Joint Budget Committee Staff
Nonpartisan Budget Analysis for Colorado's Legislature

Appropriations Report

Fiscal Year 2026-27

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Contents

Introduction

This report summarizes the fiscal impact of the 2026 legislative session, focusing primarily on appropriations for the 2026-27 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 2025-26 and FY 2026-27.
- 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 2025-26 and FY 2026-27.

Part III – Appendices

Multiple appendices provide additional information and supporting documentation related to the State budget. These appendices focus mainly on key funding sources, such as the State Education Fund and the Marijuana Tax Cash Fund.

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/HB26-1410
[2] https://content.leg.colorado.gov/content/budget
[3] https://content.leg.colorado.gov/explorebudget/

Part I Overview

General Fund Overview

This section summarizes the allocation of General Fund in FY 2025-26 and FY 2026-27. Section 1 summarizes General Fund revenues, expenditures, and reserves for both fiscal years. Section 2 summarizes the impact of major legislative actions 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 2025-26 and FY 2026-27.

The General Assembly used the March 2026 Office of State Planning and Budgeting (OSPB) revenue forecast to make final adjustments to the FY 2025-26 budget and prepare the FY 2026-27 budget. This summary shows the projected status of the General Fund as of the end of the 2026 regular session using that forecast. It does not incorporate any subsequent forecast adjustments or revenue changes, such as the June 2026 revenue forecasts. As a result, many amounts will change in the future.

As shown in Table 1, incorporating revenues anticipated to be available under the March 2026 OSPB revenue forecast and the actions of the General Assembly during the 2026 legislative session, the General Fund was projected to end FY 2025-26 with a balance $108.5 million above the statutory reserve requirement and to end FY 2026-27 with a balance $22.2 million above the reserve requirement.

Table 1: General Fund Status Based on the March 2026 OSPB Revenue Forecast
Dollars in Millions

Item	FY 2025-26	FY 2026-27
Total General Fund Available (See Table 2)	$20,033.7	$20,336.8
Less: Total General Fund Obligations (See Table 3)	18,286.0	18,638.8
Year-end Reserve in General Fund	$1,747.7	$1,698.0
Plus: Year-end Reserve in PERA [1]	500.0	500.0
Total Year-end Reserve	$2,247.7	$2,198.0
Statutorily Required Reserve Percent [2]	13.0%	13.0%
Required Reserve Amount [2]	$2,139.2	$2,175.8
Year-end Reserve Above Requirement	$108.5	$22.2

[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] House Bill 26-1363 (Temporarily Reduce General Fund Reserve) reduces the reserve requirement from 15.0 percent to 13.0 percent for FY 2025-26 and FY 2026-27 only. In addition, H.B. 24-1231 (State Funding for Higher Education Projects) reduces the annual reserve requirement by $41.3 million beginning in FY 2023-24.

2. Actions Affecting the General Fund Budget

This section summarizes the actions that impacted the General Fund budget during the 2026 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 2025-26 and FY 2026-27. 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 2026 OSPB revenue forecast (line 2), and transfers to the General Fund that were accounted for in the March forecast (line 3). Lines 4 through 28 identify bills that the General Assembly adopted during the 2026 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 2026 regular session are projected to increase available General Fund by $520.2 million over the two-year period, including $398.5 million added to the General Fund in FY 2025-26 and $121.7 million in FY 2026-27.

Table 2: Total General Fund Available
Dollars in Millions

Line	Item	FY 2025-26	FY 2026-27
1	Beginning Reserve	$2,408.4	$1,747.7
2	Gross General Fund Revenue (March Forecast)	17,003.6	18,434.1
3	Transfers from Other Funds (March Forecast)	223.2	33.3
4	2026 Legislation Impacting Available General Fund	398.5	121.7
5	HB 26-1360 Affordable Housing Financing Fund	*130.0*	*0.0*
6	HB 26-1405 Cash fund transfers to General Fund	*100.5*	*100.3*
7	HB 26-1401 Transfers from Unclaimed Property Trust Fund	*72.8*	*0.0*
8	HB 26-1407 State money used to refinance ARPA money	*35.7*	*0.0*
9	HB 26-1382 Support of Coloradans with disabilities	*21.0*	*0.0*
10	HB 26-1406 Repeal capital construction funding requirements	*15.3*	*1.8*
11	HB 26-1332 Legislative Department Cash Fund	*14.8*	*2.2*
12	HB 26-1416 Transfers to General Fund and Eco Devo Fund	*2.6*	*0.0*
13	HB 26-1388 Repeal bond assistance program and fund transfer	*1.8*	*0.0*
14	HB 26-1361 Pay for success program repeal	*1.6*	*0.0*
15	HB 26-1367 Medicaid enhanced federal match	*1.3*	*0.0*
16	HB 26-1350 Appropriations to legacy school food programs	*0.5*	*0.0*
17	HB 26-1381 Eliminate cash balance req. in Judicial cash fund	*0.4*	*0.0*
18	HB 26-1383 Repeal employment support job retention program	*0.3*	*0.0*
19	HB 26-1395 Repeal wildfire resilient homes grant program	*0.1*	*0.0*
20	HB 26-1378 Repeal behavioral health resources	0.0	0.0
21	HB 26-1387 Severance tax expenditures	0.0	14.2
22	HB 26-1358 Reduce academic accelerator grant program	0.0	5.2
23	HB 26-1368 Eliminate Limited Gaming Fund transfer	0.0	2.1
24	HB 26-1289 Modification of certain tax expenditures	0.0	1.3

Line	Item	FY 2025-26	FY 2026-27
25	HB 26-1015 CO homeless contribution tax credit extension	0.0	-4.4
26	HB 26-1065 Transit and housing investment zones	0.0	-0.6
27	HB 26-1014 extend CO job growth incentive tax credit	0.0	-0.4
28	SB 26-006 Non-opioid pain drugs	0.0	-0.0
29	Total General Fund Available	$20,033.7	$20,336.8

General Fund Obligations

Based on the March 2026 OSPB revenue forecast and the General Assembly's actions through the 2026 regular session, total General Fund obligations increased from $18.286 billion in FY 2025-26 to $18.638 billion in FY 2026-27 (an increase of $352.5 million or 1.9 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 2025-26	FY 2026-27
1	General Fund Appropriations Subject to the Limit/Reserve Requirement (Table 3A)	$16,772.6	$17,053.9
2	Rebates and Expenditures (March Forecast)	837.7	532.0
3	Transfers to Transportation Funds (March Forecast)	42.7	61.0
4	HB 26-1399 Eliminate transfer to multi-modal fund (Table 3B)	0.0	-10.5
5	Transfers for Capital Construction and IT Capital (March Forecast) [1]	174.2	20.0
6	2026 Legislation impacting transfers for capital and IT capital (Table 3B)	2.3	132.9
7	Transfers to Other Funds (March Forecast)	456.5	448.0
8	TABOR Refund Obligation [Article X, Section 20 (7)(d)] (March Forecast)	0.0	711.1
9	2026 Legislation Impacting TABOR Refund Obligation (Table 3C)	0.0	-309.7
10	Total Expenditures/Obligations [2]	$18,286.0	$18,638.8

[1] Amounts reflected in line 5 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). House Bill 26-1406 (Repeal Capital Construction Funding Requirements), reflected in Table 3B, reduces that amount by $2.5 million beginning in FY 2025-26.
[2] Totals may not sum due to rounding.

Appropriations

In 2026, the General Assembly passed legislation to modify appropriations for the current fiscal year (FY 2025-26) and make appropriations for the next fiscal year (FY 2026-27).

FY 2025-26 Appropriation Adjustment

Mid-year adjustments increased General Fund appropriations by a net $234.8 million (1.4 percent) relative to the FY 2025-26 appropriation after the August 2025 special session.

FY 2026-27 Appropriation Adjustment

Total General Fund appropriations increased from $17.176 billion for FY 2025-26 (as adjusted in the 2026 session) to $17.461 billion for FY 2026-27, an increase of $284.8 million (1.7 percent). Table 3A identifies bills that affected General Fund appropriations for FY 2025-26 and FY 2026-27, the total General Fund appropriation (line 25), and the subset of General Fund appropriations that are subject to the current statutory 13.0 percent reserve requirement (line 27). House Bill 26-1363 (Temporarily Reduce General Fund Reserve) reduced the statutory reserve requirement from 15.0 percent to 13.0 percent for FY 2025-26 and FY 2026-27 only.

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. 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 2025-26	FY 2026-27
1	**Appropriation Increases**			
2	SB 25-206	FY 2025-26 Long Bill	$16,898.3	$0
3	HB 26-1155	Dept of Health Care Policy & Financing supplemental	134.3	0
4	SB 25-188	FY 2025-26 Legislative Appropriation Bill	72.8	0
5	HB 26-1151	Department of Corrections supplemental	29.0	0
6	HB 26-1158	Judicial Department supplemental	12.8	0
7	HB 26-1157	Department of Human Services supplemental	10.0	0
8	HB 25-1146	Juvenile detention bed cap	10.0	0
9	HB 26-1410	FY 2026-27 Long Bill	73.9	17,351.4
10	HB 26-1333	FY 2026-27 Legislative Appropriation Bill	0	74.7
11	HB 26-1401	Transfers from Unclaimed Property Trust Fund	0	63.5
12	SB 26-149	Pathways for individuals with mental health disorder	0	24.2
13	Other bills		15.6	7.8
14	**Subtotal**		**$17,256.8**	**$17,521.6**
15	**Appropriation Decreases**			
16	SB 25-214	Healthy School Meals for All Program	-$42.2	$0.0
17	HB 26-1156	Department of Higher Education supplemental	-11.5	0.0
18	HB 26-1152	Department of Early Childhood supplemental	-7.7	0.0
19	HB 26-1406	Repeal capital construction funding requirements	0.0	-25.3
20	HB 26-1411	Changes to cover all Coloradans program	0.0	-11.1
21	HB 26-1404	Transfer tobacco education fund to preschool program fund	0.0	-10.0
22	HB 26-1412	Health Care Policy and Financing statistical sampling	0.0	-6.9
23	Other bills		-18.9	-7.1
24	**Subtotal**		**-$80.3**	**-$60.3**
25	**Total General Fund Appropriations**		**$17,176.4**	**$17,461.3**
26	Less: Appropriations for Rebates and Expenditures (Not Subject to Reserve)[1]		-403.9	-407.4
27	**General Fund Appropriations Subject to Statutory Reserve Requirement**		**$16,772.6**	**$17,053.9**

[1] See Table 7 for additional detail.

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

Transfers

Table 3B identifies the 2026 regular session bills that transferred money out of the General Fund for infrastructure- and capital-related purposes that were not reflected in the March 2026 OSPB revenue forecast. Positive numbers indicate increased transfers from the General Fund and negative numbers indicate reductions to transfers that would have taken place under previous statute. Actions since the March forecast resulted in net increases in transfers from the General Fund for both years, including $2.3 million in FY 2025-26 and $122.4 million in FY 2026-27.

Table 3B: 2026 Session Legislation Impacting Infrastructure-related Transfers
Dollars in Millions

Bill	FY 2025-26	FY 2026-27
HB 26-1402 Transfer to Capital Construction Fund	$0.0	$135.4
SB 26-149 Pathways for individuals with mental health disorder	4.8	0.0
HB 26-1399 Eliminate General Fund transfer to Multimodal Transportation Fund	0.0	-10.5
HB 26-1406 Repeal capital construction funding requirements	-2.5	-2.5
Total	$2.3	$122.4

TABOR Refund Obligation

Table 3C shows 2026 regular session bills that impact the TABOR refund obligation, which is paid out of the General Fund. The March 2026 OSPB revenue forecast did not anticipate any TABOR refund obligation for FY 2025-26 and projected an obligation of $711.1 million for FY 2026-27. The bills enacted during the 2026 regular session are projected to reduce that obligation by $309.7 million.

The table shows individual bills with an impact above $2.0 million and consolidates the bills with an impact of less than that amount into “Other bills”. 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 3C: 2026 Session Legislation Impacting the TABOR Refund Obligation ($ in millions)

Bill and Short Title	FY 2026-27
HB 26-1289 Modification of certain tax expenditures	$2.9
HB 26-1419 Over-refund of excess state revenues	-153.0
HB 26-1401 Transfers from Unclaimed Property Trust Fund	-63.5
SB 26-042 Revenue classification Taxpayer Bill of Rights	-44.7
HB 26-1364 2025 consumer price index calculation	-19.8
HB 26-1382 Support of Coloradans with disabilities	-11.6
HB 26-1377 Managed care entity payments	-7.1
HB 26-1384 Direct transfers for CDLE school-to-work programs	-7.0
HB 26-1015 Colorado homeless contribution tax credit extension	-4.4
Other bills	-1.5
Total	-$309.7

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, the General Fund pays all of the refunds.

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 classified as "General Fund Exempt" in the Long Bill.[4] For FY 2025-26 and FY 2026-27, General Fund Exempt amounts include 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.

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[4] Previously, General Fund Exempt appropriations were identified through a separate Long Bill fund source column. Beginning with the FY 2026-27 Long Bill (H.B. 26-1410), General Fund Exempt appropriations are included in the General Fund column, but annotations identify General Fund Exempt amounts.

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 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[5]. 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 2025-26	FY 2026-27
Education	State Share of Districts' Total Program Funding	$1,216.5	$1,334.2
Health Care Policy and Financing	Medical Services Premiums	1,216.5	1,334.2
Higher Education	Various Line Items	1,156.5	1,274.0
Local Affairs	Volunteer Firefighter Retirement Plans	4.5	4.1
Total		3,594.0	$3,946.5

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 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 2025-26 and FY 2026-27. For more information about Amendment 35 appropriations, see Appendix H.

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

Department	Line Item	FY 2025-26	FY 2026-27
Health Care Policy and Financing	Children's Basic Health Plan Medical and Dental Costs	$293,077	$261,445
Public Health and Environment	Immunization Operating Expenses	293,077	261,778
Total		$586,154	$523,223

[5] See Sections 24-77-103.6 and 24-77-104.5, C.R.S.

Statutory Restriction on Appropriations

Current statute restricts General Fund appropriations to 5.0 percent of Colorado personal income.[6] It exempts certain appropriations from this restriction, including those related to new federal mandates, requirements of final court orders, and voter-approved revenue increases.[7]

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.[8] 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 2026-27. As shown in the table, the FY 2026-27 General Fund appropriation is approximately $7.7 billion below the statutory limit, after accounting for $407.4 million in appropriations that are exempt from the restriction.

Table 6: Statutory Restriction on General Fund Appropriations for FY 2026-27
Dollars in Millions

Description	Amount
Calendar Year 2024 Colorado Personal Income (base as defined in statute)	$494,798.6
FY 2026-27 General Fund Appropriations Restriction (5.0% of personal income)	24,739.9
FY 2026-27 General Fund Appropriations	$17,461.3
Less: General Fund Appropriations Exempt From/ Not Subject to Statutory Restriction (see Table 7)	-407.4
FY 2026-27 General Fund Appropriations Subject to Restriction	$17,053.9
Amount Over/Under FY 2026-27 General Fund Appropriations Restriction	-$7,686.1

Table 7 shows the General Fund amounts included in appropriation bills that are exempt from or not subject to the statutory restriction on General Fund appropriations. The table shows the estimates included in appropriation bills. These amounts are not limits on expenditures, and expenditure estimates are updated in the quarterly revenue forecasts prepared by the Legislative Council Staff and the Office of State Planning and Budgeting as part of their estimates of "rebates and expenditures." Because these amounts are estimates and not appropriations, they are also excluded from the calculation of the required General Fund reserve shown in Table 3A.

Table 7: General Fund Appropriations Exempt from Statutory Restrictions
Dollars in Millions

Exemption	FY 2025-26	FY 2026-27
Rebates and Expenditures		
Health Care Policy & Financing: Children's Basic Health Plan (Amendment 35)	$0.3	$0.3
Local Affairs: Volunteer Firefighter Benefit Plans	4.5	4.1
Public Health and Environment: Immunizations (Amendment 35)	0.3	0.3

[6] Section 24-75-201.1, C.R.S.
[7] Section 24-75-201.1 (1)(a)(III), C.R.S.
[8] Section 24-75-302 (2), C.R.S.

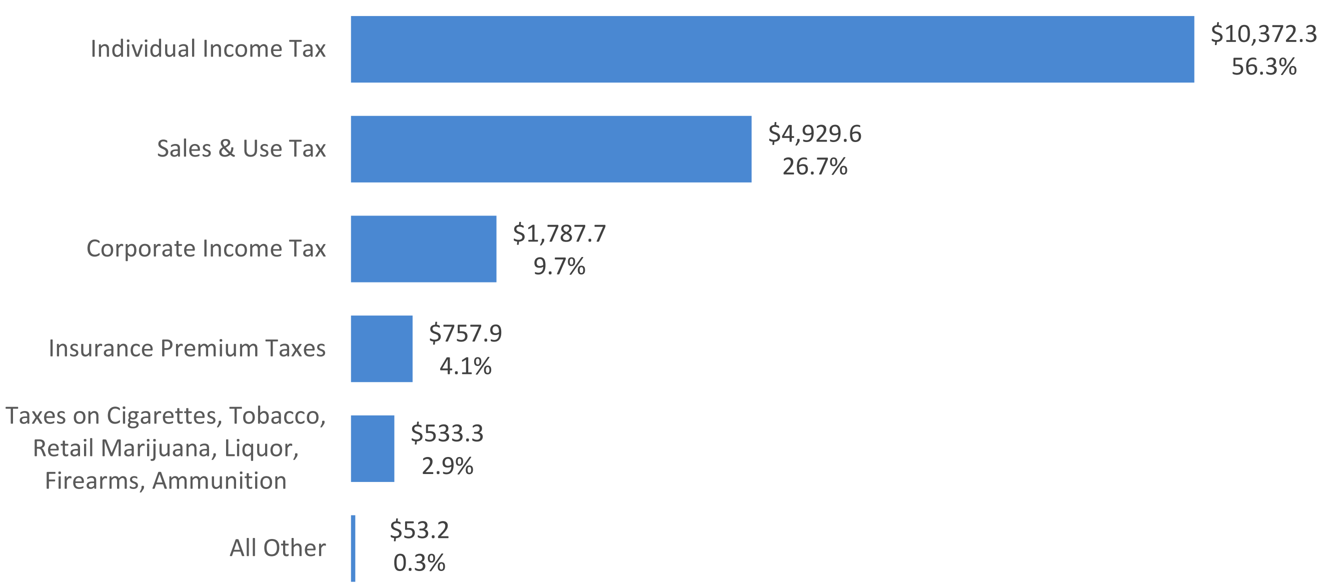
Exemption	FY 2025-26	FY 2026-27
Revenue: Cigarette Tax Rebate	6.0	4.9
Revenue: Old Age Heat and Fuel and Property Tax Assistance Grant	11.1	14.8
Revenue: Retail Marijuana Sales Tax Distribution	18.8	6.5
Treasury: Business Personal Property Tax Exemption	17.9	18.6
Treasury: Direct Distribution for PERA Unfunded Liability	164.6	163.7
Treasury: Senior Citizen and Disabled Veteran Property Tax Exemption	180.2	194.2
Total [1]	$403.9	$407.4

[1] Total may not sum due to rounding.

Summary Charts and Tables

Source of General Fund Revenue

Projected General Fund Revenue FY 2026-27 [1] (in Millions)
Total of $18,434.1 million



[1] The Office of State Planning and Budgeting March 2026 Economic and Revenue Forecast was used as the basis for the FY 2026-27 budget. Percentages are based on projected General Fund revenues, less income tax receipts credited to the State Education Fund ($1,108.6 million), Proposition 123 Affordable Housing Programs ($332.6 million), and the Healthy School Meals for All Program ($268.4 million). Please note these revenue projections do not reflect the impact of legislation from the 2026 session.

FY 2026-27 Operating Appropriations by Department

Department	Total Funds	General Fund [1]	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Agriculture	$77,844,050	$18,429,238	$51,470,646	$3,132,026	$4,812,140	334.2
Corrections	1,273,736,886	1,189,364,875	46,538,145	37,540,954	292,912	6,592.2
Early Childhood	799,274,122	298,900,422	300,692,810	15,744,219	183,936,671	256.1
Education	7,862,785,754	4,586,717,841	2,369,691,728	56,341,459	850,034,726	742.0
Governor	557,467,664	54,742,484	103,283,665	391,574,350	7,867,165	1,254.4
Health Care Policy and Financing	20,554,047,711	6,022,160,541	2,419,149,262	160,881,168	11,951,856,740	886.6
Higher Education	6,546,244,771	1,653,667,089	3,589,717,217	1,276,220,995	26,639,470	28,572.0
Human Services	2,715,176,439	1,359,003,885	493,485,365	227,944,177	634,743,012	5,659.4
Judicial	1,215,378,985	930,387,611	220,473,891	60,092,483	4,425,000	5,819.9
Labor and Employment	508,171,844	31,785,750	226,915,661	23,835,603	225,634,830	1,764.1
Law	164,916,533	32,297,338	29,825,656	98,920,637	3,872,902	671.6
Legislative Department	85,461,377	83,674,697	5,000	1,781,680	0	448.0

Department	Total Funds	General Fund [1]	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Local Affairs	559,951,856	59,904,629	344,467,408	30,023,240	125,556,579	254.5
Military and Veterans Affairs	160,525,495	17,453,302	2,181,879	26,042	140,864,272	2,415.9
Natural Resources	546,710,716	58,264,488	431,657,326	10,611,536	46,177,366	1,844.7
Personnel	307,807,236	32,143,077	39,254,079	236,410,080	0	511.7
Public Health and Environment	863,015,296	130,603,572	344,716,698	65,387,660	322,307,366	1,873.8
Public Safety	801,918,363	267,874,174	370,488,433	93,118,105	70,437,651	2,410.6
Regulatory Agencies	138,634,037	3,028,462	126,116,674	7,481,175	2,007,726	729.5
Revenue	553,086,688	148,570,798	393,252,204	10,411,554	852,132	1,838.2
State	47,227,601	0	47,227,601	0	0	178.2
Transportation	2,289,292,546	0	1,507,920,857	1,198,498	780,173,191	3,329.7
Treasury	1,065,768,742	482,304,850	500,297,571	83,166,321	0	68.0
Total	$49,694,444,712	$17,461,279,123	$13,958,829,776	$2,891,843,962	$15,382,491,851	68,455.3

[1] Includes $3.946 billion General Fund Exempt.

FY 2025-26 Operating Appropriations by Department

Department	Total Funds	General Fund [1]	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Agriculture	$78,202,660	$20,389,589	$50,015,104	$3,066,248	$4,731,719	332.9
Corrections	1,209,738,833	1,121,409,566	47,658,415	37,329,849	3,341,003	6,406.4
Early Childhood	803,424,934	309,734,489	289,035,859	16,574,957	188,079,629	243.1
Education	7,616,692,930	4,669,716,019	2,041,685,574	55,936,930	849,354,407	751.4
Governor	539,175,891	53,327,927	105,668,534	371,283,336	8,896,094	1,272.3
Health Care Policy and Financing	19,235,436,850	5,752,056,762	2,239,055,656	160,569,398	11,083,755,034	848.3
Higher Education	6,394,241,774	1,672,939,536	3,420,269,278	1,274,280,053	26,752,907	28,034.6
Human Services	2,697,469,445	1,333,221,320	463,704,148	235,357,775	665,186,202	5,536.3
Judicial	1,166,630,211	891,784,092	205,297,690	65,123,429	4,425,000	5,725.1
Labor and Employment	495,775,860	34,703,020	219,884,639	24,134,608	217,053,593	1,753.6
Law	151,902,969	28,687,723	25,457,593	93,827,819	3,929,834	666.8
Legislative Department	80,132,083	78,183,856	5,000	1,943,227	0	449.2
Local Affairs	568,252,997	61,968,232	347,788,233	33,614,538	124,881,994	254.3
Military and Veterans Affairs	154,868,202	18,146,948	2,574,559	26,042	134,120,653	2,337.9
Natural Resources	532,761,991	56,275,838	424,343,121	9,559,644	42,583,388	1,807.4
Personnel	301,468,382	34,305,753	27,190,601	239,972,028	0	500.5
Public Health and Environment	869,350,826	138,790,726	342,268,981	63,518,092	324,773,027	1,857.6
Public Safety	790,557,236	273,599,432	355,130,377	91,876,868	69,950,559	2,385.3
Regulatory Agencies	139,063,404	3,753,059	125,601,762	7,647,638	2,060,945	728.6
Revenue	557,690,118	155,243,686	392,146,109	9,448,191	852,132	1,819.3
State	48,966,072	4,254	48,961,818	0	0	174.8
Transportation	2,273,396,013	0	1,449,032,151	5,181,756	819,182,106	3,328.5
Treasury	963,566,704	468,201,918	412,822,088	82,542,698	0	64.0
Total	$47,668,766,385	$17,176,443,745	$13,035,597,290	$2,882,815,124	$14,573,910,226	67,278.2

[1] Includes $3.594 billion General Fund Exempt.

Change in Operating Appropriations FY 2025-26 to FY 2026-27

Department	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Agriculture	-358,610	-1,960,351	1,455,542	65,778	80,421	1.3
Corrections	63,998,053	67,955,309	-1,120,270	211,105	-3,048,091	185.8
Early Childhood	-4,150,812	-10,834,067	11,656,951	-830,738	-4,142,958	13.0
Education	246,092,824	-82,998,178	328,006,154	404,529	680,319	-9.4
Governor	18,291,773	1,414,557	-2,384,869	20,291,014	-1,028,929	-17.9
Health Care Policy and Financing	1,318,610,861	270,103,779	180,093,606	311,770	868,101,706	38.3
Higher Education	152,002,997	-19,272,447	169,447,939	1,940,942	-113,437	537.4
Human Services	17,706,994	25,782,565	29,781,217	-7,413,598	-30,443,190	123.1
Judicial	48,748,774	38,603,519	15,176,201	-5,030,946	0	94.8
Labor and Employment	12,395,984	-2,917,270	7,031,022	-299,005	8,581,237	10.5
Law	13,013,564	3,609,615	4,368,063	5,092,818	-56,932	4.8
Legislative Department	5,329,294	5,490,841	0	-161,547	0	-1.2
Local Affairs	-8,301,141	-2,063,603	-3,320,825	-3,591,298	674,585	0.2
Military and Veterans Affairs	5,657,293	-693,646	-392,680	0	6,743,619	78.0
Natural Resources	13,948,725	1,988,650	7,314,205	1,051,892	3,593,978	37.3
Personnel	6,338,854	-2,162,676	12,063,478	-3,561,948	0	11.2
Public Health and Environment	-6,335,530	-8,187,154	2,447,717	1,869,568	-2,465,661	16.2
Public Safety	11,361,127	-5,725,258	15,358,056	1,241,237	487,092	25.3
Regulatory Agencies	-429,367	-724,597	514,912	-166,463	-53,219	0.9
Revenue	-4,603,430	-6,672,888	1,106,095	963,363	0	18.9
State	-1,738,471	-4,254	-1,734,217	0	0	3.4
Transportation	15,896,533	0	58,888,706	-3,983,258	-39,008,915	1.2
Treasury	102,202,038	14,102,932	87,475,483	623,623	0	4.0
Total	$2,025,678,327	$284,835,378	$923,232,486	$9,028,838	$808,581,625	1,177.1

Part II Department Summaries

Agriculture

The Colorado Department of Agriculture oversees, regulates, and supports the state's agricultural sector through a range of administrative, conservation, animal health, and consumer protection functions. Its divisions manage areas such as environmental stewardship, livestock health and welfare, plant and food safety, market development, and producer support, while also maintaining programs like brand inspection and the State Fair. Overall, the Department's structure is designed to align its regulatory, promotional, and operational responsibilities with the needs of Colorado agriculture.

Agriculture: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$20,389,589	$18,429,238	-$1,960,351	-9.6%
Cash Funds	50,015,104	51,470,646	1,455,542	2.9%
Reappropriated Funds	3,066,248	3,132,026	65,778	2.1%
Federal Funds	4,731,719	4,812,140	80,421	1.7%
Total	$78,202,660	$77,844,050	-$358,610	-0.5%
Full Time Equivalent Staff	332.9	334.2	1.3	0.4%

Appropriation detail: Change by item and bill

Department of Agriculture

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$77,793,462	$20,564,403	$49,443,501	$3,066,248	$4,719,310	332.1
SB 25-283 CWCB Projects Bill	500,000	0	500,000	0	0	0.0
HB 26-1150 Supplemental	-90,802	-174,814	71,603	0	12,409	0.8
Total FY 2025-26	$78,202,660	$20,389,589	$50,015,104	$3,066,248	$4,731,719	332.9
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$78,202,660	$20,389,589	$50,015,104	$3,066,248	$4,731,719	332.9
Employee compensation common policies	992,797	246,303	654,836	-160	91,818	0.0
Pine beetle biocontrol	322,993	0	322,993	0	0	3.0
Operating common policies	170,522	-175,362	332,797	12,075	1,012	0.5
Technical adjustments	53,863	0	0	53,863	0	0.0
Use indirect cost excess fund	0	-390,000	390,000	0	0	0.0
Offset General Fund with AMF	0	-780,000	780,000	0	0	0.0
Sev tax and AMF refinance	0	0	0	0	0	0.0
Prior year actions	-380,612	195,264	-563,467	0	-12,409	-0.2
Personnel cost realignment	-356,556	-356,556	0	0	0	-2.0
Reduce agrivoltaic grants	-300,000	-300,000	0	0	0	0.0
Reduce conservation grants	-200,000	-200,000	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Reduce equine welfare grants	-200,000	-200,000	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$78,305,667	$18,429,238	$51,932,263	$3,132,026	$4,812,140	334.2
Other Bills						
HB 26-1406 Repeal capital funding req	-$461,617	$0	-$461,617	$0	$0	0.0
Subtotal - Other Bills	-$461,617	$0	-$461,617	$0	$0	0.0
Total FY 2026-27	$77,844,050	$18,429,238	$51,470,646	$3,132,026	$4,812,140	334.2
$ Change from prior year	-$358,610	-$1,960,351	$1,455,542	$65,778	$80,421	1.3
% Change from prior year	-0.5%	-9.6%	2.9%	2.1%	1.7%	0.4%

FY 2025-26 Mid-year adjustments

HB 26-1150 Supplemental: The bill includes a net decrease of $90,802, including a $174,814 reduction to the General Fund. The primary drivers are reduced spending on Office of Information Technology services and new funding for a biocontrol response to the mountain pine beetle. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of $992,797 for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$1,110,590	$323,114	$689,762	$0	$97,714	0.0
Step plan	366,931	81,071	268,507	0	17,353	0.0
PERA direct distribution	29,377	8,554	20,823	0	0	0.0
Salary survey	9,050	0	9,050	0	0	0.0
Shift differential	5,349	-605	6,083	-146	17	0.0
Vacancy savings	-449,867	-135,687	-276,029	0	-38,151	0.0
Unfunded liability amortization payments	-75,078	-28,655	-60,650	-13	14,240	0.0
Paid family and medical leave insurance	-2,927	-1,288	-2,190	-1	552	0.0
Short-term disability	-628	-201	-520	0	93	0.0
Total	$992,797	$246,303	$654,836	-$160	$91,818	0.0

Pine beetle biocontrol response: The bill includes funding for a biocontrol effort to mitigate the spread of mountain pine beetle. This extends supplemental funding enacted by the General Assembly.

Year 1: An ongoing increase of $322,993 from the Agricultural Management Fund and 3.0 FTE.

Operating common policies: The bill includes a net increase of $170,522 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Legal services	$221,750	$53,817	$167,933	$0	$0	0.0
Workers' compensation	115,228	21,032	94,196	0	0	0.0
State accounting system (CORE)	111,255	15,174	84,006	12,075	0	0.0
Office of Information Technology services	109,011	71,222	37,789	0	0	0.0
IT accessibility	101,605	0	101,605	0	0	0.5
Vehicle lease payments	21,300	10,622	10,445	0	233	0.0
State accounting system (CORE) staff	9,864	2,909	6,176	0	779	0.0
Digital trunked radios	3,355	2,181	1,174	0	0	0.0
Risk management & property	-322,613	-195,584	-127,029	0	0	0.0
Office of Information Technology reduction	-90,241	-90,241	0	0	0	0.0
IT operating offset	-80,326	-51,039	-29,287	0	0	0.0
IT efficiencies	-24,323	-15,455	-8,868	0	0	0.0
Administrative law judge services	-5,343	0	-5,343	0	0	0.0
Total	$170,522	-$175,362	$332,797	$12,075	$1,012	0.5

Technical adjustments: The bill includes a net increase of $53,863 for a technical adjustment to indirect costs.

Use Indirect Costs Excess Recovery Fund balance: The bill includes a General Fund reduction and an offsetting cash funds increase in the Personal Services line item in the Commissioner's Office and Administrative Services Division.

Year 1: A one-time reduction of $390,000 General Fund and an increase of $390,000 from the Indirect Costs Excess Recovery Fund.

Offset General Fund with Agricultural Management Fund (AMF): The bill includes a General Fund reduction and equivalent cash funds increase in the Health, Life, and Dental line item.

- Year 1: $0 total funds, including a reduction of $780,000 General Fund and an increase of $780,000 from the AMF.
- Year 2: $0 total funds, including a reduction of $457,000 General Fund and increase of $457,000 from the AMF.

Severance Tax and Agricultural Management Fund refinance: The bill includes a budget-neutral cash fund swap. This reduces Severance Tax appropriations by $400,000 and increases AMF appropriations by the same amount.

Prior year actions: The bill includes a net decrease of $380,612 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 26-1150 Supplemental bill	$90,802	$174,814	-$71,603	$0	-$12,409	-0.8
HB 24-1249 Ag stewardship tax credit	20,450	20,450	0	0	0	0.4
FY 25-26 Animal disease traceability	11,585	0	11,585	0	0	0.0
SB 25-283 Water Conservation Board projects	-500,000	0	-500,000	0	0	0.0
FY 25-26 Soil health	-3,449	0	-3,449	0	0	0.2
Total	-$380,612	$195,264	-$563,467	$0	-$12,409	-0.2

Personnel cost realignment: The bill reduces funding to reflect personnel cost savings.

Year 1: A reduction of $356,556 General Fund.

Reduce agrivoltaic grants: The bill reduces funding for agrivoltaics grants.

Year 1: A reduction of $300,000 General Fund.

Reduce conservation grants: The bill reduces funding for conservation grants.

Year 1: A reduction of $200,000 General Fund.

Reduce equine welfare grants: The bill reduces funding for equine welfare grants, effectively ending the program one year before its sunset date.

Year 1: A reduction of $200,000 General Fund.

Corrections

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

Corrections: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$1,121,409,566	$1,189,364,875	$67,955,309	6.1%
Cash Funds	47,658,415	46,538,145	-1,120,270	-2.4%
Reappropriated Funds	37,329,849	37,540,954	211,105	0.6%
Federal Funds	3,341,003	292,912	-3,048,091	-91.2%
Total	$1,209,738,833	$1,273,736,886	$63,998,053	5.3%
Full Time Equivalent Staff	6,406.4	6,592.2	185.8	2.9%

Appropriation detail: Change by item and bill

Department of Corrections

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$1,185,594,856	$1,086,514,775	$50,574,557	$45,164,521	$3,341,003	6,389.3
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 srvcs	554,080	-3,750,994	0	4,305,074	0	2.0
HB 26-1151 Supplemental	13,146,647	29,044,881	-3,758,488	-12,139,746	0	15.1
HB 26-1410 Long Bill supplemental	6,335,739	6,335,739	0	0	0	0.0
Total FY 2025-26	$1,209,738,833	$1,121,409,566	$47,658,415	$37,329,849	$3,341,003	6,406.4
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$1,209,738,833	$1,121,409,566	$47,658,415	$37,329,849	$3,341,003	6,406.4
Medical caseload	27,085,541	27,085,541	0	0	0	0.0
Employee compensation common policies	21,733,460	21,483,554	249,906	0	0	0.0
Prison caseload	12,105,810	12,889,543	-783,733	0	0	59.0
Private prison per diem	11,472,155	11,472,155	0	0	0	0.0
Correctional officer shift relief factor pilot	10,936,196	10,936,196	0	0	0	138.3
Medical and mental health contract services	10,016,296	10,016,296	0	0	0	0.0
Operating common policies	6,160,664	6,276,236	265,938	-88,598	-292,912	0.0
Offender management system ongoing support (eOMIS)	3,388,210	3,388,210	0	0	0	0.0
Food	3,226,306	3,226,306	0	0	0	0.0
Payments to local jails	1,872,866	1,872,866	0	0	0	0.0
State fleet garage spending	529,889	0	0	529,889	0	1.9
Laundry	74,236	74,236	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Special needs parole placeholder	1	1	0	0	0	0.0
Medication Assisted Treatment program	0	0	0	0	0	3.7
Broadband	0	0	0	0	0	1.0
Youthful Offender System line item split	0	0	0	0	0	0.0
Prior year actions	-20,648,800	-35,683,974	2,916,174	12,119,000	0	-17.1
Reduce CI spending authority	-15,898,286	0	-3,758,540	-12,139,746	0	0.0
Offset - transgender healthcare	-3,681,100	-3,681,100	0	0	0	0.0
Technical adjustments	-2,709,766	264,868	-10,015	-209,440	-2,755,179	-2.0
Offset - job skills training	-403,250	-403,250	0	0	0	0.0
Offset - drug testing	-118,124	-118,124	0	0	0	0.0
Offset - polygraph testing	-113,180	-113,180	0	0	0	0.0
Offset - volunteer program	-77,880	-77,880	0	0	0	-1.0
Subtotal - HB 26-1410 Long Bill	$1,274,690,077	$1,190,318,066	$46,538,145	$37,540,954	$292,912	6,590.2
Other Bills						
SB 26-036 Prison pop. management	-$174,966	-$174,966	$0	$0	$0	2.0
SB 26-115 Post-conviction relief	-118,654	-118,654	0	0	0	0.0
HB 26-1406 Repeal capital funding req	-659,571	-659,571	0	0	0	0.0
Subtotal - Other Bills	-$953,191	-$953,191	$0	$0	$0	2.0
Total FY 2026-27	$1,273,736,886	$1,189,364,875	$46,538,145	$37,540,954	$292,912	6,592.2
$ Change from prior year	$63,998,053	$67,955,309	-$1,120,270	$211,105	-$3,048,091	185.8
% Change from prior year	5.3%	6.1%	-2.4%	0.6%	-91.2%	2.9%

FY 2025-26 Mid-year Adjustments

HB 26-1151 Supplemental: The bill includes a net increase of $29.0 million General Fund. The primary driver is an increase of $22.5 million General Fund for external medical services, pharmaceutical costs, and clinical contract staff costs. For additional information see the FY 2025-26 Supplemental Narrative.

HB 26-1410 Long Bill supplemental: The bill includes an increase of $3.9 million General Fund for *Unfunded Liability Amortization Payments*. These funds address a projected funding shortfall. The bill also includes an increase of $2.5 million General Fund for food costs, made up of $1.5 million for a projected shortfall in food and equipment, and $1.0 million to increase inmates' caloric intake by 100 calories per day.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Medical caseload: The bill includes funding for external medical services, pharmaceuticals, and hemophilia treatment. It accounts for expected increases in the per-offender per-month (POPM) rates and the prison population.

Year 1: An increase of $27.1 million General Fund.

Medical caseload

Line item	Amount
External medical services	$20,136,095
Purchase of pharmaceuticals	4,871,387
Hemophilia treatment	2,078,059
Total	$27,085,541

Employee compensation common policies: The bill includes a net increase of $21.7 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$7,884,906	$7,774,978	$109,928	$0	$0	0.0
Step plan	6,621,084	6,535,045	86,039	0	0	0.0
Health, life, and dental true-up	6,213,822	6,131,835	81,987	0	0	0.0
Shift differential	1,874,475	1,884,077	-9,602	0	0	0.0
Unfunded liability amortization payments	490,814	503,106	-12,292	0	0	0.0
Short-term disability	8,369	8,390	-21	0	0	0.0
Vacancy savings	-1,137,270	-1,137,270	0	0	0	0.0
PERA direct distribution	-219,485	-214,172	-5,313	0	0	0.0
Paid family and medical leave insurance	-3,255	-2,435	-820	0	0	0.0
Total	$21,733,460	$21,483,554	$249,906	$0	$0	0.0

Prison caseload: The bill includes funding for 941 prison beds for male inmates to address projected growth in the prison population.

Year 1: A net increase of $12.1 million and 59.0 FTE. This includes an increase of $12.9 million General Fund and a decrease of $0.8 million cash funds. The decrease in cash funds stems from the expected loss of federal funding.

The funding supports 300 beds at Sterling, 200 beds at Buena Vista, 288 beds at Delta, and 153 private prison beds. The beds at Sterling and Buena Vista are minimum-restricted custody, the beds at Delta are minimum custody, and the private prison beds are medium custody.

The change also includes a $1 placeholder line item for a possible future contract with private prisons. This line item would allow the Department to contract with a private provider at a per-diem rate of $115.74 per day. This line item is distinct from another line item that supports existing contracts with private providers at a rate of $77.16 per day. There is a related footnote indicating the General Assembly's intent to fund this line item during the 2026 interim if the June prison population forecast from the Division of Criminal Justice indicates the need for additional prison capacity.

Private prison per diem: The bill includes funding to increase the per-diem reimbursement rate for private prisons to $77.16, followed by an increase to $80.00 in FY 2027-28.

- Year 1: An increase of $11.5 million General Fund.

- Year 2: An increase of $14.5 million General Fund.

Correctional officer shift relief factor pilot: The bill includes funding to address elevated overtime hours and the use of non-security staff in security posts. It effectively increases the correctional officer shift relief factor from 1.6 to 1.8 at six prisons in the East Cañon prison complex.

- Year 1: An increase of $10.9 million General Fund and 138.3 FTE.
- Year 2: An increase of $13.3 million General Fund and 150.3 FTE.

Medical and mental health contract services: The bill includes funding for contract clinical workers in DOC prisons.

Year 1: A one-time increase of $10.0 million General Fund.

Operating common policies: The bill includes a net increase of $6.2 million for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Workers' compensation	$3,287,830	$3,213,196	$74,634	$0	$0	0.0
Risk management & property	2,320,894	2,268,210	52,684	0	0	0.0
Vehicle lease payments	895,062	763,553	131,509	0	0	0.0
Office of Information Technology services	707,217	715,071	-7,854	0	0	0.0
State accounting system (CORE)	245,911	222,553	11,898	11,460	0	0.0
State payroll system (CORE) staff	125,198	122,456	2,742	0	0	0.0
IT accessibility	101,605	101,605	0	0	0	0.0
IT operating offset	-996,869	-975,038	-21,831	0	0	0.0
IT efficiencies	-223,353	-218,462	-4,891	0	0	0.0
Departmental indirect cost adjustment	-173,940	192,625	26,405	-100,058	-292,912	0.0
Legal services	-108,088	-108,730	642	0	0	0.0
Digital trunked radios	-20,803	-20,803	0	0	0	0.0
Total	$6,160,664	$6,276,236	$265,938	-$88,598	-$292,912	0.0

Offender management system (EOMIS): The bill provides ongoing operating funds for the Electronic Offender Management Information System (EOMIS). EOMIS is the Department's core offender management system. It is the product of an IT capital project that took $40.0 million and over 10 years to complete.

Year 1: An increase of $3.4 million General Fund.

Food: The bill includes funding to increase inmates' caloric intake by 100 calories per day, as well as general increases in food and related equipment costs.

Year 1: An increase of $3.2 million General Fund.

Payments to local jails: The bill includes funding for reimbursements to local jails holding DOC inmates. The increase brings the appropriation to an amount that supports an average daily population of 330 inmates.

Year 1: An increase of $1.9 million General Fund.

State fleet garage spending: The bill includes funding to address an encumbrance issue that occurs at the end of the fiscal year and restricts the Department's ability to do vehicle maintenance.

Year 1: A one-time increase of $0.5 million reappropriated funds and 1.9 FTE. The Department of Personnel's Motor Fleet Management Fund is the source of funding.

Laundry: The bill includes funding to address increasing operating costs in the Department's Laundry Subprogram.

Year 1: An increase of $0.1 million General Fund.

Special needs parole placeholder: The bill includes a new line item and a related footnote regarding the General Assembly's intent for special needs parole. The line item serves as a placeholder for future contracting purposes.

Year 1: An increase of $1 General Fund.

Medication Assisted Treatment program: The bill reallocates funding within the Department to support the Medication-Assisted Treatment (MAT) program with 3.7 FTE and operating expenses.

Year 1: Net-zero reallocation from the underused Drug and Alcohol (D&A) Treatment Contract Services line item to D&A Treatment Personal Services and medical operating expenses.

Broadband: The bill continues funding for a designer/planner FTE to help the Department install broadband infrastructure at DOC prisons.

Year 1: Net-zero reallocation of appropriations from the DOC Broadband Infrastructure Cash Fund.

Youthful Offender System line item split: The bill splits maintenance and food expenses into two distinct line items in the Department's Youthful Offender System Subprogram.

Year 1: Net-zero reallocation of funding from one line item to two line items.

Prior year actions: The bill includes a net decrease of $20.6 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 25-208 Inmate telephone calls	$2,308,237	$2,308,237	$0	$0	$0	0.0
FY 25-26 Inmate pay	615,639	615,639	0	0	0	0.0
HB 26-1151 Supplemental	-13,146,647	-29,044,881	3,758,488	12,139,746	0	-15.1
HB 26-1410 Long Bill supplemental: Unfunded PERA liability shortfall	-3,857,995	-3,857,995	0	0	0	0.0
HB 26-1410 Long Bill supplemental: Food	-2,477,744	-2,477,744	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
FY 25-26 Salary survey	-754,471	-754,503	32	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 21-138 Traumatic brain injury	-327,620	-327,620	0	0	0	-1.0
FY 25-26 Inmate legal access	-219,323	-219,323	0	0	0	0.0
HB 24-1386 DOC broadband	-76,319	-76,319	0	0	0	-1.0
SB 25-308 Medicaid services	-20,746	0	0	-20,746	0	0.0
SB 21-064 Retaliation against elected official	-18,415	-18,415	0	0	0	0.0
SB 23-039 Reduce child and parent separation	-2,050	-2,050	0	0	0	0.0
Total	-$20,648,800	-$35,683,974	$2,916,174	$12,119,000	$0	-17.1

Reduce Correctional Industries (CI) spending authority: The bill aligns appropriations with actual expenses and recommendations in the recent evaluation of the DOC's budget practices. It is calculated to provide a 20.0% margin to allow growth of Correctional Industries' existing programs and future programmatic expansion.

Year 1: Net reduction of $15.9 million cash and reappropriated funds.

Offset - transgender healthcare: The bill aligns the appropriation with recent and expected expenditures.

Year 1: A decrease of $3.7 million General Fund.

Technical adjustments: The bill includes various technical adjustments, mainly to remove outdated federal and reappropriated funds.

Year 1: A net decrease of $2.7 million, including an increase of $0.3 million General Fund for lease payments and a decrease of $2.8 million federal funds.

Offset – job skills program: The bill partially reduces funding for a three-year pilot program that will end in FY 2027-28, leaving about $500,000.

Year 1: A decrease of $0.4 million General Fund.

The reduction is based on the Department receiving a federal grant to replace General Fund, eligibility challenges with the commercial driver program, and changes to certification requirements for electricians through a renewable energy jobs training program.

Offset - drug testing: The bill accounts for reduced drug testing in DOC prisons because randomized drug testing ended in 2022 and because some newer drugs are not detected by currently available testing methods.

Year 1: A decrease of $0.1 million General Fund.

Offset - polygraph testing: The bill aligns funding with gradual changes to the Sex Offender Management Board's post-conviction polygraph testing requirements.

Year 1: A decrease of $0.1 million General Fund.

Offset - volunteer program: The bill removes $0.1 million General Fund for a currently unfilled position in the Volunteer Subprogram.

Early Childhood

The Department of Early Childhood supports the care, education, and well-being of young children. It administers the Universal Preschool Program, the Colorado Child Care Assistance Program (CCCAP), Early Intervention services, home visiting programs, and child care provider licensing and inspections.

