



Joint Budget Committee

Staff Figure Setting FY 2026-27

**Legislative Department
(Long Bill Appropriations Only)**

Prepared by:
Craig Harper, JBC Staff
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Joint Budget Committee Staff

200 E. 14th Avenue, 3rd Floor

Denver, Colorado 80203

Telephone: (303) 866-2061

leg.colorado.gov/agencies/joint-budget-committee

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How to Use this Document

The Department Overview contains a table summarizing the staff recommended incremental changes followed by brief explanations of each incremental change. A similar overview table is provided for each division, but the description of incremental changes is not repeated, since it is available under the Department Overview. More details about the incremental changes are provided in the sections following the Department Overview and the division summary tables.

Decision items, both department-requested items and staff-initiated items, are discussed either in the Decision Items Affecting Multiple Divisions or at the beginning of the most relevant division. Within a section, decision items are listed in the requested priority order, if applicable.

Department Overview

The Legislative Branch includes the elected members of the House of Representatives and the Senate, and the necessary staff to support these legislators in their duties and responsibilities. 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
- 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.

General Notes About this Packet

While the majority of appropriations for the Legislative Department are included in a separate bill (e.g., S.B. 25-188), some line item appropriations for the Department are included in the Long Bill. These Long Bill appropriations provide funding for:

- Studies and analyses that are required by statute or the State Constitution.
- Statewide common policies that relate to services provided by the Executive Branch agencies (e.g., workers' compensation) and for PERA Direct Distribution.

This document only includes staff recommendations for Long Bill appropriations.

Unlike Executive and Judicial Branch departments, the Legislative Department does not submit a budget request to the Joint Budget Committee. Instead, each legislative agency Director makes a recommendation to their respective oversight committee, and the budget approved by the oversight committee is submitted to the Executive Committee. The Executive Committee is responsible for proposing the Legislative Branch budget to the General Assembly, and introducing the annual legislative appropriation bill.

Decision Items

Staff does not have any decision items for this document at this time. The Legislature's Long Bill appropriation figure setting document often includes a recommendation for a placeholder for the Legislative Appropriation Bill. However, the various staff agencies (including the JBC Staff) are still finalizing budget requests and will be presenting to their respective oversight committees in the coming weeks. Staff will return with a placeholder recommendation when information is available.

(1) Legislative Council

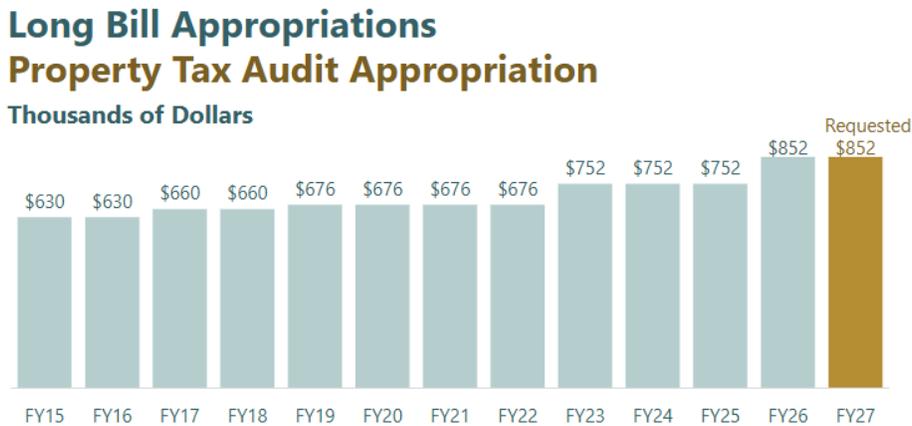
Property Tax Study Pursuant to Section 39-1-104 (16), C.R.S.

This line item provides funding for Legislative Council Staff to annually contract for a statutorily required “valuation for assessment” study. The objective of this study is to determine whether county assessors are correctly and consistently applying constitutional and statutory provisions to arrive at the actual value of properties.

The audit of county assessor valuations follows a two-year cycle, with odd numbered fiscal years involving the bulk of the data gathering, field work, and analysis as new levels of value are being established through reappraisals updating the "base year" levels of value. Even-numbered years tend to focus more on directives of the State Board of Equalization, maintaining the audit database, and monitoring the actions of the counties, but also include a detailed abstract of properties used by legislative staff in analyzing proposals to change the state's property tax system.

Statutory Authority: Section 39-1-104 (16)(a), C.R.S.

Request: The Legislative Council Staff requests an appropriation of \$852,000 General Fund for FY 2026-27, with no change from the FY 2025-26 appropriation. The following graphic, prepared by Legislative Council Staff, shows recent appropriations for this line item and the requested amount for FY 2026-27.



