net increase of \$4.1 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$3,934,104 | \$337,803 | \$1,978,295 | \$24,145 | \$1,593,861 | 0.0 |
| Health, life, and dental | 1,102,123 | 328,463 | 312,352 | 68,640 | 392,668 | 0.0 |
| Step plan | 1,079,963 | 61,384 | 422,680 | 3,658 | 592,241 | 0.0 |
| Unfunded liability amortization payments | 477,602 | 19,472 | 1,023,311 | 18,562 | -583,743 | 0.0 |
| PERA direct distribution | 224,099 | 15,599 | 244,566 | 4,010 | -40,076 | 0.0 |
| Paid family and medical leave insurance | 21,491 | 876 | 46,048 | 836 | -26,269 | 0.0 |
| Health, life, and dental base reduction | -2,305,384 | -177,140 | -1,163,190 | -8,816 | -956,238 | 0.0 |
| Temporary employees related to auth. leave | -371,656 | -13,654 | -97,950 | 0 | -260,052 | 0.0 |
| Short-term disability | -107,218 | -9,467 | -42,225 | -425 | -55,101 | 0.0 |
| Total | \$4,055,124 | \$563,336 | \$2,723,887 | \$110,610 | \$657,291 | 0.0 |

Colorado Disability Opportunity Office (CDOO) support and realign: The bill includes an increase of \$211,148 cash funds and 1.0 FTE to support additional budget staff and other CDOO functions. The increase consists of \$111,148 from the Disability Support Fund and \$100,000 from the Disabled Parking Education and Enforcement Fund.

Petroleum Storage Tank Fund spending increase: The bill includes an increase of \$100,000 spending authority from the Petroleum Storage Tank cash fund to support petroleum laboratory equipment maintenance and FTE training.

Executive Director's Office letternote realignment: The bill includes a net-neutral technical realignment of cash funds used for centrally appropriated costs, such as employee benefits and operating common policies.

15.0 percent General Fund reduction for payments to OIT: The bill includes a reduction of \$1.2 million General Fund for Office of Information Technology (OIT) payments.

Scale-up and Qualified Apprenticeship Intermediary grants reduction: The bill includes a reduction of \$250,000 from the Scale-Up Grant Fund and \$250,000 from the Qualified Apprenticeship Intermediary Grant Fund as a technical adjustment after a transfer of cash funds to the General Fund.

Hospitality Education Grant program reduction: The bill includes a decrease of \$80,498 General Fund for the Hospitality Education Grant Program.

Prior year actions: The bill includes a net decrease of \$33.0 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 23-1283 Transfer refugee services to ONA | \$2,049,266 | \$0 | \$0 | \$0 | \$2,049,266 | 0.0 |
| SB 25-097 Supplemental bill | 368,947 | 54,928 | 110,778 | 5,920 | 197,321 | 0.0 |
| HB 24-1364 Edu based workforce readiness | 250,000 | 250,000 | 0 | 0 | 0 | 0.0 |
| SB 24-143 Annual apprentice classification | 49,169 | 49,169 | 0 | 0 | 0 | 0.5 |
| FY 24-25 Salary survey | 38,380 | 38,380 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Disability program navigator | 34,172 | 0 | 5,377 | 6,133 | 22,662 | 0.0 |
| FY 24-25 Office of the Future of Work | 25,382 | 0 | 25,382 | 0 | 0 | 0.3 |
| SB 24-104 Tech education apprenticeships | 13,239 | 13,239 | 0 | 0 | 0 | 0.2 |
| FY 24-25 Labor standards SWEEP | 3,007 | 0 | 3,007 | 0 | 0 | 0.2 |
| FY 24-25 Step pay | 0 | 0 | 0 | 0 | 0 | 0.0 |
| FY 23-24 Rides and devices Program | 0 | -70,000 | 70,000 | 0 | 0 | 0.0 |
| HB 23-1198 STEM teacher externship | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-242 UI funding mechanism | -30,000,000 | 0 | -30,000,000 | 0 | 0 | 0.0 |

| Prior year actions | | | | | | |
|---|---------------|--------------|---------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1280 Welcome, reception, integration grants | -2,421,726 | 0 | -2,421,726 | 0 | 0 | 0.2 |
| FY 23-24 UI fraud prevention | -2,044,054 | 0 | -2,044,054 | 0 | 0 | -12.0 |
| FY 24-25 Immigration Legal Defense Fund | -350,000 | -350,000 | 0 | 0 | 0 | 0.0 |
| FY 23-24 Disability employment first | -326,790 | -326,790 | 0 | 0 | 0 | -2.0 |
| HB 23-1212 Promotion apprentice | -200,604 | -200,604 | 0 | 0 | 0 | -2.6 |
| HB 23-1246 Support in-demand workforce | -175,124 | -175,124 | 0 | 0 | 0 | -1.3 |
| HB 21-1149 Energy sector career pathway | -99,100 | 0 | -99,100 | 0 | 0 | -2.0 |
| HB 24-1439 Expand apprenticeship | -64,410 | -64,410 | 0 | 0 | 0 | 0.0 |
| SB 24-075 Transport network companies | -54,380 | -54,380 | 0 | 0 | 0 | -0.4 |
| HB 24-1360 CO Disability Opportunity Office | -40,020 | 0 | -40,020 | 0 | 0 | 0.0 |
| HB 24-1129 Protection delivery network | -34,266 | -34,266 | 0 | 0 | 0 | -0.1 |
| HB 24-1095 Protection for minor workers | -23,618 | -23,618 | 0 | 0 | 0 | -0.2 |
| HB 23-1074 Study workforce transitions | -23,090 | -23,090 | 0 | 0 | 0 | -0.3 |
| FY 24-25 Office of New Americans | -5,513 | -5,513 | 0 | 0 | 0 | 0.1 |
| FY 24-25 Blind & low vision services | -628 | -134 | 0 | 0 | -494 | 0.2 |
| Total | -\$33,031,761 | -\$922,213 | -\$34,390,356 | \$12,053 | \$2,268,755 | -19.2 |

Department of Law

The Department of Law represents and defends the legal interests of the people of the State of Colorado and serves as the legal counsel and advisor to state agencies. The elected Attorney General serves as the Chief Executive Officer of the Department of Law.

| Law: Year-over-year change | | | | |
|----------------------------|----------------------|----------------------|--------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$26,847,104 | \$28,849,741 | \$2,002,637 | 7.5% |
| Cash Funds | 25,136,497 | 25,514,253 | 377,756 | 1.5% |
| Reappropriated Funds | 90,294,259 | 94,128,583 | 3,834,324 | 4.2% |
| Federal Funds | 3,834,599 | 3,934,991 | 100,392 | 2.6% |
| Total | \$146,112,459 | \$152,427,568 | \$6,315,109 | 4.3% |
| | | | | |
| Full Time Equivalent Staff | 655.5 | 666.8 | 11.3 | 1.7% |

Appropriation detail: Change by item and bill

| Department of Law | | | | | | |
|---|----------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$146,206,541 | \$26,831,326 | \$25,134,947 | \$90,406,059 | \$3,834,209 | 650.4 |
| SB 24-037 Green tech water quality study | 15,362 | 0 | 0 | 15,362 | 0 | 0.1 |
| SB 24-123 Waste tire management enterprise | 51,208 | 0 | 0 | 51,208 | 0 | 0.2 |
| SB 24-139 Creation of 911 services enterprise | 38,406 | 0 | 0 | 38,406 | 0 | 0.2 |
| SB 24-173 Regulate mortuary science occupations | 19,203 | 0 | 0 | 19,203 | 0 | 0.1 |
| SB 24-185 Protections mineral owners forced pooling | 20,483 | 0 | 0 | 20,483 | 0 | 0.1 |
| SB 24-229 Ozone mitigation measures | 115,218 | 0 | 0 | 115,218 | 0 | 0.5 |
| HB 24-1004 Ex-offenders in regulated occupations | 44,807 | 0 | 0 | 44,807 | 0 | 0.2 |
| HB 24-1051 Towing carrier regulation | 115,218 | 0 | 0 | 115,218 | 0 | 0.5 |
| HB 24-1054 Jail Standards Commission recs | 12,532 | 12,532 | 0 | 0 | 0 | 0.1 |
| HB 24-1217 Sharing patient healthcare info | 32,005 | 0 | 0 | 32,005 | 0 | 0.1 |
| HB 24-1262 Maternal health midwives | 32,005 | 0 | 0 | 32,005 | 0 | 0.1 |
| HB 24-1294 Mobile homes in mobile home parks | 40,966 | 0 | 0 | 40,966 | 0 | 0.2 |
| HB 24-1335 Sunset mortuary science code regulation | 44,807 | 0 | 0 | 44,807 | 0 | 0.2 |
| HB 24-1338 Cumulative impacts & enviro. justice | 310,449 | 0 | 0 | 310,449 | 0 | 1.3 |
| HB 24-1349 Firearms & ammunition tax | 172,827 | 0 | 0 | 172,827 | 0 | 0.8 |
| HB 24-1353 Firearms dealer requirements & permit | 64,010 | 0 | 0 | 64,010 | 0 | 0.3 |
| HB 24-1379 Regulate dredge & fill in state waters | 20,739 | 0 | 0 | 20,739 | 0 | 0.1 |
| SB 25-098 Supplemental bill | -1,244,327 | 3,246 | 1,550 | -1,249,513 | 390 | 0.0 |
| Total FY 2024-25 | \$146,112,459 | \$26,847,104 | \$25,136,497 | \$90,294,259 | \$3,834,599 | 655.5 |
| | | | | | | |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$146,112,459 | \$26,847,104 | \$25,136,497 | \$90,294,259 | \$3,834,599 | 655.5 |
| Employee compensation common policies | 4,786,762 | 1,014,176 | 526,287 | 3,122,761 | 123,538 | 0.0 |
| 1700 Lincoln sublease funding | 607,687 | 163,801 | 81,659 | 362,227 | 0 | 0.0 |
| Additional litigation resources | 604,491 | 604,491 | 0 | 0 | 0 | 0.0 |
| Technical changes | 19,166 | 0 | 0 | 19,166 | 0 | 3.8 |
| Operating common policies | -1,893,230 | -72,276 | -254,280 | -1,544,215 | -22,459 | 0.0 |
| Prior year actions | 1,682,030 | 112,028 | 24,090 | 1,546,599 | -687 | 4.5 |

| Department of Law | | | | | | |
|--|---------------|--------------|--------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Subtotal - SB 25-206 Long Bill | \$151,919,365 | \$28,669,324 | \$25,514,253 | \$93,800,797 | \$3,934,991 | 663.8 |
| <u>Other Bills</u> | | | | | | |
| SB 25-126 Concerning uniform antitrust notifications | \$68,052 | \$68,052 | \$0 | \$0 | \$0 | 0.6 |
| SB 25-304 Sex assault kit backlog | 112,365 | 112,365 | 0 | 0 | 0 | 1.0 |
| SB 25-305 Water qual permit efficiency | 160,611 | 0 | 0 | 160,611 | 0 | 0.7 |
| HB 25-1154 Comm services disability enterprise | 66,870 | 0 | 0 | 66,870 | 0 | 0.3 |
| HB 25-1239 CO Anti-Discrimination Act | 100,305 | 0 | 0 | 100,305 | 0 | 0.4 |
| Subtotal - Other Bills | \$508,203 | \$180,417 | \$0 | \$327,786 | \$0 | 3.0 |
| Total FY 2025-26 | \$152,427,568 | \$28,849,741 | \$25,514,253 | \$94,128,583 | \$3,934,991 | 666.8 |
| \$ Change from prior year | \$6,315,109 | \$2,002,637 | \$377,756 | \$3,834,324 | \$100,392 | 11.3 |
| % Change from prior year | 4.3% | 7.5% | 1.5% | 4.2% | 2.6% | 1.7% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-098 (Supplemental Bill) included adjustments to the legal services common policy driven by a favorable settlement agreement reached between the Department of Health Care Policy and Financing and the Centers for Medicare and Medicaid Services (CMS), reducing the estimated legal services needed by \$1.2 million reappropriated funds. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of \$4.8 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$3,151,829 | \$756,489 | \$376,592 | \$1,948,620 | \$70,128 | 0.0 |
| Health, life, and dental | 1,528,849 | 211,289 | 70,315 | 1,228,876 | 18,369 | 0.0 |
| Unfunded liability amortization payments | 783,678 | 168,261 | 32,178 | 552,682 | 30,557 | 0.0 |
| Step plan | 487,416 | 101,123 | 57,793 | 324,257 | 4,243 | 0.0 |
| PERA direct distribution | 122,540 | 60,693 | -3,300 | 65,147 | 0 | 0.0 |
| Paid family and medical leave insurance | 35,265 | 7,571 | 1,448 | 24,871 | 1,375 | 0.0 |
| Health, life, and dental base reduction | -1,268,070 | -277,629 | 0 | -990,441 | 0 | 0.0 |
| Short-term disability | -54,745 | -13,621 | -8,739 | -31,251 | -1,134 | 0.0 |
| Total | \$4,786,762 | \$1,014,176 | \$526,287 | \$3,122,761 | \$123,538 | 0.0 |

1700 Lincoln sublease funding: The bill includes a one-time increase of \$607,687 total funds, including \$163,801 General Fund, for anticipated lease payments during the repair of the Carr building.

Additional litigation resources: The bill includes an increase of \$604,491 General Fund through FY 2026-27 for increased litigation against the federal government.

Technical changes: The bill includes minor adjustments to more accurately reflect FTE counts and funding for the Colorado Auto Theft Prevention Grant Program.

Operating common policies: The bill includes a net decrease of \$1.9 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|---------------------|------------------|-------------------|---------------------|------------------|------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Leased space | \$25,405 | \$36,968 | -\$8,311 | -\$719 | -\$2,533 | 0.0 |
| Vehicle lease payments | 8,189 | 3,364 | 1,324 | 2,826 | 675 | 0.0 |
| Legal services | -1,203,479 | 20,171 | 32,750 | -1,256,400 | 0 | 0.0 |
| Payments to Office of Information Technology | -448,146 | -109,179 | -62,366 | -260,881 | -15,720 | 0.0 |
| Indirect cost assessment | -163,130 | 0 | -200,276 | 37,784 | -638 | 0.0 |
| Statewide IT common policy reduction | -49,007 | -13,174 | -6,277 | -27,971 | -1,585 | 0.0 |
| Risk management & property | -43,535 | -7,882 | -7,062 | -26,758 | -1,833 | 0.0 |
| Workers' compensation | -17,880 | -2,842 | -3,051 | -11,189 | -798 | 0.0 |
| Digital trunked radios | -1,053 | 335 | -821 | -567 | 0 | 0.0 |
| State accounting system (CORE) | -508 | -37 | -104 | -340 | -27 | 0.0 |
| ALJ services | -86 | 0 | -86 | 0 | 0 | 0.0 |
| Total | -\$1,893,230 | -\$72,276 | -\$254,280 | -\$1,544,215 | -\$22,459 | 0.0 |

Prior year actions: The bill includes a net increase of \$1.7 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|--------------------|------------------|-----------------|--------------------|---------------|------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-098 Supplemental bill | \$1,244,327 | -\$3,246 | -\$1,550 | \$1,249,513 | -\$390 | 0.0 |
| SB 23-251 AG Driver's license appeal | 142,749 | 0 | 0 | 142,749 | 0 | 1.2 |
| HB 24-1349 Firearms and ammo tax | 141,142 | 0 | 0 | 141,142 | 0 | 2.2 |
| SB 23-290 Natural medicine regulation | 123,740 | 0 | 0 | 123,740 | 0 | 0.7 |
| SB 23-064 Continue Public Guardianship Office | 85,649 | 0 | 0 | 85,649 | 0 | 0.5 |
| HB 20-1026 23rd Judicial District | 64,912 | 64,912 | 0 | 0 | 0 | 0.0 |
| SB 24-117 Eating disorder programs | 46,087 | 0 | 0 | 46,087 | 0 | 0.2 |
| LSSA prior year legislation | 31,997 | -1,253 | 0 | 33,250 | 0 | -0.2 |
| FY 24-25 Special prosecution rural support | 25,968 | 25,968 | 0 | 0 | 0 | 0.5 |
| SB 24-173 Regulate mortuary science | 25,924 | 0 | 0 | 25,924 | 0 | 0.1 |
| HB 24-1054 Jail standards | 25,063 | 25,063 | 0 | 0 | 0 | 0.2 |
| FY 24-25 Increase admin. support | 22,237 | 0 | 0 | 22,237 | 0 | 0.3 |
| FY 24-25 Federal & Interstate Water unit | 18,067 | 18,067 | 0 | 0 | 0 | 0.2 |
| SB 24-141 Telehealth providers | 14,979 | 0 | 0 | 14,979 | 0 | 0.1 |
| HB 24-1249 Ag stewardship tax credit | 13,826 | 0 | 0 | 13,826 | 0 | 0.1 |
| Attorney registration and CLEs | 0 | 0 | 0 | 1 | -1 | 0.0 |
| IT asset maintenance adjustment | 0 | 11,153 | -4,285 | -5,627 | -1,241 | 0.0 |
| HB 23-1252 Thermal Energy | -171,309 | 0 | 0 | -171,309 | 0 | -1.0 |
| FY 24-25 Salary survey | -39,466 | 68,675 | 36,974 | -146,060 | 945 | 0.0 |
| HB 24-1353 Firearms dealers | -23,044 | 0 | 0 | -23,044 | 0 | -0.1 |
| SB 24-123 Waste tires | -23,043 | 0 | 0 | -23,043 | 0 | -0.1 |
| HB 24-1379 Dredge and fill regulation | -18,665 | 0 | 0 | -18,665 | 0 | -0.1 |
| SB 24-185 Forced pooling restrictions | -18,435 | 0 | 0 | -18,435 | 0 | -0.1 |
| HB 24-1217 Sharing health information | -14,402 | 0 | 0 | -14,402 | 0 | -0.1 |
| SB 23-167 Regulate cert. midwives | -14,274 | 0 | 0 | -14,274 | 0 | -0.1 |
| FY 24-25 Step plan | -10,477 | -97,311 | -7,049 | 93,883 | 0 | 0.0 |
| HB 24-1004 Ex-offenders in regulated jobs | -5,761 | 0 | 0 | -5,761 | 0 | 0.0 |
| HB 24-1338 Impacts and env. justice | -5,761 | 0 | 0 | -5,761 | 0 | 0.0 |
| Total | \$1,682,030 | \$112,028 | \$24,090 | \$1,546,599 | -\$687 | 4.5 |

Legislative Department

The Legislative Branch includes the elected members of the House of Representatives and the Senate, and the necessary staff to support these legislators. The staff include those employed by the House and the Senate, and those employed by the following legislative service agencies:

- Office of the State Auditor;
- Joint Budget Committee Staff;
- Legislative Council Staff; and
- Office of Legislative Legal Services.

The legislative service agency staff are full-time nonpartisan professionals. The House and the Senate employ both partisan and nonpartisan professional staff, and some of these staff serve part-time when the General Assembly is in session.

| Legislative Department: Year-over-year change | | | | |
|---|--------------|--------------|--------------|------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$80,442,895 | \$78,183,856 | -\$2,259,039 | -2.8% |
| Cash Funds | 90,000 | 5,000 | -85,000 | -94.4% |
| Reappropriated Funds | 1,713,352 | 1,943,227 | 229,875 | 13.4% |
| Federal Funds | 0 | 0 | 0 | n/a |
| Total | \$82,246,247 | \$80,132,083 | -\$2,114,164 | -2.6% |
| Full Time Equivalent Staff | 450.4 | 449.2 | -1.2 | -0.3% |

Appropriation detail: Change by item and bill

| Legislative Department | | | | | | |
|---|--------------|--------------|------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$7,692,845 | \$7,692,845 | \$0 | \$0 | \$0 | 0.0 |
| SB 24-183 Mobile home taxation task force | 4,718 | 4,718 | 0 | 0 | 0 | 0.0 |
| HB 24-1054 Jail standards commission recs | 41,248 | 41,248 | 0 | 0 | 0 | 0.5 |
| HB 24-1347 Legislative Appropriation Bill | 73,637,761 | 71,834,409 | 90,000 | 1,713,352 | 0 | 449.2 |
| HB 24-1368 Language access advisory board | 29,741 | 29,741 | 0 | 0 | 0 | 0.3 |
| HB 24-1427 PERA study actuarial firm | 380,750 | 380,750 | 0 | 0 | 0 | 0.0 |
| HB 24-1448 New public school finance formula | 32,875 | 32,875 | 0 | 0 | 0 | 0.4 |
| HB 24-1462 Third-party audit Dept. of Corr. | 400,000 | 400,000 | 0 | 0 | 0 | 0.0 |
| SB 25-099 Supplemental bill | 26,309 | 26,309 | 0 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$82,246,247 | \$80,442,895 | \$90,000 | \$1,713,352 | \$0 | 450.4 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill and Legislative Appropriation Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$82,246,247 | \$80,442,895 | \$90,000 | \$1,713,352 | \$0 | 450.4 |
| Employee compensation and benefits | 1,989,962 | 1,989,962 | 0 | 0 | 0 | 0.0 |
| Operating common policies | 270,801 | 270,801 | 0 | 0 | 0 | 0.0 |
| Cost of living analysis | 200,000 | 0 | 0 | 200,000 | 0 | 0.0 |
| Property tax audit | 100,000 | 100,000 | 0 | 0 | 0 | 0.0 |
| Retain fiscal notes FTE | 90,880 | 90,880 | 0 | 0 | 0 | 1.0 |
| Audit contract payments | 29,875 | 0 | 0 | 29,875 | 0 | 0.0 |

| Legislative Department | | | | | | |
|---|-------------------|-------------------|--------------|------------------|---------------|--------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Colorado Commission on Uniform State Laws | 15,232 | 15,232 | 0 | 0 | 0 | 0.0 |
| Ballot analysis | -2,500,000 | -2,500,000 | 0 | 0 | 0 | 0.0 |
| Legislative Branch budget reductions | -1,075,572 | -990,572 | -85,000 | 0 | 0 | -0.4 |
| Accessibility compliance | -476,883 | -476,883 | 0 | 0 | 0 | 2.0 |
| Prior year actions | -532,112 | -532,112 | 0 | 0 | 0 | -1.2 |
| Subtotal - Long Bill and Legislative Appropriation Bill | \$80,358,430 | \$78,410,203 | \$5,000 | \$1,943,227 | \$0 | 451.8 |
| <i>SB 25-206 Long Bill</i> | <i>5,776,117</i> | <i>5,576,117</i> | <i>0</i> | <i>200,000</i> | <i>0</i> | <i>0.0</i> |
| <i>SB 25-188 Legislative Appropriation Bill</i> | <i>74,582,313</i> | <i>72,834,086</i> | <i>5,000</i> | <i>1,743,227</i> | <i>0</i> | <i>451.8</i> |
| <u>Other Bills</u> | | | | | | |
| SB 25-199 Suspend legislative interim activities | -\$227,355 | -\$227,355 | \$0 | \$0 | \$0 | -2.6 |
| HB 25-1183 Colorimetric working group | 1,008 | 1,008 | 0 | 0 | 0 | 0.0 |
| Subtotal - Other Bills | -\$226,347 | -\$226,347 | \$0 | \$0 | \$0 | -2.6 |
| Total FY 2025-26 | \$80,132,083 | \$78,183,856 | \$5,000 | \$1,943,227 | \$0 | 449.2 |
| \$ Change from prior year | -\$2,114,164 | -\$2,259,039 | -\$85,000 | \$229,875 | \$0 | -1.2 |
| % Change from prior year | -2.6% | -2.8% | -94.4% | 13.4% | n/a | -0.3% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-099 (Supplemental Bill) provides an increase of \$26,309 General Fund to support payments to the Office of Information Technology for information technology services. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill and Legislative Appropriation Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation and benefits: The appropriation includes a net increase of \$2.0 million General Fund for employee and legislator salary increases and associated increases in the employer contribution for PERA and Medicare, as well as for increases in the employer contributions for short-term disability, health, life, and dental insurance, PERA unfunded liability amortization payments, and PERA direct distribution. A total increase of \$2.6 million for those purposes is partially offset by a decrease of \$591,332 associated with a 1.5 percent personal services base reduction applied to appropriations for health, life, and dental insurance. For additional information, see Appendix C: Common Policies.

Operating common policies: The appropriation includes a net increase of \$270,801 General Fund for operating common policies funded through the Long Bill. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--------------------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Capitol Complex leased space | \$279,000 | \$279,000 | \$0 | \$0 | \$0 | 0.0 |
| Workers' compensation | 34,001 | 34,001 | 0 | 0 | 0 | 0.0 |
| Legal services | -19,816 | -19,816 | 0 | 0 | 0 | 0.0 |
| Risk management & property | -12,786 | -12,786 | 0 | 0 | 0 | 0.0 |
| Statewide IT common policy reduction | -8,555 | -8,555 | 0 | 0 | 0 | 0.0 |
| State accounting system (CORE) | -1,043 | -1,043 | 0 | 0 | 0 | 0.0 |

| Operating common policies | | | | | | |
|---------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Total | \$270,801 | \$270,801 | \$0 | \$0 | \$0 | 0.0 |

Cost of living analysis: The appropriation includes \$200,000 reappropriated funds for the biennial cost of living analysis used in the statutory formula for allocating funding to public schools. The source of reappropriated funds is a transfer from the appropriation to the Department of Education for the State Share of Districts' Total Program Funding.

Property tax audit: The appropriation includes an increase of \$100,000 General Fund for a contracted audit of property valuations. The audit looks at whether county assessors correctly and consistently apply constitutional and statutory provisions to arrive at the actual value of properties.

Retain fiscal notes FTE: The appropriation includes \$90,880 General Fund and 1.0 FTE to retain a fiscal note analyst position within Legislative Council Staff that prepared Greenhouse Gas Emissions Reports (GHG emissions reports) on certain bills pursuant to H.B. 19-1188 (Greenhouse Gas Pollution Impact in Fiscal Notes). The GHG emissions reports repeal on September 1, 2025, and the FY 2025-26 appropriation retains funding to sustain this position as a fiscal note analyst.

Audit contract payments: The appropriation includes an inflationary increase of \$29,875 reappropriated funds to support contract audit work through the Office of the State Auditor.

Colorado Commission on Uniform State Laws: The appropriation includes an increase of \$15,232 General Fund for the Colorado Commission on Uniform State Laws.

Ballot analysis: The appropriation includes a decrease of \$2.5 million General Fund associated with the preparation and distribution of the information booklet containing statewide ballot measures.

Legislative Branch budget reductions: The appropriation includes decreases totaling \$1.1 million (\$990,572 General Fund and \$85,000 cash funds) and 0.4 FTE for a variety of reductions to the Legislative Branch's operating budgets.

| Legislative Branch budget reductions | | | | | | |
|---|--------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Eliminate special session funding | -\$485,689 | -\$485,689 | \$0 | \$0 | \$0 | 0.0 |
| General Assembly operating | -187,602 | -102,602 | -85,000 | 0 | 0 | 0.0 |
| House nonpartisan staff 10% continuation salary reduction | -138,753 | -138,753 | 0 | 0 | 0 | 0.0 |
| General Assembly out-of-state travel | -84,440 | -84,440 | 0 | 0 | 0 | 0.0 |
| Youth Advisory Council suspension | -45,000 | -45,000 | 0 | 0 | 0 | 0.0 |
| Legislative Legal Services operating and travel | -34,946 | -34,946 | 0 | 0 | 0 | 0.0 |
| JBC Staff convert admin. to seasonal | -31,651 | -31,651 | 0 | 0 | 0 | -0.4 |
| Legislative Council Staff operating and travel | -28,322 | -28,322 | 0 | 0 | 0 | 0.0 |
| Reduce interim committee funding | -24,629 | -24,629 | 0 | 0 | 0 | 0.0 |
| JBC Staff operating | -14,540 | -14,540 | 0 | 0 | 0 | 0.0 |
| Total | -\$1,075,572 | -\$990,572 | -\$85,000 | \$0 | \$0 | -0.4 |

Accessibility compliance: The appropriation includes a net decrease of \$476,883 General Fund and an increase of 2.0 FTE to increase the accessibility of state digital resources to people with disabilities. The change includes a reduction for contracted document remediation services. An increase in staff focused on application (rather than document) accessibility partially offsets the decrease in funding associated with contracted remediation services.

Prior year actions: The appropriation includes a net decrease of \$532,112 General Fund for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1059 Compensation state elected officials | \$421,649 | \$421,649 | \$0 | \$0 | \$0 | 0.0 |
| HB 24-1045 Substance use disorder treatment | 52,770 | 52,770 | 0 | 0 | 0 | 0.5 |
| HB 24-1462 Third-party audit Dept. of Corrections | -400,000 | -400,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1427 PERA actuarial study | -380,750 | -380,750 | 0 | 0 | 0 | 0.0 |
| HB 19-1188 GHG emissions reports | -90,464 | -90,464 | 0 | 0 | 0 | -1.0 |
| FY 24-25 Legislative Council Staff new FTE | -40,020 | -40,020 | 0 | 0 | 0 | 0.0 |
| HB 24-1448 New public school finance formula | -32,875 | -32,875 | 0 | 0 | 0 | -0.4 |
| HB 24-1368 Language access advisory board | -29,741 | -29,741 | 0 | 0 | 0 | -0.3 |
| SB 25-099 Supplemental bill | -26,309 | -26,309 | 0 | 0 | 0 | 0.0 |
| SB 24-183 Mobile home taxation task force | -4,718 | -4,718 | 0 | 0 | 0 | 0.0 |
| SB 23-275 CO wild horse project | -1,654 | -1,654 | 0 | 0 | 0 | 0.0 |
| Total | -\$532,112 | -\$532,112 | \$0 | \$0 | \$0 | -1.2 |

Department of Local Affairs

The Department of Local Affairs is responsible for building community and local government capacity by providing training, technical, and financial assistance to localities. Divisions include the Executive Director's Office, Property Taxation, the Division of Housing, and the Division of Local Government.

| Local Affairs: Year-over-year change | | | | |
|--------------------------------------|----------------------|----------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund ¹ | \$70,127,290 | \$61,995,634 | -\$8,131,656 | -11.6% |
| Cash Funds | 334,188,706 | 348,032,648 | 13,843,942 | 4.1% |
| Reappropriated Funds | 19,324,190 | 33,678,437 | 14,354,247 | 74.3% |
| Federal Funds | 124,854,316 | 124,943,835 | 89,519 | 0.1% |
| Total | \$548,494,502 | \$568,650,554 | \$20,156,052 | 3.7% |
| Full Time Equivalent Staff | 245.8 | 254.3 | 8.5 | 3.5% |

¹ Includes General Fund Exempt and amounts that are exempt from the statutory limit on state General Fund appropriations pursuant to Section 24-75-201.1, C.R.S.

Appropriation detail: Change by item and bill

| Department of Local Affairs | | | | | | |
|--|----------------------|---------------------------|----------------------|---------------------|----------------------|--------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$379,394,624 | \$70,113,196 | \$166,163,764 | \$18,265,146 | \$124,852,518 | 238.9 |
| SB 24-016 Tax credits for contrib via intermediaries | 5,000 | 5,000 | 0 | 0 | 0 | 0.0 |
| SB 24-183 Mobile home taxation task force | 53,995 | 53,995 | 0 | 0 | 0 | 0.2 |
| SB 24-233 Property tax | 151,698 | 151,698 | 0 | 0 | 0 | 0.5 |
| HB 24-1237 Child care facilities | 250,000 | 0 | 250,000 | 0 | 0 | 0.9 |
| HB 24-1152 Accessory dwelling units | 537,246 | 0 | 537,246 | 0 | 0 | 4.9 |
| HB 24-1219 First responder health benefit trusts | 300,000 | 300,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1302 Tax rate information property owners | 50,296 | 50,296 | 0 | 0 | 0 | 0.4 |
| SB 25-100 Supplemental bill | 27,721 | 10,539 | 10,778 | 4,606 | 1,798 | 0.0 |
| SB 25-206 Long Bill supplemental | 167,723,922 | -557,434 | 167,226,918 | 1,054,438 | 0 | 0.0 |
| Total FY 2024-25 | \$548,494,502 | \$70,127,290 | \$334,188,706 | \$19,324,190 | \$124,854,316 | 245.8 |
| FY 2025-26 Appropriation | | | | | | |
| 2025-26 Long Bill | | | | | | |
| FY 2024-25 Appropriation | \$548,494,502 | \$70,127,290 | \$334,188,706 | \$19,324,190 | \$124,854,316 | 245.8 |
| Informational funds adjustment | 13,463,082 | -370,000 | 13,833,082 | 0 | 0 | 0.0 |
| Ridge View Campus operating expenses | 5,306,832 | 0 | 0 | 5,306,832 | 0 | 3.7 |
| Employee compensation common policies | 1,039,873 | 270,218 | -175,119 | 686,045 | 258,729 | 0.0 |
| Operating common policies | 564,142 | 432,059 | 501,599 | -202,102 | -167,414 | 0.0 |
| Board of Assessment Appeals legal assistant | 87,265 | 0 | 87,265 | 0 | 0 | 1.0 |
| Technical adjustments | 48,061 | -1,330 | 0 | 49,391 | 0 | -1.4 |
| Fund source adjustment | 25,000 | 0 | 25,000 | 0 | 0 | 0.0 |
| DCFA Grant Program reduction | -1,394,857 | -1,394,857 | 0 | 0 | 0 | 0.0 |
| Gray & Black Market Marijuana Grant reduction | -795,117 | 0 | -795,117 | 0 | 0 | 0.0 |
| FLEX Program repeal | -305,016 | -305,016 | 0 | 0 | 0 | -1.0 |
| Prior year actions | 3,690,356 | 859,951 | 2,403,560 | 428,641 | -1,796 | 0.0 |

| Department of Local Affairs | | | | | | |
|--|---------------|---------------------------|---------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Subtotal - SB 25-206 Long Bill | \$570,224,123 | \$69,618,315 | \$350,068,976 | \$25,592,997 | \$124,943,835 | 248.1 |
| <u>Other Bills</u> | | | | | | |
| SB 25-002 Regional factory built structure codes | \$182,264 | \$0 | \$182,264 | \$0 | \$0 | 1.0 |
| SB 25-245 HDGF administrative costs | 187,659 | 0 | 0 | 187,659 | 0 | 1.8 |
| SB 25-308 Medicaid housing & reentry svcs | -1,993,492 | -7,622,681 | -2,218,592 | 7,847,781 | 0 | 3.0 |
| HB 25-1061 Community Schoolyards Grant Program | 50,000 | 0 | 0 | 50,000 | 0 | 0.4 |
| Subtotal - Other Bills | -\$1,573,569 | -\$7,622,681 | -\$2,036,328 | \$8,085,440 | \$0 | 6.2 |
| Total FY 2025-26 | \$568,650,554 | \$61,995,634 | \$348,032,648 | \$33,678,437 | \$124,943,835 | 254.3 |
| \$ Change from prior year | \$20,156,052 | -\$8,131,656 | \$13,843,942 | \$14,354,247 | \$89,519 | 8.5 |
| % Change from prior year | 3.7% | -11.6% | 4.1% | 74.3% | 0.1% | 3.5% |

¹ Includes General Fund Exempt and amounts that are exempt from the statutory limit on state General Fund appropriations pursuant to Section 24-75-201.1, C.R.S.

FY 2024-25 Mid-year Adjustments

Senate Bill 25-100 (Supplemental Bill) includes an increase of \$27,721 total funds, including \$10,539 General Fund, to support increased costs in the Department of Personnel and the Office of Information Technology. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill Supplemental) includes a net increase of \$167.7 million total funds, including an increase of \$167.2 million cash funds primarily due to adjustments for Proposition 123 and vendor fee revenue for affordable housing shown for informational purposes. The bill also includes a decrease of \$690,262 from the General Fund Exempt Account shown for informational purposes for volunteer firefighter retirement plans and an increase of \$132,828 General Fund for Payments to OIT to align the appropriation in S.B. 24-111 (Senior Primary Residence Property Tax Reduction) with the Legislative Council Final Fiscal Note. Additional details can be found in the [FY 2025-26 Long Bill Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Informational funds adjustment: The bill includes the following adjustments to funds shown for informational purposes:

- an increase of \$10.6 million cash funds from the Affordable Housing Support Fund to reflect an increase in Proposition 123 revenue;
- an increase of \$3.2 million cash funds to reflect an increase in vendor fee revenue credited to the Housing Development Grant Fund; and
- a decrease of \$370,000 from the General Fund Exempt Account for volunteer firefighter retirement plans.

Ridge View Campus operating expenses: The bill includes \$5.3 million reappropriated funds and 3.7 FTE from the Proposition 123 Programs for Affordable Home Ownership and Persons Experiencing Homelessness line item. These funds reflect partial first-year operating costs for the Ridge View campus, which is being renovated pursuant to [S.B. 22-211](#) (Ridge View Campus). This amount is shown for informational purposes.

Employee compensation common policies: The bill includes a net increase of \$1.0 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$528,895 | \$167,369 | \$87,828 | \$176,106 | \$97,592 | 0.0 |
| Health, life, and dental | 520,626 | 99,349 | -111,005 | 403,680 | 128,602 | 0.0 |
| Step plan | 106,256 | 33,625 | 17,645 | 35,380 | 19,606 | 0.0 |
| PERA direct distribution | 40,379 | 15,357 | -19,721 | 32,007 | 12,736 | 0.0 |
| Unfunded liability amortization payments | 27,651 | 19,534 | -105,859 | 86,785 | 27,191 | 0.0 |
| Paid family and medical leave insurance | 1,244 | 879 | -4,763 | 3,905 | 1,223 | 0.0 |
| Health, life, and dental base reduction | -170,173 | -61,308 | -35,095 | -47,986 | -25,784 | 0.0 |
| Short-term disability | -15,005 | -4,587 | -4,149 | -3,832 | -2,437 | 0.0 |
| Total | \$1,039,873 | \$270,218 | -\$175,119 | \$686,045 | \$258,729 | 0.0 |

Operating common policies: The bill includes a net increase of \$564,142 for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Legal services | \$440,130 | \$505,572 | -\$56,343 | -\$9,099 | \$0 | 0.0 |
| Payments to Office of Information Technology | 180,767 | -1,918 | 95,516 | 64,549 | 22,620 | 0.0 |
| Capitol Complex leased space | 102,411 | 8,172 | 254,958 | -68,300 | -92,419 | 0.0 |
| Indirect cost assessment | 59,845 | 0 | 172,231 | -50,760 | -61,626 | 0.0 |
| Vehicle lease payments | 36,700 | 4,069 | 25,421 | 7,210 | 0 | 0.0 |
| Statewide IT common policy reduction | -185,159 | -51,864 | -70,889 | -40,594 | -21,812 | 0.0 |
| Leased space | -39,000 | -12,825 | 0 | -26,175 | 0 | 0.0 |
| State accounting system (CORE) | -17,754 | -4,485 | 19,248 | -18,340 | -14,177 | 0.0 |
| Workers' compensation | -10,748 | -8,908 | 29,047 | -30,887 | 0 | 0.0 |
| Administrative law judge services | -2,816 | 0 | -2,816 | 0 | 0 | 0.0 |
| Risk management & property | -234 | -5,754 | 35,226 | -29,706 | 0 | 0.0 |
| Total | \$564,142 | \$432,059 | \$501,599 | -\$202,102 | -\$167,414 | 0.0 |

Board of Assessment Appeals legal assistant: The bill includes an increase of \$87,265 from the Board of Assessment Appeals Cash Fund to enable it to add a 1.0 FTE legal assistant. The new position replaces a series of temporary positions that the Board has used to avoid backlogs in processing assessment appeals.