Early Childhood: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$309,734,489	$298,900,422	-$10,834,067	-3.5%
Cash Funds	289,035,859	300,692,810	11,656,951	4.0%
Reappropriated Funds	16,574,957	15,744,219	-830,738	-5.0%
Federal Funds	188,079,629	183,936,671	-4,142,958	-2.2%
Total	$803,424,934	$799,274,122	-$4,150,812	-0.5%
Full Time Equivalent Staff	243.1	256.1	13.0	5.3%

Appropriation detail: Change by item and bill

Department of Early Childhood

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$802,891,580	$318,575,707	$279,083,896	$16,607,388	$188,624,589	243.1
SB 25-266 Repeal stat approps	-150,000	-150,000	0	0	0	0.0
HB 26-1152 Supplemental	1,683,354	-7,691,218	9,951,963	-32,431	-544,960	0.0
HB 26-1410 Long Bill supplemental	-1,000,000	-1,000,000	0	0	0	0.0
Total FY 2025-26	$803,424,934	$309,734,489	$289,035,859	$16,574,957	$188,079,629	243.1
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$803,424,934	$309,734,489	$289,035,859	$16,574,957	$188,079,629	243.1
Univ Preschool funding increase	14,011,855	1,609,665	12,402,190	0	0	0.0
Technical adjustments	1,556,493	-1,996,485	8	3,652,970	-100,000	-3.5
Employee compensation common policies	675,352	165,229	-118,024	-815,305	1,443,452	0.0
Family Resource Center approp adj	0	0	0	0	0	0.0
Early Intervention increase	-9,342,227	-5,342,227	0	-4,000,000	0	0.0
Reduce CCDF quality investments	-4,664,762	0	0	0	-4,664,762	0.0
Prior year actions	-2,606,465	8,529,986	-11,674,324	12,672	525,201	0.5
Operating common policies	-1,992,766	-1,554,553	240,000	206,095	-884,308	0.9
Child care licensing svcs decrease	-939,935	-590,224	0	112,830	-462,541	19.5
End child care SUD pilot	-500,000	-500,000	0	0	0	0.0
Reduce Child Maltreat Prev funding	-480,000	-480,000	0	0	0	0.0
HealthySteps reduction	-314,113	-314,113	0	0	0	0.0
Local Leads budget consolidation	-294,750	-105,575	-189,175	0	0	-4.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
OEDIT workforce contract reduction	-187,800	-187,800	0	0	0	0.0
Reduce Early Child Mental Health Svcs	-134,781	-134,781	0	0	0	0.0
Reduce personal svcs and op expenses	-125,113	-125,113	0	0	0	0.0
SLDS staff reduction	-30,674	-30,674	0	0	0	-0.4
Subtotal - HB 26-1410 Long Bill	$798,055,248	$308,677,824	$289,696,534	$15,744,219	$183,936,671	256.1
Other Bills						
HB 26-1289 Modify certain tax expend	$996,276	$0	$996,276	$0	$0	0.0
HB 26-1349 Funding prevention services	0	0	0	0	0	0.0
HB 26-1404 Transfer tobacco ed to UPK	0	-10,000,000	10,000,000	0	0	0.0
HB 26-1429 County admin public progs	222,598	222,598	0	0	0	0.0
Subtotal - Other Bills	$1,218,874	-$9,777,402	$10,996,276	$0	$0	0.0
Total FY 2026-27	$799,274,122	$298,900,422	$300,692,810	$15,744,219	$183,936,671	256.1
$ Change from prior year	-$4,150,812	-$10,834,067	$11,656,951	-$830,738	-$4,142,958	13.0
% Change from prior year	-0.5%	-3.5%	4.0%	-5.0%	-2.2%	5.3%

FY 2025-26 Mid-year Adjustments

HB 26-1152 Supplemental: The bill includes a net increase of $1.7 million. This includes a $10.0 million increase from the Preschool Programs Cash Fund for additional Universal Preschool Program caseload and a $7.3 million General Fund reduction to Early Intervention to align with historic underspending. For additional information see the FY 2025-26 Supplemental Narrative.

HB 26-1410 Long Bill supplemental: The bill includes a $1.0 million General Fund reduction to Early Intervention based on updated expenditure forecasts.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Universal Preschool Program funding increase: The bill includes increased funding to the Universal Preschool Program for inflation and projected enrollment.

Year 1: A total increase of $14.0 million, including $1.6 million General Fund and $12.4 million increased spending authority from the Preschool Programs Cash Fund.

Technical adjustments: The bill includes a net increase of $1.6 million for leased space and corrections to fund sources and prior annualizations.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
EI General Fund reduction	$2,000,000	-$2,000,000	$0	$4,000,000	$0	0.0
Leased space	9,500	3,515	8	5,977	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
CCCAP reappropriated fund shift	0	0	0	100,000	-100,000	0.0
SB 22-213 Remove remaining FTE	0	0	0	0	0	-3.5
Reappropriated fund correction	-453,007	0	0	-453,007	0	0.0
Total	$1,556,493	-$1,996,485	$8	$3,652,970	-$100,000	-3.5

Employee compensation common policies: The bill includes a net increase of $0.7 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$979,110	$376,373	$8,829	-$438,804	$1,032,712	0.0
Step plan	165,911	53,852	37,563	12,719	61,777	0.0
PERA direct distribution	22,577	427	-6,905	-55,272	84,327	0.0
Vacancy savings	-416,429	-180,419	-81,449	-43,634	-110,927	0.0
Unfunded liability amortization payments	-71,992	-80,737	-72,291	-274,240	355,276	0.0
Paid family and medical leave insurance	-3,240	-3,633	-3,253	-12,341	15,987	0.0
Short-term disability	-504	-565	-506	-3,733	4,300	0.0
Shift differential	-81	-69	-12	0	0	0.0
Total	$675,352	$165,229	-$118,024	-$815,305	$1,443,452	0.0

Family Resource Center appropriation adjustment: The bill includes a budget-neutral technical adjustment to move funding for Family Resource Centers into one line item.

Early Intervention increase: The bill includes funding adjustments for Early Intervention to align with caseload and expenditure forecasts.

Year 1: Reduction of $9.3 million, including $5.3 million General Fund and $4.0 million reappropriated funds.

The General Fund impact includes an ongoing reallocation of $2.0 million General Fund from the Department of Health Care Policy and Financing to the Early Intervention line item.

Reduce Child Care and Development Fund (CCDF) quality investments: The bill reduces federal Child Care and Development Fund (CCDF) appropriations for certain quality initiatives to address a funding cliff. It also provides funding to support workforce training and retention.

Year 1: Reduction of $4.7 million federal funds from the CCDF.

FY 2026-27 CCDF Reductions

Item	Amount
Teacher Salary Grant Program	-$2,928,167
Colorado Shines School Readiness Quality Improvement Program	-1,621,595
Workforce Recruitment and Retention Grants	-75,000
Consumer Education and Outreach	-40,000
Teacher Education Compensation Helps Early Childhood (TEACH) Scholarships	75,000

Item	Amount
Apprenticeships	100,000
Professional Development Information System (PDIS)	-175,000
Total	-$4,664,762

Prior year actions: The bill includes a net decrease of $2.6 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 25-26 EI increase	$1,000,000	$1,000,000	$0	$0	$0	0.0
HB 24-1223 Improved access child care	66,880	66,880	0	0	0	0.1
SB 21-217 Market rate study child care	55,000	55,000	0	0	0	0.0
FY 24-25 Dept core operations	23,702	23,702	0	0	0	0.0
HB 24-1364 Edu-based workforce readiness	23,186	23,186	0	0	0	0.4
FY 25-26 UPK program	-1,721,570	0	-1,721,570	0	0	0.0
HB 26-1152 EAR supplemental	-1,683,354	7,691,218	-9,951,963	32,431	544,960	0.0
SB 21-137 Behavioral health recovery	-280,000	-280,000	0	0	0	0.0
HB 24-1045 Treat substance use disorders	-50,000	-50,000	0	0	0	0.0
FY 25-26 Cost allocation plan	-40,309	0	-791	-19,759	-19,759	0.0
Total	-$2,606,465	$8,529,986	-$11,674,324	$12,672	$525,201	0.5

Operating common policies: The bill includes a net decrease of $2.0 million for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Workers' compensation	$509,920	$509,920	0	0	0	0.0
IT accessibility	157,887	157,887	0	0	0	0.9
Risk management & property	70,002	70,002	0	0	0	0.0
State accounting system (CORE)	63,137	63,137	0	0	0	0.0
Office of Information Technology services	32,756	-209,401	0	$242,157	$0	0.0
Legal services	10,361	10,361	$0	$0	$0	0.0
Administrative law judge services	7,510	7,510	$0	$0	$0	0.0
State accounting system (CORE) staff	5,954	5,954	$0	$0	$0	0.0
Office of Information Technology base reduction	-2,000,000	-2,000,000	0	0	0	0.0
Statewide indirect cost adjustment	-644,308	0	240,000	0	-884,308	0.0
IT efficiencies	-167,061	-137,678	0	-29,383	0	0.0
IT operating offset	-37,976	-31,297	0	-6,679	0	0.0
Vehicle lease payments	-948	-948	0	0	0	0.0
Total	-$1,992,766	-$1,554,553	$240,000	$206,095	-$884,308	0.9

Child care licensing services decrease: The bill includes a net decrease of funding and an increase in FTE as the Department eliminates some of its child care provider licensing contracts and moves those functions in-house.

Year 1: Reduction of $939,935 total funds, including $590,224 General Fund and $462,541 federal funds from the Child Care and Development Fund. Increase of $112,830 reappropriated funds and 19.5 FTE.

End Child Care Services and Substance Use Disorder Treatment Pilot: The bill eliminates appropriations for the Child Care Services and Substance Use Disorder Treatment Pilot program.

Year 1: Reduction of $500,000 General Fund.

Reduce Child Maltreatment Prevention funding: The bill reduces funding to Family Resource Centers provided in the Child Maltreatment Prevention line item.

Year 1: Reduction of $480,000 General Fund.

HealthySteps reduction: The bill reduces funding to the HealthySteps program by 50.0% and creates a new line item for remaining HealthySteps appropriations.

Year 1: Reduction of $314,113 General Fund.

Local Leads budget consolidation: The bill includes a reduction in Department staff and a shift of appropriations into the Early Childhood Councils line item, to effectuate the consolidation of Local Coordinating Organizations into Early Childhood Councils.

Year 1: Net reduction of $294,750 total funds, including $105,575 General Fund and $189,175 from the Preschool Programs Cash Fund, and 4.0 FTE.

OEDIT workforce contract reduction: The bill eliminates funding for an interagency agreement between the Department and the Office of Economic Development and International Trade (OEDIT) for child care business support.

Year 1: Reduction of $187,800 General Fund.

Reduce Early Childhood Mental Health Services: The bill reduces funding to Early Childhood Mental Health Services by 10.0%.

Year 1: Reduction of $134,781 General Fund.

Reduce personal services and operating expenses: The bill reduces General Fund for a vacant staff position, certain in-state travel expenses, and out-of-state travel expenses.

Year 1: Reduction of $125,113 General Fund.

Statewide Longitudinal Data System (SLDS) staff reduction: The bill reduces appropriations for staff involved in the Department's connection with the Statewide Longitudinal Data System.

Year 1: Reduction of $30,674 General Fund and 0.4 FTE.

Education

The Department of Education 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 it administers a variety of education-related programs.

Education: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$4,669,716,019	$4,586,717,841	-$82,998,178	-1.8%
Cash Funds	2,041,685,574	2,369,691,728	328,006,154	16.1%
Reappropriated Funds	55,936,930	56,341,459	404,529	0.7%
Federal Funds	849,354,407	850,034,726	680,319	0.1%
Total	$7,616,692,930	$7,862,785,754	$246,092,824	3.2%
Full Time Equivalent Staff	751.4	742.0	-9.4	-1.3%

Appropriation detail: Change by item and bill

Department of Education

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
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
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 Comm srvcs 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 Finance literacy grad requirement	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
SB 26-023 School finance act	3,755,558	0	3,755,558	0	0	0.0
HB 26-1153 Supplemental	28,406,091	-278,179	28,567,449	22,270	94,551	0.0
HB 26-1174 Mid-year school finance	-103,472,508	0	-103,472,508	0	0	0.0
HB 26-1410 Long Bill supplemental	-1,400,000	0	-1,400,000	0	0	0.0
Total FY 2025-26	$7,616,692,930	$4,669,716,019	$2,041,685,574	$55,936,930	$849,354,407	751.4
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$7,616,692,930	$4,669,716,019	$2,041,685,574	$55,936,930	$849,354,407	751.4

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
State share of total program	206,745,824	0	206,745,824	0	0	0.0
Healthy School Meals for All	37,934,862	0	37,934,862	0	0	1.7
Categorical programs increase	15,350,133	0	15,350,133	0	0	0.0
Employee compensation common policies	2,813,907	1,034,931	538,633	573,803	666,540	0.0
CSI Mill Levy Equalization	2,040,383	-3,916,033	5,956,416	0	0	0.0
Prior year actions	2,008,643	-6,149,532	8,158,175	0	0	-4.3
Charter School Facilities Assistance	725,128	0	725,128	0	0	0.0
Indirect cost adjustments	525,469	-177,764	525,469	177,764	0	0.0
BEST assessment IT system	179,801	0	179,801	0	0	0.0
CSDB teacher salary increase	47,603	47,603	0	0	0	0.0
Operating common policies	37,719	-70,678	44,502	25,899	37,996	0.9
Teacher of the year	24,800	0	24,800	0	0	0.0
Military interstate children's compact	11,623	0	11,623	0	0	0.0
State Public School Fund revenue adjustment	0	-70,000,000	70,000,000	0	0	0.0
Early literacy adjustments	0	0	0	0	0	0.0
Facility schools baseline funding model	0	0	0	0	0	0.0
True-up BEST cash grants	-11,584,360	0	-11,584,360	0	0	0.0
Behav Hlth Care Professional Matching Grant	-3,000,000	0	-3,000,000	0	0	-1.0
School Bullying Prevention Grant	-1,000,000	-1,000,000	0	0	0	0.0
School Counselor Corps Grant	-1,000,000	0	-1,000,000	0	0	0.0
Adult Education and Literacy Grants	-1,000,000	-1,000,000	0	0	0	0.0
Legacy nutrition programs	-675,729	-113,764	-561,965	0	0	-0.4
Local Accountability Grant Program	-506,690	-506,690	0	0	0	-0.4
Admin efficiencies and underused approps	-506,542	-431,542	-75,000	0	0	-1.7
Technical adjustments	-400,643	0	129,597	-535,370	5,130	-6.9
CSDB technical adjustments	-289,235	-451,668	0	162,433	0	0.0
READ Act awareness campaign	-200,000	0	-200,000	0	0	0.0
Statewide assessment program	-158,019	0	-128,672	0	-29,347	0.0
Menstrual Hygiene Grant	-100,000	-100,000	0	0	0	-0.2
Subtotal - HB 26-1410 Long Bill	$7,864,717,607	$4,586,880,882	$2,371,460,540	$56,341,459	$850,034,726	739.1
Other Bills						
SB 26-023 School finance act	-$8,308,592	$0	-$8,308,592	$0	$0	2.3
HB 26-1078 Off-campus courses and concurrent enrollment	66,056	66,056	0	0	0	0.6
HB 26-1350 Approps to Legacy School Food Programs	-837,944	-229,097	-608,847	0	0	0.0
HB 26-1352 Reduce frequency of READ Act independent evaluations	-750,000	0	-750,000	0	0	0.0
HB 26-1353 Student state assessments in social studies	-302,835	0	-302,835	0	0	0.0
HB 26-1357 Phase-out of Teacher Recruitment Education and Preparation Program [1]	8,201,462	0	8,201,462	0	0	0.0
HB 26-1364 CPI calculation [1]	0	0	0	0	0	0.0
Subtotal - Other Bills	-$1,931,853	-$163,041	-$1,768,812	$0	$0	2.9
Total FY 2026-27	$7,862,785,754	$4,586,717,841	$2,369,691,728	$56,341,459	$850,034,726	742.0
$ Change from prior year	$246,092,824	-$82,998,178	$328,006,154	$404,529	$680,319	-9.4
% Change from prior year	3.2%	-1.8%	16.1%	0.7%	0.1%	-1.3%

[1] The enacted H.B. 26-1357 appropriation clause includes both the fiscal impact of H.B. 26-1357, which reduces appropriations associated with the Teacher Recruitment Education and Preparation Program, and the fiscal impact of H.B. 26-1364, which increases school finance appropriations to align with a revised consumer price index calculation.

FY 2025-26 Mid-year Adjustments

SB 26-023 School finance act: The bill adds $3.8 million from the State Education Fund for a technical correction related to the FY 2025-26 specific ownership tax calculation. For additional information see the fiscal note for the bill.

HB 26-1153 Supplemental: The largest change in the bill is an increase of $27.5 million cash funds for the Healthy School Meals for All Program based on the passage of Propositions LL and MM in November 2025. The bill also includes an increase of $1.0 million cash funds from the State Education Fund for Charter School Institute (CSI) mill levy equalization. For additional information see the FY 2025-26 Supplemental Narrative.

HB 26-1174 Mid-year school finance: The bill includes a reduction of $103.5 million cash funds from the State Education Fund for adjustments for the FY 2025-26 actual funded pupil count and updates to the local share calculation, among other changes. For additional information see the fiscal note for the bill.

HB 26-1410 Long Bill supplemental: The bill includes a reduction of $1.4 million cash funds from the Healthy School Meals for All Fund to align appropriations with anticipated expenditures for school meals. It also adds a footnote allowing $125,000 of the appropriation for General Department and Program Administration to be used through FY 2026-27 and specifies that the intent is to enable the Department to conduct analyses of online education and part-time school enrichment programs. Finally, it adjusts the share of General Fund classified as General Fund exempt.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

State share of total program: The bill includes an increase of $206.7 million for the state share of districts' total program funding, including $109.2 million from the State Education Fund and $97.6 million from the State Public School Fund. Total program funding details are shown below.

FY 2026-27 School Finance Total Program Funding

Item	FY 2025-26 Adjusted Appropriation	FY 2026-27 Long Bill (Current Law)	Annual Change
Local Share	$4,633,283,691	$4,610,872,240	-$22,411,451
State Share [1]	$5,364,774,372	$5,571,520,196	$206,745,824
General Fund	4,388,686,861	4,388,686,861	0
Cash Funds - State Education Fund [2]	905,420,579	1,014,610,241	109,189,662
Cash Funds - State Public School Fund	70,666,932	168,223,094	97,556,162
Total Program	$9,998,058,063	$10,182,392,436	$184,334,373

[1] Includes $4,084,701 for Extended High School programs in FY 2026-27, which is calculated as part of the formula but shown in the Long Bill as a separate line item.
[2] Of this amount, an estimated $213.3 million will be from the Kids Matter Account within the State Education Fund.

Healthy School Meals for All: The bill adds appropriations to fully implement the Healthy School Meals for All (HSMA) program, based on voter approval of Propositions MM and LL in November 2025.

Year 1: The increase is $37.9 million cash funds from the Healthy School Meals for All Program Fund.

The program adds $32.1 million to implement local school food purchasing grants, local school food purchasing technical assistance grants, and wage increases for school-based food service workers that take effect in FY 2026-27. The bill also increases funding for school meal reimbursements by $5.7 million, providing a total of $148.2 million for meals based on projected expenses. Finally, the bill adds $0.8 million and 1.7 FTE for related state administration, bringing the total appropriation for administration to $1.3 million to support 4.9 FTE, related operating and indirect costs, and a biennial audit.

Categorical programs increase: The bill includes an increase of $15.4 million cash funds from the State Education Fund for categorical programs. Based on the calendar year 2025 inflation rate of 2.3 percent, the State Constitution requires an increase of at least $12.9 million. The bill includes $2.5 million cash funds above the required increase to provide the statutorily required inflationary adjustment for special education programs for children with disabilities and to provide increases to the other categorical program lines, as shown below.

Categorical Programs Increase (State Funding Only)

Long Bill Line Item	FY 2025-26 Appropriation	FY 2026-27 Long Bill	Change in State Funding	Percent Change
Special Education - Children with Disabilities	$388,694,798	$400,527,729	$11,832,931	3.0%
English Language Proficiency Program	35,866,264	36,517,259	650,995	1.8%
Public School Transportation	72,973,821	74,781,913	1,808,092	2.5%
Career and Technical Education Programs	32,689,057	32,689,057	0	0.0%
Special Education - Gifted and Talented Children	16,793,762	17,851,877	1,058,115	6.3%
Expelled and At-risk Student Services Grant Program	9,473,039	9,473,039	0	0.0%
Small Attendance Center Aid	1,606,548	1,606,548	0	0.0%
Comprehensive Health Education	1,115,829	1,115,829	0	0.0%
Total	$559,213,118	$574,563,251	$15,350,133	2.7%

Employee compensation common policies: The bill includes a net increase of $2.8 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$2,778,094	$1,080,746	$532,855	$484,082	$680,411	$0
Step plan	609,577	204,804	104,041	74,361	226,371	0
Unfunded liability amortization payments	440,756	151,875	54,008	121,486	113,387	0
Paid family and medical leave insurance	19,834	6,200	3,065	5,467	5,102	0
Shift differential	11,412	11,412	0	0	0	0
PERA direct distribution	8,764	7,024	1,270	470	0	0
Short-term disability	3,088	766	677	851	794	0
Salary survey	3,521	3,521	0	0	0	0
Vacancy savings	-1,061,139	-431,417	-157,283	-112,914	-359,525	0
Total	$2,813,907	$1,034,931	$538,633	$573,803	$666,540	0.0

CSI Mill Levy Equalization: The bill increases funding for Charter School Institute (CSI) Mill Levy Equalization based on current law.

Year 1: A net increase of $2.0 million total funds, including a reduction of $3.9 million General Fund and an increase of $6.0 million cash funds from the State Education Fund.

The bill includes total FY 2026-27 funding for CSI Mill Levy Equalization of $56.7 million from the General Fund and State Education Fund. This program provides funding for schools authorized by CSI so that these schools have the same per pupil funding as the district schools where CSI schools are located. The calculation provides additional state support ranging from $914 to $4,087 per pupil at 44 schools serving an estimated 20,922 students.

Prior year actions: The bill includes a net increase of $2.0 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
SB 25-315 Postsecondary & Workforce Readiness [1]	$13,701,392	-$4,910,925	$18,612,317	$0	$0	0.4
SB 23-221 HSMA Program Fund	400,000	0	400,000	0	0	0.0
SB 24-142 Oral health	64,505	64,505	0	0	0	0.1
FY 25-26 vehicle lease supplemental	5,878	5,878	0	0	0	0.0
Reverse FY 26 MTCF Refinance	0	0	0	0	0	0.0
HB 24-1331 Out-of-School Time Grant Program	0	0	0	0	0	0.2
SB 26-023 School Finance Act	-3,755,558	0	-3,755,558	0	0	0.0
HB 25-1320 School Finance Act	-3,504,994	0	-3,504,994	0	0	0.0
FY 25-26 READ Act Targeted Training	-3,361,590	0	-3,361,590	0	0	-2.0
HB 26-1176 Modify 4th year innovation pilot	-386,659	-386,659	0	0	0	0
HB 25-1192 Financial Literacy Graduation Req	-210,389	-210,389	0	0	0	0.0
SB 23-219 Facility schools work group and eval contracts	-200,000	0	-200,000	0	0	0.0
FY 25-26 Statewide Student Info System	-160,000	-160,000	0	0	0	0.0
HB 20-1032 Timing K12 Standards Review	-118,246	-118,246	0	0	0	0.0
SB 24-069 IEP Training	-91,707	-91,707	0	0	0	-0.5
HB 22-1215 Study extended high school	-89,123	-89,123	0	0	0	-0.2
HB 25-1278 Education Accountability System	-79,073	-79,073	0	0	0	-1.0
Term-limited Adams 14 accountability and improvement FTE	-56,702	-56,702	0	0	0	-0.5
HB 21-1087 Teaching and Learning Conditions Survey	-50,000	-50,000	0	0	0	0.0
FY 25-26 HSMA supplemental admin funding	-32,000	0	-32,000	0	0	0.0
SB 24-048 Substance Use Disorder Recovery	-28,516	-28,516	0	0	0	-0.3
HB 24-1216 Supports for Youth in Juvenile Justice System	-11,084	-11,084	0	0	0	-0.3
HB 25-1149 Black History and Culture Education	-9,612	-9,612	0	0	0	-0.1
SB 25-278 Epinephrine Administration in Schools	-9,379	-9,379	0	0	0	-0.1
HB 08-1384 Quality Educator Retention	-8,500	-8,500	0	0	0	0.0
Total	$2,008,643	-$6,149,532	$8,158,175	$0	$0	-4.3

[1] This increase is offset by a similar decrease that is incorporated in the FY 2026-27 school finance calculation, based on repeal of the Accelerating Students Through Concurrent Enrollment (ASCENT) program.

Charter School Facilities Assistance: The bill includes a net increase for Charter School Facilities Assistance based on formulas in current law.

Year 1: A net increase of $0.7 million cash funds.

This program provides per pupil funding for district charter schools and CSI charter schools to support facilities maintenance, rent, and capital costs. The total appropriation is $43.0 million from the State Education Fund and the Charter School Facilities Assistance Account of the Public School Capital Construction Assistance Fund.

Indirect cost adjustments: The bill adds indirect cost collections from the Public School Capital Construction Assistance Fund and the Healthy School Meals for All Program Fund.

Year 1: An increase of $0.5 million cash funds.

Indirect cost collections offset General Fund otherwise required for central administrative expenses.

BEST assessment IT system: The bill includes an increase for software for the Financial Assistance Priority Assessment Program (the Facility Insight system), which is used to track the condition of public school facilities statewide as part of the Building Excellent Schools Today (BEST) program.

Year 1: An increase of $0.2 million cash funds from the Public School Capital Construction Assistance Fund (PSCCAF).

The increase is based on the results of a software re-procurement process. The FY 2026-27 appropriation for Financial Assistance Priority Assessment is $329,801 cash funds from the PSCCAF.

CSDB teacher salary increase: The bill includes an increase to align Colorado School for the Deaf and the Blind (CSDB) teacher and educational specialist salaries with the Colorado Springs District 11 salary schedule.

Year 1: An increase of $47,603 General Fund.

Operating common policies: The bill provides a net increase of $37,719 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Legal services	$203,573	$125,808	$68,197	$9,568	$0	0.0
IT accessibility	171,563	171,563	0	0	0	0.9
State accounting system (CORE)	136,988	68,486	53,071	15,431	0	0.0
Capitol Complex leased space	40,755	11,615	7,417	3,709	18,014	0.0
Workers' compensation	40,345	19,384	5,266	1,363	14,332	0.0
State payroll system (CORE) staff	17,150	7,148	2,730	1,622	5,650	0.0
Vehicle lease payments	4,220	4,220	0	0	0	0.0
Risk management & property	-396,881	-396,881	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Information Technology services	-102,072	-75,202	-21,663	-5,207	0	0.0
Administrative law judge services	-68,684	0	-68,684	0	0	0.0
IT efficiencies	-9,025	-6,662	-1,790	-573	0	0.0
IT operating offset	-213	-157	-42	-14	0	0.0
Total	$37,719	-$70,678	$44,502	$25,899	$37,996	0.9

Teacher of the year: The bill adds an appropriation for the Teacher of the Year program based on the passage of H.B. 26-1175 (State Education Fund READ Act & Teacher of the Year), which changes funding for this program from a transfer to an appropriation.

Year 1: An appropriation of $24,800 cash funds from the State Education Fund.

The program previously received an annual off-budget transfer of $24,800 from the State Education Fund.

Military interstate children's compact: The bill includes an increase for dues to support the Military Interstate Children's Compact.

Year 1: An increase of $11,623 cash funds from the State Education Fund.

The total FY 2026-27 appropriation for this program is $32,921 from the State Education Fund.

State Public School Fund revenue adjustment: The bill includes a decrease of $70.0 million General Fund and an increase of $70.0 million from the State Public School Fund in the state share line to account for additional expected revenue to the State Public School Fund.

Early literacy adjustments: The bill includes adjustments to funding for early literacy programs. These include: (1) Eliminating appropriations from the Early Literacy Fund and replacing them with appropriations from the State Education Fund; and (2) changes to the allocation of cash funds among early literacy line items.

Year 1: Includes the following net $0 cash funds adjustments in early literacy line items:

- An increase of $34.8 million from the State Education Fund, a reduction of $34.1 million from the Early Literacy Fund, and a reduction of $621,849 from the Marijuana Tax Cash Fund.
- An increase of $1.0 million for the Early Literacy Competitive Grant Program and a reduction of the same amount for Early Literacy Evidence Based Training Provided to Teachers.

S.B. 26-1175 (State Education Fund READ Act & Teacher of the Year) repeals the Early Literacy Fund, which previously received a $34.0 million annual transfer from the State Education Fund. Beginning in FY 2026-27, statute requires appropriations of at least $34.0 million from the State Education Fund for early literacy programs.

Funding for the Early Literacy Competitive Grant Program is increased to $8.5 million for FY 2026-27. Previous Long Bills included a footnote that allowed the Department to transfer money between early literacy line items. The FY 2026-27 Long Bill does not include this flexibility. It adjusts line item funding to align with recent year spending, including larger expenditures for the Early Literacy Competitive Grant Program.

Facility schools baseline funding model: The bill includes flat funding for facility schools as a budget balancing measure. Facility schools serve students with exceptionally severe or specialized needs.

Year 1: $0 in changes. The Department is expected to pro-rate school funding and operate within existing resources.

The Facility School Funding line item is held flat at $33.3 million from the State Education Fund for FY 2026-27. Costs were projected to increase by $3.0 million based on inflation and projected opening of new schools. The Department is expected to take proactive steps to constrain this growth. Funding for facility schools has nearly doubled since FY 2022-23, based on provisions in S.B. 23-219 (Supports to Students and Facility Schools). An evaluation of the impact of S.B. 23-219 is due October 2026.

True-up BEST cash grants: The bill includes an adjustment to the appropriation for Building Excellent Schools Today (BEST) cash grants, based on funds available.

Year 1: A reduction of $11.6 million cash funds from the Public School Capital Construction Assistance Fund, leaving an appropriation of $107.4 million.

The appropriation for cash grants for FY 2026-27 ($107.4 million to be awarded in June 2026) is *greater* than the $105.1 million in cash grants that the Department awarded in June 2025. The Department did not fully use its FY 2025-26 cash grants appropriation when making awards in June 2025, which increased the funds available for FY 2026-27 grants.

Behavioral Health Care Professional Matching Grant: The bill includes a reduction for the Behavioral Health Care Professional Matching Grant program as a budget balancing measure.

Year 1: A reduction of $3.0 million from the Marijuana Tax Cash Fund (MTCF) and 1.0 FTE. This reduces the total for this program from $15.0 million to $12.0 million from the MTCF and 4.0 FTE.

School Bullying Prevention Grant: The bill eliminates funding for this program as a budget balancing measure.

Year 1: A reduction of $1.0 million General Fund.

In FY 2025-26, the General Assembly reduced this program from $2.0 million to $1.0 million.

School Counselor Corps Grant: The bill reduces the appropriation for the School Counselor Corps Grant Program as a budget balancing measure.

Year 1: A reduction of $1.0 million from the State Education Fund. This reduces the total for this program from $12.0 million to $11.0 million.

A rigorous recent evaluation found that this program did not have a statistically significant impact on outcomes for the majority of students, although there were positive impacts for some sub-populations. Earlier studies found the program had a positive impact.

Adult Education and Literacy Grants: The bill reduces the appropriation for Adult Education and Literacy Grants as a budget balancing measure.

Year 1: A reduction of $1.0 million General Fund. This reduces the total for this program from $3.0 million to $2.0 million General Fund.

The program is spending down about $3.0 million from previous appropriations. The funds are available through FY 2028-29. The State also receives federal support for adult education.

Legacy nutrition programs: The bill includes adjustments that can be made under current law to funding for nutrition programs that are not part of the Healthy School Meals for All (HSMA) Program.

Year 1: A reduction of $675,729 from the State Education Fund and 0.4 FTE to eliminate funding for pre-HSMA local school food purchasing and technical assistance grant programs. Also, a refinance of $113,764 General Fund with HSMA cash funds to match some federal school nutrition program funding.

Adjustments to funding for other legacy nutrition programs is included in separate legislation.

Local Accountability Grant Program: The bill eliminates funding for the Local Accountability Grant Program as a budget balancing measure.

Year 1: A decrease of $506,690 General Fund and 0.4 FTE.

A separate bill repeals Local Accountability System statutory provisions.

Administrative efficiencies and underused appropriations: The bill includes reductions for administrative efficiencies and underused appropriations as a budget balancing measure.

Year 1: A reduction of $506,542 total funds, including $431,542 General Fund and $75,000 cash funds, and 1.7 FTE. The total includes the following reductions:

- $100,000 General Fund for General Department Administration;
- $75,000 General Fund for Educator Effectiveness Administration;
- $75,000 cash funds for READ Act administration;
- $92,838 General Fund and 0.7 FTE for HB22-1376 Restraint Complaint;
- $115,714 General Fund and 1.0 FTE for H.B. 24-1063 Abbreviated School Days;
- $30,000 General Fund for State Board of Education travel; and
- $18,000 General Fund for Parents Encouraging Parents Conferences.

Technical adjustments: The bill includes a net decrease for technical adjustments to programs administered by the Department.

Year 1: A reduction of $400,643 total funds, including:

- a reduction of $535,370 reappropriated funds and 6.9 FTE to eliminate empty spending authority for information technology staff;

- an increase of $129,597 cash funds from the State Education Fund for state-operated schools based on projected rates and utilization; and
- an increase of $5,130 federal funds for Summer Electronic Benefits Transfer for Children to match state funds appropriations for the program.

CSDB technical adjustments: The bill includes a net decrease for technical adjustments to appropriations for the Colorado School for the Deaf and the Blind (CSDB).

Year 1: A reduction of $289,235 total funds, including a reduction of $451,688 General Fund and an increase of $162,433 reappropriated funds. This includes a reduction of $289,235 General Fund to correct prior year errors in personal services calculations and a net $0 total funds adjustment to for personal services to provide General Fund savings.

READ Act awareness campaign: The bill reduces funding for the READ Act early literacy awareness campaign as a budget balancing measure.

Year 1: A reduction of $200,000 from the State Education Fund.

A reduction to READ Act external evaluations is included in separate legislation.

Statewide assessment program: The bill includes a reduction based on anticipated expenses for the statewide assessment program.

Year 1: A reduction of $158,019 total funds, including a reduction of $128,672 from the State Education Fund.

Menstrual Hygiene Grant: The bill eliminates the appropriation for the Menstrual Hygiene Grant as a budget balancing measure.

Year 1: A reduction of $100,000 General Fund and 0.2 FTE.

Statutory provisions now require most schools to provide free menstrual hygiene products for students.

Additional Information – Total Program Funding

The annual Long Bill contains appropriations based on current law. For 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.

The FY 2026-27 Long Bill (H.B. 26-1410) includes appropriations sufficient to fully fund public schools pursuant to current law at the time of Long Bill introduction. Other legislation that impacts FY 2026-27 total program funding includes:

- H.B. 26-1357 (Phase-Out of Teacher Recruitment Education and Preparation Program) decreases FY 2026-27 total program costs by $859,038, of which $853,612 is state share, by reducing the per pupil rate for TREP students.
- H.B. 26-1364 (2025 Consumer Price Index Calculation) increases FY 2026-27 total program costs by approximately $9.2 million by specifying a methodology for calculating the 2025 Denver-Aurora-Lakewood Consumer Price Index that results in a 2025 inflation rate of 2.4 percent rather than 2.3 percent.
- The combined impact of H.B. 26-1357 and H.B. 26-1364 is an $8.3 million increase in total program costs, of which $8.2 million is from the state share.
- S.B. 26-023 (School Finance Act) sets FY 2026-27 statutory funding levels for Colorado's school districts, requires FY 2025-26 cost of living factors to be utilized for the calculation of FY 2026-27 total program, creates parameters for the authorization of part-time enrichment programs, and makes other changes.

The following table provides data related to school districts' total program funding for FY 2025-26 and FY 2026-27. Total state and local funding for school districts for FY 2026-27 is $180.8 million (1.8 percent) higher than FY 2025-26. This level of funding is anticipated to increase average per-pupil funding from $11,876 in FY 2025-26 to $12,325 in FY 2026-27 (an increase of $449 per pupil)

Overview of Total Program Funding: FY 2025-26 and FY 2026-27

Item	FY 2025-26 Amended Appropriation	FY 2026-27 Long Bill	H.B. 26-1357 (TREP) & H.B. 26-1364 (CPI Calc)	S.B. 26-023 (School Finance Act)	Total FY 2026-27 Appropriation	Annual Change
Funded Pupil Count	841,862	827,582	827,582	825,849	825,849	-16,014
Inflation Rate	2.3%	2.3%	2.4%		2.4%	
Statewide Base Per Pupil Funding	$8,692	$8,892	$8,900		$8,900	$209
Total Program Funding						
Total Program	$9,998,058,063	$10,182,392,436	$8,333,242	-$11,868,807	$10,178,856,872	$180,798,809
Annual Percent Change						*1.8%*
Statewide Average Per Pupil Funding	$11,876	$12,304			$12,325	$449
Local And State Shares						
Local Share	$4,629,528,133	$4,610,872,240	$131,780	-$3,366,612	$4,607,637,409	-$21,890,724
State Share	5,368,529,930	5,571,520,196	8,201,462	-8,502,196	5,571,219,463	202,689,533

Governor

The Office of the Governor serves as the chief executive for the State of Colorado. Duties of the Governor's Office include oversight of the executive branch, development of revenue estimates and budget requests, and promotion of the state's industry and tourism. Additionally, the Office provides information technology (IT) services to state agencies.

Governor: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$53,327,927	$54,742,484	$1,414,557	2.7%
Cash Funds	105,668,534	103,283,665	-2,384,869	-2.3%
Reappropriated Funds	371,283,336	391,574,350	20,291,014	5.5%
Federal Funds	8,896,094	7,867,165	-1,028,929	-11.6%
Total	$539,175,891	$557,467,664	$18,291,773	3.4%
Full Time Equivalent Staff	1,272.3	1,254.4	-17.9	-1.4%

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 2025-26 Appropriation						
SB 25-206 Long Bill	$544,599,466	$52,966,564	$97,880,358	$384,897,330	$8,855,214	1,272.2
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 adverse federal action	4,000,000	0	4,000,000	0	0	0.0
HB 26-1154 Supplemental	-13,755,233	214,643	64,688	-14,075,444	40,880	0.0
Total FY 2025-26	$539,175,891	$53,327,927	$105,668,534	$371,283,336	$8,896,094	1,272.3
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$539,175,891	$53,327,927	$105,668,534	$371,283,336	$8,896,094	1,272.3
Payments to OIT	10,825,419	0	0	10,825,419	0	0.0
Prior year actions	8,384,477	-253,495	-4,254,272	13,386,685	-494,441	1.2
Employee compensation common policies	7,753,745	573,615	1,256,565	6,472,214	-548,649	0.0
Youth Mental Health Corps funding	505,330	0	505,330	0	0	-0.5
OIT Operating realignment	-5,567,000	0	0	-5,567,000	0	0.0
OIT Operating efficiencies	-2,604,305	0	0	-2,604,305	0	-17.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
OEDIT 2.5 percent GF reduction	-528,964	-528,964	0	0	0	0.0
Operating common policies	-464,721	1,833,808	-822,677	-1,490,013	14,161	0.9
GOV 2.5 percent GF reduction	-263,942	-263,942	0	0	0	0.0
Impacts driven by other agencies	-250,000	0	0	-250,000	0	0.0
Technical adjustments	-219,211	76,173	907,685	-1,203,069	0	-3.5
TAP operating reduction	-135,887	-135,887	0	0	0	0.0
CEO 2.5 percent GF reduction	-102,600	-102,600	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$556,508,232	$54,526,635	$103,261,165	$390,853,267	$7,867,165	1,253.4
Other Bills						
SB 26-149 Competency pathways	$52,644	$0	$0	$52,644	$0	0.0
HB 26-1065 Transit and housing invest zones	213,349	190,849	22,500	0	0	1.0
HB 26-1289 Modification of certain tax expenditures	25,000	25,000	0	0	0	0.0
HB 26-1298 Child welfare background check	350,000	0	0	350,000	0	0.0
HB 26-1429 County admin public progs	318,439	0	0	318,439	0	0.0
Subtotal - Other Bills	$959,432	$215,849	$22,500	$721,083	$0	1.0
Total FY 2026-27	$557,467,664	$54,742,484	$103,283,665	$391,574,350	$7,867,165	1,254.4
$ Change from prior year	$18,291,773	$1,414,557	-$2,384,869	$20,291,014	-$1,028,929	-17.9
% Change from prior year	3.4%	2.7%	-2.3%	5.5%	-11.6%	-1.4%

FY 2025-26 Mid-year Adjustments

HB 26-1154 Supplemental: The bill includes a net decrease of $13.8 million. The biggest change was a reduction of $14.1 million reappropriated funds to OIT from other departments. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Payments to OIT: The bill includes increased spending authority for the Office of Information Technology (OIT).

Year 1: An increase of $10.8 million in reappropriated funds from the IT Revolving Fund.

This increase is coupled with a reduction in departmental payments to OIT to save General Fund by drawing down the IT Revolving Fund's balance.

Prior year actions: The bill includes a net increase of $8.4 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
HB 26-1154 Governor supplemental	$13,755,233	-$214,643	-$64,688	$14,075,444	-$40,880	0.0
HB 25-1021 Emp-owned tax incentive	93,766	93,766	$0	$0	$0	0.5
HB 25-1005 Film fest tax credit	93,765	0	93,765	0	0	0.5
HB 23-1272 Decarbonization tax policy	37,655	0	37,655	0	0	0.0
HB 25-1215 Redistribute lottery fund	26,512	0	26,512	0	0	0.0
HB 25-1269 Building decarbonization	0	0	0	0	0	1.4
SB 24-111 Senior primary res prop tax reduc	0	0	0	0	0	0.0
HB 25-1321 Support against fed actions	-4,000,000	0	-4,000,000	0	0	0.0
FY 25-26 Salary survey	-403,722	-1	-165,461	-8,287	-229,973	0.0
HB 24-1364 Edu based workforce readiness	-343,354	25,607	-141,428	-227,533	0	-1.0
HB 23-1247 Advanced energy solutions	-166,374	0	0	0	-166,374	0.0
SB 25-297 Implement CO natural med	-158,240	0	0	-158,240	0	0.0
SB 25-161 Transit reform	-146,720	-146,720	0	0	0	-0.1
HB 25-1159 Child supp comm rec	-137,250	0	0	-137,250	0	0.0
FY 25-26 Step pay	-97,841	0	-40,627	0	-57,214	0.0
SB 24-121 License of crit access hospitals	-69,615	0	0	-69,615	0	0.0
SB 25-003 Semiauto firearms and RFD	-50,000	0	0	-50,000	0	0.0
HB 24-1223 Impr access to child care assist	-21,103	0	0	-21,103	0	0.0
SB 24-182 Immigrant ID doc issuance	-14,355	0	0	-14,355	0	0.0
HB 24-1325 Quantum tax credits	-11,504	-11,504	0	0	0	-0.1
HB 24-1269 Mod recording fees	-1,188	0	0	-1,188	0	0.0
SB 24-210 Modify election law	-1,188	0	0	-1,188	0	0.0
Total	$8,384,477	-$253,495	-$4,254,272	$13,386,685	-$494,441	1.2

Employee compensation common policies: The bill includes a net increase of $7.8 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$7,121,588	$637,066	$817,946	$5,809,029	-$142,453	0.0
Step plan	1,785,542	205,110	165,823	1,355,092	59,517	0.0
Unfunded liability amortization payments	1,228,537	76,853	360,838	1,098,308	-307,462	0.0
PERA direct distribution	137,014	-44,707	64,337	117,384	0	0.0
Shift differential	79,227	0	0	79,227	0	0.0
Paid family and medical leave insurance	52,537	3,422	16,287	46,664	-13,836	0.0
Salary survey	20,022	0	20,022	0	0	0.0
Short-term disability	9,321	467	2,526	8,480	-2,152	0.0
Vacancy savings	-2,680,043	-304,596	-191,214	-2,041,970	-142,263	0.0
Total	$7,753,745	$573,615	$1,256,565	$6,472,214	-$548,649	0.0

Youth Mental Health Corps funding: The bill includes spending authority for the Youth Mental Health Corps, which is an AmeriCorps program.

Year 1: A net increase of $505,330 from the Marijuana Tax Cash Fund. This includes a reallocation of $244,670 in existing Marijuana Tax Cash Fund appropriations and a decrease of 0.5 FTE in the Office of the Governor and the Office of State Planning and Budgeting (OSPB).

OIT Operating realignment: The bill reduces spending on information security in OIT.

Year 1: A decrease of $5.6 million reappropriated funds from the IT Revolving Fund.

This reduction will align information security appropriations with anticipated expenditures. This also reduces General Fund payments to OIT in other agencies by an estimated $2.2 million. The Office expects this to have no operational impact.

OIT Operating efficiencies: The bill lowers appropriations due to streamlined service delivery through consolidation of offices in OIT.

Year 1: A decrease of $2.6 million reappropriated funds and 17.0 FTE.

The Office has recently combined the Customer Office, Operations Office, and Technology Office, resulting in streamlined service delivery. This decrease will reduce General Fund payments to OIT in other agencies by an estimated $1.0 million. The Office expects no operational impact from this reduction.

OEDIT 2.5 percent GF reduction: The bill reduces General Fund appropriations to the Office of Economic Development and International Trade (OEDIT) by 2.5 percent.

Year 1: A decrease of $528,964 General Fund.

Operating common policies: The bill includes a net decrease of $464,721 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Legal services	$1,139,777	$1,313,841	-$4,781	-$169,244	-$39	0.0
Capitol Complex leased space	346,536	65,287	$0	281,249	0	0.0
Departmental indirect cost adjustment	312,796	0	113,054	199,742	0	0.0
Office of Information Technology services	254,663	254,663	0	0	0	0.0
State accounting and payroll system (CORE)	243,229	12,019	14,566	202,444	14,200	0.0
IT accessibility	153,887	153,887	0	0	0	0.9
Leased space	88,137	88,137	0	0	0	0.0
Workers' compensation	50,251	43,455	0	6,796	0	0.0
Vehicle lease payments	1,278	1,278	0	0	0	0.0
Risk management & property	-1,050,254	-23,525	0	-1,026,729	0	0.0
OEDIT CTO gaming funds to HC	-1,000,000	0	-1,000,000	0	0	0.0
Statewide indirect cost adjustment	-929,787	0	54,484	-984,271	0	0.0
IT operating offset	-55,791	-55,791	0	0	0	0.0
IT efficiencies	-19,443	-19,443	0	0	0	0.0
Total	-$464,721	$1,833,808	-$822,677	-$1,490,013	$14,161	0.9

GOV 2.5 percent GF reduction: The bill includes a 2.5 percent reduction to General Fund appropriations in the Governor's Office, Lieutenant Governor's Office, and the Office of State Planning and Budgeting.

Year 1: Total savings of $263,942 General Fund. This amount would be spread across the various lines in the Office of the Governor, the Office of the Lt. Governor, and the Office of State Planning and Budgeting that receive General Fund appropriations.

Impacts driven by other agencies: The bill includes a net decrease of $250,000 reappropriated funds for a reduction in real-time billing from the Department of Early Childhood.

Technical adjustments: The bill includes a net increase of $167,930 to reappropriate Art in Public Places funding from Capital Construction. It also includes two budget-neutral corrections: one for streamlined solar permitting appropriations and an FTE adjustment for Historic Preservation Tax Credit administration. Finally, the bill reflects net reductions of $312,796 for fund source adjustments and $74,345 for legal services.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
AIPP technical adj	$167,930	$0	$0	$167,930	$0	0.0
Solar permitting technical adj	0	0	992,709	-992,709	0	0.0
OSPB Extend IIJA match cash fund	0	0	0	0	0	0.0
IIJA Cash Fund transfer interest	0	0	0	0	0	0.0
HPTC FTE adjust	0	0	0	0	0	-3.5
Fund source adjustments	-312,796	139,544	-84,668	-367,672	0	0.0
Legal services adjustments	-74,345	-63,371	-356	-10,618	0	0.0
Total	-$219,211	$76,173	$907,685	-$1,203,069	$0	-3.5

TAP operating reduction: The bill includes a decrease in the operating appropriation for the Technology Assistance Program (TAP).

Year 1: A decrease of $135,887 General Fund.

CEO 2.5 percent GF reduction: The bill includes a 2.5 percent reduction to the General Fund appropriation for the Colorado Energy Office (CEO).

Year 1: A decrease of $102,600 General Fund.

