



Joint Budget Committee

Staff Figure Setting FY 2026-27

Department of Local Affairs

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Contents

Department Overview	1
Summary of Staff Recommendations	2
Major Differences from The Request	7
(1) Executive Director’s Office	8
→ R1 CORA Administrator	9
→ R4 Payments to OIT Reduction.....	13
Line Item Detail – (A) Administration	14
Line Item Detail – (B) State Demography Office	28
(2) Property Taxation.....	30
Line Item Detail – Division of Property Taxation	30
(3) Division of Housing.....	35
→ R2 Mobile Home Park Loan and Grant Program Transfers [Legislation]	36
→ R5 Child Care Facility Development Grant Changes [Legislation]	38
Line Item Detail – (A) Community and Non-Profit Services.....	41
Line Item Detail – (B) Field Services.....	46
Line Item Detail – (C) Indirect Cost Assessment	52
Discontinued Line Items Included in Numbers Pages.....	53
(4) Division of Local Government	54
→ R3 POMH Grant Program Transfer [Legislation]	55
→ Staff-initiated POMH Grant Program Reduction.....	56
→ Statewide R4 Severance Tax Transfers [Legislation]	59
→ Staff-initiated S.B. 22-188 Grant Reduction [Legislation]	64
→ Staff-initiated REDI Grants Reduction	67
Line Item Detail – (A) Local Government and Community Services	68
(B) Field Services	76
(C) Indirect Cost Assessments.....	89
Discontinued Line Items Included in Numbers Pages.....	89
Long Bill Footnotes and Requests for Information.....	92
Long Bill Footnotes.....	92
Requests For Information	93
Indirect Cost Assessments.....	94
Description of Indirect Cost Assessment Methodology.....	94
Indirect Cost Pool.....	94
Indirect Cost Base	94
Indirect Cost Rate.....	94
Use of Indirect Cost Collections to Reduce General Fund Appropriations	95
Additional Balancing Options	97
Appendix A: Numbers Pages	A-1

How to Use this Document

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

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

Department Overview

The Department of Local Affairs (DOLA) is responsible for building community and local government capacity by providing training, technical, and financial assistance to localities. The Department's budget is comprised of four sections:

- The **Executive Director's Office (EDO)** provides leadership and support, including strategic planning, policy management, accounting, budgeting, purchasing, human resources administration, and public information. The State Demography Office is housed within the EDO.
- The **Division of Property Taxation (DPT)** operates under the leadership of the Property Tax Administrator, who is appointed by the State Board of Equalization. This division: (1) coordinates and administers the implementation of property tax law throughout the state, including issuing appraisal standards and training county assessors; (2) grants exemptions from taxation for eligible entities; and (3) values multi-county companies doing business in Colorado, including railroads, pipelines, and other public utilities. The Board of Assessment Appeals is a quasi-judicial body that hears individual taxpayer appeals concerning the valuation of real and personal property, property tax abatements, and property tax exemptions.
- The **Division of Housing (DoH)** administers state and federal affordable housing programs, including: (1) providing funding to private housing developers, housing authorities, and local governments to increase the inventory of affordable housing; and (2) offering rental assistance statewide through local housing authorities and non-profit service organizations. This division also regulates the manufacture of factory-built residential and commercial buildings, and approves multi-family construction in counties with no construction codes.
- The **Division of Local Government (DLG)** provides technical assistance and information to local government officials. This division also makes state and federal financial resources available to support community infrastructure and services through various statutory formula distributions and grant programs.

Summary of Staff Recommendations

Department of Local Affairs

Item	Total Funds	General Fund [1]	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
Other legislation	-2,184,575	-7,863,532	-2,280,743	8,021,541	-61,841	6.2
Total	\$568,039,548	\$61,754,783	\$347,788,233	\$33,614,538	\$124,881,994	254.3
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$568,039,548	\$61,754,783	\$347,788,233	\$33,614,538	\$124,881,994	254.3
R1 CORA administrator	61,469	61,469	0	0	0	0.5
R2 Mobile Home Park Loan and Grant Program transfers	0	0	0	0	0	0.0
R3 POMH Grant Program transfer	0	0	0	0	0	0.0
R4 Payments to OIT reduction	-100,133	-100,133	0	0	0	0.0
R5 Childcare Facility Development Grant changes	-500,000	-250,000	0	-250,000	0	-0.9
Statewide R4 Severance tax transfers	0	0	0	0	0	0.0
SI POMH Grant Program reduction	-400,000	-200,000	0	-200,000	0	0.0
SI SB 22-188 grant program reduction	-200,000	-100,000	0	-100,000	0	0.0
SI REDI grants reduction	-80,000	-80,000	0	0	0	0.0
Employee compensation common policies	3,533,344	353,903	2,433,586	487,555	258,300	0.0
Operating common policies	1,168,104	-580,784	959,047	288,973	500,868	0.0
Impacts driven by other agencies	230,341	284,485	-28,276	-14,229	-11,639	1.9
Technical adjustments	5,873,588	0	5,810,588	63,000	0	0.0
Prior year actions	6,512,384	129,618	-47,362	6,368,287	61,841	-3.6
Total	\$584,138,645	\$61,273,341	\$356,915,816	\$40,258,124	\$125,691,364	252.2
Changes from FY 2025-26	\$16,099,097	-\$481,442	\$9,127,583	\$6,643,586	\$809,370	-2.1
Percentage Change	2.8%	-0.8%	2.6%	19.8%	0.6%	-0.0
FY 2026-27 Executive Request	\$583,903,264	\$61,715,633	\$356,280,527	\$40,434,703	\$125,472,401	252.7
Staff Rec. Above/-Below Request	\$235,381	-\$442,292	\$635,289	-\$176,579	\$218,963	-0.5

[1] Includes General Fund Exempt.

R1 Colorado Open Records Act (CORA) administrator: Staff recommends approval of the Department’s request for a new Administrator IV position to continue CORA administration work currently being performed by a term-limited employee.

Year 1: The initial cost is \$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.

The number of open records requests received by the Department has continually increased since 2021. DOLA received 408 requests in 2024 and 520 requests in 2025. Prior to assigning a term-limited employee to this work,

DOLA used a disjointed process where requests were handled by various staff on top of their regular job duties. This resulted in inconsistent and delayed responses and difficulty tracking requests.

R2 Mobile Home Park Loan and Grant Program transfers [legislation]: Staff recommends the request for an ongoing statutory transfer of \$400,000 annually for seven years from the Mobile Home Park Resident Empowerment Loan and Grant Program Fund to the General Fund.

Senate Bill 22-160 (Loan Program Resident-owned Communities) created the Mobile Home Park Acquisition Revolving Loan Fund and the Mobile Home Park Resident Technical Assistance and Stabilization Grant Program with \$35.0 million in one-time funds originating from the General Fund. The Department contracts with two community development financial institutions (CDFIs) and a grant program administrator to execute these programs. The proposed \$2.8 million in transfers to the General Fund comes from a combination of interest earned in the Mobile Home Park Resident Empowerment Loan and Grant Program Fund and administrative fees paid by the CDFIs. The Department labeled this request with an “insufficient” evidence designation.

R3 Peace Officer Mental Health (POMH) Grant Program transfer [legislation]: Staff recommends the Department’s request for a one-time transfer of \$400,000 from the Peace Officers Behavioral Health Support and Community Partnership Fund to the General Fund. This amount is from an unspent/expired FY 2022-23 appropriation. The Department labeled this request as “evidence-informed”.

R4 Payments to OIT reduction: Staff recommends approval of the Department’s request for an ongoing reduction to its payments to the Office of Information Technology (OIT). Savings are primarily attributable to reducing non-critical user experience improvements and the completion of large scale projects that now only need operations and maintenance budgets.

Year 1: -\$100,133 General Fund.

R5 Child Care Facility Development Grant changes [legislation]: Staff recommends the Department’s request to eliminate funding for programs created by H.B. 24-1237 (Programs for the Development of Child Care Facilities) two years early and repeal the Child Care Facility Development Capital Grant Program without having implemented it.

Year 1: Eliminate the appropriation for savings of \$250,000 General Fund (and \$250,000 corresponding reappropriated funds) and transfer \$117,551 in unspent fund balance to the General Fund. The Department also requests roll-forward authority to use a portion of the current year appropriation through FY 2026-27.

Year 2: Eliminate what would be the program’s final \$250,000 General Fund appropriation (and \$250,000 corresponding reappropriated funds).

H.B. 24-1237 created a toolkit and technical assistance program, a planning grant program, and a capital grant program to encourage the development of child care facilities. The Legislative Council Staff Fiscal Note for the bill assumed \$250,000 General Fund would be appropriated to the Child Care Facility Development Cash Fund annually from FY 2024-25 through FY 2027-28. The Department launched the toolkit and technical assistance program with appropriations from FY 2024-25 and FY 2025-26 and also awarded planning grants with the latter. Because the remaining \$500,000 in future appropriations is insufficient to launch a capital grant program, the Department has identified those funds for General Fund balancing and asks to repeal the program early. The Department labeled this request with an “insufficient” evidence designation.

Statewide R4 Severance tax transfers [legislation]: Staff recommends the proposed transfers from the Local Government Severance Tax Fund to the General Fund for budget balancing purposes.

Current year: Transfer \$10.0 million to the General Fund (in addition to \$3.3 million designated in Executive Order D 2025 014).

Year 1: Transfer \$10.0 million to the General Fund.

Severance tax revenue distributed to the Department of Local Affairs is statutorily allocated between formula distributions (30.0 percent) and Energy/Mineral Impact Assistance Fund (EIAF) grants for local government infrastructure, land use planning, and other projects (70.0 percent). The Department requests these revenue reductions be allocated between formula distributions and EIAF grants on a 30:70 basis. Staff recommends letting the reductions impact only the EIAF grants and leaving formula distributions unchanged.

Staff-initiated Peace Officer Mental Health (POMH) Grant Program reduction: Staff recommends an ongoing \$200,000 General Fund reduction to the Peace Officers Mental Health (POMH) Grant Program, and a corresponding reduction in reappropriated funds. This equates to a 10.0 percent reduction and would leave a \$1.8 million appropriation intact.

Staff-initiated S.B. 22-188 grant program reduction [legislation]: Staff recommends an ongoing \$100,000 General Fund reduction to the Appropriation to the Public Defender and Prosecutor Behavioral Health Support Fund line and a corresponding \$100,000 reduction in reappropriated funds. Staff also recommends legislation to change the statutorily specified 50/50 distribution¹ of these funds among the Office of the State Public Defender (OSPD) and Colorado District Attorney’s Council (CDAC).

Staff-initiated REDI grants reduction: Staff recommends an ongoing reduction of \$80,000 General Fund for Rural Economic Development Initiative (REDI) grants. This equates to approximately ten percent of the program’s \$780,000 appropriation.

Employee compensation common policies: The recommendation includes a net increase of \$3.5 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. Staff will update these figures as needed to reflect the Committee’s common policy decisions.

Employee compensation common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health, life, dental budget amendment	\$1,460,917	\$191,768	\$845,759	\$298,630	\$124,760	0.0
Health, life, and dental	1,091,163	-12,863	990,314	-32,917	146,629	0.0
Salary survey	734,458	195,083	195,083	216,786	127,506	0.0
Step plan	97,465	25,306	23,241	9,831	39,087	0.0
Unfunded liability amortization payments	63,012	-33,921	285,561	-3,294	-185,334	0.0
Health, life, dental Jan 15 true-up	38,025	8,283	15,212	9,825	4,705	0.0
PERA direct distribution	34,204	-17,990	63,567	-11,134	-239	0.0
Paid family and medical leave insurance	12,203	-1,526	12,850	-148	1,027	0.0
Short-term disability	1,897	-237	1,999	-24	159	0.0
Total	\$3,533,344	\$353,903	\$2,433,586	\$487,555	\$258,300	0.0

Operating common policies: The recommendation includes a net increase of \$1.2 million for operating common policies. Staff will update these figures as needed to reflect the Committee’s common policy decisions.

¹ Section 24-32-3502 (1)(b), C.R.S.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Departmental indirect cost adjustment	\$1,019,563	\$0	\$654,777	\$133,387	\$231,399	0.0
Office of Information Technology services	496,898	-43,107	265,585	80,607	193,813	0.0
State accounting system (CORE)	336,067	26,691	163,715	46,539	99,122	0.0
Workers' compensation	51,261	8,711	24,647	17,903	0	0.0
Administrative law judge services	27,327	0	27,327	0	0	0.0
Indirect cost base adjustment	0	0	0	0	0	0.0
Legal services	-431,534	-477,388	-6,081	51,935	0	0.0
Capitol Complex leased space	-255,547	-29,057	-134,606	-68,418	-23,466	0.0
Risk management & property	-61,570	-23,163	-25,841	-12,566	0	0.0
Vehicle lease payments	-14,361	-43,471	-10,476	39,586	0	0.0
Total	\$1,168,104	-\$580,784	\$959,047	\$288,973	\$500,868	0.0

Impacts driven by other agencies: The recommendation includes a net increase of \$230,341 for requests from other state agencies. These are also called “non-prioritized requests.”

Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP IT accessibility	\$170,762	\$170,762	0	0	0	1.0
NP7 SB24-205 AI compliance	133,760	133,760	0	0	0	0.9
NP2 SB24-205 AI compliance	12,346	3,274	\$4,687	\$2,421	\$1,964	0.0
NP State accounting system (CORE) staff	10,175	2,335	3,748	2,312	1,780	0.0
NP Statewide enable AI	6,196	1,643	2,352	1,215	986	0.0
BA Language access	0	0	0	0	0	0.0
NP IT operating offset	-63,683	-16,889	-24,176	-12,487	-10,131	0.0
NP IT efficiencies	-39,215	-10,400	-14,887	-7,690	-6,238	0.0
Total	\$230,341	\$284,485	-\$28,276	-\$14,229	-\$11,639	1.9

Technical adjustments: The request includes a net increase of \$5.9 million from cash funds and reappropriated funds. These adjustments are primarily related to changes in informational amounts for Proposition 123 funds and vendor fee revenue to the Housing Development Grant Fund. This amount also includes a reduction to the Law Enforcement Community Services (LECS) Grant Program to align the anticipated grant expenditures with the program’s fund balance.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Prop 123 informational adjustment	\$4,480,000	\$0	\$4,480,000	\$0	\$0	0.0
Vendor fee informational adjustment	2,100,000	0	2,100,000	0	0	0.0
Reappropriated admin adjustment	63,000	0	0	63,000	0	0.0
LECS adjust grants to fund balance	-769,412	0	-769,412	0	0	0.0
Total	\$5,873,588	\$0	\$5,810,588	\$63,000	\$0	0.0

Prior year actions: The request includes a net increase of \$6.5 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
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
SB 24-111 Senior primary res prop tax reduction	6,334	6,334	0	0	0	0.1
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
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	\$6,512,384	\$129,618	-\$47,362	\$6,368,287	\$61,841	-3.6

Major Differences from The Request

Major differences from the request are due to three staff-initiated reduction items:

- **Staff-initiated S.B. 22-188 grant program reduction [legislation]:** Staff recommends a \$100,000 General Fund reduction to the Appropriation to the Public Defender and Prosecutor Behavioral Health Support Fund line and legislation to change the statutorily specified 50/50 distribution of these funds among the Office of the State Public Defender (OSPD) and Colorado District Attorney’s Council (CDAC).
- **Staff-initiated REDI grants reduction:** Staff recommends a reduction of \$80,000 General Fund for Rural Economic Development Initiative (REDI) grants. This equates to approximately ten percent of the program’s \$780,000 appropriation.
- **Staff-initiated Peace Officer Mental Health (POMH) Grant Program reduction:** Staff recommends a reduction of \$200,000 General Fund. This equates to approximately ten percent of the program’s \$2.0 million appropriation.

(1) Executive Director's Office

The Executive Director's Office includes two subdivisions. First, the Administration subdivision is responsible for the management and administration of the Department, including accounting, budgeting, human resources, and other functions statutorily assigned to the Department. Second, the State Demography Office provides population and demographic data and analysis for the state. This includes providing support to other state agencies, federal partners, local governments, and the public about demographic trends at the state, regional, county, and municipal levels.

Executive Director's Office

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$16,938,905	\$5,479,599	\$3,699,650	\$5,834,304	\$1,925,352	26.2
Other legislation	-\$511,230	-\$240,851	-\$244,415	\$35,877	-\$61,841	1.0
Total FY 2025-26	\$16,427,675	\$5,238,748	\$3,455,235	\$5,870,181	\$1,863,511	27.2
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$16,427,675	\$5,238,748	\$3,455,235	\$5,870,181	\$1,863,511	27.2
R1 CORA administrator	61,469	61,469	0	0	0	0.5
R4 Payments to OIT reduction	-100,133	-100,133	0	0	0	0.0
Employee compensation common policies	3,533,344	353,903	2,433,586	487,555	258,300	0.0
Operating common policies	157,259	-580,784	312,511	155,586	269,946	0.0
Impacts driven by other agencies	230,341	284,485	-28,276	-14,229	-11,639	1.9
Prior year actions	41,479	53,275	135,868	-92,958	-54,706	0.0
Total FY 2026-27	\$20,351,434	\$5,310,963	\$6,308,924	\$6,406,135	\$2,325,412	29.6
Changes from FY 2025-26	\$3,923,759	\$72,215	\$2,853,689	\$535,954	\$461,901	2.4
Percentage Change	23.9%	1.4%	82.6%	9.1%	24.8%	8.8%
FY 2026-27 Executive Request	\$20,434,588	\$5,366,266	\$6,317,284	\$6,413,667	\$2,337,371	30.1
Staff Rec. Above/-Below Request	-\$83,154	-\$55,303	-\$8,360	-\$7,532	-\$11,959	-0.5

→ R1 CORA Administrator

Request

The Department requests 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: The initial cost is \$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.

Recommendation

Staff recommends the Committee approve R1 in the amount requested. The request put the entire amount in the Personal Services line. Staff recommends that amount be broken out across Personal Services, Operating Expenses, and several common policy lines to reflect where actual expenditures for this position are already occurring. Because this position is already filled, staff does not recommend the typical adjustments to the FTE calculations for JBC policy.

Analysis

Request Trends and Agency Comparison

The number of open records requests received by the Department has continually increased since 2021. DOLA received 408 requests in 2024, and 484 requests between January 1st and November 12th, 2025 (the date for which the Department's Hearing data was summarized through). The final number for CY 2025 was 520 requests. Prior to assigning a term-limited employee to this work, DOLA used a disjointed process where requests were handled by various staff on top of their regular job duties. This resulted in inconsistent and delayed responses, difficulty tracking litigation-related documents², and an inability to provide accurate data on the number of requests received prior to 2024.

Of the 484 total requests, 256 requests were DOLA-applicable records requests. DOLA has to respond to every CORA request and follow a strict protocol regardless whether the request is specific to DOLA or not. The Department provided the following summary of requests by category.