Technical adjustments: The bill includes technical adjustments.

Fund source adjustment: The bill includes appropriations from the Accelerated Appeal Cash Fund within the Board of Assessment Appeals and the Mobile Home Park Act Dispute Resolution and Enforcement Program Fund. Both funds were previously continuously appropriated.

Defense Counsel on First Appearance (DCFA) Grant Program reduction: The bill includes a reduction of \$1,394,857 General Fund for the Defense Counsel on First Appearance Grant Program, which effectively eliminates funding for grants.

Gray and Black Market Marijuana Grant Program reduction: The bill includes a reduction of \$795,117 from the Marijuana Tax Cash Fund for the Gray and Black Market Marijuana Enforcement Grant Program, which effectively eliminates funding for grants.

FLEX Program repeal: The bill includes a reduction of \$305,016 General Fund for the Financial Literacy Exchange (FLEX) Program, resulting in a \$0 appropriation. This program repealed at the end of FY 2024-25 pursuant to S.B. 25-114 (Repeal of the FLEX Program).

Prior year actions: The bill includes a net increase of \$3.7 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1152 ADUs | \$1,743,151 | \$0 | \$1,743,151 | \$0 | \$0 | -0.2 |
| HB 18-1020 Civil asset forfeiture | 880,225 | 0 | 880,225 | 0 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental (GFE) | 690,262 | 690,262 | 0 | 0 | 0 | 0.0 |
| HB 24-1219 First responder health benefits | 400,000 | 200,000 | 0 | 200,000 | 0 | 0.0 |
| HB 24-1237 Child care facilities | 250,000 | 250,000 | -250,000 | 250,000 | 0 | 0.0 |
| HB 24-1294 Mobile homes | 40,966 | 0 | 40,966 | 0 | 0 | 0.0 |
| HB 24B-1001 Property tax | 39,932 | 33,262 | 0 | 6,670 | 0 | 0.5 |
| SB 24-111 Senior prim residence prop tax reduction | 19,004 | 19,004 | 0 | 0 | 0 | 0.3 |
| FY 24-25 Business product manager | 5,090 | 0 | 0 | 5,090 | 0 | 0.1 |
| SB 24-233 Property tax | -108,413 | -108,413 | 0 | 0 | 0 | -0.5 |
| SB 25-206 Long Bill supplemental (OIT) | -103,524 | -103,524 | 0 | 0 | 0 | 0.0 |
| SB 24-183 Mobile home taxation task force | -53,995 | -53,995 | 0 | 0 | 0 | -0.2 |
| HB 24-1302 Tax rate info to owners | -51,106 | -51,106 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Salary survey | -16,740 | 0 | -2 | -16,740 | 2 | 0.0 |
| FY 24-25 Fleet vehicle supplemental | -14,087 | -6,501 | -5,780 | -1,806 | 0 | 0.0 |
| FY 24-25 OIT real-time billing | -13,634 | -4,038 | -4,998 | -2,800 | -1,798 | 0.0 |
| FY 24-25 Step plan | -11,775 | 0 | -2 | -11,773 | 0 | 0.0 |
| SB 24-016 Tax credits intermediaries | -5,000 | -5,000 | 0 | 0 | 0 | 0.0 |
| Total | \$3,690,356 | \$859,951 | \$2,403,560 | \$428,641 | -\$1,796 | 0.0 |

Department of Military and Veterans Affairs

The Department provides trained military forces to support the U.S. active armed services and to preserve life and property during natural disasters and civil emergencies in Colorado. It also assists veterans and National Guard members with benefits claims

| Military and Veterans Affairs: Year-over-year change | | | | |
|--|---------------|---------------|-------------|------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$17,740,551 | \$18,015,198 | \$274,647 | 1.5% |
| Cash Funds | 2,288,239 | 2,573,123 | 284,884 | 12.4% |
| Reappropriated Funds | 51,198 | 26,042 | -25,156 | -49.1% |
| Federal Funds | 129,251,408 | 134,274,426 | 5,023,018 | 3.9% |
| Total | \$149,331,396 | \$154,888,789 | \$5,557,393 | 3.7% |
| Full Time Equivalent Staff | 2,274.7 | 2,337.9 | 63.2 | 2.8% |

Appropriation detail: Change by item and bill

| Department of Military and Veterans Affairs | | | | | | |
|--|---------------|--------------|-------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$149,281,691 | \$17,704,398 | \$2,288,239 | \$51,198 | \$129,237,856 | 2,274.7 |
| SB 25-101 Supplemental bill | 49,705 | 36,153 | 0 | 0 | 13,552 | 0.0 |
| Total FY 2024-25 | \$149,331,396 | \$17,740,551 | \$2,288,239 | \$51,198 | \$129,251,408 | 2,274.7 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$149,331,396 | \$17,740,551 | \$2,288,239 | \$51,198 | \$129,251,408 | 2,274.7 |
| Proposition KK implementation | 5,000,000 | 0 | 0 | 5,000,000 | 0 | 0.0 |
| Informational federal funds adjustment | 4,300,000 | 0 | 0 | 0 | 4,300,000 | 63.0 |
| Employee compensation common policies | 756,181 | -31,104 | 30,986 | 0 | 756,299 | 0.0 |
| Operating common policies | 446,385 | 470,543 | -4,273 | -156 | -19,729 | 0.0 |
| Tuition waiver recruiting and retention | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Grant funding adjustment | 0 | -250,000 | 250,000 | 0 | 0 | 0.0 |
| Technical adjustments | 0 | 0 | 25,000 | -25,000 | 0 | 0.0 |
| Veterans mental health adjustment | -400,000 | -400,000 | 0 | 0 | 0 | 0.0 |
| Tobacco MSA revenue adjustment | -16,829 | 0 | -16,829 | 0 | 0 | 0.0 |
| Prior year actions | -91,131 | -77,579 | 0 | 0 | -13,552 | 0.2 |
| Subtotal - SB 25-206 Long Bill | \$159,326,002 | \$17,452,411 | \$2,573,123 | \$5,026,042 | \$134,274,426 | 2,337.9 |
| <u>Other Bills</u> | | | | | | |
| SB 25-247 Tuition waiver | \$562,787 | \$562,787 | \$0 | \$0 | \$0 | 0.0 |
| HB 25-1132 Military family behavioral health grant | -5,000,000 | 0 | 0 | -5,000,000 | 0 | 0.0 |
| Subtotal - Other Bills | -\$4,437,213 | \$562,787 | \$0 | -\$5,000,000 | \$0 | 0.0 |
| Total FY 2025-26 | \$154,888,789 | \$18,015,198 | \$2,573,123 | \$26,042 | \$134,274,426 | 2,337.9 |
| \$ Change from prior year | \$5,557,393 | \$274,647 | \$284,884 | -\$25,156 | \$5,023,018 | 63.2 |

| Department of Military and Veterans Affairs | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| % Change from prior year | 3.7% | 1.5% | 12.4% | -49.1% | 3.9% | 2.8% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-101 (Supplemental Bill) increases appropriations by \$49,705, including \$36,135 General Fund, driven by information technology and fleet vehicle costs. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Proposition KK implementation: The bill includes an increase of \$5.0 million reappropriated funds from the Behavioral and Mental Health Cash Fund. Statute requires this cash fund be used by the Behavioral Health Administration in coordination with the Division of Veterans Affairs.

Informational federal funds adjustment: The bill includes an increase of \$4.3 million federal funds and 63.0 FTE to reflect annual changes to FTE and compensation within the Colorado National Guard. The Long Bill shows these funds for informational purposes only.

Employee compensation common policies: The bill includes a net increase of \$756,181 for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$400,578 | \$161,050 | \$7,659 | \$0 | \$231,869 | 0.0 |
| Health, life, and dental | 327,673 | -13,062 | 13,865 | 0 | 326,870 | 0.0 |
| Unfunded liability amortization payments | 161,646 | -2,850 | 6,064 | 0 | 158,432 | 0.0 |
| Step plan | 123,286 | 55,488 | 2,289 | 0 | 65,509 | 0.0 |
| PERA direct distribution | 22,793 | -142,344 | 968 | 0 | 164,169 | 0.0 |
| Paid family and medical leave insurance | 7,275 | -128 | 273 | 0 | 7,130 | 0.0 |
| Health, life, and dental base reduction | -203,883 | -66,792 | 0 | 0 | -137,091 | 0.0 |
| Shift differential | -56,288 | 0 | 0 | 0 | -56,288 | 0.0 |
| Temporary employees related to auth. leave | -17,716 | -17,716 | 0 | 0 | 0 | 0.0 |
| Short-term disability | -9,183 | -4,750 | -132 | 0 | -4,301 | 0.0 |
| Total | \$756,181 | -\$31,104 | \$30,986 | \$0 | \$756,299 | 0.0 |

Operating common policies: The bill includes a net increase of \$446,385 for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Risk management & property | \$410,906 | \$410,906 | \$0 | \$0 | \$0 | 0.0 |
| Legal services | 43,648 | 43,648 | 0 | 0 | 0 | 0.0 |
| Vehicle lease payments | 40,864 | 19,381 | 0 | 0 | 21,483 | 0.0 |
| Payments to Office of Information Technology | 25,397 | 25,397 | 0 | 0 | 0 | 0.0 |
| Capitol Complex leased space | 14,126 | 14,126 | 0 | 0 | 0 | 0.0 |
| Workers' compensation | 695 | 325 | 0 | 0 | 370 | 0.0 |

| Operating common policies | | | | | | |
|--------------------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Indirect cost assessment | -46,011 | 0 | -4,273 | -156 | -41,582 | 0.0 |
| Statewide IT common policy reduction | -40,437 | -40,437 | 0 | 0 | 0 | 0.0 |
| Digital trunked radios | -1,572 | -1,572 | 0 | 0 | 0 | 0.0 |
| State accounting system (CORE) | -1,231 | -1,231 | 0 | 0 | 0 | 0.0 |
| Total | \$446,385 | \$470,543 | -\$4,273 | -\$156 | -\$19,729 | 0.0 |

Tuition waiver recruiting and retention: The bill includes a net-zero restructuring of existing appropriations to provide a tuition waiver program to Colorado National Guard members. This better aligns Colorado with peer states and provides additional funding for recruiting and retention initiatives.

Grant funding adjustment: The bill includes a one-time reduction of \$250,000 General Fund for the Veterans Assistance Grant program. This reduction is offset by a one-time increase of \$250,000 cash funds from the Colorado State Veterans Trust Fund. This is a budget balancing action.

Technical adjustments: The bill refinances \$25,000 reappropriated funds with cash funds to support the operations of the Grand Junction One-Stop Center.

Veterans mental health adjustment: The bill includes a reduction of \$400,000 General Fund to the Veterans Mental Health Services line item in the Division of Veterans Affairs. This reduction stems from challenges the Department has faced in using the funding. Additionally, the Department received a \$5.0 million increase from Proposition KK revenues for veterans' mental health services.

Tobacco MSA revenue adjustment: The bill includes a decrease of \$16,829 cash funds based on the OSPB FY 2025-26 Tobacco Master Settlement Agreement (MSA) revenue projection.

Prior year actions: The bill includes a net decrease of \$91,131 for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-101 Supplemental bill | -\$49,705 | -\$36,153 | \$0 | \$0 | -\$13,552 | 0.0 |
| FY 24-25 Civil Air Patrol JROTC program | -40,356 | -40,356 | 0 | 0 | 0 | 0.1 |
| FY 24-25 EDO training specialist | -1,070 | -1,070 | 0 | 0 | 0 | 0.1 |
| Total | -\$91,131 | -\$77,579 | \$0 | \$0 | -\$13,552 | 0.2 |

Department of Natural Resources

The Department of Natural Resources is responsible for developing, protecting, and enhancing Colorado's natural resources for the use and enjoyment of the State's present and future residents and visitors.

| Natural Resources: Year-over-year change | | | | |
|--|----------------------|----------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$45,374,568 | \$57,345,170 | \$11,970,602 | 26.4% |
| Cash Funds | 404,678,055 | 421,415,580 | 16,737,525 | 4.1% |
| Reappropriated Funds | 14,223,740 | 14,587,533 | 363,793 | 2.6% |
| Federal Funds | 40,435,927 | 42,630,060 | 2,194,133 | 5.4% |
| Total | \$504,712,290 | \$535,978,343 | \$31,266,053 | 6.2% |
| | | | | |
| Full Time Equivalent Staff | 1,741.2 | 1,807.4 | 66.2 | 3.8% |

Appropriation detail: Change by item and bill

| Department of Natural Resources | | | | | | |
|---|----------------------|---------------------|----------------------|---------------------|---------------------|----------------|
| Item | Total Funds | General Fund | Cash Funds | Reappropri. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$440,903,702 | \$45,189,508 | \$346,059,749 | \$9,227,540 | \$40,426,905 | 1,730.3 |
| SB 24-026 Public engagement | 10,504 | 0 | 10,504 | 0 | 0 | 0.0 |
| SB 24-171 Wolverine restoration | 102,808 | 0 | 102,808 | 0 | 0 | 0.8 |
| SB 24-185 Protect min int owners force pool | 20,483 | 0 | 20,483 | 0 | 0 | 0.0 |
| SB 24-199 SCTF projects | 5,000,000 | 0 | 0 | 5,000,000 | 0 | 0.0 |
| SB 24-212 Local govs renew energy proj | 403,481 | 0 | 403,481 | 0 | 0 | 3.3 |
| SB 24-229 Ozone mitigation measures | 179,127 | 0 | 179,127 | 0 | 0 | 2.0 |
| HB 24-1117 Invertebrates and rare plants | 774,788 | 0 | 774,788 | 0 | 0 | 4.0 |
| HB 24-1423 Parks & Wildlife cash funds | -199,068 | 0 | -199,068 | 0 | 0 | 0.0 |
| HB 24-1435 CWCB projects | 55,957,500 | 0 | 55,957,500 | 0 | 0 | 0.0 |
| SB 25-102 Supplemental bill | 1,558,965 | 185,060 | 1,368,683 | -3,800 | 9,022 | 0.8 |
| Total FY 2024-25 | \$504,712,290 | \$45,374,568 | \$404,678,055 | \$14,223,740 | \$40,435,927 | 1,741.2 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$504,712,290 | \$45,374,568 | \$404,678,055 | \$14,223,740 | \$40,435,927 | 1,741.2 |
| CSFS move line items to DNR | 10,360,024 | 10,360,024 | 0 | 0 | 0 | 0.0 |
| Employee compensation common policies | 10,005,036 | 898,304 | 8,891,900 | 39,855 | 174,977 | 0.0 |
| Keep Colorado Wild Pass staff and operating | 6,590,758 | 0 | 6,590,758 | 0 | 0 | 31.7 |
| Operating common policies | 3,551,282 | 845,221 | 2,895,615 | -178,702 | -10,852 | 0.0 |
| Wildlife conservation and management | 1,880,984 | 0 | 1,880,984 | 0 | 0 | 11.1 |
| Outdoor Equity Grant Program | 1,264,745 | 0 | 1,264,745 | 0 | 0 | 0.9 |
| Digital video evidence for CPW officers | 1,008,184 | 0 | 1,008,184 | 0 | 0 | 2.0 |
| Scale dept administrative support | 391,374 | 0 | 0 | 391,374 | 0 | 5.0 |
| Implement IT product owners | 229,870 | 0 | 114,935 | 114,935 | 0 | 1.8 |
| Working lands internship program | 177,585 | 0 | 177,585 | 0 | 0 | 0.0 |
| Water commissioner job class | 119,933 | 119,933 | 0 | 0 | 0 | 0.0 |
| Water plan technical update | 102,759 | 0 | 102,759 | 0 | 0 | 0.9 |
| Technical adjustments | 0 | 955 | -1,180 | 225 | 0 | 0.0 |

| Department of Natural Resources | | | | | | |
|---|---------------|--------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| State parks GF refinance | 0 | -125,000 | 125,000 | 0 | 0 | 0.0 |
| Prior year actions | -63,669,627 | -128,835 | -60,566,906 | -5,003,894 | 2,030,008 | 10.3 |
| Subtotal - SB 25-206 Long Bill | \$476,725,197 | \$57,345,170 | \$367,162,434 | \$9,587,533 | \$42,630,060 | 1,804.9 |
| <u>Other Bills</u> | | | | | | |
| SB 25-040 Future of sev tax and water | \$198,592 | \$0 | \$198,592 | \$0 | \$0 | 0.0 |
| SB 25-053 Protect wild bison | 75,000 | 0 | 75,000 | 0 | 0 | 0.0 |
| SB 25-054 Mining rec interstate compact | 1,440 | 0 | 1,440 | 0 | 0 | 0.0 |
| SB 25-283 CWCBC Projects Bill | 53,480,000 | 0 | 53,480,000 | 0 | 0 | 0.0 |
| HB 25-1115 Water supply measurement | 104,608 | 0 | 104,608 | 0 | 0 | 0.9 |
| HB 25-1318 SCTF projects | 5,000,000 | 0 | 0 | 5,000,000 | 0 | 0.0 |
| HB 25-1332 Land and rec workgroup | 393,506 | 0 | 393,506 | 0 | 0 | 1.6 |
| Subtotal - Other Bills | \$59,253,146 | \$0 | \$54,253,146 | \$5,000,000 | \$0 | 2.5 |
| Total FY 2025-26 | \$535,978,343 | \$57,345,170 | \$421,415,580 | \$14,587,533 | \$42,630,060 | 1,807.4 |
| \$ Change from prior year | \$31,266,053 | \$11,970,602 | \$16,737,525 | \$363,793 | \$2,194,133 | 66.2 |
| % Change from prior year | 6.2% | 26.4% | 4.1% | 2.6% | 5.4% | 3.8% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-102 (Supplemental Bill) includes a total increase of \$1.6 million, including \$185,060 General Fund, and 0.8 FTE. This includes \$828,216 cash funds and 0.8 FTE to expand a body worn camera pilot program for Colorado Parks and Wildlife Officers. Other changes include an increase for fleet vehicles and a decrease for payments to the Office of Information Technology. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Colorado State Forest Service (CSFS) move line items to DNR: The bill includes a budget-neutral adjustment that moves \$10.4 million General Fund across three line items for the Colorado State Forest Service from the Department of Higher Education to the Department of Natural Resources.

Employee compensation common policies: The bill includes a net increase of \$10.0 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$5,624,194 | \$644,204 | \$4,646,768 | \$154,353 | \$178,869 | 0.0 |
| Health, life, and dental | 3,020,866 | 355,971 | 2,681,153 | -49,744 | 33,486 | 0.0 |
| Unfunded liability amortization payments | 1,128,435 | 114,730 | 1,042,015 | 3,672 | -31,982 | 0.0 |
| Step plan | 1,031,999 | 168,947 | 835,442 | 27,610 | 0 | 0.0 |
| Shift differential | 144,228 | 0 | 144,832 | -604 | 0 | 0.0 |
| PERA direct distribution | 70,263 | -19,209 | 95,756 | -6,284 | 0 | 0.0 |
| Paid family and medical leave insurance | 48,348 | 5,163 | 44,459 | 166 | -1,440 | 0.0 |
| Health, life, and dental base reduction | -830,692 | -350,987 | -394,427 | -84,327 | -951 | 0.0 |

| Employee compensation common policies | | | | | | |
|--|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Short-term disability | -121,407 | -17,088 | -96,871 | -4,443 | -3,005 | 0.0 |
| Temp. employees related to auth. leave | -111,198 | -3,427 | -107,227 | -544 | 0 | 0.0 |
| Total | \$10,005,036 | \$898,304 | \$8,891,900 | \$39,855 | \$174,977 | 0.0 |

Keep Colorado Wild Pass staff and operating: The bill includes \$6.6 million from the Parks and Outdoor Recreation Cash Fund and 31.7 FTE to increase park operating budgets and staffing, expand parks to support increased visitation, and increase education programming.

Operating common policies: The bill includes a net increase of \$3.6 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Vehicle lease payments | \$2,584,007 | \$592,015 | \$1,973,989 | \$7,484 | \$10,519 | 0.0 |
| Payments to Office of Information Technology | 1,043,753 | -70,440 | 708,433 | 517,555 | -111,795 | 0.0 |
| Risk management & property | 607,155 | -54,585 | 677,580 | -12,303 | -3,537 | 0.0 |
| Indirect cost assessment | 167,127 | 422,122 | 122,194 | -422,122 | 44,933 | 0.0 |
| Legal services | 113,690 | -50,825 | 159,795 | -16,985 | 21,705 | 0.0 |
| Capitol Complex leased space | 100,524 | 31,884 | 43,537 | 15,151 | 9,952 | 0.0 |
| Depreciation-lease equivalent payment | 68,232 | 68,232 | 0 | 0 | 0 | 0.0 |
| Leased space | 45,614 | 21,316 | 17,032 | 218 | 7,048 | 0.0 |
| Statewide IT common policy reduction | -1,040,681 | -112,958 | -659,129 | -267,551 | -1,043 | 0.0 |
| Digital trunked radios | -79,390 | 0 | -79,390 | 0 | 0 | 0.0 |
| Workers' compensation | -41,994 | 76 | -54,534 | 430 | 12,034 | 0.0 |
| State accounting system (CORE) | -16,755 | -1,616 | -13,892 | -579 | -668 | 0.0 |
| Total | \$3,551,282 | \$845,221 | \$2,895,615 | -\$178,702 | -\$10,852 | 0.0 |

Wildlife conservation and management: The bill includes \$1.9 million from the Wildlife Cash Fund and 11.1 FTE to increase operational staffing for wildlife biology, aquatic species, wildlife health, and habitat improvements.

Outdoor Equity Grant Program: The bill includes \$1.3 million, including \$625,576 from the Parks Cash Fund and the same amount from the Wildlife Cash Fund, and 0.9 FTE for the Outdoor Equity Grant Program. This funding will support a new grants specialist and a \$1.0 million (33.3 percent) increase in funding for grant awards.

Digital video evidence for Colorado Parks and Wildlife (CPW) officers: The bill includes \$1.0 million, including \$378,069 from the Parks Cash Fund and \$630,115 from the Wildlife Cash Fund, and 2.0 FTE to fully implement a body worn camera pilot program for CPW officers.

Scale department administrative support: The bill includes \$391,374 reappropriated funds and 5.0 FTE to support the Department's increased workload. This increases to 5.5 FTE in future years and includes the following additional staff in the Executive Director's Office:

- 1.0 FTE for grant accounting;
- 1.0 FTE for procurement;
- 2.0 FTE for human resources; and
- 1.5 FTE for program assistants to help with fleet and IT asset management.

Implement IT product owners: The bill includes \$229,870 total funds, including \$114,935 from the State Land Board Administration Trust Fund and \$114,935 reappropriated funds, and 1.8 FTE, to hire one IT product owner for the State Land Board and one IT product owner for the Executive Director’s Office.

Working lands internship program: The bill includes \$177,585 from the State Land Board Administration Trust Fund to create an internship program at the State Land Board and hire three temporary employees per year.

Water commissioner job classification: The bill includes \$119,933 General Fund to reclassify 36 water commissioner positions to adjust for the increased complexity of water administration in Colorado.

Water plan technical update: The bill includes \$102,759 from the Colorado Water Conservation Board Construction Fund and 0.9 FTE to hire a scientist to assist with a technical update that will inform the 2033 Water Plan Update.

Technical adjustments: The bill includes a net-neutral technical adjustment to the fund split for IT asset maintenance. This includes an increase of \$955 General Fund and \$225 reappropriated funds, and a corresponding decrease of \$1,180 cash funds.

State parks General Fund (GF) refinance: The bill refinances \$125,000 General Fund with \$125,000 from the Parks and Outdoor Recreation Cash Fund within the Division of Parks and Wildlife to allow veterans free access to state parks in August.

Prior year actions: The bill includes a net decrease of \$63.7 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|------------|-------------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reappropri. Funds | Federal Funds | FTE |
| CPW RFI | \$2,405,194 | \$0 | \$250,000 | \$0 | \$2,155,194 | 0.0 |
| SB 23-255 Wolf depredation compensation | 175,000 | 0 | 175,000 | 0 | 0 | 0.0 |
| SB 23-016 GHG reduction | 171,160 | 0 | 171,160 | 0 | 0 | 2.4 |
| FY 24-25 Wildlife mgmt staffing | 80,052 | 0 | 80,052 | 0 | 0 | 1.4 |
| FY 23-24 Wildlife staffing | 65,135 | 0 | 65,135 | 0 | 0 | 0.0 |
| HB 24-1117 Invertebrates and rare plants | 60,702 | 0 | 60,702 | 0 | 0 | 1.0 |
| SB 24-212 Local gov renewable energy projects | 59,106 | 0 | 59,106 | 0 | 0 | 0.7 |
| FY 24-25 CPW biodiversity and habitat staff | 55,410 | 0 | 55,410 | 0 | 0 | 0.7 |
| FY 23-24 Vehicles for water admin | 48,311 | 48,311 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Park manager equitable progression | 33,856 | 0 | 33,856 | 0 | 0 | 0.0 |
| FY 24-25 State park staffing for demand | 33,850 | 0 | 33,850 | 0 | 0 | 0.6 |
| FY 24-25 Aquatics and hatchery ops | 21,942 | 0 | 21,942 | 0 | 0 | 0.3 |
| FY 24-25 River ops coordinators | 21,060 | 21,060 | 0 | 0 | 0 | 0.2 |
| FY 23-24 Manage and protect state parks | 19,567 | 0 | 19,567 | 0 | 0 | 0.0 |
| SB 24-171 Restore wolverines | 13,239 | 0 | 13,239 | 0 | 0 | 0.2 |
| FY 24-25 SLB biodiversity program | 11,912 | 0 | 11,912 | 0 | 0 | 0.3 |
| HB 23-1265 Born to be wild license plate | 10,000 | 0 | 10,000 | 0 | 0 | 0.0 |
| FY 22-23 Records access mgmt and radios | 9,286 | 0 | 9,286 | 0 | 0 | 0.0 |
| FY 24-25 Wildlife dam safety staffing | 8,371 | 0 | 8,371 | 0 | 0 | 0.1 |
| SB 24-026 Ag and nat resources public engagement | 8,128 | 0 | 8,128 | 0 | 0 | 0.0 |
| FY 24-25 Inclusive recruitment | 5,621 | 0 | 5,621 | 0 | 0 | 0.0 |
| SB 24-229 Ozone mitigation | 5,137 | 0 | 5,137 | 0 | 0 | 0.0 |
| FY 24-25 SLB outdoor rec leasing | 4,496 | 0 | 4,496 | 0 | 0 | 0.1 |
| FY 24-25 Create CWCB grants section | 2,961 | 0 | 2,961 | 0 | 0 | 0.1 |
| FY 23-24 Water and research projects | 785 | 0 | 785 | 0 | 0 | 0.0 |

| Prior year actions | | | | | | |
|---|---------------|--------------|---------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 23-1242 Oil and gas water conservation | 162 | 0 | 162 | 0 | 0 | 0.0 |
| HB 24-1435 CWCB projects bill | -55,957,500 | 0 | -55,957,500 | 0 | 0 | 0.0 |
| SB 24-199 SCTF projects | -5,000,000 | 0 | 0 | -5,000,000 | 0 | 0.0 |
| CPW vendor commissions | -2,871,058 | 0 | -2,871,058 | 0 | 0 | 0.0 |
| SB 25-102 DNR Supplemental | -1,558,965 | -185,060 | -1,368,683 | 3,800 | -9,022 | -0.8 |
| FY 24-25 Salary survey | -907,474 | 0 | -804,038 | 0 | -103,436 | 0.0 |
| FY 24-25 Step Plan | -213,744 | 0 | -201,016 | 0 | -12,728 | 0.0 |
| SB 23-059 State park funds for local access | -137,000 | 0 | -137,000 | 0 | 0 | 0.0 |
| SB 23-285 Energy carbon mgmt | -105,185 | 0 | -105,185 | 0 | 0 | -0.5 |
| HB 23-1294 Pollution protection measures | -95,166 | 0 | -95,166 | 0 | 0 | 0.0 |
| FY 24-25 CPW counter poaching K9 program | -80,339 | 0 | -80,339 | 0 | 0 | 0.5 |
| SB 24-185 Protections for mineral owners | -20,483 | 0 | -20,483 | 0 | 0 | 0.0 |
| FY 23-24 Winter recreation support | -13,340 | 0 | -13,340 | 0 | 0 | 2.0 |
| SB 22-114 Fire suppression ponds | -13,146 | -13,146 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CPW admin support | -13,008 | 0 | -13,008 | 0 | 0 | 0.5 |
| SB 23-285 Energy and carbon management | -7,031 | 0 | 0 | -7,031 | 0 | 0.0 |
| HB 23-1069 Study biochar | -5,600 | 0 | -5,600 | 0 | 0 | 0.0 |
| FY 24-25 IT infrastructure and network | -663 | 0 | 0 | -663 | 0 | 0.1 |
| FY 24-25 CPW info and education | -368 | 0 | -368 | 0 | 0 | 0.4 |
| Total | -\$63,669,627 | -\$128,835 | -\$60,566,906 | -\$5,003,894 | \$2,030,008 | 10.3 |

Department of Personnel

The Department of Personnel is responsible for administering the state personnel system, which includes approximately 35,000 full-time-equivalent (FTE) staff, excluding the Department of Higher Education. In addition, the Department provides general support services for state agencies, which include the provision of central business, financial, and personnel services, as well as the maintenance of capital assets.

| Personnel: Year-over-year change | | | | |
|----------------------------------|----------------------|----------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$40,047,001 | \$35,163,407 | -\$4,883,594 | -12.2% |
| Cash Funds | 24,388,762 | 27,286,866 | 2,898,104 | 11.9% |
| Reappropriated Funds | 220,910,768 | 240,123,726 | 19,212,958 | 8.7% |
| Federal Funds | 0 | 0 | 0 | n/a |
| Total | \$285,346,531 | \$302,573,999 | \$17,227,468 | 6.0% |
| | | | | |
| Full Time Equivalent Staff | 518.3 | 495.9 | -22.4 | -4.3% |

Appropriation detail: Change by item and bill

| Department of Personnel | | | | | | |
|---|----------------------|---------------------|---------------------|----------------------|---------------|--------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$289,399,577 | \$39,393,450 | \$27,791,496 | \$222,214,631 | \$0 | 519.5 |
| SB 24-016 Tax credits contribution via intermediaries | 2,552 | 0 | 0 | 2,552 | 0 | 0.0 |
| SB 24-179 Floodplain management | 49,383 | 49,383 | 0 | 0 | 0 | 0.8 |
| HB 24-1052 Senior housing income tax credit | 6,756 | 0 | 0 | 6,756 | 0 | 0.0 |
| HB 24-1235 Reduce aviation impacts | 2,591 | 0 | 0 | 2,591 | 0 | 0.0 |
| HB 24-1311 Family affordability tax credit | 25,995 | 0 | 0 | 25,995 | 0 | 0.0 |
| HB 24-1360 CO Disability Opportunity Office | -6,204,560 | 0 | -6,204,560 | 0 | 0 | -2.0 |
| SB 25-103 Supplemental bill | 2,064,237 | 604,168 | 2,801,826 | -1,341,757 | 0 | 0.0 |
| Total FY 2024-25 | \$285,346,531 | \$40,047,001 | \$24,388,762 | \$220,910,768 | \$0 | 518.3 |

| | | | | | | |
|--|--------------------|-------------------|-------------------|--------------------|----------|--------------|
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$285,346,531 | \$40,047,001 | \$24,388,762 | \$220,910,768 | \$0 | 518.3 |
| Statewide cost allocations operating common policies | 21,011,052 | -39,703 | 5,858,255 | 15,192,500 | 0 | 2.7 |
| Operating common policies | 1,668,596 | -780,799 | 658,320 | 1,791,075 | 0 | 0.0 |
| Private lease early termination | 651,279 | 651,279 | 0 | 0 | 0 | 0.0 |
| Employee compensation common policies | 580,147 | -347,460 | -353,158 | 1,280,765 | 0 | 0.0 |
| Address Confidentiality Program | 220,047 | 220,047 | 0 | 0 | 0 | 1.0 |
| OSA planning reduction | -992,189 | -992,189 | 0 | 0 | 0 | 0.0 |
| CEO funding realignment | -653,416 | -653,416 | 0 | 0 | 0 | 0.0 |
| COWINS Partnership Agreement resources | -548,569 | -548,569 | 0 | 0 | 0 | 1.0 |
| Technical adjustments | -501,930 | -174,937 | -421,599 | 94,606 | 0 | 0.0 |
| Procurement Equity Program reduction | -250,000 | -250,000 | 0 | 0 | 0 | 0.0 |
| Prior year actions | -4,057,830 | -2,064,454 | -2,843,714 | 850,338 | 0 | -27.0 |
| Subtotal - SB 25-206 Long Bill | 302,473,718 | 35,066,800 | 27,286,866 | 240,120,052 | 0 | 496.0 |

| Department of Personnel | | | | | | |
|--|---------------|--------------|--------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| <u>Other Bills</u> | | | | | | |
| SB 25-276 Protect civil rights immigration status | -\$3,393 | -\$3,393 | \$0 | \$0 | \$0 | -0.1 |
| HB 25-1153 Statewide language access assessment | 100,000 | 100,000 | 0 | 0 | 0 | 0.0 |
| HB 25-1154 Communication servs disability enterprise | 3,674 | 0 | 0 | 3,674 | 0 | 0.0 |
| Subtotal - Other Bills | \$100,281 | \$96,607 | \$0 | \$3,674 | \$0 | -0.1 |
| <hr/> | | | | | | |
| Total FY 2025-26 | \$302,573,999 | \$35,163,407 | \$27,286,866 | \$240,123,726 | \$0 | 495.9 |
| <hr/> | | | | | | |
| \$ Change from prior year | \$17,227,468 | -\$4,883,594 | \$2,898,104 | \$19,212,958 | \$0 | -22.4 |
| % Change from prior year | 6.0% | -12.2% | 11.9% | 8.7% | 0.0% | -4.3% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-103 (Supplemental Bill): The bill includes an increase of \$2.1 million total funds, including \$0.6 million General Fund, for the following changes:

- an increase of \$1.1 million reappropriated funds to align appropriations with anticipated State Fleet Trust expenditures related to the purchase of vehicles for the state fleet;
- an increase of \$1.0 million total funds, including \$0.6 million General Fund to address cost increases for services provided by the Office of Information Technology; and
- a budget neutral correction for the CORE operations common policy appropriation, shifting \$2.4 million in spending authority from reappropriated funds to the Statewide Financial Information Technology Systems Cash Fund.

Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Statewide cost allocations for operating common policies: The bill includes a net increase of \$21.0 million total funds, including a reduction of \$39,703 General Fund, for adjustments to the statewide costs for several operating common policies. The adjustments include:

- an increase of \$12.1 million reappropriated funds for risk management for anticipated increases in liability and property claims;
- an increase of \$0.6 million reappropriated funds for the State Office of Risk Management to conduct a full valuation of state properties to ensure the properties are fully underwritten;
- an increase of \$5.7 million for the replacement of 552 vehicles in the state fleet;
- an increase of \$1.2 million total funds for adjustments to the cost of Capitol Complex leased space;
- an increase of \$0.6 million total funds for adjustments to anticipated statewide workers' compensations costs; and
- an increase of \$0.3 million reappropriated funds and 2.7 FTE to address caseload growth and retention in the Office of Administrative Courts.

Statewide cost allocations for operating common policies

| Common policy | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
|------------------------------------|--------------|--------------|-------------|-----------------|---------------|-----|
| Risk management | \$13,037,855 | \$0 | \$301,233 | \$12,736,622 | \$0 | 0.0 |
| State fleet - replacement vehicles | 5,697,217 | 0 | \$0 | 5,697,217 | 0 | 0.0 |
| Capitol Complex leased space | 1,233,334 | -39,703 | 631,046 | 641,991 | 0 | 0.0 |
| Workers' compensation | 637,161 | 0 | 2,654,695 | -2,017,534 | 0 | 0.0 |
| Office of Administrative Courts | 284,300 | 0 | -781,228 | 1,065,528 | 0 | 2.7 |
| State fleet - new vehicles | 147,394 | 0 | 0 | 147,394 | 0 | 0.0 |
| State fleet - operations | 140,000 | 0 | 0 | 140,000 | 0 | 0.0 |
| State accounting system (CORE) | -166,209 | 0 | 3,052,509 | -3,218,718 | 0 | 0.0 |
| Total | \$21,011,052 | -\$39,703 | \$5,858,255 | \$15,192,500 | \$0 | 2.7 |

Please see the section for the Office of the Governor for information regarding the common policy for Payments to the Office of Information Technology.

Operating common policies: The bill includes a net increase of \$1.7 million for the department's share of the cost of operating common policies. For additional information, see Appendix C: Common Policies.

Operating common policies

| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Payments to Office of Information Technology | \$1,540,172 | \$355,313 | \$742,026 | \$442,833 | \$0 | 0.0 |
| Risk management & property | 925,625 | 357,483 | 33,608 | 534,534 | 0 | 0.0 |
| Legal services | 545,553 | -190,741 | 101,062 | 635,232 | 0 | 0.0 |
| Indirect cost assessment | 174,077 | -174,078 | -145,143 | 493,298 | 0 | 0.0 |
| Capitol Complex leased space | -777,050 | -857,796 | 2,429 | 78,317 | 0 | 0.0 |
| Statewide IT common policy reduction | -674,608 | -252,041 | -73,857 | -348,710 | 0 | 0.0 |
| Workers' compensation | -42,375 | -16,366 | -1,539 | -24,470 | 0 | 0.0 |
| Vehicle lease payments | -16,137 | 0 | -24 | -16,113 | 0 | 0.0 |
| State accounting system (CORE) | -6,661 | -2,573 | -242 | -3,846 | 0 | 0.0 |
| Total | \$1,668,596 | -\$780,799 | \$658,320 | \$1,791,075 | \$0 | 0.0 |

Private lease early termination: The bill includes a one-time increase of \$651,279 General Fund to allow for an early private lease termination. It also supports the consolidation of a state agency into excess Capitol Complex office space.

Employee compensation common policies: The bill includes a net increase of \$580,147 for employee compensation common policies. For additional information, see Appendix C: Common Policies.

Employee compensation common policies

| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Salary survey | \$1,040,829 | \$475,420 | \$30,661 | \$534,748 | \$0 | 0.0 |
| Step Plan | 188,525 | 47,621 | 1,540 | 139,364 | 0 | 0.0 |
| PERA direct distribution | 60,725 | 22,478 | -1,791 | 40,038 | 0 | 0.0 |
| Shift differential | 1,167 | 0 | 0 | 1,167 | 0 | 0.0 |
| Paid family and medical leave insurance | 3 | -2,203 | -1,002 | 3,208 | 0 | 0.0 |
| Health, life, and dental base reduction | -362,911 | -165,767 | -10,692 | -186,452 | 0 | 0.0 |
| Health, life, and dental | -280,130 | -651,526 | -347,909 | 719,305 | 0 | 0.0 |
| Short-term disability | -30,431 | -14,768 | -1,063 | -14,600 | 0 | 0.0 |
| Temporary employees related to auth. leave | -27,923 | 0 | -633 | -27,290 | 0 | 0.0 |
| Unfunded liability amortization payments | -9,707 | -58,715 | -22,269 | 71,277 | 0 | 0.0 |

| Employee compensation common policies | | | | | | |
|---------------------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Total | \$580,147 | -\$347,460 | -\$353,158 | \$1,280,765 | \$0 | 0.0 |

Address Confidentiality Program: The bill includes an increase of \$220,047 General Fund and 1.0 FTE to backfill the loss of federal Victims of Crime Act grant funds for operating expenses. It also realigns the appropriation for increases in postage related expenses.