Health Care Policy and Financing

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

- Medicaid, which serves people with low income and people needing long-term care
- Child Health Plan Plus (CHP+), which provides low-cost insurance for children and pregnant women with income slightly higher than Medicaid allows
- Health services for children lacking access due to immigration status, which is a new state-funded program that mirrors Medicaid and CHP+

In addition, the Department works to improve the health care delivery system by advising the General Assembly and the Governor, administering grants, and overseeing the Commission on Family Medicine Residency Training Programs.

Health Care Policy and Financing: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$5,752,056,762	$6,022,160,541	$270,103,779	4.7%
Cash Funds	2,239,055,656	2,419,149,262	180,093,606	8.0%
Reappropriated Funds	160,569,398	160,881,168	311,770	0.2%
Federal Funds	11,083,755,034	11,951,856,740	868,101,706	7.8%
Total	$19,235,436,850	$20,554,047,711	$1,318,610,861	6.9%
Full Time Equivalent Staff	848.3	886.6	38.3	4.5%

Appropriation detail: Change by item and bill

Department of Health Care Policy and Financing

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
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
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

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-290 Safety net stabilization	25,000,000	0	25,000,000	0	0	2.0
SB 25-308 Medicaid housing & reentry srvcs	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
HB 26-1155 Supplemental	835,592,424	134,254,626	186,025,058	16,555,484	498,757,256	4.6
HB 26-1177 Nursing home pay	-8,719,922	-4,359,961	0	0	-4,359,961	0.0
HB 26-1410 Long Bill supplemental	191,648,402	67,977,325	22,751,021	-6,969	100,927,025	0.5
HB 26-1411 Cover All Coloradans benefits	-375,000	-131,250	0	0	-243,750	0.0
Total FY 2025-26	$19,235,436,850	$5,752,056,762	$2,239,055,656	$160,569,398	$11,083,755,034	848.3
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$19,235,436,850	$5,752,056,762	$2,239,055,656	$160,569,398	$11,083,755,034	848.3
Medical forecast	1,861,796,677	468,259,025	266,403,679	0	1,127,133,973	0.0
Eligibility & benefit changes	-41,060,663	-17,321,240	-1,841,108	0	-21,898,315	3.5
Provider rates	-281,984,421	-104,832,657	-20,488,437	0	-156,663,327	0.9
Administration	32,933,761	-18,562,332	19,433,141	0	32,062,952	21.6
Employee compensation common policies	5,284,870	1,211,545	1,161,202	0	2,912,123	0.0
Operating common policies	-278,886	-902,610	378,670	-13,427	258,481	0.0
Impacts driven by other agencies	1,083,011	525,738	5,315	0	551,958	0.0
Continuation of supplemental actions	-302,007,781	-119,629,401	-14,608,884	-484,951	-167,284,545	3.4
Prior year actions	33,757,050	13,350,603	-4,075,326	-1,652,006	26,133,779	-2.6
Subtotal - HB 26-1410 Long Bill	$20,544,960,468	$5,974,155,433	$2,485,423,908	$158,419,014	$11,926,962,113	875.1
Other Bills						
SB 26-149 Competency pathways	$1,685,615	$842,808	$0	$0	$842,807	3.0
HB 26-1147 Host home for IDD	80,000	20,000	0	0	60,000	0.0
HB 26-1289 Modification of certain tax expenditures	41,734	-52,892	73,916	0	20,710	0.0
HB 26-1328 Nonemergency medical transportation	0	-76,639	-20,941,853	0	21,018,492	0.0
HB 26-1366 Denver Health phys srvcs	11,331,455	0	3,527,482	0	7,803,973	0.0
HB 26-1375 Repeal county admin funding model	-240,000	-72,180	-47,820	0	-120,000	0.0
HB 26-1401 Unclaimed property transfers	0	63,491,322	-63,491,322	0	0	0.0
HB 26-1411 Cover All Coloradans benefits	-13,882,011	-11,105,384	0	0	-2,776,627	0.0
HB 26-1412 HCPF statistical sampling	0	-6,861,775	13,723,550	0	-6,861,775	0.0
HB 26-1425 ABA licensing	100,000	50,000	0	0	50,000	0.0
HB 26-1429 County admin public progs	9,970,450	1,769,848	881,401	2,462,154	4,857,047	8.5
Subtotal - Other Bills	$9,087,243	$48,005,108	-$66,274,646	$2,462,154	$24,894,627	11.5

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total FY 2026-27	$20,554,047,711	$6,022,160,541	$2,419,149,262	$160,881,168	$11,951,856,740	886.6
$ Change from prior year	$1,318,610,861	$270,103,779	$180,093,606	$311,770	$868,101,706	38.3
% Change from prior year	6.9%	4.7%	8.0%	0.2%	7.8%	4.5%

FY 2025-26 Mid-year Adjustments

HB 26-1155 Supplemental: The bill includes a net increase of $835.6 million. The biggest change was an increase of $903.5 million for a new projection of enrollment and expenditures for Medical Services Premiums under current law and policy. For additional information see the FY [2025-26 Supplemental Narrative.]

HB 26-1410 Long Bill supplemental: The bill includes changes to FY 2025-26 appropriations primarily based on the February 2026 forecast of caseload and expenditures under current law and policy, with some small technical corrections to appropriations.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Medical forecast

Medical forecast

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Medical Services Premiums	$1,491,009,550	$350,954,466	$236,462,836	$903,592,248	0.0
Behavioral health	232,326,516	45,066,026	24,526,594	162,733,896	0.0
Office of Community Living	60,986,773	32,321,158	-1,602,749	30,268,364	0.0
Child Health Plan Plus	46,983,793	9,427,330	7,016,998	30,539,465	0.0
Other programs & services	30,490,045	30,490,045	0	0	0.0
Total	$1,861,796,677	$468,259,025	$266,403,679	$1,127,133,973	0.0

Medical Services Premiums: The bill includes an adjustment to Medical Services Premiums based on the February forecast of caseload and expenditures under current law and policy. The net impact is an increase of $1.5 billion total funds (10.7 percent), including $351.0 million General Fund (8.8 percent). Medical Services Premiums pays for physical health and most long-term services and supports for people eligible for Medicaid.

Behavioral health: The bill includes an adjustment to behavioral health services based on the February forecast of caseload and expenditures under current law and policy. The net impact is an increase of $232.3 million total funds (15.0 percent), including $45.1 million General Fund (12.9 percent). Behavioral health services pay for mental health and substance use treatment.

Office of Community Living: The bill includes an adjustment for the Office of Community Living based on the February forecast of caseload and expenditures under current law and policy. The net impact is an increase of $61.0 million total funds (4.2 percent), including $32.3 million General Fund (4.5 percent). The Office of

Community Living provides long-term services and supports for people with intellectual and developmental disabilities.

Child Health Plan Plus: The bill includes an adjustment to the Child Health Plan Plus (CHP+) based on the February forecast of caseload and expenditures under current law and policy. The net impact is an increase of $47.0 million total funds (17.5 percent), including $9.4 million General Fund (21.4 percent). CHP+ pays for physical health services for eligible children and pregnant women and for dental services for children. The Department markets the program as CHP+. In state statute it is the Children's Basic Health Plan. In federal statute it is the Children's Health Insurance Program.

Other programs & services: The bill includes an adjustment to other programs that are not part of the categories above but operate like an entitlement program, based on the February forecast of caseload and expenditures under current law and policy. The net impact is an increase of $30.5 million General Fund (9.4 percent). The two largest programs are the health services for children lacking access due to their immigration status and the Medicare Modernization Act.

The Department provides health insurance coverage to children who would otherwise qualify for Medicaid or CHP+ except for their immigration status. The February forecast projects growth of $16.7 million General Fund. There is no federal match. The benefits mirror Medicaid and CHP+. The Department can spend more than the appropriation if the costs for services exceed the appropriation. The program started in January 2025.

The federal Medicare Modernization Act (MMA) requires states to reimburse the federal government for a portion of prescription drug costs for people dually eligible for Medicare and Medicaid. The February forecast projects growth of $13.8 million General Fund.

Eligibility & benefit changes

Eligibility & benefit changes

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
3D mammograms	$635,758	$128,456	$37,885	$469,417	0.0
IDD youth transitions	-7,650,921	-3,825,458	0	-3,825,458	0.5
IDD cost share	-12,641,818	-6,320,909	0	-6,320,909	0.0
Community connector age limit	-7,441,256	-3,738,675	17,147	-3,719,728	0.0
Adult dental annual cap	-6,833,118	0	-1,896,140	-4,936,978	0.0
IDD waitlist	-6,585,727	-3,292,864	0	-3,292,863	0.5
Caregiving hours soft cap	-543,581	-271,790	0	-271,791	2.5
Total	-41,060,663	-17,321,240	-1,841,108	-21,898,315	3.5

3D mammograms: The bill includes funding to expand Medicaid benefits to cover three-dimensional (3D) mammography for earlier and more accurate detection of breast cancer.

- Year 1: $635,758 total funds, including $128,456 General Fund

The Centers for Disease Control and Prevention, US Preventive Services Task Force, and American College of Radiology identify 3D mammography as an effective screening tool.

IDD youth transitions: The bill reduces funding to end automatic enrollment to the Adult Comprehensive (DD) waiver for youth aging out of the Children's Extensive Supports (CES) and the Children's Habilitation Residential Program (CHRP) waivers. Implementation of this policy change will begin January 1, 2027.

- Year 1: -$7.7 million total funds, including -$3.8 million General Fund, and 0.5 FTE.
- Year 2: -$31.6 million total funds, including -$15.8 million General Fund, and 0.5 FTE.

The DD waiver provides access to 24-hour/seven-day-a-week supervision through residential habilitation and daily habilitation services and supports. The bill will end the practice of automatically enrolling into the DD waiver youth who age out of the CES and CHRP waivers. The change will necessitate non-exempt individuals aging out of the CES and CHRP waivers to seek services through other waivers. The Department is required by state law to automatically enroll youth into the DD waiver without being placed on the waitlist who, while being served through child welfare services, receive services through the CES and CHRP waivers and are turning 18 years old.[9]

IDD cost share: The bill reduces funding to implement a policy to require members on the DD waiver to contribute financially for their residential services.

- Year 1: -$12.6 million total funds, including -$6.3 million General Fund.
- Year 2: -$26.3 million total funds, including -$13.1 million General Fund.

The bill assumes the implementation of post eligibility-treatment of income (PETI) for individuals enrolled in the DD waiver beginning July 1, 2026. PETI is the process used to determine how much of a member's income must be contributed toward the cost of their long-term care in programs that provide residential services. The current policy is to allow individuals enrolled in the DD waiver to retain all income beyond what they pay for room and board, while Medicaid covers the full cost of residential services. Members enrolled in other HCBS residential services are subject to PETI requirements. The PETI process accounts for a personal needs allowance and other allowable deduction and expenses permitted by regulations.

Community connector age limit: The bill reduces funding to implement a new age limit for access to community connector benefits for minors, limiting access to ages 6 years or older.

- Year 1: -$7.4 million total funds, including -$3.7 million General Fund.
- Year 2: -$9.6 million total funds, including -$4.8 million General Fund.

Community connector services help individuals enrolled in the CES and CHRP waivers participate in typical childhood activities and to become more fully integrated into their communities. These services help individuals develop skills and abilities to be active participants in their communities, build relationships and natural supports, and interact one-on-one with non-familial persons without disabilities. Examples of engagement supported by this benefit are volunteering, attending enrichment classes, and going to the library alongside peers without disabilities. Community connector services are provided by program approved service agencies (PASAs), who hire staff to deliver the service.

[9] Section 25.5-6-409.5, C.R.S.

Adult dental annual cap: The bill adjusts funding for a $3,000 annual cap on adult dental services.

The cap changes projected expenditures by:

- Year 1: -$6.8 million total funds, including -$1.9 million cash funds
- Year 2: -$9.0 million total funds, including -$2.1 million cash funds

Of the cash funds reduction, $1.4 million is from the Adult Dental Fund. Decreasing expenditures from the Adult Dental Fund saves General Fund by reducing the General Fund obligation for a TABOR refund in any year when a TABOR refund is due. The source of revenue to the Adult Dental Fund is transfers from the Unclaimed Property Trust Fund (UPTF). The UPTF is exempt from TABOR, but transfers to support the adult dental benefit cross the TABOR boundary. House Bill 26-1401 changes appropriations from the Adult Dental Fund to appropriations from the General Fund.

Comprehensive dental services for children to age 21 and emergency dental services for adults would still be covered because these are required benefits.

The Department estimates about 4,000 adults spend more than $3,000 each year and would need to reduce expenditures to comply with a $3,000 annual cap.

IDD waitlist: The bill reduces funding for DD waiver waitlist enrollments.

- Year 1: -$6.6 million total funds, including -$3.3 million General Fund, and 0.5 FTE.
- Year 2: -$18.9 million total funds, including -$9.4 million General Fund, and 0.5 FTE.

The bill reduces funding for the DD waitlist so that for every two people that disenroll from the waiver, one person is enrolled. This is a 50.0 percent reduction in vacancy enrollments (a.k.a., churn enrollments). The Department monthly approves vacancy enrollments from the waitlist for individuals based on the date they were determined eligible and placed on the waitlist. The process maintains a rolling enrollment list, based on the previous month's reported vacancies. The average length of time an individual over the age of 18 is on the DD waitlist is seven years.

Caregiving hours soft cap: The bill reduces funding to implement a phased-cap on the paid weekly hours per caregiver providing these services.

- Year 1: -$0.5 million total funds, including -$0.3 million General Fund, and 2.5 FTE.
- Year 2: -$2.8 million total funds, including -$1.4 million General Fund, and 3.0 FTE.

The implementation of the 56-hour per week cap will be rolled out over one year, with full implementation planned for July 1, 2027. Providers are expected to be in compliance with the new required caregiver hours per week step down implementation plan.

- April 1, 2026: Case management agencies and provider agencies will begin to communicate the upcoming changes (to begin July 1, 2026) so families can make plans
- July 1, 2026: Requirement that each caregiver have no more than 84 hours per week per member
- January 1, 2027: Requirement that each caregiver have no more than 70 hours per week per member

- July 1, 2027: Requirement that each caregiver have no more than 56 hours per week per member

Provider rates

Provider rates

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Exempt maternity/NICU from -2% & 85% of Medicare	12,754,806	5,772,513	0	6,982,293	0.0
Exempt pediatric behavioral therapy from -2%	5,028,146	2,514,073	0	2,514,073	0.0
IV nutrition rates	307,660	101,814	12,227	193,619	0.0
Provider rates -2.0%	-222,022,950	-84,164,040	-10,313,576	-127,545,334	0.0
Nonwheelchair transport	-51,439,892	-15,377,362	-10,342,584	-25,719,946	0.0
Home health/nurse rates	-26,612,191	-13,679,655	155,496	-13,088,032	0.9
Total	-281,984,421	-104,832,657	-20,488,437	-156,663,327	0.9

Exempt maternity/NICU from -2% & 85% of Medicare: The bill exempts certain, maternity, neonatal intensive care unit (NICU), and family planning services from the 2.0 percent provider rate reduction and from a supplemental action that reduced rates with a Medicare equivalent to 85 percent of Medicare. Exempting the rates costs:

- Year 1: $12.8 million total funds, including $5.8 million General Fund
- Year 2: $12.9 million total funds, including $5.8 million General Fund

Exempt pediatric behavioral therapy from -2%: The bill exempts pediatric behavioral therapy rates from the 2.0 percent provider rate reduction. Exempting the rates costs:

- Year 1: $5.0 million total funds, including $2.5 million General Fund
- Year 2: $5.5 million total funds, including $2.7 million General Fund

IV nutrition rates: The bill increases IV nutrition rates from $70.76 to $238.86 beginning January 1, 2027 to align with the estimated actual costs of administering the service based on a third-party analysis.

- Year 1: $0.3 million total funds, including $0.1 million General Fund.
- Year 2: $0.6 million total funds, including $0.2 million General Fund.

Provider rates -2%: The bill reduces provider rates by 2.0 percent. The provider rate decrease changes the projected expenditures by:

- Year 1: -$222.0 million total funds, including -$84.2 million General Fund
- Year 2: -$242.0 million total funds, including -$91.8 million General Fund

Nonwheelchair transport: The bill reduces provider rates for non-emergency medical transportation (NEMT) when the client does not need a wheelchair.

The rate reduction would take effect July 1, 2026, and changes the forecasted expenditures by:

- Year 1: -$51.4 million total funds, including -$15.4 million General Fund

- Year 2: -$60.8 million total funds, including -$18.4 million General Fund

The bill reduces the pickup fee for ambulatory clients from $36.40 to $4.00, or 89.0 percent. In addition to the pickup fee, the Department pays a fee of $3.00 per mile that would not change. When looking at the total compensation for a typical metro trip, the rate reduction is closer to 50.2 percent. The reduction better aligns the rates with the maximum rates set by the Public Utilities Commission for large market taxi carriers of $3.50 for the pickup fee and $2.80 per mile.

Home health/nurse rates: The bill reduces funding for modifications of the private duty nursing (PDN) rate structure and the home health rate structure, as well as to develop and implement a new rate negotiation strategy for the DD waiver and the CHRP waiver.

- Year 1: -$26.6 million total funds, including -$13.7 million General Fund, and 0.9 FTE.
- Year 2: -$58.4 million total funds, including -$27.8 million General Fund, and 1.0 FTE.
- Year 3: -$58.7 million total funds, including -$28.8 million General Fund.

The bill implements a blended per-diem rate and an acute care period for PDN services. Establishing an acute care period for PDN services will allow members a short window of time in which they can receive services prior to approval of a prior authorization request (PAR). The bill also implements a single 15-minute rate for certified nursing assistant services and 30-minute rate increments for the therapy services. The providers for these services include certified nursing assistants, physical therapists, occupational therapists, and speech-language pathology therapists.

Additionally, the bill funds updates to the tool used by case management agencies to determine the daily rate for members enrolled in the DD and CHRP waivers. These waivers provide access to 24/7 supervision and care. Reimbursement is based on a member's support level need, ranging from 1 (lowest need) to 7 (highest need). For several service categories, the level 7 rate is not set, rather it is negotiated on a per-member basis. The tool used to evaluate and set the level 7 rates was developed in 2007 and has not been updated since.

Administration

Administration

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Federal HR1 compliance	$40,553,116	$827,873	$9,032,339	$30,692,904	11.0
Pediatric behavioral therapy audit	13,073,850	985,925	11,102,000	985,925	0.0
Provider directory	5,955,875	451,455	248,360	5,256,060	0.0
3rd party insurance	3,089,490	242,166	132,707	2,714,617	0.9
CCBHC implementation	2,095,280	-6,564,692	-187,508	8,847,480	3.7
Federal rules compliance	558,388	222,196	56,999	279,193	3.3
CHP+ Trust consolidation	0	0	0	0	0.0
DOJ housing vouchers	-14,665,920	-6,377,995	0	-8,287,925	0.0
Single assessment	-11,756,314	-6,205,610	53,882	-5,604,586	2.7
Children in Rocky PRIME	-3,476,470	-1,738,235	0	-1,738,235	0.0
Tobacco forecast	-1,933,872	0	-989,907	-943,965	0.0
All Payer Claims Database	-559,662	-405,415	-15,731	-138,516	0.0

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Total	$32,933,761	-$18,562,332	$19,433,141	$32,062,952	21.6

Federal HR1 compliance: The bill includes funding for system changes, member support, and fraud prevention related to complying with H.R. 1.

The funding increases expected expenditures by:

- Current year: $5.4 million total funds, including $58,458 General Fund, and 4.0 FTE
- Year 1: $45.9 million total funds, including $0.9 million General Fund, and 15.0 FTE (the table reflects the incremental change from FY 2025-26 of $40.6 million total funds, including $0.8 million General Fund)
- Year 2: $49.9 million total funds, including $1.1 million General Fund, and 15.0 FTE

The majority of costs are driven by community engagement (work) requirements and six-month eligibility redeterminations. Beginning in 2027, H.R. 1 requires expansion adults eligible through the Affordable Care Act (ACA) to:

- engage in work, education and training, or community service for 80 hours each month
- renew their eligibility every six months

The Department needs resources for system changes and to help members navigate the new requirements. The bill includes funding for outreach, call center resources, and grievances and appeals.

Eligibility determination costs will increase to determine member compliance with the work requirements and redetermine eligibility more frequently.

In addition, H.R. 1 includes new requirements aimed at preventing fraud.

Pediatric behavioral therapy audit: The bill includes one-time funding for claims reviews in FY 2026-27 to address known improper payments for pediatric behavioral therapy. The Department projects the claims reviews will lead to increased recoveries in FY 2026-27 through FY 2028-29.

Claim by Claim Audit

Item	Total Funds	General Fund	Cash Funds	Federal Funds
Claims reviews	$13,073,850	$6,536,925	$0	$6,536,925
FY 26-27 Recoveries	0	-5,551,000	11,102,000	-5,551,000
Subtotal - FY 26-27	$13,073,850	$985,925	$11,102,000	$985,925
FY 27-28 Recoveries	0	-6,441,950	12,883,900	-6,441,950
FY 28-29 Recoveries	0	0	0	0
Total Recoveries	0	-11,992,950	23,985,900	-11,992,950

Recoveries are exempt from TABOR. The revenues from recoveries get used to offset the need for General Fund and federal funds for Medical Services Premiums so that the total expenditures don't change but the sources of funding change.

Provider directory: The bill includes money to improve the provider directory to meet federal standards.

The bill changes expected expenditures by:

- Year 1: $6.0 million total funds, including $0.5 million General Fund
- Year 2: $1.9 million total funds, including $0.3 million General Fund

The provider directory helps members, providers, care coordinators, and call center staff locate participating providers for referrals. Recent federal guidance increased minimum requirements around mobile useability, quarterly updates, cultural and linguistic detail, interoperability with other software, user-friendly search features, and accessibility. The directory must now include fee-for-service providers and not just managed care providers.

3rd party insurance: In cases where a third-party insurer should pay, rather than Medicaid, the bill shifts money from a vendor that checks claims after they are paid to information technology systems that stop improper payments in advance. In addition, the bill takes savings from the FY 2025-26 appropriation for contract services that the Department will not use.

The table below summarizes the policy by fiscal year. (The summary table above entitled "**Administration** reflects the incremental change from FY 2025-26 of $3.1 million total funds.)

3rd party liability

Item	Total Funds	General Fund	Hospital Provider Fee	Federal Funds	FTE
FY 2025-26					
Third Party Liability Contract	-$3,212,252	-$1,043,983	-$562,144	-$1,606,125	0.0
FY 2026-27					
Third Party Liability Contract	-$3,212,252	-$1,043,983	-$562,144	-$1,606,125	0.0
Medicaid Management Information System	3,000,000	227,400	125,100	2,647,500	0.0
Personal Services	81,338	13,421	6,914	61,003	0.9
Operating Expenses	8,152	1,345	693	6,114	0.0
Centrally appropriated costs	0	0	0	0	0.0
Total - FY 2026-27	-$122,762	-$801,817	-$429,437	$1,108,492	0.9
FY 2027-28					
Third Party Liability Contract	-$3,212,252	-$1,043,983	-$562,144	-$1,606,125	0.0
Medicaid Management Information System	3,000,000	227,400	125,100	2,647,500	0.0
Personal Services	90,376	14,912	7,682	67,782	0.9
Operating Expenses	1,280	211	109	960	0.0
Centrally appropriated costs	22,906	3,780	1,947	17,179	0.0
Total - FY 2027-28	-$97,690	-$797,680	-$427,306	$1,127,296	0.9

CCBHC implementation: The bill includes a net decrease to reflect the implementation of a Certified Community Behavioral Health Clinic (CCBHC) demonstration grant.

- Year 1: $2.1 million total funds, including -$6.6 million General Fund, and 3.7 FTE, offset by an increase of $8.8 million federal funds
- Year 2: $2.7 million total funds, including -$13.3 million General Fund, and 4.0 FTE, offset by an increase of $16.3 million federal funds
- Year 5: $0

CCBHCs receive additional federal funds for meeting certain federal requirements. States may adopt the CCBHC model by receiving planning and demonstration grants from SAMHSA. The state was awarded a planning grant in 2024, and the Department expects to apply for a demonstration grant in April 2026.

Federal rules compliance: The bill provides staff and resources to comply with new federal regulations, including:

- 1.0 rate analyst for more frequent benchmarks, comparisons, and reviews of select provider rates
- 2.0 administrators for expanded incident management requirements and responding to grievances
- Contract actuary services for additional requirements in setting managed care rates
- 1.0 statistical analyst (0.3 FTE in FY 2026-27) for new communication and reporting requirements for prior authorization requests

The resources increase expenditures by:

- Year 1: $0.6 million total funds, including $0.2 million General Fund

CHP+ Trust consolidation: The bill includes a net zero change to consolidate appropriations from the Children's Basic Health Plan (CHP+) Trust in the line item that pays for services.

DOJ housing vouchers: The bill reduces funding resulting from the transition of individuals from institutional care settings to community-based care settings.

- Year 1: net -$14.7 million total funds, including -$6.4 million General Fund
- Year 2: net -$16.1 million total funds, including -$3.1 million General Fund
- Year 3: net -$15.5 million total funds, including -$1.2 million General Fund

The bill includes funding for housing vouchers and staffing resources in the Department of Local Affairs, which appear as reappropriated funds and FTE in that department. This funding supports the transition of individuals from institutional care settings to community-based care settings in order to meet the provisions of the federal DOJ settlement agreement related to Title II of the Americans with Disabilities Act. Savings are realized in the Department of Health Care Policy and Financing as a result of persons moving from nursing facilities to less-costly community-based service settings.

Single assessment: The bill includes net reductions for the deployment of a single assessment tool to be used by case management agencies in developing an individual’s Person-centered Support Plan (PCSP or Plan).

- Year 1: net -$11.8 million total funds, including -$6.2 million General Fund, and an increase of 2.7 FTE
- Year 2: An increase of $3.5 million total funds, including $1.4 million General Fund, and 3.0 FTE

The single assessment tool is designed to support a person-centered approach in developing an individual's Person-centered Support Plan (PCSP or Plan). The single assessment tool gathers information about a person's life experiences (e.g., work, education, health, etc.) and their quality of life by helping to identify needs, preferences, and personal goals. The Plan uses the results of the single assessment tool to outline the services and supports that meet the individual's care goals and preferences. The single assessment tool is intended to standardize the assessment process to assist case management agencies in determining the appropriate level of long-term services and supports. The single assessment tool replaces the use of multiple assessment tools, resulting in net savings.

Children in Rocky PRIME: The bill reflects that the Department no longer plans to expand the managed care contract with Rocky Mountain Health PRIME to include children. Instead, the children will continue to receive Medicaid coverage on a fee-for-service basis. This changes the projected expenditures by:

- Year 1: -$3.5 million total funds, including -$1.7 million General Fund

Tobacco forecast: The bill includes adjustments to align with the Office of State Planning and Budgeting's March revenue forecast of tobacco tax revenues that support the Primary Care Fund and the Child Health Plan Plus. The adjustments change the expected expenditures by:

- Year 1: -$1.9 million total funds

All Payer Claims Database: The bill reduces the All Payer Claims Database (APCD) to reflect lower than expected system maintenance costs. The adjustment changes the appropriation by:

- Year 1: -$0.6 million total funds, including -$0.4 million General Fund

Employee compensation common policies

The bill includes a net change of $5.3 million total funds, including $1.2 million General Fund, for employee compensation common policies. A common policy refers to general policies applied consistently to all departments.

Employee compensation common policies

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Health, life, and dental	$5,136,947	$1,493,138	$830,055	$2,813,754	0.0
Unfunded liability amortization payments	1,098,306	124,115	379,326	594,865	0.0
Step plan	233,027	85,388	27,138	120,501	0.0
Paid family and medical leave insurance	28,107	5,575	6,422	16,110	0.0
PERA direct distribution	23,966	-15,026	18,419	20,573	0.0
Short-term disability	11,689	828	4,794	6,067	0.0
Salary survey	0	0	0	0	0.0
Vacancy savings	-1,247,172	-482,473	-104,952	-659,747	0.0

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Total	$5,284,870	$1,211,545	$1,161,202	$2,912,123	0.0

Operating common policies

The bill includes a net change of -$0.3 million total funds, including -$0.9 million General Fund, for operating common policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Information Technology services	$2,577,395	$716,596	$153,532	$0	$1,707,267	0.0
Legal services	1,798,276	593,680	305,458	0	899,138	0.0
Workers' compensation	140,639	48,506	25,097	-6,781	73,817	0.0
State accounting and payroll system (CORE)	114,398	37,753	19,446	0	57,199	0.0
Office of Information Technology base reduction	-4,000,000	-2,000,000	0	0	-2,000,000	0.0
Administrative law judge services	-776,126	-256,123	-131,941	0	-388,062	0.0
Risk management & property	-133,468	-43,022	7,078	-6,646	-90,878	0.0
Total	-$278,886	-$902,610	$378,670	-$13,427	$258,481	0.0

Impacts driven by other agencies

The bill includes a net increase of $1.1 million for impacts driven by other state agencies.

Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Human Services	$916,073	$458,037	$0	$458,036	0.0
Personnel	440,231	143,075	77,041	220,115	0.0
Public Health and Environment	126,553	52,823	0	73,730	0.0
Local Affairs	2,074	1,037	0	1,037	0.0
Office of Information Technology	-401,920	-129,234	-71,726	-200,960	0.0
Total	$1,083,011	$525,738	$5,315	$551,958	0.0

Continuation of supplemental actions

The bill includes a net change of -$302.0 million total funds, including -$119.6 million General Fund, for the second year impact of supplemental actions.

Continuation of supplemental actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Public School Health Services	$7,902,943	$0	$3,951,472	$0	$3,951,471	0.0
Disability determinations	106,020	34,456	18,553	0	53,011	0.0
Home health administration	45,155	21,769	808	0	22,578	0.7
SBIRT training grants	0	500,000	-500,000	0	0	0.0
Federal match supplemental payments	0	-5,552,072	0	-35,232	5,587,304	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Rates above 85% Medicare	-54,012,504	-15,263,933	-3,834,888	0	-34,913,683	0.0
Provider rates -1.6%	-52,805,563	-18,715,027	-2,872,498	0	-31,218,038	0.0
XL Wheelchair transport	-27,563,167	-8,289,887	-5,491,780	0	-13,781,500	0.0
Prepayment claims review	-24,712,500	-12,356,250	0	0	-12,356,250	0.0
Community connector units	-21,423,504	-10,711,251	0	0	-10,712,253	1.0
HCBS hours soft cap	-19,426,980	-9,741,474	0	0	-9,685,506	1.7
Community connector rates	-24,824,461	-12,411,730	0	0	-12,412,731	0.0
Continuous coverage	-13,604,507	-5,613,172	-358,439	0	-7,632,896	0.0
Drug rates	-13,171,612	-3,143,566	-982,094	0	-9,045,952	0.0
Pediatric behavioral therapy rates	-7,616,623	-3,808,312	0	0	-3,808,311	0.0
Claims rules enforcement	-9,187,501	-2,872,809	-479,402	0	-5,835,290	0.0
Biosimilars	-7,184,522	-1,375,261	-723,606	0	-5,085,655	0.0
Dental rates	-6,889,650	-1,258,050	-1,040,337	0	-4,591,263	0.0
Community health workers	-7,672,203	-1,832,404	-460,263	0	-5,379,536	0.0
3rd party pay for drugs	-5,699,660	-1,717,435	-376,497	0	-3,605,728	0.0
NEMT corrective action	-3,104,169	-1,020,412	-531,672	0	-1,552,085	0.0
Technical adjustments	-2,217,554	-297,752	-148,101	-449,719	-1,321,982	0.0
Behavioral health incentives	-1,977,208	-391,927	-596,677	0	-988,604	0.0
Senior dental grants	-1,500,000	-1,500,000	0	0	0	0.0
LTSS presumptive eligibility	-1,472,778	-780,756	0	0	-692,022	0.0
Drug dispensing fees	-1,409,088	-424,591	-93,078	0	-891,419	0.0
Tests for specific drugs	-1,175,519	-156,344	-86,283	0	-932,892	0.0
Immigrant family planning	-500,000	-500,000	0	0	0	0.0
Homemaker hours soft cap	-477,128	-238,564	0	0	-238,564	0.0
Member surveys	-425,294	-212,647	0	0	-212,647	0.0
Accountable care incentives	-8,204	0	-4,102	0	-4,102	0.0
Total	-$302,007,781	-$119,629,401	-$14,608,884	-$484,951	-$167,284,545	3.4

Prior year actions

The request includes a net increase of $33.8 million total funds, including $13.4 million General Fund, for the impact of prior year budget decisions and legislation. Items with no priority number or bill number were initiated by the General Assembly through the budget process.

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 23-1300 Continuous eligibility	$13,604,506	$5,613,172	$358,438	$0	$7,632,896	0.0
FY 25-26 Provider rates 1.6% adjustment	12,242,841	4,361,085	645,728	0	7,236,028	0.0
FY 23-24 BA7 Community access	10,775,256	-300,890	714,063	0	10,362,083	0.1
SB 24-116 Discounts for indigent patients	7,906,592	846,995	621,261	0	6,438,336	0.0
SB 25-229 Community health workers	5,713,346	1,364,558	342,750	0	4,006,038	0.0
HB 24-1038 High acuity youth	4,354,000	2,177,000	0	0	2,177,000	0.0
HB 24-1045 Substance use disorder	3,986,324	807,379	236,968	0	2,941,977	0.0
FY 25-26 R6 Accountable Care Collaborative	2,617,821	1,500,829	-314,251	0	1,431,243	0.0
SB 23-002 Community health services	1,958,861	467,847	117,514	0	1,373,500	0.0
SB 24-168 Remote monitoring	1,711,462	98,758	102,872	0	1,509,832	-0.3
HB 23-1136 Prosthetic devices	1,526,304	0	152,630	0	1,373,674	0.0
HB 26-1411 Cover All Coloradans benefits	375,000	131,250	0	0	243,750	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 24-110 Limit prior authorization	358,420	94,020	21,541	0	242,859	0.0
FY 25-26 BA14 All Payer Claims Database	234,118	195,701	20,073	0	18,344	0.0
SB 25-084 Parenteral nutrition	109,662	54,831	0	0	54,831	0.0
FY 25-26 BA10 System of care	95,000	47,500	0	0	47,500	0.0
FY 25-26 R14 Change contracts to FTE	82,974	7,869	4,021	35,937	35,147	0.7
FY 25-26 BA9 Adj community access	64,886	28,707	0	0	36,179	0.2
FY 25-26 R7 Eligibility determinations	-8,316,037	-237,034	-165,266	-1,687,943	-6,225,794	0.5
SB 25-290 Safety net stabilization	-5,000,000	0	-5,000,000	0	0	0.0
FY 25-26 BA7 HRSN & reentry services	-3,989,194	-810,485	-236,789	0	-2,941,920	0.0
FY 24-25 R10 3rd party pay for nursing	-3,791,834	-947,958	0	0	-2,843,876	0.0
FY 25-26 R9 Provider rates	-3,789,154	-1,133,482	-762,495	0	-1,893,177	0.0
FY 25-26 R11 OCL benefits	-2,442,608	-1,081,304	0	0	-1,361,304	0.0
FY 24-25 Stabilize case management	-2,156,548	-258,705	0	0	-1,897,843	-2.0
FY 25-26 BA12 Transport true up	-1,659,650	-497,895	-331,930	0	-829,825	0.0
FY 25-26 R10 HAS fee admin & refinance	-990,438	0	-495,219	0	-495,219	0.3
HB 22-1302 Practice transformation	-610,441	-305,221	0	0	-305,220	-2.5
FY 25-26 R13 Contract true up	-340,000	-170,000	0	0	-170,000	0.0
FY 24-25 R9 Access to benefits	-307,039	-153,520	0	0	-153,519	-1.0
SB 25-183 Pregnancy-related services	-286,250	1,476,896	-41,650	0	-1,721,496	0.0
SB 25-308 HRSN & reentry services	-102,460	0	-51,230	0	-51,230	0.0
FY 25-26 Update payment rules	-94,298	-28,289	-6,601	0	-59,408	0.0
FY 24-25 BA7 Transport credentials	-32,317	-9,695	-6,463	0	-16,159	-0.5
HB 25-1328 Direct care workers	-30,036	16,415	0	0	-46,451	0.5
FY 25-26 R8 IT administration	-11,446	-1,145	-590	0	-9,711	1.4
FY 25-26 BA17 Personal service reduction	-10,573	-4,586	-701	0	-5,286	0.0
Total	$33,757,050	$13,350,603	-$4,075,326	-$1,652,006	$26,133,779	-2.6

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 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$1,672,939,536	$1,653,667,089	-$19,272,447	-1.2%
Cash Funds	3,420,269,278	3,589,717,217	169,447,939	5.0%
Reappropriated Funds	1,274,280,053	1,276,220,995	1,940,942	0.2%
Federal Funds	26,752,907	26,639,470	-113,437	-0.4%
Total	$6,394,241,774	$6,546,244,771	$152,002,997	2.4%
Full Time Equivalent Staff	28,034.6	28,572.0	537.4	1.9%

Appropriation detail: Change by item and bill

Department of Higher Education

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
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
SB 25-231 Inclusive Higher Ed Act repeal	-450,000	-450,000	0	0	0	0.0
SB 25-232 Repeal recovery-friendly workplace prog	-825,154	-412,577	0	-412,577	0	-1.5
SB 25-268 Changes to Marijuana Tax Cash Fund	-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 graduation requirement	9,611	9,611	0	0	0	0.1
HB 26-1156 Supplemental bill	-22,448,244	-11,458,375	671,829	-11,669,307	7,609	0.0
HB 26-1176 Modify Fourth-year Innovation Pilot Program	-30958	-30958	0	0	0	-0.3
HB 26-1410 Long Bill supplemental	-8,159,957	80,000	-8,239,957	0	0	0.0
Total FY 2025-26	$6,394,241,774	$1,672,939,536	$3,420,269,278	$1,274,280,053	$26,752,907	28,034.6
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$6,394,241,774	$1,672,939,536	$3,420,269,278	$1,274,280,053	$26,752,907	28,034.6
IHE funding and tuition	161,091,306	0	161,091,306	0	0	0.0
Prior year actions	31,642,938	10,893,450	9,263,038	11,494,059	-7,609	-2.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Financial aid caseload	2,186,802	2,186,802	0	0	0	0.0
Compensation common policies	1,120,454	313,199	910,711	0	-103,456	0.0
FLC Native American tuition waiver	796,634	796,634	0	0	0	0.0
FY23-24 funding formula data correction	441,656	220,828	0	220,828	0	0.0
DHE fiscal staff	146,673	146,673	0	0	0	1.8
Perinatal Data Link project	125,000	125,000	0	0	0	0.0
Eliminate private and proprietary financial aid	-14,171,101	-14,171,101	0	0	0	0.0
Program reductions	-8,068,687	-4,424,824	0	-3,643,863	0	-0.5
Operating common policies	-5,298,310	-1,843,281	-384,929	-3,067,728	-2,372	0.9
Technical adjustments	-4,389,038	25,325	-1,432,187	-2,982,176	0	535.7
HC collections care and storage	-683,838	-683,838	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$6,559,182,263	$1,666,524,403	$3,589,717,217	$1,276,301,173	$26,639,470	28,570.5
Other Bills						
SB 26-078 Changes to inst of higher ed statutes	$48,098	$48,098	$0	$0	$0	0.5
HB 26-1016 Continuation of Open Ed Resources Program	275,000	275,000	0	0	0	1.0
HB 26-1078 Off-campus courses and concurrent enrollment	-160,356	-80,178	0	-80,178	0	0.0
HB 26-1406 Repeal capital funding req	-13,100,234	-13,100,234	0	0	0	0.0
Subtotal - Other Bills	-$12,937,492	-$12,857,314	$0	-$80,178	$0	1.5
Total FY 2026-27	$6,546,244,771	$1,653,667,089	$3,589,717,217	$1,276,220,995	$26,639,470	28,572.0
$ Change from prior year	$152,002,997	-$19,272,447	$169,447,939	$1,940,942	-$113,437	537.4
% Change from prior year	2.4%	-1.2%	5.0%	0.2%	-0.4%	1.9%

FY 2025-26 Mid-year Adjustments

HB 26-1156 Supplemental: The bill includes a net decrease of $22.5 million. The biggest change is a decrease of $18.6 million for institution of higher education fee-for-service contract funding to align with the Governor's Executive Order. For additional information see the FY 2025-26 Supplemental Narrative.

HB 26-1410 Long Bill supplemental:

- **Institution tuition true-up:** The bill includes a net decrease of $19.6 million cash funds for adjustments to appropriations for tuition across all governing boards based on updated estimates.
- **Institution student fees true-up:** The bill includes a net increase of $11.3 million cash funds for adjustments to informational appropriations for student fees across all governing boards based on updated estimates.
- **Perinatal Data Linkage Project:** The bill includes $80,000 General Fund, for FY 2025-26 only, to restore funding for the Perinatal Substance Use Data Linkage project pursuant to Section 27-80-121, C.R.S.

- **Footnote true-up:** The bill includes a technical true-up for an amount included in footnote 25 related to a transfer from the University of Colorado School of Medicine to the Department of Health Care Policy and Financing.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

IHE funding and tuition: The bill includes adjustments for institutions of higher education (IHEs) from state funding and tuition.

Year 1: An increase of $161.1 million cash funds from tuition.

State funding from General Fund: The bill includes the restoration of the supplemental decrease for FY 2025-26 for higher education institutions and no additional state funding. The restoration of the supplemental decrease totals $18.6 million, including $9.5 million General Fund and is reflected in prior year actions.

Tuition: Statute specifies that tuition rate assumptions are identified in Long Bill footnotes. Tuition rates for resident undergraduate students are capped at 3.5 percent for all institutions, except that: (1) the Community College System may increase tuition up to 5.0 percent; (2) the University of Colorado at Colorado Springs may discontinue its lower division tuition structure; (3) Western Colorado University may establish a separate tuition rate structure for its new nursing program. The footnote also assumes that tuition for nonresident students at institutions where the state pays a portion of nonresident tuition (Fort Lewis College) will not increase by more than 5.0 percent; and (4) the University of Northern Colorado may increase tuition up to 4.0 percent.

COF: The appropriation includes a budget neutral adjustment that increases the College Opportunity Fund (COF) by $17,940,096 and decreases state funding provided through fee-for-service contracts by the same amount. The COF stipend is set at $116 per credit hour, or $3,480 per year for a full-time, full-year (30-credit hour) student (no change from FY 2025-26) for 120,561.5 resident undergraduate FTE. The balance of state funding for institutions is provided through fee-for-service contracts.

Prior year actions: The bill includes adjustments for prior year legislation and budget actions.

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 25-26 IHE funding and tuition	$18,622,144	$9,501,916	$0	$9,120,228	$0	0.0
Fitzsimmons COP	10,304,490	1,021,872	9,282,618	0	0	0.0
FY 25-26 S2 LPFFS Reductions	6,027,800	3,013,900	0	3,013,900	0	0.0
Limited gaming revenue true-up	582,166	0	582,166	0	0	0.0
History Colorado COP	302,156	302,156	0	0	0	0.0
FY 25-26 Fourth Year Innovation Pilot	264,615	264,615	0	0	0	0.7
FY 25-26 GF offset for Foster Stud overexpend	226,429	226,429	0	0	0	0.0
CO Geological Survey	93,907	25,961	67,946	0	0	0.0
FY 25-26 OIT Real time billing	24,520	0	24,520	0	0	0.0
History Colorado COP sequestration	6,512	0	6,512	0	0	0.0
FY 25-26 Financial aid staff	1,058	1,058	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 21-215 Open ed resources	-1,112,677	-1,112,677	0	0	0	-1.0
FY 25-26 Care Forward	-1,026,396	0	-1,026,396	0	0	0.0
FY 25-26 Financial aid caseload	-870,380	-870,380	0	0	0	0.0
FY 25-26 Lease Purch Acad Fac true-up	-537,430	-464,821	392,212	-464,821	0	0.0
HB 26-1176 Mod Fourth-yr Inn Pilot	-323,059	-323,059	0	0	0	-0.4
SB 21-185 Supp educ workforce CO	-239,778	-119,889	0	-119,889	0	0.0
FY 25-26 Foster Stud Prog overexpend	-226,429	-226,429	0	0	0	0.0
SB 24-104 Career, tech ed, apprent	-110,718	-55,359	0	-55,359	0	0.0
SB 22-181 BH-care workforce	-93,409	-93,409	0	0	0	-1.0
FY 25-26 Restore perinatal data link	-80,000	-80,000	0	0	0	0.0
HB 23-1220 Stud RepubRiv Econ Imp	-66,983	-66,983	0	0	0	0.0
HC Hist tax credit adjust	-61,531	-61,531	0	0	0	0.0
HB 24-1392 Cap early HS grad pilot	-30,958	-30,958	0	0	0	-0.3
FY 25-26 HLD Supplemental	-15,236	54,538	-62,165	0	-7,609	0.0
HB 24-1364 Ed-based workforce readiness	-10,000	-10,000	0	0	0	0.0
National Western Center COP	-4,375	0	-4,375	0	0	0.0
SB 23-219 Supp stud and fac schools	-3,500	-3,500	0	0	0	0.0
Total	$31,642,938	$10,893,450	$9,263,038	$11,494,059	-$7,609	-2.0

Financial aid caseload: The bill includes caseload adjustments for specified financial aid programs including the Foster Students Program and the Homeless Students Program.

Year 1: A net increase of $2.2 million General Fund, including $1.6 million for the Foster Students Program and $0.6 million for the Homeless Students Program.

Employee compensation common policies: The bill includes adjustments for employee compensation common policies. For more 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	$1,002,181	$280,256	$744,448	$0	-$22,523	0.0
Unfunded liability amortization payments	200,893	58,907	181,190	0	-39,204	0.0
Step plan	247,924	81,681	138,554	0	27,689	0.0
Paid family and medical leave insurance	9,040	2,651	8,153	0	-1,764	0.0
PERA direct distribution	4,059	3,172	19,732	0	-18,845	0.0
Short-term disability	1,406	412	1,269	0	-275	0.0
Shift differential	1	0	1	0	0	0.0
Vacancy savings	-345,050	-113,880	-182,636	0	-48,534	0.0
Total	$1,120,454	$313,199	$910,711	$0	-$103,456	0.0

Fort Lewis College Native American tuition waiver: The bill includes an adjustment for the Fort Lewis College Native American tuition waiver.

Year 1: An increase of $0.8 million General Fund.

FY 2023-24 Funding formula data correction: The bill includes funding to correct a data error from FY 2023-24 for Colorado Mesa University (Mesa) and the University of Northern Colorado (UNC).

Year 1: A net increase of $0.2 million General Fund, including $190,059 for Mesa and $30,769 for UNC.

DHE fiscal staff: The bill includes funding for two fiscal team positions including an accountant and a compliance manager.

Year 1: An increase of $146,673 General Fund and 1.8 FTE.
Year 2: An adjusted appropriation of $144,211 General Fund and 2.0 FTE.

Perinatal Data Link project: The bill includes the restoration of funding for the Perinatal Substance Use Data Linkage project at a reduced amount from the cost identified in the S.B. 24-047 (Prevention of Substance Use Disorders) fiscal note.

Year 1: An increase of $125,000 General Fund.

Eliminate private and proprietary financial aid: The bill includes an ongoing base reduction for the elimination of financial aid amounts provided for students at private and proprietary institutions of higher education.

Year 1: A decrease of $14.2 million General Fund.

Program reductions: The bill includes program reductions.