Request Data Provided in Department Hearing (January 1st through November 12th, 2025)

Category	Examples	Count	Pct
Emergency rental/mortgage assistance	Information on how to obtain assistance	79	16%
Miscellaneous requests (non-DOLA)	Unclaimed property, medical board documents, boat registration	73	15%
Grants	Documentation for specific communities or projects, reporting and monitoring, winning award applications, award information	64	13%

² Includes holds related to property taxation decisions, complaint and registration decisions for mobile home parks and building codes/standards that may be appealed by the Office of Regulatory Oversight, lawsuits for personnel decisions, etc.

Category	Examples	Count	Pct
Special districts	Financial records, metro district mill levy and assessed values, debt details, zoning information, Certificates of good Standing, service plans, elections/ballot measure communication, election records	42	9%
Building codes and standards	Unit development restrictions, documentation of code violations, inspections and installation of modular housing, information on modular manufacturers	32	7%
Police/criminal records requests	Police and criminal records requests	32	7%
DOLA Financials/contracts	Contractor bid awards, purchase order records, grant awards, phone bills, payment disbursements	25	5%
Property records requests	Personal real estate records or historic information	24	5%
Mobile Home Park Oversight Program	Water quality/reliability reported issues, park information, violation or non-violation notices, complaint records, outstanding unpaid penalties	22	5%
Court records requests	Court records for specific people, divorce records	20	4%
Correspondence	Request for communications between DOLA staff and constituent or partner	19	4%
Data requests	CORA data, Board of Equalization unqualified sales reports, data on all state and local subsidized housing units, all Board of Assessment Appeals data, historical list of all Assessors for all units of local government since 1970	15	3%
Voucher data - recipient	DoH payment history, recipient or landlord complaint records	12	2%
Property taxation/BAA	List of possessory interests in the State as distributed to county assessors, senior property tax exemption records, assessment appeals records or recordings	8	2%
Voucher information (non-recipient requests)	HUD documentation on housing choice voucher (HCV) program, names on voucher program waitlists, landlord participation in HCV	6	1%
Executive Orders for housing/H.B. 24-1152 Accessory Dwelling Units	Copies of notices sent by DOLA to local governments, copies of transit-oriented community assessment reports submitted by local governments	5	1%
Personnel records	Employment agreements for DOLA legislative liaisons, State Personnel Board filings	4	1%
DoH General	State Housing Board packets	2	0%
		484	100%

Of the 484 total requests, 312 of DOLA’s CORA requests did not have a fee associated with them as they fell under the two hour mark to complete. However, each request has to be researched, documented and responded to within 3 days³. The Department collected \$2,148 in CORA fees in CY 2025. The two-hour threshold considers the time it takes to collect documents and redact them; it does not include the time to review, document, and interpret each request, direct it to the appropriate office, narrow down the request, issue invoices, and track payments.

The Executive Branch provided a sample of CY 2025 CORA requests in other agencies: Department of Labor and Employment – 264, Department of Agriculture – 430, Governor’s Office – 117, Health Care Policy and Financing – 511, Department of Public Health and Environment - 750. In regards to what other agencies are doing for CORA staffing, the Executive Branch provided the following information:

“Workload metrics are difficult to quantify across departments as CORA responses are managed by staff with varying responsibilities (full-time v. partial time for CORA responses) and organization structure (EDO v. division). However, through an informal survey of Departments, we have collected the following information:

1. There are 8 departments which have 1-2 FTE dedicated to CORA requests

³ Section 24-72-203 (3)(b), C.R.S.

2. There are 3 departments which do not have dedicated staff, but allocate up to 1 FTE of time to CORA requests.

3. There are 2 departments which have significant public facing responsibilities with dedicated 1-2 FTE in their executive director's office, and additional dedicated staff at division level."

CORA Request Form and Process

The Department has made efforts to reduce the number of unnecessary CORA requests through a major restructuring of its website, improved monitoring of its email inbox for general web inquiries, and enhancements to the CORA request form. The form provides information in both English and Spanish to educate the public that CORA is not the appropriate avenue for the most frequently misdirected requests such as rental/mortgage assistance requests and police or accident records. The form also clarifies that DOLA is not a central repository for public records in Colorado. DOLA provides information on who to contact for any of those requests.

Rental assistance requests have decreased since this messaging was added, but that has not substantially reduced the workload for the CORA Administrator. The number of records requests still remains high overall and each request has to be managed and tracked. The Department provided the following details to demonstrate the steps of a CORA Request:

- Initial intake and validation
 - Verify that the submission qualifies as a CORA records request
 - Determine whether DOLA is the official custodian and identify the appropriate DOLA office
 - Seek clarification from requesters when scope or intent is unclear
 - Break multi-part requests into clear, actionable components
- Email records retrieval
 - Conduct searches in Google Vault and extract raw data files to convert to readable PDF
 - Manage time-intensive extraction and conversion steps
- Document review and compliance
 - Support custodians with request interpretation
 - Review provided documents to ensure completeness, accuracy, and relevance
 - Redact personally identifiable information and sensitive information as required by statute
 - Consult with the Attorney General's Office when legal review is needed
 - Facilitate internal management review and address follow-up questions
- Finalization and recordkeeping
 - Draft the official response, including explanations for exclusions or redactions
 - Update the CORA tracking spreadsheet with final metrics
 - Retain documents according to State records-retention rules
- Time considerations
 - Review process can require anywhere from 15 minutes to more than 6 hours, with one example requiring 11 hours of administrative review
 - Review time varies widely due to unpredictable document volume, required redactions, and possible legal reviews
 - Email searches are particularly resource-intensive due to system limitations in Google Vault

Fund Source

This request is for an ongoing General Fund cost of \$127,205 and 1.0 FTE. The Department provided the following explanation as to why the request isn't covered by indirect cost recoveries, cash funds, and/or federal funds:

“Currently, all of DOLA’s department-wide administrative dollars are funded by the indirect cost plan; in other words, 100% of DOLA’s administrative costs are funded by cash, federal, and reappropriated funds rather than 90% as would be proportional by fund source. DOLA is suggesting that funding this position entirely by General Fund would make some headway to correct the proportional spread of funding support for DOLA administrative activities. Currently DOLA’s central administrative costs are \$2.28M in FY26. 10% of this total cost would be \$228,000. DOLA’s CORA Admin request is \$127,205 ongoing, which is just \$100,000 shy of correcting the fund split for the Department administrative costs.”

The existing CORA administrator started on March 31st, 2025 and is funded by a combination of term-limited sources. This includes several housing-related bills that provided American Rescue Plan Act (ARPA) funds that were later refinanced to be from the General Fund. These funds expire on December 31, 2026.

Staff recommends the request with no changes to FTE calculations because this position is already filled. This amount includes centrally appropriated costs. Although this position is accounted for in the Department of Personnel’s common policy templates for FY 2026-27, the General Fund cost would not be factored in and therefore needs to be appropriated. The salary is funded at a level between the second quartile and the range midpoint for an Administrator IV.

CORA Administrator Costs

Item	FY 2026-27	FY 2027-28
Salary, PERA, Medicare	\$48,512	\$99,450
Operating Costs	368	735
Centrally appropriated costs	12,589	27,020
Total	\$61,469	\$127,205

→ R4 Payments to OIT Reduction

Request

The Department proposes an ongoing reduction to its payments to the Office of Information Technology (OIT). Savings are primarily attributable to reducing non-critical user experience improvements and the completion of large scale projects that now only need operations and maintenance budgets.

Year 1: -\$100,133 General Fund.

Recommendation

Staff recommends approval of the request.

Analysis

The request proposes a General Fund reduction of \$100,133 for the Department's payments to OIT. This includes 1) reductions based on the completion of large scale projects being brought into production and now only needing operations and maintenance budgets; and 2) reductions based on decreasing application enhancements for user experience and narrowing scopes of work to be inclusive only of necessary and critical updates. The table below shows detailed reductions by service code used to calculate the \$100,133 reduction.

OIT Reduction Details

Service Code	Notes	Rate	Hours/ Units Cut	General Fund Impact
Salesforce Developer	Limit user experience changes, focus on critical functionality	\$133	215	-\$28,595
Business Analyst	Most new systems are complete, limit new projects going forward	115	65	-\$7,475
Tester II	Transition from new projects to operations and maintenance	100	200	-\$20,000
User Experience Designer	Allow bug fixes and necessary upgrades, limit user experience upgrades	122	38	-\$4,636
Enterprise Content Services Consultant	Most new systems are complete, mostly operations and maintenance going forward	129	55	-\$7,095
Solutions Engineer	New Agency Technology Leads in OIT and wider approval of software available to staff reduces demand for these hours	137	236	-\$32,332
				-\$100,133

Line Item Detail – (A) Administration

Personal Services

This line item supports 21.2 FTE in the Executive Director’s Office.

Statutory authority: Article 32 of Title 24, C.R.S.

Request: The Department requests \$2,677,870 total funds, including 243,673 General Fund. The General Fund amount is for the R1 CORA Administrator and decision items originating from other agencies for AI compliance and language access.

Recommendation: The staff recommendation includes approval of R1 and the Committee’s rejection of the language access decision item. The AI compliance item is pending. Staff requests permission to make adjustments as necessary to reflect the Committee’s final action for decision items originating in other agencies.

Executive Director's Office, Administration, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$2,287,742	\$0	\$0	\$2,287,742	\$0	20.2
Other legislation	\$91,826	\$0	\$0	\$91,826	\$0	1.0
Total FY 2025-26	\$2,379,568	\$0	\$0	\$2,379,568	\$0	21.2
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$2,379,568	\$0	\$0	\$2,379,568	\$0	21.2
Impacts driven by other agencies	133,760	133,760	0	0	0	0.9
Prior year actions	54,629	0	0	54,629	0	0.0
R1 CORA administrator	48,512	48,512	0	0	0	0.5
Total FY 2026-27	\$2,616,469	\$182,272	\$0	\$2,434,197	\$0	22.6
Changes from FY 2025-26	\$236,901	\$182,272	\$0	\$54,629	\$0	1.4
Percentage Change	10.0%	n/a	n/a	2.3%	n/a	6.6%
FY 2026-27 Executive Request	\$2,677,870	\$243,673	\$0	\$2,434,197	\$0	23.1
Staff Rec. Above/-Below Request	-\$61,401	-\$61,401	\$0	\$0	\$0	-0.5

Health, Life, and Dental

This line item provides funding for the employer's share of the cost of group benefit plans providing health, life, and dental insurance for State employees.

Statutory authority: Pursuant to Section 24-50-611, C.R.S., and defined in Section 24-50-603 (9), C.R.S.

Request: The Department request is shown on the table below.

Recommendation: The staff recommendation is pending Committee action on this common policy. Staff requests permission to make adjustments as necessary to reflect the Committee’s final action in this common policy.

Executive Director's Office, Administration, Health, Life, and Dental

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$3,524,736	\$1,111,506	\$584,209	\$1,176,399	\$652,622	0.0
Other legislation	-75,264	-71,523	-49,208	41,288	4,179	0.0
Total FY 2025-26	\$3,449,472	\$1,039,983	\$535,001	\$1,217,687	\$656,801	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$3,449,472	\$1,039,983	\$535,001	\$1,217,687	\$656,801	0.0
Employee compensation common policies	2,247,542	149,500	1,631,429	213,601	253,012	0.0
Prior year actions	75,264	71,523	49,208	-41,288	-4,179	0.0
R1 CORA administrator	8,076	8,076	0	0	0	0.0
Impacts driven by other agencies	0	0	0	0	0	0.0
Operating common policies	0	0	0	0	0	0.0
Total FY 2026-27	\$5,780,354	\$1,269,082	\$2,215,638	\$1,390,000	\$905,634	0.0
Changes from FY 2025-26	\$2,330,882	\$229,099	\$1,680,637	\$172,313	\$248,833	0.0
Percentage Change	67.6%	22.0%	314.1%	14.2%	37.9%	n/a
FY 2026-27 Executive Request	\$5,779,708	\$1,268,436	\$2,215,638	\$1,390,000	\$905,634	0.0
Staff Rec. Above/-Below Request	\$646	\$646	\$0	\$0	\$0	0.0

Short-Term Disability

This line item provides funding for the employer's share of State employees' short-term disability insurance premiums.

Statutory authority: Pursuant to Section 24-50-611, C.R.S., and defined in Section 24-50-603 (13), C.R.S.

Request: The Department request is shown on the table below.

Recommendation: Staff recommendation is pending a Committee common policy decision that affects this line item. Staff requests permission to make adjustments as necessary to reflect the Committee's final action.

Executive Director's Office, Administration, Short-term Disability

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$13,492	\$4,269	\$2,240	\$4,493	\$2,490	0.0
Total FY 2025-26	\$13,492	\$4,269	\$2,240	\$4,493	\$2,490	0.0
FY 2026-27 Recommended Appropriation						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation	\$13,492	\$4,269	\$2,240	\$4,493	\$2,490	0.0
Employee compensation common policies	3,621	-12	3,020	313	300	0.0
R1 CORA administrator	30	30	0	0	0	0.0
Impacts driven by other agencies	0	0	0	0	0	0.0
Operating common policies	0	0	0	0	0	0.0
Total FY 2026-27	\$17,143	\$4,287	\$5,260	\$4,806	\$2,790	0.0
Changes from FY 2025-26	\$3,651	\$18	\$3,020	\$313	\$300	0.0
Percentage Change	27.1%	0.4%	134.8%	7.0%	12.0%	n/a
FY 2026-27 Executive Request	\$17,143	\$4,287	\$5,260	\$4,806	\$2,790	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Paid Family and Medical Leave Insurance

Colorado Proposition 118 (Paid Family Medical Leave Initiative) was approved by voters in 2020, creating a paid family and medical leave insurance (FAMLI) program for all Colorado employees administered by the Colorado Department of Labor and Employment. This requires employees in Colorado to pay a payroll premium (set by the director of the division of family and medical leave insurance as of January 1, 2025) to finance paid family and medical leave insurance benefits beginning January 1, 2023. The program began financing up to 12 weeks of paid family and medical leave to eligible employees on January 1, 2024.

Statutory authority: Section 8-13.3-516, C.R.S.

Request: The Department request is shown on the table below.

Recommendation: The staff recommendation is pending Committee action on this common policy. Staff requests permission to make adjustments as necessary to reflect the Committee's final action in this common policy.

Executive Director's Office, Administration, Paid Family Medical Leave Insurance

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$86,732	\$27,446	\$14,403	\$28,879	\$16,004	0.0
Total FY 2025-26	\$86,732	\$27,446	\$14,403	\$28,879	\$16,004	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$86,732	\$27,446	\$14,403	\$28,879	\$16,004	0.0
Employee compensation common policies	23,277	-81	19,411	2,018	1,929	0.0
R1 CORA administrator	193	193	0	0	0	0.0
Impacts driven by other agencies	0	0	0	0	0	0.0
Operating common policies	0	0	0	0	0	0.0
Total FY 2026-27	\$110,202	\$27,558	\$33,814	\$30,897	\$17,933	0.0
Changes from FY 2025-26	\$23,470	\$112	\$19,411	\$2,018	\$1,929	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Percentage Change	27.1%	0.4%	134.8%	7.0%	12.1%	n/a
FY 2026-27 Executive Request	\$110,202	\$27,558	\$33,814	\$30,897	\$17,933	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Unfunded Liability Amortization Payments (ULAP) – Formerly known as Unfunded Liability Amortization Equalization Disbursement Payments

This line item provides funding for amortization and supplemental amortization payments to increase the funded status of the Public Employees’ Retirement Association (PERA).

Statutory authority: Section 24-51-411, C.R.S.

Request: The Department request is shown on the table below.

Recommendation: The staff recommendation is pending Committee action on this common policy. Staff requests permission to make adjustments as necessary to reflect the Committee’s final action in this common policy.

Executive Director's Office, Administration, AED/SAED

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,927,383	\$609,920	\$320,061	\$641,761	\$355,641	0.0
Total FY 2025-26	\$1,927,383	\$609,920	\$320,061	\$641,761	\$355,641	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,927,383	\$609,920	\$320,061	\$641,761	\$355,641	0.0
Employee compensation common policies	309,098	-1,815	431,369	44,829	-165,285	0.0
R1 CORA administrator	4,290	4,290	0	0	0	0.0
Impacts driven by other agencies	0	0	0	0	0	0.0
Operating common policies	0	0	0	0	0	0.0
Total FY 2026-27	\$2,240,771	\$612,395	\$751,430	\$686,590	\$190,356	0.0
Changes from FY 2025-26	\$313,388	\$2,475	\$431,369	\$44,829	-\$165,285	0.0
Percentage Change	16.3%	0.4%	134.8%	7.0%	-46.5%	n/a
FY 2026-27 Executive Request	\$2,240,765	\$612,389	\$751,430	\$686,590	\$190,356	0.0
Staff Rec. Above/-Below Request	\$6	\$6	\$0	\$0	\$0	0.0

Salary Survey

The Department uses this line item to pay for annual increases for salary survey and senior executive service positions.

Statutory authority: Section 24-50-104, C.R.S.

Request: The Department request is shown on the table below.

Recommendation: The staff recommendation is pending Committee action on this common policy. Staff requests permission to make adjustments as necessary to reflect the Committee’s final action in this common policy.

Executive Director's Office, Administration, Salary Survey

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$528,895	\$167,369	\$87,828	\$176,106	\$97,592	0.0
Total FY 2025-26	\$528,895	\$167,369	\$87,828	\$176,106	\$97,592	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$528,895	\$167,369	\$87,828	\$176,106	\$97,592	0.0
Employee compensation common policies	818,137	206,001	244,662	233,149	134,325	0.0
Prior year actions	-528,895	-167,369	-87,828	-176,106	-97,592	0.0
Total FY 2026-27	\$818,137	\$206,001	\$244,662	\$233,149	\$134,325	0.0
Changes from FY 2025-26	\$289,242	\$38,632	\$156,834	\$57,043	\$36,733	0.0
Percentage Change	54.7%	23.1%	178.6%	32.4%	37.6%	n/a
FY 2026-27 Executive Request	\$818,137	\$206,001	\$244,662	\$233,149	\$134,325	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Step Pay Increase

This line item provides detail on the amount of funding appropriated to each department as a result of the step pay plan. The step pay plan took effect in FY 2024-25 and is a result of negotiations between the State of Colorado and Colorado Workers for Innovative and New Solutions (COWINS).

Statutory authority: Section 24-50-1101, C.R.S.

Request: The Department request is shown on the table below.

Recommendation: The staff recommendation is pending Committee action on this common policy. Staff requests permission to make adjustments as necessary to reflect the Committee’s final action in this common policy.

Executive Director's Office, Administration, Step Increase

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$106,256	\$33,625	\$17,645	\$35,380	\$19,606	0.0
Total FY 2025-26	\$106,256	\$33,625	\$17,645	\$35,380	\$19,606	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$106,256	\$33,625	\$17,645	\$35,380	\$19,606	0.0
Employee compensation common policies	97,465	25,306	23,241	9,831	39,087	0.0
Prior year actions	-106,256	-33,625	-17,645	-35,380	-19,606	0.0
Total FY 2026-27	\$97,465	\$25,306	\$23,241	\$9,831	\$39,087	0.0
Changes from FY 2025-26						
Changes from FY 2025-26	-\$8,791	-\$8,319	\$5,596	-\$25,549	\$19,481	0.0
Percentage Change	-8.3%	-24.7%	31.7%	-72.2%	99.4%	n/a
FY 2026-27 Executive Request						
FY 2026-27 Executive Request	\$97,465	\$25,306	\$23,241	\$9,831	\$39,087	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

PERA Direct Distribution

This line item is included as a common policy allocation payment for the state portion of the PERA Direct Distribution created in Section 24-51-414, C.R.S., enacted in S.B. 18-200.