Office of the State Architect (OSA) planning reduction: The bill includes a reduction of \$992,189 General Fund to the Office of the State Architect for budget balancing purposes. The reduction is \$300,000 in FY 2026-27 and ongoing.

Colorado Equity Office (CEO) funding realignment: The bill includes a budget neutral shift of \$653,416 General Fund from the Colorado Equity Office in the Department of Personnel to four state departments. The shift appropriates \$74,921 to Health Care Policy and Financing, \$325,979 to Human Services, \$60,581 to Regulatory Agencies, and \$191,935 to Revenue.

COWINS Partnership Agreement resources: The bill includes a net reduction of \$548,569 General Fund. The adjustments are:

- an increase of \$101,431 General Fund and 1.0 data management FTE through FY 2026-27 to support transition to the modernized payroll system;
- an ongoing reduction of \$450,000 General Fund to the *Union Stewards* line item; and
- an ongoing reduction of \$200,000 General Fund to the *State Employee Tuition Reimbursement* line item to align appropriations with current program expenditures.

Technical adjustments: The bill includes a net reduction of \$501,930 total funds, including \$174,937 General Fund, for technical adjustments to the Department's budget.

Procurement Equity Program reduction: The bill includes an ongoing reduction of \$250,000 General Fund to the State Procurement Equity Program.

Prior year actions: The bill includes a net decrease of \$4.1 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 23-24 Empl survey vendor | \$300,000 | \$300,000 | \$0 | \$0 | \$0 | 0.0 |
| FY 24-25 Apprentice and skills based hiring | 198,316 | 198,316 | 0 | 0 | 0 | 2.5 |
| SB 14-214 PERA studies | 125,000 | 125,000 | 0 | 0 | 0 | 0.0 |
| HB 23-1008 Food accessibility | 48,437 | 0 | 0 | 48,437 | 0 | 0.0 |
| HB 24-1268 Financial assistance low-income individuals | 13,825 | 0 | 0 | 13,825 | 0 | 0.0 |
| FY 24-25 FinOps staffing | 9,660 | 9,660 | 0 | 0 | 0 | 0.2 |
| FY 24-25 Step plan | 7,067 | 30,895 | 2,412 | -26,240 | 0 | 0.0 |
| FY 24-25 Admin staffing | 5,892 | 5,892 | 0 | 0 | 0 | 0.3 |
| HB 24-1439 Incentives expand apprenticeship programs | 5,524 | 0 | 0 | 5,524 | 0 | 0.0 |
| SB 24-179 Floodplain management | 4,009 | 4,009 | 0 | 0 | 0 | 0.2 |
| HB 24-1340 Incentives for post-secondary edu | 3,875 | 0 | 0 | 3,875 | 0 | 0.0 |
| HB 24-1312 Careworkers income tax credit | 3,590 | 0 | 0 | 3,590 | 0 | 0.0 |
| HB 23-1272 Advance decarbonization | 2,607 | 0 | 0 | 2,607 | 0 | 0.0 |
| HB 24-1157 Employee-owned bus tax credit | 2,581 | 0 | 0 | 2,581 | 0 | 0.0 |

| Prior year actions | | | | | | |
|---|--------------|--------------|--------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 SPCO staffing | 1,047 | 1,047 | 0 | 0 | 0 | 0.3 |
| SB 25-103 Supplemental bill | -2,064,237 | -604,168 | -2,801,826 | 1,341,757 | 0 | 0.0 |
| FY 23-24 Statewide COWINS | -1,792,460 | -1,792,460 | 0 | 0 | 0 | -28.2 |
| HB 22-1337 State personnel compensation report | -300,000 | -300,000 | 0 | 0 | 0 | 0.0 |
| FY 23-24 PHE funding | -270,930 | 0 | 0 | -270,930 | 0 | 0.0 |
| FY 24-25 PHE unwind | -209,216 | 0 | 0 | -209,216 | 0 | -2.7 |
| SB 21-250 Elections and voting | -50,000 | 0 | 0 | -50,000 | 0 | 0.0 |
| HB 24-1360 CO Disability Opportunity Office | -41,888 | 0 | -41,888 | 0 | 0 | 0.0 |
| HB 23-1189 Employer assist home purchase | -13,610 | 0 | 0 | -13,610 | 0 | 0.0 |
| SB 23-016 GHG emission reductions | -12,453 | 0 | 0 | -12,453 | 0 | 0.0 |
| FY 24-25 Salary survey | -7,067 | -30,895 | -2,412 | 26,240 | 0 | 0.0 |
| HB 24-1052 Senior housing income tax credit | -6,756 | 0 | 0 | -6,756 | 0 | 0.0 |
| SB 23-172 Protect workers' rights | -6,414 | -6,414 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Central payroll staffing | -5,336 | -5,336 | 0 | 0 | 0 | 0.4 |
| HB 24-1235 Reduce aviation impacts | -2,591 | 0 | 0 | -2,591 | 0 | 0.0 |
| SB 24-016 Tax credits contribution via intermediaries | -1,991 | 0 | 0 | -1,991 | 0 | 0.0 |
| HB 23-1309 Film incent tax credit | -1,927 | 0 | 0 | -1,927 | 0 | 0.0 |
| HB 24-1311 Family afford tax credit | -1,078 | 0 | 0 | -1,078 | 0 | 0.0 |
| HB 23-1112 EITC | -762 | 0 | 0 | -762 | 0 | 0.0 |
| SB 22-051 Reduce emissions built environment | -544 | 0 | 0 | -544 | 0 | 0.0 |
| Total | -\$4,057,830 | -\$2,064,454 | -\$2,843,714 | \$850,338 | \$0 | -27.0 |

Department of Public Health and Environment

The Department of Public Health and Environment is responsible for protecting and improving the health of the people of Colorado and ensuring the quality of Colorado's environment.

| Public Health and Environment: Year-over-year change | | | | |
|--|----------------------|----------------------|---------------------|--------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund ¹ | \$148,691,606 | \$140,042,593 | -\$8,649,013 | -5.8% |
| Cash Funds | 333,089,374 | 340,847,834 | 7,758,460 | 2.3% |
| Reappropriated Funds | 63,023,040 | 63,464,208 | 441,168 | 0.7% |
| Federal Funds | 325,997,176 | 324,414,704 | -1,582,472 | -0.5% |
| Total | \$870,801,196 | \$868,769,339 | -\$2,031,857 | -0.2% |
| | | | | |
| Full Time Equivalent Staff | 1,888.4 | 1,853.6 | -34.8 | -1.8% |

¹ Includes General Fund Exempt.

Appropriation detail: Change by item and bill

| Department of Public Health and Environment | | | | | | |
|--|----------------------|---------------------------|----------------------|---------------------|----------------------|----------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$863,318,324 | \$143,192,695 | \$331,715,057 | \$62,413,396 | \$325,997,176 | 1,867.6 |
| SB 24-007 Behav health first aid training prog | 250,000 | 250,000 | 0 | 0 | 0 | 0.3 |
| SB 24-037 Study green infras water qual mgmt | 50,651 | 50,651 | 0 | 0 | 0 | 0.4 |
| SB 24-042 Sickle cell outreach and services | 200,000 | 200,000 | 0 | 0 | 0 | 0.1 |
| SB 24-078 Outdoor nature preschool progs | 35,341 | 35,341 | 0 | 0 | 0 | 0.4 |
| SB 24-086 Breast cancer screen fund transfer | 500,000 | 0 | 500,000 | 0 | 0 | 0.0 |
| SB 24-121 Licensure of critical access hospitals | 45,722 | 45,722 | 0 | 0 | 0 | 0.4 |
| SB 24-123 Waste tire management enterprise | 60,208 | 0 | 60,208 | 0 | 0 | 0.0 |
| SB 24-142 Oral health screening pilot | 84,425 | 84,425 | 0 | 0 | 0 | 0.6 |
| SB 24-167 Training entry-level health workers | 30,152 | 30,152 | 0 | 0 | 0 | 0.3 |
| SB 24-175 Improve perinatal health outcomes | 1,328,652 | 1,328,652 | 0 | 0 | 0 | 0.9 |
| SB 24-229 Ozone mitigation measures | 753,157 | 753,157 | 0 | 0 | 0 | 3.3 |
| HB 24-1115 Prescription drug label accessibility | 80,000 | 80,000 | 0 | 0 | 0 | 0.1 |
| HB 24-1262 Maternal health midwives | 328,946 | 328,946 | 0 | 0 | 0 | 0.8 |
| HB 24-1338 Cumulative impacts & enviro justice | 1,829,087 | 1,829,087 | 0 | 0 | 0 | 4.5 |
| HB 24-1379 Reg dredge and fill in state waters | 747,639 | 0 | 747,639 | 0 | 0 | 8.7 |
| HB 24-1416 Create healthy food incentive prog | 500,000 | 500,000 | 0 | 0 | 0 | 0.0 |
| SB 25-104 Supplemental bill | 658,892 | -17,222 | 66,470 | 609,644 | 0 | 0.0 |
| Total FY 2024-25 | \$870,801,196 | \$148,691,606 | \$333,089,374 | \$63,023,040 | \$325,997,176 | 1,888.4 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$870,801,196 | \$148,691,606 | \$333,089,374 | \$63,023,040 | \$325,997,176 | 1,888.4 |
| Employee compensation common policies | 13,718,922 | 3,157,206 | 5,320,289 | 1,886,662 | 3,354,765 | 0.0 |
| Closed landfill program spending authority | 8,304,135 | 0 | 8,304,135 | 0 | 0 | 0.0 |
| Tobacco revenue adjustments | 2,937,165 | 2,043 | 3,062,344 | -127,222 | 0 | 0.0 |
| Haz. substance response fund solvency | 1,365,730 | 0 | 1,365,730 | 0 | 0 | 0.0 |
| Env. justice technical adjustments | 959,310 | 0 | 959,310 | 0 | 0 | 0.0 |

| Department of Public Health and Environment | | | | | | |
|--|----------------------|---------------------------|----------------------|---------------------|----------------------|----------------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Gamete cash fund spending authority | 0 | -22,500 | 22,500 | 0 | 0 | 0.0 |
| MTCF budget reduction | -6,180,571 | 0 | -6,180,571 | 0 | 0 | 0.0 |
| Operating common policies | -3,567,986 | -409,013 | -1,737,839 | -124,708 | -1,296,426 | 0.0 |
| Technical adjustments | -1,613,251 | -763,008 | -116,265 | -168,589 | -565,389 | -1.3 |
| Reduction to Mobile Home Park Water Quality | -1,000,000 | -1,000,000 | 0 | 0 | 0 | 0.0 |
| Stationary sources sustainability | -410,000 | 0 | -410,000 | 0 | 0 | -19.0 |
| HB 23-1257 implementation savings | -141,880 | -141,880 | 0 | 0 | 0 | 0.0 |
| Statewide boards and commissions | -101,548 | -101,548 | 0 | 0 | 0 | 0.0 |
| Reduce coroner reimbursements | -87,478 | -87,478 | 0 | 0 | 0 | 0.0 |
| Impacts driven by other agencies | -3,238 | 0 | 0 | 0 | -3,238 | 0.0 |
| Prior year actions | -19,137,178 | -8,877,429 | -6,162,590 | -1,024,975 | -3,072,184 | -36.2 |
| Subtotal - SB 25-206 Long Bill | \$865,843,328 | \$140,447,999 | \$337,516,417 | \$63,464,208 | \$324,414,704 | 1,831.9 |
| Other Bills | | | | | | |
| SB 25-055 Youth involvement env just | \$5,042 | \$0 | \$5,042 | \$0 | \$0 | 0.0 |
| SB 25-130 Providing EMS services | 82,768 | 0 | 82,768 | 0 | 0 | 0.7 |
| SB 25-250 Repeal disordered eating program | -91,398 | -91,398 | 0 | 0 | 0 | -1.0 |
| SB 25-305 Water qual permit efficiency | 2,904,599 | -314,008 | 3,218,607 | 0 | 0 | 22.0 |
| HB 25-1082 Qualified individuals death certs | 25,000 | 0 | 25,000 | 0 | 0 | 0.0 |
| Subtotal - Other Bills | \$2,926,011 | -\$405,406 | \$3,331,417 | \$0 | \$0 | 21.7 |
| Total FY 2025-26 | \$868,769,339 | \$140,042,593 | \$340,847,834 | \$63,464,208 | \$324,414,704 | 1,853.6 |
| \$ Change from prior year | -\$2,031,857 | -\$8,649,013 | \$7,758,460 | \$441,168 | -\$1,582,472 | -34.8 |
| % Change from prior year | -0.2% | -5.8% | 2.3% | 0.7% | -0.5% | -1.8% |

¹ Includes General Fund Exempt.

FY 2024-25 Mid-year Adjustments

Senate Bill 25-104 (Supplemental Bill) includes a one-time increase of \$658,892 total funds. This change primarily reflects increased spending by the Closed Landfill Remediation Grant Program. It also includes a small reduction in payments to the Office of Information Technology (OIT). Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of \$13.7 million total funds for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$7,749,378 | \$1,465,554 | \$3,321,179 | \$889,822 | \$2,072,823 | 0.0 |
| Health, life, and dental | 5,429,388 | 1,210,255 | 1,275,709 | 903,131 | 2,040,293 | 0.0 |
| Unfunded liability amortization payments | 2,189,509 | 606,596 | 878,593 | 290,888 | 413,432 | 0.0 |
| Step plan | 1,421,008 | 343,403 | 686,650 | 245,252 | 145,703 | 0.0 |
| Paid family and medical leave insurance | 95,189 | 24,714 | 39,213 | 13,008 | 18,254 | 0.0 |

| Employee compensation common policies | | | | | | |
|---|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Health, life, and dental base reduction | -2,528,027 | -430,053 | -819,537 | -225,369 | -1,053,068 | 0.0 |
| Temp. employees related to auth. leave | -268,051 | -39,372 | 0 | 0 | -228,679 | 0.0 |
| PERA direct distribution | -241,279 | -2,119 | -19,087 | -220,073 | 0 | 0.0 |
| Short-term disability | -128,193 | -21,772 | -42,431 | -9,997 | -53,993 | 0.0 |
| Total | \$13,718,922 | \$3,157,206 | \$5,320,289 | \$1,886,662 | \$3,354,765 | 0.0 |

Closed landfill program spending authority: The bill includes a one-time increase in cash fund spending authority of \$8.3 million to meet closed landfill remediation obligations set forth by House Bill 23-1194 (Closed Landfill Remediation Grant Program).

Tobacco revenue adjustments: The bill includes a net increase of \$2.9 million total funds to adjust for the Governor’s Office of State Planning and Budgeting’s FY 2025-26 revenue projections for the Tobacco Master Settlement Agreement, Amendment 35 tax, and Proposition EE tax. The adjustment also includes an increase of \$2,043 General Fund that is exempt from the TABOR revenue cap.

Hazardous substance response fund spending authority: The bill includes an increase in cash fund spending authority of \$1.4 million. This funding is anticipated to meet the state’s hazardous site (i.e. “Superfund”) obligations under the federal Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

Environmental justice technical adjustment: The bill includes an increase of \$959,310 from the Community Impact Cash Fund. This appropriation funds the second of two environmental equity and cumulative impact analyses required by H.B. 24-1338 (Cumulative Impacts and Environmental Justice).

Gamete cash fund spending authority: The bill includes an increase of \$22,500 from the Gamete Agency, Gamete Bank, and Fertility Clinic Cash Fund and a corresponding decrease of \$22,500 General Fund. This supports a gamete licensing program that should begin generating fee revenue in FY 2025-26. The appropriation allows the Department to spend that revenue.

MTCF budget reduction: The bill includes a decrease of \$6.2 million from the Marijuana Tax Cash Fund (MTCF) to reflect budget balancing measures. This action reduces funding for substance abuse prevention grants and programming, the Colorado Health Service Corps, and a marijuana education campaign.

Operating common policies: The bill includes a net decrease of \$3.6 million total funds for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Vehicle lease payments | \$48,575 | \$4,167 | \$40,000 | \$4,408 | \$0 | 0.0 |
| Digital trunked radios | 4,412 | 4,412 | 0 | 0 | 0 | 0.0 |
| Capitol Complex leased space | 68 | 5 | 0 | 63 | 0 | 0.0 |
| Indirect cost assessment | -2,516,502 | 0 | -1,137,289 | -82,787 | -1,296,426 | 0.0 |
| Legal services | -498,396 | -195,707 | 53,801 | -356,490 | 0 | 0.0 |
| Statewide IT common policy reduction | -217,694 | -124,076 | -92,928 | -690 | 0 | 0.0 |
| Payments to Office of Information Technology | -136,367 | -53,673 | -547,733 | 465,039 | 0 | 0.0 |
| Administrative law judge services | -86,682 | -25,981 | -1,396 | -59,305 | 0 | 0.0 |
| Legal costs CERCLA | -52,292 | 0 | -52,292 | 0 | 0 | 0.0 |
| Risk management & property | -47,431 | -15,318 | 0 | -32,113 | 0 | 0.0 |
| Workers’ compensation | -39,052 | -62 | 0 | -38,990 | 0 | 0.0 |

| Operating common policies | | | | | | |
|--------------------------------|--------------|--------------|--------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| State accounting system (CORE) | -26,623 | -2,780 | 0 | -23,843 | 0 | 0.0 |
| Total | -\$3,567,984 | -\$409,013 | -\$1,737,837 | -\$124,708 | -\$1,296,426 | 0.0 |

Technical adjustments: The bill includes technical adjustments that:

- Eliminate General Fund spending for the second of two Environmental Equity and Cumulative Impact Analyses (EECIA) required by House Bill 24-1338 (Cumulative Impacts & Environmental Justice). This funding was replaced with cash funds through an amendment to the bill;
- accurately reflect the indirect costs associated with federal funds;
- fully transfer the responsibility for behavioral health facility licensing to the Behavioral Health Administration (BHA); and
- reduce the reappropriated funds received from the Department of Health Care Policy and Financing to align with anticipated spending.

| Technical adjustments | | | | | | |
|---|--------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Requested FTE adjustments | \$0 | \$0 | \$0 | \$0 | \$0 | 2.0 |
| Public health technical adjustments | 0 | 0 | 0 | 0 | 0 | 0.0 |
| PSD indirect fund source change | 0 | 0 | 0 | 0 | 0 | 0.0 |
| FTE adjustments for HB 24-1115 | 0 | 0 | 0 | 0 | 0 | -0.1 |
| Marijuana health effects technical adjustment | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Environmental justice technical adjustment | -719,482 | -719,482 | 0 | 0 | 0 | 0.0 |
| Indirect cost assessment technical adjustment | -500,000 | 0 | 0 | 0 | -500,000 | 0.0 |
| Transfer behavioral health licensing to BHA | -225,180 | -43,526 | -116,265 | 0 | -65,389 | -3.2 |
| Medicaid adjustments | -168,589 | 0 | 0 | -168,589 | 0 | 0.0 |
| Total | -\$1,613,251 | -\$763,008 | -\$116,265 | -\$168,589 | -\$565,389 | -1.3 |

Reduction to Mobile Home Park Water Quality Fund: The bill includes a one-time \$1.0 million General Fund reduction to the Mobile Home Park Water Quality Grant Fund.

Stationary sources sustainability: The bill includes a reduction in cash fund spending authority of \$410,000 and 19.0 FTE. The reduction is a balancing measure to reduce both the fiscal burden on the Stationary Sources Control Fund and the General Fund backfill needed to maintain solvency of the fund.

House Bill 23-1257 implementation savings: The bill includes a decrease of \$141,880 General Fund. This is due to lower than expected implementation costs for H.B. 23-1257 (Mobile Home Park Water Quality).

Statewide boards and commissions: The bill includes a decrease of \$101,548 General Fund by eliminating expenditures for underutilized boards and commissions. Changes include:

- a reduction of \$83,964 General Fund to the Air Pollution Control Division due to elimination of the Small Business Stationary Source Tech and Environmental Compliance Advisory Board; and
- a reduction of \$17,584 General Fund to the Hazardous Materials and Waste Management Division due to elimination of the Radiation Advisory Council.

Reduce coroner reimbursements: The bill includes a decrease of \$87,478 General Fund used to reimburse coroners for toxicology screenings for non-natural deaths of people under 25 years old¹¹. The appropriation was underutilized in FY 2022-23 and FY 2023-24.

Impacts driven by other agencies: The bill includes a decrease of \$3,238 federal funds related to the Department of Health Care Policy and Financing.

Prior year actions: The bill includes a net decrease of \$19.1 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 Sustainable funding for facility licensing | \$591,519 | -\$2,348 | \$593,867 | \$0 | \$0 | 0.0 |
| SB 24-223 Gamete bank and fertility clinic program | 250,000 | 125,000 | 0 | 125,000 | 0 | 0.0 |
| HB 24-1338 Cumulative impact and env. justice | 187,636 | 187,636 | 0 | 0 | 0 | 0.5 |
| HB 24-1457 Asbestos and lead paint abatement grant | 160,000 | 0 | 160,000 | 0 | 0 | 0.5 |
| SB 24-121 Licensure of critical access hospitals | 100,575 | 55,271 | 45,304 | 0 | 0 | 0.2 |
| FY 24-25 Office of health equity and env. justice | 98,235 | 13,365 | 25,119 | 56,720 | 3,031 | 0.0 |
| FY 24-25 Medicaid facility oversight | 69,632 | 0 | 0 | 69,632 | 0 | 0.3 |
| SB 23-002 Medicaid reimburse for community health | 28,000 | 28,000 | 0 | 0 | 0 | 0.0 |
| SB 23-290 Natural medicine regulation | 26,138 | 26,138 | 0 | 0 | 0 | 0.6 |
| SB 24-037 Study green infrastructure | 19,933 | 19,933 | 0 | 0 | 0 | 0.1 |
| FY 24-25 Office of health equity tribal relations | 19,839 | 19,839 | 0 | 0 | 0 | 0.1 |
| HB 22-1289 Benefits for kids and pregnant people | 10,866 | 10,866 | 0 | 0 | 0 | 0.0 |
| SB 24-167 Training for entry-level healthcare workers | 8,985 | 8,985 | 0 | 0 | 0 | 0.2 |
| FY 23-24 Denver Emissions Center leased space | 7,370 | 0 | 7,370 | 0 | 0 | 0.0 |
| HB 22-1244 Toxic air contaminants | 0 | -4,853,975 | 4,853,975 | 0 | 0 | 0.0 |
| HB 23-1194 Closed landfills | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 22-147 Behavioral healthcare for children | 0 | 0 | 0 | 0 | 0 | -0.3 |
| SB 24-007 Behavioral health first aid training | 0 | 0 | 0 | 0 | 0 | -0.1 |
| SB 24-123 Waste tire management enterprise | -8,864,536 | 0 | -8,864,536 | 0 | 0 | -7.8 |
| FY 24-25 Salary survey | -4,643,012 | -398,517 | -1,406,202 | -396,687 | -2,441,606 | 0.0 |
| FY 24 Protective Water Quality | -2,581,661 | -2,581,661 | 0 | 0 | 0 | -26.0 |
| FY 24-25 Step plan | -1,530,407 | -194,527 | -523,605 | -178,676 | -633,599 | 0.0 |
| FY 24-25 Waste tire program | -745,000 | 0 | -745,000 | 0 | 0 | 0.0 |
| SB 25-104 CDPHE Supplemental | -658,892 | 17,222 | 24,850 | -700,964 | 0 | 0.0 |
| HB 24-1379 Regulate dredge and fill state waters | -376,718 | 370,921 | -747,639 | 0 | 0 | -4.0 |
| FY 24-25 Lead testing support | -326,048 | -326,048 | 0 | 0 | 0 | 0.3 |
| HB 24-1262 Maternal health midwives | -259,374 | -259,374 | 0 | 0 | 0 | 0.0 |
| Annualize Long Bill amendment for gametes | -229,335 | -229,335 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Evidential breath testing database | -144,000 | 0 | -144,000 | 0 | 0 | 0.0 |
| SB 24-229 Ozone mitigation measure | -117,176 | -753,157 | 635,981 | 0 | 0 | -0.3 |
| HB 24-1115 Prescription drug label accessibility | -80,000 | -80,000 | 0 | 0 | 0 | 0.0 |
| SB 22-182 Economic mobility program | -41,193 | 0 | -41,193 | 0 | 0 | 0.0 |
| HB 23-1242 Water conservation | -32,911 | 0 | -32,911 | 0 | 0 | -0.3 |
| FY 24-25 State syphilis response | -25,834 | -25,834 | 0 | 0 | 0 | 0.2 |
| SB 24-142 Oral health screening in schools | -20,245 | -20,245 | 0 | 0 | 0 | -0.1 |
| SB 24-078 Outdoor nature-based preschool programs | -18,963 | -18,963 | 0 | 0 | 0 | -0.2 |

¹¹ Per House bill 21-1317 (Regulating Marijuana Concentrates)

| Prior year actions | | | | | | |
|---|---------------|--------------|--------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 23-186 COGCC study methane | -9,951 | -9,951 | 0 | 0 | 0 | -0.1 |
| SB 24-175 Improving perinatal health outcomes | -6,670 | -6,670 | 0 | 0 | 0 | 0.0 |
| SB 23-148 Illegal drug labs | -3,970 | 0 | -3,970 | 0 | 0 | 0.0 |
| FY 24-25 HCPF convert contractor to FTE | -10 | 0 | 0 | 0 | -10 | 0.0 |
| Total | -\$19,137,178 | -\$8,877,429 | -\$6,162,590 | -\$1,024,975 | -\$3,072,184 | -36.2 |

Department of Public Safety

The Department of Public Safety is responsible for promoting public safety through law enforcement, criminal investigations, fire and crime prevention, emergency management, recidivism reduction, and victim advocacy.

| Public Safety: Year-over-year change | | | | |
|--------------------------------------|----------------------|----------------------|---------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$285,086,442 | \$272,537,258 | -\$12,549,184 | -4.4% |
| Cash Funds | 298,331,376 | 354,593,506 | 56,262,130 | 18.9% |
| Reappropriated Funds | 78,138,628 | 91,154,818 | 13,016,190 | 16.7% |
| Federal Funds | 69,449,569 | 70,130,900 | 681,331 | 1.0% |
| Total | \$731,006,015 | \$788,416,482 | \$57,410,467 | 7.9% |
| | | | | |
| Full Time Equivalent Staff | 2,374.0 | 2,384.0 | 10.0 | 0.4% |

Appropriation detail: Change by item and bill

| Department of Public Safety | | | | | | |
|--|----------------------|----------------------|----------------------|---------------------|---------------------|----------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$711,464,079 | \$280,867,857 | \$283,145,079 | \$77,923,588 | \$69,527,555 | 2,354.8 |
| SB 24-003 CBI auth to investigate firearm crimes | 1,477,127 | 1,477,127 | 0 | 0 | 0 | 10.1 |
| SB 24-008 Kinship foster care homes | 55,748 | 0 | 55,748 | 0 | 0 | 0.3 |
| HB 24-1272 Sunset Colorado fire commission | 247,554 | 247,554 | 0 | 0 | 0 | 1.0 |
| HB 24-1054 Jail standards commission | 610,000 | 305,000 | 0 | 305,000 | 0 | 0.0 |
| HB 24-1219 First responder health benefit trusts | 200,000 | 200,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1320 Educator safety task force | 146,250 | 146,250 | 0 | 0 | 0 | 0.0 |
| HB 24-1345 Sunset human trafficking council | 266,826 | 266,826 | 0 | 0 | 0 | 1.8 |
| HB 24-1421 Modify public safety grant funds | 14,493,178 | 0 | 14,493,178 | 0 | 0 | 0.0 |
| HB 24-1432 Repeal CBI crim just record sealing fee | 282,309 | 441,529 | -159,220 | 0 | 0 | 6.0 |
| SB 25-105 Supplemental bill | 1,762,944 | 1,134,299 | 796,591 | -89,960 | -77,986 | 0.0 |
| Total FY 2024-25 | \$731,006,015 | \$285,086,442 | \$298,331,376 | \$78,138,628 | \$69,449,569 | 2,374.0 |
| FY 2025-26 Appropriation | | | | | | |
| 2025-26 Long Bill | | | | | | |
| FY 2024-25 Appropriation | \$731,006,015 | \$285,086,442 | \$298,331,376 | \$78,138,628 | \$69,449,569 | 2,374.0 |
| Crime victim services and Prop. KK | 38,566,671 | 0 | 38,566,671 | 0 | 0 | 0.0 |
| DTRS ongoing operating | 15,572,035 | 0 | 0 | 15,572,035 | 0 | 0.0 |
| Employee compensation common policies | 12,149,576 | 4,180,195 | 7,086,830 | 1,053,873 | -171,322 | 0.0 |
| Operating common policies | 7,267,072 | -520,772 | 3,406,675 | 4,101,755 | 279,414 | 0.0 |
| Increase for community corrections placements | 2,431,848 | 2,431,848 | 0 | 0 | 0 | 0.0 |
| CSP academy dining services | 792,119 | 0 | 792,119 | 0 | 0 | -6.0 |
| Training program sex offender victim reps. | 100,000 | 0 | 100,000 | 0 | 0 | 0.0 |
| Technical adjustments | 0 | 0 | 287,396 | -282,649 | -4,747 | -0.5 |
| Reduce facility payment offset increase for comm. corr. placements | -1,250,000 | -1,250,000 | 0 | 0 | 0 | 0.0 |
| DFPC 1% General Fund reduction | -841,274 | -467,174 | 0 | -374,100 | 0 | 0.0 |
| Reduce appropriation to hazardous material program | -692,598 | 0 | -692,598 | 0 | 0 | 0.0 |
| EDO-DCJ Various balancing reductions | -485,507 | -185,507 | -300,000 | 0 | 0 | 0.0 |

| Department of Public Safety | | | | | | |
|--|---------------|---------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Align facility payments with inflation | -442,860 | -442,860 | 0 | 0 | 0 | 0.0 |
| Reduce appropriation for PIVGP | -423,006 | -423,006 | 0 | 0 | 0 | 0.0 |
| Reduce appropriation to PPE stockpile | -179,251 | -179,251 | 0 | 0 | 0 | 0.0 |
| DCJ 1% General Fund reduction | -110,000 | -110,000 | 0 | 0 | 0 | 0.0 |
| Remove unused meth. abuse line item | -3,000 | 0 | -3,000 | 0 | 0 | 0.0 |
| Prior year actions | -23,884,285 | -18,881,262 | 1,973,715 | -7,054,724 | 77,986 | 15.3 |
| Subtotal - SB 25-206 Long Bill | \$779,573,555 | \$269,238,653 | \$349,549,184 | \$91,154,818 | \$69,630,900 | 2,382.8 |
| Other Bills | | | | | | |
| SB 25-007 Increase prescribed burns | \$403,025 | \$153,025 | \$250,000 | \$0 | \$0 | 1.2 |
| SB 25-179 Sunset id theft fin deter act | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-310 Implement Prop. 130 | 5,046,967 | 0 | 5,046,967 | 0 | 0 | 0.5 |
| HB 25-1098 Automated notify victim | 500,000 | 0 | 0 | 0 | 500,000 | 0.0 |
| HB 25-1146 Juv detention | 3,145,580 | 3,145,580 | 0 | 0 | 0 | 1.0 |
| HB 25-1209 Marijuana regulation streamline | -252,645 | 0 | -252,645 | 0 | 0 | -1.5 |
| Subtotal - Other Bills | \$8,842,927 | \$3,298,605 | \$5,044,322 | \$0 | \$500,000 | 1.2 |
| Total FY 2025-26 | \$788,416,482 | \$272,537,258 | \$354,593,506 | \$91,154,818 | \$70,130,900 | 2,384.0 |
| \$ Change from prior year | \$57,410,467 | -\$12,549,184 | \$56,262,130 | \$13,016,190 | \$681,331 | 10.0 |
| % Change from prior year | 7.9% | -4.4% | 18.9% | 16.7% | 1.0% | 0.4% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-105 (Supplemental Bill) includes an increase of \$1.1 million cash funds for the Multidisciplinary Crime Prevention and Crisis Intervention Grant Program. It also includes a footnote related to DNA retesting in the Colorado Bureau of Investigation. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#) and the text for [S.B. 25-105](#) (see DNA retesting footnote on page 22 of the bill).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Crime victim services and Prop. KK: The bill includes an increase of \$38.6 million cash funds, primarily for the implementation of Proposition KK (Firearms and Ammunition Excise Tax). This includes \$37.6 million from the Colorado Crime Victim Services Fund and \$1.0 million from the School Security Disbursement Program Cash Fund.

Digital Trunked Radio System (DTRS) ongoing operating: The bill includes a net increase of \$15.6 million reappropriated funds, including an increase of \$15.0 million from the Public Safety Communications Trust Fund (Trust Fund) and a net increase of \$572,035 from the Public Safety Communication Revolving Fund (Revolving Fund).

- The increase from the Trust Fund provides \$12.0 million annually for the 10-year vendor contract and \$3.0 million annually for equipment upgrades for the statewide DTRS. This payment is supported by a \$15.0 million annual transfer from the Local Government Severance Tax Fund.

- The increase from the Revolving Fund provides \$7.3 million for program administration for the Office of Public Safety Communications, \$3.9 million for associated compensation and overhead costs for the Office, and includes an offset of \$0.6 million for the current fund balance reserve in the Revolving Fund.

Employee compensation common policies: The bill includes a net increase of \$12.1 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|--------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$7,522,946 | \$2,261,500 | \$4,562,191 | \$625,516 | \$73,739 | 0.0 |
| Health, life, and dental | 4,338,137 | 1,739,325 | 2,172,510 | 547,628 | -121,326 | 0.0 |
| Unfunded liability amortization payments | 1,394,329 | 814,324 | 598,395 | 93,011 | -111,401 | 0.0 |
| Step plan | 534,990 | 206,051 | 253,056 | 72,831 | 3,052 | 0.0 |
| PERA direct distribution | 285,861 | 139,401 | 107,704 | 38,756 | 0 | 0.0 |
| Shift differential | 142,553 | 158,199 | 10,717 | -26,363 | 0 | 0.0 |
| Paid family and medical leave insurance | 57,405 | 31,305 | 26,928 | 4,185 | -5,013 | 0.0 |
| Short-term disability | 19,643 | 11,048 | 8,976 | 1,290 | -1,671 | 0.0 |
| Health, life, and dental base reduction | -1,927,795 | -1,115,493 | -518,442 | -287,186 | -6,674 | 0.0 |
| Total compensation true-up | -175,033 | -62,120 | -95,090 | -15,795 | -2,028 | 0.0 |
| Temporary employees related to auth. leave | -43,460 | -3,345 | -40,115 | 0 | 0 | 0.0 |
| Total | \$12,149,576 | \$4,180,195 | \$7,086,830 | \$1,053,873 | -\$171,322 | 0.0 |

Operating common policies: The bill includes a net increase of \$7.3 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|---|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Vehicle lease payments | \$3,024,335 | \$1,357,928 | \$1,461,439 | \$238,757 | -\$33,789 | 0.0 |
| Indirect cost assessment | 2,513,704 | -3,530,193 | -2,838,555 | 8,568,923 | 313,529 | 0.0 |
| Payments to Office of Information Tech. | 1,632,396 | 560,363 | 4,411,532 | -3,339,499 | 0 | 0.0 |
| Capitol Complex leased space | 291,953 | 173,576 | 113,934 | 4,443 | 0 | 0.0 |
| Leased space | 283,880 | 12,256 | 271,624 | 0 | 0 | 0.0 |
| Legal services | 153,354 | 89,744 | 0 | 63,610 | 0 | 0.0 |
| Risk management & property | -602,665 | 819,669 | 0 | -1,422,334 | 0 | 0.0 |
| Digital trunked radios | -18,785 | -3,598 | -13,299 | -1,562 | -326 | 0.0 |
| State accounting system (CORE) | -8,318 | 0 | 0 | -8,318 | 0 | 0.0 |
| Workers' compensation | -2,265 | 0 | 0 | -2,265 | 0 | 0.0 |
| Administrative law judge services | -517 | -517 | 0 | 0 | 0 | 0.0 |
| Total | \$7,267,072 | -\$520,772 | \$3,406,675 | \$4,101,755 | \$279,414 | 0.0 |

Increase for community corrections placements: The bill includes an increase of \$2.4 million General Fund for the *Community Corrections Placements* line item. This represents approximately 95 offenders receiving standard residential services per day. This \$2.4 million increase is partially offset by a \$1.25 million General Fund decrease to the *Community Corrections Facility Payments* line item.

Colorado State Patrol (CSP) academy dining services: The bill includes an ongoing increase of \$792,119 from the Department's Highway Users Tax Fund "off-the-top" cash funds to pay for a vendor contract for dining

services for the CSP Academy.¹² The adjustment also includes the elimination of 6.0 FTE previously provided for dining service staff.

Training program sex offender victim representatives: The bill includes a one-time increase of \$100,000 from the Sex Offender Surcharge Cash Fund. Its purpose is to develop and retain victim representatives on sex offender management teams. The Department expects to hire a consultant to help with local community strategic planning and recruitment. It would use training materials developed by the consultant in future years.

Technical adjustments: The bill includes the following technical adjustments:

- budget neutral funding adjustments for a Colorado Bureau of Investigation (CBI) grants manager position totaling \$136,791 General Fund;
- the elimination of 0.5 FTE related to funding for the Wildfire Resiliency Code Board to correct a prior year error;
- budget neutral funding adjustments in the CBI to add transparency in a program line item for the Recovery Program for Persons Who Wander; and
- budget neutral funding adjustments in the Division of Homeland Security and Emergency Management to add transparency in program line items for the Nonprofit Security Grant Program and the Preventing Identity-based Violence Grant Program. This change also adds two-year spending authority for these grant program line items.

Reduce facility payment offset increase for community corrections placements: The bill includes a decrease of \$1.25 million General Fund for *Community Corrections Facility Payments*. This money is reallocated to the *Community Corrections Placements* line item to support an expected increase in community corrections caseload.

The total remaining appropriation for facility payments is about \$2.9 million General Fund. This appropriation assumes full payments for facilities with a physical capacity less than 105 and half payments for larger facilities. The Division of Criminal Justice may adjust the allocation of this appropriation as-needed.

Division of Fire Prevention and Control (DFPC) 1% General Fund reduction: The bill includes a decrease of \$841,274 total funds, including a net decrease of \$467,174 General Fund and a decrease of \$374,100 reappropriated funds, in the Division of Fire Prevention and Control to reflect a reduction of one percent to the portion of General Fund that is annually appropriated to the division.

Reduce appropriation to hazardous material program: The bill includes a decrease of \$692,598 cash funds from the Department's Highway Users Tax Fund "off-the-top" cash funds for the Hazardous Materials Safety Program. Senate Bill 23-280 (Hazardous Materials Mitigation) directs an additional \$2.0 million annually in fee revenue to support the program through 2031.

EDO-DCJ Various balancing reductions: The bill includes the following one-time General Fund reductions to various line items in the Executive Director's Office (EDO) and Division of Criminal Justice (DCJ). It also includes an ongoing reduction of \$300,000 from the Marijuana Tax Cash Fund.

¹² Appendix F explains what "off-the-top" means.

| Various balancing reductions | | | | |
|---|--------------|-------------------------|----------------------|---|
| Option | General Fund | Marijuana Tax Cash Fund | One-time vs. Ongoing | Description |
| Office of School Safety-Threat Assessment | -\$100,000 | \$0 | One-time | Reverted \$149,842 General Fund in FY 2023-24. |
| Community corrections-Specialized Offender Services | -75,000 | 0 | One-time | Reverted about \$100,000 General Fund in FY 2023-24. |
| Community corrections-Offender Assessment Training | -10,507 | 0 | One-time | One-time reduction of entire appropriation |
| Unused civil asset forfeiture appropriations from Marijuana Tax Cash Fund | 0 | -300,000 | Ongoing | Reflects multi-year underutilization of an appropriation from 2018. |
| Subtotal - Expenditures | -\$185,507 | -\$300,000 | | |

Align facility payments with inflation: The bill includes an ongoing decrease of \$442,860 to align the community corrections facility payment with projected inflation through FY 2025-26. The facility payment rose faster than the Denver metro area consumer price index after FY 2017-18 due to program closures. As programs closed, the remaining providers received a higher payment. The reduced appropriation results in approximately a \$6,000 decrease in payments to individual facilities.