Program reductions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Limited Purpose FFS reductions						
Cyber Coding	-$5,100,000	-$2,550,000	$0	-$2,550,000	$0	0.0
Food Systems Advisory Council	-151,068	-75,534	0	-75,534	0	0.0
Improve Healthcare Older Col	-1,949,698	-974,849	0	-974,849	0	0.0
Career Pathways	-86,960	-43,480	0	-43,480	0	0.0
Subtotal: LPFFS reductions	-7,287,726	-3,643,863	0	-3,643,863	0	0.0
Reduce teacher mentor grants	-$651,111	-$651,111	$0	$0	$0	-0.5
WICHE-PSEP program reduction	-84,850	-84,850	0	0	0	0.0
Eliminate online benefits platform	-45,000	-45,000	0	0	0	0.0
Total	-$8,068,687	-$4,424,824	$0	-$3,643,863	$0	-0.5

Operating common policies: The bill includes adjustments for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
IT accessibility	$183,748	$20,000	$163,748	$0	$0	0.9
State accounting and payroll system (CORE)	143,361	53,100	4,520	85,741	0	0.0
Legal services	81,753	-7,861	89,614	0	0	0.0
Workers' compensation	23,305	0	17,209	6,096	0	0.0
Office of Information Technology services	6,589	-82,199	91,160	0	-2,372	0.0
Indirect cost assessment	-4,948,581	-1,792,114	0	-3,156,467	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Risk management & property	-754,278	0	-751,180	-3,098	0	0.0
Capitol Complex leased space	-34,207	-34,207	0	0	0	0.0
Total	-$5,298,310	-$1,843,281	-$384,929	-$3,067,728	-$2,372	0.9

Technical adjustments: The bill includes technical adjustments.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
History Colorado central approp restructure	$0	$0	$0	$0	$0	0.0
GF-GFE true-up	0	0	0	0	0	0.0
Institution faculty/staff FTE true-up	0	0	0	0	0	535.7
Co First Customized Job Training true-up	-3,043,501	0	0	-3,043,501	0	0.0
Tobacco MSA revenue adjustment	-999,065	0	-999,065	0	0	0.0
Lease Purchase of Academic Facilities true-up	-305,562	25,325	-392,212	61,325	0	0.0
Eliminate lease termination appropriation	-40,910	0	-40,910	0	0	0.0
Total	-$4,389,038	$25,325	-$1,432,187	-$2,982,176	$0	535.7

History Colorado collections care and storage: The bill includes adjustments for the History Colorado north storage facility energy performance contracts. This includes eliminating funding for Capitol Complex Leased Space associated with the 1881 Pierce Building.

Year 1: A decrease of $683,838 General Fund.

Human Services

The Department of Human Services administers and supervises most non-medical public assistance and welfare programs in the state.

Human Services: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$1,333,221,320	$1,359,003,885	$25,782,565	1.9%
Cash Funds	463,704,148	493,485,365	29,781,217	6.4%
Reappropriated Funds	235,357,775	227,944,177	-7,413,598	-3.1%
Federal Funds	665,186,202	634,743,012	-30,443,190	-4.6%
Total	$2,697,469,445	$2,715,176,439	$17,706,994	0.7%
Full Time Equivalent Staff	5,536.3	5,659.4	123.1	2.2%

Appropriation detail: Change by item and bill

Department of Human Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
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
SB 25-197 Tony Grampsas	-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 stat approps	-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 services	37,980	-817,784	0	855,764	0	0.3
HB 25-1146 Juv detention	6,976,699	6,854,420	0	122,279	0	56.1
HB 25-1154 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
SB 26-149 Competency pathways	535,934	535,934	0	0	0	0.0
HB 26-1157 Supplemental	24,042,051	10,043,775	731,159	4,192,821	9,074,296	-31.2
Total FY 2025-26	$2,697,469,445	$1,333,221,320	$463,704,148	$235,357,775	$665,186,202	5,536.3
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$2,697,469,445	$1,333,221,320	$463,704,148	$235,357,775	$665,186,202	5,536.3
Adoption and guardianship	27,206,557	14,605,014	1,077,515	0	11,524,028	0.0
Contracted competency beds	12,428,250	12,428,250	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Employee compensation common policies	11,817,866	7,380,127	404,688	4,752,774	-719,723	0.0
Repurpose hospital beds	11,160,122	11,160,122	0	0	0	4.0
HSMA funding for SNAP admin	10,960,867	-1,153,000	37,999,852	0	-25,885,985	0.0
Contracted civil beds	5,545,124	5,545,124	0	0	0	3.0
Patient revenues	3,094,015	-3,881,173	1,327,574	5,647,614	0	0.0
Mental health transitional homes	2,755,298	2,755,298	0	0	0	0.0
Nutrition education	2,500,000	0	2,500,000	0	0	0.0
Technical adjustments	865,378	865,378	5,022	-5,022	0	0.0
SNAP errors	606,937	0	417,270	0	189,667	6.0
Youth services radios	327,600	327,600	0	0	0	0.0
Consent decree inflation	280,545	280,545	0	0	0	0.0
Staff training cash fund	118,922	0	118,922	0	0	0.0
Private nursing home placeholder	1	1	0	0	0	0.0
Reduce collab management	0	-1,400,000	1,400,000	0	0	0.0
County Block Grant Support Fund	0	0	0	0	0	0.0
BHA funding realignment	0	0	0	0	0	1.0
BHA admin refinance	0	-1,000,000	1,000,000	0	0	0.0
OCCF General Fund refinance	0	-1,250,000	1,250,000	0	0	0.0
Prior year actions	-30,220,415	-8,604,647	-7,514,792	-4,145,950	-9,955,026	34.1
Operating common policies	-22,012,039	-2,817,692	-1,131,989	-13,088,703	-4,973,655	0.9
Impacts driven by other agencies	-5,980,928	0	-6,080,928	0	100,000	0.0
Child welfare adjustments	-5,516,580	-5,516,580	0	0	0	0.0
Reduce administrative costs	-4,102,729	-3,592,440	-43,916	-22,700	-443,673	-4.0
CBMS modifications	-1,823,210	-1,823,210	0	0	0	0.0
Reduce transitional jobs	-1,304,502	-1,304,502	0	0	0	0.0
Reduce county tax base relief	-1,100,000	-1,100,000	0	0	0	0.0
Eliminate hospital peer support	-649,260	-649,260	0	0	0	0.0
Reduce child abuse hotline	-629,000	-629,000	0	0	0	0.0
Reduce HCA case management	-531,629	-531,629	0	0	0	0.0
Reduce diaper distribution	-500,000	-500,000	0	0	0	0.0
Reduce Tony Grampsas	-400,000	-400,000	0	0	0	0.0
Reduce Summer EBT	-360,066	-180,033	0	0	-180,033	0.0
Reduce NGRI transition services	-300,000	-300,000	0	0	0	0.0
Reduce Reg Center record system	-290,000	0	0	-290,000	0	0.0
Reduce care coordination	-250,000	-250,000	0	0	0	0.0
Reduce foster parent training	-150,000	-150,000	0	0	0	0.0
Reduce Circle program	-150,000	-150,000	0	0	0	0.0
Eliminate HIMS funding	-146,611	-125,000	0	-21,611	0	0.0
Reduce 2-1-1	-60,000	-60,000	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$2,710,659,958	$1,351,200,613	$496,433,366	$228,184,177	$634,841,802	5,581.3
Other Bills						
SB 26-149 Competency pathways	$17,802,360	$17,802,360	$0	$0	$0	64.1
HB 26-1075 Child welfare prevention	150,000	0	0	0	150,000	0.0
HB 26-1298 CW background check	350,000	0	0	0	350,000	0.0
HB 26-1373 Adoption subsidy limits	-3,946,381	-2,199,750	-407,295	0	-1,339,336	0.0
HB 26-1375 Repeal county admin funding model	-600,000	-180,000	0	-240,000	-180,000	0.0
HB 26-1378 Repeal BH programs	-5,100,805	-2,100,805	-3,000,000	0	0	-1.0
HB 26-1406 Repeal capital fund req	-7,781,784	-7,781,784	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1425 ABA licensing	1,470,977	1,294,460	0	0	176,517	15.0
HB 26-1429 County admin programs	2,172,114	968,791	459,294	0	744,029	0.0
Subtotal - Other Bills	$4,516,481	$7,803,272	-$2,948,001	-$240,000	-$98,790	78.1
Total FY 2026-27	$2,715,176,439	$1,359,003,885	$493,485,365	$227,944,177	$634,743,012	5,659.4
$ Change from prior year	$17,706,994	$25,782,565	$29,781,217	-$7,413,598	-$30,443,190	123.1
% Change from prior year	0.7%	1.9%	6.4%	-3.1%	-4.6%	2.2%

FY 2025-26 Mid-year Adjustments

HB 26-1157 Supplemental: The bill includes a net increase of $24.0 million. The biggest changes are increases of $10.0 million for both adoption assistance and the Community Food Assistance Providers Grant Program. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Adoption and guardianship: The bill increases funding for adoption and relative guardianship assistance to align with the most recent expenditure projections. The program provides financial assistance to families that meet federal eligibility criteria. The Department is authorized to over-expend the appropriation as necessary to provide benefits to all families who qualify, and has over-spent for the last three fiscal years.

Year 1: $27.2 million total funds, including $14.6 million General Fund, $1.1 million local funds, and $11.5 million federal funds.

Contracted competency beds: The bill increases funding for inpatient competency restoration beds at private hospitals. Funding is expected to support an additional 32 contracted beds and 96 patients per year.

Year 1: $12.4 million General Fund.

Employee compensation common policies: The bill includes a net increase of $11.8 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$13,248,131	$6,490,632	$1,005,992	$3,625,793	$2,125,714	0.0
Step plan	4,140,930	2,865,976	283,025	536,269	455,660	0.0
PERA direct distribution	124,986	84,366	0	40,620	0	0.0
Salary survey	394	357	0	37	0	0.0
Vacancy savings	-3,178,026	-1,887,362	-362,750	-43,752	-884,162	0.0
Shift differential	-1,635,064	1,669,934	-528,041	-43,302	-2,733,655	0.0
Unfunded liability amortization payments	-839,813	-1,752,638	6,142	605,618	301,065	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Paid family and medical leave insurance	-37,794	-78,870	277	27,252	13,547	0.0
Short-term disability	-5,878	-12,268	43	4,239	2,108	0.0
Total	$11,817,866	$7,380,127	$404,688	$4,752,774	-$719,723	0.0

Repurpose hospital beds: The bill includes funding to transition youth patients from the Colorado Mental Health Hospital in Pueblo (CMHHIP) to Fort Logan (CMHHIFL). The change is expected to make a 22-bed unit available for additional high security adult competency patients at the Pueblo hospital, and requires moving current adult civil commitment patients at Fort Logan to contracted beds at private hospitals.

Year 1: $11.2 million General Fund and 4.0 FTE.

Funding includes one-time costs to establish a school at the Fort Logan campus, and ongoing costs for additional staff at Pueblo to serve high security adults. Costs by component are provided in the table below.

Repurpose State Hospital Beds General Fund Costs by Component

Item	Beds	FY 2026-27 General Fund	Ongoing General Fund
Renovate Fort Logan unit for youth	0	$300,000	$0
Additional Pueblo staff	22	348,122	640,228
Move Fort Logan patients to contract beds	0	10,512,000	10,512,000
Total	22	$11,160,122	$11,152,228

HSMA funding for SNAP administration: The bill includes an increase of cash funds from the Healthy School Meals for All (HSMA) Program Fund to offset lost federal funds for the administration of the Supplemental Nutrition Assistance Program (SNAP).

- Year 1: $11.0 million total funds, including -$1.2 million General Fund, $38.0 million cash funds, and -$25.9 million federal funds. Included in this amount is a one-time refinance of $0.7 million General Fund with an equal amount of cash funds for the Colorado Benefits Management System (CBMS).
- Year 2: $14.3 million total funds, including -$0.9 million General Fund, $49.8 million cash funds, and -$34.5 million federal funds.

Additionally, the bill creates three new line items to fund new State responsibilities. The amounts shown below are included in the totals above.

- *SNAP Outreach Plan*: $1.2 million cash funds
- *County Cost Allocation Plans – Fed Pass-through*: $3.6 million cash funds
- *County Administration Overspend*: $6.3 million cash funds

Federal H.R. 1 was signed into law on July 4, 2025. The law contains several provisions that affect the SNAP. These include changes to SNAP eligibility, benefits, and program administration. The changes to program administration have the most immediate fiscal impact on the state. Beginning federal fiscal year 2026-27, the federal government will cover 25.0 percent of the administrative costs, instead of their current 50.0 percent. The additional 25.0 percent of SNAP administration costs will be covered by the state.

Contracted civil beds: The bill adds funding for inpatient civil commitment beds at private hospitals. Funding is expected to support an additional 24 beds on an ongoing basis beginning in January 2027.

- Year 1: $5.5 million General Fund and 3.0 FTE.
- Year 2: $10.5 million General Fund and 3.5 FTE.

Patient revenues: The bill includes adjustments to align with the most recent projections for patient revenues received by the state hospitals and mental health transitional living homes. Patient revenues include private insurance, Medicare, and Medicaid.

Year 1: $3.1 million total funds, including a decrease of $3.9 million General Fund, and increases of $1.3 million cash funds and $5.6 million reappropriated funds. Cash funds include Medicare and private insurance, and reappropriated funds reflect Medicaid payments that originate in the Department of Health Care Policy and Financing.

Mental health transitional homes: The bill increases funding for mental health transitional living homes. Additional funding is expected to be necessary to maintain the currently contracted 164 beds. The exact amount required will depend on future contracts and Medicaid rates. Therefore, the bill includes a footnote allowing the Department to transfer this increase to contracted civil commitment beds if the total increase is not necessary to maintain 164 mental health transitional living home beds.

Year 1: $2.8 million General Fund.

Nutrition education: The bill increases cash funds for nutrition education. The bill also includes a footnote directing the Department to contract with a not-for-profit to provide nutrition education programing.

Year 1: $2.5 million from the Healthy School Meals for All Program Fund.

Technical adjustments: The bill includes a net increase of $865,378 for lease adjustments and a net-neutral fund source correction from S.B. 25-197 (Tony Grampsas).

SNAP errors: The bill increases funding for the creation of a SNAP payment accuracy team.

Year 1: $0.6 million total funds and 6.0 FTE. This includes $0.4 million from the Healthy School Meals for All Program Fund and $0.2 million federal funds.

A new cost sharing methodology will be implemented for SNAP benefits beginning federal fiscal year 2027-28 as a result of H.R. 1. The state share of SNAP benefits is based on the state's Payment Error Rate (PER). The cost sharing schedule is as follows:

- for an error rate of less than 6.0 percent, the federal government covers 100.0 percent of SNAP benefits;
- for an error rate between 6.0-7.9 percent, the federal government covers 95.0 percent and the state covers 5.0 percent;
- for an error rate between 8.0-9.9 percent, the federal government covers 90.0 percent and the state covers 10.0 percent; and

- for an error rate of 10.0 percent or greater, the federal government covers 85.0 percent and the state covers 15.0 percent.

The most recently reported PER for Colorado is 9.97 percent. Assuming the PER does not change, the state would be responsible for 10.0 percent of the cost of SNAP benefits. Based on the average amount of SNAP benefits paid in the first quarter of FY 2025-26, SNAP benefits paid to Colorado recipients will total $1.4 billion for the current fiscal year. Assuming the error rate and benefits payments remain the same, the state would be required to pay $108.4 million in state fiscal year 2027-28. In FY 2028-29, assuming the same benefits payments and error rate, the state would be responsible for the full $144.6 million.

Youth services radios: The bill increases funding for radios at Division of Youth Services (DYS) facilities. The Department does not have a regular replacement plan and current radios are no longer supported by the manufacturer. Costs support radio replacements for two facilities each year. The radios for each facility are expected to be replaced once every five years on an ongoing basis.

Year 1: $0.3 million General Fund.

Consent decree inflation: The bill includes an annual inflationary adjustment for fines from a consent decree related to wait times for inpatient competency restoration services.

Year 1: $0.3 million General Fund.

Staff training cash fund: The bill increases cash fund spending authority to reflect an award from the Sex Offender Management Board.

- Year 1: $0.1 million cash funds from the Sex Offender Surcharge Fund.
- Year 2: $18,922 cash funds.

Funding includes a one-time award of $100,000 for the development of a data management system, and $18,922 on an ongoing basis for DYS staff trainings. The data management system is expected to evaluate youth characteristics to inform service delivery at DYS facilities.

Private nursing home placeholder: The bill includes a new line item and footnote specifying the General Assembly's intent to consider contracting for additional placements for competency restoration and people unlikely to be restored to competency. The line item is intended to be a placeholder if necessary for future contracting purposes.

Year 1: $1 General Fund.

Reduce collaborative management: The bill includes a net-zero change for Collaborative Management Programs (CMPs).

- Year 1: -$1.4 million General Fund offset by an equal increase of cash funds from the Collaborative Management Cash Fund.
- Year 2: -$700,000 General Fund partially offset by an increase of $400,000 cash funds.
- Year 3: -$700,000 General Fund.

House Bill 23-1249 (Reduce Justice-involvement for Young Children) included a one-time appropriation of $2.0 million General Fund to the Collaborative Management Cash Fund. The appropriation was intended to support counties creating CMPs for the first time. The appropriation was under-utilized because only fourteen counties were eligible and one applied.

This budget action uses the outstanding fund balance to offset General Fund decreases for two fiscal years. The action reflects an ongoing decrease of funding available to counties for CMPs by the third fiscal year. CMPs are intended to improve collaboration across local agencies to decrease costs as well as child welfare and juvenile justice involvement.

County Block Grant Support Fund: The bill includes a net-zero reallocation of federal Temporary Assistance for Needy Families (TANF) funds from state administration to the County Block Grant Support Fund.

Year 1: A net-zero shift of $0.3 million federal funds.

The County Block Grant Support Fund provides funding to counties that have exhausted their TANF block grant allocation and reserves and who face local or statewide natural disasters or other emergencies. The only source of revenue for the Fund are appropriations from the General Assembly. Statute directs the Department to work with the Works Allocation Committee (WAC) to establish criteria and procedure by which the money in the Fund is allocated.

BHA funding realignment: The bill includes net-zero adjustments to the line item structure for the Behavioral Health Administration (BHA). The changes are intended to increase transparency into the administrative costs of the division, and realign the budget structure with the Behavioral Health Administration Service Organization (BHASO) contracting structure.

BHA administrative refinance: The bill includes a one-time, net-zero refinance of General Fund from cash funds for administrative costs in the BHA. Cash fund revenues are not expected to be sufficient to offset General Fund costs on an ongoing basis.

Year 1 only: -$1.0 million General Fund, offset by $0.5 million increases from the Persistent Drunk Driver Cash Fund and the Cigarette, Tobacco Product, and Nicotine Product Use by Minors Fund.

OCCF General Fund refinance: The bill includes a refinance of General Fund from the Older Coloradans Cash Fund in the *State Funding for Senior Services* line item.

- Year 1: A decrease of -$1.3 million General Fund and an increase of $1.3 million from the Older Coloradans Cash Fund.
- Year 2: A decrease of -$0.3 million General Fund and an increase of $0.3 million from the Older Coloradans Cash Fund.

The *State Funding for Senior Services* line item has reverted General Fund and cash funds in the last five years. The line item supports the state's 16 Area Agencies on Aging through grants for community-based services to individuals ages 60 and older, including meals, transportation, in-home assistance, and legal services. In FY 2024-

25, the Older Coloradans Cash Fund saw a $1.1 million net cash increase. The Department is projecting positive cash flow for FY 2025-26 and FY 2026-27.

Prior year actions: The bill includes a net decrease of $30.2 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 25-169 Restaurant meals	$242,613	$121,307	$0	$0	$121,306	0.5
FY 25-26 Fort Logan G-wing	232,243	232,243	0	0	0	1.2
SB 25-235 Repeal temp care	199,877	182,568	0	0	17,309	0.0
HB 25-1271 Federal foster benefits	109,179	109,179	0	0	0	1.0
FY 25-26 HCPF convert to FTE	92,016	43,695	0	0	48,321	0.0
FY 25-26 Fed fee increase	64,963	10,394	0	40,927	13,642	0.0
HB 24-1408 Adoption assistance	21,596	9,718	2,160	0	9,718	0.0
FY 25-26 Step plan	11,249	11,249	0	0	0	0.0
FY 19-20 Salesforce	6,724	780	0	5,944	0	0.0
SB 24-008 Kinship foster care	0	5,516,580	-5,516,580	0	0	0.0
SB 25-308 Medicaid housing & reentry serv	0	0	0	0	0	0.0
FY 25-26 BHA admin refinance	0	1,000,000	-1,000,000	0	0	0.0
SB 25-238 Repeal school BH screens	0	0	0	0	0	0.0
HB 26-1157 Supplemental bill	-24,042,051	-10,043,775	-731,159	-4,192,821	-9,074,296	31.2
FY 25-26 Salary survey	-2,290,824	-2,290,824	0	0	0	0.0
FY 25-26 HCPF county admin/CBMS	-1,687,943	-790,287	-72,412	0	-825,244	0.0
HB 22-1283 Youth mental health	-1,250,000	-1,250,000	0	0	0	0.0
SB 26-149 Competency pathways	-535,934	-535,934	0	0	0	0.0
HB 25-1146 Juv detention cap	-325,870	-325,870	0	0	0	0.0
SB 24-117 Eating disorder treat	-314,130	-314,130	0	0	0	0.0
FY 25-26 Temp emergency care	-199,877	-182,568	0	0	-17,309	0.0
HB 25-1279 TANF state data	-154,000	0	0	0	-154,000	0.0
HB 25-1159 Child support recs	-137,250	-46,665	0	0	-90,585	0.0
FY 25-26 NSL CF true-up	-100,000	0	-100,000	0	0	0.0
HB 22-1326 Fentanyl	-52,963	0	-52,963	0	0	0.0
HB 25-1154 Disability comm services	-40,105	0	-40,105	0	0	0.0
FY 25-26 Transitional homes	-39,220	-39,220	0	0	0	0.2
SB 23-039 Incarcerated parent time	-21,600	-17,712	0	0	-3,888	0.0
HB 25-1188 Mandatory reporter	-5,375	-5,375	0	0	0	0.0
FY 25-26 Behavioral health licensing	-3,733	0	-3,733	0	0	0.0
Total	-$30,220,415	-$8,604,647	-$7,514,792	-$4,145,950	-$9,955,026	34.1

Operating common policies: The bill includes a net decrease of $22.0 million for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Workers’ compensation	$2,119,273	$1,316,497	$0	$802,776	$0	0.0
State accounting system (CORE)	658,147	355,076	0	303,071	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Capitol Complex leased space	179,971	75,868	0	104,103	0	0.0
State payroll system (CORE)	102,163	55,168	0	46,995	0	0.0
Digital trunked radios	32,884	32,884	0	0	0	0.0
Office of Information Technology services	-10,415,972	-438,593	0	-9,977,379	0	0.9
Indirect costs	-9,460,317	0	-1,131,989	-3,354,673	-4,973,655	0.0
Risk management & property	-3,042,032	-2,641,847	0	-400,185	0	0.0
Legal services	-933,957	-725,749	0	-208,208	0	0.0
Administrative law judge services	-927,079	-686,062	0	-241,017	0	0.0
Vehicle lease payments	-325,120	-160,934	0	-164,186	0	0.0
Total	-$22,012,039	-$2,817,692	-$1,131,989	-$13,088,703	-$4,973,655	0.9

Impacts driven by other agencies: The bill includes a net decrease of $6.0 million for budget actions in other state agencies.

Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Early Childhood Title XX alignment	$100,000	$0	$0	$0	$100,000	0.0
Judicial Title IV-E alignment	-6,080,928	0	-6,080,928	0	0	0.0
Total	-$5,980,928	$0	-$6,080,928	$0	$100,000	0.0

Child welfare adjustments: The bill realigns appropriations between several line items in the Division of Child Welfare to align with recent expenditures, and decreases funding to reflect the removal of payments for non-certified kinship foster care.

Child welfare adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Child Welfare Services	$7,475,000	$7,475,000	$0	$0	$0	0.0
Family and Children's Programs	-6,700,000	-6,700,000	0	0	0	0.0
Non-certified kinship foster care	-5,516,580	-5,516,580	0	0	0	0.0
Hotline for Child Abuse and Neglect	-450,000	-450,000	0	0	0	0.0
Training	-250,000	-250,000	0	0	0	0.0
Foster and Adoptive Parent Recruitment, Training, and Support	-75,000	-75,000	0	0	0	0.0
Total	-$5,516,580	-$5,516,580	$0	$0	$0	0.0

Reduce administrative costs: The bill includes reductions for administrative costs in multiple line items provided in the table below. Reductions for health, life, dental are one-time, while other reductions are ongoing.

Reduce administrative costs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health, life and dental	-$2,177,791	-$1,683,783	-$43,916	-$22,700	-$427,392	0.0
Division of Child Welfare	-982,771	-966,490	0	0	-16,281	0.0
Behavioral Health Administration	-551,200	-551,200	0	0	0	-4.0
Office of Adults, Aging and Disability Services	-390,967	-390,967	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total	-$4,102,729	-$3,592,440	-$43,916	-$22,700	-$443,673	-4.0

CBMS modifications: The bill reduces funding to the *IT Systems Interoperability* line item to partially offset the cost of an IT Capital request for the Colorado Benefits Management System (CBMS).

Year 1: -$1.8 million General Fund.

The Departments of Human Services and Health Care Policy and Financing are currently assessing how to best modernize the CBMS to create a more holistic and integrated system.

Reduce transitional jobs: The bill reduces funding for the Transitional Jobs Program by half.

Year 1: -$1.3 million General Fund.

The Transitional Jobs Program has existed since FY 2013-14 to help low-income adults facing barriers to employment re-enter the workforce via wage-paid work, job skills training, and supportive services. The program prioritizes serving noncustodial parents, veterans, and displaced workers over the age of 50. General criteria for program eligibility includes being lawfully in the United States and a resident of Colorado, at least 18 years of age, have a household income less than 150 percent of the federal poverty level, and be unemployed or underemployed. Underemployment is defined as working no more than 20 hours per week for at least four consecutive weeks.

Reduce county tax base relief: The bill reduces funding to the county tax base relief program in FY 2026-27 only.

Year 1 only: -$1.1 million General Fund.

The county tax base relief program provides funding that assists counties with the highest costs and lowest property tax values in meeting their obligations for the local match required by the State for certain public assistance programs. These obligations include: county responsibility for maintenance of effort expenditures for the Temporary Assistance to Needy Families (TANF) Block Grant, the county 20.0 percent share for food assistance and Medicaid administration, the county share for child welfare services expenditures, and the county share for adult assistance programs.

Eliminate hospital peer support: The bill eliminates funding for peer services at the state hospitals. Peer services have been under-utilized due to high patient acuity and workforce shortages.

Year 1: -$0.6 million General Fund.

Reduce child abuse hotline: The bill reduces funding for the child abuse and neglect hotline to align with recent expenditures. Counties receive reports of child abuse and neglect from mandated reporters and the general public through the hotline. The reduction is not expected to impact access to services.

Year 1: -$0.6 million General Fund.

Reduce HCA case management: The bill reduces funding for Home Care Allowance (HCA) case management.

Year 1: -$0.5 million General Fund.

The HCA program provides financial assistance to disabled Coloradans, ages five years and older, to pay a home care provider for services. Effective April 2022, the State Board of Human Services approved a rule change that makes the Home Care Allowance program a program of last resort for people with disabilities seeking home care services to divert them to more robust benefits available through other home care programs. The new rule requires case managers to evaluate clients for Home and Community Based Services (HCBS) functional eligibility before considering HCA eligibility. Caseload decreased to 28 individuals in FY 2025-26, a 96.3 percent decline from FY 2021-22.

Reduce diaper distribution: The bill reduces funding for the Colorado Diaper Distribution Program.

Year 1: -$0.5 million General Fund.

The Colorado Diaper Distribution Program was created in by S.B. 21-027 (Emergency Supplies for Colorado Babies and Families) and provides funding to diaper distribution centers for the purchase of diaperi essentials. Funding for this program is exclusively General Fund and discretionary. In FY 2024-25, the Department contracted with 11 diaper distribution centers and distributed a total of $1.9 million in funding. These centers cover 56 of the 64 counties in the state.

Reduce Tony Grampsas Youth Services Program: The bill reduces funding for the Tony Grampsas Youth Services Program (TGYS). The program distributes grants intended to reduce youth crime, violence, and substance use.

Year 1: -$0.4 million General Fund.

Reduce Summer EBT: The bill reduces funding for the Summer Electronic Benefits Transfer (EBT) program.

Year 1: -$0.4 million total funds. This includes a decrease of -$180,033 General Fund and an equal reduction in federal funds.

The majority of the savings will come from adjustments to the call center contract and are not anticipated to impact program benefits. The call center is used by Summer EBT participants to address benefits questions and to update their program information. Demand for the call center services is highest in the summer when the benefits are issued, but the winter months see a steep decline in call volumes.

Reduce NGRI transition services: The bill reduces funding for community transition services for people who are Not Guilty by Reason of Insanity (NGRI) based on recent under-expenditures. The reduction is not expected to impact access to services.

Year 1: -$0.3 million General Fund.

Reduce Regional Center record system: The bill reduces funding for the Regional Centers electronic health records system.

Year 1: -$0.3 million reappropriated funds from the Department of Health Care Policy and Financing and are an equal mixture of General Fund and federal Medicaid funds.

The electronic health records system is beyond its development phase and is currently in operations and maintenance. The reduction in funding is not anticipated to adversely impact service delivery, workload, or outcomes for the Regional Centers residents or operations.

Reduce care coordination: The bill reduces funding for care coordination in the BHA to align with expenditures in the first year of implementation. The appropriation supports a care coordination contract for people transitioning out of hospitalization to community-based behavioral health services. The reduction is not expected to impact access to services.

Year 1: -$0.3 million General Fund.

Reduce foster parent training: The bill reduces funding for foster parent training and recruitment. The reduction is expected to reduce funding for marketing contracts and is not expected to impact access to services.

Year 1: -$0.2 million General Fund.

Reduce Circle program: The bill reduces funding for the Circle program to align with recent expenditures. The program provides substance use treatment, and has been underutilized since inpatient substance use became Medicaid-eligible. The reduction is not expected to impact access to services.

Year 1: -$0.2 million General Fund.

Eliminate HIMS funding: The bill eliminates dedicated funding for the Health Information Management System (HIMS). The system coordinated patient revenues between the Department's 24/7 facilities. The reduction is not expected to impact access to services as this function can be absorbed within other systems.

Year 1: -$0.1 million, including reductions of $125,000 General Fund and $21,611 reappropriated funds.

Reduce 2-1-1: The bill reduces funding for 2-1-1 to align with recent expenditures. 2-1-1 is not operated by the state, but provides a single point of contact to connect with resources available through the State and county departments of human services. The reduction is not expected to impact access to services.

Year 1: -$0.1 million General Fund.

Judicial Department

The Judicial Department budget consists of the State Courts and Probation divisions and 11 independent agencies. The *State Courts and Probation* divisions (C&P) 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* (OSPD); the *Office of the Alternate Defense Counsel* (OADC); the *Office of the Child's Representative* (OCR); the *Office of the Respondent Parents' Counsel* (ORPC); the *Office of the Child Protection Ombudsman* (OCPO); the *Independent Ethics Commission* (IEC); the *Office of Public Guardianship* (OPG); the *Colorado Commission on Judicial Discipline* (CCJD); the *Bridges of Colorado* (BRI); and the *Office of Administrative Services for Independent Agencies* (OASIA).

Judicial: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$891,784,092	$930,387,611	$38,603,519	4.3%
Cash Funds	205,297,690	220,473,891	15,176,201	7.4%
Reappropriated Funds	65,123,429	60,092,483	-5,030,946	-7.7%
Federal Funds	4,425,000	4,425,000	0	0.0%
Total	$1,166,630,211	$1,215,378,985	$48,748,774	4.2%
Full Time Equivalent Staff	5,725.1	5,819.9	94.8	1.7%

Appropriation detail: Change by item and bill

Judicial Department

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$1,148,010,817	$875,204,785	$203,914,808	$64,466,224	$4,425,000	5,696.7
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
HB 26-1158 Supplemental bill	14,877,563	12,837,476	1,382,882	657,205	0	0.3
HB 26-1410 Long Bill supplemental	0	0	0	0	0	0.0
Total FY 2025-26	$1,166,630,211	$891,784,092	$205,297,690	$65,123,429	$4,425,000	5,725.1
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$1,166,630,211	$891,784,092	$205,297,690	$65,123,429	$4,425,000	5,725.1
Employee compensation common policies	19,385,745	20,975,967	-1,809,429	219,207	0	0.0
Prior year actions	7,802,861	7,319,336	2,518,628	-2,035,103	0	67.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
C&P Information technology infrastructure	6,753,750	0	6,753,750	0	0	0.0
OSPD & OADC CBI DNA misconduct impact	2,000,000	2,000,000	0	0	0	0.0
OADC Caseload increase	2,000,000	2,000,000	0	0	0	0.0
OSPD & IA technical adjustments	1,598,801	1,598,801	0	0	0	0.0
C&P Office of Atty Regulation Counsel	1,166,208	0	1,166,208	0	0	0.0
Operating common policies	1,144,734	2,487,413	-977,752	-364,927	0	0.9
C&P Language interpreters and translators	1,000,000	1,000,000	0	0	0	0.0
C&P Court, jury, court-appointed counsel, and vacated conviction costs	880,326	880,326	0	0	0	0.0
OSPD Staff for Aurora domestic violence docket	558,393	558,393	0	0	0	5.9
C&P Offender treatment and services	500,000	0	500,000	0	0	0.0
OSPD IT true-up	477,658	477,658	0	0	0	0.0
C&P Offender treatment for veterans	300,000	0	300,000	0	0	0.0
OSPD SB 25-024 correction	204,300	204,300	0	0	0	0.0
OPG Guardians for program expansion	150,832	150,832	0	0	0	2.0
C&P Ralph L. Carr Colorado Judicial Center	119,949	-1,337,545	1,406,654	50,840	0	0.0
IEC Add 0.5 FTE for investigator	57,272	57,272	0	0	0	0.5
C&P Statewide judicial security plan	56,646	0	56,646	0	0	0.7
C&P Technical adjustments	33,684	0	0	33,684	0	0.0
IEC IT accessibility maintenance contract	12,000	12,000	0	0	0	0.0
Attorney contractor rate adjustment	5	5	0	0	0	0.0
C&P Trial courts refinance	0	-1,982,997	1,982,997	0	0	0.0
C&P Probation programs refinance	0	-1,500,000	1,500,000	0	0	0.0
C&P Family Violence Justice Grants refinance	0	-150,000	150,000	0	0	0.0
C&P DA mandated costs, Correctional Treatment Board, Sex Offender Management Board adjustments	-2,208,453	0	-121,347	-2,087,106	0	0.0
OCR Reduce court-appointed counsel	-871,124	-871,124	0	0	0	0.0
C&P Empty spending authority	-797,541	0	-400,000	-397,541	0	-7.0
ORPC Align appropriations with estimates	-720,316	-770,316	0	50,000	0	0.0
C&P Underfunded courthouse facility grants	-500,000	-500,000	500,000	-500,000	0	0.0
OSPD Admin & appellate lease	-492,479	-492,479	0	0	0	0.0
C&P Courthouse furnishings and infrastructure maintenance	-149,800	-1,216,600	1,066,800	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$1,207,093,662	$922,685,334	$219,890,845	$60,092,483	$4,425,000	5,795.1
Other Bills						
SB 26-042 Revenue classification TABOR	$2,250,000	$2,250,000	$0	$0	$0	0.0
SB 26-115 Post-conviction relief	50,840	50,840	0	0	0	0.5
SB 26-149 Competency pathways	5,427,733	5,401,437	26,296	0	0	24.3
HB 26-1250 Procedures Related to Civil Asset Forfeiture	556,750	0	556,750	0	0	0.0
Subtotal - Other Bills	$8,285,323	$7,702,277	$583,046	$0	$0	24.8

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total FY 2026-27	$1,215,378,985	$930,387,611	$220,473,891	$60,092,483	$4,425,000	5,819.9
$ Change from prior year	$48,748,774	$38,603,519	$15,176,201	-$5,030,946	$0	94.8
% Change from prior year	4.2%	4.3%	7.4%	-7.7%	0.0%	1.7%

FY 2025-26 Mid-year Adjustments

HB 26-1158 Supplemental: The bill adds funds for OADC caseload increases, among other adjustments. For additional detail, see the FY 2025-26 Supplemental Narrative.

HB 26-1410 Long Bill supplemental: The bill includes a footnote for OASIA allowing FY 2025-26 appropriations totaling $50,000 General Fund to be expended through the end of FY 2026-27. This allows two in-progress contracts to complete. One is a compensation contract while the second is the third party review of the office required by statute.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of $19.4 million, including $21.0 million General Fund, for employee compensation. A common policy refers to general policies applied consistently to all departments. For more 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	$18,419,174	$18,913,844	-$724,427	$229,757	$0	0.0
Step plan	5,920,471	5,585,290	313,257	21,924	0	0.0
Unfunded liability amortization payments	648,770	1,751,535	-1,104,536	1,771	0	0.0
Paid family and medical leave insurance	29,444	79,068	-49,705	81	0	0.0
Vacancy savings	-5,627,423	-5,358,248	-236,287	-32,888	0	0.0
Short-term disability	-4,691	4,478	-7,731	-1,438	0	0.0
Total	$19,385,745	$20,975,967	-$1,809,429	$219,207	$0	0.0

Prior year actions: The bill includes a net increase of $7.8 million, including $7.3 million 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
SB 25-024 Judicial Officers	$6,200,508	$6,200,508	$0	$0	$0	60.0
FY 25-26 OADC Increased caseload and costs supplemental	2,792,679	2,792,679	0	0	0	0.0
FY 25-26 OADC Increased caseload and case costs add-on	2,534,914	2,534,914	0	0	0	0.0
FY 25-26 C&P ITCAP1 CMS Year2	2,303,797	0	2,303,797	0	0	0.0
FY 25-26 C&P BA1 Virtual Court	1,261,031	0	1,261,031	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 24-1355 Measures Reduce Comp Wait List	593,962	593,962	0	0	0	5.5
FY 25-26 Bridges restore assessment services funding	288,099	288,099	0	0	0	0.0
HB 25-1275 Forensic Science Integrity	80,136	80,136	0	0	0	0.9
FY 25-26 Step plan	15,002	1	1	15,000	0	0.0
FY 25-26 Support parent-advocates	7,102	0	0	7,102	0	0.0
SB 23-064 Continue Office of Public Guardianship	6,624	6,624	0	0	0	0.0
FY 25-26 R2 Budget Analyst	2,987	9,187	-6,200	0	0	1.0
FY 25-26 Salary survey	0	1	-1	0	0	0.0
FY 25-26 Supplemental bill	-5,874,903	-4,217,698	-1,000,000	-657,205	0	0.0
FY 25-26 OCR Case management/billing system	-1,400,000	0	0	-1,400,000	0	0.0
HB 24-1133 Crim Record Sealing and Expunge Changes	-514,320	-514,320	0	0	0	0.0
FY 25-26 OSPD CBI DNA misconduct impact	-300,000	-300,000	0	0	0	0.0
HB 24-1046 Child welfare system tools	-116,463	-116,463	0	0	0	-0.5
FY 25-26 OPG BA1 Leased space	-40,000	0	-40,000	0	0	0.0
FY 25-26 C&P R3 Aurora Muni DV Cases	-14,800	-14,800	0	0	0	0.0
HB 25-1062 Penalty for Theft of Firearms	-13,500	-13,500	0	0	0	0.0
FY 25-26 OPG staff	-9,994	-9,994	0	0	0	0.1
Total	$7,802,861	$7,319,336	$2,518,628	-$2,035,103	$0	67.0

C&P Information technology infrastructure: The bill adds spending authority for department IT infrastructure needs, including hardware replacement for personal computers, services, routers, switches, software and hardware maintenance and licenses, the voice and data network, e-filing system, digital courts system, and case management system maintenance.

- Year 1: An increase of $6.8 million cash funds from the Judicial Information Technology Cash Fund.
- Year 2: An increase of $7.5 million cash funds from the Judicial Information Technology Cash Fund.

OSPD & OADC CBI DNA misconduct impact: The bill includes funding to address cases arising out of the Forensic Science Integrity Act and misconduct at CBI. Funding is shared between OSPD and OADC.

Year 1: A one-time increase of $2.0 million General Fund.

OADC Caseload increase: The bill includes funding to address the expected caseload of OADC.

Year 1: An increase of $2.0 million General Fund.

OSPD & IA Technical adjustments: The bill includes adjustments for data storage escalators for OSPD and leased space adjustments for independent agencies (IA).

Year 1: An increase of $1.6 million General Fund.

C&P Office of Atty Regulation Counsel: The bill includes an increase to the informational funds amount identified in the Office of Attorney Regulation Counsel line item. Funding from annual attorney registration fees and law examination application fees are continuously appropriated for attorney regulation under the Judicial Department's constitutional authority.

Year 1: An increase of $1.2 million cash funds from attorney registration and bar exam fees.

Operating common policies: The bill includes a net increase of $1.1 million, including a net increase of $2.5 million General Fund, for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
State accounting system (CORE)	$1,080,207	$1,080,207	$0	$0	$0	0.0
Workers' compensation	406,893	406,893	0	0	0	0.0
Legal services	152,359	152,359	0	0	0	0.0
PERA direct distribution	157,235	349,642	-227,021	34,614	0	0.0
State payroll system (CORE) staff	113,863	112,053	1,810	0	0	0.0
IT accessibility	107,986	107,986	0	0	0	0.9
Office of Information Technology services	50,087	50,087	0	0	0	0.0
Departmental indirect cost adjustment	-752,541	399,541	-752,541	-399,541	0	0.0
Risk management & property	-147,537	-147,537	0	0	0	0.0
Vehicle lease payments	-23,818	-23,818	0	0	0	0.0
Total	$1,144,734	$2,487,413	-$977,752	-$364,927	$0	0.9

C&P Language interpreters and translators: The bill includes an increase for interpreter and translation services. Federal law requires language services so that limited-English speaking individuals and people with disabilities that affect communication have meaningful access to court services.

Year 1: An increase of $1.0 million General Fund.

C&P Court, jury, court-appointed counsel, and vacated conviction costs: The bill includes an increase for various costs mandated by federal and state law, including court-appointed counsel, certain court and jury costs, and reimbursements for vacated convictions. The majority of the increases are for court-appointed counsel costs.

Year 1: An increase of $880,326 General Fund.

OSPD Staff for Aurora domestic violence docket: The bill includes funding to add public defenders to the 17th and 18th Judicial Districts to handle increased domestic violence caseload resulting from the City of Aurora declining to prosecute these offenses at the municipal court.

- Year 1: An increase of $0.6 million General Fund and 5.9 FTE.
- Year 2: An increase of $0.6 million General Fund and 7.0 FTE.

C&P Offender treatment and services: The bill includes an increase for offender treatment and services.

Year 1: An increase of $500,000 cash funds from the Offender Services Fund.

OSPD IT true-up: The bill includes funding for increasing costs of IT subscriptions that OSPD relies on to defend its clients in criminal prosecution.

- Year 1: An increase of $477,658 General Fund.
- Year 2: An increase of $955,317 General Fund.

C&P Offender treatment for veterans: The bill increases the appropriation for offender treatment and services that is designated for offenders participating in veterans' treatment courts.

- Year 1: An increase of $300,000 cash funds from the Offender Services Fund.

OSPD SB 25-024 correction: The bill includes funding for leased space and utilities related to implementation of S.B. 25-024 (Judicial Officers), which omitted these costs from the bill's fiscal note.

Year 1: An increase of $204,300 General Fund.

OPG Guardians for program expansion: The bill includes funding to add 2.0 FTE guardians for OPG to expand to serving 5 judicial districts. Statewide implementation is planned for FY 2029-30.

Year 1: An increase of $150,832 General Fund and 2.0 FTE.

C&P Ralph L. Carr Colorado Judicial Center: The bill includes adjustments to line items that support the Ralph L. Carr Colorado Judicial Center, including the line items that fund building management and operations; appropriations to the Justice Center Maintenance Fund; Justice Center Maintenance Fund expenditures, and debt service payments for the Judicial Center Certificate of Participation.

Year 1: A net increase in the Judicial Department of $119,949, including a reduction of $1.3 million General Fund.

Across all departments, adjustments to Carr Center-related appropriations provide net savings of $1.6 million General Fund in FY 2026-27 and net savings of $1.2 million General Fund in FY 2027-28. The savings are due in part to use of reserves in the Justice Center Maintenance Fund.

IEC Add 0.5 FTE for investigator: The bill includes funding to convert 0.5 FTE investigator to 1.0 FTE to address caseload trends for IEC.

Year 1: An increase of $57,272 General Fund and 0.5 FTE.

C&P Statewide judicial security plan: The bill includes the second year fiscal impact of 1.0 FTE security analyst added through FY 2025-26 supplemental action. The analyst will work with a taskforce and compile recommendations to address physical security for court and probation facilities and judicial officers and staff statewide. The position is term-limited and funded through FY 2028-29.

Years 1 through 3: An increase of $56,646 from the Judicial Stabilization Cash Funds and 0.7 FTE. The full year cost is $96,749, excluding centrally-appropriated funds, for 1.0 FTE.

C&P Technical adjustments: The bill includes an increase in reappropriated funds spending authority to cover the balance of costs for a 1.0 FTE Legal Research Attorney FTE who provides staff support for the Law Library. It also includes net $0 adjustments to break-out a line item for the Office of Dispute Resolution and to relocate Marijuana Tax Cash Fund appropriations.

Year 1: An increase of $33,684 reappropriated funds from the Department of Law.

IEC IT accessibility maintenance contract: The bill includes funding for IEC to enter an annual contract to remediate documents and other media posted to its website to comply with H.B. 21-1110 (IT Accessibility).

Year 1: An increase of $12,000 General Fund.

Attorney contractor rate adjustment: The bill includes a very small attorney contractor rate adjustment. Senate Bill 23-227 (State-funded attorney rate) requires an increase of *up to* $5 per hour per year for attorney contractors.

Year 1: A total increase of $5 General Fund, spread across multiple divisions and line items.

C&P Trial courts refinance: The bill includes a temporary refinance of General Fund with Judicial Stabilization Cash Fund.

- Years 1 and 2: A reduction of $2.0 million General Fund and increase of $2.0 million Judicial Stabilization Cash Fund.
- Year 3 and ongoing: Restoration of $2.0 million General Fund and reduction of $2.0 million Judicial Stabilization Cash Fund.

C&P Probation programs refinance: The bill includes a temporary, 3-year refinance of General Fund with Offender Services Cash Funds.

- Years 1, 2, and 3: A reduction of $1.5 million General Fund and increase of $1.5 million Offender Services Fund.
- Year 4 and ongoing: Restoration of $1.5 million General Fund and reduction of $1.5 million Offender Services Fund.

C&P Family Violence Justice Grants refinance: The bill includes a refinance in a line item that provide grants to qualifying organizations providing civil legal services to indigent Colorado residents.

Year 1: A reduction of $150,000 General Fund and an increase of $150,000 cash funds from the Family Violence Justice Fund.

C&P DA mandated costs, Correctional Treatment Board, Sex Offender Management Board adjustments: The bill includes adjustments for programs supported by the Correctional Treatment Board and the Sex Offender Management Board, based on the recommendations of the Boards.

Year 1: A reduction of $2.2 million total funds, including $121,347 cash funds and $2.1 million reappropriated funds from the Correctional Treatment Cash Fund, the Sex Offender Management Board Cash Fund, and various sources.

OCR Reduce court-appointed counsel: The bill includes a funding change to account for lower projected caseload and case costs for FY 2026-27.

Year 1: A decrease of $871,124 General Fund.

C&P Empty spending authority: The bill eliminates cash and reappropriated funds spending authority that is not used because there is no related revenue.

Year 1: A reduction of $0.8 million total funds including $400,000 from the Eviction Legal Defense Cash Fund for the Eviction Legal Defense Program and $397,541 reappropriated funds and 7.0 FTE for the Collections Program and Office Restitution Services.

ORPC Align appropriations with estimates: The bill includes reduced funding to address the expected caseload of ORPC.

Year 1: A decrease of $770,316 General Fund and an increase of $50,000 reappropriated funds that originate as Title IV-E funds.

C&P Underfunded courthouse facility grants: The bill includes a reduction to the appropriation to the Underfunded Courthouse Facility Grant Fund and a footnote to allow three-year roll-forward of grant awards.

Year 1: A reduction of $500,000 General Fund, with related adjustments to cash and reappropriated funds from the Underfunded Courthouse Facilities Cash Fund.

OSPD Admin & appellate lease: The bill includes a reduction in funding to account for a discount on the first year of a new lease in the space it currently occupies off 17th Street downtown.

- Year 1: A decrease of $492,479 General Fund.
- Year 2: An increase of $570,540 General Fund.
- Year 3 and ongoing: An increase of $2.3 million General Fund with a 2.5 percent lease escalator through FY 2035-36.

C&P Courthouse furnishings and infrastructure maintenance: The bill eliminates the second-year General Fund impact of S.B. 25-024 (Judicial Officers) and instead provides a cash funds appropriation for courthouse information technology capital outlay.