Statutory authority: Section 24-51-414 (2), C.R.S.

Request: The Department request is shown on the table below.

Recommendation: The staff recommendation is pending Committee action on this common policy. Staff requests permission to make adjustments as necessary to reflect the Committee's final action in this common policy.

Executive Director's Office, Administration, PERA Direct Distribution

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$494,910	\$156,613	\$82,185	\$164,791	\$91,321	0.0
Total FY 2025-26	\$494,910	\$156,613	\$82,185	\$164,791	\$91,321	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$494,910	\$156,613	\$82,185	\$164,791	\$91,321	0.0
Employee compensation common policies	34,204	-24,996	80,454	-16,186	-5,068	0.0
Operating common policies	0	0	0	0	0	0.0
Total FY 2026-27	\$529,114	\$131,617	\$162,639	\$148,605	\$86,253	0.0
Changes from FY 2025-26						
Changes from FY 2025-26	\$34,204	-\$24,996	\$80,454	-\$16,186	-\$5,068	0.0
Percentage Change	6.9%	-16.0%	97.9%	-9.8%	-5.5%	n/a
FY 2026-27 Executive Request						
FY 2026-27 Executive Request	\$529,114	\$131,617	\$162,639	\$148,605	\$86,253	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Workers' Compensation

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

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

Request: The Department request is shown on the table below.

Recommendation: Staff recommends the below appropriation to align with the Committee's decision on operating common policies.

Executive Director's Office, Administration, Workers' Compensation

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$140,812	\$44,709	\$61,109	\$34,994	\$0	0.0
Total FY 2025-26	\$140,812	\$44,709	\$61,109	\$34,994	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$140,812	\$44,709	\$61,109	\$34,994	\$0	0.0
Operating common policies	51,261	8,711	24,647	17,903	0	0.0
Total FY 2026-27	\$192,073	\$53,420	\$85,756	\$52,897	\$0	0.0
Changes from FY 2025-26	\$51,261	\$8,711	\$24,647	\$17,903	\$0	0.0
Percentage Change	36.4%	19.5%	40.3%	51.2%	n/a	n/a
FY 2026-27 Executive Request	\$189,859	\$52,804	\$84,768	\$52,287	\$0	0.0
Staff Rec. Above/-Below Request	\$2,214	\$616	\$988	\$610	\$0	0.0

Operating expenses

This line item includes funding for operating expenses for the Executive Director's Office as well as funding for capital outlay, motor pool, and software maintenance agreements.

Statutory authority: Article 32 of Title 24, C.R.S.

Request and recommendation: The request and recommendation are shown below.

Executive Director's Office, Administration, Operating Expenses

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$148,529	\$0	\$0	\$148,529	\$0	0.0
Other legislation	\$7,950	\$0	\$0	\$7,950	\$0	0.0
Total FY 2025-26	\$156,479	\$0	\$0	\$156,479	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$156,479	\$0	\$0	\$156,479	\$0	0.0
R1 CORA administrator	368	368	0	0	0	0.0
Impacts driven by other agencies	0	0	0	0	0	0.0
Total FY 2026-27	\$156,847	\$368	\$0	\$156,479	\$0	0.0
Changes from FY 2025-26						
Changes from FY 2025-26	\$368	\$368	\$0	\$0	\$0	0.0
Percentage Change	0.2%	n/a	n/a	0.0%	n/a	n/a
FY 2026-27 Executive Request						
FY 2026-27 Executive Request	\$163,817	\$7,338	\$0	\$156,479	\$0	0.0
Staff Rec. Above/-Below Request	-\$6,970	-\$6,970	\$0	\$0	\$0	0.0

Legal Services

This line item provides funding for the Department to purchase legal services from the Department of Law. Most of the appropriation funds legal services to the Board of Assessment Appeals, the Property Tax Administrator, and the Mobile Home Park Act Dispute Resolution and Enforcement Program. The balance of the legal services hours provides staffing for rule and regulation review, contract processing, and other miscellaneous legal needs.

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

Request: The Department request is shown on the table below.

Recommendation: The staff recommendation is pending Committee action on this common policy. Staff requests permission to make adjustments as necessary to reflect the Committee's final action in this common policy.

Executive Director's Office, Administration, Legal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,385,051	\$1,045,466	\$338,288	\$1,297	\$0	0.0
Total FY 2025-26	\$1,385,051	\$1,045,466	\$338,288	\$1,297	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,385,051	\$1,045,466	\$338,288	\$1,297	\$0	0.0
Operating common policies	-431,534	-477,388	-6,081	51,935	0	0.0
Total FY 2026-27	\$953,517	\$568,078	\$332,207	\$53,232	\$0	0.0
Changes from FY 2025-26						
Changes from FY 2025-26	-\$431,534	-\$477,388	-\$6,081	\$51,935	\$0	0.0
Percentage Change	-31.2%	-45.7%	-1.8%	4,004.2%	n/a	n/a
FY 2026-27 Executive Request						
FY 2026-27 Executive Request	\$953,517	\$568,078	\$332,207	\$53,232	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Administrative Law Judge Services

This line item is used to purchase administrative law services from the Department of Personnel.

Statutory authority: Sections 24-30-1001 (3) and 24-30-1002, C.R.S.

Request: The Department request is shown on the table below.

Recommendation: Staff recommends the below appropriation to align with the Committee’s decision on operating common policies.

Executive Director's Office, Administration, Administrative Law Judge Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$6,764	\$0	\$6,764	\$0	\$0	0.0
Total FY 2025-26	\$6,764	\$0	\$6,764	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$6,764	\$0	\$6,764	\$0	\$0	0.0
Operating common policies	27,327	0	27,327	0	0	0.0
Total FY 2026-27	\$34,091	\$0	\$34,091	\$0	\$0	0.0
Changes from FY 2025-26	\$27,327	\$0	\$27,327	\$0	\$0	0.0
Percentage Change	404.0%	n/a	404.0%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$28,325	\$0	\$28,325	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$5,766	\$0	\$5,766	\$0	\$0	0.0

Payment to Risk Management and Property Funds

The Department's share of liability and property insurance carried by the Department of Personnel and Administration is appropriated through this line item. The State's liability program is used to pay liability claims and expenses brought against the State.

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

Request: The Department request is shown on the table below.

Recommendation: Staff recommends the below appropriation to align with the Committee’s decision on operating common policies.

Executive Director's Office, Administration, Payment to Risk Management and Property Funds

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$157,407	\$49,978	\$68,311	\$39,118	\$0	0.0
Total FY 2025-26	\$157,407	\$49,978	\$68,311	\$39,118	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$157,407	\$49,978	\$68,311	\$39,118	\$0	0.0
Operating common policies	-61,570	-23,163	-25,841	-12,566	0	0.0
Total FY 2026-27	\$95,837	\$26,815	\$42,470	\$26,552	\$0	0.0
Changes from FY 2025-26						
Changes from FY 2025-26	-\$61,570	-\$23,163	-\$25,841	-\$12,566	\$0	0.0
Percentage Change	-39.1%	-46.3%	-37.8%	-32.1%	n/a	n/a
FY 2026-27 Executive Request						
FY 2026-27 Executive Request	\$95,520	\$26,726	\$42,330	\$26,464	\$0	0.0
Staff Rec. Above/-Below Request	\$317	\$89	\$140	\$88	\$0	0.0

Vehicle Lease Payments

This line item provides funding for annual payments to the Department of Personnel for the cost of administration, loan repayment, and lease-purchase payments for new and replacement motor vehicles.

Statutory authority: Section 24-30-1104 (2), C.R.S.

Request: The Department request is shown on the table below.

Recommendation: Staff recommends the below appropriation to align with the Committee's decision on operating common policies.

Executive Director's Office, Administration, Vehicle Lease Payments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$158,338	\$70,101	\$67,125	\$21,112	\$0	0.0
Other legislation	-31,090	-13,765	-13,180	-4,145	0	0.0
Total FY 2025-26	\$127,248	\$56,336	\$53,945	\$16,967	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$127,248	\$56,336	\$53,945	\$16,967	\$0	0.0
Prior year actions	31,090	13,765	13,180	4,145	0	0.0
Operating common policies	-14,361	-43,471	-10,476	39,586	0	0.0
Total FY 2026-27	\$143,977	\$26,630	\$56,649	\$60,698	\$0	0.0
Changes from FY 2025-26						
Changes from FY 2025-26	\$16,729	-\$29,706	\$2,704	\$43,731	\$0	0.0
Percentage Change	13.1%	-52.7%	5.0%	257.7%	n/a	n/a
FY 2026-27 Executive Request						
FY 2026-27 Executive Request	\$143,977	\$26,630	\$56,649	\$60,698	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Information Technology Asset Maintenance

This line item funds routine replacement of technology to keep it current and minimize work interruptions.

Statutory authority: Article 32 of Title 24, C.R.S.

Request: The Department requests \$102,656 total funds, including \$36,158 General Fund; this is a continuation level of funding.

Recommendation: Staff recommends approval of the request.

Leased Space

This line item funds leased space needs for the Department. The Department’s overall leased space has declined significantly since FY 2018-19, with only one site remaining in Sterling.

Statutory authority: Article 32 of Title 24, C.R.S.

Request and recommendation: The request and recommendation are shown below.

Executive Director's Office, Administration, Leased Space

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$8,000	\$5,675	\$0	\$2,325	\$0	0.0
Total FY 2025-26	\$8,000	\$5,675	\$0	\$2,325	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$8,000	\$5,675	\$0	\$2,325	\$0	0.0
Operating common policies	0	0	0	0	0	0.0
Total FY 2026-27	\$8,000	\$5,675	\$0	\$2,325	\$0	0.0
Changes from FY 2025-26	\$0	\$0	\$0	\$0	\$0	0.0
Percentage Change	0.0%	0.0%	n/a	0.0%	n/a	n/a
FY 2026-27 Executive Request	\$8,000	\$5,675	\$0	\$2,325	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Capitol Complex Leased Space

This line item is used to pay the Department of Personnel for the costs of maintaining State buildings that are part of the Capitol Complex. The Department currently leases space in the Complex at 1313 Sherman Street and in Grand Junction. At both locations, DOLA provides financial support to local communities and professional and technical services to community leaders in the areas of governance, housing, and property tax administration.

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

Request: The Department request is shown on the table below.

Recommendation: Staff recommends the below appropriation to align with the Committee’s decision on operating common policies.

Executive Director's Office, Administration, Capitol Complex Leased Space

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$993,730	\$290,716	\$397,356	\$183,395	\$122,263	0.0
Total FY 2025-26	\$993,730	\$290,716	\$397,356	\$183,395	\$122,263	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$993,730	\$290,716	\$397,356	\$183,395	\$122,263	0.0
Operating common policies	-255,547	-29,057	-134,606	-68,418	-23,466	0.0
Total FY 2026-27	\$738,183	\$261,659	\$262,750	\$114,977	\$98,797	0.0
Changes from FY 2025-26	-\$255,547	-\$29,057	-\$134,606	-\$68,418	-\$23,466	0.0
Percentage Change	-25.7%	-10.0%	-33.9%	-37.3%	-19.2%	n/a
FY 2026-27 Executive Request	\$745,599	\$264,288	\$265,390	\$116,132	\$99,789	0.0
Staff Rec. Above/-Below Request	-\$7,416	-\$2,629	-\$2,640	-\$1,155	-\$992	0.0

Payments to OIT

This line item includes the Department appropriations for information technology services.

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

Request: The Department request is shown on the table below.

Recommendation: Staff recommendation incorporates R4 Payments to OIT Reduction and is also pending a decision in the Governor’s Office of Information Technology (OIT) that affects this line item. Staff requests permission to make adjustments as necessary to reflect the Committee’s final action.

Executive Director's Office, Administration, Payments to OIT

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$4,062,128	\$1,252,188	\$1,465,200	\$813,323	\$531,417	0.0
Other legislation	-504,652	-155,563	-182,027	-101,042	-66,020	0.0
Total FY 2025-26	\$3,557,476	\$1,096,625	\$1,283,173	\$712,281	\$465,397	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$3,557,476	\$1,096,625	\$1,283,173	\$712,281	\$465,397	0.0
Prior year actions	504,652	155,563	182,027	101,042	66,020	0.0
Operating common policies	496,898	-43,107	265,585	80,607	193,813	0.0
R4 Payments to OIT reduction	-100,133	-100,133	0	0	0	0.0
Impacts driven by other agencies	-84,356	-22,372	-32,024	-16,541	-13,419	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total FY 2026-27	\$4,374,537	\$1,086,576	\$1,698,761	\$877,389	\$711,811	0.0
Changes from FY 2025-26	\$817,061	-\$10,049	\$415,588	\$165,108	\$246,414	0.0
Percentage Change	23.0%	-0.9%	32.4%	23.2%	52.9%	n/a
FY 2026-27 Executive Request	\$4,374,537	\$1,086,576	\$1,698,761	\$877,389	\$711,811	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

CORE Operations

This line item provides funds for the Department's share of the operational costs of Colorado Operations Resource Engine (CORE), the statewide accounting system.

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

Request: The Department request is shown on the table below. This line includes a non-prioritized request for CORE staffing.

Recommendation: Staff recommends the below appropriation to align with the Committee's decision on operating common policies.

Executive Director's Office, Administration, CORE Operations

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$100,668	\$28,197	\$38,541	\$22,071	\$11,859	0.0
Total FY 2025-26	\$100,668	\$28,197	\$38,541	\$22,071	\$11,859	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$100,668	\$28,197	\$38,541	\$22,071	\$11,859	0.0
Operating common policies	336,067	26,691	163,715	46,539	99,122	0.0
Impacts driven by other agencies	10,175	2,335	3,748	2,312	1,780	0.0
Total FY 2026-27	\$446,910	\$57,223	\$206,004	\$70,922	\$112,761	0.0
Changes from FY 2025-26	\$346,242	\$29,026	\$167,463	\$48,851	\$100,902	0.0
Percentage Change	343.9%	102.9%	434.5%	221.3%	850.8%	n/a
FY 2026-27 Executive Request	\$491,944	\$62,883	\$226,859	\$77,997	\$124,205	0.0
Staff Rec. Above/-Below Request	-\$45,034	-\$5,660	-\$20,855	-\$7,075	-\$11,444	0.0

IT Accessibility [New line item]

This line funds IT accessibility work, as required by H.B. 21-1110 (Colorado Laws for Persons with Disabilities) and S.B. 23-244 (Technology Accessibility Cleanup).

Statutory authority: Section 24-85-103, C.R.S.

Request: The Department request is shown on the table below.

Recommendation: Staff recommendation is pending a decision in the Governor’s Office of Information Technology (OIT) that affects this line item. Staff requests permission to make adjustments as necessary to reflect the Committee’s final action.

Executive Director's Office, Administration, IT Accessibility

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$0	\$0	\$0	\$0	\$0	0.0
Total FY 2025-26	\$0	\$0	\$0	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$0	\$0	\$0	\$0	\$0	0.0
Impacts driven by other agencies	170,762	170,762	0	0	0	1.0
Total FY 2026-27	\$170,762	\$170,762	\$0	\$0	\$0	1.0
Changes from FY 2025-26	\$170,762	\$170,762	\$0	\$0	\$0	1.0
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$150,762	\$150,762	\$0	\$0	\$0	1.0
Staff Rec. Above/-Below Request	\$20,000	\$20,000	\$0	\$0	\$0	0.0

Moffat Tunnel Improvement District

This line item funds the Department's administration of the Moffat Tunnel Improvement District. The Moffat Tunnel train tunnel, owned by the district, runs 6.2 miles under the Continental Divide between Rollinsville and Winter Park. Freight trains, passenger trains, and fiber optic cables run through the tunnel bore. S.B. 25-030 (Increase Transportation Mode Choice Reduce Emissions) moved custodial authority from DOLA to CDOT starting in FY 2026-27.

Cash funds are received from annual lease revenues. There are currently two lessees, Union Pacific Railroad and Century Link (formerly Qwest). The leases require payments of \$12,000 per year from Union Pacific and \$14,659 per year from Century Link. The Union Pacific lease was renewed in May 2025 and the Century Link lease term ends in 2091 with right to renew. The appropriation provides spending authority from reserves in the Moffat Tunnel Cash Fund in case money is needed to protect the right-of-way from legal challenges.

Statutory authority: Article 8 of Title 32, C.R.S.

Request: The Department requests \$0 and elimination of this line item pursuant to S.B. 25-030.

Recommendation: Staff recommends approval of the request.

Executive Director's Office, Administration, Moffat Tunnel Improvement District

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$5,000	\$0	\$5,000	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total FY 2025-26	\$5,000	\$0	\$5,000	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$5,000	\$0	\$5,000	\$0	\$0	0.0
Prior year actions	-5,000	0	-5,000	0	0	0.0
Total FY 2026-27	\$0	\$0	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$5,000	\$0	-\$5,000	\$0	\$0	0.0
Percentage Change	-100.0%	n/a	-100.0%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$0	\$0	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Line Item Detail – (B) State Demography Office

Program Costs

This line item provides funding for the State Demography Office, which provides population and demographic data and analysis for the state. This includes providing support to other state agencies, federal partners, local governments, and the public about demographic trends at the state, regional, county, and municipal levels.

Statutory authority: Section 24-32-203, C.R.S.

Request and recommendation: The request and recommendation are shown below.

Executive Director's Office, State Demography Office, Program Costs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$685,392	\$545,663	\$117,479	\$0	\$22,250	6.0
Total FY 2025-26	\$685,392	\$545,663	\$117,479	\$0	\$22,250	6.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$685,392	\$545,663	\$117,479	\$0	\$22,250	6.0
Prior year actions	15,995	13,418	1,926	0	651	0.0
Total FY 2026-27	\$701,387	\$559,081	\$119,405	\$0	\$22,901	6.0
Changes from FY 2025-26	\$15,995	\$13,418	\$1,926	\$0	\$651	0.0
Percentage Change	2.3%	2.5%	1.6%	n/a	2.9%	0.0%
FY 2026-27 Executive Request	\$701,387	\$559,081	\$119,405	\$0	\$22,901	6.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Indirect Cost Assessment

This line reflects the amount of statewide and departmental indirect cost assessments within the State Demography Office. Statewide indirect cost assessments are charged to cash and federal programs for statewide overhead costs (such as those generated by the Department of Personnel), and then the assessments are used in administrative divisions to offset General Fund appropriations. Departmental indirect cost assessments are charged to cash and federally funded programs for departmental overhead costs.

Indirect cost assessments are currently used to offset General Fund in the Executive Director's Office.