Reduce appropriation to PIVGP: The bill includes an ongoing decrease of \$423,006 General Fund for the Preventing Identity-based Violence Grant Program. This line item retains an appropriation of \$500,000 General Fund after the reduction.

Reduce appropriation to PPE stockpile: The bill includes a decrease of \$179,251 General Fund appropriated to the continuously appropriated Emergency Stockpile Rotation Cash Fund for the State's personal protective equipment (PPE) stockpile program. This includes the addition of a line item for an appropriation to the fund rather than a direct appropriation to the program administration line item, to enable multi-year accounting for assets and liabilities for the program.

Division of Criminal Justice (DCJ) 1% General Fund reduction: The bill includes a decrease of \$110,000 General Fund to the *DCJ Administrative Services* line item for budget balancing purposes.

Remove unused methamphetamine abuse line item: The bill includes a decrease of \$3,000 cash funds for the Methamphetamine Abuse Task Force. The task force has been funded by gifts, grants, and donations. However, the appropriation was not used in FY 2023-24 and almost all of it was unused from FY 2020-21 to FY 2022-23. The reduction eliminates the line item.

Prior year actions: The bill includes a net decrease of \$23.9 million for the FY 2025-26 impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 MCPCI spending authority | \$1,123,826 | \$0 | \$1,123,826 | \$0 | \$0 | 0.0 |
| FY 24-25 OIT real-time billing | 960,105 | 629,415 | 313,870 | 16,820 | 0 | 0.0 |
| FY 24-25 Forensic resources to reduce auto theft | 749,195 | 749,195 | 0 | 0 | 0 | 3.6 |
| HB 24-1353 Firearms dealer req's and permit | 218,175 | 0 | 218,175 | 0 | 0 | 1.2 |
| FY 24-25 Step plan | 179,292 | 95,227 | 28,467 | 18,945 | 36,653 | 0.0 |
| HB 24-1133 Criminal record seal and expunge | 115,040 | 115,040 | 0 | 0 | 0 | 1.5 |
| SB 24-010 Dentist and dental hygienist compact | 109,273 | 0 | 109,273 | 0 | 0 | 0.6 |
| HB 24-1002 Social work licensure compact | 104,129 | 0 | 104,129 | 0 | 0 | 0.6 |
| FY 24-25 Resources strengthen disaster recovery | 79,584 | 79,584 | 0 | 0 | 0 | 4.5 |

| Prior year actions | | | | | | |
|---|---------------|---------------|-------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 23-013 Fire investigations | 75,900 | 75,900 | 0 | 0 | 0 | 0.0 |
| SB 24-018 Physician assistant license compact | 51,701 | 0 | 51,701 | 0 | 0 | 0.3 |
| HB 24-1219 First responder health benefits | 50,000 | 50,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1345 Sunset Human Trafficking Council | 46,364 | 46,364 | 0 | 0 | 0 | 0.2 |
| SB 24-173 Regulate mortuary science jobs | 35,605 | 0 | 35,605 | 0 | 0 | 0.2 |
| SB 24-169 State firefighter PERA job class | 15,196 | 7,598 | 7,598 | 0 | 0 | 0.0 |
| FY 24-25 Auto theft prevention initiative | 9,260 | -5,290 | 14,550 | 0 | 0 | 0.5 |
| HB 24-1371 Uniform massage facility regulate | 7,266 | 0 | 7,266 | 0 | 0 | 0.0 |
| FY 22-23 Community corrections info system | 6,405 | 6,405 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CBI technical adjustments | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 14-1203 Funding for DTRS | -14,400,000 | -7,200,000 | 0 | -7,200,000 | 0 | 0.0 |
| SB 22-002 Resources volunteer firefighters | -5,000,000 | -5,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 School security grant funding | -2,000,000 | -2,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Crime victim services funding | -2,000,000 | -2,000,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Annual fleet supplemental | -1,599,223 | -1,763,714 | 13,365 | 73,140 | 77,986 | 0.0 |
| FY 24-25 MCPCI cash spending authority | -1,123,826 | 0 | -1,123,826 | 0 | 0 | 0.0 |
| FY 24-25 CO non-profit grant funding | -500,000 | -500,000 | 0 | 0 | 0 | 0.0 |
| FY 24-25 CDPS leased space | -355,500 | -355,500 | 0 | 0 | 0 | 0.0 |
| FY 22-23 CBI right sizing | -290,227 | -290,227 | 0 | 0 | 0 | 0.0 |
| HB 24-1320 Educator safety task force | -146,250 | -146,250 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Step Pay | -126,898 | -42,833 | -28,467 | -18,945 | -36,653 | 0.0 |
| SB 24-003 CBI authority investigate firearms | -69,686 | -69,686 | 0 | 0 | 0 | 0.9 |
| FY 24-25 Salary survey | -68,050 | -1,203,805 | 1,135,755 | 0 | 0 | 0.0 |
| FY 24-25 COTAK rollout | -53,966 | -53,966 | 0 | 0 | 0 | 0.5 |
| HB 24-1432 Repeal CBI crim jus record seal | -40,020 | -40,020 | 0 | 0 | 0 | 0.0 |
| SB 24-008 Kinship foster care homes | -37,572 | 0 | -37,572 | 0 | 0 | -0.2 |
| FY 24-25 EDO Right-sizing | -7,155 | -62,471 | 0 | 55,316 | 0 | 0.7 |
| HB 23-1199 Forensic medical evidence | -1,656 | -1,656 | 0 | 0 | 0 | 0.1 |
| FY 24-25 FTE for DCJ | -572 | -572 | 0 | 0 | 0 | 0.1 |
| Total | -\$23,884,285 | -\$18,881,262 | \$1,973,715 | -\$7,054,724 | \$77,986 | 15.3 |

Department of Regulatory Agencies

The Department is responsible for ensuring consumer protections. It oversees dozens of boards, commissions, and committees that regulate various industries across the state. These regulatory bodies manage licensing and registration, develop rules, ensure compliance with those rules, and respond to consumer complaints.

| Regulatory Agencies: Year-over-year change | | | | |
|--|----------------------|----------------------|---------------------|--------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$3,597,763 | \$3,114,582 | -\$483,181 | -13.4% |
| Cash Funds | 131,756,294 | 125,851,651 | -5,904,643 | -4.5% |
| Reappropriated Funds | 7,690,316 | 7,623,434 | -66,882 | -0.9% |
| Federal Funds | 1,889,821 | 2,055,639 | 165,818 | 8.8% |
| Total | \$144,934,194 | \$138,645,306 | -\$6,288,888 | -4.3% |
| | | | | |
| Full Time Equivalent Staff | 726.5 | 728.6 | 2.1 | 0.3% |

Appropriation detail: Change by item and bill

| Department of Regulatory Agencies | | | | | | |
|--|----------------------|--------------------|----------------------|--------------------|--------------------|--------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$141,586,119 | \$3,377,772 | \$128,628,210 | \$7,690,316 | \$1,889,821 | 705.1 |
| SB 24-010 Dentist and Dental Hygienist Compact | 78,750 | 0 | 78,750 | 0 | 0 | 0.5 |
| SB 24-018 Physician Assistant Licensure Compact | 78,750 | 0 | 78,750 | 0 | 0 | 0.5 |
| SB 24-080 Transparency in healthcare coverage | 267,758 | 0 | 267,758 | 0 | 0 | 1.0 |
| SB 24-126 Conservation easement tax credit | 12,925 | 0 | 12,925 | 0 | 0 | 0.2 |
| SB 24-139 Creation of 911 services enterprise | 107,695 | 107,695 | 0 | 0 | 0 | 0.8 |
| SB 24-173 Regulate mortuary science | 121,166 | 0 | 121,166 | 0 | 0 | 1.0 |
| SB 24-207 Access to distributed generation | 116,505 | 0 | 116,505 | 0 | 0 | 1.5 |
| SB 24-218 Modernize energy distribution | 420,500 | 0 | 420,500 | 0 | 0 | 3.5 |
| HB 24-1002 Social Work Licensure Compact | 78,750 | 0 | 78,750 | 0 | 0 | 0.5 |
| HB 24-1004 Ex-offenders in reg. occupations | 133,216 | 0 | 133,216 | 0 | 0 | 1.2 |
| HB 24-1030 Railroad safety requirements | 391,057 | 0 | 391,057 | 0 | 0 | 3.5 |
| HB 24-1045 Treatment for subs. use disorders | 36,514 | 0 | 36,514 | 0 | 0 | 0.4 |
| HB 24-1051 Towing carrier regulation | 165,629 | 0 | 165,629 | 0 | 0 | 0.6 |
| HB 24-1108 Ins. commissioner study ins. market | 329,863 | 0 | 329,863 | 0 | 0 | 0.3 |
| HB 24-1111 Cosmetology Licensure Compact | 104,620 | 0 | 104,620 | 0 | 0 | 1.0 |
| HB 24-1149 Prior authorization req. alternatives | 36,514 | 0 | 36,514 | 0 | 0 | 0.4 |
| HB 24-1262 Maternal health midwives | 111,072 | 111,072 | 0 | 0 | 0 | 1.0 |
| HB 24-1315 Study remediation prop. damage by fire | 219,909 | 0 | 219,909 | 0 | 0 | 0.2 |
| HB 24-1335 Sunset mortuary science code regulation | 339,196 | 0 | 339,196 | 0 | 0 | 2.8 |
| HB 24-1370 Reduce cost of use natural gas | 29,678 | 0 | 29,678 | 0 | 0 | 0.2 |
| HB 24-1382 Insurance for ped. neuropsych. synd. | 7,333 | 0 | 7,333 | 0 | 0 | 0.1 |
| HB 24-1438 Prescription drug affordability | 8,874 | 0 | 8,874 | 0 | 0 | 0.2 |
| SB 25-106 Supplemental bill | 151,801 | 1,224 | 150,577 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$144,934,194 | \$3,597,763 | \$131,756,294 | \$7,690,316 | \$1,889,821 | 726.5 |
| | | | | | | |
| FY 2025-26 Appropriation | | | | | | |

| Department of Regulatory Agencies | | | | | | |
|---|---------------|--------------|---------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$144,934,194 | \$3,597,763 | \$131,756,294 | \$7,690,316 | \$1,889,821 | 726.5 |
| Employee compensation common policies | 2,599,345 | -95,512 | 2,137,191 | 461,956 | 95,710 | 0.0 |
| Impacts driven by other agencies | 1,007,020 | 0 | 1,007,020 | 0 | 0 | 0.0 |
| Operating common policies | 268,287 | 293,119 | -104,858 | 9,918 | 70,108 | 0.0 |
| Technical adjustments | 0 | -509,879 | 888,005 | -378,126 | 0 | 0.0 |
| Departmental appropriation reduction | -5,958,612 | -48,669 | -5,749,313 | -160,630 | 0 | 0.0 |
| Prior year actions | -775,260 | -122,240 | -653,020 | 0 | 0 | 4.1 |
| Subtotal - SB 25-206 Long Bill | \$142,074,974 | \$3,114,582 | \$129,281,319 | \$7,623,434 | \$2,055,639 | 730.6 |
| <u>Other Bills</u> | | | | | | |
| HB 25-1154 Comm servs disablnt enterprise | -\$3,429,668 | \$0 | -\$3,429,668 | \$0 | \$0 | -2.0 |
| Subtotal - Other Bills | -\$3,429,668 | \$0 | -\$3,429,668 | \$0 | \$0 | -2.0 |
| Total FY 2025-26 | \$138,645,306 | \$3,114,582 | \$125,851,651 | \$7,623,434 | \$2,055,639 | 728.6 |
| \$ Change from prior year | -\$6,288,888 | -\$483,181 | -\$5,904,643 | -\$66,882 | \$165,818 | 2.1 |
| % Change from prior year | -4.3% | -13.4% | -4.5% | -0.9% | 8.8% | 0.3% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-106 (Supplemental Bill) includes an increase of \$151,801 total funds, including \$1,224 General Fund, for risk management, vehicle lease, and information technology payments. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of \$2.6 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$1,560,895 | \$37,265 | \$1,360,963 | \$129,247 | \$33,420 | 0.0 |
| Health, life, and dental | 1,334,511 | -39,167 | 1,071,936 | 278,734 | 23,008 | 0.0 |
| Unfunded liability amortization payments | 376,969 | -41,901 | 297,628 | 98,002 | 23,240 | 0.0 |
| Step plan | 250,219 | 5,255 | 215,413 | 17,856 | 11,695 | 0.0 |
| PERA direct distribution | 32,666 | -29,794 | 22,151 | 16,326 | 23,983 | 0.0 |
| Paid family and medical leave insurance | 16,963 | -1,885 | 13,393 | 4,410 | 1,045 | 0.0 |
| Health, life, and dental base reduction | -896,910 | -22,355 | -776,958 | -77,546 | -20,051 | 0.0 |
| Short-term disability | -39,805 | -1,713 | -35,172 | -2,290 | -630 | 0.0 |
| Temporary employees related to auth. leave | -36,163 | -1,217 | -32,163 | -2,783 | 0 | 0.0 |
| Total | \$2,599,345 | -\$95,512 | \$2,137,191 | \$461,956 | \$95,710 | 0.0 |

Impacts driven by other agencies: The bill includes a net increase of \$1.0 million cash funds for adjustments related to budgetary actions in other departments.

Operating common policies: The bill includes a net increase of \$268,287 for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|------------------|------------------|-------------------|-----------------|-----------------|------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Legal services | \$313,503 | \$0 | \$313,503 | \$0 | \$0 | 0.0 |
| ALJ services | 307,260 | 293,351 | 13,909 | 0 | 0 | 0.0 |
| Vehicle lease payments | 232,794 | 0 | 232,794 | 0 | 0 | 0.0 |
| Leased space | 124,347 | 5,271 | 106,823 | 12,253 | 0 | 0.0 |
| Statewide IT common policy reduction | -399,162 | 0 | -399,162 | 0 | 0 | 0.0 |
| Payments to Office of Information Technology | -179,972 | -2,768 | -177,204 | 0 | 0 | 0.0 |
| Indirect cost assessment | -67,510 | 0 | -138,483 | 0 | 70,973 | 0.0 |
| Workers' compensation | -28,242 | -1,519 | -25,370 | -983 | -370 | 0.0 |
| Risk management & property | -25,466 | -856 | -23,353 | -875 | -382 | 0.0 |
| State accounting system (CORE) | -9,265 | -360 | -8,315 | -477 | -113 | 0.0 |
| Total | \$268,287 | \$293,119 | -\$104,858 | \$9,918 | \$70,108 | 0.0 |

Technical adjustments: The bill includes technical adjustments resulting in a net neutral impact and shown in the table below.

| Technical adjustments | | | | | | |
|----------------------------|-------------|-------------------|------------------|-------------------|---------------|------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Equity office realign | \$0 | \$60,581 | \$0 | -\$60,581 | \$0 | \$0.0 |
| SWICAP Alignment in CCRD | 0 | 381,888 | 0 | -381,888 | 0 | 0.0 |
| Letter note Adjustments | 0 | 1,584 | -5,346 | 3,762 | 0 | 0.0 |
| Refinance EDO General Fund | 0 | -953,932 | 893,351 | 60,581 | 0 | 0.0 |
| Total | \$0 | -\$509,879 | \$888,005 | -\$378,126 | \$0 | 0.0 |

Departmental appropriation reduction: The bill includes a reduction of \$6.0 million total funds based on historic costs for the Department. The Department adjusts fees to align with administrative and program costs within each division.

Prior year actions: The bill includes a net decrease of \$775,260 for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 24-141 Out-of-state telehealth | \$140,740 | \$0 | \$140,740 | \$0 | \$0 | 1.7 |
| FY 24-25 Banking staff | 101,130 | 0 | 101,130 | 0 | 0 | 0.4 |
| HB 24-1370 Reduce cost of use natural gas | 85,363 | 0 | 85,363 | 0 | 0 | 0.8 |
| SB 24-173 Regulate mortuary science | 73,665 | 0 | 73,665 | 0 | 0 | 0.8 |
| SB 24-207 Access to distributed generation | 48,833 | 0 | 48,833 | 0 | 0 | 0.3 |
| SB 24-073 Max number of employee | 44,395 | 0 | 44,395 | 0 | 0 | 0.4 |
| SB 24-010 Dentist and dental hygienist | 30,695 | 0 | 30,695 | 0 | 0 | 0.7 |
| SB 24-126 Conservation Easement Tax | 12,925 | 0 | 12,925 | 0 | 0 | 0.2 |
| HB 24-1004 Ex-offenders practice reg occup | 8,575 | 0 | 8,575 | 0 | 0 | 0.3 |
| HB 24-1149 Prior auth reqs alternatives | 8,252 | 0 | 8,252 | 0 | 0 | 0.2 |
| HB 24-1153 Physician continuing education | 7,669 | 0 | 7,669 | 0 | 0 | 0.1 |
| HB 24-1111 Cosmetology licensure compact | 5,909 | 0 | 5,909 | 0 | 0 | 0.7 |
| SB 23-195 Calc contribution cost sharing | 3,635 | 0 | 3,635 | 0 | 0 | 0.0 |
| HB 24-1002 Social work licensure compact | 2,162 | 0 | 2,162 | 0 | 0 | 0.4 |

| Prior year actions | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1045 Substance use treatment | 791 | 0 | 791 | 0 | 0 | 0.1 |
| HB 24-1051 Towing carrier regulation | 620 | 0 | 620 | 0 | 0 | 0.1 |
| FY 24-25 Salary survey | 0 | 0 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Step plan | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 23-1252 Thermal energy | -344,930 | 0 | -344,930 | 0 | 0 | -2.0 |
| HB 24-1108 Study insurance market | -309,954 | 0 | -309,954 | 0 | 0 | -0.1 |
| HB 24-1315 Study remed of prop damage by fire | -209,955 | 0 | -209,955 | 0 | 0 | -0.1 |
| SB 25-106 Supplemental bill | -151,801 | 0 | -151,801 | 0 | 0 | 0.0 |
| SB 24-139 Creation of 911 Services | -107,695 | -107,695 | 0 | 0 | 0 | -0.8 |
| SB 23-189 Increase access to repro health | -50,000 | 0 | -50,000 | 0 | 0 | 0.0 |
| SB 24-080 Transparency in healthcare | -36,670 | 0 | -36,670 | 0 | 0 | 0.0 |
| SB 24-218 Modernize energy distrib systems | -33,350 | 0 | -33,350 | 0 | 0 | 0.0 |
| HB 24-1335 Sunset mortuary science | -27,311 | 0 | -27,311 | 0 | 0 | 0.0 |
| HB 24-1030 Railroad safety requirements | -26,680 | 0 | -26,680 | 0 | 0 | 0.0 |
| SB 23-167 Board of Nursing reg cert midwives | -20,130 | 0 | -20,130 | 0 | 0 | -0.1 |
| HB 24-1262 Maternal health midwives | -14,545 | -14,545 | 0 | 0 | 0 | 0.0 |
| HB 22-1115 Prescription drug monitor | -9,886 | 0 | -9,886 | 0 | 0 | -0.2 |
| HB 24-1438 Prescription drug afford progs | -4,587 | 0 | -4,587 | 0 | 0 | -0.1 |
| SB 24-018 Physician Assistant license | -3,125 | 0 | -3,125 | 0 | 0 | 0.3 |
| Total | -\$775,260 | -\$122,240 | -\$653,020 | \$0 | \$0 | 4.1 |

Department of Revenue

The Department of Revenue is organized into three functional groups: Taxation Business Group, Division of Motor Vehicles, and The Specialized Business Group. The Taxation Business Group collects tax and other revenue for the state and for many local governments and assists taxpayers in tax related matters. The Division of Motor Vehicles regulates and licenses drivers, issues personal identification documents, oversees vehicle inspection stations, and registers and titles vehicles. The Specialized Business Group regulates alcohol, tobacco, marijuana, horseracing, off-track betting, limited gaming, sports betting, and motor vehicle dealers and sales persons. The Department also operates the State Lottery, a TABOR enterprise supported by lottery ticket sales.

| Revenue: Year-over-year change | | | | |
|--------------------------------|---------------|---------------|--------------|------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$158,265,353 | \$154,779,762 | -\$3,485,591 | -2.2% |
| Cash Funds | 358,808,347 | 392,072,761 | 33,264,414 | 9.3% |
| Reappropriated Funds | 9,608,440 | 9,445,211 | -163,229 | -1.7% |
| Federal Funds | 852,132 | 852,132 | 0 | 0.0% |
| Total | \$527,534,272 | \$557,149,866 | \$29,615,594 | 5.6% |
| Full Time Equivalent Staff | 1,748.9 | 1,818.1 | 69.2 | 4.0% |

Appropriation detail: Change by item and bill

| Department of Revenue | | | | | | |
|--|---------------|---------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$525,369,300 | \$156,468,782 | \$358,439,946 | \$9,608,440 | \$852,132 | 1,739.4 |
| SB 24-048 Substance use disorders recovery | 37,980 | 0 | 37,980 | 0 | 0 | 0.4 |
| SB 24-231 Liquor Advisory Group recommendations | 5,000 | 0 | 5,000 | 0 | 0 | 0.0 |
| SB 24-016 Tax credits for contrib via intermediaries | 41,769 | 41,769 | 0 | 0 | 0 | 0.4 |
| SB 24-019 Remuneration-exempt identifying placards | 10,782 | 0 | 10,782 | 0 | 0 | 0.0 |
| SB 24-065 Mobile electronic devices & driving | 6,900 | 0 | 6,900 | 0 | 0 | 0.0 |
| SB 24-100 Commercial vehicle hwy safety measures | 31,684 | 0 | 31,684 | 0 | 0 | 0.0 |
| SB 24-182 Immigrant identification doc issuance | 122,855 | 0 | 122,855 | 0 | 0 | 0.0 |
| SB 24-184 Support transportation infrastructure dev | 42,399 | 42,399 | 0 | 0 | 0 | 0.0 |
| SB 24-192 Motor vehicle lemon law | 19,605 | 0 | 19,605 | 0 | 0 | 0.0 |
| SB 24-210 Modification of laws regarding elections | 10,444 | 0 | 10,444 | 0 | 0 | 0.0 |
| SB 24-228 TABOR refund mechanisms | 59,443 | 59,443 | 0 | 0 | 0 | 0.0 |
| HB 24-1041 Streamline filing sales & use tax returns | 17,200 | 17,200 | 0 | 0 | 0 | 0.0 |
| HB 24-1050 Simplify processes local gov taxes | 129,665 | 129,665 | 0 | 0 | 0 | 1.8 |
| HB 24-1052 Senior housing income tax credit | 113,407 | 113,407 | 0 | 0 | 0 | 0.0 |
| HB 24-1089 Vehicle electronic notifications | 645,368 | 0 | 645,368 | 0 | 0 | 0.0 |
| HB 24-1105 Chicano/a license plate | 14,191 | 0 | 14,191 | 0 | 0 | 0.0 |
| HB 24-1135 Offenses related to operating a vehicle | 1,455 | 0 | 1,455 | 0 | 0 | 0.0 |
| HB 24-1235 Reduce aviation impacts | 44,609 | 44,609 | 0 | 0 | 0 | 0.0 |
| HB 24-1269 Modification of recording fees | 10,444 | 0 | 10,444 | 0 | 0 | 0.0 |
| HB 24-1288 Earned income tax credit data sharing | 167,585 | 167,585 | 0 | 0 | 0 | 0.0 |
| HB 24-1311 Family affordability tax credit | 178,494 | 178,494 | 0 | 0 | 0 | 1.2 |
| HB 24-1319 Fire fighters plate expire on transfer | 4,010 | 0 | 4,010 | 0 | 0 | 0.0 |

| Department of Revenue | | | | | | |
|--|---------------|---------------|---------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1349 Firearms & ammunition excise tax | 383,027 | 383,027 | 0 | 0 | 0 | 0.4 |
| HB 24-1353 Firearms dealer requirements & permit | 618,973 | 618,973 | 0 | 0 | 0 | 5.3 |
| HB 24-1369 Colorado agriculture license plate | 33,206 | 0 | 33,206 | 0 | 0 | 0.0 |
| SB 25-107 Supplemental bill | -585,523 | 0 | -585,523 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$527,534,272 | \$158,265,353 | \$358,808,347 | \$9,608,440 | \$852,132 | 1,748.9 |
| FY 2025-26 Appropriation | | | | | | |
| 2025-26 Long Bill | | | | | | |
| FY 2024-25 Appropriation | \$527,534,272 | \$158,265,353 | \$358,808,347 | \$9,608,440 | \$852,132 | 1,748.9 |
| Lottery operations | 14,591,731 | 0 | 14,591,731 | 0 | 0 | 13.8 |
| Division of Gaming true-up | 5,964,460 | 0 | 5,964,460 | 0 | 0 | 32.0 |
| Employee compensation common policies | 5,384,632 | 1,568,220 | 3,864,447 | -48,035 | 0 | 0.0 |
| Lottery vendor fees | 4,587,044 | 0 | 4,587,044 | 0 | 0 | 0.0 |
| Operating common policies | 2,424,406 | 1,267,402 | 1,080,263 | 76,741 | 0 | 0.0 |
| Responsible Gaming Grant Program | 1,020,000 | 0 | 1,020,000 | 0 | 0 | 0.0 |
| Technical adjustments | 501,304 | 399,423 | 101,881 | 0 | 0 | 0.0 |
| Impacts driven by other agencies | 0 | 191,935 | 0 | -191,935 | 0 | 0.0 |
| DMV General Fund reductions | 0 | -586,292 | 586,292 | 0 | 0 | 0.0 |
| OSPB March forecast adjustment | -5,714,229 | -6,144,977 | 430,748 | 0 | 0 | 0.0 |
| GenTax funding reduction | -450,000 | -450,000 | 0 | 0 | 0 | 0.0 |
| Prior year actions | 1,197,948 | 110,397 | 1,087,551 | 0 | 0 | 22.5 |
| Subtotal - SB 25-206 Long Bill | \$557,041,568 | \$154,621,461 | \$392,122,764 | \$9,445,211 | \$852,132 | 1,817.2 |
| Other Bills | | | | | | |
| SB 25-018 Online search of sales & use tax | \$9,718 | \$9,718 | \$0 | \$0 | \$0 | 0.0 |
| SB 25-026 Adjust certain tax expenditures | 13,137 | 13,137 | 0 | 0 | 0 | 0.0 |
| SB 25-297 Implementation natural medicine initiative | -78,287 | 0 | -78,287 | 0 | 0 | -1.0 |
| SB 25-319 Higher ed income tax incentive | 135,446 | 135,446 | 0 | 0 | 0 | 1.9 |
| SB 25-320 Commercial motor vehicle transport | 3,959 | 0 | 3,959 | 0 | 0 | 0.0 |
| HB 25-1154 Communication svcs disability enterprise | 21,467 | 0 | 21,467 | 0 | 0 | 0.0 |
| HB 25-1209 Marijuana regulation streamline | -25,883 | 0 | -25,883 | 0 | 0 | 0.0 |
| HB 25-1299 Animal protection voluntary contribution | 11,606 | 0 | 11,606 | 0 | 0 | 0.0 |
| HB 25-1311 Deductions sports betting | 17,135 | 0 | 17,135 | 0 | 0 | 0.0 |
| Subtotal - Other Bills | \$108,298 | \$158,301 | -\$50,003 | \$0 | \$0 | 0.9 |
| Total FY 2025-26 | \$557,149,866 | \$154,779,762 | \$392,072,761 | \$9,445,211 | \$852,132 | 1,818.1 |
| \$ Change from prior year | \$29,615,594 | -\$3,485,591 | \$33,264,414 | -\$163,229 | \$0 | 69.2 |
| % Change from prior year | 5.6% | -2.2% | 9.3% | -1.7% | 0.0% | 4.0% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-107 (Supplemental Bill) reduces appropriations by \$585,523 cash funds to reflect a decrease in costs for the procurement of information technology services from the Office of Information Technology (OIT). Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Lottery operations: The bill includes \$14.6 million from the Lottery Cash Fund and 13.8 FTE for marketing, responsible gaming programs, vendor fees, and for personnel in sales, operations, security, warehouse, and compliance. In recent years, the Lottery's resources have not kept pace with the significant growth in sales. This funding aims to address this gap.

Division of Gaming true-up: The bill includes an increase of \$6.0 million cash funds and 32.0 FTE for a technical adjustment to more closely align the Long Bill with the division's budget, as approved by the Gaming Commission. The Division of Gaming is continuously appropriated and is included in the Long Bill for informational purposes only.

Employee compensation common policies: The bill includes a net increase of \$5.4 million for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$3,538,396 | \$1,614,887 | \$1,909,039 | \$14,470 | \$0 | 0.0 |
| Health, life, and dental | 2,259,680 | 524,628 | 1,771,623 | -36,571 | 0 | 0.0 |
| Step plan | 863,127 | 328,160 | 532,804 | 2,163 | 0 | 0.0 |
| Unfunded liability amortization payments | 545,303 | 67,278 | 490,717 | -12,692 | 0 | 0.0 |
| Shift differential | 55,204 | 0 | 55,204 | 0 | 0 | 0.0 |
| Paid family and medical leave insurance | 24,566 | 3,044 | 22,094 | -572 | 0 | 0.0 |
| Health, life, and dental base reduction | -1,761,884 | -923,850 | -836,594 | -1,440 | 0 | 0.0 |
| Short-term disability | -94,981 | -46,132 | -48,237 | -612 | 0 | 0.0 |
| PERA direct distribution | -44,779 | 205 | -32,203 | -12,781 | 0 | 0.0 |
| Total | \$5,384,632 | \$1,568,220 | \$3,864,447 | -\$48,035 | \$0 | 0.0 |

Lottery vendor fees: The bill includes an increase of \$4.6 million from the Lottery Cash Fund for a technical adjustment related to payments for lottery vendors. This increase is necessary to ensure the Lottery Division has adequate cash fund spending authority to fulfill its contractual obligations to vendors, who are primarily paid based on a percentage of lottery ticket sales.

Operating common policies: The bill includes a net increase of \$2.4 million for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Payments to Office of Information Technology | \$1,319,402 | \$432,537 | \$886,865 | \$0 | \$0 | 0.0 |
| Legal services | 713,883 | 361,002 | 352,881 | 0 | 0 | 0.0 |
| Document management | 701,528 | 709,118 | -7,590 | 0 | 0 | 0.0 |
| Risk management & property | 259,647 | 98,722 | 160,925 | 0 | 0 | 0.0 |
| Indirect cost assessment | 232,583 | -76,741 | 232,583 | 76,741 | 0 | 0.0 |
| IDS print production | 164,838 | 164,838 | 0 | 0 | 0 | 0.0 |
| Vehicle lease payments | 69,398 | 9,734 | 59,664 | 0 | 0 | 0.0 |
| Administrative law judge services | 9,808 | 0 | 9,808 | 0 | 0 | 0.0 |
| Capitol Complex leased space | -887,984 | -371,369 | -516,615 | 0 | 0 | 0.0 |
| Workers' compensation | -90,852 | -34,650 | -56,202 | 0 | 0 | 0.0 |
| State accounting system (CORE) | -67,600 | -25,789 | -41,811 | 0 | 0 | 0.0 |
| Digital trunked radios | -245 | 0 | -245 | 0 | 0 | 0.0 |
| Total | \$2,424,406 | \$1,267,402 | \$1,080,263 | \$76,741 | \$0 | 0.0 |

Responsible Gaming Grant Program: The bill includes an increase of \$1.0 million cash funds for the Responsible Gaming Grant Program to meet the program's statutory funding requirements. This grant program is financed with proceeds from gaming and sports betting tax revenue.

Technical adjustments: The bill includes the following technical adjustments.

| Technical adjustments | | | | | | |
|------------------------|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Joint audit program | \$221,015 | \$221,015 | \$0 | \$0 | \$0 | 0.0 |
| Postage | 153,694 | 124,492 | 29,202 | 0 | 0 | 0.0 |
| Variable vehicle | 97,333 | 24,654 | 72,679 | 0 | 0 | 0.0 |
| Leased space escalator | 29,262 | 29,262 | 0 | 0 | 0 | 0.0 |
| Total | \$501,304 | \$399,423 | \$101,881 | \$0 | \$0 | 0.0 |

Impacts driven by other agencies: The bill includes a net-zero funding realignment of the Equity Office.

DMV General Fund reductions: The bill includes a budget neutral General Fund reduction of \$586,292 and an equivalent increase of \$586,292 cash fund spending authority to various line items in the Division of Motor Vehicles.

OSP March forecast adjustment: The bill includes a net decrease of \$5.7 million total funds, including a reduction of \$6.1 million General Fund for changes to the Cigarette Tax Rebate, Old Age Heat and Fuel and Property Tax Assistance, and retail marijuana sales distributions to local governments based off of the Office of State Planning and Budget's March economic forecast.

GenTax funding reduction: The bill includes a decrease of \$450,000 General Fund to GenTax support as a budget balancing measure.

Prior year actions: The bill includes a net increase of \$1.2 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1353 Firearms dealer requirements & permit | \$1,667,500 | \$1,459,500 | \$208,000 | \$0 | \$0 | 18.4 |
| SB 25-107 Revenue supplemental | 585,523 | 0 | 585,523 | 0 | 0 | 0.0 |
| FY 24-25 DOR space planning | 581,238 | 370,496 | 210,742 | 0 | 0 | 0.0 |
| HB 24-1312 State income tax credit care | 408,139 | 408,139 | 0 | 0 | 0 | 4.7 |
| HB 24-1021 Motor vehicle minor education | 306,120 | 0 | 306,120 | 0 | 0 | 0.0 |
| HB 24-1340 Incentives for post-secondary ed | 293,896 | 293,896 | 0 | 0 | 0 | 3.6 |
| HB 23-251 Revoke driver's license appeal | 158,610 | 158,610 | 0 | 0 | 0 | 0.0 |
| HB24-1268 Financial assistance for certain | 158,403 | 158,403 | 0 | 0 | 0 | 1.6 |
| FY 24-25 GenTax & DRIVES support funding | 157,896 | 98,120 | 59,776 | 0 | 0 | 0.7 |
| SB 23-290 Natural medicine regulation | 124,037 | -1,460,596 | 1,584,633 | 0 | 0 | 3.5 |
| HB 23-1091 Continue child care contribution credit | 85,685 | 85,685 | 0 | 0 | 0 | 1.5 |
| FY 24-25 DMV Fraud investigation resources | 72,090 | 0 | 72,090 | 0 | 0 | 0.3 |
| SB 24-230 Oil & gas production fees | 68,291 | 68,291 | 0 | 0 | 0 | 0.0 |
| HB 24-1439 Financial incentives expand apprenticeship progs | 51,617 | 51,617 | 0 | 0 | 0 | 0.0 |
| HB 24-1157 Employee owned business & income | 47,756 | 47,756 | 0 | 0 | 0 | 0.0 |
| HB 24-1316 Middle income housing tax credit | 30,842 | 30,842 | 0 | 0 | 0 | 0.0 |
| HB 24-1142 Reduce income tax social security | 17,229 | 17,229 | 0 | 0 | 0 | 0.0 |
| HB 24-1311 Family affordability tax credit | 8,740 | 8,740 | 0 | 0 | 0 | 0.3 |
| SB 24-182 Immigrant Identification Document Issuance | 3,760 | 0 | 3,760 | 0 | 0 | 0.0 |

| Prior year actions | | | | | | |
|--|-------------|--------------|-------------|-----------------|---------------|------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1369 CO Agriculture license plate | 2,647 | 0 | 2,647 | 0 | 0 | 0.0 |
| HB 24-1105 Chicano license plate | 978 | 0 | 978 | 0 | 0 | 0.0 |
| SB 24-100 Commercial vehicle hwy safety | 672 | 0 | 672 | 0 | 0 | 0.0 |
| SB 24-192 Motor vehicle lemon law | 420 | 0 | 420 | 0 | 0 | 0.0 |
| SB 24-210 Modification to laws regarding elections | 320 | 0 | 320 | 0 | 0 | 0.0 |
| HB 24-1269 Modification of recording fees | 320 | 0 | 320 | 0 | 0 | 0.0 |
| SB 24-065 Mobile electronic devices | 140 | 0 | 140 | 0 | 0 | 0.0 |
| HB 24-1319 Fire fighters license plate | 84 | 0 | 84 | 0 | 0 | 0.0 |
| SB 24-019 Remuneration ex identifying placard | 61 | 0 | 61 | 0 | 0 | 0.0 |
| HB 24-1135 Offenses related to operating a vehicle | 28 | 0 | 28 | 0 | 0 | 0.0 |
| HB 23-1272 Tax policy that advances decarbonization | 0 | 0 | 0 | 0 | 0 | -6.4 |
| FY 24-25 Salary survey | 0 | 0 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Step plan | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 24-222 Funding to relocate two state entities | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 24-214 Implement state climate goals | -1,404,795 | 0 | -1,404,795 | 0 | 0 | 0.0 |
| HB 24-1089 Vehicle electronic notifications | -637,312 | 0 | -637,312 | 0 | 0 | 0.7 |
| HB 24-1439 Firearms & ammunition excise tax | -202,872 | -383,027 | 180,155 | 0 | 0 | -0.4 |
| HB 23-1008 Food accessibility | -156,590 | -156,590 | 0 | 0 | 0 | -0.3 |
| HB 23-1189 Employer assistance for home purchase | -147,352 | -147,352 | 0 | 0 | 0 | -0.9 |
| SB 23-016 Greenhouse gas reduction measures | -120,358 | -120,358 | 0 | 0 | 0 | -0.7 |
| HB24-1052 Senior housing income tax credit | -113,407 | -113,407 | 0 | 0 | 0 | 0.0 |
| HB 23-1309 Film industry tax credit | -108,071 | -108,071 | 0 | 0 | 0 | -0.6 |
| HB 24-1288 Earned income tax credit data sharing | -90,257 | -90,257 | 0 | 0 | 0 | 0.0 |
| HB 22-1414 Healthy meals for all public school | -78,019 | -78,019 | 0 | 0 | 0 | -1.4 |
| HB 24-1277 Reporting adjustments taxable income | -76,080 | -76,080 | 0 | 0 | 0 | -0.6 |
| HB23-112 Earned income and child care tax credit | -68,840 | -68,840 | 0 | 0 | 0 | 0.0 |
| HB 23-1281 Advance use of clean hydrogen | -67,287 | -67,287 | 0 | 0 | 0 | 0.0 |
| HB 23-1240 Sales use tax exempt wildfire disaster | -56,990 | -56,990 | 0 | 0 | 0 | -0.9 |
| SB 24-228 TABOR Refund Mechanisms | -52,115 | -52,115 | 0 | 0 | 0 | 0.0 |
| SB 24-016 Tax Credits for Contributions via Intermediaries | -41,641 | -41,641 | 0 | 0 | 0 | -0.4 |
| SB 24-048 Substance use disorders recovery | -37,980 | 0 | -37,980 | 0 | 0 | -0.4 |
| HB 24-1235 Reduce aviation impacts | -37,217 | -37,217 | 0 | 0 | 0 | 0.0 |
| SB 24-184 Support Surface Transportation Infrastructure | -35,071 | -35,071 | 0 | 0 | 0 | 0.0 |
| HB 23-1265 Born to be wild license plate | -24,917 | 0 | -24,917 | 0 | 0 | 0.0 |
| SB 23-016 Greenhouse gas reduction measures | -19,699 | -19,699 | 0 | 0 | 0 | 0.0 |
| HB 24-1041 Streamline Filing Sales & Use Tax Returns | -17,200 | -17,200 | 0 | 0 | 0 | 0.0 |
| HB 23-1260 Advanced industry & semiconductor | -14,656 | -14,656 | 0 | 0 | 0 | 0.0 |
| SB 23-145 Stegosaurus fossil license plate | -10,242 | 0 | -10,242 | 0 | 0 | 0.0 |
| SB 23-025 In God we trust license plate | -8,132 | 0 | -8,132 | 0 | 0 | 0.0 |
| SB 24-231 Liquor Advisory Group recommendations | -5,000 | 0 | -5,000 | 0 | 0 | 0.0 |
| SB 22-051 Policies to reduce emissions | -2,040 | -2,040 | 0 | 0 | 0 | 0.0 |
| SB 23-212 Navy Seabees license plate | -540 | 0 | -540 | 0 | 0 | 0.0 |
| HB 24-1050 Simplify processes certain local gov taxes | -414 | -414 | 0 | 0 | 0 | 0.2 |
| Total | \$1,197,948 | \$110,397 | \$1,087,551 | \$0 | \$0 | 22.5 |