Year 1: A net reduction of $149,800, including a General Fund reduction of $1.2 million and an increase of $1.1 million cash funds spending authority from the Judicial Information Technology Cash Fund.

Labor and Employment

The Department of Labor and Employment manages unemployment insurance and family and medical leave insurance, regulates workers' compensation, provides workforce development services, enforces labor standards, and administers vocational rehabilitation.

Labor and Employment: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$34,703,020	$31,785,750	-$2,917,270	-8.4%
Cash Funds	219,884,639	226,915,661	7,031,022	3.2%
Reappropriated Funds	24,134,608	23,835,603	-299,005	-1.2%
Federal Funds	217,053,593	225,634,830	8,581,237	4.0%
Total	$495,775,860	$508,171,844	$12,395,984	2.5%
Full Time Equivalent Staff	1,753.6	1,764.1	10.5	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 2025-26 Appropriation						
SB 25-206 Long Bill	$464,570,837	$34,543,480	$189,063,930	$23,912,040	$217,051,387	1,745.2
SB 25-186 Sunset accred prog	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 immigr status	-54,900	0	-54,900	0	0	-0.6
HB 25-1001 Enforcement wage laws	328,210	328,210	0	0	0	2.8
HB 25-1017 Comm integration plan	658,410	0	658,410	0	0	1.8
HB 25-1267 Support energy strategies	225,320	0	0	225,320	0	1.2
HB 25-1328 Impl recs care worker	168,459	168,459	0	0	0	1.6
HB 26-1159 Supplemental	-244,409	-337,129	93,266	-2,752	2,206	0.0
Total FY 2025-26	$495,775,860	$34,703,020	$219,884,639	$24,134,608	$217,053,593	1,753.6
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$495,775,860	$34,703,020	$219,884,639	$24,134,608	$217,053,593	1,753.6
Employee compensation common policies	8,358,711	547,111	2,998,652	-35,566	4,848,514	0.0
CDOO spending authority inc	4,956,705	0	4,956,705	0	0	2.0
Operating common policies	1,544,025	-3,015,621	-26,545	26,657	4,559,534	1.4
Prior year actions	75,651	712,975	-595,022	-40,096	-2,206	8.2
CDOO line item split	0	0	0	0	0	0.0
Technical adjustments	-1,782,390	-181,781	-776,004	0	-824,605	0.0
Scale-Up Grant funding decrease	-426,764	0	-426,764	0	0	-1.2
Hosp Education Grant reduce	-426,057	-426,057	0	0	0	-0.5

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Just Transition reduction	-145,816	-145,816	0	0	0	0.0
Labor Standards reduction	-122,154	-122,154	0	0	0	0.0
Office of Future Work reduction	-65,973	-65,973	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$507,741,798	$32,005,704	$226,015,661	$24,085,603	$225,634,830	1,763.5
Other Bills						
SB 26-156 Change CWDC practices	-$46,605	-$46,605	$0	$0	$0	0.0
HB 26-1272 Extreme temp protections	76,651	76,651	0	0	0	0.6
HB 26-1382 Support Coloradans disabilities	900,000	0	900,000	0	0	0.0
HB 26-1383 Repeal ESJR	-500,000	-250,000	0	-250,000	0	0.0
Subtotal - Other Bills	$430,046	-$219,954	$900,000	-$250,000	$0	0.6
Total FY 2026-27	$508,171,844	$31,785,750	$226,915,661	$23,835,603	$225,634,830	1,764.1
$ Change from prior year	$12,395,984	-$2,917,270	$7,031,022	-$299,005	$8,581,237	10.5
% Change from prior year	2.5%	-8.4%	3.2%	-1.2%	4.0%	0.6%

FY 2025-26 Mid-year Adjustments

HB 26-1159 Supplemental: The bill includes a net decrease of $244,409. It includes an increase $0.5 million for health, life, and dental and decrease of $0.6 million for payments to the Office of Information Technology. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of $8.4 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$8,135,725	$582,865	$3,360,455	$37,691	$4,154,714	0.0
Step plan	1,243,639	90,018	469,610	0	684,011	0.0
Unfunded liability amortization payments	1,156,958	27,490	228,417	8,692	892,359	0.0
PERA direct distribution	183,824	3,198	31,196	1,520	147,910	0.0
Paid family and medical leave insurance	52,063	1,237	10,278	391	40,157	0.0
Short-term disability	8,099	192	1,599	61	6,247	0.0
Vacancy savings	-2,421,597	-157,889	-1,102,903	-83,921	-1,076,884	0.0
Total	$8,358,711	$547,111	$2,998,652	-$35,566	$4,848,514	0.0

Colorado Disability Opportunity Office (CDOO) spending authority increase: The bill includes additional funding and one-time FTE to CDOO.

- Year 1: Spending authority of $5.0 million from the Disability Support Fund, and 2.0 FTE
- Year 2: Spending authority of $550,000 from the Disability Support Fund
- Year 3: Spending authority of $50,000 from the Disability Support Fund

This includes a one-time spending authority increase and temporary FTE to increase and close out grants in FY 2026-27, two years of spending authority to create a statewide disability needs assessment and an online database of disability resources, and ongoing funding to convene an annual disability collaboration conference.

Operating common policies: The bill includes a net increase of $1.5 million for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Information Technology services	$5,580,548	-$2,040,511	$2,689,534	$55,789	$4,875,736	0.0
Legal services	1,117,693	287,546	433,370	0	396,777	0.0
State accounting system (CORE)	242,318	1,435	68,370	167	172,346	0.0
IT accessibility	213,537	16,764	88,249	3,315	105,209	1.4
State accounting system (CORE) staff	40,016	4,288	19,615	213	15,900	0.0
Capitol Complex leased space	12,256	5,021	5,584	0	1,651	0.0
Statewide indirect cost adjustment	0	19,935	0	-19,935	0	0.0
Administrative law judge services	-3,172,694	0	-3,172,694	0	0	0.0
Office of Information Technology base reduction	-1,744,982	-1,000,000	0	-9,865	-735,117	0.0
IT operating offset	-327,916	-168,376	-53,702	-1,494	-104,344	0.0
IT efficiencies	-253,395	-130,111	-41,498	-1,155	-80,631	0.0
Risk management & property	-103,051	-6,993	-32,270	-279	-63,509	0.0
Vehicle lease payments	-54,020	-4,319	-29,164	-91	-20,446	0.0
Workers' compensation	-6,285	-300	-1,939	-8	-4,038	0.0
Total	$1,544,025	-$3,015,621	-$26,545	$26,657	$4,559,534	1.4

Prior year actions: The bill includes a net increase of $75,651 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 25-1001 Enforcement wage hour laws	$691,275	$691,275	$0	$0	$0	7.9
HB 26-1159 Supplemental	244,409	337,129	-93,266	2,752	-2,206	0.0
HB 25-1328 Impl recs direct care worker	23,281	23,281	0	0	0	0.4
SB 25-186 Sunset workers' accred prog	14,309	0	14,309	0	0	0.4
FY 25-26 Disability supp fund	8,060	0	8,060	0	0	0.0
FY 23-24 Rides and devices prog	0	-58,675	58,675	0	0	0.0
HB 25-1017 Comm integration plan	-497,221	0	-497,221	0	0	0.2
HB 24-1364 Edu workforce readiness	-250,000	-250,000	0	0	0	0.0
HB 24-1280 Welcome reception grant	-85,579	0	-85,579	0	0	-1.0
HB 25-1267 Support statewide energy	-42,848	0	0	-42,848	0	0.3
SB 24-143 Apprenticeship classification	-30,035	-30,035	0	0	0	0.0
Total	$75,651	$712,975	-$595,022	-$40,096	-$2,206	8.2

Colorado Disability Opportunity Office (CDOO) line item split: The bill includes a budget-neutral technical adjustment to split existing appropriations for CDOO into Personal Services and Operating Expenses.

Technical adjustments: The bill includes a net decrease of $1.8 million, including $0.2 million General Fund, for lease adjustments.

Scale-Up Grant funding decrease: The bill reduces spending authority from the Scale-Up Grant Fund as a technical adjustment after a transfer of cash funds to the General Fund.

Year 1: Reduction of $0.4 million from the Scale-Up Grant Fund and 1.2 FTE.

Hospitality Education Grant reduction: The bill reduces General Fund for the Hospitality Education Grant Program.

Year 1: Reduction of $0.4 million General Fund and 0.5 FTE.

Office of Just Transition reduction: The bill includes a reduction to personnel and operating expenses for the Office of Just Transition.

Year 1: Reduction of $0.1 million General Fund.

Labor Standards reduction: The bill includes a reduction of vacancy savings from the Division of Labor Standards and Statistics.

Year 1: Reduction of $0.1 million General Fund.

Office of Future Work reduction: The bill reduces funding for the Office of the Future of Work.

Year 1: Reduction of $65,973 General Fund.

This is a 2.5 percent reduction in General Fund to the State Apprenticeship Agency and slightly larger reductions to four streams of work: the Colorado Registered Apprenticeship Directory, the Certified Contractor List, Career and Technical Education and Apprenticeship coordination, and Credential Quality Apprenticeship Classification.

Law

The Attorney General is one of five independently elected constitutional officers of the State. As the Chief Executive Officer of the Department of Law, the Attorney General 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.

Law: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$28,687,723	$32,297,338	$3,609,615	12.6%
Cash Funds	25,457,593	29,825,656	4,368,063	17.2%
Reappropriated Funds	93,827,819	98,920,637	5,092,818	5.4%
Federal Funds	3,929,834	3,872,902	-56,932	-1.4%
Total	$151,902,969	$164,916,533	$13,013,564	8.6%
Full Time Equivalent Staff	666.8	671.6	4.8	0.7%

Appropriation detail: Change by item and bill

Department of Law

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$151,919,365	$28,669,324	$25,514,253	$93,800,797	$3,934,991	663.8
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 servs disablt 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
HB 26-1160 Supplemental	-524,599	-162,018	-56,660	-300,764	-5,157	0.0
Total FY 2025-26	$151,902,969	$28,687,723	$25,457,593	$93,827,819	$3,929,834	666.8
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$151,902,969	$28,687,723	$25,457,593	$93,827,819	$3,929,834	666.8
Prior year actions	4,575,089	2,871,866	94,780	1,608,019	424	3.8
River basin litigation funding	3,791,555	0	3,791,555	0	0	0.0
Employee compensation common policies	3,181,048	734,649	595,717	1,726,970	123,712	0.0
Operating common policies	864,364	212,826	-130,611	784,624	-2,475	0.0
Technical adjustments	154,821	16,752	-4,502	143,746	-1,175	1.0
Voluntary budget reductions	-582,374	-389,457	0	0	-192,917	-4.5
Leased space	-115,317	-33,211	-17,792	-79,813	15,499	0.0
Subtotal - HB 26-1410 Long Bill	$163,772,155	$32,101,148	$29,786,740	$98,011,365	$3,872,902	667.1
Other Bills						
SB 26-131 Sports betting protections	$124,623	$0	$0	$124,623	$0	0.5

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 26-141 Wildlife collision prevention	19,940	0	0	19,940	0	0.1
SB 26-149 Competency pathways	392,323	150,000	0	242,323	0	1.0
SB 26-155 Homeowner insur. enterprise	66,250	0	0	66,250	0	0.3
SB 26-189 Automated decision-making tech	46,190	46,190	0	0	0	0.4
HB 26-1111 Pesticide product disposal	19,875	0	0	19,875	0	0.1
HB 26-1123 Preventing sexual abuse in jails	38,916	0	38,916	0	0	0.3
HB 26-1326 Sunset PUC	49,688	0	0	49,688	0	0.2
HB 26-1425 ABA licensing	69,235	0	0	69,235	0	0.3
HB 26-1429 County admin public progs	317,338	0	0	317,338	0	1.3
Subtotal - Other Bills	$1,144,378	$196,190	$38,916	$909,272	$0	4.5
Total FY 2026-27	$164,916,533	$32,297,338	$29,825,656	$98,920,637	$3,872,902	671.6
$ Change from prior year	$13,013,564	$3,609,615	$4,368,063	$5,092,818	-$56,932	4.8
% Change from prior year	8.6%	12.6%	17.2%	5.4%	-1.4%	0.7%

FY 2025-26 Mid-year Adjustments

HB 26-1160 Supplemental: The bill includes a net decrease of $0.5 million. The biggest change is an increase of $0.3 million for *Health, Life, and Dental.* For additional information see the FY [2025-26 Supplemental Narrative.]

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Prior year actions: The bill includes a net increase of $4.6 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 24-013 District Attorneys' salaries	$4,378,971	$4,378,971	$0	$0	$0	0.0
FY 25-26 Supplemental	607,687	163,801	81,659	362,227	0	0.0
SB 24-010 Dental services compact	230,436	0	0	230,436	0	1.0
HB 24-1111 Cosmetology compact	192,030	0	0	192,030	0	0.8
SB 24-018 Physician assistant compact	153,624	0	0	153,624	0	0.7
HB 24-1002 Social work licensure compact	115,218	0	0	115,218	0	0.5
HB 24-1054 Jail standards	112,247	112,247	0	0	0	0.8
SB 25-130 Emergency services	85,335	0	0	85,335	0	0.3
SB 25-126 Uniform antitrust merger notices	61,382	61,382	0	0	0	0.0
HB 25-1267 Statewide emergency strategies	48,146	0	0	48,146	0	0.2
FY 25-26 Additional litigation resources	37,009	37,009	0	0	0	0.2
SB 24-141 Telehealth providers	6,401	0	0	6,401	0	0.0
FY 25-26 Salary survey	3,988	-608,393	5,272	606,684	425	0.0
FY 25-26 Step pay	0	150,799	7,849	-158,647	-1	0.0
SB 25-305 Water quality permitting	0	0	0	0	0	0.0
HB 25-1239 Anti-discrimination Act	0	0	0	0	0	0.0
SB 25-244 Reduce ADA State Funding	-1,363,783	-1,363,783	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-304 Sex assault kit backlog	-60,167	-60,167	0	0	0	-0.5
HB 25-1154 Community services enterprise	-33,435	0	0	-33,435	0	-0.2
Total	$4,575,089	$2,871,866	$94,780	$1,608,019	$424	3.8

River basin litigation funding: The bill includes funding for ongoing negotiations regarding waters of Colorado.

Year 1: An increase of $3.8 million spending authority from the Colorado Water Board Litigation Fund.

Employee compensation common policies: The bill includes a net increase of $3.2 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$3,380,359	$805,810	$582,488	$1,862,618	$129,443	0.0
Step plan	779,464	164,834	84,805	516,804	13,021	0.0
Unfunded liability amortization payments	364,865	88,478	103,097	159,120	14,170	0.0
PERA direct distribution	34,528	10,546	14,924	9,058	0	0.0
Paid family and medical leave insurance	16,419	3,982	4,639	7,160	638	0.0
Short-term disability	2,553	619	722	1,113	99	0.0
Vacancy savings	-1,397,140	-339,620	-194,958	-828,903	-33,659	0.0
Total	$3,181,048	$734,649	$595,717	$1,726,970	$123,712	0.0

Operating common policies: The bill includes a net increase of $0.9 million for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Resetting indirect cost base	$328,512	$0	$328,512	$0	$0	0.0
Office of Information Technology services	306,283	90,844	36,775	166,863	11,801	0.0
Legal services	110,876	42,786	68,090	0	0	0.0
Workers' compensation	102,840	31,624	12,151	56,019	3,046	0.0
Departmental indirect cost adjustment	67,087	0	-554,052	633,252	-12,113	0.0
Leased space	55,205	68,851	-7,517	-4,669	-1,460	0.0
State accounting system (CORE)	39,356	10,579	5,055	22,448	1,274	0.0
Attorney licensing and education	17,658	7,330	-218	10,136	410	0.0
State payroll system (CORE) staff	14,627	4,728	1,671	7,813	415	0.0
Vehicle lease payments	4,395	2,008	1,143	963	281	0.0
Administrative law judge services	2,149	0	2,149	0	0	0.0
Vehicle lease payments	1,750	719	283	604	144	0.0
Digital trunked radios	1,342	891	266	185	0	0.0
Risk management & property	-179,290	-45,167	-23,863	-104,252	-6,008	0.0
IT efficiencies	-8,426	-2,367	-1,056	-4,738	-265	0.0
Total	$864,364	$212,826	-$130,611	$784,624	-$2,475	0.0

Technical adjustments: The bill includes a net increase of $154,821 for technical adjustments related to the Auto Theft Prevention Grant the Department receives from the Department of Public Safety and a net-neutral change to the funding source for the Department's *Asset Maintenance* line item.

Voluntary budget reductions: The bill includes reductions to four areas in the Department for vacancy savings.

- A reduction of $257,224 total funds, including $64,306 General Fund, related to 2.0 FTE vacant positions in the Medicaid Fraud Prevention Program;
- A reduction of $135,850 General Fund related to 1.0 FTE vacant position in the Special Prosecutions Unit;
- A reduction of $122,107 General Fund related to 1.0 FTE vacant position in the Colorado Open Records and Open Meeting Law advisory role; and
- A reduction of $67,193 General Fund related to 0.5 FTE vacant position in the Appellate Unit.

Leased space: The bill includes funding changes associated with taking over the space previously occupied by the Office of the State Public Defender in the Ralph L. Carr Judicial Center.

- Year 1: A decrease of $115,317 total funds, including a reduction of $33,211 General Fund, due to the Department no longer needing appropriations to extend its current lease in private space.
- Year 2: An estimated increase of $492,479 total funds, including $138,338 General Fund. Actual figures will be determined based on leased space decisions related to the Ralph L. Carr Judicial Center.

Legislative

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 as well as 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 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 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$78,183,856	$83,674,697	$5,490,841	7.0%
Cash Funds	5,000	5,000	0	0.0%
Reappropriated Funds	1,943,227	1,781,680	-161,547	-8.3%
Federal Funds	0	0	0	n/a
Total	$80,132,083	$85,461,377	$5,329,294	6.7%
Full Time Equivalent Staff	449.2	448.0	-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 2025-26 Appropriation						
SB 25-206 Long Bill	$5,776,117	$5,576,117	$0	$200,000	$0	0.0
SB 25-188 Legislative Appropriation Bill	74,582,313	72,834,086	5,000	1,743,227	0	451.8
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
Total FY 2025-26	$80,132,083	$78,183,856	$5,000	$1,943,227	$0	449.2
FY 2026-27 Appropriation						
2026-27 Long Bill and Leg. Appropriation Bill						
FY 2025-26 Appropriation	$80,132,083	$78,183,856	$5,000	$1,943,227	$0	449.2
Ballot analysis	2,600,000	2,600,000	0	0	0	0.0
Employee compensation common policies	1,263,452	1,263,452	0	0	0	0.0
Operating common policies	778,646	778,646	0	0	0	0.0
Prior year actions	676,288	876,288	0	-200,000	0	2.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Audit contract adjustment	38,453	0	0	38,453	0	0.0
FTE reduction	0	0	0	0	0	-0.6
Operating adjustments	-82,280	-82,280	0	0	0	0.0
Colorado Commission on Uniform State Laws	-8,643	-8,643	0	0	0	0.0
Subtotal - Long Bill and Leg. Appropriation Bill	$85,397,999	$83,611,319	$5,000	$1,781,680	$0	450.6
HB 26-1410 Long Bill	*8,953,390*	*8,953,390*	*0*	*0*	*0*	*0.0*
HB 26-1333 Legislative Appropriation Bill	*76,444,609*	*74,657,929*	*5,000*	*1,781,680*	*0*	*450.6*
Other Bills						
SB 26-154 Modify CO channel board	-$1,446	-$1,446	$0	$0	$0	0.0
SB 26-187 Establish commission on Medicaid	500,000	500,000	0	0	0	0.5
HB 26-1331 Interim committees	-453,197	-453,197	0	0	0	-3.3
HB 26-1419 Over-refund of excess state revenues	18,021	18,021	0	0	0	0.2
Subtotal - Other Bills	$63,378	$63,378	$0	$0	$0	-2.6
Total FY 2026-27	$85,461,377	$83,674,697	$5,000	$1,781,680	$0	448.0
$ Change from prior year	$5,329,294	$5,490,841	$0	-$161,547	$0	-1.2
% Change from prior year	6.7%	7.0%	0.0%	-8.3%	n/a	-0.3%

FY 2026-27 Long Bill and Legislative Appropriation Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Ballot analysis: The Long Bill includes an increase of $2.6 million General Fund for the preparation and distribution of the information booklet containing statewide ballot measures.

Employee compensation common policies: The appropriation includes a net increase of $1.3 million General Fund for employee and legislator compensation. The Long Bill includes a decrease of $1,373 General Fund for the Department's share of PERA direct distribution payments. The Legislative Appropriation Bill includes a net increase of $1.3 million that includes increase for: employee and legislator salaries and the associated PERA and Medicare contributions; legislator per diem; short-term disability; health, life, and dental insurance; and PERA unfunded liability amortization payments. A net increase of $1.9 million for those purposes is partially offset by a decrease of $606,897 for a 1.5 percent personal services base reduction. For more information, see Appendix C: Common Policies.

Operating common policies: The Long Bill includes a net increase of $778,646 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Maintenance of Legislative Space/Capitol Complex leased space	$767,417	$767,417	$0	$0	$0	0.0
Workers' compensation	76,693	76,693	0	0	0	0.0
State accounting and payroll system (CORE)	34,059	34,059	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Risk management & property	-56,888	-56,888	0	0	0	0.0
Office of Information Technology services	-35,189	-35,189	0	0	0	0.0
Legal services	-7,446	-7,446	0	0	0	0.0
Total	$778,646	$778,646	$0	$0	$0	0.0

Prior year actions: The appropriation includes a net increase of $676,288 total funds for the impact of prior year budget decisions and legislation. That amount includes: (1) a net increase of $876,288 General Fund in the Legislative Appropriation Bill driven in large part by the restoration of a 1.5 percent base reduction applied in FY 2025-26 and (2) a decrease of $200,000 reappropriated funds in the Long Bill associated with the biennial cost of living analysis for school finance.

Audit contract adjustment: The Legislative Appropriation Bill includes an inflationary increase of $38,453 reappropriated funds to support contract audit work through the Office of the State Auditor.

FTE reduction: The Legislative Appropriation Bill includes a decrease of 0.6 FTE to reflect the elimination of a session-only position in the Joint Budget Committee Staff.

Operating adjustments: The Legislative Appropriation Bill includes a net decrease of $82,280 General Fund for a variety of operating adjustments across all of the legislative agencies.

Colorado Commission on Uniform State Laws: The Legislative Appropriation Bill includes a decrease of $8,643 General Fund for the Colorado Commission on Uniform State Laws.

Local Affairs

The Department is responsible for building community and local government capacity by providing training, technical, and financial assistance to localities.

Local Affairs: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$61,968,232	$59,904,629	-$2,063,603	-3.3%
Cash Funds	347,788,233	344,467,408	-3,320,825	-1.0%
Reappropriated Funds	33,614,538	30,023,240	-3,591,298	-10.7%
Federal Funds	124,881,994	125,556,579	674,585	0.5%
Total	$568,252,997	$559,951,856	-$8,301,141	-1.5%
Full Time Equivalent Staff	254.3	254.5	0.2	0.1%

Appropriation detail: Change by item and bill

Department of Local Affairs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$570,224,123	$69,618,315	$350,068,976	$25,592,997	$124,943,835	248.1
SB 25-002 Regional bldg codes factory built structures	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	-1,993,492	-7,622,681	-2,218,592	7,847,781	0	3.0
HB 25-1061 Comm schoolyards grants	50,000	0	0	50,000	0	0.4
HB 26-1161 Supplemental	-611,006	-240,851	-244,415	-63,899	-61,841	0.0
HB 26-1410 Long Bill supplemental	213,449	213,449	0	0	0	0.0
Total FY 2025-26	$568,252,997	$61,968,232	$347,788,233	$33,614,538	$124,881,994	254.3
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$568,252,997	$61,968,232	$347,788,233	$33,614,538	$124,881,994	254.3
Prior year actions	13,034,953	-83,831	18,066,294	-5,009,351	61,841	-3.4
Employee compensation common policies	2,580,747	124,120	2,128,921	202,660	125,046	0.0
Impacts driven by other agencies	2,095,349	0	0	2,095,349	0	3.0
Operating common policies	1,387,468	-442,302	1,072,028	270,044	487,698	1.0
CORA administrator	61,469	61,469	0	0	0	0.5
Technical adjustments	-24,835,994	-192,926	-24,643,068	0	0	0.0
Targeted crime reduction grants	-600,000	-300,000	0	-300,000	0	0.0
Childcare facility development grants	-500,000	-250,000	0	-250,000	0	-0.9
SB 22-188 grant program reduction	-500,000	-250,000	0	-250,000	0	0.0
Peace officer mental health grants	-400,000	-200,000	0	-200,000	0	0.0
REDI grants reduction	-280,000	-280,000	0	0	0	0.0
Payments to OIT reduction	-100,133	-100,133	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Subtotal - HB 26-1410 Long Bill	$560,196,856	$60,054,629	$344,412,408	$30,173,240	$125,556,579	254.5
Other Bills						
HB 26-1250 Procedures related to civil asset forfeiture	$55,000	$0	$55,000	$0	$0	0.0
HB 26-1397 Multiple employer health trust funding	-300,000	-150,000	0	-150,000	0	0.0
Subtotal - Other Bills	-$245,000	-$150,000	$55,000	-$150,000	$0	0.0
Total FY 2026-27	$559,951,856	$59,904,629	$344,467,408	$30,023,240	$125,556,579	254.5
$ Change from prior year	-$8,301,141	-$2,063,603	-$3,320,825	-$3,591,298	$674,585	0.2
% Change from prior year	-1.5%	-3.3%	-1.0%	-10.7%	0.5%	0.1%

FY 2025-26 Mid-year Adjustments

HB 26-1161 Supplemental: The bill includes a net decrease of $0.6 million. The biggest change is a decrease of $0.5 million for payments to the Office of Information Technology. For additional information see the FY 2025-26 Supplemental Narrative.

HB 26-1410 Long Bill supplemental: The bill includes an increase of $213,449 from the General Fund Exempt Account shown for informational purposes for volunteer firefighter retirement plans. It also includes a footnote providing an additional year of spending authority for $45,000 General Fund and a corresponding reappropriation from the Child Care Facility Development Cash Fund.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Prior year actions: The bill includes a net increase of $13.0 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
SB 25-313 Prop 123 revenue uses	$6,650,000	$0	$18,113,656	-$11,463,656	$0	0.0
FY 25-26 Ridge View Campus	6,149,702	0	$0	6,149,702	0	0.3
HB 26-1161 Supplemental bill	611,006	240,851	244,415	63,899	61,841	0.0
HB 24-1219 Firefighter health benefits	300,000	150,000	0	150,000	0	0.0
FY 25-26 Homeless Management Information System	106,028	0	0	106,028	0	0.2
SB 24-111 Senior primary residence property tax reduction	6,334	6,334	0	0	0	0.1
Long Bill supplemental forecast	-213,449	-213,449	0	0	0	0.0
SB 25-246 Eliminate GBM MJ Grant Program	-175,100	0	-175,100	0	0	-1.5
HB 22-1013 Microgrids grant program	-152,124	-152,124	0	0	0	-2.0
FY 25-26 Eliminate DCFA Grant Program	-108,454	-108,454	0	0	0	-0.5
SB 25-002 Regional bldg codes factory built	-101,670	0	-101,670	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-308 Medicaid housing & reentry	-20,010	0	0	-20,010	0	0.0
FY 25-26 Salary survey	-10,251	-5,821	-8,332	3,902	0	0.0
SB 25-030 Moffat Tunnel	-5,000	0	-5,000	0	0	0.0
FY 25-26 Step Plan	-2,059	-1,168	-1,675	784	0	0.0
Total	$13,034,953	-$83,831	$18,066,294	-$5,009,351	$61,841	-3.4

Employee compensation common policies: The bill includes a net increase of $2.6 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$2,209,517	$134,211	$1,633,104	$198,724	$243,478	0.0
Unfunded liability amortization payments	452,067	37,058	479,405	88,720	-153,116	0.0
Step plan	188,626	48,975	44,979	19,026	75,646	0.0
PERA direct distribution	34,204	-17,990	63,567	-11,134	-239	0.0
Paid family and medical leave insurance	20,343	-811	18,509	1,194	1,451	0.0
Short-term disability	3,164	95	2,348	344	377	0.0
Vacancy savings	-327,174	-77,418	-112,991	-94,214	-42,551	0.0
Total	$2,580,747	$124,120	$2,128,921	$202,660	$125,046	0.0

Impacts driven by other agencies: The bill includes an increase of $2.1 million reappropriated funds from the Department of Health Care Policy and Financing for housing vouchers and staffing resources. These resources support individuals transitioning from institutional care settings to community-based settings.

Operating common policies: The bill includes a net increase of $1.4 million for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Departmental indirect costs	$1,019,563	$0	$654,777	$133,387	$231,399	0.0
Office of Information Technology services	400,209	-66,151	227,535	60,955	177,870	0.0
State accounting system (CORE)	327,806	25,653	159,889	45,242	97,022	0.0
IT accessibility	153,887	153,887	0	0	0	1.0
Workers' compensation	51,261	8,711	24,647	17,903	0	0.0
Administrative law judge services	20,563	0	20,563	0	0	0.0
State payroll system (CORE)	7,156	901	3,315	1,124	1,816	0.0
Legal services	-303,746	-493,772	139,625	50,401	0	0.0
Capitol Complex leased space	-110,402	22,392	-82,943	-45,811	-4,040	0.0
IT operating offset	-63,683	-16,889	-24,176	-12,487	-10,131	0.0
Risk management & property	-61,570	-23,163	-25,841	-12,566	0	0.0
IT efficiencies	-39,215	-10,400	-14,887	-7,690	-6,238	0.0
Vehicle lease payments	-14,361	-43,471	-10,476	39,586	0	0.0
Total	$1,387,468	-$442,302	$1,072,028	$270,044	$487,698	1.0

CORA Administrator: The bill includes funding for a new Administrator IV position to continue Colorado Open Records Act (CORA) administration work currently being performed by a term-limited employee.

- Year 1: Initial cost of $61,469 General Fund and 0.5 FTE for the second half of FY 2026-27; temporary funds will be used for the first half of the year.
- Year 2: The ongoing cost is $127,205 General Fund and 1.0 FTE.

Technical adjustments: The bill includes a net reduction of $24.8 million for adjustments related to Proposition 123 and vendor fee revenue to affordable housing funds, the Law Enforcement Community Services (LECS) Grant Program fund balance, and the OSPB March 2026 forecast for General Fund Exempt expenditures.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Vendor fee - informational	$1,800,000	$0	$1,800,000	$0	$0	0.0
Prop 123 - informational	-25,673,656	0	-25,673,656	0	0	0.0
LECS adjust grants to fund balance	-769,412	0	-769,412	0	0	0.0
General Fund Exempt forecast	-192,926	-192,926	0	0	0	0.0
Total	-$24,835,994	-$192,926	-$24,643,068	$0	$0	0.0

Targeted crime reduction grants: The bill includes a $300,000 General Fund reduction and a corresponding reappropriated funds reduction to the Targeted Crime Reduction Grant Program. This equates to a 10.0 percent reduction and leaves a $2.7 million General Fund appropriation intact.

Childcare facility development grants: The bill includes a $250,000 General Fund reduction and a corresponding reappropriated funds reduction for programs created by H.B. 24-1237 (Programs for the Development of Child Care Facilities). This functionally eliminates the planning grant program and the capital grant program.

S.B. 22-188 grant program: The bill includes a $250,000 General Fund reduction and a corresponding reappropriated funds reduction for the Public Defender and Prosecutor Behavioral Health Support Grant Program created by S.B. 22-188 (Behavioral Health Support for Criminal Justice Advocates). H.B. 26-1385 (Public Defender and Prosecutor Behavioral Health Programs) modifies the statutory 50/50 distribution of funds for this program to keep the Office of the State Public Defender whole and force Colorado District Attorney's Council to utilize unspent funds from prior appropriations.

Peace officer mental health grants: The bill includes a $200,000 General Fund reduction and a corresponding reappropriated funds reduction to the Peace Officers Mental Health (POMH) Grant Program. This equates to a 10.0 percent reduction and leaves a $1.8 million General Fund appropriation intact.

Rural Economic Development Initiative (REDI) grants reduction: The bill includes a reduction of $280,000 General Fund for Rural Economic Development Initiative (REDI) grants. This reduction leaves an appropriation of $500,000 General Fund intact.

Payments to OIT reduction: The bill includes a reduction of $100,133 General Fund for payments to the Office of Information Technology (OIT). Savings are primarily from reducing non-critical user experience improvements and the completion of large-scale projects that now only need operations and maintenance budgets.

Military and Veterans Affairs

The Department provides trained and ready military forces to support the U.S. active armed services and preserve life and property during natural disasters and civil emergencies in Colorado. It supports federal and state homeland security missions; maintains equipment and facilities for state military forces; provides for safekeeping of the public arms, military records, relics and banners of the state; assists veterans and National Guard members with benefits claims; operates a one-stop center for veterans in Grand Junction; maintains the Western Slope Veterans' Cemetery; administers veteran-related grant programs; supports the Civil Air Patrol, Colorado Wing; and assists in fighting the spread of drug trafficking.

Military and Veterans Affairs: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$18,146,948	$17,453,302	-$693,646	-3.8%
Cash Funds	2,574,559	2,181,879	-392,680	-15.3%
Reappropriated Funds	26,042	26,042	0	0%
Federal Funds	134,120,653	140,864,272	6,743,619	5.0%
Total	$154,868,202	$160,525,495	$5,657,293	3.7%
Full Time Equivalent Staff	2,337.9	2,415.9	78.0	3.3%

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 2025-26 Appropriation						
SB 25-206 Long Bill	$159,326,002	$17,452,411	$2,573,123	$5,026,042	$134,274,426	2,337.9
SB 25-247 CONG tuition waiver	562,787	562,787	0	0	0	0.0
HB 25-1132 Military behav grant	-5,000,000	0	0	-5,000,000	0	0.0
HB 26-1162 Supplemental	-20,587	131,750	1,436	0	-153,773	0.0
Total FY 2025-26	$154,868,202	$18,146,948	$2,574,559	$26,042	$134,120,653	2,337.9
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$154,868,202	$18,146,948	$2,574,559	$26,042	$134,120,653	2,337.9
Federal funds adjustment	6,000,000	0	0	0	6,000,000	78.0
Employee comp common policies	905,323	128,151	18,407	0	758,765	0.0
Prior year actions	20,587	118,250	-251,436	0	153,773	0.0
Operating common policies	-698,682	-527,998	-1,765	0	-168,919	0.0
General Fund reductions	-321,254	-321,254	0	0	0	0.0
Technical adjustments	-157,886	0	-157,886	0	0	0.0
Impacts driven by other agencies	-2,801	-2,801	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$160,613,489	$17,541,296	$2,181,879	$26,042	$140,864,272	2,415.9
Other Bills						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1406 Repeal capital funding req	-$87,994	-$87,994	$0	$0	$0	0.0
Subtotal - Other Bills	-$87,994	-$87,994	$0	$0	$0	0.0
Total FY 2026-27	$160,525,495	$17,453,302	$2,181,879	$26,042	$140,864,272	2,415.9
$ Change from prior year	$5,657,293	-$693,646	-$392,680	$0	$6,743,619	78.0
% Change from prior year	3.7%	-3.8%	-15.3%	0%	5.0%	3.3%

FY 2025-26 Mid-year Adjustments

HB 26-1162 Supplemental: The bill includes a net change of -$20,587. The primary driver was a fleet vehicle adjustment. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Federal funds adjustment: The bill includes an informational increase of $6.0 million federal funds and an increase of 78.0 FTE to reflect annual changes to FTE and compensation within the Colorado National Guard.

Employee compensation common policies: The bill includes a net increase of $905,323 for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$782,813	$179,121	$31,059	$0	$572,633	0.0
Step plan	138,905	50,216	543	0	88,146	0.0
Shift differential	127,207	0	0	0	127,207	0.0
Unfunded liability amortization payments	96,954	-1,580	-8,043	0	106,577	0.0
Paid family and medical leave insurance	4,363	-71	-362	0	4,796	0.0
Short-term disability	678	-11	-57	0	746	0.0
Salary survey	0	0	0	0	0	0.0
Vacancy savings	-245,597	-99,524	-4,733	0	-141,340	0.0
Total	$905,323	$128,151	$18,407	$0	$758,765	0.0

Prior year actions: The bill includes a net increase of $20,587 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 26-1162 DMVA supplemental	$20,587	-$131,750	-$1,436	$0	$153,773	0.0
FY 25-26 Grant funding adjustment	0	250,000	-250,000	0	0	0.0
Total	$20,587	$118,250	-$251,436	$0	$153,773	0.0

Operating common policies: The bill includes a net decrease of $698,682 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
State accounting and payroll system (CORE)	$41,982	$41,982	$0	$0	$0	0.0
Workers' compensation	23,429	10,944	0	0	$12,485	0.0
Office of Information Technology services	23,137	23,137	0	0	0	0.0
Capitol Complex leased space	15,738	15,738	0	0	0	0.0
Digital trunked radios	10,067	10,067	0	0	0	0.0
PERA direct distribution	4,265	170,199	-1,765	0	-164,169	0.0
Risk management & property	-754,474	-754,474	0	0	0	0.0
Vehicle lease payments	-34,471	-17,236	0	0	-17,235	0.0
Legal services	-28,355	-28,355	0	0	0	0.0
Total	-$698,682	-$527,998	-$1,765	$0	-$168,919	0.0

General Fund reductions: The bill includes a reduction of $321,254 General Fund as a budget balancing measure.

Technical adjustments: The bill includes a reduction of $157,886 cash funds for the sunsetting of the Veterans Assistance Grant program cash fund.

Impacts driven by other agencies: The bill includes a net decrease of $2,801 for requests from other state agencies. The amount shown in the table below applies only to this department and does not necessarily reflect the total value of each item across all state agencies.

Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
IT accessibility	$20,000	$20,000	$0	$0	$0	0.0
IT operating offset	-16,855	-16,855	0	0	0	0.0
IT efficiencies	-5,946	-5,946	0	0	0	0.0
Total	-$2,801	-$2,801	$0	$0	$0	0.0

Natural Resources

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

Natural Resources: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$56,275,838	$58,264,488	$1,988,650	3.5%
Cash Funds	424,343,121	431,657,326	7,314,205	1.7%
Reappropriated Funds	9,559,644	10,611,536	1,051,892	11.0%
Federal Funds	42,583,388	46,177,366	3,593,978	8.4%
Total	$532,761,991	$546,710,716	$13,948,725	2.6%
Full Time Equivalent Staff	1,807.4	1,844.7	37.3	2.1%

Appropriation detail: Change by item and bill

Department of Natural Resources

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$476,725,197	$57,345,170	$367,162,434	$9,587,533	$42,630,060	1,804.9
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 CWCB 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	5,000,000	0	0	0.0
HB 25-1332 Land and rec workgroup	393,506	0	393,506	0	0	1.6
SB 25B-005 Reallocate wolf funds to health ins	-264,268	-264,268	0	0	0	0.0
HB 26-1163 Supplemental	-3,502,084	-805,064	-2,622,459	-27,889	-46,672	0.0
HB 26-1338 CWCB Projects Bill	550,000	0	550,000	0	0	0.0
Total FY 2025-26	$532,761,991	$56,275,838	$424,343,121	$9,559,644	$42,583,388	1,807.4
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$532,761,991	$56,275,838	$424,343,121	$9,559,644	$42,583,388	1,807.4
Employee compensation common policies	7,658,541	1,231,352	5,563,673	912,100	-48,584	0.0
Technical adjustments	6,080,090	592,213	1,987,670	53	3,500,154	0.0
New state parks	1,825,608	0	1,825,608	0	0	7.4
Assistance for livestock producers	513,214	0	513,214	0	0	5.0
SLB enhance lease compliance	407,282	0	407,282	0	0	3.7
CWCB Water Plan Grant Program	200,497	0	200,497	0	0	1.7
SLB enhance tribal consultation	138,339	0	138,339	0	0	0.9

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Mine safety support	104,398	0	104,398	0	0	0.9
Severance tax restructure	0	0	0	0	0	0.0
Technical updates to CWCB	0	0	0	0	0	0.0
Refinance satellite monitoring GF	0	-198,016	198,016	0	0	0.0
Prior year actions	-54,156,230	1,051,716	-55,283,189	28,571	46,672	12.7
Operating common policies	-214,430	-37,140	-384,194	111,168	95,736	0.9
Subtotal - HB 26-1410 Long Bill	$495,319,300	$58,915,963	$379,614,435	$10,611,536	$46,177,366	1,840.6
Other Bills						
SB 26-132 Vol alcohol breath test	$120,000	$0	$120,000	$0	$0	0.0
SB 26-141 Wildlife collision prevention	778	0	778	0	0	0.0
SB 26-165 Annual SCTF projects bill	5,000,000	0	5,000,000	0	0	0.0
HB 26-1008 Outdoor opportunities act	436,025	0	436,025	0	0	4.1
HB 26-1338 CWCB Projects Bill	49,630,000	0	49,630,000	0	0	0.0
HB 26-1387 Sev tax expenditures	-3,000,000	0	-3,000,000	0	0	0.0
HB 26-1406 Repeal capital funding req	-795,387	-651,475	-143,912	0	0	0.0
Subtotal - Other Bills	$51,391,416	-$651,475	$52,042,891	$0	$0	4.1
Total FY 2026-27	$546,710,716	$58,264,488	$431,657,326	$10,611,536	$46,177,366	1,844.7
$ Change from prior year	$13,948,725	$1,988,650	$7,314,205	$1,051,892	$3,593,978	37.3
% Change from prior year	2.6%	3.5%	1.7%	11.0%	8.4%	2.1%

FY 2025-26 Mid-year adjustments

HB 26-1163 Supplemental: The bill includes a net decrease of $3.5 million. The biggest changes are decreases for fleet vehicles and payments to the Office of Information Technology. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of $7.7 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$6,741,206	$1,134,251	$4,692,773	$881,805	$32,377	0.0
Step plan	1,501,960	276,477	1,160,679	57,931	6,873	0.0
Unfunded liability amortization payments	338,498	156,859	170,004	48,728	-37,093	0.0
PERA direct distribution	80,010	19,186	52,779	8,045	0	0.0
Paid family and medical leave insurance	15,231	7,059	7,649	2,192	-1,669	0.0
Salary survey	9,826	0	9,826	0	0	0.0
Short-term disability	286	1,098	-894	341	-259	0.0
Vacancy savings	-1,027,689	-363,578	-528,356	-86,942	-48,813	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Shift differential	-787	0	-787	0	0	0.0
Total	$7,658,541	$1,231,352	$5,563,673	$912,100	-$48,584	0.0

Technical adjustments: The bill includes a net increase of $6.1 million for technical adjustments.

The General Fund increase is due to a statutory requirement[10] to include an annual-depreciation lease equivalent payment for capital projects funded by the General Fund. This requirement was removed through H.B. 26-1406 (Repeal Capital Construction Funding Requirements), which also removed this appropriation. The annual Colorado Parks and Wildlife (CPW) Request for Information (RFI) adjustment updates informational-only fund sources in the Long Bill.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
CPW RFI	$5,840,694	$0	$2,340,694	$0	$3,500,000	0.0
Depreciation-lease equivalent payments	727,155	583,243	143,912	0	0	0.0
HB 26-1338 FY 25-26 technical adjust	-550,000	0	-550,000	0	0	0.0
Leased space	62,241	8,970	53,064	53	154	0.0
Total	$6,080,090	$592,213	$1,987,670	$53	$3,500,154	0.0

New state parks: The bill includes staff, vehicles, operational funding, and resource stewardship funds to develop and manage two new recreation areas – the Pikes Peak and North Sand Hills Recreation Areas.

Year 1: $1.8 million and 7.4 FTE from the Parks Cash Fund.

Assistance for livestock producers: The bill includes additional contracts for range rider services, vehicles, and a technical FTE adjustment to support wolf conflict minimization.

Year 1: $513,214 and 5.0 FTE from the Wildlife Cash Fund.

SLB enhance lease compliance: The bill includes additional State Land Board (SLB) staff to improve lease compliance oversight and renewable energy leasing processes.

Year 1: $407,282 and 3.7 FTE from the State Land Board Trust Administration Fund.

CWCB Water Plan Grant Program: The bill includes grant managers, contract administrators, and accountants to support an increased workload for the Colorado Water Conservation Board (CWCB) Water Plan Grant Program.

Year 1: $200,497 and 1.7 FTE from the Water Plan Implementation Cash Fund.

Year 2: $627,400 and 6.1 FTE from the same fund.

The program's increased workload is due to additional sports betting revenue and more funds for grants.

[10] Section 24-30-1310 (2)(b), C.R.S.

SLB enhance tribal consultation: The bill includes a Cultural Resources Tribal Coordinator for the State Land Board to better address the discovery and management of culturally sensitive artifacts and sites.

Year 1: $138,339 and 0.9 FTE from the State Land Board Trust Administration Fund.

Mine safety support: The bill includes a trainer to increase mine safety and rescue training capacity.

Year 1: $104,398 and 0.9 FTE from the Severance Tax Operational Fund.

Severance tax restructure: The bill includes a net-zero refinance of $10.7 million from the severance tax operational fund to various cash funds (Energy and Carbon Management Commission Fund, Parks Cash Fund, CWCB Construction Fund, Wildlife Cash Fund). Additional refinancing is also included within the Department of Agriculture's Long Bill section and H.B. 26-1387 (Severance Tax Fund Expenditures).

Technical updates to CWCB: The bill includes net-zero adjustments to remove Long Bill references to outdated program names and to align the budget with current CWCB operations.

Refinance satellite monitoring GF: The bill refinances all of the General Fund ($198,016) for the satellite monitoring system in the Division of Water Resources with the CWCB Construction Fund.