Statutory authority: Colorado Fiscal Rules #8-3; Section 24-75-1401, C.R.S. [Indirect Costs Excess Recovery Fund]

Request and recommendation: Staff recommendation reflects updates to the Department’s indirect cost plan submitted after the budget request [More information about the indirect cost plan is provided at the end of this packet.]

Executive Director's Office, State Demography Office, Indirect Cost Assessment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$14,284	\$0	\$11,997	\$0	\$2,287	0.0
Total FY 2025-26	\$14,284	\$0	\$11,997	\$0	\$2,287	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$14,284	\$0	\$11,997	\$0	\$2,287	0.0
Operating common policies	8,718	0	8,241	0	477	0.0
Total FY 2026-27	\$23,002	\$0	\$20,238	\$0	\$2,764	0.0
Changes from FY 2025-26	\$8,718	\$0	\$8,241	\$0	\$477	0.0
Percentage Change	61.0%	n/a	68.7%	n/a	20.9%	n/a
FY 2026-27 Executive Request	\$14,284	\$0	\$11,997	\$0	\$2,287	0.0
Staff Rec. Above/-Below Request	\$8,718	\$0	\$8,241	\$0	\$477	0.0

(2) Property Taxation

This section provides funding for the Division of Property Taxation, which issues appraisal standards and provides training and technical assistance to county assessors; values multi-county companies; and grants taxation exemptions. This section also provides funding for the State Board of Equalization, which supervises the administration of property tax laws by local county assessors, as well as the Board of Assessment Appeals, which hears petitions for appeal on valuation, abatements, exemptions, and valuation of state-assessed properties.

Property Taxation

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$4,844,038	\$3,056,543	\$1,516,381	\$271,114	\$0	53.2
Total FY 2025-26	\$4,844,038	\$3,056,543	\$1,516,381	\$271,114	\$0	53.2
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$4,844,038	\$3,056,543	\$1,516,381	\$271,114	\$0	53.2
Operating common policies	111,092	0	95,282	15,810	0	0.0
Prior year actions	125,023	96,628	21,364	7,031	0	0.1
Total FY 2026-27	\$5,080,153	\$3,153,171	\$1,633,027	\$293,955	\$0	53.3
Changes from FY 2025-26	\$236,115	\$96,628	\$116,646	\$22,841	\$0	0.1
Percentage Change	4.9%	3.2%	7.7%	8.4%	0.0%	0.2%
FY 2026-27 Executive Request	\$4,969,061	\$3,153,171	\$1,537,745	\$278,145	\$0	53.3
Staff Rec. Above/-Below Request	\$111,092	\$0	\$95,282	\$15,810	\$0	0.0

The Executive Branch did not submit any decision items for this division.

Line Item Detail – Division of Property Taxation

Division of Property Taxation

The Property Tax Administrator is a constitutionally created position, responsible for administering property tax laws under the supervision and control of the State Board of Equalization. The Property Tax Administrator is head of the Division of Property Taxation. The key statutory responsibilities that drive the Division's workload are carried out by four sections:

1. The Appraisal Standards Section insures property tax equity by issuing appraisal standards and training county assessors.
2. The Administrative Resources Section prepares and published administrative manuals, procedures, and instructions for assessors' offices.

3. The Exemptions Section grants exemptions from taxation for charities, churches, and other eligible entities to assure a standardization of exemptions.
4. The State Assessments Section performs original valuations of multi-county companies in Colorado, including railroads, pipelines, and other utilities.

The Division is supported by General Fund, fees for approving property tax exemptions, and mineral and energy impact funds.

Statutory authority: Section 15 of Article X of the State Constitution; Article 2 of Title 39, C.R.S.

Request and recommendation: The request and recommendation are shown below.

Property Taxation, Division of Property Taxation

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$3,850,464	\$2,416,722	\$1,180,620	\$253,122	\$0	39.0
Total FY 2025-26	\$3,850,464	\$2,416,722	\$1,180,620	\$253,122	\$0	39.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$3,850,464	\$2,416,722	\$1,180,620	\$253,122	\$0	39.0
Prior year actions	105,454	77,059	21,364	7,031	0	0.1
Total FY 2026-27	\$3,955,918	\$2,493,781	\$1,201,984	\$260,153	\$0	39.1
Changes from FY 2025-26	\$105,454	\$77,059	\$21,364	\$7,031	\$0	0.1
Percentage Change	2.7%	3.2%	1.8%	2.8%	n/a	0.3%
FY 2026-27 Executive Request	\$3,955,918	\$2,493,781	\$1,201,984	\$260,153	\$0	39.1
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

State Board of Equalization

The State Board of Equalization (“State Board”) consists of five members:

- The Governor (or their designee)
- The Speaker of the House of Representatives (or their designee)
- The President of the Senate (or their designee)
- Two members appointed by the Governor with consent of the Senate and experience with property taxation.

The State Board supervises the administration of property taxation laws by local county assessors. In this regard, the State Board meets at least once annually to review real and personal property valuations, hear complaints concerning valuation (including petitions by tax-levying authorities), redirect assessments, and set the residential assessment ratio. The Board also approves training manuals, appraisal standards, and written instructions issued by the Property Tax Administrator.

During each property tax year, an assessment study is conducted to determine whether county assessors have complied with constitutional and statutory property tax provisions. The State Board is responsible for ordering a

reappraisal of affected classes of property that were not properly assessed. The State Board also appoints the Property Tax Administrator.

The Constitution requires the General Assembly to provide by statute for the compensation of State Board members. State Board members receive \$50 per day for each day spent attending State Board meetings or hearings, as well as reimbursement for actual and necessary expenses incurred in performing State Board duties. This line item funds the Board's direct operating expenses, including \$50 per diem payments and expense reimbursements.

Statutory authority: Section 15 of Article X of the State Constitution; Article 9 of Title 39, C.R.S.

Request: The Department request \$12,856 General Fund; this is a continuation level of funding.

Recommendation: Staff recommends approval of the request.

Board of Assessment Appeals

The Board of Assessment Appeals is a quasi-judicial body that operates as a "type 1" agency within DOLA. The Board hears appeals by individual taxpayers who disagree with county boards of equalization, county boards of commissioners, and the Property Tax Administrator on the valuation of real and personal property, property tax abatements (reductions), and property tax exemptions. State assessed properties and exemptions are first appealed to the Property Tax Administrator. These cases may then be appealed to the Board. Appeals to the Board must be made in writing within 30 days of the decision that is being appealed. After the appeal is docketed, a receipt of appeal is sent to the Petitioner. A notice of hearing is mailed to all parties at least 30 days prior to the scheduled hearing. The Board's decision is transmitted in a written order and mailed to all parties, and is posted on the Board's website. Board decisions may be appealed to the Colorado Court of Appeals.

Each Board member must be registered, certified, or licensed as an appraiser. The Board must consist of at least three members, and an additional six members may be appointed based on workload. There are currently eight members. All Board members are employees of the State who are appointed by the Governor, with the consent of the Senate, and serve at the pleasure of the Governor. As employees of the State, they are entitled to benefits such as health, life and dental, short-term disability, and PERA. Compensation is based on a statutory rate of \$150 per day. Board members often have private sector employment in addition to their duties on the Board. This line item supports 14.2 FTE, including the eight board members and 6.2 FTE staff.

In recent years, the number of appeals heard by the Board has ranged from 1,300 to nearly 4,000 cases per year, depending upon whether it is an assessment or non-assessment year. Cases are typically resolved within one year. The Board is partially supported by statutory filing fees that are credited to the Board of Assessment Appeals Cash Fund. The Department spends the full amount of available cash fund revenues before spending General Fund.

Statutory authority: Section 39-2-125, C.R.S.

Request and recommendation: The request and recommendation are shown below.

Property Taxation, Board of Assessment Appeals

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
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Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$865,719	\$626,965	\$238,754	\$0	\$0	14.2
Total FY 2025-26	\$865,719	\$626,965	\$238,754	\$0	\$0	14.2
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$865,719	\$626,965	\$238,754	\$0	\$0	14.2
Prior year actions	19,569	19,569	0	0	0	0.0
Total FY 2026-27	\$885,288	\$646,534	\$238,754	\$0	\$0	14.2
Changes from FY 2025-26	\$19,569	\$19,569	\$0	\$0	\$0	0.0
Percentage Change	2.3%	3.1%	0.0%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$885,288	\$646,534	\$238,754	\$0	\$0	14.2
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Indirect Cost Assessment

This line reflects the amount of statewide and departmental indirect cost assessments within this division. Statewide indirect cost assessments are charged to cash and federal programs for statewide overhead costs (such as those generated by the Department of Personnel), and then the assessments are used in administrative divisions to offset General Fund appropriations. Departmental indirect cost assessments are charged to cash and federally funded programs for departmental overhead costs.

The funds are currently used to offset General Fund in the Executive Director's Office.

Statutory authority: Colorado Fiscal Rules #8-3; Section 24-75-1401, C.R.S. [Indirect Costs Excess Recovery Fund]

Request and recommendation: Staff recommendation reflects updates to the Department's indirect cost plan submitted after the budget request [More information about the indirect cost plan is provided at the end of this packet.]

Property Taxation, Indirect Cost Assessment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$114,999	\$0	\$97,007	\$17,992	\$0	0.0
Total FY 2025-26	\$114,999	\$0	\$97,007	\$17,992	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$114,999	\$0	\$97,007	\$17,992	\$0	0.0
Operating common policies	111,092	0	95,282	15,810	0	0.0
Total FY 2026-27	\$226,091	\$0	\$192,289	\$33,802	\$0	0.0
Changes from FY 2025-26	\$111,092	\$0	\$95,282	\$15,810	\$0	0.0
Percentage Change	96.6%	n/a	98.2%	87.9%	n/a	n/a

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Executive Request	\$114,999	\$0	\$97,007	\$17,992	\$0	0.0
Staff Rec. Above/-Below Request	\$111,092	\$0	\$95,282	\$15,810	\$0	0.0

(3) Division of Housing

The Division of Housing (DoH) provides financial and technical assistance designed to increase the availability of housing to individuals with a low income, individuals with disabilities, and elderly individuals. Financial assistance programs include State and federal grants, loans, loan guarantees, equity investments, and subordinated debt for construction or rehabilitation of affordable housing. The Division provides technical assistance to local communities, including assisting communities to identify housing needs and to apply for and secure available private and public financing for housing projects. The Division develops and updates various studies on the availability and affordability of housing in Colorado. Finally, the Division works with local governments to reform local development and building regulations in ways that lower housing production costs. The Division consists of three subsections:

- Community and Non-Profit Services includes centrally located staff that provide services for administering the Division and services directly supported in the community.
- Field Services reflects the Division’s outreach and technical assistance activities throughout the state. These staff are stationed at various locations statewide and they assist local communities in developing affordable housing, oversee private activity bond incentives, and regulate the factory-built industry in Colorado.
- Indirect Cost Assessment includes the assessment of indirect cost recoveries from cash, reappropriated, and federal fund sources used in this division.

Division of Housing

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$342,084,968	\$47,343,305	\$179,626,738	\$8,475,019	\$106,639,906	100.1
Other legislation	-\$1,723,345	-\$7,622,681	-\$2,036,328	\$7,935,664	\$0	4.8
Total FY 2025-26	\$340,361,623	\$39,720,624	\$177,590,410	\$16,410,683	\$106,639,906	104.9
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$340,361,623	\$39,720,624	\$177,590,410	\$16,410,683	\$106,639,906	104.9
R2 Mobile Home Park Loan and Grant Program transfers	0	0	0	0	0	0.0
R5 Childcare Facility Development Grant changes	-500,000	-250,000	0	-250,000	0	-0.9
Operating common policies	503,282	0	363,622	-59,523	199,183	0.0
Technical adjustments	6,419,000	0	6,356,000	63,000	0	0.0
Prior year actions	6,309,094	50,318	-48,164	6,214,158	92,782	0.3
Total FY 2026-27	\$353,092,999	\$39,520,942	\$184,261,868	\$22,378,318	\$106,931,871	104.3
Changes from FY 2025-26	\$12,731,376	-\$199,682	\$6,671,458	\$5,967,635	\$291,965	-0.6
Percentage Change	3.7%	-0.5%	3.8%	36.4%	0.3%	-0.6%
FY 2026-27 Executive Request	\$352,592,151	\$39,520,942	\$183,898,246	\$22,440,275	\$106,732,688	104.3
Staff Rec. Above/-Below Request	\$500,848	\$0	\$363,622	-\$61,957	\$199,183	0.0

→ R2 Mobile Home Park Loan and Grant Program Transfers [Legislation]

Request

The Department asks for an ongoing statutory transfer of \$400,000 annually for seven years from the Mobile Home Park Resident Empowerment Loan and Grant Program Fund to the General Fund.

Recommendation

Staff recommends approval of the request, which includes legislation for the annual transfers.

Analysis

Senate Bill 22-160 (Loan Program Resident-owned Communities) created the Mobile Home Park Acquisition Revolving Loan Fund and the Mobile Home Park Resident Technical Assistance and Stabilization Grant Program with \$35.0 million in one-time funds originating from the General Fund. The Department contracts with two community development financial institutions (CDFIs) and a grant program administrator to execute these programs. The proposed \$2.8 million in transfers to the General Fund comes from a combination of interest earned in the Mobile Home Park Resident Empowerment Loan and Grant Program Fund and administrative fees paid by the CDFIs.

Assistance Provided

Mobile home park acquisition assistance is provided by two CDFIs that have been allocated \$27.9 million by the program. Funds are paid out on a reimbursement basis *from* the Mobile Home Park Resident Empowerment Loan and Grant Program Fund to the CDFIs. Approximately 88.0 percent of the amount allocated to the CDFIs has been reimbursed. The CDFIs have a five-year performance contract and pay administrative fees of \$139,512 to the Mobile Home Park Resident Empowerment Loan and Grant Program Fund during those years. As of December 2025, the program had assisted 9 mobile home parks with acquisition, preserving 424 lots and benefitting 1,866 residents. Those parks are located in Dumont, Evergreen, Littleton, Montrose, Poncha Springs, Buena Vista, Ouray, Carbondale, and Basalt.

The grant program is administered by Thistle ROC, which received \$7.1 million of the funding allocated in S.B. 22-160 and has paid out \$2.0 million for technical assistance as of December 2025. This has supported technical assistance to various mobile parks throughout the state that have inquired about the process to purchase their mobile home community. Thistle ROC has supported 8 communities with successfully purchasing their park, with one under contract and two in progress. Thistle ROC has also made contact with 44 other parks in the State that, unfortunately, will not have the capacity or ability to purchase their community. In addition to technical assistance, Thistle provides rent stabilization grants to parks that have transitioned to resident ownership. Following acquisition, lot rents often need to increase to cover operating costs and new debt service. The stabilization grants help offset or entirely prevent rent increases, preserving affordability for the residents.

Request

The request would transfer \$400,000 per year from the Mobile Home Park Resident Empowerment Loan and Grant Program Fund to the General Fund for 7 years. The \$2.8 million in General Fund relief is not requested as a lump sum because the Fund needs time to accrue interest and administrative fees. The loan program is technically not a revolving loan fund for DOLA, but instead was seed money to CDFIs for them to have a revolving loan fund for the purposes set forth in the bill. Unless the General Assembly provides an additional infusion of money, the Fund will be depleted and eventually drawn to zero as reimbursements are made to the CDFIs and Thistle ROC. The CDFIs will revolve repaid funds out for new loans in the future.

Mobile Home Park Resident Empowerment Loan and Grant Program Fund Projections

Fiscal Year	FY Starting Balance	Interest Rate	Interest Revenue	Projected Expenditures	Admin Fee (Revenue)	FTE Cost	R2 Transfer	FY Ending Balance
FY26	\$19,963,475	3.6%	\$559,719	\$13,246,004	\$139,512	\$108,000		\$7,308,702
FY27	7,308,702	3.4%	180,216	3,964,000	139,512	81,000	400,000	3,183,430
FY28	3,183,430	3.1%	83,267	754,722	139,512	83,430	400,000	2,168,057
FY29	2,168,057	3.1%	66,940			85,933	400,000	1,749,064
FY30	1,749,064	3.0%	51,972			88,511	400,000	1,312,525
FY31	1,312,525	3.0%	38,658			91,166	400,000	860,017
FY32	860,017	3.0%	24,856			93,901	400,000	390,972
FY33	390,972	3.0%	10,551				400,000	1,523

The Department estimates that the proposed \$2.8 million reduction will result in 7 to 10 fewer parks receiving rent stabilization and technical assistance. The request is not expected to impact acquisition due to acquisition costs for even a single park likely exceeding that amount. The estimate of 7 to 10 parks was estimated by Thistle ROC, assuming that grants to any single park could not exceed \$400,000 due to grant caps and that a minimum amount to be impactful would be \$280,000. The number of parks served per year may vary year to year within this grant range, depending on park selection and funding availability. That assistance can go to parks where the program was not involved in acquisition.

Evidence Designation

The Department has indicated that this request has an *“insufficient”* evidence designation at this time. An insufficient designation applies when the budget request is a program or practice, and studies exist with relevant outcomes data. The request did not cite any studies, but states that relevant data can and will be collected from mobile home parks that have received assistance through the program in the future. Staff agrees that data could be collected to prove whether or not parks that undergo resident-owned acquisition have lower resident displacement rates than parks that are acquired by a private purchaser. Absent any studies available at this time, staff believes the program funded by the Mobile Home Park Resident Empowerment Loan and Grant Program Fund is *“ineligible”* for an evidence designation.

→ R5 Child Care Facility Development Grant Changes [Legislation]

Request

The Department asks to eliminate funding for programs created by H.B. 24-1237 (Programs for the Development of Child Care Facilities) two years early and repeal the relevant statutes. The request also includes a one-time transfer of \$117,551 from unspent FY 2024-25 appropriations and roll-forward authority of \$45,000 from the FY 2025-26 appropriation.

Year 1: Eliminate the appropriation for savings of \$250,000 General Fund and \$250,000 reappropriated funds from the Child Care Facility Development Cash Fund.

Year 2: Eliminate what would be the program's final \$250,000 General Fund appropriation and corresponding reappropriation.

Recommendation

Staff recommends approval of the request. This includes:

- Eliminate the Long Bill appropriation for the Appropriation to the Child Care Facility Development Cash Fund line item;
- A Long Bill add-on to extend spending authority for \$45,000 of the FY 2025-26 appropriation through FY 2026-27;
- Legislation to transfer \$117,551 from the Child Care Facility Development Cash Fund to the General Fund; and
- Legislation to repeal all three H.B. 24-1237 programs from statute.

Analysis

House Bill 24-1237 created a toolkit and technical assistance program, a planning grant program, and a capital grant program to encourage the development of child care facilities. The Legislative Council Staff Fiscal Note for the bill assumed \$250,000 General Fund and an associated 0.9 FTE would be appropriated to the Child Care Facility Development Cash Fund annually from FY 2024-25 through FY 2027-28. The Department launched the toolkit and technical assistance program with appropriations from FY 2024-25 and FY 2025-26 and also awarded planning grants with the latter. Because the remaining \$500,000 in future appropriations is insufficient to launch a capital grant program, the Department has identified those funds for General Fund balancing and asks to repeal the program early.