Department of State

The Department of State (DOS) administers statutory provisions pertaining to elections; manages the statewide voter registration database; implements the Help America Vote Act (HAVA); oversees campaign finance reporting; registers lobbyists and monitors the filing of required disclosures; collects, maintains, and provides public access to business filings; regulates charities and charitable gaming; and certifies notaries public.

| State: Year-over-year change | | | | |
|------------------------------|---------------------|---------------------|--------------------|-------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$2,504,841 | \$4,254 | -\$2,500,587 | -99.8% |
| Cash Funds | 43,752,865 | 48,958,817 | 5,205,952 | 11.9% |
| Reappropriated Funds | 309,604 | 0 | -309,604 | -100.0% |
| Federal Funds | 0 | 0 | 0 | n/a |
| Total | \$46,567,310 | \$48,963,071 | \$2,395,761 | 5.1% |
| | | | | |
| Full Time Equivalent Staff | 168.7 | 174.4 | 5.7 | 3.4% |

Appropriation detail: Change by item and bill

| Department of State | | | | | | |
|---|---------------------|--------------------|---------------------|------------------|---------------|--------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$45,480,778 | \$2,429,601 | \$42,741,573 | \$309,604 | \$0 | 161.5 |
| SB 24-072 Voting for confined eligible electors | 167,400 | 75,240 | 92,160 | 0 | 0 | 0.0 |
| SB 24-210 Modification to laws regarding elections | 3,654 | 0 | 3,654 | 0 | 0 | 0.0 |
| HB 24-1137 Implement fraudulent filings group recs | 464,310 | 0 | 464,310 | 0 | 0 | 2.0 |
| HB 24-1283 SOS review of mun. campaign fin complaints | 170,723 | 0 | 170,723 | 0 | 0 | 2.2 |
| HB 24-1326 Bingo-raffle licensing sunset review | 226,445 | 0 | 226,445 | 0 | 0 | 3.0 |
| SB 25-108 Supplemental bill | 54,000 | 0 | 54,000 | 0 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$46,567,310 | \$2,504,841 | \$43,752,865 | \$309,604 | \$0 | 168.7 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$46,567,310 | \$2,504,841 | \$43,752,865 | \$309,604 | \$0 | 168.7 |
| Employee compensation common policies | 892,990 | 0 | 892,990 | 0 | 0 | 0.0 |
| Cyber and physical security | 410,000 | 0 | 410,000 | 0 | 0 | 0.0 |
| Operating common policies | 306,420 | 0 | 306,420 | 0 | 0 | 0.0 |
| HAVA election security grant state match | 200,000 | 0 | 200,000 | 0 | 0 | 0.0 |
| Fraudulent business filings solutions | 49,693 | 0 | 49,693 | 0 | 0 | 0.9 |
| Security for public meetings | 31,048 | 0 | 31,048 | 0 | 0 | 0.0 |
| Modernizing IT division budget | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Informational adjustment | -1,938,886 | 0 | -1,938,886 | 0 | 0 | 0.0 |
| Prior year actions | 1,733,904 | -2,500,587 | 4,544,095 | -309,604 | 0 | 3.8 |
| Subtotal - SB 25-206 Long Bill | \$48,252,479 | \$4,254 | \$48,248,225 | \$0 | \$0 | 173.4 |
| <u>Other Bills</u> | | | | | | |

| Department of State | | | | | | |
|--|--------------|--------------|--------------|-----------------|---------------|-------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-001 CO voting rights act | \$75,432 | \$0 | \$75,432 | \$0 | \$0 | 1.0 |
| HB 25-1315 Gen Assembly vacancies | 320,240 | 0 | 320,240 | 0 | 0 | 0.0 |
| HB 25-1319 County commissioner vacancies | 314,920 | 0 | 314,920 | 0 | 0 | 0.0 |
| Subtotal - Other Bills | \$710,592 | \$0 | \$710,592 | \$0 | \$0 | 1.0 |
| Total FY 2025-26 | \$48,963,071 | \$4,254 | \$48,958,817 | \$0 | \$0 | 174.4 |
| \$ Change from prior year | \$2,395,761 | -\$2,500,587 | \$5,205,952 | -\$309,604 | \$0 | 5.7 |
| % Change from prior year | 5.1% | -99.8% | 11.9% | -100.0% | n/a | 3.4% |

FY 2024-25 Mid-year Adjustments

Senate Bill 25-108 (State Supplemental Bill) included a one-time increase of \$54,000 in cash fund spending authority for costs related to signature verification of initiative petitions submitted to the Department. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill Supplemental) included the following one-time budget-neutral reallocation of cash funds:

- A total reduction of \$750,000 in personal services, divided equally among the Administration Division, Elections Division, and Business & Licensing Division; and
- An increase of \$750,000 in personal services for the Information Technology Division.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of \$892,990 for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Health, life, and dental | \$444,073 | \$0 | \$444,073 | \$0 | \$0 | 0.0 |
| Salary survey | 422,995 | 0 | 422,995 | 0 | 0 | 0.0 |
| Unfunded liability amortization payments | 220,366 | 0 | 220,366 | 0 | 0 | 0.0 |
| Step plan | 48,752 | 0 | 48,752 | 0 | 0 | 0.0 |
| Paid family and medical leave insurance | 9,917 | 0 | 9,917 | 0 | 0 | 0.0 |
| PERA direct distribution | 9,684 | 0 | 9,684 | 0 | 0 | 0.0 |
| Health, life, and dental base reduction | -253,797 | 0 | -253,797 | 0 | 0 | 0.0 |
| Short-term disability | -9,000 | 0 | -9,000 | 0 | 0 | 0.0 |
| Total | \$892,990 | \$0 | \$892,990 | \$0 | \$0 | 0.0 |

Cyber and physical security: The bill includes an increase of \$410,000 cash fund spending authority for anticipated expenditure increases in cyber and physical security.

Operating common policies: The bill includes a net decrease of \$306,420 for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Legal services | \$352,433 | \$0 | \$352,433 | \$0 | \$0 | 0.0 |
| Document management | 137,546 | 0 | 137,546 | 0 | 0 | 0.0 |
| Leased space | 57,000 | 0 | 57,000 | 0 | 0 | 0.0 |
| Risk management & property | 51,734 | 0 | 51,734 | 0 | 0 | 0.0 |
| Payments to Office of Information Technology | -153,426 | 0 | -153,426 | 0 | 0 | 0.0 |
| Indirect cost assessment | -70,780 | 0 | -70,780 | 0 | 0 | 0.0 |
| Administrative law judge services | -38,374 | 0 | -38,374 | 0 | 0 | 0.0 |
| Statewide IT common policy reduction | -17,424 | 0 | -17,424 | 0 | 0 | 0.0 |
| Workers' compensation | -6,597 | 0 | -6,597 | 0 | 0 | 0.0 |
| Vehicle lease payments | -4,825 | 0 | -4,825 | 0 | 0 | 0.0 |
| CORE operations | -867 | 0 | -867 | 0 | 0 | 0.0 |
| Total | \$306,420 | \$0 | \$306,420 | \$0 | \$0 | 0.0 |

HAVA election security grant state match: The bill includes \$200,000 in one-time DOS Cash Fund spending authority to match the \$1.0 million federal Help America Vote Act (HAVA) grant for 2024. To retain the 2024 HAVA grant, the State must match 20.0 percent of these funds and must have the spending authority by April 10, 2026. Funding supports improvements in federal election administration and infrastructure. This includes the provision of grants to counties for physical and cyber security; improvements to the Statewide Colorado Registration and Election (SCORE) system; performing election audits; and cybersecurity improvements to statewide election infrastructure.

Fraudulent business filings solutions: The bill includes \$49,693 in cash fund spending authority from the Department of State Cash Fund and 0.9 FTE for business filing verification. House Bill 24-1137 (Implement Fraudulent Filings Group Recommendations) tasked the Department with developing an alternative residency verification system for ID-deficient agents filing business registrations within Colorado.

Security for public meetings: The bill includes \$31,048 cash fund spending authority for increased security at public hearings and meetings. The Department coordinates security for public meetings with the Colorado State Patrol.

Modernizing IT division budget: The bill includes a budget neutral reorganization of the Department's Information Technology Division. The Department previously had three line items for IT operations: Operating Expenses, Hardware/Software Maintenance, and Asset Management. Consolidation into a single operating expenses line item is expected to improve operational flexibility, decrease accounting complexity, and bring the Department's budget structure in line with current trends in information technology products and services.

Informational adjustment: The bill includes a decrease of \$1,938,886 cash funds from the Electronic Recording Technology Board cash fund to reflect the available fund balance. These funds are continuously appropriated to the Department and are shown for informational purposes only.

Prior year actions: The bill includes a net increase of \$1.7 million for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|-------------------------------|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 23-276 Modify election law | \$2,544,347 | -\$2,190,396 | \$5,044,347 | -\$309,604 | \$0 | 1.0 |
| Even FY HW/SW maint increase | 147,000 | 0 | 147,000 | 0 | 0 | 0.0 |

| Prior year actions | | | | | | |
|---|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 24-25 Step plan | 0 | 0 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Long Bill supplemental | 0 | 0 | 0 | 0 | 0 | 0.0 |
| FY 24-25 Salary survey | 0 | 0 | 0 | 0 | 0 | 0.0 |
| HB 24-1137 Fraudulent filings recs | -236,643 | 0 | -236,643 | 0 | 0 | 2.5 |
| HB 21-1071 Ranked choice voting nonpartisan | -234,951 | -234,951 | 0 | 0 | 0 | 0.0 |
| FY 24-25 HAVA grant funding | -234,488 | 0 | -234,488 | 0 | 0 | 0.0 |
| SB 24-072 Voting for confined eligible electors | -167,400 | -75,240 | -92,160 | 0 | 0 | 0.0 |
| SB 25-108 Supplemental bill | -54,000 | 0 | -54,000 | 0 | 0 | 0.0 |
| HB 24-1283 Review municipal campaign fin complaints | -13,675 | 0 | -13,675 | 0 | 0 | 0.1 |
| HB 24-1326 Bingo raffle licensing sunset review | -12,632 | 0 | -12,632 | 0 | 0 | 0.2 |
| SB 24-210 Modification to election laws | -3,654 | 0 | -3,654 | 0 | 0 | 0.0 |
| Total | \$1,733,904 | -\$2,500,587 | \$4,544,095 | -\$309,604 | \$0 | 3.8 |

Department of Transportation

The Colorado Department of Transportation (CDOT) is responsible for the construction, maintenance, and operation of Colorado's state highway system with additional responsibilities relating to aviation, transit, rail, and other modes of transportation. It acts under the policy direction of the eleven-member Transportation Commission.

| Transportation: Year-over-year change | | | | |
|---------------------------------------|-----------------|-----------------|---------------|------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund | \$0 | \$0 | \$0 | n/a |
| Cash Funds | 1,197,797,806 | 1,449,032,151 | 251,234,345 | 21.0% |
| Reappropriated Funds | 5,283,672 | 5,181,756 | -101,916 | -1.9% |
| Federal Funds | 860,701,961 | 819,182,106 | -41,519,855 | -4.8% |
| Total | \$2,063,783,439 | \$2,273,396,013 | \$209,612,574 | 10.2% |
| Full Time Equivalent Staff | 3,328.5 | 3,328.5 | 0.0 | 0.0% |

Appropriation detail: Change by item and bill

| Department of Transportation | | | | | | |
|--|-----------------|--------------|-----------------|-------------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reappropri. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$2,063,783,439 | \$0 | \$1,197,797,806 | \$5,283,672 | \$860,701,961 | 3,328.5 |
| SB 25-109 Supplemental bill | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | 0 | 0 | 0 | 0 | 0 | 0.0 |
| Total FY 2024-25 | \$2,063,783,439 | \$0 | \$1,197,797,806 | \$5,283,672 | \$860,701,961 | 3,328.5 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$2,063,783,439 | \$0 | \$1,197,797,806 | \$5,283,672 | \$860,701,961 | 3,328.5 |
| Revenue Forecast Changes | | | | | | |
| High Performance Trans. Ent. rev. adjustment | \$108,281,287 | \$0 | \$108,281,287 | \$0 | \$0 | 0.0 |
| Local Transit and Rail Grant rev. adjustment | 55,551,966 | 0 | 55,551,966 | 0 | 0 | 0.0 |
| Clean Transit Enterprise rev. adjustment | 30,954,727 | 0 | 30,954,727 | 0 | 0 | 0.0 |
| Bridge and Tunnel Enterprise rev. adjustment | 17,828,905 | 0 | 12,455,144 | 0 | 5,373,761 | 0.0 |
| Air Pollution Mit. Enterprise rev. adjustment | 2,495,940 | 0 | 2,495,940 | 0 | 0 | 0.0 |
| MMOF rev. adjustment | 1,273,866 | 0 | 1,273,866 | 0 | 0 | 0.0 |
| CM&O Revenue Adjustment | -6,274,117 | 0 | 40,721,415 | -101,916 | -46,893,616 | 0.0 |
| Total revenue forecast changes | \$210,112,574 | \$0 | \$251,734,345 | -\$101,916 | -\$41,519,855 | 0.0 |
| FY 2025-26 revenue forecast | \$2,273,896,013 | \$0 | \$1,449,532,151 | \$5,181,756 | \$819,182,106 | 3328.5 |
| <u>Offsetting revenue allocation adjustments</u> | | | | | | |
| Other common policy changes in Administration | | | | | | |
| Admin impact | \$1,550,621 | \$0 | \$1,550,621 | \$0 | \$0 | \$0 |
| CM&O impact | -1,550,621 | 0 | -1,550,621 | 0 | 0 | 0 |
| Payments to OIT Adjustment | | | | | | |
| Admin impact | 980,255 | 0 | 0 | 0 | 0 | 0.0 |
| CM&O impact | -980,255 | 0 | 0 | 0 | 0 | 0.0 |

| Department of Transportation | | | | | | |
|--|-----------------|--------------|-----------------|-----------------|---------------|---------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Total compensation changes in Administration | | | | | | |
| Admin impact | 573,424 | 0 | 573,424 | 0 | 0 | 0.0 |
| CM&O impact | -573,424 | 0 | -573,424 | 0 | 0 | 0.0 |
| <u>Total offsetting revenue allocation adjustments</u> | | | | | | |
| Admin impact | \$3,104,300 | \$0 | \$3,104,300 | \$0 | \$0 | 0.0 |
| CM&O impact | -3,104,300 | 0 | -3,104,300 | 0 | 0 | 0.0 |
| Net Impact of offsetting rev. allocation adjust. | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| <u>Non-offsetting adjustments</u> | | | | | | |
| Reduct. Marijuana Impaired Driving Prog. | -\$500,000 | \$0 | -\$500,000 | \$0 | \$0 | 0.0 |
| Total non-offsetting adjustments | -\$500,000 | \$0 | -\$500,000 | \$0 | \$0 | 0.0 |
| Subtotal - SB 25-206 Long Bill | \$2,273,396,013 | \$0 | \$1,449,032,151 | \$5,181,756 | \$819,182,106 | 3,328.5 |
| <u>Other Bills</u> | | | | | | |
| Subtotal - Other Bills | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0 |
| Total FY 2025-26 | \$2,273,396,013 | \$0 | \$1,449,032,151 | \$5,181,756 | \$819,182,106 | 3,328.5 |
| \$ Change from prior year | \$209,612,574 | \$0 | \$251,234,345 | -\$101,916 | -\$41,519,855 | 0.0 |
| % Change from prior year | 10.2% | n/a | 21.0% | -1.9% | -4.8% | 0.0% |

Admin refers to the Administration line item, and CM&O refers to the Construction, Maintenance, and Operations line item.

FY 2024-25 Mid-year Adjustments

Senate Bill 25-109 (Supplemental Bill) includes a net-zero adjustment for a decision item originating from the Office of Information Technology (OIT) to address increased costs. For CDOT, any changes in administrative spending are offset by equal reductions in the Department's Construction, Maintenance, and Operations line item. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill Supplemental) includes additional roll forward authority for funds that originated as Federal funds from the American Rescue Plan Act (ARPA). This roll forward extends spending authority through December 31, 2026.

FY 2025-26 Long Bill Highlights

Changes consist of revenue forecast changes, offsetting revenue allocation adjustments, and non-offsetting adjustments. *Changes are assumed to be ongoing unless otherwise noted.*

Revenue Forecast Changes

The Department's Long Bill section forecasts revenue for FY 2025-26 based on the Final Revenue Allocation Plan approved in March 2025.

High Performance Transportation Enterprise revenue adjustment: The Department anticipates revenue from toll road user fees to increase by \$108.3 million. This increase is due to the opening of new toll lanes.

Local Transit and Rail Grant revenue adjustment: This is a new program line within the Clean Transit Enterprise. CDOT anticipates revenue from fees created in S.B. 24-230 (Oil and Gas Production Fees) for grant programs will total \$55.6 million.

Clean Transit Enterprise Fund revenue adjustment: The Department anticipates revenue from retail delivery fees to increase by \$31.0 million.

Bridge and Tunnel Enterprise revenue adjustment: The Department anticipates revenue from the Bridge Safety surcharge to increase by \$17.8 million.

Air Pollution Mitigation Enterprise revenue adjustment: The Department anticipates revenue from fees on retail delivery and rideshares to increase by \$2.5 million.

Multimodal Options and Mitigation Fund (MMOF) revenue adjustment: The Department anticipates revenue from fees created in S.B. 21-260 (Sustainability of the Transportation System) to increase by \$1.3 million.

Construction, Maintenance, and Operations (CM&O) revenue update: The Department anticipates total revenue for the primary source of flexible funding to decrease by \$6.3 million. This decrease reflects an increase of \$40.7 million cash funds offset by an anticipated decrease of \$46.9 million Federal funds.

Offsetting Revenue Allocation Adjustments

The following adjustments move revenue from one division to another without affecting total revenue. Most adjustments are due to common policy changes that alter the amount the Department must expend in the Administration Division and are offset by opposite actions in the Construction, Maintenance, and Operations Division.

Other common policy changes in Administration: The bill includes changes to common policies, not including total compensation, as shown in the table below.

| Other common policy changes in Administration | | | | | | |
|---|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Risk management & property (Admin impact) | \$1,284,612 | \$0 | \$1,284,612 | \$0 | \$0 | 0.0 |
| Legal services (Admin impact) | 402,658 | 0 | 402,658 | 0 | 0 | 0.0 |
| OAC Staffing (Admin impact) | 232 | 0 | 232 | 0 | 0 | 0.0 |
| Indirect cost assessment (Admin impact) | -57,276 | 0 | -57,276 | 0 | 0 | 0.0 |
| Capitol Complex leased space (Admin impact) | -43,291 | 0 | -43,291 | 0 | 0 | 0.0 |
| ALJ services (Admin impact) | -29,429 | 0 | -29,429 | 0 | 0 | 0.0 |
| CORE operating Resources (Admin impact) | -6,885 | 0 | -6,885 | 0 | 0 | 0.0 |
| Total | \$1,550,621 | \$0 | \$1,550,621 | \$0 | \$0 | 0.0 |

Payments to OIT adjustments: The bill include adjustments to payments to OIT as shown in the table below:

| Payments to OIT Adjustment | | | | | | |
|---|-------------|--------------|-------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Payments to OIT (Admin impact) | \$1,057,521 | \$0 | \$1,057,521 | \$0 | \$0 | 0.0 |
| Annualize OIT real-time billing supplemental (Admin impact) | -77,266 | 0 | -77,266 | 0 | 0 | 0.0 |
| Total | \$980,255 | \$0 | \$980,255 | \$0 | \$0 | 0.0 |

Total compensation changes in administration: The bill includes changes to total compensation as shown in the table below.

| Total compensation changes in Administration | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey (Admin impact) | \$428,473 | \$0 | \$428,473 | \$0 | \$0 | 0.0 |
| Health, life, and dental (Admin impact) | 292,165 | 0 | 292,165 | 0 | 0 | 0.0 |
| FY 24-25 Step plan (Admin impact) | 90,387 | 0 | 90,387 | 0 | 0 | 0.0 |
| AED (Admin impact) | 27,187 | 0 | 27,187 | 0 | 0 | 0.0 |
| Workers' compensation (Admin impact) | 3,881 | 0 | 3,881 | 0 | 0 | 0.0 |
| Paid family & med. leave insur. (Admin impact) | 1,223 | 0 | 1,223 | 0 | 0 | 0 |
| 1.5 percent base reduction (Admin impact) | -257,082 | 0 | -257,082 | 0 | 0 | 0 |
| Short-term disability (Admin impact) | -12,086 | 0 | -12,086 | 0 | 0 | 0.0 |
| PERA direct distribution (Admin impact) | -724 | 0 | -724 | 0 | 0 | 0.0 |
| Total | \$573,424 | \$0 | \$573,424 | \$0 | \$0 | 0.0 |

Non-offsetting Adjustments

Reduction to Marijuana Impaired Driving Program: The bill includes a reduction of \$500,000 from the Marijuana Tax Cash Fund for the Department's Marijuana Impaired Driving Program.

Department of Treasury

The State Treasurer is one of five independently elected constitutional officers of the state. The Department of the Treasury is responsible for daily state banking, the Unclaimed Property Program, and a portion of the state's debt administration. The Department of Treasury disburses funds related to property tax deferrals, exemptions, Highway Users Tax funds, and the Colorado Public Employees Retirement Association unfunded liability. It also administers certain public loan and savings programs.

| Treasury: Year-over-year change | | | | |
|---------------------------------|---------------|---------------|-------------|------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| General Fund ¹ | \$466,347,038 | \$468,270,969 | \$1,923,931 | 0.4% |
| Cash Funds | 404,002,146 | 406,379,288 | 2,377,142 | 0.6% |
| Reappropriated Funds | 81,818,953 | 82,542,698 | 723,745 | 0.9% |
| Federal Funds | 0 | 0 | 0 | n/a |
| Total | \$952,168,137 | \$957,192,955 | \$5,024,818 | 0.5% |

| | | | | |
|----------------------------|------|------|-----|------|
| Full Time Equivalent Staff | 62.0 | 64.0 | 2.0 | 3.2% |
|----------------------------|------|------|-----|------|

¹Includes \$198,186,224 in FY 2025-26 that is not subject to the statutory restriction on state General Fund appropriations imposed by Section 24-75-201.1, C.R.S.

Appropriation detail: Change by item and bill

| Department of the Treasury | | | | | | |
|--|---------------|---------------------------|---------------|-----------------|---------------|------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| FY 2024-25 Appropriation | | | | | | |
| HB 24-1430 Long Bill | \$952,481,612 | \$466,724,057 | \$403,938,602 | \$81,818,953 | \$0 | 61.5 |
| SB 25-110 Supplemental bill | 77,554 | 14,010 | 63,544 | 0 | 0 | 0.0 |
| SB 25-206 Long Bill supplemental | -500,000 | -500,000 | 0 | 0 | 0 | 0.0 |
| SB 24-233 Property tax | 108,971 | 108,971 | 0 | 0 | 0 | 0.5 |
| Total FY 2024-25 | \$952,168,137 | \$466,347,038 | \$404,002,146 | \$81,818,953 | \$0 | 62.0 |
| FY 2025-26 Appropriation | | | | | | |
| <u>2025-26 Long Bill</u> | | | | | | |
| FY 2024-25 Appropriation | \$952,168,137 | \$466,347,038 | \$404,002,146 | \$81,818,953 | \$0 | 62.0 |
| Forecast changes for tax exemptions | 5,115,901 | 5,115,901 | 0 | 0 | 0 | 0.0 |
| Forecast changes for HUTF allocations | 1,650,095 | 0 | 1,650,095 | 0 | 0 | 0.0 |
| Employee compensation common policies | 630,525 | 411,526 | 218,999 | 0 | 0 | 0.0 |
| UP Div tech and related | 266,277 | 0 | 266,277 | 0 | 0 | 0.0 |
| Operating common policies | 65,614 | 35,522 | 30,092 | 0 | 0 | 0.0 |
| Admin Div tech and related | 55,000 | 30,000 | 25,000 | 0 | 0 | 0.0 |
| Network and cabling upgrades | 30,000 | 18,000 | 12,000 | 0 | 0 | 0.0 |
| Leave reporting & admin tracking | 12,000 | 7,560 | 4,440 | 0 | 0 | 0.0 |
| End prop. tax reimbursement destroyed property | -1,000,000 | -1,000,000 | 0 | 0 | 0 | 0.0 |
| Prior year actions | -2,337,320 | -2,855,404 | -205,661 | 723,745 | 0 | 0.0 |
| Subtotal - SB 25-206 Long Bill | \$956,656,229 | \$468,110,143 | \$406,003,388 | \$82,542,698 | \$0 | 62.0 |
| <u>Other Bills</u> | | | | | | |
| SB 25-167 State community investment | \$375,900 | \$0 | \$375,900 | \$0 | \$0 | 2.0 |

| Department of the Treasury | | | | | | |
|----------------------------------|---------------|---------------------------|---------------|-----------------|---------------|------|
| Item | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-261 Deferred prop tax prog | 160,826 | 160,826 | 0 | 0 | 0 | 0.0 |
| Subtotal - Other Bills | \$536,726 | \$160,826 | \$375,900 | \$0 | \$0 | 2.0 |
| Total FY 2025-26 | \$957,192,955 | \$468,270,969 | \$406,379,288 | \$82,542,698 | \$0 | 64.0 |
| \$ Change from prior year | \$5,024,818 | \$1,923,931 | \$2,377,142 | \$723,745 | \$0 | 2.0 |
| % Change from prior year | 0.5% | 0.4% | 0.6% | 0.9% | n/a | 3.2% |

¹ Includes \$198,186,224 in FY 2025-26 that is not subject to the statutory restriction on state General Fund appropriations imposed by Section 24-75-201.1, C.R.S.

FY 2024-25 Mid-year Adjustments

Senate Bill 25-110 (Supplemental Bill) provides additional cash fund spending authority for the Unclaimed Property Program and for payments to the Office of Information Technology. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

Senate Bill 25-206 (Long Bill Supplemental) reduces funding available for property tax reimbursements for property destroyed by natural causes. The program is eliminated in separate legislation beginning with tax year 2025, and a portion remains to pay out any reimbursements in the current fiscal year.

FY 2025-26 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Forecast changes for tax exemptions: The bill includes an increase of \$5.1 million General Fund for the Senior Citizen and Disabled Veteran Property Tax Exemption. The money reimburses local governments for property tax revenue lost due to the state exemption. This is an estimate based on the Office of State Planning and Budgeting's March forecast.

Forecast changes for HUTF allocations: The bill includes an increase of \$1.7 million cash funds from the Highway Users Tax Fund (HUTF). This reflects changes in the statutory allocations to counties and municipalities based on revenue projections.

Employee compensation common policies: The bill includes a net increase of \$630,525 total funds for employee compensation common policies. For additional information, see Appendix C: Common Policies.

| Employee compensation common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Salary survey | \$296,774 | \$193,934 | \$102,840 | \$0 | \$0 | 0.0 |
| Health, life, and dental | 181,673 | 111,934 | 69,739 | 0 | 0 | 0.0 |
| Step plan | 143,099 | 96,146 | 46,953 | 0 | 0 | 0.0 |
| Unfunded liability amortization payments | 85,095 | 58,336 | 26,759 | 0 | 0 | 0.0 |
| PERA direct distribution | 12,249 | 8,469 | 3,780 | 0 | 0 | 0.0 |
| Paid family and medical leave insurance | 1,234 | 1,195 | 39 | 0 | 0 | 0.0 |
| Health, life, and dental base reduction | -85,777 | -56,114 | -29,663 | 0 | 0 | 0.0 |
| Short-term disability | -3,822 | -2,374 | -1,448 | 0 | 0 | 0.0 |
| Total | \$630,525 | \$411,526 | \$218,999 | \$0 | \$0 | 0.0 |

Unclaimed Property Division technology and related expenses: The bill includes \$266,277 cash funds from the Unclaimed Property Trust Fund for systems used to research and verify claims. This amount increases to \$304,677 in FY 2026-27. This funding supports the information technology development and maintenance, printing and postage costs, auction mailings, and LexisNexis licenses for staff.

Operating common policies: The bill includes a net decrease of \$65,614 total funds for operating common policies. For additional information, see Appendix C: Common Policies.

| Operating common policies | | | | | | |
|--|-------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| Payments to Office of Information Technology | \$68,330 | \$40,998 | \$27,332 | \$0 | \$0 | 0.0 |
| Leased space | 29,962 | 9,333 | 20,629 | 0 | 0 | 0.0 |
| Capitol Complex leased space | 7,489 | 4,465 | 3,024 | 0 | 0 | 0.0 |
| Workers' compensation | 5,749 | 5,749 | 0 | 0 | 0 | 0.0 |
| Statewide IT common policy reduction | -20,036 | -10,018 | -10,018 | 0 | 0 | 0.0 |
| State accounting system (CORE) | -19,773 | -8,898 | -10,875 | 0 | 0 | 0.0 |
| Risk management & property | -6,107 | -6,107 | 0 | 0 | 0 | 0.0 |
| Total | \$65,614 | \$35,522 | \$30,092 | \$0 | \$0 | 0.0 |

Administration Division technology and related expenses: The bill includes \$55,000 total funds, including \$30,000 General Fund and \$25,000 cash funds from the Unclaimed Property Trust Fund. This funding supports cybersecurity penetration testing and IT asset management in the administration division. Of this amount, \$5,000 General Fund is one-time funding for IT asset management.

Network and cabling upgrades: The bill includes \$30,000 total funds, including \$18,000 General Fund and \$12,000 cash funds from the Unclaimed Property Trust Fund. This funding is for FY 2025-26 only for critical upgrades to the Department's IT network. This aims to ensure security and compliance across the Department's network.

Leave reporting and administrative tracking: The bill includes \$12,000 total funds, including \$7,560 General Fund and \$4,440 cash funds from the Unclaimed Property Trust Fund. This funding is for FY 2025-26 only to support an interim solution for leave reporting and administrative tracking until the new leave and tracking system can be deployed.

End property tax reimbursement-destroyed property: The bill removes funding for the property tax reimbursement for property destroyed by natural causes, resulting in a decrease of \$1.0 million General Fund.

Prior year actions: The bill includes a net decrease of \$2.3 million total funds for the impact of prior year budget decisions and legislation.

| Prior year actions | | | | | | |
|---|--------------|--------------|------------|-----------------|---------------|-----|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-206 Long Bill supplemental | \$500,000 | \$500,000 | \$0 | \$0 | \$0 | 0.0 |
| SB 18-200 PERA Unfunded Liability | 0 | -1,127,873 | 0 | \$1,127,873 | 0 | 0.0 |
| FY 24-25 CoreLogic for deferred property tax prog | -2,207,346 | -2,207,346 | 0 | 0 | 0 | 0.0 |
| SB 18-200 PERA Unfunded Liability | -200,000 | 204,128 | 0 | -404,128 | 0 | 0.0 |
| FY 24-25 Salary survey | -153,814 | -100,411 | -53,403 | 0 | 0 | 0.0 |
| FY 24-25 Step plan | -102,735 | -57,369 | -45,366 | 0 | 0 | 0.0 |
| FY 24-25 Administration technology | -95,871 | -52,523 | -43,348 | 0 | 0 | 0.0 |
| SB 25-110 Supplemental bill | -77,554 | -14,010 | -63,544 | 0 | 0 | 0.0 |
| Total | -\$2,337,320 | -\$2,855,404 | -\$205,661 | \$723,745 | \$0 | 0.0 |

Capital Construction

This section discusses funding appropriated to state departments and higher education institutions for capital construction and controlled maintenance. Transfers from the General Fund to the Capital Construction Fund (CCF) provide the funding for most projects. The Capital Development Committee reviews all capital requests and provides funding recommendations to the Joint Budget Committee. Capital construction appropriations remain available for three fiscal years without further appropriation.

| Capital Construction: Year-over-year change | | | | |
|---|----------------------|----------------------|-----------------------|---------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| Capital Construction Fund | \$264,946,190 | \$139,721,972 | -\$125,224,218 | -47.3% |
| Cash Funds | 352,740,868 | 179,646,263 | -173,094,605 | -49.1% |
| Reappropriated Funds | 1,600,000 | 0 | -1,600,000 | -100.0% |
| Federal Funds | 1,907,590 | 4,644,311 | 2,736,721 | 143.5% |
| Total | \$621,194,648 | \$324,012,546 | -\$297,182,102 | -47.8% |

Appropriation detail: Change by item and bill

| Capital Construction | | | | | | | |
|-------------------------------------|------------------|---|---------------|---------------------------|---------------|-----------------|---------------|
| Department | Project | | Total Funds | Capital Construction Fund | Cash Funds | Reapprop. Funds | Federal Funds |
| FY 2024-25 Appropriation | | | | | | | |
| | HB 24-1430 | Long Bill | \$367,677,785 | \$262,215,419 | \$103,554,776 | \$0 | \$1,907,590 |
| | HB 24-1231 | State funding for higher education projects | 246,936,092 | 0 | 246,936,092 | 0 | 0 |
| | SB 24-222 | State funding relocate two state entities | 5,783,931 | 1,933,931 | 2,250,000 | 1,600,000 | 0 |
| | SB 25-111 | Supplemental bill | 796,840 | 796,840 | 0 | 0 | 0 |
| Total FY 2024-25 | | | \$621,194,648 | \$264,946,190 | \$352,740,868 | \$1,600,000 | \$1,907,590 |
| FY 2025-26 Appropriation by Project | | | | | | | |
| Controlled Maintenance | | | | | | | |
| | State Agencies | Level 1 Controlled maintenance, multiple | \$37,450,717 | \$35,618,906 | \$0 | \$0 | \$1,831,811 |
| | Higher Education | Level 1 Controlled maintenance, multiple | 49,163,013 | 49,163,013 | 0 | 0 | 0 |
| Subtotal - Controlled Maintenance | | | \$86,613,730 | \$84,781,919 | \$0 | \$0 | \$1,831,811 |
| | | | | | | | |

Capital Construction

| Department | Project | Total Funds | Capital Construction Fund | Cash Funds | Reapprop. Funds | Federal Funds |
|---|---|----------------------|---------------------------|----------------------|-----------------|--------------------|
| State Agencies | | | | | | |
| <u>Capital Renewal and Recapitalization¹</u> | | | | | | |
| Corrections | Fire protection system replacement, DRDC (CR) | \$14,265,654 | \$14,265,654 | \$0 | \$0 | \$0 |
| History Colorado | Collections care facility ph 2/3 | 7,149,761 | 0 | 7,149,761 | 0 | 0 |
| History Colorado | Regional property preservation projects | 700,000 | 0 | 700,000 | 0 | 0 |
| Human Services | Kitchen replacement, CMHIP ph 2/2 | 24,098,508 | 24,098,508 | | 0 | 0 |
| Human Services | Depreciation fund for regional center group homes | 960,292 | 0 | 960,292 | 0 | 0 |
| Military and Veterans Affairs | Field Artillery Readiness Center ph 2/4 | 3,750,000 | 0 | 937,500 | 0 | 2,812,500 |
| Natural Resources | Infrastructure and property maintenance | 39,750,950 | 0 | 39,750,950 | 0 | 0 |
| Personnel and Administration | Capitol Complex renovation & footprint reduction ph 2/4 | 16,047,739 | 0 | 16,047,739 | 0 | 0 |
| Transportation | Highway construction projects | 500,000 | 500,000 | 0 | 0 | 0 |
| Subtotal - Capital Renewal and Recapitalization | | \$107,222,904 | \$38,864,162 | \$65,546,242 | \$0 | \$2,812,500 |
| <u>Capital Expansion</u> | | | | | | |
| Natural Resources | Property acquisition and improvements | \$12,100,000 | \$0 | \$12,100,000 | \$0 | \$0 |
| Subtotal - Capital Expansion | | \$12,100,000 | \$0 | \$12,100,000 | \$0 | \$0 |
| Subtotal - State Agencies | | \$119,322,904 | \$38,864,162 | \$77,646,242 | \$0 | \$2,812,500 |
| Institutions of Higher Education | | | | | | |
| <u>Capital Renewal and Recapitalization¹</u> | | | | | | |
| Higher Education | CSU Clark Building renovation and addition | \$8,000,000 | \$0 | \$8,000,000 | \$0 | \$0 |
| Subtotal - Capital Renewal and Recapitalization | | \$8,000,000 | \$0 | \$8,000,000 | \$0 | \$0 |
| <u>Capital Expansion</u> | | | | | | |
| Higher Education | Auraria Campus Safety Center ph 2/2 | \$16,075,891 | \$16,075,891 | \$0 | \$0 | \$0 |
| Higher Education | CSU Veterinary Health and Education Center | 94,000,021 | 0 | 94,000,021 | 0 | 0 |
| Subtotal - Capital Expansion | | \$110,075,912 | \$16,075,891 | \$94,000,021 | \$0 | \$0 |
| Subtotal - Institutions of Higher Education | | \$118,075,912 | \$16,075,891 | \$102,000,021 | \$0 | \$0 |
| Total FY 2025-26 | | \$324,012,546 | \$139,721,972 | \$179,646,263 | \$0 | \$4,644,311 |

¹Capital renewal (CR) refers to a controlled maintenance project or bundled projects with costs exceeding \$4.7 million in a single year. Recapitalization refers to renovation projects that don't add significant new building square footage.

FY 2021-22 Adjustments

Senate Bill 25-111 (Supplemental Bill) includes an increase of \$470,804 cash funds from institutional sources and \$1,250,623 federal funds for the Arapahoe Community College Health Programs Integration and Annex Building Renovation project. The bill also includes a decrease of \$124,102 from the Capital Construction Fund (CCF) and an increase of \$695,139 cash funds from institutional sources for the Trinidad State College Freudenthal Library Renovation Phase I project. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2022-23 Adjustments

Senate Bill 25-111 (Supplemental Bill) includes an increase of \$124,102 CCF (originating from savings in Phase I) and an increase of \$195,000 cash funds from institutional sources for the Trinidad State College Freudenthal Library Renovation Phase II project. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2024-25 Adjustments

Senate Bill 25-111 (Supplemental Bill) includes \$796,840 CCF for the design phase of a project to replace the centralized steam heat system at the Department of Local Affairs' Fort Lyon Supportive Residential Community. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights by Project

Controlled Maintenance

Level 1 Projects – Multiple Departments: The bill includes \$86.6 million total funds, including \$84.8 million CCF, for 50 controlled maintenance projects. This includes 19 projects for state agencies totaling \$37.5 million and 31 projects for institutions of higher education totaling \$49.2 million. Controlled maintenance refers to the repair or replacement of building systems for the existing state building inventory with a total cost of no more than \$4.7 million per project.