Recommendation: Staff recommends approving the request. The Executive Committee approved this request on February 10.

Cost of Living Study Pursuant to Section 22-54-104 (5)(c)(III)(A), C.R.S.

This line item provides funding for Legislative Council Staff to contract every other year for a cost-of-living analysis to certify the cost-of-living factor for each school district. As a component of the school finance formula, the cost-of-living factor reflects the differences in the costs of housing, goods, and services among regions in which school districts are located and affects the allocation of funds among districts. Statute requires certification of districts’ factors by April 15 every other year, and the factors are effective for the following two state fiscal years.

The costs of this study are supported by a transfer from the appropriation to the Department of Education for the State Share of Districts' Total Program Funding. A Long Bill footnote specifies the maximum amount of the transfer to fund the biennial cost of living analysis.

The FY 2025-26 appropriation provided \$200,000 reappropriated funds for the study to be completed in the current year (to determine the cost-of-living factors for FY 2026-27 and FY 2027-28). Statute does not require a study in FY 2026-27.

Statutory Authority: Section 22-54-104 (5)(C)(III)(A) and (B), C.R.S.

Request: The Legislative Council Staff is not requesting an appropriation for FY 2026-27 because statute does not require a study for the year.

Recommendation: Staff recommends approving the request for no appropriation.

Ballot Analysis

This line item provides funding for the printing, mailing, and analyses of statewide ballot measures. Sections 1 (7.3) and (7.5) of Article V of the State Constitution requires the nonpartisan staff of the General Assembly to:

- Cause to be published in each county the text and title of every statewide initiated or referred measure.
- Prepare and distribute to active registered voters statewide a ballot information booklet that includes the text and title of each statewide measure along with a fair and impartial analysis of each measure.

This provision also requires the General Assembly to provide sufficient appropriations for the preparation and distribution of the ballot information booklet at no charge to recipients.

The expenditures related to these requirements can vary significantly from year to year. Generally, expenses are higher in even election years, and the annual appropriation is intended to fund one-half of the estimated costs over a two-year period, thus allowing the General Assembly to maintain a similar appropriation from year to year.

The annual General Fund appropriation in this line item is credited to the Ballot Information Publication and Distribution Revolving Fund (informally known as the Blue Book Fund). Money in this fund is continuously appropriated to the Legislative Council to pay the costs of publishing the text and title of each measure and the costs of distributing the ballot information booklet.

Constitutional and Statutory Authority: Sections 1 (7.3) and (7.5) of Article V of the State Constitution; Section 1-40-124.5, C.R.S.

Request: The Legislative Council Staff requests an appropriation of \$3,100,000 General Fund for FY 2026-27, an increase of \$2.6 million above the \$0.5 million appropriation for FY 2025-26. The Legislative Council Staff request, and the associated Executive Committee decision, assume that the existing fund balance in the Ballot Information Publication and Distribution Revolving Fund would cover approximately \$0.4 million in additional expenses. The following table and graphic, prepared by Legislative Council Staff, provide and illustrate recent expenses for printing, postage, and newspaper publication.

Long Bill Appropriations History & Forecast of Blue Book Fund Balance

Budget Year	Actual	Preliminary	Estimated	Estimated
Blue Book	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	2023 Book	2024 Book	2025 Book	2026 Book
Begin Balance	\$385,536	\$2,421,503	\$2,076,434	\$1,396,538
Appropriation	\$3,000,000	\$3,000,000	\$500,000	\$3,100,000
Expenditures	\$1,040,198	\$3,423,071	\$1,223,200	\$3,500,000
Net Interest	\$76,165	\$49,981	\$43,304	\$31,889
End Balance	\$2,421,503	\$2,076,434	\$1,396,538	\$996,538

*estimated figures are in green

Recommendation: At least \$3.1M, to preserve at least a \$1 million fund balance.

Why: Assumes a similar number of measures on the 2026 ballot as in 2024, respectively; historical increases in the cost of paper and postage, This also hedges against risk by ensuring a sufficient fund balance.

Long Bill Appropriations Blue Book Costs: History & Estimate

Millions of Dollars



The request is based on the following assumptions:

- a similar number of measures in 2026 as in 2024;
- historical increases in the cost of paper and postage; and
- maintaining a sufficient fund balance.

Recommendation: Staff recommends approving the request. The Executive Committee also approved this request on February 10.

(2) General Assembly

PERA Direct Distribution

This line item was first included in the FY 2019-20 budget as a common policy allocation payment for the State portion of the annual PERA Direct Distribution (DD) payment established by S.B. 18-200. The State portion of the payment is used to pay down the unfunded liability for the State and Judicial PERA divisions.