The Child Care Facility Development *Toolkit and Technical Assistance Program* provides technical assistance for planning, developing, building, and co-locating child care facilities. The Department works with local governments, developers, employers, child care providers, and schools. The Department contracted with a nonprofit consultant called EPIC to create the Child Care Facility Development Toolkit – an online resource with curated modules and recorded webinars. EPIC also developed the curriculum for and facilitated two Child Care

Technical Assistance Cohorts consisting of five weekly group sessions, a panel session, and two individual sessions. A third cohort is planned for this spring. The online resources will remain available on the Department’s website but will not be updated if program funding is eliminated. This program repeals on July 1, 2028.

The Child Care Facility Development *Planning Grant Program* provides grants to support local governments making regulatory updates and improvements to land use and building regulations that encourage the development of child care facilities. Grants support consultants or professional services which assess the child care needs of the community and implement relevant policy changes. The program awarded a total of \$141,400 to four grantees in the fall of 2025. Of that amount, \$66,400 was provided by a nonprofit foundation to cover the gap in need so that all applicants could be awarded. The Department requests \$45,000 of the FY 2025-26 appropriation be rolled-forward to allow grantees to expend funds through FY 2026-27. This program is repealed on July 1, 2028.

Planning Grant Program Awards

Grantee	Amount
Estes Park	\$75,000
Adams County	8,900
Granby	37,500
Custer County	20,000
Total	\$141,400

The Child Care Facility Development *Capital Grant Program* provides grants for the development and preservation of child care facilities. Applications are recommended for review to the State Housing Board, with preference to applicants that represent geographic diversity, co-locate with affordable or mixed-use developments, and support a high percentage of families below 100.0 percent of the Area Median Income. Applicant entities must provide a financial match of 50.0 percent for center-based facilities and 20.0 percent for home-based facilities.

The original Legislative Council Staff Fiscal Note for H.B. 24-1237 identified General Fund costs of approximately \$3.5 million per year for four years, including \$1.8 million for capital grants annually. The final Fiscal Note included \$1.0 million spread out over four years but did not change the requirements for the three programs. Statute specifies that if there is not sufficient money in the fund to administer the capital grant program before July 1, 2025, the Division of Housing shall adopt policies, procedures, and guidelines by November 1, 2025. The Division has identified that if funding were to continue at \$250,000 per year, the Capital Grant Program could make smaller construction predevelopment grants. Predevelopment activities include land acquisition, feasibility and planning, regulatory approvals or permitting, and pre-construction preparation.

Statute does not require the General Assembly to appropriate money to the Child Care Facility Development Cash Fund. Absent any changes, the first two programs repeal on July 1, 2028 and the Capital Grant Program repeals on July 1, 2029. Statute includes annual reporting requirements for reach of the three programs. Staff recommends the Committee repeal the relevant statutes in addition to eliminating appropriations.

Evidence Designation

The Department has indicated that this request has an “*insufficient*” evidence designation. An insufficient designation applies when the budget request is a program or practice, and studies exist with relevant outcomes data. Staff does not believe that the *Toolkit and Technical Assistance Program* and *Planning Grant Programs* meet the definition of a program or practice: an intervention or approach with explicitly defined and replicable elements that is hypothesized to improve specified outcomes for a defined target population. The *Capital Grant Program* could fit this definition by achieving the outcome of additional child care slots. However, that program has not provided any grants. Staff therefore finds that an evidence designation is *not applicable* to this request.

Line Item Detail – (A) Community and Non-Profit Services

This subdivision encompasses activities headquartered at the main Division of Housing office in Denver. This includes the administration of the Division and oversight of services that are managed in the community through partnerships with community service and non-profit agencies. This section is also responsible for coordinating the allocation of Private Activity Bonds (tax-exempt bonds) through the work of the Private Activity Bond Allocation Committee.

(1) Administration

Personal Services

This line item provides funding for overall division administration, including division management, budget, research, and accounting staff, as well as centrally located Department staff who oversee homeless prevention rental subsidy programs. Cash funds sources include the Marijuana Tax Cash Fund, the Homeless Prevention Activities Program Fund, and the Private Activity Bond Allocations Fund. Reappropriated funds are from the Department of Health Care Policy and Financing (HCPF) related to the Host Home program and S.B. 25-380 (Medicaid Services Related to Federal Authorizations). Federal funds are comprised primarily of administrative allocations for the Housing Choice Voucher (“Section 8”) rental subsidy program.

Statutory authority: Section 24-32-705, C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Community and Non-Profit Services, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$3,975,596	\$1,233,545	\$84,842	\$260,660	\$2,396,549	36.9
Other legislation	\$109,424	\$0	\$0	\$109,424	\$0	2.0
Total FY 2025-26	\$4,085,020	\$1,233,545	\$84,842	\$370,084	\$2,396,549	38.9
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$4,085,020	\$1,233,545	\$84,842	\$370,084	\$2,396,549	38.9
Prior year actions	112,080	37,458	1,925	2,704	69,993	0.0
Total FY 2026-27	\$4,197,100	\$1,271,003	\$86,767	\$372,788	\$2,466,542	38.9
Changes from FY 2025-26	\$112,080	\$37,458	\$1,925	\$2,704	\$69,993	0.0
Percentage Change	2.7%	3.0%	2.3%	0.7%	2.9%	0.0%
FY 2026-27 Executive Request	\$4,197,100	\$1,271,003	\$86,767	\$372,788	\$2,466,542	38.9
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Operating Expenses

This line item funds the operating expenses of the Division. Common operating expenses for the Division include postage, equipment maintenance, and in-state travel. The majority of funds are federal administrative allocations for the Housing Choice Voucher (“Section 8”) rental subsidy program.

Statutory authority: Section 24-32-705, C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Community and Non-Profit Services, Operating Expenses

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$469,181	\$59,230	\$4,938	\$64,918	\$340,095	0.0
Other legislation	\$15,900	\$0	\$0	\$15,900	\$0	0.0
Total FY 2025-26	\$485,081	\$59,230	\$4,938	\$80,818	\$340,095	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$485,081	\$59,230	\$4,938	\$80,818	\$340,095	0.0
Total FY 2026-27	\$485,081	\$59,230	\$4,938	\$80,818	\$340,095	0.0
Percentage Change	0.0%	0.0%	0.0%	0.0%	0.0%	n/a
FY 2026-27 Executive Request	\$485,081	\$59,230	\$4,938	\$80,818	\$340,095	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(2) Community Services

Low Income Rental Subsidies

This line item supports programs that provide rental subsidies for low-income populations. The Division functions as a statewide public housing authority that primarily serves individuals and families with very low incomes (below 30.0 percent of the Area Median Income), people with disabilities, and people who are homeless. In this role, the Division administers a number of the state and federal rental assistance programs that target different populations.

The largest program is the federal Department of Housing and Urban Development’s Housing Choice Voucher (HCV) Program, which allocates about 8,000 vouchers to the Division. Local public housing authorities also receive vouchers directly from the federal government, which receive about 30,000 vouchers and represent the majority of rental assistance offered throughout the state. Federal vouchers that are allocated to and administered by local housing authorities and are not reflected in the state budget. While local housing authorities generally focus on serving low-income populations, approximately 80 percent of the Division’s vouchers support individuals with disabilities.

The Division administers four state-funded voucher programs, three of which are reflected in this line item:

The Mental Health—State Housing Voucher (MH-SHV) was created in partnership with the Department of Human Services Office of Behavioral Health (now the Behavioral Health Administration), consolidated into the Division through S.B. 12-158 (Consolidate Public Housing Agencies in DOLA). This voucher is funded with General Fund reflected in this line item. The voucher provides assistance to individuals in mental health institutions at risk of exiting to homelessness.

The Recovery-Oriented Housing Program—State Housing Voucher (ROHP-SHV) was created in S.B. 17-021 (Assistance to Released Mentally Ill Offenders). The program was initially funded with an appropriation from the Marijuana Tax Cash Fund, with an additional General Fund appropriation in H.B. 19-1009 (Substance Use Disorders Recovery). The additional General Fund was provided to expand the voucher program to include individuals with substance-use disorders. The voucher provides assistance to individuals with a mental health, substance-use, or behavioral health disorder that are transitioning into the community and have participated in a residential treatment or transition specialist program.

The Community Access Team Voucher Program (CAT-V), previously the Community Choice Transitions Program, was created in partnership with the Department of Health Care Policy and Financing (HCPF) by H.B. 18-1326 (Support for Transition from Institutional Settings). The voucher provides assistance to extremely-low income (30.0 percent Area Median Income) adults who are eligible to receive Home and Community Based (HBCS) Medicaid services and are in need of supportive services in connection with housing assistance.

Statutory authority: Section 24-32-705 (1)(t), C.R.S. [administering and distributing financial housing assistance to low- and moderate-income households and persons with disabilities]; and 25.5-6-1501 (1)(d), C.R.S. [Community Access Team housing voucher program]

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Community and Non-Profit Services, Low Income Rental Subsidies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$105,997,404	\$21,167,475	\$939,649	\$0	\$83,890,280	0.0
Other legislation	\$0	-\$3,917,871	\$0	\$3,917,871	\$0	0.0
Total FY 2025-26	\$105,997,404	\$17,249,604	\$939,649	\$3,917,871	\$83,890,280	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$105,997,404	\$17,249,604	\$939,649	\$3,917,871	\$83,890,280	0.0
Total FY 2026-27	\$105,997,404	\$17,249,604	\$939,649	\$3,917,871	\$83,890,280	0.0
Percentage Change	0.0%	0.0%	0.0%	0.0%	0.0%	n/a
FY 2026-27 Executive Request	\$105,997,404	\$17,249,604	\$939,649	\$3,917,871	\$83,890,280	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Homeless Prevention Programs

This line supports homeless prevention activities, and reflects funds from the federal Emergency Shelter Grant and the state Homeless Prevention Activities Program Fund. The state Homeless Prevention Activities Program

Fund receives revenue from the state income tax “check-off” for homeless prevention activities, where individual taxpayers voluntarily contribute to the fund through their state income tax return. This fund is to be used for direct services and assistance in avoiding eviction for individuals who are homeless or in danger of homelessness. A statutory advisory committee provides recommendations to the Executive Director of the Department on the allocation of these grants.

Statutory authority: Sections 24-32-705 (1)(i), C.R.S. [authority to receive grants]; 26-7.8-103, and 39-22-1302 (2), C.R.S. [Homeless Prevention Activities Program Fund]

Request: The Department requests \$2.3 million total funds, including \$170,000 cash funds and \$2.1 million federal funds shown for informational purposes. This is a continuation level of funding.

Recommendation: Staff recommends approval of the request.

Appropriation to the Child Care Facility Development Fund

House Bill 24-1237 created a toolkit and technical assistance program, a planning grant program, and a capital grant program to encourage the development of child care facilities. The Legislative Council Staff Fiscal Note for the bill assumed \$250,000 General Fund and an associated 0.9 FTE would be appropriated to the Child Care Facility Development Cash Fund annually from FY 2024-25 through FY 2027-28. The Department may use up to \$70,000 of the annual appropriation for related administrative costs.

The Department launched the toolkit and technical assistance program with appropriations from FY 2024-25 and FY 2025-26 and also awarded planning grants with the latter. Because the remaining \$500,000 in future appropriations is insufficient to launch a capital grant program, the Department has identified those funds for General Fund balancing and asks to repeal the program early.

Statutory authority: Part 38 of Title 24, Article 32, C.R.S.

Request: The Department’s R5 request proposes eliminating funding for the three programs funded created by H.B. 24-1237. The request includes \$2,434 related to prior year salary and step pay increases.

Recommendation: As discussed in R5, staff recommends \$0 for this line item.

Division of Housing, Community and Non-Profit Services, Child Care Facility Development

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$500,000	\$250,000	\$0	\$250,000	\$0	0.9
Total FY 2025-26	\$500,000	\$250,000	\$0	\$250,000	\$0	0.9
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$500,000	\$250,000	\$0	\$250,000	\$0	0.9
Prior year actions	0	0	0	0	0	0.0
R5 Childcare Facility Development Grant changes	-500,000	-250,000	0	-250,000	0	-0.9
Total FY 2026-27	\$0	\$0	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$500,000	-\$250,000	\$0	-\$250,000	\$0	-0.9

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Percentage Change	-100.0%	-100.0%	n/a	-100.0%	n/a	-100.0%
FY 2026-27 Executive Request	\$2,434	\$0	\$0	\$2,434	\$0	0.0
Staff Rec. Above/-Below Request	-\$2,434	\$0	\$0	-\$2,434	\$0	0.0

(3) Fort Lyon Supportive Housing Program

This line item supports the Fort Lyon Supportive Housing Program created by S.B. 13-210 (Concerning Employment Conditions for Correctional Officers), located at the historic Fort Lyon campus outside of the town of Las Animas in Bent County. The Division contracts with the Colorado Coalition for the Homeless to administer the program’s residential and supportive services in addition to facility maintenance and operations.

Statutory authority: Section 24-32-724 (2), C.R.S.

Request: The Department request is shown below and includes prior year salary increases.

Recommendation: Staff recommends approval of the request.

Division of Housing, Community and Non-Profit Services, Fort Lyon Supportive Housing

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$5,762,544	\$5,762,544	\$0	\$0	\$0	1.0
Total FY 2025-26	\$5,762,544	\$5,762,544	\$0	\$0	\$0	1.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$5,762,544	\$5,762,544	\$0	\$0	\$0	1.0
Prior year actions	2,796	2,796	0	0	0	0.0
Total FY 2026-27	\$5,765,340	\$5,765,340	\$0	\$0	\$0	1.0
Changes from FY 2025-26	\$2,796	\$2,796	\$0	\$0	\$0	0.0
Percentage Change	0.0%	0.0%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$5,765,340	\$5,765,340	\$0	\$0	\$0	1.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(4) Ridge View Campus (recommend name change to Sage Ridge Campus)

This line item was created by S.B. 22-211 (Repurpose the Ridge View Campus), which required that the Ridge View Campus in Watkins, Colorado be repurposed to a supportive residential community for people experiencing homelessness. The bill provided a one-time appropriation of \$45.0 million in FY 2022-23 from the Economic Recovery and Relief Cash Fund, originating as federal American Rescue Plan Act (ARPA) dollars. The initial appropriation supported the master plan, evaluation, and a portion of the capital construction costs. The remainder of the construction costs were paid by other ARPA funds that came from the City of Aurora, Arapahoe County, and the U.S. Treasury’s Capital Projects Fund.

The campus, now called the Sage Ridge Residential Community, opened near the start of the 2025-26 fiscal year. The Department requested General Fund for the campus’s ongoing operating costs starting in FY 2025-26. The JBC instead directed the Department to fund this line item entirely from Proposition 123 funds. Funding for this line item is therefore reflected as informational reappropriated funds transferred from the Proposition 123 Programs for Affordable Housing and Home Ownership and Persons Experiencing Homelessness line item within the Division.

Statutory authority: Section 24-32-730, C.R.S. and Section 29-32-104 (3)(b)(II), C.R.S.

Request: The Department’s request includes increases for prior year salary decisions and the annualization of the FY 2025-26 R1 Ridge View Campus decision item.

Recommendation: Staff recommends approval of the request and recommends changing the name of the line item to Sage Ridge Campus.

Division of Housing, Community and Non-Profit Services, Ridge View Campus

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$5,306,832	\$0	\$0	\$5,306,832	\$0	3.7
Total FY 2025-26	\$5,306,832	\$0	\$0	\$5,306,832	\$0	3.7
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$5,306,832	\$0	\$0	\$5,306,832	\$0	3.7
Prior year actions	6,156,824	0	0	6,156,824	0	0.3
Total FY 2026-27	\$11,463,656	\$0	\$0	\$11,463,656	\$0	4.0
Changes from FY 2025-26	\$6,156,824	\$0	\$0	\$6,156,824	\$0	0.3
Percentage Change	116.0%	n/a	n/a	116.0%	n/a	8.1%
FY 2026-27 Executive Request	\$11,463,656	\$0	\$0	\$11,463,656	\$0	4.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Line Item Detail – (B) Field Services

Affordable Housing Program Costs

This line item funds the affordable housing program, which focuses on providing outreach and technical assistance throughout the state.

Statutory authority: Section 24-32-705 (1), C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Field Services, Affordable Housing Program Costs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
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Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$3,513,601	\$250,606	\$97,047	\$2,429,547	\$736,401	30.8
Other legislation	\$187,659	\$0	\$0	\$187,659	\$0	1.8
Total FY 2025-26	\$3,701,260	\$250,606	\$97,047	\$2,617,206	\$736,401	32.6
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$3,701,260	\$250,606	\$97,047	\$2,617,206	\$736,401	32.6
Prior year actions	86,612	7,268	1,925	54,630	22,789	0.0
Technical adjustments	63,000	0	0	63,000	0	0.0
R2 Mobile Home Park Loan and Grant Program transfers	0	0	0	0	0	0.0
Total FY 2026-27	\$3,850,872	\$257,874	\$98,972	\$2,734,836	\$759,190	32.6
Changes from FY 2025-26	\$149,612	\$7,268	\$1,925	\$117,630	\$22,789	0.0
Percentage Change	4.0%	2.9%	2.0%	4.5%	3.1%	0.0%
FY 2026-27 Executive Request	\$3,850,872	\$257,874	\$98,972	\$2,734,836	\$759,190	32.6
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Affordable Housing Construction Grants and Loans

This line item reflects federal and state funds used to support development of affordable housing through grant and loan programs administered by the Department. Most affordable housing programs are developed and administered by local authorities and the majority of federal funds for affordable housing are distributed directly to local housing authorities. The State serves as a partner in affordable housing development initiatives that are consistent with state housing priorities.

This line item was expanded by S.B. 17-021 (Assistance to Released Mentally Ill Offenders) to provide additional rental assistance and support services under the Homeless Solutions Program (HSP) State Housing Voucher, one of four state housing vouchers administered by the Division. This voucher is provided to individuals with mental or behavioral health disorders transitioning from institutions, as well as individuals suffering from homelessness transitioning from a residential treatment program or community transition specialist program administered by the Behavioral Health Administration pursuant to section 27-66.5-103, C.R.S.

The line item reflects funds transferred into the Housing Development Grant Fund, which is continuously appropriated to the Division. The primary revenue source for the fund is sales tax vendor fee revenue, which was historically not reflected in this line item or the Long Bill. The majority of the funding from the Housing Development Grant Fund supports the expansion of housing supply across the state, providing support and financing for affordable housing construction. The Division serves as a “gap financier”, contributing to the financing of a development project and forming a portion of a given project’s capital stack along with local, regional, and national investors. Division staff receive project applications and provide recommendations to the State Housing Board, which approves the final funding for these projects. Federal funds reflected in this line item consist of a number of grants, including the HOME Investment Partnerships Program and the Housing Trust Fund (HTF).