State Agencies – Capital Renewal and Recapitalization

Corrections – Fire protection system replacement, DRDC (Capital Renewal): The bill includes \$14.3 million CCF to replace the fire suppression and detection systems at the Denver Reception and Diagnostic Center (DRDC). The project includes replacing the incoming water service flange, backflow devices, piping and valves, and sprinkler heads. It also will address deficiencies in Americans with Disabilities Act (ADA) code compliance.

History Colorado – Collections care facility, phase 2/3: The bill includes \$7.1 million cash funds from the State Museum Cash Fund for the second phase of a three-phase project to relocate stored collections items from its North Storage Facility to 1881 Pierce Street, which it will lease from the Department of Personnel and Administration.

History Colorado – Regional property preservation projects: The bill includes \$700,000 cash funds from the State Historical Fund to address a number of historic preservation issues at History Colorado's regional museums. The project repairs, restores, and upgrades historic sites and museums around Colorado.

Human Services – Kitchen replacement, Colorado Mental Health Institute at Pueblo, phase 2/2: The bill includes \$24.1 million CCF for the second phase of a two-phase project to construct a new, 34,085 gross square foot (GSF), stand-alone commissary kitchen on the Colorado Mental Health Institute at Pueblo (CMHIP) campus. The kitchen will serve its resident population, along with offenders housed at Department of Corrections facilities located on the campus.

Human Services – Depreciation fund for regional center group homes: The bill includes \$960,292 cash funds from the Regional Center Depreciation Account to make improvements at three regional centers in Grand Junction, Pueblo, and Wheat Ridge. The homes provide residential care for adults with severe intellectual and developmental disabilities.

Military and Veterans Affairs – Field Artillery Readiness Center, phase 2/4: The bill includes \$3.8 million total funds, including \$937,500 cash funds and \$2.8 million federal funds, for the second of a four-phase project to construct a 42,541-GSF readiness center (armory) at the Rocky Mountain Airport in Broomfield. The facility will accommodate two field artillery line units.

Natural Resources – Infrastructure and property maintenance: The bill includes \$39.8 million cash funds from the Wildlife Cash Fund, Parks and Outdoor Recreation Fund, and the Highway Users Tax Fund for recapitalization projects at state parks, wildlife areas, fishing units, and administrative areas.

Personnel and Administration – Capitol Complex renovation and footprint reduction, phase 2/4: The bill includes \$16.0 million cash funds from the Capital Complex Renovation Fund for the second phase of the Department of Personnel and Administration’s Capitol Complex Renovation and Footprint Reduction Project. Phase II renovates the 1570 Grant Street Building, including replacing all restroom plumbing, remodeling restrooms to address ADA issues, replacing all plumbing fixtures, remodeling all of the building’s floors to Office of the State Architect’s standards, and replacing the building’s HVAC system. This phase also relocates an agency to the Capitol Annex Building.

Transportation – Highway construction projects: The bill includes \$500,000 Capital Construction Fund for highway construction projects. Since FY 2010-11, the legislature has annually allocated money from Referendum C, General Fund Exempt funds for this purpose. See Appendix D for more information on General Fund Exempt funds.

State Agencies – Capital Expansion

Natural Resources – Property acquisition and improvements: The bill provides \$12.1 million from the Wildlife Cash Fund to acquire interests in real property to protect, preserve, enhance, and manage wildlife and the environment.

Institutions of Higher Education – Capital Renewal and Recapitalization

Colorado State University (CSU) - Clark Building renovation and addition: The bill includes \$8.0 million cash funds from institutional sources to continue the project between the phase three funding in FY 2024-25 and the FY 2026-27 (as stated in an accompanying Long Bill footnote).

Institutions of Higher Education – Capital Expansion

Auraria Higher Education Center (AHEC) - Campus Safety Center, phase 2/2: The bill includes \$16.1 million CCF for the second phase of a new, centrally located, three-story, 33,500 GSF Campus Safety Center to house

the Auraria Campus Police Department (ACPD) and associated functions. Phase I of the project covered design, early procurement, and early site preparation work. Phase II of the project completes construction of the new building.

Colorado State University (CSU) – Veterinary Health and Education Center: The bill includes \$94.0 million cash funds from institutional sources for the cash-funded component of the CSU Veterinary Health and Education Center. The institution received \$50.0 million for the project from the issuance of certificates of participation (COPs) pursuant to H.B. 24-1231 (State Funding for Higher Education Projects).

Information Technology Projects (IT Capital)

The Information Technology Projects (IT Capital) section of the Long Bill includes funding appropriated to state departments and institutions of higher education for information technology capital projects. Information technology project appropriations are primarily supported by General Fund transferred to the Information Technology Capital Account (IT Capital Account) within the Capital Construction Fund. The Joint Technology Committee (JTC) reviews all IT capital requests and makes IT capital funding recommendations to the Joint Budget Committee.

| IT Capital: Year-over-year change | | | | |
|-----------------------------------|----------------------|---------------------|----------------------|---------------|
| Funding Source | FY 2024-25 | FY 2025-26 | Change (\$) | Change (%) |
| Capital Construction Fund | \$86,836,669 | \$34,541,285 | -\$52,295,384 | -60.2% |
| Cash Funds | \$14,255,934 | 21,954,666 | 7,698,732 | 54.0% |
| Reappropriated Funds | \$276,088 | 3,634,037 | 3,357,949 | 1216.3% |
| Federal Funds | \$58,281,629 | 13,761,239 | -44,520,390 | -76.4% |
| Total | \$159,650,320 | \$73,891,227 | -\$85,759,093 | -53.7% |

Appropriation detail: Change by item and bill

| IT Capital | | | | | | | |
|---|----------------------------------|--|---------------|---------------------------|--------------|-----------------|---------------|
| Department | Project | | Total Funds | Capital Construction Fund | Cash Funds | Reapprop. Funds | Federal Funds |
| FY 2024-25 Appropriation By Bill | | | | | | | |
| | HB 24-1430 | Long Bill | \$158,354,132 | \$86,836,669 | \$14,255,934 | \$0 | \$57,261,529 |
| | SB 25-112 | Supplemental bill | 1,296,188 | 0 | 0 | 276,088 | 1,020,100 |
| Total FY 2024-25 | | | \$159,650,320 | \$86,836,669 | \$14,255,934 | \$276,088 | \$58,281,629 |
| FY 2025-26 Appropriation by SB 25-206 Long Bill Project | | | | | | | |
| State Agencies | | | | | | | |
| | Corrections | Offender records management | \$3,023,613 | \$3,023,613 | \$0 | \$0 | \$0 |
| | Corrections | Pharmacy system replacement | 1,467,321 | 1,208,710 | 0 | 258,611 | 0 |
| | Early Childhood | Child Care Assistance Program | 1,781,556 | 0 | 194,190 | 0 | 1,587,366 |
| | Education | School finance system modernization | 3,000,000 | 3,000,000 | 0 | 0 | 0 |
| | Education | Statewide facility assessments | 1,470,000 | 0 | 1,470,000 | 0 | 0 |
| | Health Care Policy and Financing | Colorado Benefits Management System Re-Procurement | 4,784,276 | 897,817 | 0 | 0 | 3,886,459 |
| | Health Care Policy and Financing | Social Health Information Exchange project | 8,139,343 | 1,203,920 | 0 | 0 | 6,935,423 |
| | Judicial | Courts & Probation case management system | 4,728,771 | 0 | 4,728,771 | 0 | 0 |

| IT Capital | | | | | | |
|------------------------------------|---|---------------------|---------------------------|---------------------|--------------------|---------------------|
| Department | Project | Total Funds | Capital Construction Fund | Cash Funds | Reapprop. Funds | Federal Funds |
| Labor and Employment | CoCo replacement system | 12,140,213 | 0 | 12,140,213 | 0 | 0 |
| Natural Resources | Colorado Oil and Gas Information System | 2,000,535 | 0 | 2,000,535 | 0 | 0 |
| Personnel | Payroll modification | 13,731,158 | 13,731,158 | 0 | 0 | 0 |
| Personnel | OAC court management system | 3,375,426 | 0 | 0 | 3,375,426 | 0 |
| Personnel | Statewide procurement system/study | 1,420,957 | 0 | 1,420,957 | 0 | 0 |
| Public Health and Environment | Stationary sources modernization | 2,000,000 | 2,000,000 | 0 | 0 | 0 |
| Public Health and Environment | Colorado WIC system upgrade | 1,933,648 | 581,657 | 0 | 0 | 1,351,991 |
| Public Safety | Records utilization upgrade | 1,635,581 | 1,635,581 | 0 | 0 | 0 |
| Public Safety | Colorado gang database | 250,000 | 250,000 | 0 | 0 | 0 |
| Revenue | MED seed to sale tracking | 2,980,000 | 2,980,000 | 0 | 0 | 0 |
| Subtotal - State Agencies | | \$69,862,398 | \$30,512,456 | \$21,954,666 | \$3,634,037 | \$13,761,239 |
| Higher Education | | | | | | |
| Higher Education | Auraria Campus network infrastructure modernization | \$3,457,666 | \$3,457,666 | \$0 | \$0 | \$0 |
| Higher Education | Northwestern CC South Campus redundancy upgrade | 571,163 | 571,163 | 0 | 0 | 0 |
| Subtotal - Higher Education | | \$4,028,829 | \$4,028,829 | \$0 | \$0 | \$0 |
| Total FY 2025-26 | | \$73,891,227 | \$34,541,285 | \$21,954,666 | \$3,634,037 | \$13,761,239 |

FY 2021-22 and FY 2022-23 Adjustments

Senate Bill 25-112 (Supplemental Bill) includes amendments to two prior year appropriations extending the appropriation until the project completion date or the end of the 2027-28 state fiscal year, whichever comes first. The change extends appropriations totaling \$17.5 million, including \$6.5 million that originated as General Fund, combined between FYs 2021-22 and 2022-23. The remainder comes from a federal match. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2024-25 Mid-year Adjustments

Senate Bill 25-112 (Supplemental Bill) also includes an increase of \$276,088 reappropriated funds and \$1,020,100 federal funds to the Department of Labor and Employment for the final implementation of a case management system for Division of Vocational Rehabilitation. Additional details can be found in the [FY 2024-25 Supplemental Narrative](#).

FY 2025-26 Long Bill Highlights

State Agencies

Corrections – Offender records management system: The bill includes \$3.0 million Capital Construction Funds for the offender records management system. The project will replace the outdated legacy system with a fully integrated electronic offender management system, eOMIS. The updated system encompasses offender management, electronic health records, and post-incarceration data.

Corrections – Pharmacy system replacement: The bill includes \$1.5 million total funds, including \$1.2 million Capital Construction Funds, for the pharmacy systems replacement.

Early Childhood – Child Care Assistance Program: The bill includes \$1.8 million total funds, including \$194,190 cash funds from local match and \$1,587,366 from federal funds for the child care assistance program project. The project will update the Child Care Automated Tracking System that supports the Colorado Child Care Assistance Program (CCCAP). This project will help the state meet federal rule requirements for child care access, affordability, and stability in the Child Care and Development Fund and CCCAP.

Education – School finance system modernization: The bill includes \$3.0 million Capital Construction Funds for modernization of the school finance management system.

Education – Statewide facility assessments: The bill includes \$1.5 million cash funds from the Public School Capital Construction Assistance Fund for statewide facility assessments. The project will fund the procurement of a contract to continue conducting statewide facility condition assessments in support of the Building Excellent Schools Today grant program.

Health Care Policy and Financing – Colorado Benefits Management System Re-procurement: The bill includes \$4.8 million total funds, including \$897,817 from the Capital Construction Fund and \$3,886,459 from federal funds, for the Colorado Benefits Management System (CBMS) Re-procurement. The project will begin the re-procurement of CBMS which includes research, writing requirements, and solicitation preparation.

Health Care Policy and Financing – Social Health Information Exchange project: The bill includes \$8.1 million total funds, including \$1,203,920 Capital Construction Funds and \$6,935,423 federal funds, for the Social Health Information Exchange project. The system will ultimately facilitate assessments and referrals for

Medicaid members. This will connect members to public benefits programs, health improvement programs, and community-based services.

Judicial – Courts & Probation case management system: The bill includes \$4.7 million cash funds from the Judicial Department Information Technology Cash Fund for the Courts & Probation case management system.

Labor & Employment – Workers’ Compensation (CoCo) replacement system: The bill includes \$12.1 million cash funds from workers’ compensation related cash funds for the CoCo system replacement.

Natural Resources – Colorado Oil and Gas Information System: The bill includes \$2.0 million cash funds from the Energy and Carbon Management Cash Fund for the Colorado Oil and Gas Information System.

Personnel – Payroll modernization: The bill includes \$13.7 million from the Capital Construction Fund for the next phase of payroll modernization. The project aims to modernize the state's payroll system. The current system relies on more than 80 separate systems, including the Colorado Personnel Payroll System, which is more than 35 years old.

Personnel – Administrative Courts - Court management system: The bill includes \$3.4 million reappropriated funds from the Administrative Courts Cash Fund for the OAC court management system. The project will create a new case management and e-filing system.

Personnel – Statewide procurement system/study: The bill includes \$1.4 million cash funds from the Supplier Database Cash Fund for a statewide procurement system/study. The project will conduct a study and procure a centralized procurement system.

Public Health and Environment – Stationary sources modernization: The bill includes \$2.0 million from the Capital Construction Fund for the stationary sources modernization project. The project will replace the outdated database, which is the primary tool used by the Air Pollution Control Division that manages permitting, inspections, enforcement, compliance, billing, emissions, and data reporting necessary for regulating stationary sources.

Public Health and Environment – Colorado WIC system upgrade: The bill includes \$1.9 million total funds, including \$581,657 from the Capital Construction Fund and \$1,351,991 federal funds, to support transitioning to a new system to support the Special Supplemental Nutrition Program for Women, Infants, and Children in Colorado (COWIC).

Public Safety – Records utilization upgrade: The bill includes \$1.6 million from the Capital Construction Fund for the records utilization upgrade. The project will improve integration and interoperability of internal and external criminal justice data systems and offer improved analytics, investigatory data services, and strategic reporting.

Public Safety – Colorado gang database: The bill includes \$250,000 from the Capital Construction Fund, that originated as Marijuana Tax Cash Funds, for updates to the Colorado gang database. The project will retire the current Colorado Gangs system and replace it with a new website and database. The project will allow the Department of Public Safety to meet statutory requirements and improve accessibility and security of organized crime data, aiding law enforcement investigations.

Revenue – MED seed to sale tracking: The bill includes \$3.0 million from the Capital Construction Fund, that originated as Marijuana Tax Cash Funds, for the Marijuana Enforcement Division (MED) seed to sale tracking system. The project will allow the MED to purchase and implement a new technology-based seed-to-sale tracking system to replace an existing antiquated system.

Institutions of Higher Education

Higher Education – Auraria Higher Education Campus network modernization: The bill includes \$3.5 million from the Capital Construction Fund for the campus network modernization project for the Auraria Higher Education Campus. The project will replace the aging wired and wireless network equipment and Ethernet cabling throughout several shared classrooms and office buildings on the campus.

Higher Education – Northwestern Community College South Campus redundancy upgrade: The bill includes \$0.6 million from the Capital Construction Fund for the South Campus redundancy upgrade project at Northwestern Community College. The project will upgrade part of its campus with a new redundant fiber optic network and provide necessary uninterrupted power supplies backups for all independent distribution frames.

Appendices

Appendix A: FY 2025-26 and FY 2024-25 Appropriations by Bill

This appendix shows operating appropriations by bill for FY 2025-26 and FY 2024-25. For additional information about each bill, please see the legislative website: <https://leg.colorado.gov/bill-search>. There is a webpage for each bill. This webpage includes a summary of the bill, a copy of the actual bill, and a fiscal note that shows the total fiscal impact of the bill, including transfer and TABOR refund obligations not described in the tables below. For an example, see Senate Bill 25-253 (Remove Fee Reversion Animal Feeding Operations): <https://leg.colorado.gov/bills/sb25-253>.

FY 2025-26 Appropriations by Bill

| FY 2025-26 Appropriations by Bill | | | | | | |
|---|------------------|------------------|------------------|-----------------|------------------|----------|
| Bill | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-206 FY 2025-26 Long Bill | \$46,594,631,497 | \$16,898,279,934 | \$12,781,756,698 | \$2,956,040,634 | \$13,958,554,231 | 66,678.8 |
| HB 22-1330 Suspend 5-year Corrections Appropriations | -18,415 | -18,415 | 0 | 0 | 0 | 0.0 |
| HB 25-1001 Enforcement Wage Hour Laws | 328,210 | 328,210 | 0 | 0 | 0 | 2.8 |
| HB 25-1017 Community Integration Plan Individuals with Disab | 658,410 | 0 | 658,410 | 0 | 0 | 1.8 |
| HB 25-1061 Community Schoolyards Grant Program | 50,000 | 0 | 0 | 50,000 | 0 | 0.4 |
| HB 25-1062 Penalty for Theft of Firearms | 324,225 | 324,225 | 0 | 0 | 0 | 2.8 |
| HB 25-1082 Qualified Individuals Death Certificates | 25,000 | 0 | 25,000 | 0 | 0 | 0.0 |
| HB 25-1098 Automated Protection Order Victim Notification Sys | 500,000 | 0 | 0 | 0 | 500,000 | 0.0 |
| HB 25-1115 Water Supply Measurement & Forecasting Program | 120,568 | 0 | 104,608 | 15,960 | 0 | 0.9 |
| HB 25-1132 Military Family Behavioral Health Grant Program | -5,000,000 | 0 | 0 | -5,000,000 | 0 | 0.0 |
| HB 25-1146 Juvenile Detention Bed Cap | 10,122,279 | 10,000,000 | 0 | 122,279 | 0 | 57.1 |
| HB 25-1149 Comprehensive Black History & Culture Ed in K-12 | 19,225 | 19,225 | 0 | 0 | 0 | 0.2 |
| HB 25-1153 Statewide Gov Language Access Assessment | 100,000 | 100,000 | 0 | 0 | 0 | 0.0 |
| HB 25-1154 Communication Serv People with Disabilities Enter | -1,792,735 | -250,000 | 1,550,424 | -3,093,159 | 0 | 1.3 |
| HB 25-1159 Child Support Commission Recommendations | 274,500 | 46,665 | 0 | 137,250 | 90,585 | 0.0 |
| HB 25-1167 Alternative Education Campuses | 9,613 | 9,613 | 0 | 0 | 0 | 0.1 |
| HB 25-1183 Colorimetric Field Drug Test Working Group | 1,008 | 1,008 | 0 | 0 | 0 | 0.0 |
| HB 25-1188 Mandatory Reporter Task Force Recommendations | 5,375 | 5,375 | 0 | 0 | 0 | 0.0 |
| HB 25-1192 Financial Literacy Graduation Requirement | 220,000 | 220,000 | 0 | 0 | 0 | 0.1 |
| HB 25-1209 Marijuana Regulation Streamline | -278,528 | 0 | -278,528 | 0 | 0 | -1.5 |
| HB 25-1215 Redistribution of Lottery Fund | 723,488 | 0 | 723,488 | 0 | 0 | 0.0 |
| HB 25-1239 CO Anti-Discrimination Act | 100,305 | 0 | 0 | 100,305 | 0 | 0.4 |
| HB 25-1267 Support for Statewide Energy Strategies | 225,320 | 0 | 0 | 225,320 | 0 | 1.2 |
| HB 25-1269 Building Decarbonization Measures | 3,000,000 | 0 | 3,000,000 | 0 | 0 | 0.0 |

| FY 2025-26 Appropriations by Bill | | | | | | |
|---|-------------|--------------|-------------|-----------------|---------------|-------|
| Bill | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 25-1275 Forensic Science Integrity | 140,443 | 140,443 | 0 | 0 | 0 | 1.1 |
| HB 25-1278 Education Accountability System | 22,187 | 478,187 | -456,000 | 0 | 0 | 3.4 |
| HB 25-1279 State-Level Data for Colorado Works Program | 154,000 | 0 | 0 | 0 | 154,000 | 0.0 |
| HB 25-1299 Animal Protection Fund Voluntary Contribution | 11,606 | 0 | 11,606 | 0 | 0 | 0.0 |
| HB 25-1311 Deductions for Net Sports Betting Proceeds | 17,135 | 0 | 17,135 | 0 | 0 | 0.0 |
| HB 25-1315 Vacancies in the General Assembly | 320,240 | 0 | 320,240 | 0 | 0 | 0.0 |
| HB 25-1318 Species Conservation Trust Fund Projects | 5,000,000 | 0 | 0 | 5,000,000 | 0 | 0.0 |
| HB 25-1319 County Commissioner Vacancies | 314,920 | 0 | 314,920 | 0 | 0 | 0.0 |
| HB 25-1320 School Finance Act | -26,813,935 | 0 | -26,813,935 | 0 | 0 | 0.0 |
| HB 25-1321 Support Against Adverse Fed Action | 4,000,000 | 0 | 4,000,000 | 0 | 0 | 0.0 |
| HB 25-1328 Implement Recs Direct Care Worker Stabilization Bd | 508,988 | 288,564 | 0 | 0 | 220,424 | 4.1 |
| HB 25-1332 State Trust Lands Conserv & Recreation Work Group | 393,506 | 0 | 393,506 | 0 | 0 | 1.6 |
| SB 21-064 Retaliation Against An Elected Official | 18,415 | 18,415 | 0 | 0 | 0 | 0.0 |
| SB 25-001 Colorado Voting Rights Act | 75,432 | 0 | 75,432 | 0 | 0 | 1.0 |
| SB 25-002 Regl Bldg Codes for Factory-Built Structures | 182,264 | 0 | 182,264 | 0 | 0 | 1.0 |
| SB 25-003 Semiautomatic Firearms & Rapid-Fire Devices | 100,000 | 0 | 0 | 100,000 | 0 | 0.0 |
| SB 25-007 Increase Prescribed Burns | 403,025 | 153,025 | 250,000 | 0 | 0 | 1.2 |
| SB 25-018 Online Search of Sales & Use Tax | 9,718 | 9,718 | 0 | 0 | 0 | 0.0 |
| SB 25-024 Judicial Officers | 3,259,663 | 3,259,663 | 0 | 0 | 0 | 24.2 |
| SB 25-026 Adjusting Certain Tax Expenditures | 13,137 | 13,137 | 0 | 0 | 0 | 0.0 |
| SB 25-040 Future of Sev Taxes & Water Funding Task Force | 198,592 | 0 | 198,592 | 0 | 0 | 0.0 |
| SB 25-053 Protect Wild Bison | 75,000 | 0 | 75,000 | 0 | 0 | 0.0 |
| SB 25-054 Mining Reclamation & Interstate Compact | 1,440 | 0 | 1,440 | 0 | 0 | 0.0 |
| SB 25-055 Youth Involvement in Environmental Justice | 5,042 | 0 | 5,042 | 0 | 0 | 0.0 |
| SB 25-084 Medicaid Access to Parenteral Nutrition | 109,664 | 54,832 | 0 | 0 | 54,832 | 0.0 |
| SB 25-126 Uniform Antitrust Pre-Merger Notification Act | 68,052 | 68,052 | 0 | 0 | 0 | 0.6 |
| SB 25-130 Providing Emergency Medical Services | 82,768 | 0 | 82,768 | 0 | 0 | 0.7 |
| SB 25-161 Transit Reform | 146,720 | 146,720 | 0 | 0 | 0 | 0.1 |
| SB 25-167 Invest State Funds to Benefit Communities | 375,900 | 0 | 375,900 | 0 | 0 | 2.0 |
| SB 25-179 Sunset Identity Theft & Financial Deterrence Act | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-183 Coverage for Pregnancy-Related Services | -286,252 | 1,476,895 | -41,650 | 0 | -1,721,497 | 0.0 |
| SB 25-186 Sunset Workers Comp Providers Accreditation Prog | 123,933 | 0 | 123,933 | 0 | 0 | 1.6 |
| SB 25-188 FY 2025-26 Legislative Appropriation Bill | 74,582,313 | 72,834,086 | 5,000 | 1,743,227 | 0 | 451.8 |
| SB 25-189 Require Jury to Determine Prior Convictions | 17,500 | 17,500 | 0 | 0 | 0 | 0.0 |
| SB 25-197 Tony Grampsas Youth Services Program | -504,120 | 0 | 0 | -504,120 | 0 | 0.0 |

| FY 2025-26 Appropriations by Bill | | | | | | |
|---|-------------|--------------|------------|-----------------|---------------|------|
| Bill | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-199 Suspend Legislative Interim Activities | -227,355 | -227,355 | 0 | 0 | 0 | -2.6 |
| SB 25-208 DOC Inmate Phone Costs | 1,436,165 | 1,436,165 | 0 | 0 | 0 | 0.0 |
| SB 25-212 Temporary Inmate Transfer | 1,829,000 | 1,829,000 | 0 | 0 | 0 | 0.0 |
| SB 25-213 Broadband Infrastructure Cash Fund Transfer | 842,346 | 0 | 842,346 | 0 | 0 | 0.0 |
| SB 25-214 Healthy School Meals for All Program | -33,445,242 | -42,240,242 | 8,795,000 | 0 | 0 | 0.4 |
| SB 25-216 Eliminate Reprinting of Education Laws | -35,480 | 0 | -35,480 | 0 | 0 | 0.0 |
| SB 25-222 Repeal Proficiency Tests Administered by Schools | -50,000 | 0 | -50,000 | 0 | 0 | 0.0 |
| SB 25-223 Mill Levy Equalization & Institute Charter Schs | -1,008,494 | 0 | -1,008,494 | 0 | 0 | 0.0 |
| SB 25-226 Extending Spinal & Related Med Prog | 2,561,312 | 1,280,656 | 0 | 0 | 1,280,656 | 2.0 |
| SB 25-228 Enterprise Disability Buy-in Premiums | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-229 Reimbursement for Community Health Workers | -5,713,346 | -1,364,558 | -342,750 | 0 | -4,006,038 | 0.0 |
| SB 25-231 Repeal Inclusive Higher Ed Act | -450,000 | -450,000 | 0 | 0 | 0 | 0.0 |
| SB 25-232 Repeal Recovery-Friendly Workplace Program | -825,154 | -412,577 | 0 | -412,577 | 0 | -1.5 |
| SB 25-235 Emergency Temporary Care for Children Funding | -199,877 | -182,568 | 0 | 0 | -17,309 | 0.0 |
| SB 25-236 Consolidation of Crisis Response Services | -200,000 | -3,696,622 | 3,496,622 | 0 | 0 | 0.0 |
| SB 25-238 Repeal School Mental Health Screening Act | -2,856,824 | -2,856,824 | 0 | 0 | 0 | -3.0 |
| SB 25-242 Division Unemployment Insurance Funding Mechanism | 30,000,000 | 0 | 30,000,000 | 0 | 0 | 0.0 |
| SB 25-245 Housing Dev Grant Fund Admin Costs | 187,659 | 0 | 0 | 187,659 | 0 | 1.8 |
| SB 25-247 Tuition Waiver & Colorado National Guard Members | 562,787 | 562,787 | 0 | 0 | 0 | 0.0 |
| SB 25-250 Repeal Disordered Eating Prevention Program | -91,398 | -91,398 | 0 | 0 | 0 | -1.0 |
| SB 25-261 Property Tax Deferral Program Administration | 160,826 | 160,826 | 0 | 0 | 0 | 0.0 |
| SB 25-265 Change Cash Funds to Subject to Annual Approp | 284,167 | 0 | 284,167 | 0 | 0 | 0.0 |
| SB 25-266 Repeal Statutory Appropriation Requirements | -1,315,039 | -150,000 | 0 | -1,165,039 | 0 | 0.0 |
| SB 25-268 Changes to Money in the Marijuana Tax Cash Fund | -3,000,000 | 0 | -3,000,000 | 0 | 0 | 0.0 |
| SB 25-270 Enterprise Nursing Facility Provider Fees | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-276 Protect Civil Rights Immigration Status | -58,293 | -3,393 | -54,900 | 0 | 0 | -0.7 |
| SB 25-278 Epinephrine Administration in Schools | 9,379 | 9,379 | 0 | 0 | 0 | 0.1 |
| SB 25-283 Funding Water Conservation Board Projects | 53,980,000 | 0 | 53,980,000 | 0 | 0 | 0.0 |
| SB 25-290 Stabilization Payments for Safety Net Providers | 25,000,000 | 0 | 25,000,000 | 0 | 0 | 2.0 |
| SB 25-295 Transfer Propos KK Money ARPA Cash Fund | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-297 Implementation of CO Natural Medicine Initiative | 129,953 | 0 | -78,287 | 208,240 | 0 | -1.0 |
| SB 25-304 Measures to Address Sexual Assault Kit Backlog | 112,365 | 112,365 | 0 | 0 | 0 | 1.0 |
| SB 25-305 Water Quality Permitting Efficiency | 3,065,210 | -314,008 | 3,218,607 | 160,611 | 0 | 22.7 |
| SB 25-308 Medicaid Services Related to Fed Authorizations | 28,686,946 | 0 | 561,391 | 13,008,619 | 15,116,936 | 8.3 |
| SB 25-310 Proposition 130 Implementation | 5,046,967 | 0 | 5,046,967 | 0 | 0 | 0.5 |

| FY 2025-26 Appropriations by Bill | | | | | | |
|--|------------------|------------------|------------------|-----------------|------------------|----------|
| Bill | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-314 Recovery Audit Contractor Program | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-315 Postsecondary & Workforce Readiness Programs | -5,517,516 | 160,073 | -5,677,589 | 0 | 0 | 4.9 |
| SB 25-316 Auraria Higher Ed Center Approp | -62,870,084 | 0 | 0 | -62,870,084 | 0 | 0.0 |
| SB 25-319 Mod Higher Ed Expenses Income Tax Incentive | 135,446 | 135,446 | 0 | 0 | 0 | 1.9 |
| SB 25-320 Commercial Motor Vehicle Transportation | 3,959 | 0 | 3,959 | 0 | 0 | 0.0 |
| Total | \$46,703,647,026 | \$16,941,722,229 | \$12,887,642,852 | \$2,904,055,125 | \$13,970,226,820 | 67,276.6 |

¹ Includes \$3,823,683,581 General Fund Exempt.

FY 2024-25 Appropriations by Bill

| FY 2024-25 Appropriations by Bill | | | | | | |
|---|------------------|---------------------------|------------------|-----------------|------------------|----------|
| Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1430 FY 2024-25 Long Bill | \$42,929,675,236 | \$16,201,964,101 | \$11,342,249,687 | \$2,878,921,519 | \$12,506,539,929 | 65,728.5 |
| HB 22-1330 Suspend 5-year Corrections Appropriations | -18,415 | -18,415 | 0 | 0 | 0 | 0.0 |
| HB 24-1001 Reauthorization of Rural Jump-Start Program | 873,304 | 0 | 873,304 | 0 | 0 | 1.5 |
| HB 24-1002 Social Work Licensure Compact | 113,750 | 0 | 78,750 | 35,000 | 0 | 0.5 |
| HB 24-1004 Ex-Offenders Practice in Regulated Occupations | 178,023 | 0 | 133,216 | 44,807 | 0 | 1.4 |
| HB 24-1006 Assist Rural Community Wildfire-Related Grant App | 300,000 | 300,000 | 0 | 0 | 0 | 0.4 |
| HB 24-1009 Bilingual Child Care Licensing Resources | 280,928 | 280,928 | 0 | 0 | 0 | 2.7 |
| HB 24-1024 Extend Outreach Campaigns Wildfire Risk Mitigation | 40,000 | 40,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1030 Railroad Safety Requirements | 391,057 | 0 | 391,057 | 0 | 0 | 3.5 |
| HB 24-1031 Accessibility for Persons in Child Welfare Matters | 74,953 | 0 | 74,953 | 0 | 0 | 0.8 |
| HB 24-1038 High-Acuity Crisis for Children & Youth | 25,395,142 | 15,326,324 | 1,199,390 | 0 | 8,869,428 | 9.2 |
| HB 24-1041 Streamline Filing Sales & Use Tax Returns | 17,200 | 17,200 | 0 | 0 | 0 | 0.0 |
| HB 24-1045 Treatment for Substance Use Disorders | 3,197,946 | 2,195,642 | 68,410 | 200,000 | 733,894 | 4.4 |
| HB 24-1046 Child Welfare System Tools | 109,392 | 109,392 | 0 | 0 | 0 | 0.5 |
| HB 24-1050 Simplify Processes Re Certain Loc Gov Taxes | 129,665 | 129,665 | 0 | 0 | 0 | 1.8 |
| HB 24-1051 Towing Carrier Regulation | 280,847 | 0 | 165,629 | 115,218 | 0 | 1.1 |
| HB 24-1052 Senior Housing Income Tax Credit | 120,163 | 113,407 | 0 | 6,756 | 0 | 0.0 |
| HB 24-1054 Jail Standards Commission Recommendations | 663,780 | 358,780 | 0 | 305,000 | 0 | 0.6 |
| HB 24-1063 Addressing Abbreviated School Days | 250,108 | 250,108 | 0 | 0 | 0 | 1.2 |
| HB 24-1076 Purple Star School Program | 33,247 | 33,247 | 0 | 0 | 0 | 0.3 |
| HB 24-1079 Persons Detained in Jail on Emergency Commitment | 64,738 | 64,738 | 0 | 0 | 0 | 0.5 |
| HB 24-1089 Vehicle Electronic Notifications | 645,368 | 0 | 645,368 | 0 | 0 | 0.0 |