Prior year actions: The bill includes a net decrease of $54.2 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 26-1163 DNR supplemental bill	$3,502,084	$805,064	$2,622,459	$27,889	$46,672	0.0
SB 25-168 Prevent wildlife trafficking	1,551,816	0	1,551,816	0	0	9.0
SB 24-171 Wolverine restoration	283,408	0	283,408	0	0	-0.4
SB 25B-005 Reallocate DNR wolf funding	264,268	264,268	0	0	0	0.0
FY 25-26 R5 Implement IT product owners	10,720	0	5,360	5,360	0	0.2
FY 22-23 R10 Records access management	9,750	0	9,750	0	0	0.0
FY 25-26 R7 Water plan technical update	3,225	0	3,225	0	0	0.1
HB 25-1115 Water supply measurement	1,894	0	1,894	0	0	0.1
HB 23-1242 Water conservation in oil and gas	166	0	166	0	0	0.0
FY 25-26 Step Plan	0	0	0	0	0	0.0
SB 25-183 CWCB Projects Bill	-53,978,788	0	-53,978,788	0	0	0.0
SB 24-199 Annual SCTF Projects Bill	-5,000,000	0	-5,000,000	0	0	0.0
HB 25-1332 State trust lands	-290,997	0	-290,997	0	0	-0.6
FY 25-26 R8 Wildlife conservation resources	-240,432	0	-240,432	0	0	0.9
SB 25-040 Future of sev taxes	-168,874	0	-168,874	0	0	0.0
SB 25-053 Protect wild bison	-50,000	0	-50,000	0	0	0.0
FY 25-26 R1 Keep Colorado Wild staff	-17,264	0	-17,264	0	0	2.8
FY 23-24 R15 Vehicles for water admin	-16,645	-16,645	0	0	0	0.0
FY 25-26 R9 SLB working lands intern prog	-13,234	0	-13,234	0	0	0.0
FY 25-26 R4 Dept admin support	-4,678	0	0	-4,678	0	0.5
FY 25-26 Salary survey	-2,631	-971	-1,660	0	0	0.0
FY 25-26 R2 Outdoor Equity Grant Program	-18	0	-18	0	0	0.1
Total	-$54,156,230	$1,051,716	-$55,283,189	$28,571	$46,672	12.7

Operating common policies: The bill includes a net decrease of $214,430 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Information Technology services	$1,212,601	$30,177	$490,340	$695,543	-$3,459	0.0
Statewide indirect costs	982,771	740,905	795,586	-740,905	187,185	0.0
Workers' compensation	423,617	-676	427,663	-2,147	-1,223	0.0
State accounting system (CORE)	418,373	33,061	360,796	10,885	13,631	0.0
IT accessibility	153,887	7,540	11,388	134,959	0	0.9
Capitol Complex leased space	111,975	70,819	36,712	16,876	-12,432	0.0
State payroll system (CORE)	50,522	6,092	42,101	1,399	930	0.0
Risk management & property	-1,468,415	-55,351	-1,400,232	-7,489	-5,343	0.0
Vehicle lease payments	-1,384,902	-539,939	-814,580	0	-30,383	0.0
IT operating offset	-452,405	-72,977	-345,370	-28,441	-5,617	0.0
IT efficiencies	-129,827	-20,942	-99,111	-8,162	-1,612	0.0
Digital trunked radios	-84,559	0	-84,559	0	0	0.0
Legal services	-48,068	-235,849	195,072	38,650	-45,941	0.0
Total	-$214,430	-$37,140	-$384,194	$111,168	$95,736	0.9

Personnel

The Department of Personnel administers the state personnel system, which includes approximately 35,000 full-time-equivalent (FTE) staff, excluding the Department of Higher Education. The Department also provides general support services for state agencies, including:

- business, financial, and personal services
- capital asset maintenance

Personnel: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$34,305,753	$32,143,077	-$2,162,676	-6.3%
Cash Funds	27,190,601	39,254,079	12,063,478	44.4%
Reappropriated Funds	239,972,028	236,410,080	-3,561,948	-1.5%
Federal Funds	0	0	0	n/a
Total	$301,468,382	$307,807,236	$6,338,854	2.1%
Full Time Equivalent Staff	500.5	511.7	11.2	2.2%

Appropriation detail: Change by item and bill

Department of Personnel

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$302,473,718	$35,066,800	$27,286,866	$240,120,052	$0	496.0
SB 25-276 Civil rights immigration status	-3,393	-3,393	0	0	0	-0.1
HB 25-1153 Statewide language access assmnt	100,000	100,000	0	0	0	0.0
HB 25-1154 Comm servs disability enterprise	3,674	0	0	3,674	0	0.0
HB 25B-1005 Eliminate state sales tax vendor fee	36,383	0	0	36,383	0	0.0
HB 26-1164 Supplemental	-490,721	-206,375	-96,265	-188,081	0	4.6
HB 26-1410 Long Bill supplemental	-651,279	-651,279	0	0	0	0.0
Total FY 2025-26	$301,468,382	$34,305,753	$27,190,601	$239,972,028	$0	500.5
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$301,468,382	$34,305,753	$27,190,601	$239,972,028	$0	500.5
Annual fleet vehicle replacement	3,867,949	0	0	3,867,949	0	0.0
Printing services true-up	3,707,974	0	1,051,773	2,656,201	0	0.0
Operating common policies	2,474,720	-624,107	3,505,367	-406,540	0	0.9
Employee compensation common policies	1,323,550	706,336	77,402	539,812	0	0.0
OAC staff for Medicaid appeals	904,244	0	0	904,244	0	8.1
Statewide training system continuation	552,752	0	0	552,752	0	0.0
State payroll system common policy	472,137	0	0	472,137	0	7.5
State accounting system resources	370,000	0	0	370,000	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Impacts driven by other agencies	59,804	0	0	59,804	0	0.0
Technical adjustments	-3,188,262	1,166,241	7,392,038	-11,746,541	0	0.0
Prior year actions	-1,148,520	-353,652	36,898	-831,766	0	-5.8
General Fund reductions	-491,580	-491,580	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$310,373,150	$34,708,991	$39,254,079	$236,410,080	$0	511.2
Other Bills						
HB 26-1274 Agency payments to grant recipients	$34,146	$34,146	$0	$0	$0	0.5
HB 26-1406 Repeal capital funding req	-2,600,060	-2,600,060	0	0	0	0.0
Subtotal - Other Bills	-$2,565,914	-$2,565,914	$0	$0	$0	0.5
Total FY 2026-27	$307,807,236	$32,143,077	$39,254,079	$236,410,080	$0	511.7
$ Change from prior year	$6,338,854	-$2,162,676	$12,063,478	-$3,561,948	$0	11.2
% Change from prior year	2.1%	-6.3%	44.4%	-1.5%	n/a	2.2%

FY 2025-26 Mid-year Adjustments

HB 26-1164 Supplemental: The bill includes a net decrease of $490,721 total funds, including a decrease of $206,375 General Fund for changes to printing services revenues, state fleet vehicle leases, Office of Administrative Courts staff, and common policies. For additional information see the FY 2025-26 Supplemental Narrative.

HB 26-1410 Long Bill supplemental: The bill includes a decrease of $651,279 General Fund because the Department did not use an appropriation it requested in FY 25-26 to terminate a private lease for the Department of Higher Education.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Annual fleet vehicle replacement: The bill includes an increase to replace approximately 8.0 percent of the vehicles in the state fleet.

Year 1 (Personnel): The total cost is $3.9 million. This is reappropriated funds for the Department of Personnel to manage vehicle lease payments for the state fleet.

The bill funds the replacement of 545 vehicles currently in the state fleet. The departments of Public Safety (160), Natural Resources (89), and Corrections (61) account for 56.9 percent of replacements. The institutions of higher education (64) and the Department of Transportation (85) account for an additional 27.3 percent of replacements, the costs of which *are not* appropriated in the Long Bill. Of the 545 replacement vehicles, it is anticipated that 326 will be hybrid or all-electric vehicles. The statewide total cost is $0.3 million. This includes an increase of $0.7 million General Fund and a decrease of $0.4 million cash funds, reappropriated funds, and federal funds across all affected state agencies.

Printing services true-up: The bill includes an increase in cash funds and reappropriated funds to align spending authority with revenue and address increases in postage costs.

- Year 1: An increase of $3.7 million total funds. This includes $1.1 million cash funds and $2.7 million reappropriated funds.
- Year 2: An increase of $4.2 million total funds, including $1.1 million cash funds and $3.1 million reappropriated funds.

The Integrated Document Solutions (IDS) program provides central printing, scanning, mailing, and related services to state agencies. IDS charges agencies for the provision of services and rates are set to be competitive with the private market. The demand for IDS services has steadily increased in the last several years and spending authority for revenue received from client agencies also needs to increase. Additionally, postage rates set by the U.S. Postal Service increased by nearly 42.0 percent from FY 2020-21 to FY 2024-25.

Operating common policies: The bill includes a net increase of $2.5 million for operating common policies. For more 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	$2,774,903	-$629,570	$3,350,018	$54,455	$0	0.0
State accounting system (CORE)	164,216	63,420	5,961	94,835	0	0.0
IT accessibility	153,887	41,705	0	112,182	0	0.9
Workers' compensation	115,270	44,518	4,185	66,567	0	0.0
State accounting system (CORE) staff	10,093	3,897	306	5,890	0	0.0
Vehicle lease payments	4,193	0	168	4,025	0	0.0
Administrative law judge services	897	897	0	0	0	0.0
Office of Information Technology services	-262,528	-104,014	-42,655	-115,859	0	0.0
Payments to OIT base reduction	-149,645	-397,369	247,724	0	0	0.0
IT operating offset	-117,021	-43,720	-17,403	-55,898	0	0.0
IT efficiencies	-111,373	-41,610	-16,563	-53,200	0	0.0
Legal services	-104,126	437,739	-26,374	-515,491	0	0.0
Leased space	-4,046	0	0	-4,046	0	0.0
Total	$2,474,720	-$624,107	$3,505,367	-$406,540	$0	0.9

Employee compensation common policies: The bill includes a net increase of $1.3 million for employee compensation common policies. For more 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	$1,114,085	$600,721	$35,490	$477,874	$0	0.0
Health, life, dental true-up	486,612	205,676	15,714	265,222	0	0.0
Step plan	349,211	140,122	12,916	196,173	0	0.0
Unfunded liability amortization payments	69,675	40,613	25,733	3,329	0	0.0
PERA direct distribution	22,079	11,205	5,179	5,695	0	0.0
Paid family and medical leave insurance	3,134	1,827	1,158	149	0	0.0
Short-term disability	338	265	180	-107	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Vacancy savings	-643,855	-294,093	-18,968	-330,794	0	0.0
Shift differential	-77,729	0	0	-77,729	0	0.0
Total	$1,323,550	$706,336	$77,402	$539,812	$0	0.0

Office of Administrative Courts (OAC) staff for Medicaid appeals: The bill includes one-time funding for additional term-limited staff for the Office of Administrative Courts (OAC) to address Medicaid eligibility appeals.

Year 1: The total cost is $0.9 million. The reappropriated funds are transferred from the Department of Health Care Policy and Financing (HCPF), of which $0.3 million is General Fund. The request includes 8.1 term-limited FTE.

The OAC provides an independent administrative law adjudication system for state agencies to resolve cases that concern workers' compensation, public benefits (food stamps, Colorado Works/TANF, Medicaid, etc.), professional licensing board work involving license denial, revocation, suspension or other discipline, teacher dismissal cases, and citizen complaints under the Fair Campaign Practices Act. Recent changes to Medicaid policies reinstated the requirement for prior authorization requests (PARs) for long-term home health services. HCPF and DPA estimate that 1,996 appeals of PAR decisions will be sent to the OAC and that 70.0 percent of those appeals will be adjudicated.

Statewide training system continuation: The bill includes an increase of $552,752 reappropriated funds for an online learning platform that provides centralized training for State employees.

State payroll system common policy: The bill includes funding for the State's new payroll system.

- Year 1: The total cost is $0.5 million reappropriated funds. This includes an increase of $0.8 million reappropriated funds received from other state agencies and 7.5 FTE for administration. This also includes a reduction of $0.3 million reappropriated fund for reductions in payments to the Office of Information Technology.
- Year 2: The total cost is $1.1 million reappropriated funds received from other state agencies and 10.0 FTE.

The new payroll system replaces the current 38+ year-old system. As the new system prepares for deployment, operations and maintenance costs will shift to the Department of Personnel's operating budget. This system will be the new payroll software used by every state agency and will be part of the statewide operating common policies to ensure all agencies share in the ongoing costs. The cost savings in the first year are from decommissioning the old payroll system.

State accounting system resources: The bill includes funding for the purchase of document storage capacity for the state accounting system.

Year 1: The total cost is $0.4 million reappropriated funds received from other state agencies.

The funding provides for the purchase of document storage capacity through the state accounting system's vendor. The cost of the vendor is less than half the cost the Department currently pays to the Office of

Information Technology. Savings are reflected in the *Payments to OIT* line item through adjustments to the Payments to OIT Common Policy.

Impacts driven by other agencies: The bill includes a net increase of $59,804 for requests from other state agencies.

Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
New state parks expand recreation	$25,655	$0	$0	$25,655	$0	0.0
Threat intelligence	14,400	0	0	14,400	0	0.0
Wildlife damage vehicles	13,214	0	0	13,214	0	0.0
State Land Board	3,792	0	0	3,792	0	0.0
Mine safety inspection	2,743	0	0	2,743	0	0.0
Total	$59,804	$0	$0	$59,804	$0	0.0

Technical adjustments: The bill includes a net decrease of $3.2 million for technical adjustments to the Department's budget (see table below).

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Workers' comp base	$3,505,117	$0	-$2,654,695	$6,159,812	$0	0.0
Technical fund source adjust (I) notes	1,226,472	0	$0	1,226,472	0	0.0
ADLE payment adj	761,850	761,850	0	0	0	0.0
OIT technical correction	149,645	397,369	-247,724	0	0	0.0
Governor's Office transition	10,000	10,000	0	0	0	0.0
Fund source technical adjustments	0	0	0	0	0	0.0
Employee benefits fund source adjustment	0	-2,978	2,978	0	0	0.0
CORE base	0	0	-5,221,855	5,221,855	0	0.0
OAC base	0	0	1,686,881	-1,686,881	0	0.0
Risk management base	-8,370,213	0	17,949,054	-26,319,267	0	0.0
Capitol Complex Leased Space base	-310,356	0	-3,961,824	3,651,468	0	0.0
Tobacco revenue adjustment	-160,777	0	-160,777	0	0	0.0
Total	-$3,188,262	$1,166,241	$7,392,038	-$11,746,541	$0	0.0

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

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Statewide planning services	$692,189	$692,189	$0	$0	$0	0.0
HB 26-1164 DPA Supplemental	490,721	206,375	96,265	188,081	0	-4.6
HB 25-1296 Tax exp adjust	51,355	0	$0	51,355	0	0.0
SB 25-168 Prevent wildlife tracking	14,000	0	0	14,000	0	0.0
HB 24-1365 Opp Now grant tax credit	3,101	0	0	3,101	0	0.0
HB 24-1325 Tax credits quantum industry	3,098	0	0	3,098	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 23-1272 Advance decarb	2,935	0	0	2,935	0	0.0
FY 25-26 OAC Staffing	2,856	0	0	2,856	0	0.3
HB 24-1249 Tax credit ag stewardship	2,602	0	0	2,602	0	0.0
SB 24-190 Rail & coal trans comm econ	2,585	0	0	2,585	0	0.0
HB 24-1134 Adjust to tax exp reduce burden	1,032	0	0	1,032	0	0.0
Adjustment for contract escalator	544	544	0	0	0	0.0
HB 09-1083 DPA lease-purchase authority	0	0	0	0	0	0.0
Risk management & property budget amendment	-1,635,066	-631,474	-59,367	-944,225	0	0.0
FY 25-26 Employee engagement surveys	-300,000	-300,000	0	0	0	0.0
SB 14-214 PERA studies/actuarial firm	-124,999	-124,999	0	0	0	0.0
HB 25-1153 Language access	-100,000	-100,000	0	0	0	0.0
FY 25-26 Apprentice/skills group	-96,287	-96,287	0	0	0	-1.5
HB 23-1008 Food accessibility	-48,437	0	0	-48,437	0	0.0
HB 25B-1005 Elim state sales tax vend	-36,383	0	0	-36,383	0	0.0
HB 24-1311 Family afford tax credit	-24,917	0	0	-24,917	0	0.0
FY 25-26 Salary survey	-21,334	0	0	-21,334	0	0.0
HB 24-1268 Fin assist low-income	-11,897	0	0	-11,897	0	0.0
HB 24-1439 Incent expand apprentice	-5,524	0	0	-5,524	0	0.0
HB 25-1154 Comm services people w disabilities	-3,674	0	0	-3,674	0	0.0
FY 25-26 Step pay	-3,416	0	0	-3,416	0	0.0
HB 24-1157 Employee-owned bus tax credit	-2,581	0	0	-2,581	0	0.0
HB 24-1312 Careworkers income tax credit	-516	0	0	-516	0	0.0
HB 24-1340 Incentives for post-secondary edu	-507	0	0	-507	0	0.0
Total	-$1,148,520	-$353,652	$36,898	-$831,766	$0	-5.8

General Fund reductions: The bill includes an ongoing reduction of $316,580 General Fund to the Statewide Planning Services line item in the Office of the State Architect, and an ongoing reduction of $175,000 General Fund to the State Procurement Equity Program. These net to a total reduction of $491,580 General Fund.

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 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$138,790,726	$130,603,572	-$8,187,154	-5.9%
Cash Funds	342,268,981	344,716,698	2,447,717	0.7%
Reappropriated Funds	63,518,092	65,387,660	1,869,568	2.9%
Federal Funds	324,773,027	322,307,366	-2,465,661	-0.8%
Total	$869,350,826	$863,015,296	-$6,335,530	-0.7%
Full Time Equivalent Staff	1,857.6	1,873.8	16.2	0.9%

Appropriation detail: Change by item and bill

Department of Public Health and Environment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$865,843,328	$140,447,999	$337,516,417	$63,464,208	$324,414,704	1,831.9
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
HB 26-1165 Supplemental	581,487	-1,251,867	1,421,147	53,884	358,323	4.0
Total FY 2025-26	$869,350,826	$138,790,726	$342,268,981	$63,518,092	$324,773,027	1,857.6
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$869,350,826	$138,790,726	$342,268,981	$63,518,092	$324,773,027	1,857.6
Technical adjustments	6,109,769	-43,420	6,261,904	-108,715	0	2.9
Employee compensation common policies	5,553,505	-235,119	4,941,370	768,655	78,599	0.0
Closed landfill remediation grants	5,079,079	0	5,079,079	0	0	0.0
Laboratory renewal	1,962,573	1,962,573	0	0	0	18.8
Tobacco revenue adjustments	604,361	-31,632	113,426	522,567	0	0.0
CDPHE utilities	67,773	0	0	67,773	0	0.0
Construction sector GF refinance	0	-326,762	326,762	0	0	0.0
Refinance GF for health service corps	0	-400,000	400,000	0	0	0.0
Mobile sources opex realignment	-21,734,951	0	-21,734,951	0	0	0.0
Prior year actions	-3,728,642	554,929	-1,652,838	-53,884	-2,576,849	-5.2
Reduce health disparities grants	-2,500,000	-2,500,000	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Reduce LPHA distributions	-1,500,000	-1,500,000	0	0	0	0.0
Clean water in schools	-1,099,600	-1,099,600	0	0	0	-7.0
Mobile home park water quality	-1,000,000	-1,000,000	0	0	0	0.0
Reduce CARE network	-677,020	-677,020	0	0	0	0.0
Eliminate community behavioral health program	-581,212	-581,212	0	0	0	-2.0
Reduce mental health first aid	-210,000	-210,000	0	0	0	0.0
Operating common policies	-169,225	-729,131	-145,855	673,172	32,589	1.0
Subtotal - HB 26-1410 Long Bill	$855,527,236	$131,974,332	$335,857,878	$65,387,660	$322,307,366	1,866.1
Other Bills						
HB 26-1033 Expand CO Cottage Foods Act	$119,354	$0	$119,354	$0	$0	1.0
HB 26-1276 Protect safety of immigrants	107,283	0	107,283	0	0	1.0
HB 26-1289 Modification of certain tax expenditures	36,074	333	35,741	0	0	0.0
HB 26-1389 Comprehensive sex ed grant	-991,025	-991,025	0	0	0	-1.3
HB 26-1391 School & child care ctr drinking water	8,700,000	0	8,700,000	0	0	7.0
HB 26-1406 Repeal capital funding req	-483,626	-380,068	-103,558	0	0	0.0
Subtotal - Other Bills	$7,488,060	-$1,370,760	$8,858,820	$0	$0	7.7
Total FY 2026-27	$863,015,296	$130,603,572	$344,716,698	$65,387,660	$322,307,366	1,873.8
$ Change from prior year	-$6,335,530	-$8,187,154	$2,447,717	$1,869,568	-$2,465,661	16.2
% Change from prior year	-0.7%	-5.9%	0.7%	2.9%	-0.8%	0.9%

FY 2025-26 Mid-year Adjustments

HB 26-1165 Supplemental: The bill includes a net increase of $0.6 million total funds. The largest changes were a $3.0 million General Fund reduction in distributions to local public health agencies (LPHAs) and a $2.8 million General Fund increase for staff, equipment, and audits to recertify the state lab for water quality testing.

State lab roll-forward: The bill includes a footnote to allow roll-forward authority through FY 2026-27 for $296,053 General Fund that is for a historical data review of water testing results.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Technical adjustments: The bill includes a net increase of $6.1 million total funds due to technical adjustments. The majority of this increase is due to an updated tobacco revenue forecast. Additional changes include legal costs for the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA); various net neutral fund source adjustments; adjustments to legal services costs; and Marijuana Tax Cash Fund balancing adjustments.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Admin and FTE adjust for tobacco ed	$6,223,809	$0	$6,223,809	$0	$0	2.8
Transfer to Dept of Law for CERCLA costs	85,510	0	85,510	0	0	0.0
Haz. Mat. and Waste Mgmt Div. fund source adjustments	0	0	0	0	0	0.0
Fund source adjustments	0	0	0	0	0	0.0
FTE clean-up	0	0	0	0	0	0.1
Legal services adjustments	-199,340	-43,420	-47,205	-108,715	0	0.0
Statewide MTCF balancing	-210	0	-210	0	0	0.0
Total	$6,109,769	-$43,420	$6,261,904	-$108,715	$0	2.9

Employee compensation common policies: The bill includes a net increase of $5.6 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$8,057,277	$832,275	$4,664,336	$805,592	$1,755,074	0.0
Step plan	723,888	138,031	267,206	75,773	242,878	0.0
PERA direct distribution	227	-300,167	184,592	115,802	0	0.0
Vacancy savings	-3,085,961	-521,282	-1,251,936	-281,607	-1,031,136	0.0
Unfunded liability amortization payments	-134,909	-360,232	1,018,788	51,110	-844,575	0.0
Paid family and medical leave insurance	-6,071	-22,341	52,480	1,446	-37,656	0.0
Short-term disability	-946	-1,403	5,904	539	-5,986	0.0
Total	$5,553,505	-$235,119	$4,941,370	$768,655	$78,599	0.0

Closed landfill remediation grants: The bill includes a one-time increase in funding for closed landfill remediation grants to local governments.

Year 1: An increase of $5.1 million cash funds from the Closed Landfill Remediation Grant Fund.

Laboratory renewal: The bill supports existing staff across the state laboratory that were primarily funded with expiring COVID-19 federal funds.

Year 1: An increase of $2.0 million General Fund and 18.8 FTE.

Tobacco revenue adjustments: The bill includes a net increase of $604,361 total funds to adjust for the Governor's Office of State Planning and Budgeting's FY 2026-27 revenue projections for the Tobacco Master Settlement Agreement, Amendment 35 tax, and Proposition EE tax. The adjustment also includes a decrease of $31,632 General Fund that is exempt from the TABOR revenue cap.

CDPHE utilities: The bill includes increased funding for utilities expenses.

Year 1: An increase of $67,773 reappropriated funds.

This funding is for higher-than-expected utilities costs. Over the last decade, the Department's utilities expenses will have only grown 29 percent, below the inflation rate of 40 percent over the same period.

Construction sector General Fund refinance: The bill includes a net neutral refinance of General Fund to cash funds for the next two fiscal years in the Construction Sector line item.

Year 1 and 2 only: A decrease of $326,762 General Fund and an equal increase from the Clean Water Cash Fund.

Refinance GF for Health Service Corps: The bill includes a one-time refinance for the Colorado Health Service Corps educational loan repayment program.

Year 1: A decrease of $400,000 General Fund and an increase of $400,000 Colorado Health Service Corps Cash Fund.

Mobile Sources operating expense realignment: The bill includes a reduction in the Mobile Sources, Operating Expenses line item to align appropriations with available funds.

Year 1: A decrease of $21.7 million from the Electrifying School Buses Grant Fund.

Prior year actions: The bill includes a net decrease 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
FY 24-25 R10 HB 23-1257 implement savings	$1,141,880	$1,141,880	$0	$0	$0	0.0
SB 25-285 Update food inspect fees	346,677	0	346,677	0	0	0.0
FY 24-25 R3 HB 24-1417 Health facility funding	313,402	-167,630	481,032	0	0	0.0
HB 21-1286 Energy perform. for bldgs	194,564	194,564	0	0	0	1.8
HB 24-1379 Reg dredge & fill	104,585	-370,921	475,506	0	0	0.0
SB 25-130 Providing EMS	98,070	0	98,070	0	0	0.3
SB 25-008 Adj. necessary doc storage	48,945	48,945	0	0	0	0.3
FY 23-24 R15 DETC lease space	1,522	0	1,522	0	0	0.0
FY 25-26 Salary survey	-2,075,600	-1,549	-1,228	0	-2,072,823	0.0
FY 24-25 BA1 Closed landfills	-1,608,270	0	-1,608,270	0	0	0.0
HB 24-1338 Cumulative impacts env. just.	-1,297,241	-1,297,241	0	0	0	-3.0
HB 26-1165 Supplemental	-581,487	1,251,867	-1,421,147	-53,884	-358,323	-4.0
HB 23-1213 Stop the Bleed	-156,045	-156,045	0	0	0	-0.1
FY 25-26 Step Plan	-145,703	0	0	0	-145,703	0.0
HB 24-1262 Maternal health midwives	-43,063	-43,063	0	0	0	-0.5
HB 25-1082 Qualified individuals death cert	-25,000	0	-25,000	0	0	0.0
SB 24-142 School oral health screenings	-23,846	-23,846	0	0	0	0.0
SB 24-037 Study grn. infrastr. for water qual.	-22,032	-22,032	0	0	0	0.0
Total	-$3,728,642	$554,929	-$1,652,838	-$53,884	-$2,576,849	-5.2

Reduce health disparities grant: The bill reduces funding for the Health Disparities and Community Grant Program.

Year 1: A decrease of $2.5 million General Fund.

Reduce LPHA distributions: The bill reduces funding for Local Public Health Agency (LPHA) distributions. About 90.0 percent of the reduction comes from local planning and support dollars (per capita funding).

Year 1: A decrease of $1.5 million General Fund.

Clean water in schools: The bill includes a reduction due to the end of the Test and Fix Water for Kids Program.

Year 1: A decrease of $1.1 million General Fund and 7.0 FTE.

The Department plans to extend the program as wholly cash funded, with H.B. 26-1391 (Safe Drinking Water in Child Care Centers & Schools) including these appropriations.

Mobile Home Park Water Quality: The bill includes a reduction in spending on the Mobile Home Park Water Quality Program.

Year 1: A decrease of $1.0 million General Fund.

Reduce CARE network: The bill reduces funding for the Child Abuse Response and Evaluation (CARE) Network.

Year 1: A decrease of $677,020 General Fund.

Eliminate community behavioral health program: The bill eliminates ongoing funding for the Community Behavioral Health Disaster Program. The program will remain in statute without state funding.

Year 1: The decrease of $581,212 General Fund and 2.0 FTE.

Reduce mental health first aid: The bill reduces funding for Mental Health First Aid training by 45.6 percent.

Year 1: A decrease of $210,000 General Fund.

Operating common policies: The bill includes a net decrease of $169,225 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
State accounting and payroll system (CORE)	$610,320	$63,739	$0	$546,581	$0	0.0
Legal services	420,290	91,547	99,527	229,216	0	0.0
Workers’ compensation	158,926	251	0	158,675	0	0.0
IT accessibility	154,755	0	0	154,755	0	1.0
Vehicle lease payments	26,498	2,273	21,820	2,405	0	0.0
Capitol Complex leased space	10,662	786	0	9,876	0	0.0
Office of Information Technology base reduction	0	-403,955	0	403,955	0	0.0
Risk management & property	-795,831	-257,019	0	-538,812	0	0.0
IT operating offset	-349,891	-148,355	-191,161	-10,375	0	0.0
Statewide indirect costs	-189,287	0	37,408	-259,284	32,589	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
IT efficiencies	-128,709	-54,573	-70,319	-3,817	0	0.0
Office of Information Technology services	-73,769	-19,872	-42,918	-10,979	0	0.0
Administrative law judge services	-13,189	-3,953	-212	-9,024	0	0.0
Total	-$169,225	-$729,131	-$145,855	$673,172	$32,589	1.0

Public Safety

The Department of Public Safety is responsible for maintaining, promoting, and enhancing 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 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$273,599,432	$267,874,174	-$5,725,258	-2.1%
Cash Funds	355,130,377	370,488,433	15,358,056	4.3%
Reappropriated Funds	91,876,868	93,118,105	1,241,237	1.4%
Federal Funds	69,950,559	70,437,651	487,092	0.7%
Total	$790,557,236	$801,918,363	$11,361,127	1.4%
Full Time Equivalent Staff	2,385.3	2,410.6	25.3	1.1%

Appropriation detail: Change by item and bill

Department of Public Safety

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$779,573,555	$269,238,653	$349,549,184	$91,154,818	$69,630,900	2,382.8
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
HB 26-1166 Supplemental	2,140,754	1,062,174	536,871	722,050	-180,341	1.3
Total FY 2025-26	$790,557,236	$273,599,432	$355,130,377	$91,876,868	$69,950,559	2,385.3
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$790,557,236	$273,599,432	$355,130,377	$91,876,868	$69,950,559	2,385.3
Employee comp. common policies	16,223,672	3,619,671	11,209,181	1,189,942	204,878	0.0
Prior year actions	12,448,007	-420,402	13,395,620	-707,552	180,341	-5.7
Backfill FF for DHSEM	4,461,131	4,461,131	0	0	0	29.7
Community corrections caseload and per-diem	1,500,000	1,500,000	0	0	0	0.0
Technical adjustments	1,335,539	-884,173	247,566	1,959,110	13,036	-9.6
DTRS spending authority	1,020,685	0	0	1,020,685	0	0.0
Wildfire Resiliency Code enforcement	713,409	-99,586	812,995	0	0	5.0
Centralize community corrections referrals	400,000	400,000	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Reallocate school safety funds	350,000	0	0	350,000	0	0.0
School construction inspections	273,212	0	273,212	0	0	2.0
CO access to the Reg. Info. Sharing Sys.	0	0	0	0	0	0.0
Prop. 130 administration	0	0	0	0	0	3.0
DCJ cash funds adjustment	-15,347,504	0	-15,347,504	0	0	0.0
Eliminate GF in the CATPA	-6,692,662	-7,651,632	958,970	0	0	0.0
Operating common policies	-2,873,832	-4,930,624	2,913,089	-945,134	88,837	0.9
GF red. to Admin in the EDO	-1,793,855	0	-697,373	-1,096,482	0	0.0
GF reduction from fire investigations	-761,157	-685,257	500,000	-575,900	0	0.0
DCJ General Fund reduction	-306,609	-306,609	0	0	0	0.0
GF reduction from DHSEM	-296,893	-296,893	0	0	0	0.0
GF reduction from CO Crime Info Center	-187,543	-184,111	0	-3,432	0	0.0
GF reduction from CICJIS	-96,773	-96,773	0	0	0	0.0
Eliminate GF to Witness Protection	-50,000	-50,000	50,000	-50,000	0	0.0
Subtotal - HB 26-1410 Long Bill	$800,876,063	$267,974,174	$369,446,133	$93,018,105	$70,437,651	2,410.6
Other Bills						
SB 26-157 Town abandonment	$100,000	$0	$0	$100,000	$0	0.0
HB 26-1394 Change MOST fund to annual	1,110,000	0	1,110,000	0	0	0.0
HB 26-1397 Multiple employer health trust	-100,000	-100,000	0	0	0	0.0
HB 26-1406 Repeal capital funding req	-67,700	0	-67,700	0	0	0.0
Subtotal - Other Bills	$1,042,300	-$100,000	$1,042,300	$100,000	$0	0.0
Total FY 2026-27	$801,918,363	$267,874,174	$370,488,433	$93,118,105	$70,437,651	2,410.6
$ Change from prior year	$11,361,127	-$5,725,258	$15,358,056	$1,241,237	$487,092	25.3
% Change from prior year	1.4%	-2.1%	4.3%	1.4%	0.7%	1.1%

FY 2025-26 Mid-year Adjustments

HB 26-1166 Supplemental: The bill includes a net increase of $2.1 million total funds, including $1.1 million General Fund. The primary driver is an increase of $1.9 million General Fund for community corrections caseload adjustments. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of $16.2 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more information, see Appendix C: Common Policies.

Employee compensation common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Salary survey	$6,345,807	$221,317	$5,793,475	$284,528	$46,487	0.0
Health, life, and dental	5,747,242	1,810,605	3,070,905	794,523	71,209	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health, life, dental budget amendment	2,820,258	2,299,756	225,622	260,743	34,137	0.0
Unfunded liability amortization payments	1,041,600	233,096	714,912	67,614	25,978	0.0
Step plan	992,204	380,415	502,763	90,840	18,186	0.0
PERA direct distribution	84,180	19,130	61,672	3,378	0	0.0
Paid family and medical leave insurance	46,870	10,487	32,171	3,043	1,169	0.0
Short-term disability	7,294	1,632	5,004	474	184	0.0
Vacancy savings	-683,476	-1,282,883	869,617	-270,338	128	0.0
Shift differential	-178,307	-73,884	-66,960	-44,863	7,400	0.0
Total	$16,223,672	$3,619,671	$11,209,181	$1,189,942	$204,878	0.0

Prior year actions: The bill includes a net increase of $12.5 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 25-310 Prop 130 implementation	$14,993,330	$0	$14,993,330	$0	$0	0.0
HB 25-1098 Automated notify victim	250,000	0	250,000	0	0	0.0
Prior year threat assessment adjust.	100,000	100,000	0	0	0	0.0
HB 24-1219 First responder health benefit trusts	100,000	100,000	0	0	0	0.0
HB 24-1054 Jail standards recommend.	30,500	15,250	0	15,250	0	0.0
SB 25-034 Voluntary do-not-sell firearms waiver	26,000	26,000	0	0	0	0.0
SB 25-050 Racial class. on gov. forms	17,740	17,740	0	0	0	0.0
FY 23-24 VINE upgrade	4,739	4,739	0	0	0	0.0
SB 25-179 Sunset identity theft & fin. fraud deter.	0	453,271	-453,271	0	0	0.0
HB 26-1166 Supplemental Bill	-2,140,754	-1,062,174	-536,871	-722,050	180,341	-1.3
HB 25-1209 Marijuana Reg. Streamline	-238,685	0	-238,685	0	0	-1.3
HB 24-1353 Firearms Dealer Req. and Permit	-218,175	0	-218,175	0	0	-1.2
SB 24-010 Dentist and Dental Hygienist Compact	-109,273	0	-109,273	0	0	-0.6
HB 24-1002 Social Worker Licensure Compact	-104,129	0	-104,129	0	0	-0.6
FY 25-26 Training sex offense victim reps.	-100,000	0	-100,000	0	0	0.0
SB 24-018 Phys. assistant licensure compact	-51,701	0	-51,701	0	0	-0.3
FY 25-26 Salary survey	-41,720	-40,968	0	-752	0	0.0
SB 24-173 Regulate mortuary science occupations	-35,605	0	-35,605	0	0	-0.2
SB 25-007 Inc. Prescribed Burns	-14,250	-14,250	0	0	0	-0.2
HB 24-1133 Criminal record sealing & expungement	-13,340	-13,340	0	0	0	0.0
HB 25-1146 Juvenile detention bed cap	-6,670	-6,670	0	0	0	0.0
Total	$12,448,007	-$420,402	$13,395,620	-$707,552	$180,341	-5.7

Backfill Federal Funding for DHSEM: The bill increases General Fund appropriated to the Division of Homeland Security and Emergency Management (DHSEM) to continue disaster mitigation and prevention programs that have historically been paid with federal funds.

- Year 1: An increase of $4.5 million General Fund.
- Year 2: Increases to $5.3 million General Fund.

Community corrections caseload and per-diem: The bill includes funding for an increase of about 60 community corrections beds and a per-diem rate increase of 1.55%. The related footnote assumes that providers may collect subsistence fees up to $20 per day, but does not require it. The assumption is a ceiling, not a floor.

Year 1: An increase of $1.5 million General Fund.

The bill also reallocates $1.06 million General Fund from the *Community Corrections Facility Payments* line item to the *Community Corrections Placements* line item to support the 1.55% per-diem rate increase. The remaining appropriation of $1.9 million in the *Facility Payments* line item ensures that the FY 2026-27 facility payment for 12 smaller community corrections facilities stays at FY 2025-26 levels.

Technical adjustments: The bill relocates various line items and adjusts appropriations to accurately represent costs associated with cash funded programs.

Digital Trunked Radio System (DTRS) spending authority: The bill increases spending authority from the Public Safety Communications Revolving Fund.

Year 1: An increase of $1.0 million reappropriated funds.

Wildfire Resiliency Code enforcement: The bill increases spending authority from the Wildfire Resiliency Code Board Cash Fund, reduces the General Fund appropriation to the fund, and adds a new Wildfire Resiliency Code Enforcement line item.

Year 1: An increase of $0.7 million total funds, including a decrease of $0.1 million General Fund and an increase of $0.8 million from the Wildfire Resiliency Code Board Cash Fund with an associated 5.0 FTE.

Centralize community corrections referrals: The bill provides funding for the Office of Community Corrections to centralize community corrections referrals from the courts and the Department of Corrections. Referrals are not currently routed through the Office of Community Corrections, which limits the State's ability to efficiently manage the system.

Year 1: A one-time increase of $0.4 million General Fund.

Reallocate school safety funds: The bill includes a General Fund reallocation within the Office of School Safety to provide more funding for School Security Disbursement Grants.

Year 1: A budget neutral reallocation of $0.4 million General Fund and an increase of an equal amount of reappropriated funds.

School construction inspections: The bill increases spending authority from the Public School Construction and Inspection Fund for anticipated increases in school construction projects.

Year 1: An increase of $0.3 million cash funds from the Public School Construction and Inspection Fund and 2.0 FTE.

CO access to the Regional Information Sharing System: The bill includes a budget neutral reallocation of General Fund within the Executive Director's Office to allow all public safety agencies statewide to acces the Regional Information Sharing System.

Year 1: A budget neutral reallocation of $18,000 General Fund.

Prop. 130 administration: The bill includes funding for 3.0 FTE to administer distributions to local law enforcement agencies pursuant to S.B. 25-310 and Proposition 130.

Year 1: A budget neutral reallocation of $265,034 cash funds from the Peace Officer Training and Support Fund.

Division of Criminal Justice (DCJ) cash funds adjustment: The bill reflects expected expenses for three DCJ grant programs.

Year 1: A reduction of $15.3 million across three separate cash funds.

The reduction affects the following cash funds and programs:

- Multidisciplinary Crime Prevention and Crisis Intervention
- Law Enforcement Workforce Recruitment, Retention, and Tuition
- SMART Policing

Eliminate General Fund in the Colorado Auto Theft Prevention Authority: The bill eliminates the General Fund appropriation and increases cash fund spending authority for the Colorado Auto Theft Prevention Authority (CATPA).

Year 1: A reduction of $6.7 million total funds, including $7.7 million General Fund. An increase of $1.0 million spending authority from the Auto Theft Prevention Cash Fund and the Highway Users Tax Fund allocation to State Patrol.

Operating common policies: The bill includes a net decrease of $2.9 million for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Vehicle lease payments	$1,432,533	$310,622	$946,801	$118,127	$56,983	0.0
Workers' compensation	721,770	721,770	$0	0	0	0.0
Office of Information Technology services	654,439	-1,123,593	2,127,451	-349,419	0	0.0
State accounting and payroll system (CORE)	329,074	0	0	329,074	0	0.0
Capitol Complex leased space	323,233	141,971	106,508	74,754	0	0.0
IT accessibility	153,887	153,887	0	0	0	0.9
Digital trunked radios	59,060	149,779	6,182	-87,016	-9,885	0.0
Administrative law judge services	1,855	1,855	0	0	0	0.0
Dispatch services	0	0	-161,076	141,193	19,883	0.0
Risk management & property	-3,786,645	-2,724,777	0	-1,061,868	0	0.0
Office of Information Technology base reduction	-2,000,000	-2,000,000	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
IT operating offset	-447,924	-393,843	-52,713	-1,368	0	0.0
IT efficiencies	-191,405	-168,295	-22,525	-585	0	0.0
Legal services	-108,026	0	0	-108,026	0	0.0
Departmental indirect costs	-15,683	0	-37,539	0	21,856	0.0
Total	-$2,873,832	-$4,930,624	$2,913,089	-$945,134	$88,837	0.9

GF reduction to Admin in the EDO: The bill reduces appropriations to the Personal Services line within the Executive Director's Office.

Year 1: A reduction of $1.8 million total funds, including $0.7 cash funds and $1.1 million reappropriated funds from various sources.

GF reduction from fire investigations: The bill reduces the General Fund appropriation to the Fire Investigation Cash Fund, establishes of a Fire Investingations Administration line item, and reduces the Fire Investigation Reimbursements line item.

Year 1: A reduction of $0.8 million total funds, including $0.7 million General Fund.

DCJ General Fund reduction: The bill reduces the General Fund appropriation for three line items in the Division of Criminal Justice (DCJ).

Year 1: A reduction of $306,609 General Fund.

Reductions by line item

Line item	Amount	Impact
DCJ Administrative Service	-$185,222	Less travel, conferences, and training to staff and stakeholders.
Juvenile Diversion Programs	-99,439	Reduced consultant services and facilitators for subcommittees
Sex Offender Surcharge Fund Program	-21,948	Less travel and training opportunities for staff
Total	-$306,609	

GF reduction from DHSEM: The bill reduces the General Fund appropriation to various lines within the Division of Homeland Security and Emergency Management.

Year 1: A reduction of $0.3 million General Fund.

GF reduction from CO Crime Information Center: The bill reduces the General Fund appropriation to the Colorado Crime Information Center within the Colorado Bureau of Investigation.

Year 1: A reduction of $0.2 million General Fund.

GF reduction from CO Integrated Criminal Justice Info System: The bill reduces the General Fund Appropriation to the CO Integrated Criminal Justice Information System (CICJIS).

Year 1: A reduction of $0.1 million General Fund.

Eliminate General Fund to the Witness Protection Fund: The bill eliminates the General Fund appropriation to the Witness Protection Fund.

Year 1: A reduction of $50,000 General Fund.

Regulatory Agencies

The Department of Regulatory Agencies is responsible for consumer protection, which is carried out through regulatory programs that provide licenses, establish standards, approve rates, and investigate complaints. The Department enforces rules and regulations through boards, commissions, and advisory committees across a variety of professions, occupations, programs, and institutions.

Regulatory Agencies: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$3,753,059	$3,028,462	-$724,597	-19.3%
Cash Funds	125,601,762	126,116,674	514,912	0.4%
Reappropriated Funds	7,647,638	7,481,175	-166,463	-2.2%
Federal Funds	2,060,945	2,007,726	-53,219	-2.6%
Total	$139,063,404	$138,634,037	-$429,367	-0.3%
Full Time Equivalent Staff	728.6	729.5	0.9	0.1%

Appropriation detail: Change by item and bill

Department of Regulatory Agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$142,074,974	$3,114,582	$129,281,319	$7,623,434	$2,055,639	730.6
HB 25-1154 Comm servs disablt enterprise	-3,429,668	0	-3,429,668	0	0	-2.0
HB 26-1167 Supplemental bill	418,098	638,477	-249,889	24,204	5,306	0.0
Total FY 2025-26	$139,063,404	$3,753,059	$125,601,762	$7,647,638	$2,060,945	728.6
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$139,063,404	$3,753,059	$125,601,762	$7,647,638	$2,060,945	728.6
Employee compensation common policies	3,550,951	159,867	3,332,352	155,549	-96,817	0.0
Prior year actions	131,053	-638,477	799,040	-24,204	-5,306	-3.8
Refi. of GF in the EDO	0	-305,266	305,266	0	0	0.0
Operating common policies	-1,743,336	-2,806	-1,743,213	3,822	-1,139	0.9
Leased space reduction	-1,718,508	121,811	-1,531,167	-288,318	-20,834	0.0
HB 25-1154 annualization correction	-700,000	0	-700,000	0	0	0.0
Base reduction to Div. of Insurance and Civil Rights Div.	-401,502	-56,502	-345,000	0	0	0.0
Technical Adjustments	-123,721	-3,224	-178,062	-13,312	70,877	0.0
Subtotal - HB 26-1410 Long Bill	$138,058,341	$3,028,462	$125,540,978	$7,481,175	$2,007,726	725.7
Other Bills						
SB 26-006 Non-opioid drugs	$15,415	$0	$15,415	$0	$0	0.2

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1326 Sunset PUC	298,448	0	298,448	0	0	1.6
HB 26-1425 ABA licensing	261,833	0	261,833	0	0	2.0
Subtotal - Other Bills	$575,696	$0	$575,696	$0	$0	3.8
Total FY 2026-27	$138,634,037	$3,028,462	$126,116,674	$7,481,175	$2,007,726	729.5
$ Change from prior year	-$429,367	-$724,597	$514,912	-$166,463	-$53,219	0.9
% Change from prior year	-0.3%	-19.3%	0.4%	-2.2%	-2.6%	0.1%

FY 2025-26 Mid-year Adjustments

HB 26-1167 Supplemental: The bill includes a net increase of $0.4 million total funds, including $0.6 million General Fund. The primary driver is an increase of $0.6 million General Fund to replace federal workshare funding in the Colorado Civil Rights Division. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of $3.6 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$2,806,641	$123,631	$2,633,055	$79,133	-$29,178	0.0
Health, life, dental true-up	736,477	20,631	656,690	51,412	7,744	0.0
Unfunded liability amortization payments	468,578	33,686	496,808	-10,253	-51,663	0.0
Step plan	466,116	25,808	331,132	109,176	0	0.0
PERA direct distribution	37,378	5,106	49,115	-6,086	-10,757	0.0
Paid family and medical leave insurance	21,086	1,528	22,318	-431	-2,329	0.0
Short-term disability	3,280	238	3,471	-68	-361	0.0
Vacancy savings	-988,605	-50,761	-860,237	-67,334	-10,273	0.0
Total	$3,550,951	$159,867	$3,332,352	$155,549	-$96,817	0.0

Prior year actions: The bill includes a net increase of $0.1 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 24-010 Dentist and dental hygienist compact	$258,514	$0	$258,514	$0	$0	0.5
HB 23-1201 Pres drug benefits contract terms	250,000	0	250,000	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 24-1111 Cosmetology licensure compact	199,015	0	199,015	0	0	-0.2
SB 24-018 Physician assistant licensure compact	166,509	0	166,509	0	0	0.2
HB 25-1002 Social work license compact	68,014	0	68,014	0	0	-0.6
SB 24-207 Access to distributed generation	33,756	0	33,756	0	0	0.2
HB 25-1154 Comm services for ppl with disab enterp	33,435	0	33,435	0	0	0.0
HB 25-1284 Regulating apprentices in licensed trades	30,000	0	30,000	0	0	0.0
SB 25-165 Licensure of electricians	27,544	0	27,544	0	0	0.4
HB 24-1030 Railroad safety requirements	12,687	0	12,687	0	0	0.0
HB 25-1094 Pharmacy benefit manager practices	7,554	0	7,554	0	0	0.1
HB 24-1153 Physician continuing education	5,502	0	5,502	0	0	0.1
HB 26-1167 Supplemental bill	-418,098	-638,477	249,889	-24,204	-5,306	0.0
SB 24-218 Modernize energy distribution systems	-387,150	0	-387,150	0	0	-3.5
SB 23-189 Inc access to reproductive care	-50,000	0	-50,000	0	0	0.0
SB 24-073 Max employees for small employer	-44,395	0	-44,395	0	0	-0.4
SB 24-141 Out-of-state telehealth providers	-25,363	0	-25,363	0	0	-0.3
HB 24-1108 Ins. commissioner study ins market	-19,909	0	-19,909	0	0	-0.2
HB 24-1315 Study remediation of property damage	-9,954	0	-9,954	0	0	-0.1
SB 24-173 Regulate mortuary science occupations	-6,608	0	-6,608	0	0	0.0
Total	$131,053	-$638,477	$799,040	-$24,204	-$5,306	-3.8

Refinance of General Fund in the EDO: The bill refinances a portion of General Fund within the Executive Director's Office with cash funds from the Department's Indirect Cost Excess Recovery Fund.

Year 1: A one-time savings of $0.3 million General Fund.

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

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
State accounting system (CORE)	$196,203	$7,600	$176,103	$10,102	$2,398	0.0
IT accessibility	153,887	0	153,887	0	0	0.9
Workers' compensation	47,867	1,451	44,122	1,667	627	0.0
State payroll system (CORE)	14,086	0	13,916	170	0	0.0
Legal services	-1,012,187	2,172	-1,010,646	-2,125	-1,588	0.0
Administrative law judge services	-345,413	-8,223	-337,190	0	0	0.0
Vehicle lease payments	-262,554	0	-262,554	0	0	0.0
Office of Information Technology base reduction	-200,000	0	-200,000	0	0	0.0
Risk management & property	-171,897	-5,806	-157,632	-5,883	-2,576	0.0
Office of Information Technology services	-163,328	0	-163,219	-109	0	0.0
Total	-$1,743,336	-$2,806	-$1,743,213	$3,822	-$1,139	0.9

Leased space reduction: The bill reduces the Leased Space line item within the Executive Director's Office (EDO).

- Year 1: A total reduction of $1.7 million, including an increase of $121,811 General Fund.
- Year 2: A total reduction of $2.5 million, including a reduction of $34,935 General Fund.

H.B. 25-1154 annualization correction: The bill corrects the annualization of H.B. 25-1154 (Communication Services for People with Disabilities Enterprise).

Year 1: A reduction of $0.7 million from the Telephone Users with Disabilities Cash Fund.

Base reduction to the Division of Insurance and the Colorado Civil Rights Division: The bill reduces appropriations to in the Colorado Civil Rights Division (CCRD) and the Division of Insurance (DOI).

Year 1: A reduction of $401,502 General Fund. This total includes a reduction of $345,000 from the Division of Insurance Cash Fund, which comes from insurance premium taxes and will be diverted to the General Fund.

Technical adjustments: The bill includes a net decrease of $0.1 million for fund source and indirect cost adjustments.