Statutory authority: Sections 24-32-705 [Division of Housing functions]; 24-32-717 [Housing Investment Trust Fund]; and 24-32-721 [Housing Development Fund], C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Field Services, Affordable Housing Construction Grants and Loans pursuant to Section 24-32-721, C.R.S.

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$75,199,716	\$18,000,000	\$40,500,000	\$0	\$16,699,716	0.0
Other legislation	\$0	-\$3,585,300	\$0	\$3,585,300	\$0	0.0
Total FY 2025-26	\$75,199,716	\$14,414,700	\$40,500,000	\$3,585,300	\$16,699,716	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$75,199,716	\$14,414,700	\$40,500,000	\$3,585,300	\$16,699,716	0.0
Technical adjustments	2,100,000	0	2,100,000	0	0	0.0
Total FY 2026-27	\$77,299,716	\$14,414,700	\$42,600,000	\$3,585,300	\$16,699,716	0.0
Changes from FY 2025-26	\$2,100,000	\$0	\$2,100,000	\$0	\$0	0.0
Percentage Change	2.8%	0.0%	5.2%	0.0%	0.0%	n/a
FY 2026-27 Executive Request	\$77,299,716	\$14,414,700	\$42,600,000	\$3,585,300	\$16,699,716	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice Systems

This line item supports housing assistance for persons with behavioral or mental health disorders who are transitioning from incarceration, consistent with S.B. 17-021 (Assistance to Released Mentally Ill Offenders). The Division is authorized to spend money from the Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice System Cash Fund, which is supported by an annual General Fund appropriation of \$500,000 by the General Assembly. Originally, the source of funding was unspent General Fund money that was appropriated in the prior fiscal year for community corrections programs and services and reappropriated funds from the Department of Corrections, Community Services, Parole Subprogram, Parolee Housing Support line item. House Bill 20-1262 (Housing Assistance Justice System Transition Money) repealed the requirement that unspent appropriations for community corrections programs be credited to the fund and subsequently be appropriated to DOLA.

Statutory authority: Section 24-32-721 (4)(d), C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Field Services, Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice Systems

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$500,000	\$500,000	\$0	\$0	\$0	0.0
Other legislation	\$0	-\$119,510	\$0	\$119,510	\$0	0.0
Total FY 2025-26	\$500,000	\$380,490	\$0	\$119,510	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$500,000	\$380,490	\$0	\$119,510	\$0	0.0
Total FY 2026-27	\$500,000	\$380,490	\$0	\$119,510	\$0	0.0
Percentage Change	0.0%	0.0%	n/a	0.0%	n/a	n/a
FY 2026-27 Executive Request	\$500,000	\$380,490	\$0	\$119,510	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Manufactured Buildings Program

This line item supports the Division’s Housing Technology and Standards section, which supports, licenses, and regulates the residential and non-residential factory-built industry in Colorado. These duties include:

- The registration and certification of manufacturers, dealers, and installation professionals;
- Administering the manufactured housing consumer complaint process;
- Providing support for the adoption, enforcement, and compliance with the 2015 International Energy Conservation Code (IECC); and
- Providing technical assistance concerning lead-based paint, mold, and asbestos in affordable housing projects.

House Bill 22-1242 (Regulate Tiny Homes Manufacture Sale and Install) expanded the program, allowing the Department to set standards for tiny homes covering the manufacture, assembly, and installation. Sellers and installers of tiny homes must be certified by the Division.

The program is fee supported, deposited into the Building Regulation Fund.

Statutory authority: Sections 24-32-3304 [Manufactured Buildings Program]; and 24-32-3309 [Building Regulation Fund], C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Field Services, Manufactured Buildings Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,691,562	\$0	\$1,691,562	\$0	\$0	15.3
Other legislation	\$182,264	\$0	\$182,264	\$0	\$0	1.0
Total FY 2025-26	\$1,873,826	\$0	\$1,873,826	\$0	\$0	16.3

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,873,826	\$0	\$1,873,826	\$0	\$0	16.3
Prior year actions	-72,223	0	-72,223	0	0	0.0
Total FY 2026-27	\$1,801,603	\$0	\$1,801,603	\$0	\$0	16.3
Changes from FY 2025-26						
Changes from FY 2025-26	-\$72,223	\$0	-\$72,223	\$0	\$0	0.0
Percentage Change	-3.9%	n/a	-3.9%	n/a	n/a	0.0%
FY 2026-27 Executive Request						
FY 2026-27 Executive Request	\$1,801,603	\$0	\$1,801,603	\$0	\$0	16.3
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Mobile Home Park Act Oversight

This line item was created by H.B. 19-1309 (Mobile Home Park Oversight Act), which established the Mobile Home Park Dispute Resolution and Enforcement Program within the Division. Through this program, mobile home owners, mobile home park owners, and mobile home park managers can submit complaints for dispute resolution through the Division instead of taking issues to court. The Division's requirements under the program include:

- Conducting outreach and education on mobile home park laws;
- registering all mobile home parks annually;
- receiving and investigating complaints;
- facilitating dispute resolution between mobile home owners and mobile home park landlords;
- maintain a database of relevant information and prepare an annual report of actions relevant to this act;
- determining whether violations of the law have occurred and taking enforcement actions; and
- engaging in public rulemaking to clarify the law.

This program is supported by fees that are deposited in the Mobile Home Park Act Dispute Resolution and Enforcement Program Fund. This fund was previously continuously appropriated but is now subject to annual appropriation.

Statutory authority: Sections 38-12-1104 et seq. [Mobile Home Park Dispute Resolution and Enforcement Program]; and 38-12-1110 [Mobile Home Park Act Dispute Resolution and Enforcement Program Fund], C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Field Services, Mobile Home Park Act Oversight

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,536,137	\$0	\$1,536,137	\$0	\$0	10.5
Total FY 2025-26	\$1,536,137	\$0	\$1,536,137	\$0	\$0	10.5
FY 2026-27 Recommended Appropriation						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation	\$1,536,137	\$0	\$1,536,137	\$0	\$0	10.5
Prior year actions	20,209	0	20,209	0	0	0.0
Total FY 2026-27	\$1,556,346	\$0	\$1,556,346	\$0	\$0	10.5
Changes from FY 2025-26	\$20,209	\$0	\$20,209	\$0	\$0	0.0
Percentage Change	1.3%	n/a	1.3%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$1,556,346	\$0	\$1,556,346	\$0	\$0	10.5
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Appropriation to the Mobile Home Park Dispute Resolution and Enforcement Program Fund

This line was created as a result of H.B. 22-1287 (Protections for Mobile Home Residents), which made changes to the Mobile Home Park Act and Mobile Home Park Act Dispute Resolution and Enforcement Program and required a General Fund Appropriation into the Mobile Home Park Act Dispute Resolution and Enforcement Program Fund. This appropriation is to be used by the Division to conduct outreach, monitoring, and enforcement related to sale, closure, or change in use of a mobile home park in accordance with sections 38-12-217 and 38-12-203.5, C.R.S.

In addition to the required General Fund Appropriation, beginning in FY 2024-25, the General Assembly may appropriate money from the General Fund for use by the Division to cover costs associated with complaints filed pursuant to section 38-12-1103 (2)(b) that are not covered by the annual registration fee authorized in section 38-12-1106 (8).

Statutory authority: Sections 38-12-217, 38-12-203.5, 38-22-1103 (2)(b), and 38-12-1110 (3), C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Field Services, Appropriation to the Mobile Home Park Act Dispute Resolution & Enforcement Program Fund

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$119,905	\$119,905	\$0	\$0	\$0	1.0
Total FY 2025-26	\$119,905	\$119,905	\$0	\$0	\$0	1.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$119,905	\$119,905	\$0	\$0	\$0	1.0
Prior year actions	2,796	2,796	0	0	0	0.0
Total FY 2026-27	\$122,701	\$122,701	\$0	\$0	\$0	1.0
Changes from FY 2025-26	\$2,796	\$2,796	\$0	\$0	\$0	0.0
Percentage Change	2.3%	2.3%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$122,701	\$122,701	\$0	\$0	\$0	1.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Proposition 123 Programs for Affordable Home Ownership and Persons Experiencing Homelessness

This line was created in the FY 2025-26 Long Bill to reflect the portion of Proposition 123 revenue allocated to DOLA’s Affordable Home Ownership and Persons Experiencing Homelessness programs. The funds are from the Affordable Housing Support Fund and are shown for informational purposes only.

Statutory authority: Section 29-32-104 (3), C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Housing, Field Services, Proposition 123 Programs for Persons Experiencing Homelessness and Affordable Home Ownership

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$133,532,000	\$0	\$133,532,000	\$0	\$0	0.0
Other legislation	-2,218,592	0	-2,218,592	0	0	0.0
Total FY 2025-26	\$131,313,408	\$0	\$131,313,408	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$131,313,408	\$0	\$131,313,408	\$0	\$0	0.0
Technical adjustments	4,256,000	0	4,256,000	0	0	0.0
Total FY 2026-27	\$135,569,408	\$0	\$135,569,408	\$0	\$0	0.0
Changes from FY 2025-26	\$4,256,000	\$0	\$4,256,000	\$0	\$0	0.0
Percentage Change	3.2%	n/a	3.2%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$135,569,408	\$0	\$135,569,408	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Line Item Detail – (C) Indirect Cost Assessment

This line reflects the amount of statewide and departmental indirect cost assessments within this division. Statewide indirect cost assessments are charged to cash and federal programs for statewide overhead costs (such as those generated by the Department of Personnel), and then the assessments are used in administrative divisions to offset General Fund appropriations. Departmental indirect cost assessments are charged to cash and federally funded programs for departmental overhead costs.

The funds are currently used to offset General Fund in the Executive Director's Office.

Statutory authority: Colorado Fiscal Rules #8-3; Section 24-75-1401, C.R.S. [Indirect Costs Excess Recovery Fund]

Request and recommendation: Staff recommendation reflects updates to the Department’s indirect cost plan submitted after the budget request [More information about the indirect cost plan is provided at the end of this packet.]

Division of Housing, Indirect Cost Assessments, Indirect Cost Assessments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,673,984	\$0	\$1,070,563	\$163,062	\$440,359	0.0
Total FY 2025-26	\$1,673,984	\$0	\$1,070,563	\$163,062	\$440,359	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,673,984	\$0	\$1,070,563	\$163,062	\$440,359	0.0
Operating common policies	503,282	0	363,622	-59,523	199,183	0.0
Total FY 2026-27	\$2,177,266	\$0	\$1,434,185	\$103,539	\$639,542	0.0
Changes from FY 2025-26	\$503,282	\$0	\$363,622	-\$59,523	\$199,183	0.0
Percentage Change	30.1%	n/a	34.0%	-36.5%	45.2%	n/a
FY 2026-27 Executive Request	\$1,673,984	\$0	\$1,070,563	\$163,062	\$440,359	0.0
Staff Rec. Above/-Below Request	\$503,282	\$0	\$363,622	-\$59,523	\$199,183	0.0

Discontinued Line Items Included in Numbers Pages

Appropriation to the FLEX Fund

This line item was created by H.B. 22-1389 (Financial Literacy Exchange Program) to provide funding for the financial literacy and exchange program (FLEX) via an appropriation to the continuously appropriated FLEX fund. The voluntary program allowed individuals participating in a State Housing Voucher Program to have an escrow-like savings account established. Account holders could receive a \$200 monthly match and receive access to financial mentoring, life skills training, and asset management services. This program was repealed on July 1, 2025 by S.B. 25-114 (Repeal of FLEX Program) without having ever enrolled any participants in the program.

Request: The Department did not request funding in this line item.

Recommendation: Staff recommends approval of the request

(4) Division of Local Government

This Division of Local Government (DLG) provides information and training for local governments concerning budget development, purchasing, demographics, land use planning, and regulatory issues. This division also manages federal- and state-funded programs that support local government infrastructure and services. To provide this assistance to local governments, the Division operates eight field offices.

Division of Local Government

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$206,356,212	\$13,738,868	\$165,226,207	\$11,012,560	\$16,378,577	68.6
Other legislation	\$50,000	\$0	\$0	\$50,000	\$0	0.4
Total FY 2025-26	\$206,406,212	\$13,738,868	\$165,226,207	\$11,062,560	\$16,378,577	69.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$206,406,212	\$13,738,868	\$165,226,207	\$11,062,560	\$16,378,577	69.0
R3 POMH Grant Program transfer	0	0	0	0	0	0.0
Statewide R4 Severance tax transfers	0	0	0	0	0	0.0
SI POMH Grant Program reduction	-400,000	-200,000	0	-200,000	0	0.0
SI SB 22-188 grant program reduction	-200,000	-100,000	0	-100,000	0	0.0
SI REDI grants reduction	-80,000	-80,000	0	0	0	0.0
Operating common policies	396,471	0	187,632	177,100	31,739	0.0
Technical adjustments	-545,412	0	-545,412	0	0	0.0
Prior year actions	36,788	-70,603	-156,430	240,056	23,765	-4.0
Total FY 2026-27	\$205,614,059	\$13,288,265	\$164,711,997	\$11,179,716	\$16,434,081	65.0
Changes from FY 2025-26	-\$792,153	-\$450,603	-\$514,210	\$117,156	\$55,504	-4.0
Percentage Change	-0.4%	-3.3%	-0.3%	1.1%	0.3%	-5.8%
FY 2026-27 Executive Request	\$205,907,464	\$13,675,254	\$164,527,252	\$11,302,616	\$16,402,342	65.0
Staff Rec. Above/-Below Request	-\$293,405	-\$386,989	\$184,745	-\$122,900	\$31,739	0.0

→ R3 POMH Grant Program Transfer [Legislation]

Request

The Department requests a one-time transfer of \$400,000 from the Peace Officers Behavioral Health Support and Community Partnership Fund to the General Fund.

Recommendation

Staff recommends approval of the request, which requires legislation for the transfer.

Analysis

The Peace Officers Behavioral Health Support and Community Partnerships Grant Program, commonly referred to as the Peace Officers Mental Health (POMH) program, provides grants to law enforcement agencies and peace officer organizations for counseling services, co-responder community responses, peer support programs, and other training and education associated with job-related trauma. The POMH program was created by H.B. 17-1215 (Mental Health Support for Peace Officers) and later modified by other bills that also provided one-time infusions of funding. A history of appropriations for this program is shown below. The \$400,000 proposed for transfer is an expired appropriation from FY 2022-23 that cannot be spent

POMH Appropriations History

Item	Long Bill	Other Bills	Total
FY 2018-19	\$2,000,000		\$2,000,000
FY 2019-20	2,000,000		2,000,000
FY 2020-21	2,000,000		2,000,000
FY 2021-22	2,000,000	1,000,000	3,000,000
FY 2022-23	2,000,000	3,000,000	5,000,000
FY 2023-24	2,000,000		2,000,000
FY 2024-25	2,000,000		2,000,000
FY 2025-26	2,000,000		2,000,000
Total	\$16,000,000	\$4,000,000	\$20,000,000

Evidence Designation

The Department indicates that this is an “*evidence-informed*” request, which means that the best available research evidence supports the effectiveness of the program or practice, as demonstrated by at least one quality evaluation that shows improvement over time. Staff disagrees that the POMH Grant Program meets the definition of a program or practice: an intervention or approach with explicitly defined and replicable elements that is hypothesized to improve specified outcomes for a defined target population. Given that recipients use grant dollars for several different types of services and programs while sometimes supplementing existing mental health coverage or services that would otherwise be provided by the local government in the absence of a grant, staff finds that this program does not have defined elements that can be consistently replicated. Additionally, the Department did not provide examples of relevant studies with statistically significant favorable

outcomes and a measure of improvement over time. There are many anecdotes and testimonials provided in support of this program; however, those do not meet the threshold for evidence in this context.

→ Staff-initiated POMH Grant Program Reduction

Recommendation

Staff recommends an ongoing \$200,000 General Fund reduction to the Peace Officers Behavioral Health Support and Community Partnerships Grant Program, commonly referred to as the Peace Officers Mental Health (POMH) Grant Program. This equates to a 10.0 percent reduction and would leave a \$1.8 million appropriation intact.

Analysis

Uses and Recipients

The POMH Grant Program provides grants to law enforcement agencies, peace officer organizations, and public safety agencies that employ peace officers for the following purposes:

- Co-responder community responses;
- Community-based alternative responses;
- Counseling services for peace officers and their immediate family members;
- Assistance for development and implementation of policies to support peace officers who are involved in shootings or fatal use of force;
- Training and education programs that teach peace officers and their immediate family members the symptoms of job-related mental trauma and how to prevent and treat such trauma;
- Peer support programs for peace officers; and
- Hiring, contracting, or developing a remote network to provide behavioral health counseling, therapy or other related support services to peace officers involved in job-related traumatic situations.

The Department states that in 2024, roughly 76 percent of funding was used for mental/behavioral health services for nearly 3,100 peace officers, and 24 percent of funding was used for co-responder programs to respond to more than 1,500 calls. In regards to overlap with the \$350 million of funding for local law enforcement agencies required by Proposition 130, staff notes that Proposition 130 explicitly excludes “human services functions” and limits the allowable uses of the Peace Officer Training and Support Fund to compensation, hiring and retention bonuses, and continuing education.

Behavioral health or community-based social services providers are eligible to apply in partnership with law enforcement or public safety agencies that employ peace officers for the purposes of co-responder community responses and community-based alternative responses. The program makes awards to around 30 organizations each year. Recipients include cities and counties of all sizes throughout the state and other organizations such as the Colorado Fraternal Order of Police and County Sheriffs of Colorado. State agencies including the Departments of Law, Corrections, and Colorado State Patrol have also been awarded funds. The program’s annual reports can be found online at dlg.colorado.gov/peace-officer-behavioral-health-support-and-community-partnership-grant-program.

In response to questions about repeat grantees and whether the program is helpful if recipients aren't guaranteed to receive funds every year, the Department stated the following:

“Because these are two and three year grants, most of our applicants do not apply every year. Demand may also be driven by pre-planned training events or by specific needs of personnel that are event driven (i.e. officer-involved shootings other traumatic events). In FY25, DOLA had 33 applicants and 82% of those had received funding in prior years. Of the 108 total applicants that have participated since 2018, 62 (57%) have participated in multiple years.

DOLA is generally able to provide grant funds for every organization that demonstrates a need through their application, although at reduced amounts when requests exceed funds available. DOLA has designed the program to enable the continuity of services despite the statutory limitations (the funding is not continuously appropriated). This can be administratively cumbersome, but we do track utilization of the grant and are often able to amend or renew contracts as funding is needed. Without the specific steps we've taken, essential services such as trauma counseling, mandatory wellness checks, emergency support after critical incidents, and preventative mental health services would likely be canceled or become too expensive. Small, rural departments would face the most severe impact due to budgetary limitations and the scarcity of nearby mental health providers. Since many of these specialized treatments are not covered by standard health insurance, the loss of stable funding would likely result in their discontinuation.”

Funding and Award History

The POMH program was created by H.B. 17-1215 (Mental Health Support for Peace Officers) and later modified by other bills that also provided one-time infusions of funding. A history of appropriations for this program is discussed in the previous section. The program has a history of unspent appropriations due to statutory changes and one-time funding early in its existence. The General Assembly transferred \$3.1 million of expired/restricted funds to the General Fund in FY 2024-25 and the Department's R3 requests a transfer of \$400,000 in expired/restricted funds from the FY 2022-23.