FY 2024-25 Appropriations by Bill

| Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
|---|-------------|---------------------------|------------|-----------------|---------------|-----|
| HB 24-1095 Increasing Protections for Minor Workers | 125,255 | 125,255 | 0 | 0 | 0 | 1.2 |
| HB 24-1099 Defendant Filing Fees in Evictions | 122,743 | 122,743 | 0 | 0 | 0 | 0.0 |
| HB 24-1105 Creating the Chicano Special License Plate | 14,191 | 0 | 14,191 | 0 | 0 | 0.0 |
| HB 24-1108 Insurance Commissioner Study Insurance Market | 329,863 | 0 | 329,863 | 0 | 0 | 0.3 |
| HB 24-1111 Adopt Cosmetology Licensure Compact | 139,620 | 0 | 104,620 | 35,000 | 0 | 1.0 |
| HB 24-1115 Prescription Drug Label Accessibility | 83,650 | 83,650 | 0 | 0 | 0 | 0.1 |
| HB 24-1117 Invertebrates & Rare Plants Parks & Wildlife Commn | 774,788 | 0 | 774,788 | 0 | 0 | 4.0 |
| HB 24-1129 Protections for Delivery Network Company Drivers | 163,409 | 163,409 | 0 | 0 | 0 | 1.6 |
| HB 24-1135 Offenses Related to Operating a Vehicle | 1,455 | 0 | 1,455 | 0 | 0 | 0.0 |
| HB 24-1136 Healthier Social Media Use by Youth | 13,974 | 13,974 | 0 | 0 | 0 | 0.2 |
| HB 24-1137 Implement Fraudulent Filings Group Recs | 464,310 | 0 | 464,310 | 0 | 0 | 2.0 |
| HB 24-1149 Prior Authorization Requirements Alternatives | 36,514 | 0 | 36,514 | 0 | 0 | 0.4 |
| HB 24-1152 Accessory Dwelling Units | 607,246 | 0 | 537,246 | 70,000 | 0 | 4.9 |
| HB 24-1157 Employee-Owned Bus Office & Income Tax Credit | 145,847 | 145,847 | 0 | 0 | 0 | 1.0 |
| HB 24-1164 Free Menstrual Products to Students | 100,000 | 100,000 | 0 | 0 | 0 | 0.2 |
| HB 24-1176 Behavioral Health Grant for Capital Project | 4,000,000 | 0 | 4,000,000 | 0 | 0 | 0.0 |
| HB 24-1216 Supports for Youth in Juv Justice System | 82,883 | 82,883 | 0 | 0 | 0 | 0.1 |
| HB 24-1217 Sharing of Patient Health-Care Information | 82,609 | 50,604 | 0 | 32,005 | 0 | 0.3 |
| HB 24-1219 First Responder Employer Health Benefit Trusts | 500,000 | 500,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1223 Improved Access to the Child Care Assistance Prog | 100,000 | 100,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1235 Reduce Aviation Impacts on Communities | 47,200 | 44,609 | 0 | 2,591 | 0 | 0.0 |
| HB 24-1249 Tax Credit Agricultural Stewardship Practices | 17,117 | 17,117 | 0 | 0 | 0 | 0.1 |
| HB 24-1255 Sunset Advisory Council Parent Involvement in Ed | 33,364 | 33,364 | 0 | 0 | 0 | 0.0 |
| HB 24-1262 Maternal Health Midwives | 488,423 | 440,018 | 0 | 48,405 | 0 | 1.9 |
| HB 24-1269 Modification of Recording Fees | 11,632 | 0 | 10,444 | 1,188 | 0 | 0.0 |
| HB 24-1280 Welcome, Reception, & Integration Grant Program | 2,500,000 | 0 | 2,500,000 | 0 | 0 | 0.8 |
| HB 24-1282 Ninth-Grade Success Grant & Performance Reporting | 1,207,556 | -792,444 | 2,000,000 | 0 | 0 | 0.8 |
| HB 24-1283 SOS Review of Municipal Campaign Fin Complaints | 170,723 | 0 | 170,723 | 0 | 0 | 2.2 |
| HB 24-1288 Earned Income Tax Credit Data Sharing | 167,585 | 167,585 | 0 | 0 | 0 | 0.0 |
| HB 24-1290 Student Educator Stipend Program | 8,394,000 | 0 | 4,197,000 | 4,197,000 | 0 | 1.0 |
| HB 24-1294 Mobile Homes in Mobile Home Parks | 40,966 | 0 | 0 | 40,966 | 0 | 0.2 |
| HB 24-1295 Creative Indus Community Revitalization Incentives | 102,498 | 102,498 | 0 | 0 | 0 | 0.8 |
| HB 24-1302 Tax Rate Information to Real Property Owners | 77,494 | 50,296 | 0 | 27,198 | 0 | 0.4 |
| HB 24-1311 Family Affordability Tax Credit | 204,489 | 178,494 | 0 | 25,995 | 0 | 1.2 |
| HB 24-1312 State Income Tax Credit for Careworkers | 47,193 | 47,193 | 0 | 0 | 0 | 0.2 |

| FY 2024-25 Appropriations by Bill | | | | | | |
|---|-------------|---------------------------|-------------|-----------------|---------------|-------|
| Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1313 Housing in Transit-Oriented Communities | 253,138 | 183,138 | 0 | 70,000 | 0 | 0.8 |
| HB 24-1314 Mod Tax Credit Preservation Historic Structures | 128,663 | 128,663 | 0 | 0 | 0 | 0.8 |
| HB 24-1315 Study on Remediation of Property Damaged by Fire | 219,909 | 0 | 219,909 | 0 | 0 | 0.2 |
| HB 24-1319 Fire Fighters License Plate Expiration on Transfer | 4,010 | 0 | 4,010 | 0 | 0 | 0.0 |
| HB 24-1320 Educator Safety Task Force | 146,250 | 146,250 | 0 | 0 | 0 | 0.0 |
| HB 24-1322 Medicaid Coverage Housing & Nutrition Services | 445,839 | 222,920 | 0 | 0 | 222,919 | 1.0 |
| HB 24-1325 Tax Credits for Quantum Industry Support | 90,255 | 90,255 | 0 | 0 | 0 | 0.6 |
| HB 24-1326 Bingo-Raffle Licensing Sunset Review | 226,445 | 0 | 226,445 | 0 | 0 | 3.0 |
| HB 24-1331 Out-of-School Time Grant Program | 3,500,000 | 3,500,000 | 0 | 0 | 0 | 1.9 |
| HB 24-1335 Sunset Continue Mortuary Science Code Regulation | 384,003 | 0 | 339,196 | 44,807 | 0 | 3.0 |
| HB 24-1336 Sunset Broadband Deployment | -280,102 | 0 | -280,102 | 0 | 0 | -2.0 |
| HB 24-1338 Cumulative Impacts & Environmental Justice | 2,139,536 | 1,829,087 | 0 | 310,449 | 0 | 5.8 |
| HB 24-1340 Incentives for Post-Secondary Education | 101,756 | 101,756 | 0 | 0 | 0 | 1.3 |
| HB 24-1345 Sunset Human Trafficking Council | 266,826 | 266,826 | 0 | 0 | 0 | 1.8 |
| HB 24-1347 FY 2024-25 Legislative Appropriation Bill | 73,637,761 | 71,834,409 | 90,000 | 1,713,352 | 0 | 449.2 |
| HB 24-1349 Firearms & Ammunition Excise Tax | 555,854 | 383,027 | 0 | 172,827 | 0 | 1.2 |
| HB 24-1353 Firearms Dealer Requirements & Permit | 682,983 | 618,973 | 0 | 64,010 | 0 | 5.6 |
| HB 24-1355 Measures to Reduce the Competency Wait List | 1,434,547 | 1,434,547 | 0 | 0 | 0 | 13.5 |
| HB 24-1358 Film Incentive Tax Credit | 429,120 | 29,120 | 400,000 | 0 | 0 | 0.0 |
| HB 24-1360 Colorado Disability Opportunity Office | -665,635 | 0 | -665,635 | 0 | 0 | 4.0 |
| HB 24-1364 Education-Based Workforce Readiness | 5,435,416 | 800,005 | 4,635,411 | 0 | 0 | 8.1 |
| HB 24-1365 Opportunity Now Grants & Tax Credit | 109,603 | 109,603 | 0 | 0 | 0 | 0.8 |
| HB 24-1368 Language Access Advisory Board | 29,741 | 29,741 | 0 | 0 | 0 | 0.3 |
| HB 24-1369 Colorado Agriculture Special License Plate | 33,206 | 0 | 33,206 | 0 | 0 | 0.0 |
| HB 24-1370 Reduce Cost of Use of Natural Gas | 73,328 | 43,650 | 29,678 | 0 | 0 | 0.6 |
| HB 24-1376 Expand Teacher Mentorships | 100,000 | 100,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1379 Regulate Dredge & Fill Activities in State Waters | 768,378 | 0 | 747,639 | 20,739 | 0 | 8.8 |
| HB 24-1382 Ins Coverage Pediatric Neuropsychiatric Syndrome | 7,333 | 0 | 7,333 | 0 | 0 | 0.1 |
| HB 24-1386 Broadband Infrastructure Cash Fund for DOC | 4,570,741 | 0 | 4,570,741 | 0 | 0 | 0.9 |
| HB 24-1388 Transfers to the Nurse Home Visitor Program Fund | 1,734,924 | 0 | 1,734,924 | 0 | 0 | 0.0 |
| HB 24-1390 School Food Programs | -17,820,179 | -156,842,134 | 139,021,955 | 0 | 0 | -0.6 |
| HB 24-1393 Accelerating Concurrent Enrollment Prog Mod | -1,036,162 | 45,600 | -1,081,762 | 0 | 0 | 0.0 |
| HB 24-1394 Mill Levy Equalization | -49,955,696 | -22,000,000 | 21,265,000 | -49,220,696 | 0 | 0.0 |
| HB 24-1395 Pub Sch Cap Constr Assistance Fund Transfer Date | -20,000,000 | 0 | -20,000,000 | 0 | 0 | 0.0 |
| HB 24-1401 Appropriation to DHCPF for Denver Health | 5,000,000 | 5,000,000 | 0 | 0 | 0 | 0.0 |

| FY 2024-25 Appropriations by Bill | | | | | | |
|--|-------------|---------------------------|-------------|-----------------|---------------|------|
| Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| HB 24-1402 Evaluation of CDHE Information Technology | 280,000 | 280,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1403 Higher Education Support Homeless Youth | 1,694,436 | 1,694,436 | 0 | 0 | 0 | 2.0 |
| HB 24-1405 Higher Ed Spec Ed Services Funding Medicaid Match | -2,273,392 | -2,273,392 | 0 | 0 | 0 | 0.0 |
| HB 24-1406 School-Based Mental Health Support Program | 2,500,000 | 2,500,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1407 Community Food Assistance Provider Grant Program | 3,000,000 | 3,000,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1408 Expenditures for Care Assistance Programs | 18,577,108 | 4,632,795 | 1,029,510 | 0 | 12,914,803 | 0.0 |
| HB 24-1409 Employment-Related Funding & Workforce Enterprise | 14,003,304 | 0 | 14,003,304 | 0 | 0 | 57.4 |
| HB 24-1413 Severance Tax Transfers | 250,000 | 0 | 250,000 | 0 | 0 | 0.0 |
| HB 24-1416 Create the Healthy Food Incentives Program | 500,000 | 500,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1421 Modifying Public Safety Program Funding | 14,493,178 | 0 | 14,493,178 | 0 | 0 | 0.0 |
| HB 24-1423 Parks & Wildlife Cash Funds | -199,068 | 0 | -199,068 | 0 | 0 | 0.0 |
| HB 24-1427 PERA Study Conducted by an Actuarial Firm | 380,750 | 380,750 | 0 | 0 | 0 | 0.0 |
| HB 24-1431 Stable Housing for Survivors of Abuse Program | 2,000,000 | 0 | 2,000,000 | 0 | 0 | 1.3 |
| HB 24-1432 Repeal CBI Criminal Justice Record Sealing Fee | 282,309 | 441,529 | -159,220 | 0 | 0 | 6.0 |
| HB 24-1435 CO Water Conservation Board Projects | 55,957,500 | 0 | 55,957,500 | 0 | 0 | 0.0 |
| HB 24-1438 Implement Prescription Drug Affordability Programs | 8,874 | 0 | 8,874 | 0 | 0 | 0.2 |
| HB 24-1439 Financial Incentives Expand Apprenticeship Programs | 1,436,848 | 103,515 | 1,333,333 | 0 | 0 | 3.3 |
| HB 24-1444 Federal Indian Boarding School Research Program | 333,333 | 333,333 | 0 | 0 | 0 | 2.0 |
| HB 24-1446 Professional Development for Science Teachers | 3,000,000 | 0 | 3,000,000 | 0 | 0 | 0.0 |
| HB 24-1448 New Public School Finance Formula | 11,717,308 | 217,308 | 11,500,000 | 0 | 0 | 2.2 |
| HB 24-1458 Create Division of Animal Welfare in Dept of Ag | 200,000 | 200,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1462 Third-Party Audit Department of Corrections | 400,000 | 400,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1466 Refinance Federal Coronavirus Recovery Funds | 0 | -587,182,048 | 587,182,048 | 0 | 0 | 0.0 |
| HB 25-1278 Education Accountability System | -81,000 | -81,000 | 0 | 0 | 0 | 0.0 |
| HB 24-1237 Programs for the Development of Child Care Facilities | 250,000 | 0 | 250,000 | 0 | 0 | 0.9 |
| HB 24-1272 Sunset Colorado Fire Commission | 247,554 | 247,554 | 0 | 0 | 0 | 1.0 |
| SB 24-014 Seal of Climate Literacy Diploma Endorsement | 18,749 | 18,749 | 0 | 0 | 0 | 0.2 |
| SB 24-069 Clarify Individualized Education Program Information | 75,288 | 75,288 | 0 | 0 | 0 | 0.4 |
| SB 21-064 Retaliation Against An Elected Official | 18,415 | 18,415 | 0 | 0 | 0 | 0.0 |
| SB 24-001 Continue Youth Mental Health Services Program | 5,000,000 | 5,000,000 | 0 | 0 | 0 | 1.0 |
| SB 24-003 CBI Authority to Investigate Firearms Crimes | 1,477,127 | 1,477,127 | 0 | 0 | 0 | 10.1 |
| SB 24-007 Behavioral Health First Aid Training Program | 250,000 | 250,000 | 0 | 0 | 0 | 0.3 |
| SB 24-008 Kinship Foster Care Homes | 13,444,119 | 190,672 | 6,794,038 | 0 | 6,459,409 | 2.8 |
| SB 24-010 Dentist & Dental Hygienist Compact | 113,750 | 0 | 78,750 | 35,000 | 0 | 0.5 |
| SB 24-016 Tax Credits for Contributions via Intermediaries | 44,321 | 41,769 | 0 | 2,552 | 0 | 0.4 |

| FY 2024-25 Appropriations by Bill | | | | | | |
|---|-------------|---------------------------|------------|-----------------|---------------|-----|
| Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 24-018 Physician Assistant Licensure Compact | 113,750 | 0 | 78,750 | 35,000 | 0 | 0.5 |
| SB 24-019 Remuneration-Exempt Identifying Placards | 10,782 | 0 | 10,782 | 0 | 0 | 0.0 |
| SB 24-026 Ag & Natural Resources Public Engagement Reqmnt | 10,504 | 0 | 10,504 | 0 | 0 | 0.0 |
| SB 24-037 Study Green Infrastructure for Water Quality Mgmt | 66,013 | 50,651 | 0 | 15,362 | 0 | 0.5 |
| SB 24-042 Sickle Cell Disease Community Outreach & Services | 200,000 | 200,000 | 0 | 0 | 0 | 0.1 |
| SB 24-047 Prevention of Substance Use Disorders | 400,000 | 325,000 | 0 | 0 | 75,000 | 0.0 |
| SB 24-048 Substance Use Disorders Recovery | 751,825 | 448,073 | 0 | 303,752 | 0 | 1.7 |
| SB 24-055 Agricultural & Rural Behavioral Health Care | 207,105 | 207,105 | 0 | 0 | 0 | 1.4 |
| SB 24-064 Monthly Residential Eviction Data & Report | 136,122 | 136,122 | 0 | 0 | 0 | 0.9 |
| SB 24-065 Mobile Electronic Devices & Motor Vehicle Driving | 6,900 | 0 | 6,900 | 0 | 0 | 0.0 |
| SB 24-070 Remote Testing & Online Education Programs | 440,000 | 0 | 440,000 | 0 | 0 | 0.0 |
| SB 24-072 Voting for Confined Eligible Electors | 167,400 | 75,240 | 92,160 | 0 | 0 | 0.0 |
| SB 24-075 Transportation Network Company Transparency | 164,741 | 164,741 | 0 | 0 | 0 | 1.5 |
| SB 24-078 Outdoor Nature-Based Preschool Programs | 214,910 | 184,910 | 30,000 | 0 | 0 | 2.2 |
| SB 24-080 Transparency in Health-Care Coverage | 327,758 | 0 | 267,758 | 60,000 | 0 | 1.0 |
| SB 24-086 Breast Cancer Screening Fund Transfer | 500,000 | 0 | 500,000 | 0 | 0 | 0.0 |
| SB 24-100 Commercial Vehicle Highway Safety Measures | 31,684 | 0 | 31,684 | 0 | 0 | 0.0 |
| SB 24-104 Career & Technical Education & Apprenticeships | 277,816 | 182,571 | 0 | 95,245 | 0 | 0.8 |
| SB 24-110 Medicaid Prior Authorization Prohibition | 3,387,323 | 888,555 | 203,579 | 0 | 2,295,189 | 0.0 |
| SB 24-116 Discounted Care for Indigent Patients | 309,195 | 0 | 154,598 | 0 | 154,597 | 3.4 |
| SB 24-121 Licensure of Critical Access Hospitals | 58,007 | 45,722 | 0 | 12,285 | 0 | 0.4 |
| SB 24-123 Waste Tire Management Enterprise | 111,416 | 0 | 60,208 | 51,208 | 0 | 0.2 |
| SB 24-126 Conservation Easement Income Tax Credit | 12,925 | 0 | 12,925 | 0 | 0 | 0.2 |
| SB 24-139 Creation of 911 Services Enterprise | 146,101 | 107,695 | 0 | 38,406 | 0 | 1.0 |
| SB 24-142 Oral Health Screening in Schools Pilot Program | 84,425 | 84,425 | 0 | 0 | 0 | 0.6 |
| SB 24-143 Credential Quality Apprenticeship Classification | 154,287 | 154,287 | 0 | 0 | 0 | 1.2 |
| SB 24-153 News Access for Consumers Who Are Print-Disabled | 200,000 | 200,000 | 0 | 0 | 0 | 0.0 |
| SB 24-162 Best Practices to Prevent Discrimination in Sch | 111,111 | 0 | 111,111 | 0 | 0 | 0.0 |
| SB 24-167 Training for Entry-Level Health-Care Workers | 30,152 | 30,152 | 0 | 0 | 0 | 0.3 |
| SB 24-168 Remote Monitoring Services for Medicaid Members | 34,128 | 34,128 | 0 | 0 | 0 | 0.3 |
| SB 24-171 Restoration of Wolverines | 102,808 | 0 | 102,808 | 0 | 0 | 0.8 |
| SB 24-173 Regulate Mortuary Science Occupations | 140,369 | 0 | 121,166 | 19,203 | 0 | 1.1 |
| SB 24-174 Sustainable Affordable Housing Assistance | 583,864 | 0 | 0 | 583,864 | 0 | 0.0 |
| SB 24-175 Improving Perinatal Health Outcomes | 1,328,652 | 1,328,652 | 0 | 0 | 0 | 0.9 |
| SB 24-179 Floodplain Management Program | 49,383 | 49,383 | 0 | 0 | 0 | 0.8 |

FY 2024-25 Appropriations by Bill

| Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
|--|-------------|---------------------------|-------------|-----------------|---------------|-------|
| SB 24-182 Immigrant Identification Document Issuance | 137,210 | 0 | 122,855 | 14,355 | 0 | 0.0 |
| SB 24-183 Mobile Home Taxation Task Force | 58,713 | 58,713 | 0 | 0 | 0 | 0.2 |
| SB 24-184 Support Surface Transp Infrastructure Development | 42,399 | 42,399 | 0 | 0 | 0 | 0.0 |
| SB 24-185 Protections Mineral Interest Owners Forced Pooling | 40,966 | 0 | 20,483 | 20,483 | 0 | 0.1 |
| SB 24-188 Public School Finance | 48,593,794 | 0 | 48,593,794 | 0 | 0 | 1.0 |
| SB 24-190 Rail & Coal Transition Community Economic Measures | 215,021 | 215,021 | 0 | 0 | 0 | 1.5 |
| SB 24-192 Motor Vehicle Lemon Law | 19,605 | 0 | 19,605 | 0 | 0 | 0.0 |
| SB 24-199 Annual Species Conservation Trust Fund Projects | 5,000,000 | 0 | 0 | 5,000,000 | 0 | 0.0 |
| SB 24-207 Access to Distributed Generation | 116,505 | 0 | 116,505 | 0 | 0 | 1.5 |
| SB 24-210 Modifications to Laws Regarding Elections | 15,286 | 0 | 14,098 | 1,188 | 0 | 0.0 |
| SB 24-212 Local Govs Renewable Energy Projects | 403,481 | 0 | 403,481 | 0 | 0 | 3.3 |
| SB 24-214 Implement State Climate Goals | 1,058,596 | 100,000 | 958,596 | 0 | 0 | 3.1 |
| SB 24-218 Modernize Energy Distribution Systems | 420,500 | 0 | 420,500 | 0 | 0 | 3.5 |
| SB 24-221 Funding for Rural Health Care | 1,733,334 | 866,667 | 0 | 866,667 | 0 | 0.0 |
| SB 24-228 TABOR Refund Mechanisms | 59,443 | 59,443 | 0 | 0 | 0 | 0.0 |
| SB 24-229 Ozone Mitigation Measures | 1,047,502 | 753,157 | 179,127 | 115,218 | 0 | 5.8 |
| SB 24-233 Property Tax | 379,235,126 | 260,669 | 378,861,731 | 112,726 | 0 | 2.0 |
| SB 25-088 Dept of Agriculture Supp | -208,651 | -1,267,895 | 243,733 | -5,159 | 820,670 | 0.0 |
| SB 25-089 Dept of Corrections Supp | -4,762,340 | -4,721,745 | -40,595 | 0 | 0 | -18.3 |
| SB 25-090 Dept of Early Childhood Supp | 1,256,709 | -144,322 | 218,951 | 766,529 | 415,551 | 0.0 |
| SB 25-091 Dept of Education Supp | -112,232 | -80,994 | -24,041 | -7,197 | 0 | 0.0 |
| SB 25-092 Dept of Gov, Lt Gov, & OSPB Supp | -1,303,974 | 208,890 | 0 | -1,512,864 | 0 | 0.0 |
| SB 25-093 Dept of Health Care Policy & Financing Supp | 359,059,826 | 87,429,892 | 122,775,622 | -14,474 | 148,868,786 | -3.6 |
| SB 25-094 Dept of Higher Education Supp | 842,568 | 319,045 | 523,523 | 0 | 0 | 0.0 |
| SB 25-095 Dept of Human Services Supp | 952,878 | -2,295,480 | 3,069,770 | 2,055,209 | -1,876,621 | -8.4 |
| SB 25-096 Judicial Department Supp | 10,535,434 | 3,180,091 | 6,121,300 | 1,234,043 | 0 | 0.0 |
| SB 25-097 Dept of Labor & Employment Supp | -368,947 | -54,928 | -110,778 | -5,920 | -197,321 | 0.0 |
| SB 25-098 Dept of Law Supp | -1,244,327 | 3,246 | 1,550 | -1,249,513 | 390 | 0.0 |
| SB 25-099 Legislative Department Supp | 26,309 | 26,309 | 0 | 0 | 0 | 0.0 |
| SB 25-100 Dept of Local Affairs Supp | 27,721 | 10,539 | 10,778 | 4,606 | 1,798 | 0.0 |
| SB 25-101 Dept of Military Affairs Supp | 49,705 | 36,153 | 0 | 0 | 13,552 | 0.0 |
| SB 25-102 Dept of Natural Resources Supp | 1,558,965 | 185,060 | 1,368,683 | -3,800 | 9,022 | 0.8 |
| SB 25-103 Dept of Personnel Supp | 2,064,237 | 604,168 | 2,801,826 | -1,341,757 | 0 | 0.0 |
| SB 25-104 Dept of Public Health & Environment Supp | 658,892 | -17,222 | 66,470 | 609,644 | 0 | 0.0 |
| SB 25-105 Dept of Public Safety Supp | 1,762,944 | 1,134,299 | 796,591 | -89,960 | -77,986 | 0.0 |

| FY 2024-25 Appropriations by Bill | | | | | | |
|---|------------------|---------------------------|------------------|-----------------|------------------|----------|
| Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | FTE |
| SB 25-106 Dept of Regulatory Agencies Supp | 151,801 | 1,224 | 150,577 | 0 | 0 | 0.0 |
| SB 25-107 Dept of Revenue Supp | -585,523 | 0 | -585,523 | 0 | 0 | 0.0 |
| SB 25-108 Dept of State Supp | 54,000 | 0 | 54,000 | 0 | 0 | 0.0 |
| SB 25-109 Dept of Transportation Supp | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-110 Dept of Treasury Supp | 77,554 | 14,010 | 63,544 | 0 | 0 | 0.0 |
| SB 25-113 Mid-Year Adjustments to School Funding | 64,076,611 | 0 | 64,076,611 | 0 | 0 | 0.0 |
| SB 25-206 2025-26 Long Bill | 883,043,494 | 143,161,040 | 280,980,943 | 267,266 | 458,634,245 | -7.2 |
| SB 25-227 Early Intervention Program Funding for FY 2024-25 | -6,000,000 | 0 | 0 | -4,000,000 | -2,000,000 | 0.0 |
| SB 25-228 Enterprise Disability Buy-in Premiums | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-242 Division Unemployment Insurance Funding Mechanism | 30,000,000 | 0 | 30,000,000 | 0 | 0 | 0.0 |
| SB 25-270 Enterprise Nursing Facility Provider Fees | 0 | 0 | 0 | 0 | 0 | 0.0 |
| SB 25-312 American Rescue Plan Act Funds | 0 | 63,318,817 | -63,318,817 | 0 | 0 | 0.0 |
| SB 24-016 Tax Credits for Contributions via Intermediaries | 5,000 | 5,000 | 0 | 0 | 0 | 0.0 |
| SB 24-048 Substance Use Disorders Recovery | 37,980 | 0 | 37,980 | 0 | 0 | 0.4 |
| SB 24-231 Alcohol Beverage Liquor Adv Group Recs | 5,000 | 0 | 5,000 | 0 | 0 | 0.0 |
| Total | \$44,937,098,202 | \$15,861,773,126 | \$13,091,074,519 | \$2,841,373,303 | \$13,142,877,254 | 66,396.0 |

¹ Includes \$3,690,813,176 General Fund Exempt.

Appendix B: Glossary of Terms

Legislative Appropriation

The State Constitution provides the General Assembly with the power of appropriation. An appropriation provides the legal authority for a department to spend a specified sum of money for a specified purpose for a specified period, usually one state fiscal year. A state department may only expend money from the State treasury if the agency has a legislative appropriation for such purpose or if the expenditure is otherwise authorized by law.

Continuous Appropriation

Continuous appropriation authority allows state agencies to spend money for specified purposes without further appropriation by the General Assembly. It often allows agencies to spend an amount of money over multiple fiscal years without requiring legislative approval on an annual basis. This authority is often statutory and usually applies to cash funds or subaccounts within cash funds. It sometimes applies to reappropriated funds.

Capital Construction Fund

The Capital Construction Fund is a fund that receives transfers from the General Fund or other funds for capital construction projects. Money in this fund is appropriated to: construct, repair, and renovate state facilities; purchase major equipment; and acquire land. Appropriations from this fund are exempt from the fiscal year spending limit imposed by Section 20 of Article X of the State Constitution (also known as the Taxpayer's Bill of Rights or TABOR), because they authorize expenditures from a reserve.

Cash Funds

Cash funds are specific funds created to receive earmarked revenue. This revenue is often collected from users of services or programs as fees but may also include specific taxes or fines. These funds typically pay for the programs for which the revenues are collected.

Common Policies

Common policies apply to all departments unless specifically exempted. For example, there is a common policy for the rates agencies pay to the Department of Personnel for vehicle leases. There is also a common policy for payments to the Governor's Office of Information Technology for information technology-related services.

C.R.S.

The Colorado Revised Statutes, which are the compilation of Colorado laws.

Federal Funds

Federal funds are funds from the federal government. Some federal funds are grants for limited purposes, while other federal funds support ongoing programs and may require matching State funds. Examples of programs requiring a State match are Medicaid and highway construction. Federal funds are exempt from the fiscal year spending limit imposed by TABOR and are typically included in the Long Bill for informational purposes only.

FTE

Full-time equivalent (FTE) means the budgetary equivalent of one permanent position continuously filled full-time for an entire fiscal year by elected officials or by state employees who are paid for at least 2,080 hours. For example, two employees in two different positions whose combined hours equal 2,080 for a fiscal year equal 1.0 FTE.

General Fund

The General Fund consists of general tax revenues, such as state sales and income tax revenues, as well as any other revenues and money not legally required to be credited to a specific fund. This fund is used to pay for a variety of state programs and services that are considered to be general government services that should be provided for the state and its citizens generally rather than paid for by individual users of services whose fees pay for a specific service. General Fund revenue and expenditures are restricted by both TABOR and a statutory provision that restricts annual state General Fund appropriations to an amount equal to 5.0 percent of Colorado personal income.

Informational Funds

The Long Bill and other legislation indicate when an amount is shown for informational purposes with an "(I)" notation. As defined in the Long Bill headnotes, these amounts do not reflect appropriations made by the General Assembly, nor do they limit the expenditure of such money. For more information, see Appendix K.

Information Technology Capital Account within the Capital Construction Fund

The Information Technology Capital Account within the Capital Construction Fund is a fund that receives transfers from the General Fund or other funds for information technology projects. Appropriations from this fund are exempt from the fiscal year spending limit imposed by Section 20 of Article X of the State Constitution (TABOR) because they authorize expenditures from a reserve.

Indirect Costs

Indirect costs are the administrative costs associated with the operation of general state government functions. They aim to offset the costs of providing central services for cash-funded and federally-funded programs that would otherwise be supported by the General Fund.

Indirect costs are difficult to calculate, price, and bill fairly and efficiently. They are therefore calculated proportionally by division or program based on FTE, appropriation amount, historical cost, or as a set percentage of actual program cost.

Long Bill

The annual Long Bill provides most of the appropriations for the expenses of the State's executive, legislative, and judicial departments. Most of these appropriations apply to the state fiscal year beginning on July 1. However, the bill often includes additional sections amending existing appropriations for the current or prior state fiscal years. These sections are often referred to as "Long Bill supplementals" or "Long Bill add-ons."

Operating Budget

This term refers to the sum of appropriations in the Long Bill and other bills that support the ordinary, ongoing operating expenses of executive, legislative, and judicial departments. The operating budget excludes

appropriations related to capital construction projects and information technology projects included in the Long Bill.

Reappropriated Funds

Reappropriated funds are amounts of General Fund, cash funds, or federal funds that are appropriated more than one time in the same fiscal year. They therefore represent a double-count of funding. For example, \$100,000 General Fund is appropriated to the Department of Education for legal services provided by the Department of Law. The same amount is reappropriated to the Department of Law to provide such services. The appropriation to the Department of Law is identified as reappropriated funds with an associated letter note identifying the origin of the funds. The total appropriation for those legal services appears to be \$200,000 due to the double-count, but the actual cost to the State is \$100,000 General Fund.

Roll-forward Spending Authority

Most appropriations are only valid for one fiscal year. Roll-forward spending authority allows a state agency to spend an appropriation over multiple fiscal years. For example, an appropriation for FY 2024-25 with one-year of roll-forward spending authority may be spent in FY 2025-26. Roll-forward authority may be limited to a portion of the appropriation, such as unexpended amounts at the end of a fiscal year. The timeframe for spending may also be limited to a portion of a fiscal year.

Supplemental Appropriation

A supplemental appropriation is provided through legislation which authorizes changes in appropriations for the current fiscal year or a previous fiscal year.

Appendix C: Common Policies

A common policy refers to general policies that are applied consistently to all departments. This appendix provides a brief explanation for each common policy. Most of the line item appropriations described below appear in the Executive Director's Office section (or its equivalent) of a department's budget.

Unless otherwise noted, the amounts described below do not include the higher education institutions. The common policies impact the higher education institution expenditures, but the institutions pay their costs from the lump sum appropriations provided by the General Assembly. The following tables show the year-over-year change to common policy appropriations.

| Employee compensation common policies | | | | | |
|--|---------------|--------------|--------------|-----------------|---------------|
| Item | Total Funds | General Fund | Cash Funds | Reapprop. Funds | Federal Funds |
| Health, life, and dental | 51,881,757 | 27,103,958 | 14,313,333 | 5,746,769 | 4,717,697 |
| Health, life, and dental base reduction | -26,400,850 | -13,204,503 | -5,878,794 | -3,870,958 | -3,446,595 |
| Paid family and medical leave insurance | 762,955 | 379,881 | 284,720 | 65,391 | 32,963 |
| PERA direct distribution | 723,744 | -51,034 | -531,784 | 1,075,880 | 230,682 |
| Salary survey | 80,685,651 | 42,812,933 | 20,327,006 | 8,906,950 | 8,638,762 |
| Shift differential | 4,717,879 | 635,212 | 365,533 | 385,127 | 3,332,007 |
| Short-term disability | -2,043,864 | -1,130,569 | -457,428 | -219,850 | -236,017 |
| Step plan | 16,450,808 | 9,852,469 | 3,171,206 | 1,778,726 | 1,648,407 |
| Temp. employees related to auth. leave | -4,518,781 | -3,176,233 | -346,871 | -256,681 | -738,996 |
| Unfunded liability amortization payments | 16,954,498 | 8,441,742 | 6,327,125 | 1,453,127 | 732,504 |
| Total | \$139,213,797 | \$71,663,855 | \$37,574,046 | \$15,064,481 | \$14,911,414 |

| Operating common policies | | | | | |
|---------------------------------------|--------------|--------------|--------------|-------------|-------------|
| Item | Total | General | Cash | Reapprop. | Federal |
| Administrative law judge services | 4,501,444 | 1,033,624 | 2,397,227 | 291,383 | 779,210 |
| Capitol Complex leased space | 670,657 | 411,782 | -364,295 | 475,702 | 147,468 |
| Community provider rates | 0 | 0 | 0 | 0 | 0 |
| State accounting system (CORE) | -431,675 | -180,051 | -120,771 | -112,941 | -17,912 |
| Digital trunked radios | 10,560,450 | 3,884,566 | 6,480,671 | 141,188 | 54,025 |
| Legal services | 2,600,110 | 1,591,191 | 1,135,343 | 49,613 | -176,037 |
| Payments to the Office of Info. Tech. | 20,921,113 | 2,525,568 | 6,954,565 | 6,885,725 | 4,555,255 |
| Statewide IT common policy reduction | -3,696,207 | -1,485,667 | -1,426,604 | -759,371 | -24,565 |
| Risk management & property | 11,155,133 | 4,569,355 | 6,517,808 | 93,195 | -25,225 |
| Statewide indirect costs | -4,699,572 | 0 | -1,698,398 | -1,447,831 | -1,553,343 |
| Vehicle lease payments | 8,605,125 | 1,923,021 | 6,126,736 | 376,577 | 178,791 |
| Workers' compensation | -37,786 | 490,863 | -446,230 | -23,117 | -59,302 |
| Total | \$50,148,792 | \$14,764,252 | \$25,556,052 | \$5,970,123 | \$3,858,365 |

Employee Compensation Common Policies

Health, Life, and Dental

Appropriations adjust the State contribution for employee health, life, and dental insurance premiums to match prevailing compensation. For FY 2025-26, this includes the standard adjustments to insurance

premiums, as well as ending new coverage for the GLP-1 class of prescription medication for weight-loss specifically. The appropriation for FY 2025-26 is \$495,691,564 total funds, including \$273,333,394 General Fund.

Also included in this line is a 1.5% one-time reduction to the salary base. This reduction was included in the Health, Life, and Dental line item to give departments maximum flexibility in reducing expenditures on employee salaries. The expectation is that no employee salaries will actually decrease, with departments paying for this reduction using reserves.

Paid Family and Medical Leave Insurance

Proposition 118 created the Paid Family Medical Leave Insurance program. The program requires employers and employees in Colorado to pay a payroll premium of 0.9 percent - split evenly between employers and employees - to finance paid family and medical leave insurance benefits for 12 weeks of paid family and medical leave. The appropriation for FY 2025-26 is \$12,939,384 total funds, including \$7,083,123 General Fund.

PERA Direct Distribution

A line item in each department provides an appropriation for the State's share of the \$225.0 million annual PERA Direct Distribution payment required by statute. The appropriations for the State's share are in proportion to the Unfunded Liability Amortization Equalization Disbursement Payments described below. The appropriation for FY 2025-26 is \$60,352,598 total funds, including \$33,081,977 General Fund.

Salary Survey

Salary survey appropriations represent: (1) a system maintenance study targeted salary range adjustments for the Department of Labor and Employment; (2) a non-base building increase for incentive pay in select agencies; (3) a minimum wage adjustment to \$16.55/hour; (4) step pay plan increases; and (5) a 2.5 percent across-the-board salary increase for FY 2025-26, as defined in the revised partnership agreement through the collective bargaining process. The appropriation for FY 2025-26 is \$80,685,651 total funds, including \$42,812,933 General Fund.

Shift Differential

Shift differential payments provide higher wages for evening, night, and weekend shifts, except for State Troopers who do not receive shift differential adjustments. Shift differential appropriations are based on 100.0 percent of the most recent actual year's (FY 2023-24) expenditures. The appropriation for FY 2025-26 is \$37,948,879 total funds, including \$28,616,615 General Fund.

Short-term Disability

All state employees are eligible for employer-paid short-term disability insurance. Long Bill appropriations are calculated based on 0.07 percent of revised base salary (base salary plus salary increases and shift differential) for FY 2025-26. There was an incremental decrease in the appropriation for short-term disability for FY 2025-26 because the State's insurance provider revised their rates based on the implementation of the Paid Family

and Medical Insurance program. The previous rate was 0.15 percent. The appropriation for FY 2025-26 is \$2,014,948 total funds, including \$1,103,847 General Fund.

Step Plan

The step plan is a tenure-based compensation system implemented in FY 2024-25 through the collective bargaining process with the Colorado WINS union. Employees included in the step system are expected to receive regular salary increases based on how long they have been employed by the State. The appropriation for FY 2025-26 is \$16,450,808 total funds, including \$9,852,469 General Fund.

Temporary Employees Related to Authorized Leave

The Temporary Employees Related to Authorized Leave line item was funded beginning in FY 2022-23 to provide departments the ability to offer employees paid family and medical leave. The paid family and medical leave program had not been implemented yet, and had no funding, so this line item was added to departments' budgets so that employees could take paid family or medical leave prior to the program being funded. Because the paid family and medical leave program is now funded, this line item has no purpose. For FY 2025-26, the appropriation for this line item is reduced by \$4,518,781 total funds, including a reduction of \$3,176,233 General Fund.

Unfunded Liability Amortization Equalization Disbursement Payments

The State contributes additional funds to assist in the amortization of PERA's unfunded liability. The contributions are a statutory percentage of state employee base salaries plus salary increases and shift differential pay. Contributions are 10.0 percent of salaries for all state employees. The intended fund source for contributions pursuant to S.B. 06-235 (called the Supplemental Amortization Equalization Disbursement) is money that would otherwise be available for, but has not been awarded as, employee salary increases. While this payment is effectively made by the State, these funds represent foregone employee salary increases that would otherwise appear in the salary base as employee compensation. The appropriation for FY 2025-26 is \$287,541,831 total funds, including \$157,402,685 General Fund.

Operating Common Policies

Administrative Law Judge Services

Funds for Administrative Law Judge (ALJ) services, provided by the Office of Administrative Courts in the Department of Personnel, are included for the 13 departments that use these services. Billing is calculated by identifying the budget year's base costs (employee salaries, operating expenses, and indirect costs) plus the program's share of the Department of Personnel's prior fiscal year benefits and common policy costs. These costs are then allocated to departments for the upcoming fiscal year (FY 2025-26) according to the actual percentage of service hours each agency utilized in the last fiscal year for which complete data is available (FY 2023-24).

Capitol Complex Leased Space

This line item provides funds to pay the Department of Personnel for property management of state-owned facilities collectively referred to as the Capitol Complex. The Capitol Complex consists of buildings across the state, including Denver (State Capitol and surrounding buildings), the Pierce Street facility, the North Campus, the Grand Junction State Office Building, and Camp George West. The rental rate for each campus is calculated as its proportional share, based on square footage, of total Capitol Complex property management costs. This line item generally appears in each department's Executive Director's Office or its equivalent and provides funding based on the department's occupied square footage for each campus.

Community Provider Rates

A “community provider” is a non-state entity that provides services that might otherwise be provided by state agencies. The “rate” is what state agencies pay community providers for those services. There was not a common policy adjustment for FY 2025-26 for all providers. However, there was a 1.68 percent increase for some medical providers through the Department of Health Care Policy and Financing. The total cost of that adjustment was \$148.7 million, including \$52.6 million General Fund.

State Accounting System (CORE)

The Colorado Operations Resource Engine (CORE) is the state accounting and financial reporting system and is managed by the Department of Personnel. The costs to operate CORE include employee salaries, operating expenses, and technology costs. These costs are proportionally allocated to all departments based on their actual system usage, as measured by the number of system reports created for each department. The CORE Operations line item in each department's Executive Director's Office, or its equivalent, provides funding for the department's share of operating and maintaining the state accounting system.

Digital Trunked Radios

The Digital Trunked Radios System (DTRS) common policy pays the operating costs of the Office of Public Safety Communications in the Division of Homeland Security and Emergency Management in the Department of Public Safety. The Department bills a flat rate per radio to cover those operating costs. For FY 2025-26, the unit cost is \$671.10 per radio, for the 15,736 radios operated by state agencies statewide, totaling \$10,560,452.

Legal Services

This line item provides funding to purchase necessary legal services from the Department of Law. The average blended rate across agencies for FY 2025-26 is \$146.06 per hour for legal services, which are provided by both attorneys and legal assistants. This compares to a rate of \$133.74 per hour for FY 2024-25. The payments that client agencies make to the Department of Law are sufficient to pay all the direct and indirect costs of supplying the services. The Department of Law expects to provide 550,080 hours of legal services to client agencies in FY 2025-26, which compares to 575,280 hours in FY 2024-25.

Payments to OIT

This line item provides funding to pay for information technology services provided by the Governor's Office of Information Technology (OIT). The Long Bill includes costs of \$286.7 million total funds, including \$139.7 million General Fund. The total appropriation includes a base reduction of 5 percent for noncritical agencies, which reduced appropriations statewide by \$3.7 million total funds and \$1.5 million General Fund. This compares to \$283.6 million total funds, including \$139.0 million General Fund, for FY 2024-25.

Risk Management and Property Funds

This line item provides funding for each department's share of the statewide cost of property and liability insurance coverage based on a three-year average loss history as verified by an independent actuarial firm. The Department of Personnel has continuous spending authority for the property and liability program claims, premiums, and legal expenses, but not for administrative costs.

Indirect Costs

Indirect costs are the overhead costs associated with the operation of general government functions and departmental administrative duties. Indirect cost recoveries are intended to offset the costs of providing central services for cash-funded and federally-funded programs that would otherwise be supported by General Fund. In practice, each cash funded or federal funded program in a department is charged a proportional indirect cost assessment that includes statewide and departmental indirect costs. These indirect cost recoveries are used to offset General Fund appropriations in each department's Executive Director's office.

Vehicle Lease Payments

Pursuant to statute, state agency motor vehicles may only be purchased through the Fleet Management Program administered by the Department of Personnel. Long Bill appropriations are based on the amount necessary for each department's vehicle lease payments, which vary according to the number, models, and types of leased vehicles. For FY 2025-26, the bill includes funding for 552 vehicles, consisting of 470 alternative fuel vehicles and 82 standard vehicles. Fiscal year 2024-25 appropriations supported the replacement of 725 vehicles, consisting of 534 alternative fuel vehicles and 191 standard vehicles.

Workers' Compensation

This line item provides funding for each department's share of the statewide cost of workers' compensation coverage, based on a three-year average loss history as verified by an independent actuarial firm. The State is self-insured and provides coverage for employees in all departments except for institutions of higher education, which operate separate self-insured programs.

Operating Expenses and Capital Outlay

The Long Bill funds operating expenses at a continuation level of funding, with some individual exceptions. The General Assembly has periodically provided inflationary increases for operating expenses related to food,

medical, and laboratory services in departments where these costs are not incidental. Inflationary increases were not included for any operating expenses for FY 2025-26.

Operating costs for FTE are prorated by each tenth of an FTE; however, no operating costs are provided if the budget adjustment leads to an increase of 0.5 FTE or fewer. On the other hand, capital outlay is incurred on an incremental basis, and is provided when the number of full-year FTE meets or exceeds 0.6 FTE and is rounded to the nearest whole FTE.

Appendix D: General Fund Exempt

This appendix provides information concerning General Fund amounts that are described or categorized in this report as “exempt” from constitutional and statutory restrictions.