Technical Adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Cash fund adjustments	$23,093	$0	$23,093	$0	$0	0.0
Sunsetting programs funds adjust.	0	-3,224	16,536	-13,312	0	0.0
Departmental indirect cost adjustment	-141,632	0	-212,509	0	70,877	0.0
Securities fraud DOL request	-5,182	0	-5,182	0	0	0.0
Total	-$123,721	-$3,224	-$178,062	-$13,312	$70,877	0.0

Revenue

The Department of Revenue is organized into several functional groups: Taxation Business Group, Division of Motor Vehicles, the Specialized Business Group, and the State Lottery Division. The Taxation Business Group collects taxes and other revenue for the state and for many local governments and assists taxpayers in tax related matters. The Division of Motor Vehicles issues driver licenses and identification documents, oversees vehicle inspection stations, and registers and titles vehicles. The Specialized Business Group regulates a large variety of industries in the following Divisions: Limited Gaming, Sports Betting, Liquor and Tobacco Enforcement, Racing Events, Auto Industry, Marijuana Enforcement, Natural Medicine, and Firearm Dealers. The State Lottery Division oversees and operates Colorado lottery games and multi-state jackpot participation for Colorado players and is an Enterprise Division under TABOR.

Revenue: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$155,243,686	$148,570,798	-$6,672,888	-4.3%
Cash Funds	392,146,109	393,252,204	1,106,095	0.3%
Reappropriated Funds	9,448,191	10,411,554	963,363	10.2%
Federal Funds	852,132	852,132	0	0.0%
Total	$557,690,118	$553,086,688	-$4,603,430	-0.8%
Full Time Equivalent Staff	1,819.3	1,838.2	18.9	1.0%

Appropriation detail: Change by item and bill

Department of Revenue

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$557,041,568	$154,621,461	$392,122,764	$9,445,211	$852,132	1,817.2
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 Implement natural medicine	-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 vehicle transport	3,959	0	3,959	0	0	0.0
HB 25-1154 Com servs disability enterprise	21,467	0	21,467	0	0	0.0
HB 25-1209 Marijuana reg streamline	-25,883	0	-25,883	0	0	0.0
HB 25-1299 Animal protect vol 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
HB 25B-1005 Eliminate sales tax vendor fee	156,219	156,219	0	0	0	1.2
HB 26-1168 Supplemental	-540,967	-617,295	73,348	2,980	0	0.0
HB 26-1410 Long Bill supplemental	925,000	925,000	0	0	0	0.0
Total FY 2025-26	$557,690,118	$155,243,686	$392,146,109	$9,448,191	$852,132	1,819.3
FY 2026-27 Appropriation						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
2026-27 Long Bill						
FY 2025-26 Appropriation	$557,690,118	$155,243,686	$392,146,109	$9,448,191	$852,132	1,819.3
Employee compensation common policies	8,069,068	3,585,131	4,467,265	16,672	0	0.0
Technical adjustments	3,153,326	1,672,079	1,481,247	0	0	0.0
Taxation services resources	1,044,119	1,044,119	0	0	0	11.5
DMV realignment	0	0	0	0	0	0.0
OSPB March forecast	-9,685,478	-9,685,478	0	0	0	0.0
JBC reduction to lottery marketing	-5,024,763	0	-5,024,763	0	0	0.0
General fund reductions	-1,296,498	-1,296,498	0	0	0	0.0
Prior year actions	-1,060,116	-636,747	-420,389	-2,980	0	6.5
Operating common policies	-178,890	-1,442,252	314,469	948,893	0	0.9
Subtotal - HB 26-1410 Long Bill	$552,710,886	$148,484,040	$392,963,938	$10,410,776	$852,132	1,838.2
Other Bills						
SB 26-035 Increase traffic violation penalty	$30,943	$0	$30,943	$0	$0	0.0
SB 26-141 Wildlife collision prevention	54,294	0	53,516	778	0	0.0
HB 26-1053 Motor vehicle regulation	18,170	0	18,170	0	0	0.0
HB 26-1223 Modifying certain tax exp	48,326	48,326	0	0	0	0.0
HB 26-1242 Interlock device impair drivers	15,225	0	15,225	0	0	0.0
HB 26-1289 Mod of tax expenditures	38,432	38,432	0	0	0	0.0
HB 26-1306 Wild horse license plate	143,412	0	143,412	0	0	0.0
HB 26-1382 Support Coloradans disabilities	27,000	0	27,000	0	0	0.0
Subtotal - Other Bills	$375,802	$86,758	$288,266	$778	$0	0.0
Total FY 2026-27	$553,086,688	$148,570,798	$393,252,204	$10,411,554	$852,132	1,838.2
$ Change from prior year	-$4,603,430	-$6,672,888	$1,106,095	$963,363	$0	18.9
% Change from prior year	-0.8%	-4.3%	0.3%	10.2%	0.0%	1.0%

FY 2025-26 Mid-year Adjustments

HB 26-1168 Supplemental: The bill includes a net reduction of $0.5 million. The biggest change is a decrease of $0.6 million General Fund for multiple line items. For additional information see the FY 2025-26 Supplemental Narrative.

HB 26-1410 Long Bill supplemental: The bill includes an increase of $925,000 General Fund for Sales and Use Tax funding.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Employee compensation common policies: The bill includes a net increase of $8.1 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$7,709,070	$3,447,456	$4,244,354	$17,260	$0	0.0
Step plan	1,957,950	945,079	1,004,964	7,907	0	0.0
Unfunded liability amortization payments	363,763	181,911	181,422	430	0	0.0
Shift differential	88,180	0	88,180	0	0	0.0
Paid family and medical leave insurance	16,370	8,186	8,164	20	0	0.0
Short-term disability	1,708	1,273	432	3	0	0.0
Salary survey	0	0	0	0	0	0.0
Vacancy savings	-2,067,973	-998,774	-1,060,251	-8,948	0	0.0
Total	$8,069,068	$3,585,131	$4,467,265	$16,672	$0	0.0

Technical adjustments: The bill includes a net increase of $3.2 million for various technical adjustments, described in the table below.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Responsible gaming grant program escalator	$505,000	$0	$505,000	$0	$0	0.0
IDS print production	494,400	494,400	$0	0	0	0.0
Postage	483,442	457,764	25,678	0	0	0.0
License plates	315,446	0	315,446	0	0	0.0
Contract escalator GovOs & Alvara (SUTS)	292,913	292,913	0	0	0	0.0
Occupational licensing and case management	220,269	0	220,269	0	0	0.0
Document management	208,573	211,180	-2,607	0	0	0.0
GenTax contract escalator	200,544	200,544	0	0	0	0.0
DRIVES contract escalator	196,239	0	196,239	0	0	0.0
Driver’s license documents	187,226	0	187,226	0	0	0.0
SCAIC contract escalator	33,996	0	33,996	0	0	0.0
Joint audit program fee	15,278	15,278	0	0	0	0.0
Total	$3,153,326	$1,672,079	$1,481,247	$0	$0	0.0

Taxation services resources: The bill includes additional resources to assist Colorado taxpayers and promote accurate state level return filing and compliance under the revised federal tax code.

Year 1: $1.0 million General Fund and 11.5 FTE.

DMV realignment: The bill includes a budget-neutral reallocation of $1.1 million cash funds and 21.0 FTE from the Driver Services Division to the Vehicle Services and Administration Divisions within the DMV.

OSPB March forecast adjustment: The bill includes a net General Fund decrease of $9.7 million based on revenue projections from the Office of State Planning and Budgeting’s March forecast. This reduction reflects adjustments to the Cigarette Tax Rebate, Old Age Heat and Fuel and Property Tax Assistance, and retail marijuana sales distributions to local governments.

Lottery marketing reduction: The bill includes a decrease of $5.0 million for Lottery marketing.

General Fund reductions: The bill includes a decrease of $1.3 million General Fund in the Executive Director's Office and Division of Motor Vehicles as a budget balancing action.

Prior year actions: The bill includes adjustments for out-year impacts of prior year legislation and budget actions as outlined in the table below.

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1168 Department of Revenue supplemental	$540,967	$617,295	-$73,348	-$2,980	$0	0.0
FY26 R3 Lottery optimization	182,080	0	182,080	0	0	3.2
SB 25-003 Semiautomatic firearms	80,000	80,000	0	0	0	0.0
HB 24-1325 Tax credits quantum industry	78,237	78,237	0	0	0	0.0
HB 24-1360 CO disability opportunity office	77,926	0	77,926	0	0	0.0
SB 25-310 Proposition 130 implementation	75,857	75,857	0	0	0	0.0
HB 24-1250 Driving improvement course	72,419	0	72,419	0	0	0.4
SB 25-319 Mod higher ed expense income tax	70,859	70,859	0	0	0	1.5
HB 25-1296 Tax expenditure adjustment	66,331	66,331	0	0	0	0.0
HB 24-1249 Tax credit agricultural stewardship	53,942	53,942	0	0	0	0.0
HB 24-1295 Creative industry comm revitalization	50,109	50,109	0	0	0	0.0
SB24-190 Rail & coal transition	48,956	48,956	0	0	0	0.0
HB 24-1365 Opportunity now grants	48,719	48,719	0	0	0	0.0
HB 24-1240 Americorps tax subtraction	40,016	40,016	0	0	0	0.0
HB 25B-1004 Sale of tax credits	39,547	39,547	0	0	0	0.0
HB 25-1189 Vehicle registration reform & fees	31,162	0	31,162	0	0	0.0
HB 24-1089 Vehicle electronic notifications	24,912	0	24,912	0	0	2.8
HB 25-1274 Healthy school meals for all	19,684	19,684	0	0	0	0.0
HB 24-11344 Tax expenditures to reduce burden	19,058	19,058	0	0	0	0.0
SB 25-008 Adjust necessary doc program	14,716	0	14,716	0	0	0.0
HB 25B-1002 Corporate income tax foreign	12,815	12,815	0	0	0	0.0
HB 25-1083 Vehicle deployed military families	8,006	0	8,006	0	0	0.0
HB 25-1039 Commercial vehicle muffler	5,414	0	5,414	0	0	0.0
HB 25-1189 Motor vehicle registration reform	2,555	0	2,555	0	0	0.0
SB 25-320 Motor vehicle transportation	108	0	108	0	0	0.0
FY 25-26 Salary survey	0	0	0	0	0	0.0
FY 25-26 Step Plan	0	0	0	0	0	0.0
HB 26-1410 Long Bill supplemental	-925,000	-925,000	0	0	0	0.0
SB 24-214 Implement state climate goals	-318,088	0	-318,088	0	0	0.0
HB 24-1021 Motor vehicle education standards	-177,675	0	-177,675	0	0	2.1
HB 24-1353 Firearms dealer req and permits	-177,600	-177,600	0	0	0	0.0
HB 24-1340 Incentives post secondary education	-131,103	-131,103	0	0	0	-1.0
HB 25-1312 Transgender legal protect	-127,775	-153,969	26,194	0	0	-1.7
SB 24-182 Immigration ID document	-126,615	0	-126,615	0	0	0.0
HB 25B-1005 Eliminate sales tax vendor fee	-88,720	-88,720	0	0	0	-0.3
HB 24-1268 Financial assistance low income	-88,278	-88,278	0	0	0	-0.5
HB 24-1312 State income tax credit care worker	-73,925	-73,925	0	0	0	0.0
HB 24-1288 Earned income tax credit data sharing	-70,000	-70,000	0	0	0	0.0
SB 24-230 Oil & gas production fees	-60,963	-60,963	0	0	0	0.0
HB 24-1311 Family affordability tax credit	-47,002	-47,002	0	0	0	0.0
HB 24-1439 Financial incentive internship	-44,289	-44,289	0	0	0	0.0
HB 24-1157 Employee-owned business tax credit	-40,428	-40,428	0	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 24-100 Commercial vehicle safety measures	-32,356	0	-32,356	0	0	0.0
HB 24-1316 Housing tax credit	-23,514	-23,514	0	0	0	0.0
HB 25-1154 Communication services disabilities	-21,467	0	-21,467	0	0	0.0
SB 24-192 Motor vehicle lemon law	-20,025	0	-20,025	0	0	0.0
HB 25-1311 Sports betting deductions	-17,135	0	-17,135	0	0	0.0
HB 24-1369 Agriculture special license plate	-16,111	0	-16,111	0	0	0.0
HB 24-1105 Chicano special license plate	-15,169	0	-15,169	0	0	0.0
SB 25-026 Adjusting tax expenditures	-13,137	-13,137	0	0	0	0.0
SB 24-019 Renumeration exempt placards	-10,843	0	-10,843	0	0	0.0
HB 24-1269 Modification of recording fees	-10,764	0	-10,764	0	0	0.0
SB 24-210 Modifications to election laws	-10,764	0	-10,764	0	0	0.0
HB 24-1142 Reduce income tax ss benefits	-9,901	-9,901	0	0	0	0.0
SB25-018 Online search of sales & use tax	-9,718	-9,718	0	0	0	0.0
SB 24-065 Electronic devices & driving	-7,040	0	-7,040	0	0	0.0
HB 24-1319 Fire fighters plate expiration	-3,779	0	-3,779	0	0	0.0
HB 25-1299 Animal protection vol contribution	-2,904	0	-2,904	0	0	0.0
HB24-1135 Offenses related to operating vehicle	-1,020	0	-1,020	0	0	0.0
SB 24-016 Tax credit for cont intermediaries	-561	-561	0	0	0	0.0
HB 24-1135 Offenses related to operating vehicle	-463	0	-463	0	0	0.0
HB 24-1319 Fire fighters plate expiration	-315	0	-315	0	0	0.0
HB 24-1235 Reduce aviation impacts	-64	-64	0	0	0	0.0
Total	-$1,060,116	-$636,747	-$420,389	-$2,980	$0	6.5

Operating common policies: The bill includes a decrease of $178,890 total funds for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Information Technology services	$1,036,769	$408,795	$627,974	$0	$0	0.0
State accounting and payroll system (CORE)	665,135	253,748	411,387	0	0	0.0
Departmental indirect costs	569,753	-948,893	569,753	948,893	0	0.0
IT accessibility	165,887	0	165,887	0	0	0.9
Workers' compensation	96,411	36,770	59,641	0	0	0.0
Leased space	76,006	76,006	0	0	0	0.0
PERA direct distribution	24,010	-43,334	67,344	0	0	0.0
Indirect costs - hearings	21,093	0	21,093	0	0	0.0
Digital trunked radios	20,804	0	20,804	0	0	0.0
Capitol Complex leased space	15,734	6,580	9,154	0	0	0.0
Administrative law judge services	4,131	0	4,131	0	0	0.0
Office of Information Technology base reduction	-1,000,000	-500,000	-500,000	0	0	0.0
Legal services	-688,559	-363,824	-324,735	0	0	0.0
IT operating offset	-514,276	-143,997	-370,279	0	0	0.0
Risk management & property	-465,302	-176,916	-288,386	0	0	0.0
IT efficiencies	-152,816	-42,788	-110,028	0	0	0.0
Vehicle lease payments	-32,577	-4,399	-28,178	0	0	0.0
Other indirect costs	-21,093	0	-21,093	0	0	0.0
Total	-$178,890	-$1,442,252	$314,469	$948,893	$0	0.9

State

The Secretary of State is one of five independently-elected constitutional officers and serves as the chief election official for the State of Colorado. The Department of State is broadly responsible for overseeing elections, registering businesses, and publishing information and records for public use.

State: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$4,254	$0	-$4,254	-100.0%
Cash Funds	48,961,818	47,227,601	-1,734,217	-3.5%
Reappropriated Funds	0	0	0	n/a
Federal Funds	0	0	0	n/a
Total	$48,966,072	$47,227,601	-$1,738,471	-3.6%
Full Time Equivalent Staff	174.8	177.7	2.9	1.7%

Appropriation detail: Change by item and bill

Department of State

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$48,252,479	$4,254	$48,248,225	$0	$0	173.4
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 Cnty commissioner vacancies	314,920	0	314,920	0	0	0.0
HB 26-1169 Supplemental	3,001	0	3,001	0	0	0.4
Total FY 2025-26	$48,966,072	$4,254	$48,961,818	$0	$0	174.8
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$48,966,072	$4,254	$48,961,818	$0	$0	174.8
Additional legal resources	198,632	0	198,632	0	0	1.0
Phone system modernization	185,000	0	185,000	0	0	0.0
Informix database migration	100,000	0	100,000	0	0	0.0
Employee compensation common policies	88,793	0	88,793	0	0	0.0
Prior year actions	-1,284,528	0	-1,284,528	0	0	0.7
Operating common policies	-693,540	0	-693,540	0	0	0.0
Technical adjustments	-669,616	0	-669,616	0	0	0.0
Reduce General Fund appropriation	-4,254	-4,254	0	0	0	0.0
Subtotal - HB 26-1410 Long Bill	$46,886,559	$0	$46,886,559	$0	$0	176.5
Other Bills						
SB 26-133 Artist companies	93,878	0	93,878	0	0	0.1

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1088 Business entity filing	193,954	0	193,954	0	0	0.6
HB 26-1113 Election modifications	10,000	0	10,000	0	0	0.0
HB 26-1207 Demographic workforce data	43,210	0	43,210	0	0	0.5
Subtotal - Other Bills	$341,042	$0	$341,042	$0	$0	1.2
Total FY 2026-27	$47,227,601	$0	$47,227,601	$0	$0	177.7
$ Change from prior year	-$1,738,471	-$4,254	-$1,734,217	$0	$0	2.9
% Change from prior year	-3.6%	-100.0%	-3.5%	n/a	n/a	1.7%

FY 2025-26 Mid-year adjustments

HB 26-1169 Supplemental: The bill includes a net increase of $3,001 cash funds. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Additional legal resources: The bill annualizes a supplemental increase for additional legal resources enacted by the General Assembly.

Year 1: An increase of $198,632 from the Department of State Cash Fund and 1.0 FTE.

Phone system modernization: The bill includes funding for the Department to modernize its phone system.

Year 1: An increase of $185,000 from the Department of State Cash Fund.

Year 2: The ongoing cost is $116,000 from the Department of State Cash Fund.

Informix database migration: The bill includes funding to hire a consultant to plan the migration away from its antiquated database system.

Year 1: A one-time increase of $100,000 from the Department of State Cash Fund.

Employee compensation common policies: The bill includes a net increase of $88,793 for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$700,993	$0	$700,993	$0	$0	0.0
Health, life, and dental true-up	192,676	0	192,676	0	0	0.0
Unfunded liability amortization payments	23,009	0	23,009	0	0	0.0
Paid family and medical leave insurance	1,035	0	1,035	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
PERA direct distribution	201	0	201	0	0	0.0
Short-term disability	161	0	161	0	0	0.0
Salary survey	-545,695	0	-545,695	0	0	0.0
Vacancy savings	-261,665	0	-261,665	0	0	0.0
Step plan	-21,922	0	-21,922	0	0	0.0
Total	$88,793	$0	$88,793	$0	$0	0.0

Prior year actions: The bill includes a net decrease of $1.3 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 25-26 Salary survey	$545,695	$0	$545,695	$0	$0	0.0
FY 25-26 Step plan	73,616	0	73,616	0	0	0.0
SB 25-001 Voting rights act	48,752	0	48,752	0	0	1.0
SB 24-072 Confined eligible electors	25,080	0	25,080	0	0	0.0
FY 25-26 Increase security	6,942	0	6,942	0	0	0.0
SB 23-276 Modify election laws	-1,344,090	0	-1,344,090	0	0	0.0
HB 25-1315 Vacancies in General Assembly	-320,240	0	-320,240	0	0	0.0
HB 25-1319 County commissioner vacancies	-314,920	0	-314,920	0	0	0.0
HB 26-1169 Supplemental bill	-3,001	0	-3,001	0	0	-0.4
FY 25-26 Fraudulent filings	-2,362	0	-2,362	0	0	0.1
Total	-$1,284,528	$0	-$1,284,528	$0	$0	0.7

Operating common policies: The bill includes a net decrease of $693,540 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB24-205 AI compliance	$133,760	$0	$133,760	$0	$0	0.9
Leased space	60,000	0	60,000	0	0	0.0
Office of Information Technology services	30,449	0	30,449	0	0	0.0
Workers' compensation	26,842	0	26,842	0	0	0.0
State accounting system (CORE)	13,170	0	13,170	0	0	0.0
State accounting system (CORE) staff	3,305	0	3,305	0	0	0.0
Legal services	-720,038	0	-720,038	0	0	0.0
AI compliance correction	-133,760	0	-133,760	0	0	-0.9
Risk management & property	-95,230	0	-95,230	0	0	0.0
Administrative law judge services	-8,291	0	-8,291	0	0	0.0
IT efficiencies	-3,036	0	-3,036	0	0	0.0
Vehicle lease payments	-711	0	-711	0	0	0.0
Total	-$693,540	$0	-$693,540	$0	$0	0.0

Technical adjustments: The bill includes a net decrease of $669,616 for technical adjustments.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Document solutions common policy	$201,048	$0	$201,048	$0	$0	0.0
Electronic Recording Tech Board (info only)	-523,664	0	-523,664	0	0	0.0
FY 23-24 HAVA ES state match	-200,000	0	-200,000	0	0	0.0
IT operating expenses decrease	-147,000	0	-147,000	0	0	0.0
Total	-$669,616	$0	-$669,616	$0	$0	0.0

Reduce General Fund appropriation: The bill includes a reduction of the Department's only General Fund in IT operations.

Year 1: A reduction of $4,254 General Fund.

Transportation

The Colorado Department of Transportation (CDOT) is responsible for the construction, maintenance, and operation of the state's highway system, and manages other forms of transportation, including aviation, rail, and transit. CDOT is overseen by an eleven-member Transportation Commission appointed by the governor.

Transportation: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$0	$0	$0	n/a
Cash Funds	1,449,032,151	1,507,920,857	58,888,706	4.1%
Reappropriated Funds	5,181,756	1,198,498	-3,983,258	-76.9%
Federal Funds	819,182,106	780,173,191	-39,008,915	-4.8%
Total	$2,273,396,013	$2,289,292,546	$15,896,533	0.7%
Full Time Equivalent Staff	3,328.5	3,329.7	1.2	n/a

Appropriation detail: Change by item and bill

Department of Transportation

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$2,273,396,013	$0	$1,449,032,151	$5,181,756	$819,182,106	3,328.5
HB 26-1170 Supplemental	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
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$2,273,396,013	$0	$1,449,032,151	$5,181,756	$819,182,106	3,328.5
Revenue forecast adjustments:						
Local Transit and Rail Grant Ent. rev. adj.	$56,184,840	$0	$56,184,840	$0	$0	0.0
Bridge and Tunnel Ent. rev. adj.	25,639,203	0	25,639,203	0	0	0.0
High Performance Trans. Ent. rev. adj.	15,910,991	0	19,910,991	-4,000,000	0	0.0
MMOF revenue adj.	5,755,167	0	5,755,167	0	0	0.0
Air Pollution Ent. rev. adj.	2,378,150	0	2,378,150	0	0	0.0
Fuels Impact Enterprise rev. adj.	780,000	0	780,000	0	0	0.0
CM&O revenue adj.	-74,692,638	0	-35,700,465	16,742	-39,008,915	0.0
Clean Transit Enterprise rev. adj.	-34,796,917	0	-34,796,917	0	0	0.0
Subtotal: revenue forecast adjustments:	-$2,841,204	$0	$40,150,969	-$3,983,258	-$39,008,915	0.0
FY 2026-27 revenue forecast:	$2,270,554,809	$0	$1,489,183,120	$1,198,498	$780,173,191	3,328.5
Offsetting adjustments						
Employee compensation common policies:						
Admin costs	$747,944	$0	$747,944	$0	$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Offsets in CM&O	-747,944	0	-747,944	0	0	0.0
Operating common policies:						
Admin costs	-$6,557,447	$0	-$6,557,447	$0	$0	1.2
Offsets in CM&O	6,557,447	0	6,557,447	0	0	0.0
Total offsetting revenue adjustments:						
Admin costs	-$5,809,503	$0	-$5,809,503	$0	$0	1.2
Offsets in CM&O	5,809,503	0	5,809,503	0	0	0.0
Net impact of offsetting adjustments	$0	$0	$0	$0	$0	1.2
Non-offsetting revenue adjustments:						
Multimodal fund spending authority	$29,237,737	$0	$29,237,737	$0	$0	0.0
Subtotal - HB 26-1410 Long Bill	$2,299,792,546	$0	$1,518,420,857	$1,198,498	$780,173,191	3,329.7
Other Bills						
HB 26-1399 Elim multimodal transfer	-$10,500,000	$0	-$10,500,000	$0	$0	0.0
Subtotal - Other Bills	-$10,500,000	$0	-$10,500,000	$0	$0	0.0
Total FY 2026-27	$2,289,292,546	$0	$1,507,920,857	$1,198,498	$780,173,191	3,329.7
$ Change from prior year	$15,896,533	$0	$58,888,706	-$3,983,258	-$39,008,915	1.2
% Change from prior year	0.7%	n/a	4.1%	-76.9%	-4.8%	0.0

FY 2025-26 Mid-year Adjustments

HB 26-1170 Supplemental: The bill includes net-zero adjustments for budget changes driven by other agencies. These include the use of information technology services from the Office of Information Technology (OIT), and the adjustments to health, life, and dental employee compensation common policies. For Transportation, appropriation changes in administration are offset by equal amounts in the Department's Construction, Maintenance, and Operations division. Additional details can be found in the FY 2025-26 Supplemental Narrative.

FY 2026-27 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 of Transportation Long Bill section forecasts the revenue CDOT expects to receive during FY 2026-27, based on the Final Revenue Allocation Plan approved in March 2026.

Local Transit and Rail Grant Enterprise revenue adjustment: CDOT forecasts an increase of $56.2 million in revenue for cash funds supporting local transit and rail programs (Local Transit Grant Program Cash Fund, Local Transit Operations Cash Fund, and the Rail Funding Program Cash Fund). The anticipated increase is due to increased revenues from oil and gas production fees (S.B. 24-230).

Bridge and Tunnel Enterprise revenue adjustment: CDOT forecasts an increase of $25.6 million in revenue from the Bridge Safety Surcharge, Bridge and Tunnel Impact Fee, Bridge and Tunnel Retail Delivery Fee, and other sources (miscellaneous enterprise revenue, Federal Highway Administration transfer from CDOT). Projected increases are due to an increase in the Bridge and Tunnel Impact Fee from S.B. 25-230 and an inflationary increase to the Bridge and Tunnel Retail Delivery Fee.

High Performance Transportation Enterprise revenue adjustment: CDOT forecasts an increase of $15.9 million in revenue from toll violations, congestion impact fees (from S.B. 24-184), service charges, and managed lane revenue.

Multimodal Transportation and Mitigation Options Fund (MMOF) revenue adjustment: CDOT forecasts an increase of $5.8 million in revenue to the MMOF. Revenues are from fees created in S.B. 21-260 (Sustainability of the Transportation System). Of the revenue to this fund, 85.0 percent is granted out to local entities and 15.0 percent is retained by the state for Bustang operations.

Air Pollution Enterprise (NAAPME) revenue adjustment: CDOT forecasts an increase of $2.4 million in revenue to the Nonattainment Area Air Pollution Mitigation Enterprise (NAAPME) due to inflationary fee adjustments to the retail delivery fee and rideshare fees, and interest earnings.

Fuels Impact Enterprise revenue adjustment: CDOT forecasts an increase of $780,000 in revenue due to interest earnings. The enterprise is required to adjust the fuels impact reduction fee so that the fund balance does not exceed $15.0 million, but this limit does not apply to interest earned from the total fund balance.

Construction, Maintenance, and Operations (CM&O) revenue adjustment: CDOT forecasts a decrease of $74.7 million in revenue to CM&O due to S.B. 25-257, which decreased General Fund transfers to the State Highway Fund in FY 2026-27, and S.B. 25-258, which reduced the road safety surcharge from 2025 to 2027.

Clean Transit Enterprise revenue adjustment: The balance for the Clean Transit Enterprise Fund is $34.8 million less than in FY 2025-26. This is a base revenue adjustment to align spending authority for the enterprise with its forecasted fund balance for FY 2026-27.

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 spend in the Administration Division, which are offset by the same amount in the Construction, Maintenance, and Operations (CM&O) Division.

Employee compensation common policies in Administration: The bill includes a net increase of $747,944 in cash funds for employee compensation common policies. To pay for the increase, revenue allocated to CM&O is reduced by the same amount. For more information, see Appendix C: Common Policies.

Employee compensation common policies (admin costs)

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Salary survey (total compensation)	$565,270	$0	$565,270	$0	$0	0.0
Health, Life, Dental	182,674	0	182,674	0	0	0.0
Total	$747,944	$0	$747,944	$0	$0	0.0

Operating common policies in Administration: The bill includes a net decrease of $6.6 million cash funds to Administration. This increases revenue for CM&O by the same amount. For more information, see Appendix C: Common Policies.

Operating common policies (admin costs)

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
IT accessibility	$187,028	$0	$187,028	$0	$0	1.2
State accounting system (CORE)	153,513	0	153,513	0	0	0.0
Workers' compensation	62,757	0	62,757	0	0	0.0
Capitol Complex leased space	35,322	0	35,322	0	0	0.0
Risk management & property	-6,443,445	0	-6,443,445	0	0	0.0
Office of Information Technology services	-260,807	0	-260,807	0	0	0.0
IT operating offset	-201,401	0	-201,401	0	0	0.0
IT efficiencies	-84,560	0	-84,560	0	0	0.0
Administrative law judge services	-3,446	0	-3,446	0	0	0.0
Legal services	-2,408	0	-2,408	0	0	0.0
Total	-$6,557,447	$0	-$6,557,447	$0	$0	1.2

Non-offsetting expenditure adjustments

Multimodal Fund spending authority: The bill includes an increase in $29.2 million in cash fund spending authority for the Multimodal Transportation and Mitigation Options Fund (MMOF). The fund is subject to annual appropriations, and the Department requested access to its full forecasted fund balance for FY 2026-27. This includes revenues from a retail delivery fee and General Fund transfers from previous legislation.

Treasury

The State Treasurer, one of Colorado's independently elected constitutional officers, manages the state's financial operations through divisions focused on administration, unclaimed property, and special purpose funds. The department oversees cash flow, investments, and debt coordination; returns lost or abandoned assets to rightful owners; and distributes statutory funds to local governments and programs such as transportation and pension obligations. Together, these functions ensure the efficient management, investment, and allocation of state financial resources.

Treasury: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
General Fund	$468,201,918	$482,304,850	$14,102,932	3.0%
Cash Funds	412,822,088	500,297,571	87,475,483	21.2%
Reappropriated Funds	82,542,698	83,166,321	623,623	0.8%
Federal Funds	0	0	0	n/a
Total	$963,566,704	$1,065,768,742	$102,202,038	10.6%
Full Time Equivalent Staff	64.0	68.0	4.0	6.3%

Appropriation detail: Change by item and bill

Department of the Treasury

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 Long Bill	$956,656,229	$468,110,143	$406,003,388	$82,542,698	$0	62.0
SB 25-167 State community investment	375,900	0	375,900	0	0	2.0
SB 25-261 Deferred prop tax prog	160,826	160,826	0	0	0	0.0
HB 25B-1004 Sale of tax credits	3,173,500	0	3,173,500	0	0	0.0
HB 25B-1006 Improve affordability private health insurance	3,173,500	0	3,173,500	0	0	0.0
HB 26-1171 Supplemental	26,749	-69,051	95,800	0	0	0.0
Total FY 2025-26	$963,566,704	$468,201,918	$412,822,088	$82,542,698	$0	64.0
FY 2026-27 Appropriation						
2026-27 Long Bill						
FY 2025-26 Appropriation	$963,566,704	$468,201,918	$412,822,088	$82,542,698	$0	64.0
Technical adjustments	103,738,725	15,679,115	89,428,234	-1,368,624	0	0.0
Operating common policies	793,187	346,710	446,477	0	0	0.0
Employee compensation common policies	324,188	-1,067,592	186,770	1,205,010	0	0.0
UP Division related expenses	306,600	0	306,600	0	0	0.0
Unclaimed Property staff	239,506	0	239,506	0	0	3.0
Admin staff and software	148,378	0	148,378	0	0	1.0
Prior year actions	-3,348,546	-855,301	-3,280,482	787,237	0	0.0
Subtotal - HB 26-1410 Long Bill	$1,065,768,742	$482,304,850	$500,297,571	$83,166,321	$0	68.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Other Bills						
Subtotal - Other Bills	$0	$0	$0	$0	$0	0.0
Total FY 2026-27	$1,065,768,742	$482,304,850	$500,297,571	$83,166,321	$0	68.0
$ Change from prior year	$102,202,038	$14,102,932	$87,475,483	$623,623	$0	4.0
% Change from prior year	10.6%	3.0%	21.2%	0.8%	n/a	6.3%

FY 2025-26 Mid-year adjustments

HB 26-1171 Supplemental: The bill includes a net increase of $26,749. The biggest change is an increase of $85,097 cash funds and an equal decrease of General Fund. The change mainly supports increased payments for Bloomberg Investment Manager Software, which is a tool utilized by the investment personnel in the Department. For additional information see the FY 2025-26 Supplemental Narrative.

FY 2026-27 Long Bill Highlights

Changes are assumed to be ongoing unless otherwise noted.

Technical adjustments: The bill includes a net increase of $103.7 million for technical adjustments primarily related to forecasts for property tax exemptions and the Highway Users Tax Fund. These numbers are included in the Long Bill for informational purposes and are likely to change with future forecasts.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
OSPB Sept forecast	$95,296,747	$0	$95,296,747	$0	$0	0.0
OSPB March forecast	14,641,878	14,641,878	$0	$0	0	0.0
Improve private health insurances	-3,173,500	0	-3,173,500	0	0	0.0
OSPB Dec forecast	-2,545,013	1,037,237	-2,545,013	-1,037,237	0	0.0
Lease purchase payment adjustment	-331,387	0	0	-331,387	0	0.0
Continuation of benefits fund	-150,000	0	-150,000	0	0	0.0
Total	$103,738,725	$15,679,115	$89,428,234	-$1,368,624	$0	0.0

Operating common policies: The bill includes a net increase of $793,187 for operating common policies. For more information, see Appendix C: Common Policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
State accounting system (CORE)	$592,538	$266,642	$325,896	$0	$0	0.0
Legal services	145,366	44,775	100,591	0	0	0.0
Office of Information Technology services	53,505	32,588	20,917	0	0	0.0
Workers' compensation	8,596	8,596	0	0	0	0.0
Capitol Complex leased space	8,341	4,973	3,368	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
State payroll system (CORE)	1,135	681	454	0	0	0.0
IT operating offset	-9,814	-5,951	-3,863	0	0	0.0
Risk management & property	-4,229	-4,229	0	0	0	0.0
IT efficiencies	-2,251	-1,365	-886	0	0	0.0
Total	$793,187	$346,710	$446,477	$0	$0	0.0

Employee compensation common policies: The bill includes a net increase of $0.3 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. For more 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	$297,088	$135,758	$161,330	$0	$0	0.0
Health, life, and dental true-up	74,293	42,739	31,554	0	0	0.0
Unfunded liability amortization payments	37,648	12,889	24,759	0	0	0.0
PERA direct distribution	6,615	2,314	4,301	0	0	0.0
Paid family and medical leave insurance	1,694	580	1,114	0	0	0.0
Short-term disability	259	86	173	0	0	0.0
Statewide PERA direct distribution adjustment	0	-1,205,010	0	1,205,010	0	0.0
Vacancy savings	-88,436	-53,061	-35,375	0	0	0.0
Step plan	-4,973	-3,887	-1,086	0	0	0.0
Total	$324,188	-$1,067,592	$186,770	$1,205,010	$0	0.0

Unclaimed Property (UP) Division related expenses: The bill includes a cash funds increase for operating expenses in the UP division.

Year 1: An increase of $306,600 cash funds.

Unclaimed Property staff: The bill includes a cash funds increase for an additional3.0 FTE in the UP Division.

Year 1: An increase of $239,506 cash funds.

Admin staff and software: The bill includes a cash funds increase for 1.0 additional FTE, software costs and fund source reallocation.

Year 1: An increase of $148,378 cash funds.

Prior year actions: The bill includes a net decrease of $3.3 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 25-26 Step plan	$16,873	$14,715	$2,158	$0	$0	0.0
SB 18-200 PERA Unfunded Liability	0	-787,237	$0	787,237	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 25B-1004 Sale of tax credits	-3,173,500	0	-3,173,500	0	0	0.0
SB 25-261 Deferred property tax	-151,830	-151,830	0	0	0	0.0
HB 26-1171 Supplemental Bill	-26,749	69,051	-95,800	0	0	0.0
SB 25-167 Invest state funds	-13,340	0	-13,340	0	0	0.0
Total	-$3,348,546	-$855,301	-$3,280,482	$787,237	$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 2025-26	FY 2026-27	Change ($)	Change (%)
Capital Construction Fund	$144,499,870	$133,946,147	-$10,553,723	-7.3%
Cash Funds	179,646,263	25,926,518	-153,719,745	-85.6%
Reappropriated Funds	0	0	0	n/a
Federal Funds	4,644,311	483,150	-4,161,161	-89.6%
Total	$328,790,444	$160,355,815	-$168,434,629	-51.2%

Appropriation detail: Change by item and bill

FY 2025-26 Capital Construction Appropriation by Bill

Item	Bill Title	Total Funds	Capital Construction Fund	Cash Funds	Reapprop. Funds	Federal Funds
SB 25-206	Long Bill	$324,012,546	$139,721,972	$179,646,263	$0	$4,644,311
SB 26-149	Pathways for individuals with mental health disorder	4,777,898	4,777,898	0	0	0
Total FY 2025-26		$328,790,444	$144,499,870	$179,646,263	$0	$4,644,311

FY 2026-27 Capital Construction Appropriation by Long Bill Project

Item	Project	Total Funds	Capital Construction Fund	Cash Funds	Reapprop. Funds	Federal Funds
Controlled Maintenance [1]						
State Agencies	Level 1 controlled maintenance, multiple	$53,869,006	$53,385,856	$0	$0	$483,150
Higher Education	Level 1 controlled maintenance, multiple	49,369,621	49,369,621	0	0	0
Subtotal - Controlled Maintenance		$103,238,627	$102,755,477	$0	$0	$483,150

Item	Project	Total Funds	Capital Construction Fund	Cash Funds	Reapprop. Funds	Federal Funds
State Agencies						
Capital Renewal and Recapitalization [2]						
Corrections	Electronic security system replacement, State Penitentiary ph 1/2 (CR)	$748,289	$748,289	$0	$0	$0
Corrections	Colorado Correctional Industries small projects	1,000,000	0	1,000,000	0	0
History Colorado	Regional property preservation projects	700,000	0	700,000	0	0
Human Services	Campus utility infrastructure upgrade, CMHHIP ph 2/4 (CR)	4,144,206	4,144,206		0	0
Human Services	Depreciation Fund for regional centers & group homes	832,718	0	832,718	0	0
Natural Resources	Infrastructure and property maintenance	11,293,800	0	11,293,800	0	0
Transportation	Highway construction projects	500,000	500,000	0	0	0
Subtotal - Capital Renewal and Recapitalization		$19,219,013	$5,392,495	$13,826,518	$0	$0
Capital Expansion						
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		$31,319,013	$5,392,495	$25,926,518	$0	$0
Institutions of Higher Education						
Capital Renewal and Recapitalization						
Higher Education	CSU Clark Building renovation and addition, ph 4/4	$25,798,175	$25,798,175	$0	$0	$0
Subtotal - Capital Renewal and Recapitalization		$25,798,175	$25,798,175	$0	$0	$0
Subtotal - Institutions of Higher Education		$25,798,175	$25,798,175	$0	$0	$0
Total FY 2026-27		$160,355,815	$133,946,147	$25,926,518	$0	$483,150

[1] Controlled maintenance refers to the repair or replacement of building systems with a total cost of up to $4.7 million in a single year.
[2] (CR) indicates the project is capital renewal, which refers to a controlled maintenance project or bundled projects with costs exceeding $4.7 million in a single year.

FY 2022-23 Adjustments

HB 26-1172 Supplemental: The bill includes a $7.5 million increase from institutional sources and an extension of spending authority through FY 2026-27 for the Community College of Denver Boulder Creek Building Remodel and Addition project. The bill also includes a net-zero shift of $446,212 cash funds from the Revenue Loss Restoration Cash Fund from an under-budget Department of Corrections capital renewal project to an over-budget Department of Corrections capital renewal project.

HB 26-1407 State money used to refinance American Rescue Plan money: The bill gives the Department of Human Services spending authority through the end of FY 2026-27 for a capital construction project related to the youth neuro-psych facility at the Colorado Mental Health Hospital at Fort Logan that was originally appropriated in H.B. 22-1283 (Youth and Family Behavioral Health Care).

FY 2024-25 Adjustments

HB 26-1172 Supplemental: The bill includes a $1.0 million increase from institutional cash funds for the Colorado Mesa University Performing Arts Center expansion and renovation project.

FY 2026-27 Long Bill Highlights

Controlled Maintenance

State Agencies and Higher Education - Level 1[11] controlled maintenance: The bill includes $103.2 million total funds, including $102.8 million Capital Construction Fund (CCF), for 54 controlled maintenance projects. This includes 25 projects for state agencies and 29 projects for institutions of higher education.

State Agencies – Capital Renewal and Recapitalization

Corrections – Electronic security system replacement, Colorado State Penitentiary, phase 1/2 (capital renewal): The bill includes $748,289 CCF for the design phase of a capital renewal project to upgrade the electronic security control system and the man-down system at the Colorado State Penitentiary in Cañon City. The construction phase of the project is estimated at $6.8 million.

Corrections – Colorado Correctional Industries small projects: The bill includes $1.0 million from the Colorado Correctional Industries enterprise account related to production facilities that provide employment opportunities to inmates. Projects funded by this increase include tag shop metal blanking line equipment at Colorado Territorial Correctional Facility and toilet paper production equipment and digital web printing at Denver Women's Correctional Facility.

[11] Includes Level 1 projects with reference numbers 1 through 52, 54, and 57, as recommended in the State Architect's annual report at osa.colorado.gov/state-architect/osa-reports-training/osa-annual-reports. The scope of project #52 for the Colorado School for the Deaf and the Blind was modified to include $1.5 million for the purchase of modular classroom trailers.

Higher Education, History Colorado – Regional property preservation projects: The bill includes $700,000 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 – Campus utility infrastructure, Colorado Mental Health Hospital in Pueblo (CMHHIP), phase 2/4 (capital renewal): The bill includes $4.1 million CCF for phase two of a project to complete numerous critical controlled maintenance projects on the CMHHIP campus. This phase installs new water and sewer systems, replaces fire hydrants, and installs new roadways, parking lots, and sidewalks.

Human Services – Depreciation Fund for regional centers and group homes: The bill includes $832,718 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.

Natural Resources, Colorado Parks and Wildlife (CPW) – Infrastructure and property maintenance: The bill includes $11.3 million from a combination of the Wildlife Cash Fund and the Highway Users Tax Fund for recapitalization projects at state parks, wildlife areas, fishing units, and administrative areas.

Transportation – Highway construction projects: The bill includes $0.5 million CCF for highway construction projects. Since FY 2010-11, the legislature has annually allocated money from Referendum C, General Fund Exempt funds for this purpose.

State Agencies – Capital Expansion

Natural Resources, Colorado Parks and Wildlife (CPW) – Property acquisition and improvements: The bill includes $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, phase 4/4: The bill includes $25.8 million CCF for the fourth and final phase of a project to renovate the Clark Building, add square footage to the A and C wings, and demolish the B wing. This project received previous CCF appropriations totaling $55.8 million, and CSU has put $55.0 million of institutional funds toward the project.

Information Technology Capital Projects

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 funding requests and makes recommendations to the Joint Budget Committee.

IT Capital: Year-over-year change

Funding Source	FY 2025-26	FY 2026-27	Change ($)	Change (%)
Capital Construction Fund	$41,904,430	$10,565,852	-$31,338,578	-74.8%
Cash Funds	21,219,666	14,534,931	-6,684,735	-31.5%
Reappropriated Funds	3,634,037	0	-3,634,037	-100.0%
Federal Funds	25,860,174	7,224,720	-18,635,454	-72.1%
Total	$92,618,307	$32,325,503	-$60,292,804	-65.1%

Appropriation detail: Change by item and bill

Summary of Information Technology Capital Projects

Item	Project	Total Funds	Capital Construction Fund	Cash Funds	Reapprop. Funds	Federal Funds
FY 2025-26 Appropriation by Bill						
SB 25-206	FY 2025-26 Long Bill	$73,891,227	$34,541,285	$21,954,666	$3,634,037	$13,761,239
HB 26-1173	Supplemental	20,197,080	7,363,145	735,000	0	12,098,935
HB 26-1410	FY 2026-27 Long Bill supplemental	-1,470,000	0	-1,470,000	0	0
Total FY 2025-26		$92,618,307	$41,904,430	$21,219,666	$3,634,037	$25,860,174
FY 2026-27 Appropriation by HB 26-1410 Long Bill Project						
State Agencies						
Corrections	Inspector General Offense Reporting (IGOR) System	$510,669	$510,669	$0	$0	$0
Education	School finance modernization	369,279	369,279	0	0	0

Item	Project	Total Funds	Capital Construction Fund	Cash Funds	Reapprop. Funds	Federal Funds
Health Care Policy and Financing	Social health info exchange	4,049,989	743,838	0	0	3,306,151
Human Services	Reimaging Colorado’s benefit management system	4,823,806	905,237	0	0	3,918,569
Labor and Employment	Workers' Compensation Database replacement	9,964,519	0	9,964,519	0	0
Personnel	Human Resources Information System	955,500	955,500	0	0	0
Personnel	Statewide procurement system	2,299,500	0	2,299,500	0	0
Public Health and Environment	Stationary sources modernization	1,748,863	1,748,863		0	0
Public Health and Environment	Health Facilities and EMS modernization	2,100,000	0	2,100,000	0	0
Public Safety	Records utilization upgrade	2,564,100	2,564,100	0	0	0
Subtotal - State Agencies		$29,386,225	$7,797,486	$14,364,019	$0	$7,224,720
Higher Education						
Higher Education	Fort Lewis College door access control upgrade	$722,818	$722,818	$0	$0	$0
Higher Education	Otero College campus security improvements	234,300	184,300	50,000	0	0
Higher Education	Univ. of Northern Colorado life safety tech. modern.	1,982,160	1,861,248	120,912	0	0
Subtotal - Higher Education		$2,939,278	$2,768,366	$170,912	$0	$0
Total FY 2026-27		$32,325,503	$10,565,852	$14,534,931	$0	$7,224,720

Appropriations are granted for three years, unless otherwise noted.

FY 2024-25 Adjustments

HB 26-1173 Supplemental: The bill includes an increase of $2.5 million cash funds from Metropolitan State University's reserve fund for final implementation of the upgraded student information system and a reduction of $16.5 million total funds, including $3.7 million Capital Construction Fund, for the Leveraging Technology for Seamless Human Services Delivery project in the Department of Human Services (DHS).

FY 2025-26 Mid-year Adjustments

HB 26-1173 Supplemental: The bill includes an increase of $19.5 million total funds to DHS, including $7.4 million Capital Construction Fund, for the development of a benefit eligibility system. This will replace the Colorado Benefit Management System. The bill also includes an increase of $735,000 from the CBI Identification Unit Fund for updating systems to meet Federal National Information Exchange Model (NIEM) standards.

HB 26-1410 Long Bill supplemental: The bill includes the elimination of the Statewide Facility Assessment project, saving $1.5 million from the Public School Capital Construction Assistance Fund.

FY 2026-27 Long Bill Highlights

Corrections - Inspector General Offense Reporting (IGOR) System: The bill includes a project to replace the existing IGOR System. The Department states that the existing system lacks needed functionality for case review and sentencing, and proposes using an OIT-supported "off-the-shelf" software suite to address these gaps. The cost of this project is $0.5 million from the Capital Construction Fund.

Education - School finance modernization: The bill includes the final phase of the school finance modernization project, hiring a project manager for final implementation. The Department is adopting more flexible systems, which will allow them to implement legislative changes to the funding formula and reduce the opportunity for data entry error. The cost of this project is $0.4 million from the Capital Construction Fund.

Health Care Policy and Financing - Social Health Information Exchange: The bill includes a project to improve care coordination between providers and public programs, reducing duplicative assessments for clients. This will be the final phase of the project. The cost of this project is $0.7 million from the Capital Construction Fund and $3.3 million federal funds.