Despite lower than anticipated demand in the program's first few years of existence, funding requests significantly outweighed appropriations in recent years. However, awardees sometimes underspend their allocations as it is difficult to predict allowable expenditures in advance.

POMH Recent Demand

Item	Appropriated	Grant Requests	Difference
FY 2021-22	\$3,000,000	\$3,800,000	-\$800,000
FY 2022-23	5,000,000	6,200,000	-1,200,000
FY 2023-24	2,000,000	7,500,000	-5,500,000
FY 2024-25	2,000,000	5,700,000	-3,700,000
FY 2025-26	2,000,000	4,900,000	-2,900,000

The Department expects that with a 10 percent reduction, awards would be made to the same number of local governments but for slightly smaller amounts. A larger reduction would likely result in the Department revising the method in which it awards funding, potentially by prioritizing smaller local governments.

Insurance Coverage Questions

The JBC asked whether there are services being funded by this program that would not be otherwise covered by insurance, and why these services are not covered employee benefits. The Department responded:

“DOLA’s understanding is that there are many services supported by this program that are not reimbursable through insurance. Additionally, even where insurance is available, other barriers such as stigma, time constraints, and copays for officers on limited income could prevent the receipt of services.”

This information was provided based on responses from a survey of grantees:

- **Covered:** Many local insurance plans cover a portion of the cost of mental health care, but counseling sessions and the number and type of services covered may be limited, and copays can be a barrier.
- **Not Covered:** Peer support programs, designing programs to support officers involved in shootings and/or fatal use of force, co-responder/community-based alternative responses (such as ride-along programs), and education programs on how to recognize mental trauma.

→ Statewide R4 Severance Tax Transfers [Legislation]

Request

The Department requests transfers totaling \$23.3 million from the Local Government Severance Tax Fund to the General Fund for budget balancing purposes.

Current year: Transfer \$10.0 million to the General Fund (in addition to \$3.3 million designated in Executive Order D 2025 014).

Year 1: Transfer \$10.0 million to the General Fund.

The severance tax revenue directed to the Department of Local Affairs is statutorily allocated between formula distributions (30.0 percent) and Energy/Mineral Impact Assistance Fund (EIAF) grants for local government infrastructure, land use planning, and other projects (70.0 percent). The Department requests that the revenue reductions be allocated between formula distributions and EIAF grants on a 30:70 basis.

Recommendation

Staff recommends transfers in the amounts requested. However, staff does not recommend additional statutory modifications to allocate the reductions between district distributions and grants on a 30:70 basis as requested. Transfers out of the Local Government Severance Tax Fund will impact funding available for grants unless otherwise specified in statute.

Analysis

Background – Severance Tax and Federal Mineral Lease Revenue to DOLA

The Department of Local Affairs is responsible for distributing state revenues associated with mineral extraction for the benefit of local governments. This includes money from two major funding streams discussed below. While these streams are separate, the functions of the two funding sources are similar within this department. This includes:

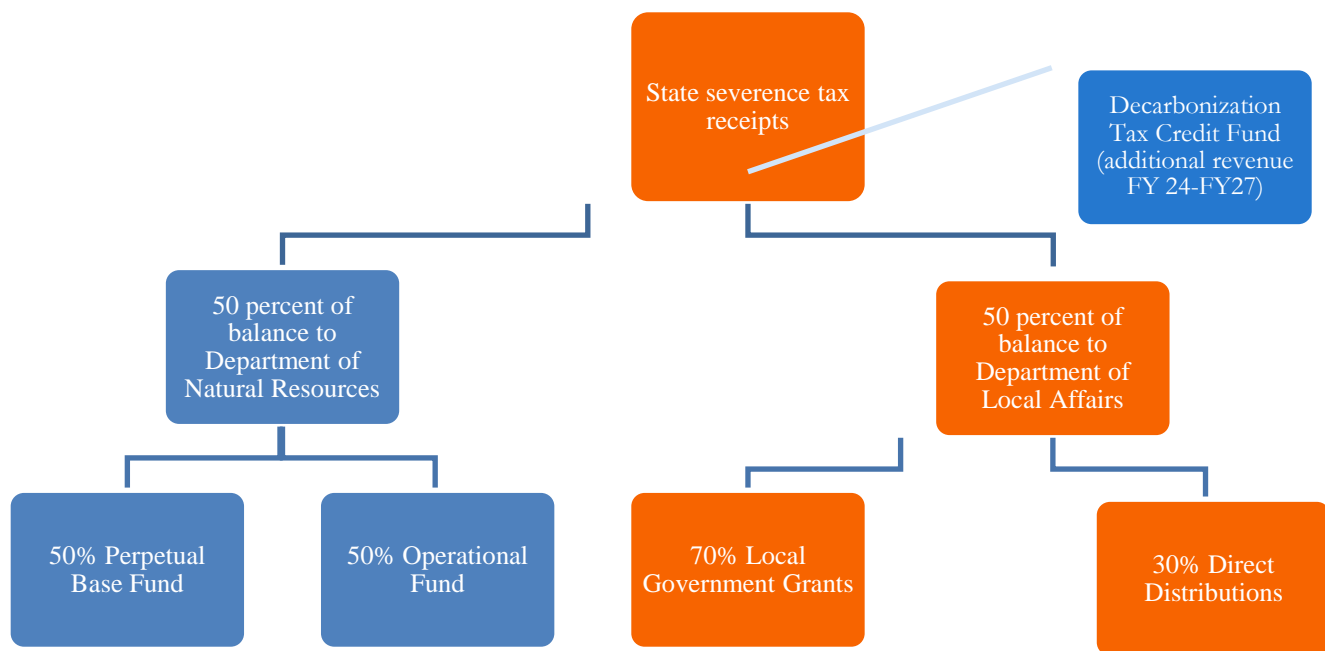
- 50 percent of most⁴ state **severance tax** revenue, levied on oil, gas, and metallic minerals, based on the value of material extracted from privately and publicly owned lands; and
- 41.7 percent of most **federal mineral lease (FML)** revenues, the state’s share of rents and royalties from private sector mineral extraction on federal lands located in the state (“non-bonus” revenues). The Department also administers a 50 percent share of “bonus” revenues (initial payments from private entities for the right to extract oil, gas, or minerals on a parcel of land) that may be used when the regular revenue stream declines.

⁴ Pursuant to H.B. 23-1272, for FY 2023-24 through FY 2026-27 severance taxes are increased by reducing the credit against severance taxes for ad valorem taxes. The resulting increase in severance tax revenue (estimated at \$37.5 million for FY 2024-25) is directed to the Decarbonization Tax Credits Cash Fund. Because of this, the Local Affairs share of total revenue is less than 50.0 percent, but overall revenue is greater than it would otherwise be. There is also a diversion to the Just Transitions Cash Fund provided in H.B. 21-1312.

Severance Tax: State severance tax receipts are allocated to the Department pursuant to Section 39-29-108, C.R.S., and funding is allocated within the Department pursuant to Section 39-29-110, C.R.S.

- *Local Affairs Grants and Loans (70.0 percent):* Local governments apply to the Department for loans and grants during grant cycles throughout year (three cycles in a typical year). DOLA is assisted by a 12-member Energy and Mineral Impact Assistance Advisory Committee in making funding decisions. The money must be used for the planning, construction, and maintenance of public facilities, and for the provision of public services.
- *Local Affairs Formula Allocations (30.0 percent):* Provided to local governments by August 31st of the following fiscal year based on the geographic location of energy industry employees, mine and well permits, and overall mineral production.

The statewide flow of severance tax revenue is shown below.



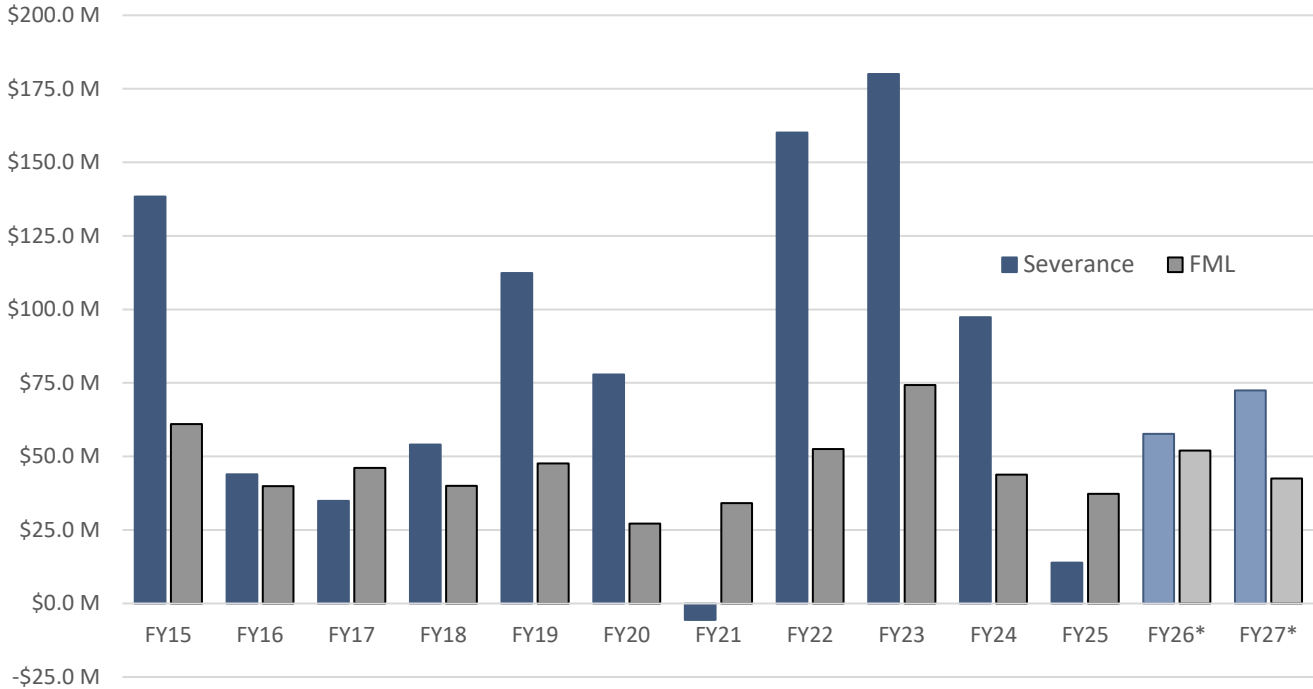
Federal Mineral Lease revenue: Pursuant to statute⁵, 41.7 percent of the State's share of private sector payments to the federal government for mineral and mineral fuel production on federal lands (referred to as federal mineral lease revenues “non-bonus” payments) is deposited to the Local Government Mineral Impact Fund on a quarterly basis. Of the “non-bonus” FML money managed by the Department of Local Affairs, just under half is allocated to grants and loans. The balance of non-bonus FML money managed by DOLA is allocated based on statutory direct distribution formulas. Half of “bonus” revenue is also managed by the Department and available to support direct distributions to energy impacted communities when funds for direct distributions decline substantially.

The amount of severance and FML revenue distributed to the Department fluctuates with changes in production, commodity prices, ad valorem tax credit claims against severance tax revenue, royalty rates on coal, and state policy changes that divert funds for other purposes. The following chart demonstrates the volatility of

⁵ Section 34-63-102, C.R.S.

these fund sources over the past several years. The severance tax forecast for FY 2025-26 through FY 2027-28 worsened slightly between the OSPB September and December forecasts due to additional ad valorem tax credits being issued.

Severance Tax and FML Revenue to DOLA



*Based on the Dec. 2025 OSPB forecast. Includes interest earned in Local Government Severance Tax Fund that is transferred to the General Fund in FY25 and FY26 pursuant to SB25-317.

Energy/Mineral Impact Assistance Fund (EIAF) Grants

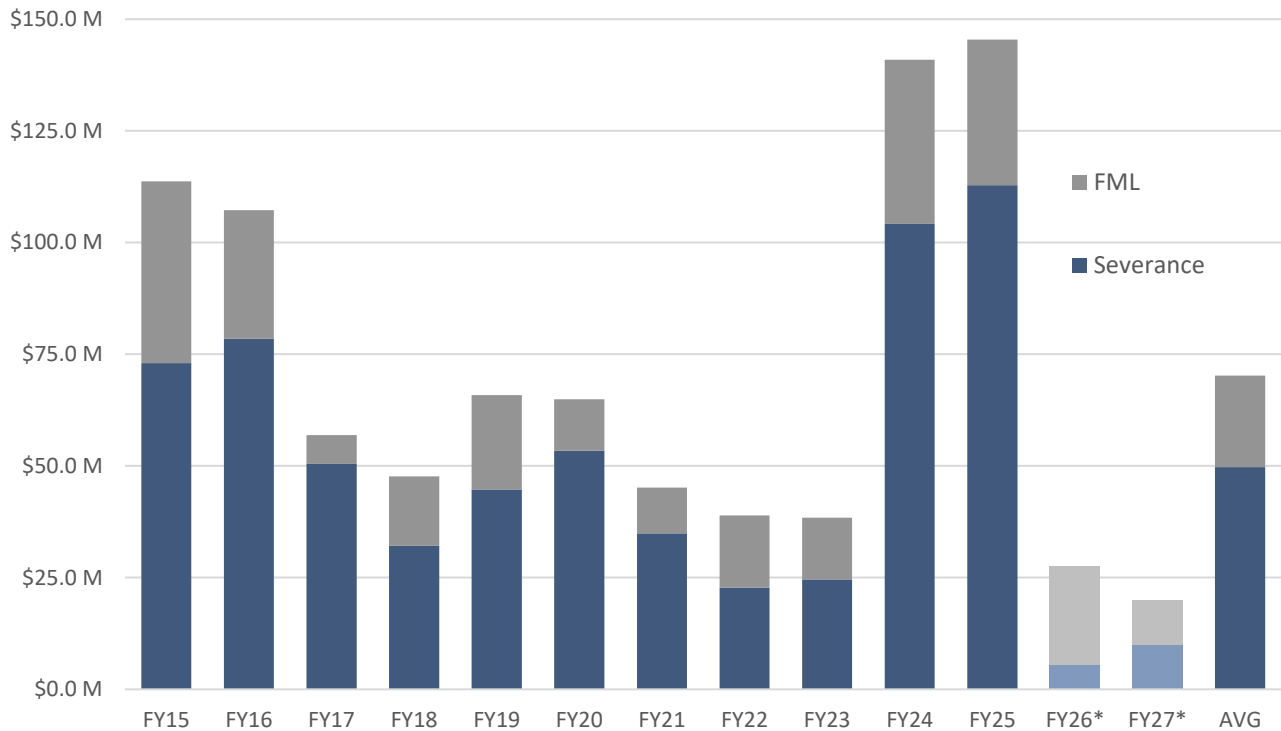
Severance tax and FML funds are combined to provide funding for the Department’s EIAF grant program. Statute requires that energy impact funds be distributed to impacted governments “for the planning, construction, and maintenance of public facilities and for the provision of public services”. Priority is given to local governments and schools that are socially or economically impacted by the mineral extraction industry on federal lands⁶. Eligible recipients are government entities: municipalities, counties, school districts, and most special districts. Municipal water and wastewater improvements are the most common and highest dollar type of project funded by the grant program. Other examples of recent projects include police department and town hall renovations, a rail station site study, comprehensive plan updates, affordable housing infrastructure, community center planning and design, bridge rehabilitation, park improvements, and housing needs assessments.

The Executive Director of the Department of Local Affairs determines the allocation of grants for purposes consistent with statute, taking into consideration the recommendations of the nine-member Energy Impact Advisory Committee. In a typical year, the Department funds three grant cycles with four months between each cycle (awards typically made in November, March, and July). The Division adjusts the funding available for grant

⁶ Sections 39-29-110 and 34-63-102 (1) (b), C.R.S.

cycles based on changes in projected revenues and maintains a reserve balance that can be utilized for grants when revenues decline significantly. The Department expects EIAF grants to hit a 13-year low of \$20.0 million awarded in FY 2026-27 based on current revenue projections and balancing proposals.

EIAF Grant Awards by Fiscal Year



*DOLA estimate based on Dec. 2025 OSPB forecast and incorporating proposed transfers to General Fund

Recent Actions and Proposed Transfers

The General Assembly has made several recent transfers from the Local Government Severance Tax Fund to the General Fund. Additionally, S.B. 25-256 (Funds for Support of Digital Trunked Radio System) and H.B. 25-1061 (Community Schoolyards Grant Program) repurposed funds for local government programs outside of traditional EIAF grants. Actions taken in FY 2024-25 resulted in a \$43.6 million reduction in funding available for EIAF grants.

The Executive Request includes a proposal to transfer \$10.0 million to the General Fund in FY 2025-26 and FY 2026-27. The current year transfer is in addition to a \$3.3 million transfer proposed in Executive Order D 2025 014. Historically, transfers out of the Local Government Severance Tax Fund have always impacted available grant revenue and not direct distributions to local governments. However, this proposal requests the transfers be allocated between formula distributions and EIAF grants on a 30:70 basis. *The net reduction across both fiscal years would be \$16.3 million for grants and \$7.0 million for direct distributions.* The impact of the proposed transfers in addition to previously enacted legislation is shown on the following table.

Local Government Severance Tax Fund - Transfers Out and Other Uses (millions)

Item	FY 2024-25	FY 2025-26	FY 2026-27
HB24-1413 Transfer to General Fund	-\$25.0	\$0.0	\$0.0
SB25-256 Digital Trunk Radio Transfers	0.0	-15.0	-15.0
SB25-264 Transfer to General Fund	-10.0	0.0	0.0
SB25-317 Interest Transfer to General Fund	-8.6	-6.3	0.0
HB25-1016 Community Schoolyards Grants	0.0	-2.0	-2.0
Request: Statewide R4 Transfers	0.0	-10.0	-10.0
Request: Executive Order D 2025 014	0.0	-3.3	0.0
Total	-\$43.6	-\$36.6	-\$27.0

→ Staff-initiated S.B. 22-188 Grant Reduction [Legislation]

Recommendation

Staff recommends an ongoing \$100,000 General Fund reduction to the Appropriation to the Public Defender and Prosecutor Behavioral Health Support Fund line and a corresponding \$100,000 reduction in reappropriated funds. Staff also recommends legislation to change the statutorily specified 50/50 distribution⁷ of these funds among the Office of the State Public Defender (OSPD) and Colorado District Attorney’s Council (CDAC).

Analysis

History and Utilization

This program was created by S.B. 22-188 (Behavioral Health Support for Criminal Justice Advocates). The program receives \$500,000 General Fund annually which is entirely passed through DOLA to OSPD and CDAC. The program provides funding for counseling services, training, education, and peer support programs for job-related trauma. Statute specifies that the funds are split 50/50 between OSPD and CDAC.