Appropriations Exempt from the Constitutional Restriction

Items that appear in the "General Fund Exempt" column are exempt from the state fiscal year spending limit in Section 20 of Article X of the State Constitution (the Taxpayer's Bill of Rights or TABOR). There are two types of appropriations in FY 2024-25 and FY 2025-26 that are categorized as General Fund Exempt, both of which are related to voter approved measures.

- **Appropriations from the General Fund Exempt Account:** Referendum C was referred to and passed by voters in November 2005. It authorizes the State to retain and spend state revenues in excess of the TABOR state fiscal year spending limit but less than the excess state revenues cap. This measure also established the General Fund Exempt Account, which consists of the amount of state revenues in excess of the TABOR state fiscal year spending limit that would have been refunded had Referendum C not passed. Money in the General Fund Exempt Account may only be appropriated or transferred to serve four purposes: health care; education; retirement plans for firefighters and police officers; and strategic transportation projects. For more information about Referendum C, see Constitutional and Statutory Restrictions the General Fund Overview in Part I of this report.
- **Appropriations from Tobacco Tax Revenues:** Amendment 35, which was approved by voters in November 2004, imposed new cigarette and tobacco taxes through the addition of Section 21 in Article X of the State Constitution. The new tobacco tax revenues authorized by Amendment 35 are exempt from the TABOR state fiscal year spending limit, and General Fund appropriations from these revenues are also exempt from the statutory restriction on General Fund appropriations (this exemption is discussed later in this section). Amendment 35 requires that a portion of the new tobacco tax revenues be appropriated to the General Fund and made available to the Department of Public Health and Environment for immunization services and to the Department of Health Care Policy and Financing for the Children's Basic Health Plan. For more information about Amendment 35, see Appendix J.

The following table details General Fund Exempt appropriations and transfers for FY 2024-25 and FY 2025-26.

General Fund Appropriations and Transfers Exempt from Constitutional Restrictions

| Department/Description | FY 2024-25 | FY 2025-26 |
|--|-----------------|-----------------|
| Appropriations and Transfers from General Fund Exempt Account (Referendum C)¹³ | | |
| Education: Preschool through twelfth grade education | \$1,248,839,667 | \$1,292,968,309 |
| Health Care Policy and Financing: Health care for elderly, low-income and disabled populations | 1,248,839,667 | 1,292,968,309 |
| Higher Education: Appropriations for higher education | 1,188,577,036 | 1,232,865,809 |
| Local Affairs: Volunteer firefighter retirement plans and death and disability insurance | 3,974,738 | 4,295,000 |
| Transportation: Transfer to the Capital Construction Fund for strategic transportation projects | 500,000 | 500,000 |
| Subtotal | \$3,690,731,108 | \$3,823,597,427 |
| Appropriations from Tobacco Tax Revenues (Amendment 35) | | |
| Health Care Policy and Financing: Children's Basic Health Plan | \$291,034 | \$293,077 |

¹³ See Sections 24-77-103.6 (2) and 24-77-204.5, C.R.S.

| Department/Description | FY 2024-25 | FY 2025-26 |
|--|-----------------|-----------------|
| Public Health and Environment: Immunization services | 291,034 | 293,077 |
| Subtotal | \$582,068 | \$586,154 |
| Total | \$3,691,313,176 | \$3,824,183,581 |

Appropriations Exempt from the Statutory Restriction

Statute restricts annual state General Fund appropriations to an amount equal to 5.0 percent of Colorado personal income plus certain property tax reappraisal costs.¹⁴ Statute also specifies that this restriction on General Fund appropriations shall not apply to¹⁵:

- Any General Fund appropriation that, as a result of any requirement of *federal law*, is made for any new program or service or for any increase in the level of service for an existing program beyond the existing level of service;
- Any General Fund appropriation that, as a result of any requirement of a final state or federal *court order*, is made for any new program or service or for any increase in the level of service for an existing program beyond the existing level of service; or
- Any General Fund appropriation of any revenue derived from any increase in the rate or amount of any *tax or fee* that is approved by a majority of the registered electors of the state voting at any general election.

Additionally, certain General Fund transfers and appropriations are not subject to the statutory restriction for reasons other than the exceptions listed above. For example, General Fund transfers to the Capital Construction Fund are not subject to the statutory restriction¹⁶; and the General Fund appropriation related to the senior citizen and disabled veteran property tax exemption is not subject to the statutory restriction because the enactment of Section 3.5 (3) of Article X of the Colorado Constitution constitutes voter approval weakening the restriction. These other exceptions are noted in the relevant department sections of this report.

The following table lists the General Fund appropriations that are exempt from or are not subject to the statutory restriction on General Fund appropriations for FY 2024-25 and FY 2025-26. These amounts are organized into three sections, which are described following the table.

General Fund Appropriations Deemed Exempt from Statutory Restrictions

| Department/Description | FY 2024-25 | FY 2025-26 |
|---|--------------|---------------|
| Section 1 - Rebates and Expenditures | | |
| Health Care Policy and Financing: Children's Basic Health Plan (Amendment 35) | \$291,034 | \$293,077 |
| Local Affairs: Volunteer firefighter retirement plans | 4,004,738 | 4,325,000 |
| Public Health and Environment: Immunization services (Amendment 35) | 291,034 | 293,077 |
| Revenue: Cigarette Tax Rebate | 6,092,171 | 6,036,300 |
| Revenue: Old Age Heat and Fuel Property Tax Assistance Grant | 10,493,500 | 11,128,945 |
| Revenue: Retail Marijuana Sales Tax Distribution | 25,720,418 | 18,758,757 |
| Treasury: Business personal property tax exemption | 17,768,619 | 17,948,526 |
| Treasury: Direct distribution for PERA unfunded liability | 0 | 164,647,402 |
| Subtotal | \$64,661,514 | \$223,431,084 |
| Section 2 - Senior Citizens and Disabled Veterans Property Tax Exemption | | |

¹⁴ Section 24-75-201.1, C.R.S.

¹⁵ Section 24-75-201.1 (1)(a)(III), C.R.S.

¹⁶ Section 24-75-302 (2), C.R.S.

| Department/Description | FY 2024-25 | FY 2025-26 |
|--|---------------|---------------|
| Treasury: Senior citizen and disabled veteran property tax exemption | \$175,301,704 | \$180,237,698 |
| Total | \$239,963,218 | \$403,668,782 |

Section 1 – Rebates and Expenditures

The quarterly revenue forecasts prepared by the Legislative Council Staff and the Office of State Planning and Budgeting include dollar amounts referred to as "rebates and expenditures." These amounts reflect various expenditures or diversions of funds from the General Fund that are exempt from or are not subject to the statutory restriction on General Fund appropriations pursuant to statutory or constitutional provisions. These statutory and constitutional obligations are listed below. Note that some rebates and expenditures are not reflected in General Fund appropriations, and the amounts that are reflected in General Fund appropriations are not routinely adjusted to reflect changes in the quarterly revenue forecasts. To develop and adjust the overall General Fund budget, the most recent projected amounts are used rather than appropriated amounts. The above table reflects the appropriated amounts for rebates and expenditures.

Items that are included in annual General Fund appropriations include:

- fire and police pension payments for local governments [Section 31-30-1112 (2), C.R.S.];
- cigarette tax rebates to local governments [Section 39-22-623 (1)(a)(II)(A), C.R.S.];
- retail marijuana sales tax distributions to local governments [Section 39-28.8-203 (1)(a), C.R.S.];
- Old Age Heat and Fuel and Property Tax Assistance Grants [Section 39-31-102 (1), C.R.S.];
- certain tobacco tax revenues [Section 21 of Article X of the State Constitution, often referred to as "Amendment 35"];
- business personal property tax exemption [Section 39-3-119.5 (3)(e), C.R.S.]; and
- the General Fund portion of PERA direct distribution payments reflected in the Department of Treasury. As the PERA direct distribution payment is made through a warrant, it was added to the list of rebates and expenditures for the FY 2025-26 appropriation. In prior years, forecasts had assumed that it was subject to the restriction.

The quarterly revenue forecasts include an additional subset of rebates and expenditures items that are not included in annual General Fund appropriations (and are therefore not reflected in the table above), including:

- sales and use taxes that are credited to the Old Age Pension Fund [Article XXIV of the State Constitution and Section 39-26-123 (3), C.R.S.];
- sales and use taxes that are credited to the Older Coloradans Cash Fund [Section 39-26-123 (3), C.R.S.];
- earnings related to cash flow loans to school districts [Sections 22-54-110 and 29-15-112, C.R.S.].

Section 2 – Senior and Disabled Veteran Property Tax Homestead Exemption

In 2000, Colorado voters approved a constitutional amendment (Section 3.5 of Article X) that reduces property taxes for qualifying senior citizens and disabled veterans. The property tax reduction, or "homestead exemption," is available to senior citizens 65 years of age or older who have owned and lived in their homes for at least ten years. In the 2006 general election, Colorado voters approved a constitutional amendment extending the homestead exemption to honorably discharged veterans who are 100 percent disabled as a result of a service-connected disability. The cost of the exemption is borne by the State rather than by local governments or other property owners.

Appendix E: Federal Coronavirus State Fiscal Recovery Fund Money

This appendix summarizes the 2025 legislative session's impact on federal Coronavirus State Fiscal Recovery Fund money received by the State of Colorado under the American Rescue Plan Act of 2021.

Description of fund source

In 2021, Colorado received \$3,828,761,790 in federal Coronavirus State Fiscal Recovery Funds from the American Rescue Plan Act (ARPA funds) that were deemed subject to appropriation by the General Assembly. The General Assembly allocated most of the \$3.8 billion in federal ARPA funds during the 2021, 2022 and 2023 legislative sessions in more than 75 bills in six major categories. Of the total, \$370.0 million was allocated for flexible use by the Governor.¹⁷

During the 2024 legislative session, the General Assembly spent the federal funds as quickly as possible to avoid violating federal deadlines that would have required the funds be returned to the federal government. Specifically, \$1.6 billion that was at risk of being returned was used to pay for personal services in the Corrections, Human Services, and Judicial Departments in lieu of General Fund. The resulting General Fund savings was used to continue funding programs that had been supported by federal ARPA funds. Additionally, \$210.6 million of this amount was used to balance the FY 2024-25 budget. This funding swap was authorized through H.B. 24-1466.¹⁸

Summary of 2025 legislative actions

Senate Bill [25-312](#) (American Rescue Plan Act Funds) implemented various technical adjustments to the changes authorized in H.B. 24-1466. It also included reductions to some programs previously authorized to use ARPA funds. Major provisions in the bill included:

Net-zero true-ups: Multiple programs spent more federal ARPA funds in FY 2023-24 than expected. This required adjustments between federal funds and the General Fund. In most cases, more federal funds (and less General Fund) was appropriated and spent for programs, and less federal funds (and more General Fund) was appropriated and spent for personal services. Among other adjustments, the General Assembly eliminated ARPA funds for employee compensation in the Department of Human Services for FY 2024-25. This included a reduction of \$63.2 million ARPA funds and an equal increase of \$63.2 million General Fund. There was a similar adjustment for the Department of Corrections. The net fiscal impact of all adjustments was neutral: \$0 for the General Fund and \$0 for federal ARPA funds.

Reductions and reversions supporting budget balancing: The bill also changed the funding for some programs supported by ARPA funds or refinanced ARPA funds. This included adjustments to address the reversion of funds that had not been spent by statutory deadlines, as well as reductions to some programs. These changes saved \$33.5 million General Fund, which helped the General Assembly balance the FY 2025-26 budget. Some

¹⁷ For additional detail on legislative uses of ARPA funds, see Appendix D2 of the [FY 2024-25 Appropriations Report](#).

¹⁸ The General Assembly accomplished most of this through H.B. 24-1466 (Refinance Federal Coronavirus Recovery Funds). See Appendix D2 of the [FY 2024-25 Appropriations Report](#) and [the fiscal note](#) for H.B. 24-1466.

of the most significant changes included funding reductions totaling \$7.2 million in the Department of Higher Education, \$7.0 million in the Department of Human Services and Behavioral Health Administration, and \$6.7 million in the Department of Public Health and Environment.

For additional information, see the bill and fiscal note for S.B. 25-312.

Appendix F: Highway Users Tax Fund “Off-the-Top”

The Highway Users Tax Fund (HUTF) receives revenue from gasoline and special-fuel taxes; traffic fines; license plate and driver’s license fees; motor vehicle title and registration fees; and passenger-mile taxes. The Colorado Constitution limits expenditures from gas taxes and license and registration fees exclusively to the construction, maintenance, and supervision of state highways.¹⁹ Appropriations from the HUTF are determined annually using an “off the top” appropriation for supervision before a formulaic allocation to cities, counties, and the State Highway Fund.

The HUTF "off-the-top" refers to the portion of the fund appropriated to the Department of Public Safety for supervision of highways. Statute limits the annual growth of HUTF off-the-top appropriations to no more than 6.0 percent of the previous fiscal year, regardless of any increase or decrease in overall highway-related revenues.²⁰

| HUTF Off-the-Top Appropriations Comparison | | |
|---|---------------------------|----------------|
| | Appropriations Comparison | Percent Change |
| FY 2024-25 HUTF off-the-top appropriations base | \$208,288,455 | |
| 6.0 Percent allowable growth | 12,497,307 | |
| FY 2025-26 HUTF off-the-top appropriations limit | \$220,785,762 | 6.0% |
| Total FY 2025-26 HUTF off-the-top Long Bill package appropriation | \$220,340,657 | 5.8% |
| Over / (Under) HUTF off-the-top appropriations limit | -\$445,105 | |

¹⁹ Section 18 of Article X

²⁰ Section 43-4-201 (3)(a)(I)(C), C.R.S.

Appendix G: Marijuana Tax Cash Fund

This appendix summarizes the 2025 legislative session's impact on the Marijuana Tax Cash Fund.

Description of fund source

The Marijuana Tax Cash Fund (MTCF) is comprised of: (a) all revenues collected from the regular state sales tax on medical marijuana and non-marijuana retail product sales, and (b) a portion of the special sales tax revenue generated from retail marijuana sales. The General Assembly has defined specific purposes for which funds from the MTCF may be appropriated.²¹

Long Bill appropriations for FY 2025-26 are based on revenue forecasts from the Governor's Office of State Planning and Budgeting (OSPB). For more information about marijuana revenue, please refer to the FY 2025-26 [Marijuana Tax Cash Fund Figure Setting document](#).

Summary of 2025 legislative actions

The General Assembly allocated or transferred a total of \$128.5 million from the MTCF for FY 2025-26. This includes \$124.7 million in appropriations to fifteen departments and \$3.8 million in statutory transfers. Due to ongoing market challenges and declining revenues, the General Assembly reduced FY 2025-26 appropriations by approximately \$19.0 million compared to FY 2024-25.

Additionally, S.B. 25-268 (Changes to Money in the Marijuana Tax Cash Fund) implemented several statutory changes to balance the MTCF in FY 2025-26. One significant change was the cancellation of the planned \$20 million transfer to the Public School Capital Construction Assistance Fund. This fund supports the Building Excellent Schools Today (BEST) program in the Department of Education. The bill also revised the distribution of marijuana tax revenue, increasing the state's share while decreasing the amount allocated to local governments.

| Summary of Appropriations and Transfers from the Marijuana Tax Cash Fund for FY 2024-25 & FY 2025-26 | | | |
|---|-----------------------------|-----------------------------|------------------|
| Department | FY 2024-25 Appropriation | FY 2025-26 Appropriation | Annual Change |
| Agriculture | \$2,177,759 | \$2,141,511 | -\$36,248 |
| Early Childhood | 991,266 | 1,009,059 | 17,793 |
| Education | 22,206,415 | 17,242,066 | -4,964,349 |
| Governor | 1,911,848 | 934,346 | -977,502 |
| Health Care Policy and Financing | 1,500,000 | 1,500,000 | 0 |
| Higher Education | 10,950,000 | 7,225,000 | -3,725,000 |
| Human Services | 60,103,114 | 58,736,106 | -1,367,008 |
| Judicial | 2,734,691 | 2,734,691 | 0 |
| Law | 1,709,553 | 1,709,553 | 0 |
| Local Affairs | 2,243,268 | 1,357,514 | -885,754 |
| Public Health and Environment | 23,769,434 | 17,475,848 | -6,293,586 |
| Public Safety | 7,652,371 | 7,488,239 | -164,132 |

²¹ See Sec. 39-28.8-501 (2)(b)(IV), C.R.S. for specific purposes.

| Summary of Appropriations and Transfers from the Marijuana Tax Cash Fund for FY 2024-25 & FY 2025-26 | | | |
|---|-----------------------------|-----------------------------|------------------|
| Department | FY 2024-25 Appropriation | FY 2025-26 Appropriation | Annual Change |
| Regulatory Agencies | 202,807 | 120,807 | -82,000 |
| Revenue | 4,608,680 | 4,559,855 | -48,825 |
| Transportation | 950,000 | 450,000 | -500,000 |
| Total Appropriations | \$143,711,206 | \$124,684,595 | -\$19,026,611 |
| Statutory Transfers | \$1,598,000 | \$3,828,000 | \$2,230,000 |
| Total Appropriations and Transfers from the Marijuana Tax Cash Fund | \$145,309,206 | \$128,512,595 | -\$16,796,611 |

Appendix H: Severance Tax Operational Fund

This appendix describes the allocation of state severance tax revenues and anticipated expenditures from the Severance Tax Operational Fund.

Severance Tax Revenue Allocation

Colorado collects taxes when people sever finite minerals or fuel from the land. Examples include oil and gas, coal, metallic minerals, and molybdenum. Statutes allocate half the severance tax revenues to support local governments.²² The State splits the other half equally between water projects²³ and the Severance Tax Operational Fund (Operational Fund)²⁴. In other words, the Operational Fund receives 25.0 percent of total severance tax revenues. The Department of Natural Resources manages the Operational Fund.

Summary of 2025 legislative actions

Appropriations from the Operational Fund fall into two main categories – core programs and discretionary programs. The funding for discretionary programs depends on enough severance tax revenues. The following table outlines appropriations in the current fiscal year and expected appropriations in FY 2025-26.

| Severance Tax Operational Fund Appropriations | | |
|---|------------------------------|------------------------|
| Category | FY 2024-25 Appropriations | FY 2025-26 Forecast |
| Core Programs | | |
| Oil & Gas Conservation Commission | \$6,148,067 | \$6,148,067 |
| CO Geological Survey | 1,836,180 | 1,898,062 |
| Avalanche Information Center | 818,432 | 849,268 |
| Reclamation, Mining, & Safety | 6,324,024 | 6,573,005 |
| CO Water Conservation Board | 1,319,250 | 1,319,250 |
| CPW – Wildlife | 25,225 | 0 |
| CPW – Parks | 2,525,909 | 2,521,682 |
| Core Programs Total | \$18,997,087 | \$19,309,334 |
| Discretionary Programs | | |
| DNR Species Conservation Trust Fund | \$5,000,000 | \$5,000,000 |
| CPW Aquatic Nuisance Species Fund | 4,006,005 | 4,006,005 |
| CDA Soil Conservation Grant Fund | 700,000 | 700,000 |
| CO Strategic Wildfire Action Plan | 5,000,000 | 5,000,000 |
| Discretionary Programs Total | \$14,706,005 | \$14,706,005 |
| Other Legislation | | |
| SB 25-040 Future of Sev Tax Task Force | \$0 | \$198,592 |
| Other Legislation Total | \$0 | \$198,592 |
| Operational Fund Total Appropriations | \$33,703,092 | \$34,213,931 |

²² Section 39-29-108 (2)(b), C.R.S.

²³ Section 39-29-109 (2)(a), C.R.S.

²⁴ Section 39-29-109 (2)(b), C.R.S.

In addition to the appropriations for the core and discretionary programs that happen through the budget cycle, SB 25-040 (Future of Severance Taxes & Water Funding Task Force) was passed, which appropriates \$198,592 cash funds from the Operational Fund to the Department of Natural Resources for FY 2025-26. Unlike the other appropriations from the Operational Fund, this appropriation will not be ongoing. There is an expected appropriation in FY 2026-27 of \$29,718 but no appropriations expected in future years.

Appendix I: State Education Fund

This appendix describes appropriations and transfers from the State Education Fund (SEF).

Revenue and spending

The State Constitution links funding for kindergarten through twelfth grade education to the rate of inflation and creates the State Education Fund (SEF).²⁵ The SEF is funded by a diversion of one-third of one percent of federal taxable income that would have otherwise gone to the General Fund. The SEF retains any interest earned on the fund balance.

Revenues to the SEF are not subject to the constitutional Taxpayer's Bill of Rights (TABOR) limitation on fiscal year spending. SEF appropriations are not subject to the statutory limitation on state General Fund appropriations.

The General Assembly may annually appropriate money from the SEF for:

- compliance with the requirements to annually increase base per pupil funding for public school finance and annually increase funding for categorical programs;
- accountable education reform;
- accountable programs to meet state academic standards;
- class size reduction;
- expanding technology education;
- improving student safety;
- expanding the availability of preschool and kindergarten programs;
- performance incentives for teachers;
- accountability reporting; or
- public school building capital construction.

Appropriations and transfers from the SEF for FY 2025-26 total \$1.6 billion (Table 1), with a projected balance of \$606.3 million at the end of FY 2025-26 (Table 2). Funding related to public school finance and categorical programs makes up 88.6 percent of all appropriations and transfers from the SEF, the majority of which goes to the state share of districts' total program funding.

| Table 1: Transfers and Appropriations from the State Education Fund | | |
|---|-----------------|-----------------|
| Item | FY 2024-25 | FY 2025-26 |
| Public School Finance and Categorical Programs | | |
| State share of districts' total program funding | \$1,279,079,397 | \$1,008,893,087 |
| Categorical programs | 377,675,185 | 395,447,644 |
| Transfer to Mill Levy Override Match Fund | 15,715,539 | 0 |
| At-risk per pupil additional funding | 5,000,000 | 0 |
| Public school finance administration | 361,038 | 261,191 |
| Financial transparency maintenance system | 92,786 | 92,786 |
| District per pupil reimbursements for juveniles held in jail | 10,000 | 0 |
| Supplemental at-risk aid | 0 | 7,009,989 |
| Subtotal: School Finance and Categorical Programs | \$1,677,933,945 | \$1,411,704,697 |

²⁵ Section 17 of Article IX of the State Constitution.

| Table 1: Transfers and Appropriations from the State Education Fund | | |
|---|------------------------|------------------------|
| Item | FY 2024-25 | FY 2025-26 |
| <i>Percent of Total</i> | <i>89.0%</i> | <i>88.6%</i> |
| School Capital Construction: | | |
| Charter school capital construction | \$23,935,468 | \$23,523,071 |
| <i>Percent of Total</i> | <i>1.3%</i> | <i>1.5%</i> |
| Other Programs | | |
| Healthy School Meals for All (H.B. 24-1206) | \$35,162,414 | \$8,119,271 |
| Transfer to Early Literacy Fund | 34,000,000 | 34,000,000 |
| Facility school funding | 33,354,626 | 36,362,737 |
| Colorado Student Assessment Program | 24,737,797 | 25,179,138 |
| CSI mill levy equalization | 21,202,153 | 26,363,089 |
| School Counselor Corps Grant Program | 12,007,490 | 12,029,506 |
| Assistance to Boards of Cooperative Education Services | 3,327,275 | 3,327,275 |
| Student Educator Stipend Program in Dept. of Higher Ed (H.B. 24-1290) | 3,277,000 | 0 |
| Professional development for science teachers (H.B. 24-1446) | 3,000,000 | 0 |
| Early literacy assessment tool | 2,997,072 | 2,997,072 |
| School turnaround leaders development/school transformation | 2,012,527 | 2,019,102 |
| Ninth-grade success grant and performance reporting (H.B. 24-1282) | 1,925,050 | 2,007,458 |
| Various other programs less than \$1.0 million each | 4,240,221 | 3,847,145 |
| Subtotal: Other Programs | \$181,243,625 | \$156,251,793 |
| <i>Percent of Total</i> | <i>9.6%</i> | <i>9.8%</i> |
| Employee Compensation and Operating Common Policies | | |
| | \$1,557,630 | \$1,436,593 |
| <i>Percent of Total</i> | <i>0.1%</i> | <i>0.1%</i> |
| Total | \$1,884,670,668 | \$1,592,916,154 |

The following table summarizes SEF revenues and expenditures for FY 2024-25 and FY 2025-26. Projected income tax revenue and interest earnings are based on the Legislative Council Staff June 2025 Economic and Revenue Forecast.

| Table 2: Comparison of State Education Fund Revenues and Expenditures (\$ millions) | | |
|---|------------|------------|
| Description | FY 2024-25 | FY 2025-26 |
| Beginning fund balance | \$1,674.1 | \$1,042.3 |
| Income tax revenue | 1,060.6 | 1,111.6 |
| Interest earnings | 46.2 | 45.3 |
| S.B 23B-001 (2023 Property Tax Relief) General Fund transfer to SEF | 146.0 | 0.0 |
| Appropriations and transfers out of SEF | -1,884.7 | -1,592.9 |
| Ending Fund Balance | 1,042.3 | 606.3 |

Appendix J: Tobacco Revenue Allocations

This appendix describes the allocation of Colorado’s TABOR-exempt tobacco revenue streams.

Description of fund source

Colorado receives annual TABOR-exempt tobacco revenue from three sources:

- 1 **Tobacco Master Settlement Agreement (MSA):** a 1998 legal settlement between tobacco manufacturers and states that sued manufacturers to recover Medicaid and other health-related costs incurred by treating smoking-related illnesses. A statutory formula guides how these funds are distributed.²⁶
- 2 **Amendment 35:** a 2004 constitutional amendment that imposes tobacco and cigarette taxes.²⁷ A formula guides how these funds are distributed.
- 3 **Proposition EE:** a tobacco, cigarette, and nicotine product tax initiated by House Bill 20-1427 and approved by voters in November 2020. Statute dictates the allocation of these funds.²⁸

Long Bill appropriations were set based on the forecasted revenue provided by the Governor’s Office of State Planning and Budgeting (OSPB). For more information about tobacco revenue, please see the [FY 2025-26 Tobacco Revenue Figure Setting document](#).

Summary of 2025 legislative actions

The distribution methodology for TABOR-exempt tobacco revenue was not adjusted during the 2025 legislative session. Projected distributions for the three revenue sources are as follows. The sum of individual estimates may not equal the total due to rounding differences.

| Tobacco Master Settlement Agreement Revenue Distributions | | |
|---|------------|--------------------------------|
| Department and Program | Percentage | FY 2025-26 Estimate (millions) |
| Early Childhood | | |
| Nurse Home Visitor Program | 28.7% | \$22.7 |
| Health Care Policy and Financing | | |
| Children’s Basic Health Plan Trust | 18.0% | \$14.2 |
| Higher Education | | |
| University of Colorado Health Sciences Center | 17.5% | \$13.8 |
| Human Services | | |
| Tony Grampsas Youth Services Program | 7.5% | \$5.9 |
| Law | | |
| Tobacco Litigation Settlement | 2.5% | \$2.0 |
| Military and Veterans Affairs | | |
| State Veterans Trust Fund | 1.0% | \$0.8 |
| Personnel | | |
| Supplemental State Contribution | 2.3% | \$1.8 |
| Public Health and Environment | | |
| State Drug Assistance Program (SDAP, Ryan White) | 5.0% | \$4.0 |

²⁶ Section 24-75-1104.5 (1.7), C.R.S.

²⁷ Section 21 of Article X of the Colorado Constitution

²⁸ Section 24-22-118, C.R.S.

| Tobacco Master Settlement Agreement Revenue Distributions | | |
|--|---------------|--------------------------------|
| Department and Program | Percentage | FY 2025-26 Estimate (millions) |
| AIDS and HIV Prevention (CHAPP) | 3.5% | \$2.8 |
| Immunizations | 2.5% | \$2.0 |
| Dental Loan Repayment Program (DLRP) | 1.0% | \$0.8 |
| CO Health Service Corps (CHSC) | 1.0% | \$0.8 |
| Capital Construction – Department of Higher Education – Fitzsimons | | |
| Lease Purchase Payments | 8.0% | \$6.3 |
| Unallocated Amount | 1.5% | \$1.2 |
| Total | 100.0% | \$79.1 |

| Distribution of Tobacco Tax Cash Fund Revenue, including Amendment 35 and Prop EE (millions of dollars) | | | | | |
|---|---|---------------|-----------------------------|---------------------------------|---|
| Department | Fund and/or Major Program Activities | Percent | FY 2025-26 A35 Distribution | FY 2025-26 Prop EE Distribution | Total FY 2025-26 Distribution (projected) |
| Health Care Policy and Financing | Health Care Expansion Fund | 46.0% | \$37.4 | \$5.0 | \$42.4 |
| | Primary Care Fund | 19.0% | 15.4 | 2.1 | 17.5 |
| Public Health and Environment | Tobacco Education Programs Fund | 16.0% | 13.0 | 1.8 | 14.8 |
| | Prevention, Early Detection, and Treatment Fund | 16.0% | 13.0 | 1.8 | 14.8 |
| Health Care Policy and Financing | Old Age Pension Fund | 1.5% | 1.2 | 0.2 | 1.4 |
| Revenue | Local government compensation for lost revenue from tobacco taxes | 0.9% | 0.8 | 0.1 | 0.8 |
| Public Health and Environment | Immunizations performed by small local public health agencies | 0.3% | 0.2 | 0.0 | 0.3 |
| Health Care Policy and Financing | Children's Basic Health Plan | 0.3% | 0.2 | 0.0 | 0.3 |
| Total | | 100.0% | \$81.2 | \$11.0 | \$92.2 |

| Distribution of Proposition EE dollars | |
|--|---------------------|
| Program/Fund | FY 2025-26 Forecast |
| General Fund | \$4.1 |
| Tobacco Education Programs Fund | 20.0 |
| Tobacco Tax Cash Fund | 11.0 |
| Preschool Programs Cash Fund | 201.5 |
| Total | \$236.5 |

Appendix K: Informational “(I)” Notations

This appendix summarizes amounts included in the budget for informational purposes only.

Description of fund source

The Long Bill and other legislation indicate when an amount is shown for informational purposes through an “(I)” notation. As defined in the Long Bill headnotes:

Where the letter “(I)” appears directly to the right of a figure or in a letternote referencing a figure, that amount is not an appropriation, nor does it limit the expenditure of such money. The figure is included for informational purposes only. It provides a record of funds anticipated to be expended and, in some instances, may indicate assumptions used relative to those funds in developing appropriated amounts.

The amounts annotated with an (I) in the FY 2025-26 Long Bill and other legislation are described below, followed by a table detailing these amounts by department and fund source.

General Fund: The (I) notation applies to a General Fund or General Fund Exempt amount when the amount is continuously appropriated to a state agency, or the agency is otherwise authorized by law to spend the money. Continuously appropriated amounts do not require additional authorization from the General Assembly to be spent. This includes General Fund amounts annotated with the (I) in three departments:

- Treasury: Senior Citizen and Disabled Veteran Property Tax Exemption and Direct Distribution for Unfunded Actuarial Accrued PERA Liability;
- Revenue: Old Age Heat and Fuel and Property Tax Assistance, Cigarette Tax Rebate; Retail Marijuana Sales Tax Distributions to Local Governments; and
- Local Affairs: Payments for Volunteer Firefighter Retirement Plans and Death and Disability Insurance.

Cash Funds: The (I) notation applies to a cash funds amount when the amount is continuously appropriated to a state agency, or the agency is otherwise authorized by law to spend the money. The most significant amounts that are annotated with the (I) include:

- Cash funds overseen by the State Transportation Commission;
- Highway Users Tax Funds distributed to local governments through the Department of Treasury;
- Fees collected by state institutions of higher education;
- Old Age Pension allocations and the local share of funding for various social services programs in the Department of Human Services; and
- Local Government Mineral and Energy Impact grants and disbursements and money from the Affordable Housing Support Fund in the Department of Local Affairs.

Reappropriated Funds: The (I) notation applies to a reappropriated funds amount when it is continuously appropriated to a state agency, the agency is otherwise authorized by law to spend the money, or when the underlying federal funds source is informational. The largest amount that is annotated with the (I) is for workers’ compensation claims in the Department of Personnel.

Federal Funds: Most federal funds in the Long Bill are annotated with an (I). However, some federal grants that are administered by the Departments of Human Services and Public Health and Environment are appropriated by the General Assembly pursuant to federal law. In addition, there are federal funds that

require state matching funds (e.g., the Medicaid program), and the associated General Fund or cash funds amounts are annotated with an "(M)" or "(H)" in the Long Bill. With some exceptions, these annotations require the associated state funding to be reduced if the amount of available federal funding changes. Thus, these federal amounts are not considered informational.

Summary of 2025 legislative actions

The table below summarizes informational-only amounts by department and bill. These amounts increased by 9.9 percent year over year. Major changes include the addition of PERA Direct Distribution General Fund amounts in the Treasury Department and increases in cash funds in the Departments of Transportation and Local Affairs.

| Summary of FY 2025-26 "(I)" Notes | | | | | | | |
|-----------------------------------|------------|--------------------|---------------------------|--------------------|-------------------|--------------------|---|
| Department | Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | Percent of Operating Budget (I) Notations |
| Operating Budget | | | | | | | |
| Agriculture | SB 25-206 | \$6,631,156 | \$0 | \$1,911,846 | \$0 | \$4,719,310 | 0.1% |
| Corrections | SB 25-206 | 26,841,636 | 0 | 23,500,633 | 0 | 3,341,003 | 0.4% |
| Early Childhood | SB 25-206 | 46,749,581 | 0 | 32,475,160 | 0 | 14,274,421 | 0.7% |
| Education | SB 25-206 | 902,959,953 | 0 | 9,800,097 | 43,900,000 | 849,259,856 | 12.6% |
| Governor* | SB 25-206 | 61,075,546 | 0 | 51,500,060 | 720,272 | 8,855,214 | 0.9% |
| Health Care Policy and Financing | SB 25-206 | 447,133,533 | 0 | 22,358,429 | | 424,775,104 | |
| | SB 25-226 | 66,637 | 0 | 0 | 0 | 66,637 | |
| | SB25-308 | 2,371,403 | 0 | 2,218,592 | 0 | 152,811 | |
| | HB25-1328 | 220,424 | 0 | 0 | 0 | 220,424 | |
| Subtotal - Health Care Policy | | 449,791,997 | 0 | 24,577,021 | 0 | 425,214,976 | 6.3% |
| Higher Education | SB 25-206 | 356,300,313 | 0 | 329,555,015 | 0 | 26,745,298 | 5.0% |
| Human Services | SB 25-206 | 709,339,143 | 0 | 298,591,203 | 1,320,476 | 409,427,464 | |
| | SB 25-235 | -17,309 | 0 | 0 | 0 | -17,309 | |
| | HB 25-1146 | 122,279 | 0 | 0 | 122,279 | 0 | |
| | HB 25-1159 | 90,585 | 0 | 0 | 0 | 90,585 | |
| Subtotal - Human Services | | 709,534,698 | 0 | 298,591,203 | 1,442,755 | 409,500,740 | 9.9% |
| Judicial | SB 25-206 | 50,745,910 | 0 | 46,320,910 | 0 | 4,425,000 | 0.7% |
| Labor and Employment | SB 25-206 | 301,282,687 | 0 | 62,227,654 | 22,003,646 | 217,051,387 | 4.2% |
| Law | SB 25-206 | 9,703,786 | 0 | 5,461,334 | 307,461 | 3,934,991 | 0.1% |
| Legislature | SB 25-206 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Local Affairs* | SB 25-206 | 469,474,435 | 4,325,000 | 334,898,768 | 5,306,832 | 124,943,835 | 6.5% |
| Military and Veterans Affairs | SB 25-206 | 134,299,426 | 0 | 0 | 25,000 | 134,274,426 | 1.9% |
| Natural Resources | SB 25-206 | 79,219,539 | 0 | 35,474,230 | 1,115,249 | 42,630,060 | 1.1% |
| Personnel | SB 25-206 | 97,826,108 | 0 | 5,120,336 | 92,705,772 | 0 | 1.4% |
| Public Health and Environment* | SB 25-206 | 329,027,434 | 0 | 2,881,489 | 8,236,541 | 317,909,404 | 4.6% |
| Public Safety | SB 25-206 | 101,955,984 | 0 | 13,352,664 | 18,972,420 | 69,630,900 | |
| | HB 25-1098 | 500,000 | 0 | 0 | 0 | 500,000 | |
| Subtotal - Public Safety | | 102,455,984 | 0 | 13,352,664 | 18,972,420 | 70,130,900 | 1.4% |
| Regulatory Agencies | SB 25-206 | 2,757,355 | 0 | 701,716 | 0 | 2,055,639 | 0.0% |

Summary of FY 2025-26 "(I)" Notes

| Department | Bill | Total Funds | General Fund ¹ | Cash Funds | Reapprop. Funds | Federal Funds | Percent of Operating Budget (I) Notations |
|---------------------------------|------------|------------------------|---------------------------|------------------------|----------------------|------------------------|---|
| Revenue | SB 25-206 | 84,879,122 | 35,924,002 | 48,102,988 | 0 | 852,132 | |
| | HB 25-1311 | 17,135 | 0 | 17,135 | 0 | 0 | |
| Subtotal -Revenue | | 84,896,257 | 35,924,002 | 48,120,123 | 0 | 852,132 | 1.2% |
| State | SB 25-206 | 3,550,546 | 0 | 3,550,546 | 0 | 0 | 0.0% |
| Transportation | SB 25-206 | 2,150,197,118 | 0 | 1,325,903,256 | 5,111,756 | 819,182,106 | 30.0% |
| Treasury | SB 25-206 | 793,696,223 | 362,833,626 | 348,319,899 | 82,542,698 | 0 | 11.1% |
| Total – Operating Budget | | \$7,169,017,688 | \$403,082,628 | \$3,004,243,960 | \$282,390,402 | \$3,479,300,698 | 100.0% |
| Capital Budget | SB 25-206 | 18,405,550 | 0 | 0 | 0 | 18,405,550 | |
| Total – Capital Budget | | \$18,405,550 | \$0 | \$0 | \$0 | \$18,405,550 | |

Grand Total (I) Notations: Operating and Capital Construction Budgets

| | | | | | |
|--------------------|------------------------|----------------------|------------------------|----------------------|------------------------|
| Grand Total | \$7,187,423,238 | \$403,082,628 | \$3,004,243,960 | \$282,390,402 | \$3,497,706,248 |
|--------------------|------------------------|----------------------|------------------------|----------------------|------------------------|

¹ Includes General Fund Exempt.

*Amounts in the table incorporate corrections to the (I) notation totals included in S.B. 25-206 for this department.

The table below reflects operating and capital budget appropriations with (I) notations as a percentage of the total state budget. For FY 2025-26, informational funds represent 15.3 percent of all operating and capital appropriations, consisting primarily of cash funds and federal funds.

| FY 2025-26 Appropriations and Informational "(I)" Notations | | | |
|---|---|----------------------------------|---|
| Fund Source | Operating and Capital Budget Appropriations | (I) Notation Budget Grand Totals | (I) Notation Amounts as Percent of Appropriations |
| General Fund and General Fund Exempt | \$16,869,035,142 | \$403,082,628 | 2.4% |
| Capital Construction Fund | 174,263,257 | 0 | n/a |
| Cash Funds | 13,152,784,854 | 3,004,243,960 | 22.8% |
| Reappropriated Funds | 2,900,986,057 | 282,390,402 | 9.7% |
| Federal Funds | 13,988,754,649 | 3,497,706,248 | 25.0% |
| Total | \$47,085,823,959 | \$7,187,423,238 | 15.3% |