The allocation of this State portion to each department is proportional to PERA Amortization Equalization Disbursement (AED) and the PERA Supplemental AED authorized by S.B. 04-257 and S.B. 06-235. A separate line item appropriation to each department provides an appropriation of General Fund, cash funds, reappropriated funds, and federal funds based on a billing allocation for the State portion of the \$225.0 million annual PERA DD payment. The sources of funds for each department are based on the sources of funds that support employee salaries.

In addition to the appropriations to each department, the annual Long Bill includes a corresponding informational appropriation of \$225.0 million to the Department of the Treasury. This appropriation consists of reappropriated funds collected from all departments for the State and Judicial PERA divisions (\$60.4 million for FY 2025-26), and a direct appropriation of General Fund for the School and Denver Public Schools PERA divisions (\$164.6 million for FY 2025-26).

From FY 2019-20 through FY 2021-22, the appropriation to the Legislative Department for the PERA DD payment was included in the annual legislative appropriation bill. The State's \$225.0 million payment was suspended for FY 2020-21 through H.B. 20-1379. Beginning in FY 2022-23, the Executive Committee and the JBC approved a staff recommendation to include the annual PERA DD appropriation in the Long Bill rather than the legislative appropriation bill. However, for FY 2022-23, this appropriation was not included because S.B. 21-228 required payments that would otherwise be paid from the General Fund would instead be paid from the PERA Payment Cash Fund.

Statutory Authority: Section 24-51-414, C.R.S.

Recommendation: Staff recommends a Long Bill appropriation of \$825,073 General Fund, in alignment with the Committee's common policy decision for PERA Direct Distribution on February 4, 2026. The recommendation represents a slight reduction from the current appropriation of \$826,446. Staff requests permission to adjust this amount as necessary based on any changes to the common policy for FY 2026-27.

Worker's Compensation

This line item is used to pay the Department of Personnel for the Legislature's share for inclusion in the State's workers' compensation program for state employees.

Statutory Authority: Section 24-30-1510.7, C.R.S.

Recommendation: Staff recommends a Long Bill appropriation of \$227,808 General Fund, in alignment with the Committee's action on operating common policies. Staff requests permission to adjust this amount as necessary based on any changes to the common policy for FY 2026-27.

Legal Services

This line item appropriation is used to pay the Department of Law for the provision of legal services for the Legislature.

Statutory Authority: Sections 24-31-101 (1)(a), C.R.S., and 24-75-112 (1)(i), C.R.S.

Recommendation: The staff recommendation is pending future action by the Committee. Staff requests permission to ultimately reflect the amount approved by the Committee when the common policy is established. The current appropriation is \$15,706 General Fund.

Payment to Risk Management and Property Funds

This line item supports the payment to the Department of Personnel for the Legislature's share of liability and property insurance. The State's liability program is used to pay liability claims and expenses brought against the State.

Statutory Authority: Sections 24-30-1510 and 24-30-1510.5, C.R.S.

Recommendation: Staff recommends a Long Bill appropriation of \$77,400 General Fund, consistent with the Committee's action on operating common policies. Staff requests permission to adjust this amount as necessary based on any changes to the common policy for FY 2026-27.

Maintenance of Legislative Space

This line item appropriation pays the Department of Personnel for the Legislature's share of the costs of maintaining State buildings that are part of the Capitol Complex. In addition to the Capitol, the Legislative Services Building, and legislative office space in the State Services Building at 1525 Sherman Street, this payment includes funding for parking and the equivalent of 26 days of use of the conference center at 1525 Sherman Street.

Statutory Authority: Section 24-30-1104 (4) and Part 1 of Article 82 of Title 24, C.R.S.

Recommendation: Staff recommends a Long Bill appropriation of \$3,058,546 General Fund, consistent with the Committee's action on operating common policies. Staff requests permission to adjust this amount as necessary based on any changes to the common policy for FY 2026-27.

Payments to OIT

This line item appropriation pays the Governor's Office of Information Technology for information technology services provided for the Legislature.

Statutory Authority: Section 24-37.5-104, C.R.S.

Recommendation: The staff recommendation is pending future action by the Committee. Staff requests permission to ultimately reflect the amount approved by the Committee when the common policy is established. The current appropriation is \$162,555 General Fund.

CORE Operations

This line item appropriation pays the Department of Personnel for the Legislature's share of the costs of the Colorado Operations Resource Engine (CORE) system. This is the accounting system that is used to record all State revenues and expenditures.

Statutory Authority: Section 24-30-209, C.R.S.

Recommendation: The staff recommendation is pending future action by the Committee. Staff requests permission to ultimately reflect the amount approved by the Committee when the common policy is established. The current appropriation is \$7,499 General Fund.