Human Services - Reimagining Colorado's benefits management eligibility systems: The bill includes a project to implement a new, fully integrated modular benefits management system that will handle eligibility functionality, workflow management, document management, case management, automation, and analytics. The cost of this project is $0.9 million from the Capital Construction Fund and $3.9 million federal funds.

Labor and Employment - Workers' Compensation Database replacement: The bill includes the third phase of the Colorado Workers' Compensation Database replacement, which includes final testing, launching, and troubleshooting. The Department expects this system to improve efficiency by moving away from unsupported third-party software (e.g., Excel) to manage the database. The cost of this project is $10.0 million cash funds.

Personnel - Human Resources Information System: The bill includes the first phase of procurement for a statewide human resources information system. Presently, human resources management is done on an *ad hoc* basis across state agencies, utilizing manual entry and legacy systems. This funding will identify and plan for a statewide human resources system to improve both efficiency and data security. The cost of this project is $1.0 million from the Capital Construction Fund.

Personnel - Statewide procurement system: The bill includes a project to centralize statewide procurement. The Department suggested that the existing decentralized system leads to inefficiency, duplication, and poor data sharing in procurement, with a centralized system enhancing efficiency. The cost of this project is $3.0 million cash funds.

Public Health and Environment - Stationary source modernization: The bill includes funding for the final phase in replacing the outdated stationary sources system. The Department expects this will reduce the permitting backlog for entities regulated under the stationary sources program. The cost of this project is $1.7 million from the Capital Construction Fund.

Public Health and Environment - Health Facilities and EMS modernization: The bill includes funding to replace systems used for both state and federally required regulation and licensing of various health care facilities, including hospitals, hospices, and long-term care facilities. The cost of this project is $2.1 million cash funds.

Public Safety - Records utilization upgrade: The bill includes funding to transition the Colorado State Patrol from paper-based management of traffic citations to an integrated cloud-based system. The cost of this project is $2.6 million cash funds.

Higher Education - Fort Lewis door access control upgrade: The bill includes funding for enhancing physical security by replacing mechanical locks with centralized access technology. This would allow the institution to respond more quickly to emergencies on campus. The cost of this project is $0.7 million from the Capital Construction Fund.

Higher Education - Otero College campus security improvements: The bill includes funding for replacement of outdated cameras and communication infrastructure. The Department indicates that the existing security equipment is inadequate for campus security needs. The cost of this project is $0.2 million from the Capital Construction Fund and $0.1 million from institutional reserves.

Higher Education - UNC life safety tech modernization: The bill includes funding for the modernization of life safety technology at the University of Northern Colorado. The Department states that existing life safety technology is outdated and unsupported, and further states that communication technology is non-compliant with accessibility regulations. The cost of this project is $1.9 million from the Capital Construction Fund and $0.1 million from institutional reserves.

Part III Appendices

Appendix A: FY 2026-27 and FY 2025-26 Appropriations by Bill

FY 2026-27 Appropriations by Bill

Bill Number	Short Title	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1410	2026-27 Long Bill	$49,560,763,693	$17,351,445,407	$13,965,033,099	$2,886,589,173	$15,357,696,014	67,862.6
HB 26-1008	Colorado Outdoor Opportunities Act	436,025	0	436,025	0	0	4.1
HB 26-1016	Continuation of Open Educ Resources Program	275,000	275,000	0	0	0	1.0
HB 26-1033	Expanding the Colorado Cottage Foods Act	119,354	0	119,354	0	0	1.0
HB 26-1053	Motor Vehicle Regulation Administration	18,170	0	18,170	0	0	0.0
HB 26-1065	Transit and Housing Investment Zones	213,349	190,849	22,500	0	0	1.0
HB 26-1075	Child Welfare Prevention Servs Funding	150,000	0	0	0	150,000	0.0
HB 26-1078	Off-Campus Courses & Concurrent Enrollment Progs	-94,300	-14,122	0	-80,178	0	0.6
HB 26-1088	Business Entity Filing Secretary of State	193,954	0	193,954	0	0	0.6
HB 26-1111	Pesticide Product Disposal & Container Recycling	19,875	0	0	19,875	0	0.1
HB 26-1113	Modifications to Elections	10,000	0	10,000	0	0	0.0
HB 26-1123	Preventing Sexual Abuse in Jails	38,916	0	38,916	0	0	0.3
HB 26-1147	Host Home for People with Intellectual & Dev Disab	80,000	20,000	0	0	60,000	0.0
HB 26-1207	Disclosure of Demographic Workforce Data	43,210	0	43,210	0	0	0.5
HB 26-1223	Modifying Certain Tax Expenditures	48,326	48,326	0	0	0	0.0
HB 26-1242	Interlock Device for Impaired Drivers	15,225	0	15,225	0	0	0.0
HB 26-1250	Procedures Related to Civil Asset Forfeiture	611,750	0	611,750	0	0	0.0
HB 26-1272	Extreme Temperatures Worker Protections	76,651	76,651	0	0	0	0.6
HB 26-1274	State Agency Payments to Grant Recipients	34,146	34,146	0	0	0	0.5
HB 26-1276	Protect Safety of Individuals Who Are Immigrants	107,283	0	107,283	0	0	1.0
HB 26-1289	Modification of Certain Tax Expenditures	1,137,516	10,873	1,105,933	0	20,710	0.0
HB 26-1298	Background Checks for Child Welfare Placements	700,000	0	0	350,000	350,000	0.0
HB 26-1306	Wild Horse License Plate	143,412	0	143,412	0	0	0.0
HB 26-1326	Sunset Public Utilities Commission	348,136	0	298,448	49,688	0	1.8
HB 26-1328	Medicaid Nonemergency Medical Transportation	0	-76,639	-20,941,853	0	21,018,492	0.0
HB 26-1331	Modify 2026 Interim Committees	-453,197	-453,197	0	0	0	-3.3
HB 26-1333	FY 2026-27 Legislative Appropriation Bill	76,444,609	74,657,929	5,000	1,781,680	0	450.6
HB 26-1338	2026 Water Projects Bill	49,630,000	0	49,630,000	0	0	0.0
HB 26-1349	Funding for Prevention Servs Progs CDEC	0	0	0	0	0	0.0
HB 26-1350	Appropriations to Legacy School Food Programs	-837,944	-229,097	-608,847	0	0	0.0

Bill Number	Short Title	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1352	Reducing Frequency of READ Act Indep Evaluations	-750,000	0	-750,000	0	0	0.0
HB 26-1353	Student State Assessment in Social Studies	-302,835	0	-302,835	0	0	0.0
HB 26-1357	Phase-Out of Teacher Recruitment Educ Program	8,201,462	0	8,201,462	0	0	0.0
HB 26-1364	2025 Consumer Price Index Calculation	0	0	0	0	0	0.0
HB 26-1366	Denver Health Federal Funds for Physician Services	11,331,455	0	3,527,482	0	7,803,973	0.0
HB 26-1373	Subsidy Limits in Assistance Progs for Children	-3,946,381	-2,199,750	-407,295	0	-1,339,336	0.0
HB 26-1375	Repeal County Administration Funding Model	-840,000	-252,180	-47,820	-240,000	-300,000	0.0
HB 26-1378	Repeal Behavioral Health Resources	-5,100,805	-2,100,805	-3,000,000	0	0	-1.0
HB 26-1382	Support of Coloradans with Disabilities	927,000	0	927,000	0	0	0.0
HB 26-1383	Repeal Employment Support Job Retention Program	-500,000	-250,000	0	-250,000	0	0.0
HB 26-1387	Severance Tax Fund Expenditures	-3,000,000	0	-3,000,000	0	0	0.0
HB 26-1389	Comprehensive Human Sexuality Educ Grant Approp	-991,025	-991,025	0	0	0	-1.3
HB 26-1391	Safe Drinking Water in Child Care Ctrs & Schools	8,700,000	0	8,700,000	0	0	7.0
HB 26-1394	Change Motorcycle Operator Fund to Annual Approp	1,110,000	0	1,110,000	0	0	0.0
HB 26-1397	Multiple Employer Health Trust Funding	-400,000	-250,000	0	-150,000	0	0.0
HB 26-1399	Elim Gen Fund Transfer to Multimodal Transp Fund	-10,500,000	0	-10,500,000	0	0	0.0
HB 26-1401	Transfers from Unclaimed Property Trust Fund	0	63,491,322	-63,491,322	0	0	0.0
HB 26-1404	Transfer Tobacco Ed Fund to Preschool Prog Fund	0	-10,000,000	10,000,000	0	0	0.0
HB 26-1406	Repeal Capital Construction Funding Requirements	-26,037,973	-25,261,186	-776,787	0	0	0.0
HB 26-1411	Changes to Cover All Coloradans Program	-13,882,011	-11,105,384	0	0	-2,776,627	0.0
HB 26-1412	HCPF Statistical Sampling & Extrapolation	0	-6,861,775	13,723,550	0	-6,861,775	0.0
HB 26-1419	Over-Refund of Excess State Revenues	18,021	18,021	0	0	0	0.2
HB 26-1425	Applied Behavior Analysis Services	1,902,045	1,344,460	261,833	69,235	226,517	17.3
HB 26-1429	County Administration Public Assistance Programs	13,000,939	2,961,237	1,340,695	3,097,931	5,601,076	9.8
SB 26-006	Parity for Non-Opioid Pain Management Drugs	15,415	0	15,415	0	0	0.2
SB 26-023	School Finance Act	-8,308,592	0	-8,308,592	0	0	2.3
SB 26-035	Increase of Traffic Violation Penalties	30,943	0	30,943	0	0	0.0
SB 26-036	Prison Population Management Measures	-174,966	-174,966	0	0	0	2.0
SB 26-042	Revenue Classification Taxpayers Bill of Rights	2,250,000	2,250,000	0	0	0	0.0
SB 26-078	Changes to Institutions of Higher Ed Statutes	48,098	48,098	0	0	0	0.5
SB 26-115	Post-Conviction Relief for Certain Offenders	-67,814	-67,814	0	0	0	0.5
SB 26-131	Sports Betting Protections	124,623	0	0	124,623	0	0.5
SB 26-132	Voluntary Alcohol Breath Test	120,000	0	120,000	0	0	0.0
SB 26-133	Colorado Artist Companies	93,878	0	93,878	0	0	0.1
SB 26-141	Wildlife Collision Prevention	75,012	0	54,294	20,718	0	0.1
SB 26-149	Pathways for Individuals with Mental Hlth Disorder	25,360,675	24,196,605	26,296	294,967	842,807	92.4
SB 26-154	Modify CO Channel Auth Bd Appointments	-1,446	-1,446	0	0	0	0.0

Bill Number	Short Title	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 26-155	Increase Access Homeowners Insurance Enterprise	66,250	0	0	66,250	0	0.3
SB 26-156	Change Practices of Work Force Development Council	-46,605	-46,605	0	0	0	0.0
SB 26-157	Determination of Town Abandonment	100,000	0	0	100,000	0	0.0
SB 26-165	Species Conservation Measures	5,000,000	0	5,000,000	0	0	0.0
SB 26-187	Establishing Commission on Medicaid	500,000	500,000	0	0	0	0.5
SB 26-189	Automated Decision-Making Technology	46,190	46,190	0	0	0	0.4
TOTAL		$49,694,444,712	$17,461,279,123	$13,958,829,776	$2,891,843,962	15,382,491,851	68,454.8

FY 2025-26 Appropriations by Bill

Bill Number	Short Title	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-206	2025-26 Long Bill	$46,594,631,497	$16,898,279,934	$12,781,756,698	$2,956,040,634	$13,958,554,231	66,679.1
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
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	5,000,000	0	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

Bill Number	Short Title	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 25-1332	State Trust Lands Conserv & Recreation Work Group	393,506	0	393,506	0	0	1.6
HB 25B-1004	Sale of Tax Credits	3,173,500	0	3,173,500	0	0	0.0
HB 25B-1005	Eliminate State Sales Tax Vendor Fee	192,602	156,219	0	36,383	0	1.2
HB 25B-1006	Improve Affordability Private Health Insurance	3,173,500	0	3,173,500	0	0	0.0
HB 26-1150	Department of Agriculture Supplemental	-90,802	-174,814	71,603	0	12,409	0.8
HB 26-1151	Department of Corrections Supplemental	13,146,647	29,044,881	-3,758,488	-12,139,746	0	15.1
HB 26-1152	Department of Early Childhood Supplemental	1,683,354	-7,691,218	9,951,963	-32,431	-544,960	0.0
HB 26-1153	Department of Education Supplemental	28,406,091	-278,179	28,567,449	22,270	94,551	0.0
HB 26-1154	Dept of Gov, Lt Gov, & OSPB Supplemental	-13,755,233	214,643	64,688	-14,075,444	40,880	0.0
HB 26-1155	Dept of Health Care Policy & Fin Supplemental	835,592,424	134,254,626	186,025,058	16,555,484	498,757,256	4.6
HB 26-1156	Department of Higher Education Supplemental	-22,448,244	-11,458,375	671,829	-11,669,307	7,609	0.0
HB 26-1157	Department of Human Services Supplemental	24,042,051	10,043,775	731,159	4,192,821	9,074,296	-31.2
HB 26-1158	Judicial Department Supplemental	14,877,563	12,837,476	1,382,882	657,205	0	0.3
HB 26-1159	Department of Labor & Employment Supplemental	-244,409	-337,129	93,266	-2,752	2,206	0.0
HB 26-1160	Department of Law Supplemental	-524,599	-162,018	-56,660	-300,764	-5,157	0.0
HB 26-1161	Department of Local Affairs Supplemental	-611,006	-240,851	-244,415	-63,899	-61,841	0.0
HB 26-1162	Department of Military Affairs Supplemental	-20,587	131,750	1,436	0	-153,773	0.0
HB 26-1163	Department of Natural Resources Supplemental	-3,502,084	-805,064	-2,622,459	-27,889	-46,672	0.0
HB 26-1164	Department of Personnel Supplemental	-490,721	-206,375	-96,265	-188,081	0	4.6
HB 26-1165	Dept of Public Health & Environment Supplemental	581,487	-1,251,867	1,421,147	53,884	358,323	4.0
HB 26-1166	Department of Public Safety Supplemental	2,140,754	1,062,174	536,871	722,050	-180,341	1.3
HB 26-1167	Department of Regulatory Agencies Supplemental	418,098	638,477	-249,889	24,204	5,306	0.0
HB 26-1168	Department of Revenue Supplemental	-540,967	-617,295	73,348	2,980	0	0.0
HB 26-1169	Department of State Supplemental	3,001	0	3,001	0	0	0.4
HB 26-1170	Department of Transportation Supplemental	0	0	0	0	0	0.0
HB 26-1171	Department of Treasury Supplemental	26,749	-69,051	95,800	0	0	0.0
HB 26-1174	School Finance Mid-Year Adjustments	-103,472,508	0	-103,472,508	0	0	0.0
HB 26-1176	Modify Fourth-Year Innovation Pilot Program	-30,958	-30,958	0	0	0	-0.3
HB 26-1177	End Nursing Provider Wage Enhancement Payments	-8,719,922	-4,359,961	0	0	-4,359,961	0.0
HB 26-1338	2026 Water Projects Bill	550,000	0	550,000	0	0	0.0
HB 26-1410	2026-27 Long Bill	187,911,354	73,880,234	13,111,064	-6,969	100,927,025	0.5
HB 26-1411	Changes to Cover All Coloradans Program	-375,000	-131,250	0	0	-243,750	0.0
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

Bill Number	Short Title	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
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
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

Bill Number	Short Title	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
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
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
SB 25B-005	Reallocate DNR Wolf Funding to Health Ins Enter	-264,268	-264,268	0	0	0	0.0
SB 26-023	School Finance Act	3,755,558	0	3,755,558	0	0	0.0
SB 26-149	Pathways for Individuals with Mental Hlth Disorder	535,934	535,934	0	0	0	0.0
Total		$47,668,766,385	$17,176,443,745	$13,035,597,290	$2,882,815,124	$14,573,910,226	67,278.2

Appendix B: Glossary of Terms

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 an 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 receives broad-based taxes, such as state sales and income taxes, as well as other revenues not required to be deposited in a specific fund. The General Fund pays for state programs that are considered general government services, rather than services supported by user fees.

Both revenues and expenditures from the General Fund are subject to fiscal limits. These include the Taxpayer's Bill of Rights (TABOR) and a state statute that caps annual General Fund appropriations at 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 I.

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.

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. Therefore, they represent a double-count of funding. For example, suppose $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 these appropriations 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.

Employee Compensation Common Policies

The total appropriations impact of employee compensation common policies for FY 2026-27 is $1.0 billion total funds, including $556.6 million General Fund.

Health, Life, and Dental and Vacancy Savings

This line item adjusts the State contribution for employee health, life, and dental insurance premiums to match prevailing compensation. Statewide appropriations for health, life, and dental total $596.3 million, including $321.5 million General Fund, for FY 2026-27. This compares to base costs of $485.8 million total funds, including $268.8 million General Fund, identified for FY 2025-26.

A reduction of 1.5 percent of base salaries is included in health, life, and dental calculations for FY 2026-27. Reductions exclude the base salary estimate for "24-7" staff. This reduction is located in Health, Life, and Dental line items to provide agencies flexibility in how the reduction is implemented. The following table outlines the total reductions across all departments.

FY 2026-27 1.5 percent of Base Salary Estimate to be taken in HLD as a one-time reduction [1]

	Total Funds	General Fund	Cash Funds	Reapprop Funds.	Federal Funds
Agriculture	($449,867)	($135,687)	($242,453)	($33,576)	($38,151)
Corrections	(1,137,270)	(1,137,270)	0	0	0
Early Childhood	(416,427)	(180,419)	(81,449)	(43,634)	(110,927)
Education	(1,061,138)	(431,417)	(157,283)	(112,914)	(359,525)
Governor	(2,680,043)	(304,596)	(191,214)	(2,041,970)	(142,263)
Health Care Policy and Financing	(1,247,172)	(386,624)	(199,548)	0	(661,001)
Higher Education – DHE and HistCO	(345,050)	(113,880)	(182,636)	0	(48,534)
Human Services	(3,178,631)	(1,887,362)	(362,750)	(44,358)	(884,162)
Judicial	(5,627,423)	(5,358,248)	(236,287)	(32,888)	0
Labor and Employment	(2,421,597)	(157,889)	(1,073,493)	(113,331)	(1,076,885)
Law	(1,397,139)	(339,620)	(194,958)	(828,903)	(33,659)
Legislature	(765,165)	(765,165)	0	0	0
Local affairs	(327,173)	(77,418)	(112,991)	(94,214)	(42,551)
Military and Veterans Affairs	(245,597)	(99,524)	(4,733)	0	(141,341)

	Total Funds	General Fund	Cash Funds	Reapprop Funds.	Federal Funds
Natural Resources	(1,027,688)	(363,578)	(528,356)	(86,942)	(48,813)
Personnel	(643,854)	(294,093)	(18,968)	(330,794)	0
Public Health and Environment	(3,085,961)	(521,282)	(1,251,936)	(281,607)	(1,031,136)
Public Safety	(2,202,609)	(1,282,883)	(606,482)	(301,299)	(11,946)
Regulatory Agencies	(965,556)	(23,048)	(841,887)	(79,950)	(20,672)
Revenue	(2,067,972)	(998,774)	(1,060,251)	(8,948)	0
State	(261,665)	0	(261,665)	0	0
Transportation	(265,052)	0	(265,052)	0	0
Treasury	(88,436)	(53,061)	(35,375)	0	0
Total	($31,908,479)	($14,911,832)	($7,909,761)	($4,435,325)	($4,651,562)

[1] Totals may not add due to rounding.

Paid Family and Medical Leave Insurance

Colorado Proposition 118, Paid Family Medical Leave Initiative, was approved by voters in November 2020 and implemented in FY 2024-25. The initiative created a paid family and medical leave insurance program for all Colorado employees administered by the Colorado Department of Labor and Employment. This requires employers and employees in Colorado to pay a payroll premium (.90 percent with a minimum of half paid by the employer) to finance paid family and medical leave insurance benefits. Payroll premiums began on January 1, 2023.

Statewide appropriations for Paid Family and Medical Leave Insurance total $13.3 million, including $7.1 million General Fund, for FY 2026-27. This compares to base costs of $12.9 million total funds, including $7.1 million General Fund, identified for FY 2025-26.

PERA Direct Distribution

The PERA Direct Distribution was added as a common policy allocation in the 2019 Long Bill pursuant to Section 24-51-414 (2), C.R.S. A line item in each department provides an appropriation of General Fund, cash funds, reappropriated funds, and federal funds based on a billing allocation (proportional to ULAP allocations) for the State's share of the $225.0 million annual PERA Direct Distribution payment required by Section 24-51-414 (1), C.R.S.

For FY 2026-27, the state employee share is $61.3 million total funds. This compares to $60.4 million for FY 2025-26.

The Long Bill includes a corresponding informational appropriation of $225.0 million for the Department of the Treasury, which includes $61.3 million reappropriated funds collected from departments for the State and Judicial PERA divisions, and a General Fund appropriation of $163.7 million for the School and Denver Public Schools PERA divisions.

Salary Survey and Step Pay Plan

Salary Survey appropriations total $6.3 million total funds, including $0.2 million General Fund, for FY 2026-27. This compares with $80.7 million total funds, including $42.8 million General Fund, for FY 2025-26. Salary Survey component adjustments include:

- no system maintenance study salary range adjustments;
- a 1.0 percent across-the-board salary range adjustment;
- no across-the-board/cost of living adjustment (ATB/COLA) salary increase for FY 2026-27;
- a minimum wage adjustment to $16.55 per hour; and
- increases for the Colorado State Patrol movement-to-range-minimum pay plan adjustments.

The Step Pay appropriation includes amounts to fund the step pay plan in FY 2026-27, as defined in the revised partnership agreement through the collective bargaining process. The step pay increases result from the movement of employees covered under the agreement through the pre-defined pay ranges (steps) based on time spent in the job series.

In prior years the step pay adjustment was made after accounting for an across-the-board salary survey increase, reducing the total cost of the actual step pay increase. To increase transparency of the cost of the Step Pay plan, for FY 2026-27, the step pay adjustment is calculated on the full cost of the step pay plan for covered employees.

The Step Pay increase is calculated as an average of 1.0 percent of the base salary estimate for covered employees. Therefore, a step-like increase is provided at an average of 1.0 percent of the base salary estimate for all non-covered employees. While the covered employee step pay increase is calculated and distributed based on each employee's step pay qualification, the step-like amount for non-covered employees is provided to the agency as a lump sum amount to be distributed on a merit award basis and is not provided as an "across-the-board" amount per non-covered employee.

Step Pay appropriations total $29.6 million, including $18.8 million General Fund for FY 2026-27. This compares with $16.5 million total funds, including $9.9 million General Fund for FY 2025-26.

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. Long Bill appropriations for shift differential payments for FY 2026-27 total $38.2 million, including $32.1 million General Fund, primarily for the Departments of Corrections and Human Services. That compares to $37.9 million, including $28.6 million General Fund, for FY 2025-26. Shift differential is set at 100.0 percent of the most recently-ended fiscal year's (FY 2024-25) actual expenditures.

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 2026-27. This is a continuation of the rate from FY 2025-26 as a result of the calculation of claims expectations from the State's insurer. Statewide short-term disability appropriations for FY 2026-27 total $2.1 million, including $1.1 million General Fund. This compares to $2.0 million, including $1.1 million General Fund, for FY 2025-26.

Unfunded Liability Amortization Payments (ULAP)

Pursuant to S.B. 04-257 and S.B. 06-235, two different payments are made by the State to assist in the amortization of PERA's unfunded liability. Prior to FY 2024-25, these payments were reflected in two separate line items which have now been combined into a single line item. The total appropriation is calculated as a percentage of base salary plus salary increases and shift differential pay. For all employees and judges, the contribution rate totals 10.0 percent. The Long Bill includes $296.3 million total funds, including $157.8 million General Fund, for FY 2026-27. This compares to $287.5 million total funds, including $157.4 million General Fund, for FY 2025-26.

Operating Common Policies

The total appropriations impact of operating common policies for FY 2026-27 is $557.0 million total funds, including $219.5 million General Fund.

Administrative Law Judge Services

Funds for Administrative Law Judge (ALJ) services, which are provided by the Department of Personnel, are included for the 14 departments that use these services. Billing is calculated by identifying the budget year's base costs (personal services, 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 according to the actual percentage of service hours each agency utilized in the prior fiscal year. Statewide spending authority for ALJ services totals $6.0 million in FY 2026-27 compared to $11.5 million for FY 2025-26. The decrease is primarily due to one-time funding in FY 2025-26 for upgrades to the court management system used by the Office of Administrative Courts.

Capitol Complex Leased Space

This line item provides funds to pay the Department of Personnel for property management for departments occupying state-owned space in the Capitol Complex, the North Campus facility, the Pierce Street Building, the Grand Junction State Office Building, and Camp George West. This line item generally appears in each department's Executive Director's Office or its equivalent. Each campus has a distinct rental rate per square foot calculated on the pooled expenses of the campus. Statewide allocations total $20.4 million in FY 2026-27 compared to $16.8 million for FY 2025-26; however, the General Fund associated with Capital Complex leased space payments decreases slightly from $9.6 million in FY 2025-26 to $9.1 million in FY 2026-27.

The total funds increase is due to a change in the method used for allocating costs, wherein departments pay the full cost of their leased space. Excess fund balance in the cash fund supporting the Capital Complex is now used to offset the cost of vacant square footage, which would otherwise require General Fund.

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 2026-27 is $132.50 per hour for legal services, which are provided by both attorneys and legal assistants. This compares to a rate of $146.06 per hour for FY 2025-26. 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 blended rate is multiplied by the three-year average of actual legal service hours provided to each client agency to determine the final appropriation.

Payments to OIT

This line generally appears in each department's Executive Director's Office, or its equivalent, and provides funding to pay for information technology services provided by the Governor's Office of Information Technology (OIT). The Long Bill includes recoverable costs of $298.3 million total funds, including $125.7 million General Fund, for FY 2026-27. This compares to $290.2 million total funds, including $141.2 million General Fund, for FY 2025-26.

Payment to Risk Management and Property Funds

This line item provides funding to pay each department's share of the statewide cost of property and liability insurance coverage. Amounts are 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. The Long Bill includes $41.0 million total funds, including $25.9 million for property and $15.1 million for liability for FY 2025-26. This compares to $66.6 million total funds for FY 2024-25, including $41.6 million for property and $24.9 million for liability. The reduction is due primarily to substantial cost offsets from excess fund balances in the supporting cash funds used to reduce allocated costs.

State Accounting System (CORE)

The Colorado Operations Resource Engine (CORE) is the state accounting, financial reporting, and payroll system 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, financial reporting, and payroll system. Statewide spending authority for CORE services totals $9.3 million in FY 2026-27 compared to $2.1 million for FY 2025-26. The increase is primarily due to two factors: less excess cash funds balance available to offset total program costs and the implementation of a new payroll system. The former factor increases total costs by $6.5 million, the latter adds $0.8 million to the upcoming fiscal year.

Statewide 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. The statewide indirect cost recovery plan is estimated to recover $23.0 million in FY 2026-27, unchanged from the previous fiscal year.

Vehicle Lease Payments

Pursuant to Section 24-30-1117, C.R.S., 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. The Long Bill includes funding for 545 replacement vehicles, consisting of 326 alternative fuel vehicles, and 219 standard vehicles. For FY 2025-26, funding was provided for 552 replacement vehicles, consisting of 470 alternative fuel vehicles and 82 standard vehicles.

Statewide appropriations to state agency Vehicle Lease Payments line items for FY 2026-27 total $34.7 million in comparison to $35.1 million total funds for FY 2025-26. The appropriation for the Department of Personnel's Fleet Management Vehicle Replacement Lease/Purchase line item for FY 2026-27 is $40.1 million reappropriated funds, in comparison to $34.4 million reappropriated funds for FY 2025-26.

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. The Long Bill appropriation for the workers' compensation program totals $44.7 million total funds for FY 2026-27, compared to $34.5 million total funds for FY 2025-26.

Appendix D: Highway Users Tax Fund Off-the-top

The Highway Users Tax Fund (HUTF) receives revenues from:

- gas, special-fuel, and passenger-mile taxes;
- license plate, driver's license, motor vehicle, and registration fees; and
- various fines.

The Colorado Constitution limits expenditures from gas taxes and license and registration fees exclusively to the construction, maintenance, and supervision of state highways[12].

The HUTF "off-the-top" refers to the portion of HUTF revenue appropriated for the supervision of highways. This portion is appropriated to the Department of Public Safety before the formula allocation to the State Highway Fund, counties, and cities. It is primarily allocated to the Colorado State Patrol to pay for personal services and operating expenses related to State Troopers. The limit of HUTF “off-the-top” appropriations growth is no more than 6.0 percent annually[13]. This growth in appropriations is regardless of any change in overall highway-related revenues.

The following table provides the HUTF “off-the-top” base from FY 2025-26, the FY 2026-27 appropriation included in the Long Bill, and additional enacted legislation that impacted the total “off-the-top” appropriation for FY 2026-27.

HUTF off-the-top Appropriations

Item	Appropriation	Percent Change
FY 2025-26 HUTF “off-the-top” appropriation	$220,785,762	
6.0 Percent Growth	13,247,146	6.0%
FY 2026-27 HUTF “off-the-top” limit	$234,032,908	
FY 2026-27 HUTF “off-the-top” Long Bill appropriation	$234,032,908	6.0%
HB 26-1406 Repeal capital funding requirement	-67,700	
FY 2026-27 HUTF “off-the-top” appropriation	$233,965,208	6.0%
HUTF “off-the-top” remaining	$67,700	

[12] Section 18 of Article X of the Colorado Constitution
[13] Section 43-4-201 (3)(a)(I)(C), C.R.S.

Appendix E: Marijuana Tax Cash Fund

This appendix summarizes the 2026 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.

Long Bill appropriations for FY 2026-27 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 2026 -27 Marijuana Tax Cash Fund Figure Setting document.

Summary of 2026 legislative actions

The General Assembly allocated or transferred a total of $124.2 million from the Marijuana Tax Cash Fund (MTCF) for FY 2026-27. This amount includes $123.6 million in appropriations across fifteen state departments and $598,000 in statutory transfers. In response to ongoing market challenges and declining marijuana tax revenues, FY 2026-27 appropriations were reduced by approximately $4.4 million compared with FY 2025-26.

In addition, H.B. 26-1409 (Marijuana Tax Cash Fund Distributions) modified the distribution of retail marijuana sales tax revenue. The bill eliminates the previous allocation of 3.5 percent of gross retail marijuana sales tax revenue to local governments and reallocates those funds to the Marijuana Tax Cash Fund.

Beginning in FY 2026-27, the bill also requires that any MTCF revenue remaining after funding all appropriations and accounting for the statutory 15.0 percent reserve be transferred to the State Public School Fund at the end of the fiscal year.

Summary of Appropriations and Transfers from the Marijuana Tax Cash Fund for FY 2025-26 & FY 2026-27

	FY 2025-26 Appropriation	FY 2026-27 Appropriation	Annual Change
Agriculture	$2,139,550	$2,247,864	$108,314
Early Childhood	1,007,612	1,002,929	-4,683
Education	17,241,398	18,918,840	1,677,442
Governor	934,346	1,444,337	509,991
Health Care Policy and Financing	1,500,000	1,000,000	-500,000
Higher Education	7,225,000	7,225,000	0
Human Services	58,799,990	55,505,084	-3,294,906
Judicial	2,734,691	2,734,691	0
Law	1,709,553	1,814,193	104,640
Local Affairs	1,347,314	1,125,719	-221,595

	FY 2025-26 Appropriation	FY 2026-27 Appropriation	Annual Change
Public Health and Environment	17,475,848	17,536,144	60,296
Public Safety	7,490,190	7,875,912	385,722
Regulatory Agencies	120,807	126,007	5,200
Revenue	4,559,855	4,559,855	0
Transportation	450,000	450,000	0
Total Appropriations	$124,736,154	$123,566,575	-$1,169,579
			0
Statutory Transfers	$3,828,000	$598,000	-$3,230,000
			0
Total Appropriations and Transfers from the Marijuana Tax Cash Fund	$128,564,154	$124,164,575	-$4,399,579

Appendix F: 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 limited minerals or fuel from the land. Examples include oil and gas, coal, metallic minerals, and molybdenum. Of this revenue, approximately half supports local governments through the Department of Local Affairs and half supports programs through the Department of Natural Resources (DNR).

Within DNR, half of the received revenue is allocated to water projects and the other half goes to the Severance Tax Operational Fund.

Summary of 2026 legislative actions

The following table outlines appropriations in the current fiscal year and expected appropriations in FY 2026-27.

Severance Tax Operational Fund Appropriations

Category	FY 2025-26 Appropriations	FY 2026-27 Appropriations (estimate)
Core Programs		
Energy and Carbon Management Commission	$6,148,067	$1,148,067
CO Geological Survey	1,898,062	1,955,004
Avalanche Information Center	1,522,456	1,568,130
Reclamation, Mining, & Safety	5,906,439	6,083,632
CO Water Conservation Board	1,319,250	0
CPW – Parks	2,521,682	179,190
Core Programs Total	**$19,315,956**	**$10,934,023**
Discretionary Programs		
DNR Species Conservation Trust Fund	$5,000,000	$3,000,000
CPW Aquatic Nuisance Species Fund	4,006,005	4,006,005
CDA Soil Conservation Grant Fund	700,000	300,000
CO Strategic Wildfire Action Plan	5,000,000	5,000,000
Discretionary Programs Total	**$14,706,005**	**$12,306,005**
Other Legislation		
HB 26-1387 Severance Tax Fund Expenditures	0	-3,000,000
Other Legislation Total	**$0**	**-$3,000,000**
Operational Fund Total Appropriations	**$34,021,961**	**$20,240,028**

2026 Session Highlights:

- H.B. 26-1405 (Cash Fund Transfers to General Fund) transfers $7.3 million from the Operational Fund to the General Fund in FY 2025-26 and $11.2 million in FY 2026-27.
- The Long Bill refinanced $10.7 million in Severance Tax Operational Fund appropriations to other cash funds, including:
  - For the Energy and Carbon Management Commission (ECMC) - $5.0 million to the ECMC Cash Fund
  - For the Colorado Water Conservation Board (CWCB) – $1.2 million to the CWCB Construction Fund
  - For state park operations – $2.4 million to the Parks Cash Fund
  - For soil conservation grants in the Department of Agriculture - $0.4 million to the Agricultural Management Fund
  - For Species Conservation Trust Fund (SCTF) – $2.0 million to the Wildlife Cash Fund
- These refinances were intended to reduce pressure on the Operational Fund in order to make an annual transfer of $14.2 million to the General Fund. This transfer was codified by H.B. 26-1387 and is conditional on adequate revenue.
- Severance tax revenue in May 2026 was significantly lower than expected, resulting in a projected $10.5 million deficit for the Operational Fund in FY 2025-26.
  - In June 2026, the JBC approved $7.3 million General Fund to partially backfill the deficit. This was intended to offset the $7.3 million statutory transfer from the Operational Fund to the General Fund on June 30, 2026.

Appendix G: State Education Fund

This appendix describes appropriations and transfers from the State Education Fund (SEF).

Revenue and spending

The State Constitution ties funding for K-12 education to inflation and creates the State Education Fund (SEF). The SEF is funded by a diversion of 0.33 percent of federal taxable income that would otherwise go to the General Fund. The SEF retains any interest earned on the fund balance.

State Education Fund revenues are exempt from both the constitutional Taxpayer's Bill of Rights (TABOR) limit on fiscal year spending and the statutory cap on General Fund appropriations.

The General Assembly may annually appropriate money from the SEF for:

- meeting requirements to annually increase base per pupil funding and 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.

For FY 2026-27, appropriations and transfers from the SEF total $1.6 billion (Table 1), with a projected end of year balance of $627.7 million (Table 2). Funding for public school finance and categorical programs makes up 88.0 percent of all appropriations and transfers from the SEF, with most of the funds supporting the state share of districts' total program funding.

Table 1: Transfers and Appropriations from the State Education Fund

Item	FY 2025-26	FY 2026-27
Public School Finance and Categorical Programs		
State share of districts' total program funding	$909,176,137	$1,014,309,508
Categorical programs	395,447,644	410,797,777
Supplemental at-risk aid	7,009,989	0
Charter school hold harmless	0	3,385,203
Public school finance administration	261,191	530,116
Financial transparency maintenance system	92,786	97,731
Subtotal: School Finance and Categorical Programs	**$1,311,987,747**	**$1,429,120,335**
Percent of Total	88.3%	88.0%
Other Programs		

Item	FY 2025-26	FY 2026-27
Facility school funding	$36,362,737	$36,308,661
Early literacy (everything but assessment tool)	34,000,000	34,000,000
CSI mill levy equalization	27,397,204	33,353,620
Colorado Student Assessment Program	25,179,138	24,770,345
Charter school capital construction	23,523,071	24,184,499
Postsecondary workforce readiness start-up, sustain, admin (S.B. 25-315)	245,132	18,857,449
School Counselor Corps Grant Program (H.B. 08-1370)	12,029,506	11,039,840
Assistance to BOCES	3,327,275	3,330,051
Early literacy assessment tool	2,997,072	2,997,072
School turnaround leaders development/school transformation	2,019,102	2,022,711
Ninth-grade success grant and performance reporting (H.B. 24-1282)	2,007,458	2,012,553
Various other programs less than $1.0 million each	3,602,013	2,140,040
Professional development for science teachers (H.B. 24-1446, H.B. 26-1354)	0	-1,500,000
Subtotal: Other Programs	**$172,689,708**	**$193,516,841**
Percent of Total	11.6%	11.9%
Centrally Appropriated Line Items	**$1,437,831**	**$2,117,437**
Percent of Total	0.1%	0.1%
Total	**$1,486,115,286**	**$1,624,754,613**

The following table summarizes SEF revenues and expenditures for FY 2025-26 and FY 2026-27. Projected income tax revenue and interest earnings are based on the Legislative Council Staff June 2026 Economic and Revenue Forecast.

Table 2: Comparison of State Education Fund Revenues and Expenditures ($ millions)

Description	FY 2025-26	FY 2026-27
Beginning fund balance	$1,058.8	$792.9
Income tax revenue	1,188.8	1,172.9
Diversion to Kids Matter Account	0.0	228.7
Interest earnings	31.5	26.1
H.B. 26-1351 transfer from HSMA	0.0	31.1
H.B. 26-1357 transfer from Electrifying Buses Grant Program Cash Fund	0.0	0.8
Appropriations and transfers out of SEF	-1,486.1	-1,624.8
Ending Fund Balance	792.9	627.7

Appendix H: 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 for treating smoking-related illnesses. Statute guides how these funds are distributed.[14]
2. Amendment 35: a 2004 constitutional amendment that imposes tobacco and cigarette taxes. Both statute and the constitution guide how these funds are distributed.[15]
3. Proposition EE: a tobacco, cigarette, and nicotine product tax initiated by House Bill 20-1427 and approved by voters in November 2020. Both statute and the constitution guide how these funds are distributed.[16]

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 2026-27 Tobacco Revenue Figure Setting document.

Summary of 2026 legislative actions

The distribution methodology for TABOR-exempt tobacco revenue was not adjusted during the 2026 legislative session. Projected distributions based on the March 2026 OSPB economic forecast are shown below. The sum of individual estimates may not equal the total due to rounding differences.

FY 2026-27 Tobacco Master Settlement Agreement Distribution

Department	Program	Percentage of Distribution	Projected Distribution
Health Care Policy and Financing	Children's Basic Health Plan Trust	18.0%	$13,206,351
Early Childhood	Nurse Home Visitor Program	28.7%	21,056,793
Higher Education	University of Colorado Health Sciences Center	17.5%	12,839,508
Human Services	Tony Grampsas Youth Services Program	7.5%	5,502,646
Law	Tobacco Settlement Defense Account	2.5%	1,834,215
Military and Veterans Affairs	State Veterans Trust Fund	1.0%	733,686
Personnel	Supplemental State Contribution Fund	2.3%	1,687,478
Public Health and Environment	Drug Assistance Program (ADAP, Ryan White)	5.0%	3,668,431
Public Health and Environment	AIDS and HIV Prevention Grants (CHAPP)	3.5%	2,567,902
Public Health and Environment	Immunizations	2.5%	1,834,215
Public Health and Environment	Health Services Corps Fund	1.0%	733,686
Public Health and Environment	Dental Loan Repayment Program	1.0%	733,686
Higher Education	Capital Construction - Fitzsimons Lease Purchase Payments	8.0%	5,869,489
n/a	Unallocated Amount	1.5%	1,100,529

[14] Section 24-75-1104.5 (1.7), C.R.S.
[15] Section 24-22-117, C.R.S.
[16] Section 24-22-118, C.R.S.

Department	Program	Percentage of Distribution	Projected Distribution
n/a	Total	100.0%	$73,368,618

FY 2026-27 Tobacco Tax Cash Fund Distribution (Amendment 35 & Proposition EE combined)

Department	Program	Percent	Projected Distribution
Health Care Policy and Financing	Health Care Expansion Fund	46.0%	$40,088,241
Health Care Policy and Financing	Primary Care Fund - provider reimbursement in underserved areas	19.0%	16,558,186
Public Health and Environment	Tobacco Education Programs Fund - supports Tobacco Education, Prevention, and Cessation Grant Program	16.0%	13,943,736
Public Health and Environment	Prevention, Early Detection and Treatment Fund - prevention programs, including health disparities grants	16.0%	13,943,736
Health Care Policy and Financing	Old Age Pension Fund - medical care for qualifying individuals 60+	1.5%	1,307,225
Revenue	Local government compensation for lost revenue from tobacco taxes	0.9%	784,335
Public Health and Environment	Immunizations performed by small local public health agencies	0.3%	261,445
Health Care Policy and Financing	Children's Basic Health Plan (CHP+)	0.3%	261,445
n/a	Total	100.0%	$87,148,349

FY 2026-27 Proposition EE Distribution

Program/Fund	Projected Distribution
General Fund	$4,050,000
Tobacco Education Programs Fund	20,000,000
Tobacco Tax Cash Fund	10,950,000
Preschool Programs Cash Fund	202,473,399
Total	$237,473,399

House Bill 26-1289 (Modification of Certain Tax Expenditures) eliminated the vendor fee on cigarette, tobacco, and nicotine products. This increased the FY 2026-27 projected Amendment 35 and Proposition EE distributions to the following departments:

- Revenue ($996);
- Early Childhood ($996,276);
- Health Care Policy and Financing ($41,734); and
- Public Health and Environment ($35,741).[17]

[17] This amount includes an increase of $333 General Fund Exempt for immunizations performed by small local public health agencies.

Appendix I: 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 use the notation "(I)" to indicate when an amount is shown for informational purposes only. An "(I)" notation means the figure is not an appropriation or a limit on spending authority. Rather, it represents the anticipated amount of spending.

When an amount is marked with an "(I)" notation, the agency's authority to spend those funds is provided by other law. The amounts identified with an "(I)" in the FY 2026-27 Long Bill and other legislation are described below.

General Fund: General Fund amounts annotated with the (I) are in three departments:

- Treasury: Senior Citizen and Disabled Veteran Property Tax Exemption, Direct Distribution for Unfunded Actuarial Accrued PERA Liability, and Business Personal Property Tax Exemption;
- Revenue: Old Age Heat and Fuel and Property Tax Assistance, Cigarette Tax Rebate, and 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 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 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 2026 legislative actions

The table below summarizes informational-only amounts by department and bill. The total has increased by 3.0 percent year over year.

Summary of FY 2026-27 "(I)" Notes

Department	Bill	Total	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	Percent of Operating Budget (I) Notations
Operating Budget							
Agriculture	HB 26-1410	$6,731,559	$0	$1,919,419	$0	$4,812,140	0.1%
Corrections	HB 26-1410	23,957,132	0	23,664,220	0	292,912	0.3%
Early Childhood	HB 26-1410	46,749,581	0	32,475,160	0	14,274,421	0.6%
Education	HB 26-1410	904,058,548	0	10,123,822	43,900,000	850,034,726	12.2%
Governor	HB 26-1410	60,309,144	0	51,721,707	720,272	7,867,165	0.8%
Health Care Policy and Financing [1]	HB 26-1410	477,728,315	0	25,569,484	0	452,158,831	
	SB 26-149	133,794	0	0	0	133,794	
	HB 26-1147	60,000	0	0	0	60,000	
	HB 26-1289	20,710	0	0	0	20,710	
	HB 26-1411	-487,500	0	0	0	-487,500	
	HB 26-1425	50,000	0	0	0	50,000	
	HB 26-1429	3,051,099	0	0	0	3,051,099	
Subtotal - Health Care Policy		480,556,418	0	25,569,484	0	454,986,934	6.5%
Higher Education	HB 26-1410	377,098,783	0	350,459,313	0	26,639,470	5.1%
Human Services	HB 26-1410	754,821,349	0	303,556,443	1,442,755	449,822,151	
	HB 26-1075	150,000	0	0	0	150,000	
	HB 26-1298	350,000	0	0	0	350,000	
	HB 26-1373	-1,746,631	0	-407,295	0	-1,339,336	
	HB 26-1375	-180,000	0	0	0	-180,000	
	HB 26-1425	176,517	0	-	0	176,517	
	HB 26-1429	693,883	0	139,003	0	554,880	
Subtotal - Human Services		754,265,118	0	303,288,151	1,442,755	449,534,212	10.2%
Judicial	HB 26-1410	51,851,291	0	47,426,291	0	4,425,000	0.7%
Labor and Employment	HB 26-1410	312,333,562	0	64,695,086	22,003,646	225,634,830	4.2%
Law	HB 26-1410	9,532,716	0	5,197,475	462,339	3,872,902	0.1%
Legislature	HB 26-1410	0	0	0	0	0	0.0%
Local Affairs	HB 26-1410	439,212,134	4,132,074	309,523,481	0	125,556,579	5.9%
Military and Veterans Affairs	HB 26-1410	140,889,272	0	0	25,000	140,864,272	1.9%
Natural Resources	HB 26-1410	84,899,983	0	37,566,136	1,156,481	46,177,366	
	HB 26-1338	29,718	0	29,718	0	0	

Department	Bill	Total	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	Percent of Operating Budget (I) Notations
Subtotal - Natural Resources		84,929,701	0	37,595,854	1,156,481	46,177,366	1.1%
Personnel	HB 26-1410	92,162,894	0	20,260,047	71,902,847	0	1.2%
Public Health & Environment	HB 26-1410	332,984,191	0	8,917,430	8,264,695	315,802,066	4.5%
Public Safety	HB 26-1410	116,631,883	0	27,221,812	18,972,420	70,437,651	1.6%
Regulatory Agencies	HB 26-1410	2,012,926	0	5,200	0	2,007,726	0.0%
Revenue	HB 26-1410	75,821,693	26,238,524	48,731,037	0	852,132	1.0%
State	HB 26-1410	3,026,882	0	3,026,882	0	0	0.0%
Transportation	HB 26-1410	2,182,207,167	0	1,400,905,478	1,128,498	780,173,191	29.5%
Treasury	HB 26-1410	900,758,448	376,520,494	441,071,633	83,166,321	0	12.2%
Total – Operating Budget		$7,398,081,043	$406,891,092	$3,213,798,982	$253,145,274	$3,524,245,695	100.0%
Capital Budget							
Capital & IT Capital Budget	HB 26-1410	$7,707,870	$0	$0	$0	$7,707,870	n/a
Total – Capital Budget		$7,707,870	$0	$0	$0	$7,707,870	n/a
Grand Total (I) Notes		**$7,405,788,913**	**$406,891,092**	**$3,213,798,982**	**$253,145,274**	**$3,531,953,565**	

[1] Amounts in the table incorporate a correction to the (I) notation total included in H.B. 26-1410 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 2026-27, informational funds represent 14.8 percent of all operating and capital appropriations.

FY 2026-27 Appropriations and Informational "(I)" Notations

Item	Operating and Capital Budget Appropriations	(I) Notation Budget Grand Totals	(I) Notation Amounts as Percent of Appropriations
General Fund, including General Fund Exempt	$17,461,279,123	$406,891,092	2.30%
Capital Construction Fund	144,511,999	0	n/a
Cash Funds	13,999,291,225	3,213,798,982	23.00%
Reappropriated Funds	2,891,843,962	253,145,274	8.80%
Federal Funds	15,390,199,721	3,531,953,565	22.90%
Total	$49,887,126,030	$7,405,788,913	14.80%