OSPD has indicated that it easily expends its entire \$250,000 allocation each year. CDAC indicated that out of \$750,000 awarded over three fiscal years, \$550,000 was spent and \$200,000 remains available for future expenditure. The number of district attorney offices submitting reimbursements each year has varied; 12 out of 23 offices submitted requests in FY 2024-25. CDAC continues to increase collaboration with district attorney offices to promote the program.

Given that CDAC spent an average of \$183,000 in the first three years and has leftover funds available, staff believes there is room to reduce the appropriation to CDAC without negative impacts. However, a statutory change would be needed to modify the 50/50 allocation of the total appropriation. Staff recommends reducing the appropriation to \$400,000 and changing the allocation to 62.5 percent to OSPD and 37.5 percent to CDAC. This would result in OSPD to continue receiving \$250,000 and cut CDAC’s allocation to \$150,000. Because CDAC has been underspending its allocation and has at least \$200,000 of unspent funds available, staff believes this wouldn’t negatively impact services provided through CDAC’s programs. If CDAC continues to expand and promote the program, demand might eventually exceed available funds.

Agency Responses to JBC Questions

The JBC asked the following questions of OSPD for their 2025 Hearing: **How do the services being provided compare to your insurance benefits? Is this program paying for services that wouldn't otherwise be covered?**

OSPD responded:

“OSPD’s program is specialized for public defenders to assist with the direct and secondary trauma, as well as other work-related stressors. OSPD engagement with multiple direct service providers including three therapists, one yoga therapist and a mindfulness coach. Direct service providers are experienced

⁷ Section 24-32-3502 (1)(b), C.R.S.

and trained with working with public defenders and understand the challenges and needs of the OSPD's staff. The portion of the funding is for reimbursement for out-of-pocket expenses, above what insurance covers, is particularly valuable because it allows for individuals to determine the support they need and find their therapeutic alliance, making the impact personalized and therefore long-lasting."

During 2025 budget balancing, staff asked OSPD and CDAC to respond to the following question: **Describe the impact of a 10% cut, a 50% cut, a one-year pause, and total elimination of this program on your agency.**

OSPD provided the following response:

"Beginning July 2022, the Office of the State Public Defender (OSPD) was allocated \$250,000 in connection with SB22-188, CONCERNING BEHAVIORAL HEALTH SUPPORT FOR ADVOCATES IN THE CRIMINAL JUSTICE SYSTEM. OSPD utilized a multi-faceted approach that included training, skills development, and support systems for Defenders to address direct and secondary trauma, as well as other work-related stressors. Since the initial allocation, due to employee demand OSPD has easily utilized the funds allocated by DOLA. A 10% cut would result in a deduction of \$25,000. This would significantly impact the number of employees who could access services and the frequency with which they could to utilize mental health resources. A 50% cut would be a \$125,000 deduction. This would prevent employees from being able to access services because the amount per employee would be so low that employees would not be able to have significant follow-up contact with providers. A one-year pause would impact OSPD's ability to maintain continuity with our direct service providers and elimination of the program would be devastating to Defenders.

OSPD employees are under significant mental distress due to the nature of their work. Employees suffer from burnout and direct and secondary trauma. This can lead to the use of coping mechanisms that have a negative impact on the health and life of employees. The legal profession at large has high rates of substance abuse and high levels of depression and suicide. A 2023 study in the journal Healthcare found that attorneys are twice as likely as other working U.S. adults to have suicidal thoughts. Mental health counseling is essential to enable OSPD employees to continue to do their work and to have healthy lifestyles. When the SB22-188 program was created, OSPD spent a considerable amount of time vetting and selecting direct service providers who understood the nature of our employees' work, the impact of secondary trauma, and who were able to provide counseling that was relatable. OSPD then worked hard to create connections with these direct service providers. These service providers agreed to work with OSPD at a significantly discounted rate. Pausing the program or cutting the program financially will disrupt those relationships and it will be difficult to reestablish those connections."

CDAC provided the following response:

"The total elimination of this program would be a substantial departure and step-backwards in the recognition and acknowledgement by the General Assembly of the serious nature of criminal investigations, victim services to the community, and the prosecution of the worst of human behavior and the vicarious trauma that results from the continuous enforcement of the laws proscribing criminal conduct. As we have learned over time, it is folly to continue to expect young professionals to enter into an extremely challenging profession and maintain a sense of balance and mental-health stability as they progress through their careers, or for seasoned Prosecutors, Investigators, Victim Advocates, and essential Office Staff to continue to carry out their duties with fortitude, but to not recognize and address

the consequences to their individual well-being. This neither serves their chosen professions nor the defendants, victims, and families that ultimately go through the criminal justice system.

SB22-188 is a start to the investment in the well-being of those who are tasked with important public safety duties. Because Colorado's system of locally-funded DAs Offices is ultimately driven by local control, implementation of the Behavioral Health fund also proceeded under this approach – local decision-making. This is different from the Office of the State Public Defender (OSPD), which has been able to utilize resources in the program from a centrally-managed, single State-funded office. Totally eliminating the program, from the District Attorneys' perspective, would be dismantling a program that has yet to fully get off the ground.

That being said, a one-year pause in the program, or a suggested 50% or 10% cut (if indeed short-term) would not affect the ability of CDAC and prosecutor offices to continue to implement SB 22-188 program objectives, provided CDAC is authorized to continue to utilize roll-over authority of the funding that we currently have on-hand but not yet fully expended during the program's first 3 years. We have a surplus of funding that we could draw upon over the next 12-24 months should funding be reduced on a percentage basis."

→ Staff-initiated REDI Grants Reduction

Recommendation

Staff recommends an ongoing reduction of \$80,000 General Fund for Rural Economic Development Initiative (REDI) grants. This equates to approximately ten percent of the program's \$780,000 appropriation.

Analysis

REDI grants were created through a FY 2013-14 Long Bill amendment and modified by S.B. 20-002 (Rural Economic Development Initiative Grant Program) and S.B. 21-204 (Rural Economic Development Initiative Grant Program Funding). This initiative receives an annual appropriation of \$780,000 General Fund. The program provides grants for rural communities⁸ to develop plans and undertake projects that create jobs, drive capital investment, and diversify their economies.

The FY 2025-26 grant cycle received \$1.1 million in funding requests for \$780,000 in available funding. The program awarded 13 projects ranging from \$15,000 to \$134,000. Recent projects include a community arts center, health simulation lab, business support program, hotel feasibility study, retail business incubator, training center for early childhood professionals, and downtown revitalization. Grantee reporting indicates that approximately 19 jobs are created per every \$100,000 awarded through REDI.

This ten percent reduction to the program would likely result in one or more fewer grants awarded annually. The Department previously stated that an annual appropriation of \$500,000 is the minimum to make the program viable. The program does not have any FTE funding associated with it. It is run by the Colorado Resiliency Office without any funds for staff and the costs for running the program are absorbed by the Division of Local Government.

⁸ Defined as a county with a population of less than 50,000 or a municipality of less than 25,000. Those counties and municipalities can apply in partnership with intergovernmental agencies, housing authorities, economic development organizations, nonprofits, private employers, and tribes.

Line Item Detail – (A) Local Government and Community Services

(1) Administration

The Local Government Services section provides administrative, financial, and other assistance to local officials, staff, and citizens in the operation of a local government. This includes assistance on budgeting, finance, general government administration, special district administration and elections, and enterprise management. It also assists with the preparation, processing and publication of various required local government filings received by DOLA from over 3,500 local governments statewide, including over 2,000 special districts.

The Energy Impact Grant Program is supported by central management staff that are supported by this line item as well as by regional staff that are supported by the Field Services Program Costs line item.

The federal Community Services Block Grant provides funds to alleviate the causes and conditions of poverty in communities. The Governor has designated DOLA as the lead agency for the grant.

Personal Services

This line item funds salaries and associated Medicare and PERA contributions, as well as contractual services, for approximately half of the technical assistance and grants management FTE in the Division of Local Government (the remaining half are in the Field Services, Program Costs line item).

Statutory authority: Section 24-32-104, C.R.S.

Request and recommendation: The request and recommendation are shown below.

DLG, Local Government and Community Services, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,794,727	\$809,256	\$0	\$778,867	\$206,604	18.2
Total FY 2025-26	\$1,794,727	\$809,256	\$0	\$778,867	\$206,604	18.2
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,794,727	\$809,256	\$0	\$778,867	\$206,604	18.2
Prior year actions	51,290	21,245	0	21,906	8,139	0.0
Total FY 2026-27	\$1,846,017	\$830,501	\$0	\$800,773	\$214,743	18.2
Changes from FY 2025-26	\$51,290	\$21,245	\$0	\$21,906	\$8,139	0.0
Percentage Change	2.9%	2.6%	n/a	2.8%	3.9%	0.0%
FY 2026-27 Executive Request	\$1,846,017	\$830,501	\$0	\$800,773	\$214,743	18.2
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Operating Expenses

This line item funds the operating expenses of the Division of Local Government's administration. Common operating expenses include advertising, in-state travel, printing, postage, and various other cost items.

Statutory authority: Section 24-32-104, C.R.S.

Request: The Department recommends \$137,713, including \$48,540 General Fund. This is a continuation level of funding.

Recommendation: Staff recommends approval of the request.

(2) Local Government Services

Conservation Trust Fund Disbursements

This line item reflects lottery proceeds anticipated to be transferred to the Conservation Trust Fund each fiscal year. Lottery proceeds (after payment of lottery-related administrative expenses, prizes, and operating reserves) are distributed pursuant to Article XXVII, Section 3 of the State Constitution as follows:

- 40.0 percent to the Conservation Trust Fund in the Department of Local Affairs “for distribution to municipalities and counties and other eligible entities for parks, recreation, and open space purposes”;
- 10.0 percent to Colorado Parks and Wildlife for the acquisition, development, and improvement of new and existing state parks, recreation areas, and recreational trails; and
- 50.0 percent to Great Outdoors Colorado (GOCO) up to the constitutional cap, where proceeds in excess of the cap are transferred to the Outdoor Equity Fund, Public School Capital Construction Assistance Fund (also known as Building Excellent Schools Today), Outdoor Recreation Economic Development Cash Fund, Wildlife Cash Fund, and Parks and Outdoor Recreation Cash Fund pursuant to Section 44-40-112 (12)(b), C.R.S.

Money in the Conservation Trust Fund is not subject to the Taxpayer Bill of Rights (TABOR) cap and is continuously appropriated for the purposes of the distributions specified above. The line item is included in the Long Bill for informational purposes only.

Money in the Conservation Trust Fund is primarily distributed based on population. Funds may be used for acquiring and developing land or water for parks, open space, historic, recreation, scenic, aesthetic, or similar purposes. Money may also be used for maintenance of recreational facilities. In addition, the Division may utilize the fund to recover its direct and indirect costs related to distributing money in the fund.

Statutory authority: Section 3 (1) of Article XXVII [lottery proceeds are continuously appropriated] and Section 3 (1)(b)(I) of Article XXVII of the State Constitution; Sections 33-60-104 (1)(a) [transfer from the Lottery Fund to the Conservation Trust Fund]; 24-77-102 (17)(b)(IX) [money in the Conservation Trust Fund not subject to TABOR]; and 29-21-101 (2) et seq. [distribution and use of money in the Conservation Trust Fund], C.R.S.

Request and recommendation: The request and recommendation are shown below.

DLG, Local Government and Community Services, Conservation Trust Fund Disbursements

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
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Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$58,016,257	\$0	\$58,016,257	\$0	\$0	1.0
Total FY 2025-26	\$58,016,257	\$0	\$58,016,257	\$0	\$0	1.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$58,016,257	\$0	\$58,016,257	\$0	\$0	1.0
Prior year actions	1,925	0	1,925	0	0	0.0
Total FY 2026-27	\$58,018,182	\$0	\$58,018,182	\$0	\$0	1.0
Changes from FY 2025-26	\$1,925	\$0	\$1,925	\$0	\$0	0.0
Percentage Change	0.0%	n/a	0.0%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$58,018,182	\$0	\$58,018,182	\$0	\$0	1.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Volunteer Firefighter Retirement Plans

This line item reflects the State’s contribution to local volunteer firefighter retirement plans. Eligible entities include:

- Municipalities with a population under 100,000 that maintain a regularly organized volunteer fire department and that offer fire protection services;
- fire protection districts having volunteers and offering fire protection services;
- county improvement districts having volunteer fire department members and offering fire protection services; and
- counties contributing to a volunteer pension fund at one of the above.

Eligible entities must have active, pension-eligible volunteer firefighters and have contributed tax revenue to the pension fund in the year prior to that in which the distribution is made. Municipalities with populations of less than 100,000 may levy a tax of not more than one mill (one percent) on the taxable property within the municipality, county, or district to fund their individual volunteer firefighter pension funds.

The State payment to any municipality or district that is contributing an amount necessary to pay volunteer firefighter pension plans of \$300 or less per month must equal 90.0 percent of all amounts contributed by the locality in the previous year. The State payment to localities that contribute an amount necessary to pay pensions in excess of \$300 per month also must equal 90.0 percent of all amounts contributed by the locality in the previous year, as long as that 90.0 percent is less than the greater of (1) the contribution actuarially required to pay a pension of \$300 per month or (2) the highest actual contribution received by the municipality during the calendar years 1998, 1999, 2000, or 2001. The State has to contribute an amount equal to the greater of these two categories if such amount is less than 90.0 percent of municipal or special district contributions in the previous year. In each case, the State contribution cannot exceed an amount that is equal to a tax of one-half mill (one-half percent) on the total taxable property in the municipality or special district.

The Division conducts an application process in which volunteer firefighting agencies submit an actuarial review of their plans over the next 20 years. The Division uses these studies to determine how much assistance each locality receives. Due to the “greater of” language currently included in statute, any locality which submits a

request will be funded at some level, regardless of whether its pension plan requires such funding to meet the \$300 per month pension. In recent years, the Division has distributed monies to 227 qualified pension plans, 91 of which distribute more than \$300 per month to eligible retirees.

This line item is supported by revenues from a two percent tax on the gross amount of all insurance premiums collected during the previous calendar year. These funds are exempt from TABOR. The General Assembly has identified at least a portion of this appropriation as coming from the General Fund Exempt account in all but one year since FY 2005-2006.

This line item is continuously appropriated and is included in the Long Bill for informational purposes only.

Statutory authority: Sections 31-30-1112 (2) [State contribution]; and 10-3-209 [source of funding for State contribution], C.R.S.

Request: The Department requests a continuation of \$4,295,500 from the General Fund Exempt Account that is reflected in the Long Bill for informational purposes. This is a continuation level of funding but will be adjusted after the March forecast.

Recommendation: Staff recommendation is pending. Staff requests permission to use the amount included in whichever March 2026 General Fund revenue forecast the Committee chooses to adopt.

Volunteer Firefighter Death and Disability Insurance

This line item reflects the State's contribution for local volunteer firefighter death and disability insurance. This amount is not subject to the TABOR limit, and is included in the Long Bill for informational purposes. This line item is supported by revenues from a two percent tax on the gross amount of all insurance premiums collected during the previous calendar year.

Statutory authority: Section 31-30-1112 (2)(h)(II), C.R.S.

Request: The Department's request reflects a continuation of the \$30,000 General Fund amount that is reflected in the Long Bill for informational purposes

Recommendation: Staff recommendation is pending. Staff requests permission to use the amount included in whichever March 2026 General Fund revenue forecast the Committee chooses to adopt.

Firefighter Heart and Circulatory Malfunction Benefits

Senate Bill 14-172 requires municipalities, special districts, fire authorities, and county improvement districts employing one or more firefighters to provide benefits for heart and circulatory malfunctions for firefighters as long as the state provides sufficient funding to cover the cost. The employer may purchase accident insurance, self-insure, or participate in a self-insurance pool or multi-employer health trust. The act specifies minimum and maximum benefits that must be provided, ranging from a lump sum payment of \$4,000 if an exam reveals a firefighter has a heart and circulatory malfunction to a maximum one-time payment of \$250,000. In order to receive benefits a firefighter must:

1. Have had a recent medical examination that found no heart or circulatory malfunction present;
2. Be employed for at least five continuous years as a firefighter, except for a volunteer firefighter that must have five years of continuous service with the same employer; and

- Have experienced the heart and circulatory malfunction within 48 hours of a stressful or strenuous work event.

The act created the Firefighter Benefits Cash Fund, which consists of money that is annually appropriated from the General Fund. Money in this fund is subject to annual appropriation to the Division for the purpose of reimbursing employers for the direct costs of maintaining insurance. The cash fund is established solely for the purpose of paying benefits, and not for the Division’s cost of administering the program. Should the funding provided for the required benefit be insufficient, the requirement shall become optional.

H.B. 24-1219 (First Responder Employer Health Benefit Trusts) expanded the program to include part-time and volunteer firefighters with at least five years of continuous employment. The Legislative Council Staff Fiscal Note for this bill estimates increasing General Fund costs through FY 2027-28 that more than double the cost of the program. The bill also includes a one-time transfer of \$2.5 million from the General Fund to the Firefighter Benefits Cash Fund on July 1, 2028.

Statutory authority: Section 29-5-302, C.R.S.

Request: The Department requests \$3,016,264 including \$1,527,211 General Fund and \$1,489,053 reappropriated funds. The General Fund request includes a \$150,000 increase for the annualization of H.B. 24-1219 (First Responder Employer Health Benefit Trust).

Recommendation: Staff recommends approval of the request.

DLG, Local Government and Community Services, Firefighter Heart and Circulatory Malfunction Benefits

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$2,714,866	\$1,375,813	\$0	\$1,339,053	\$0	0.5
Total FY 2025-26	\$2,714,866	\$1,375,813	\$0	\$1,339,053	\$0	0.5
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$2,714,866	\$1,375,813	\$0	\$1,339,053	\$0	0.5
Prior year actions	301,398	151,398	0	150,000	0	0.0
Total FY 2026-27	\$3,016,264	\$1,527,211	\$0	\$1,489,053	\$0	0.5
Changes from FY 2025-26	\$301,398	\$151,398	\$0	\$150,000	\$0	0.0
Percentage Change	11.1%	11.0%	n/a	11.2%	n/a	0.0%
FY 2026-27 Executive Request						
Request	\$3,016,264	\$1,527,211	\$0	\$1,489,053	\$0	0.5
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Local Utility Management Assistance

This program assists the Water Resources and Power Development Authority with implementing drinking water and wastewater treatment loans. The Division advises local governments with the mechanics of the loans and their potential eligibility, already having information and expertise with local government finance. The Division

reviews about 50 loan applications per year and analyzes their economic feasibility. The Authority pays the Division for portions of the salaries of several employees who work on these loans (2.0 FTE total).

Statutory authority: Sections 37-95-107.6 (3) and 107.8 (3), C.R.S.

Request: The Department request is shown on the table below and includes prior year salary increases.

Request and recommendation: The request and recommendation are shown below.

DLG, Local Government and Community Services, Local Utility Management Assistance

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$217,196	\$0	\$217,196	\$0	\$0	2.0
Total FY 2025-26	\$217,196	\$0	\$217,196	\$0	\$0	2.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$217,196	\$0	\$217,196	\$0	\$0	2.0
Prior year actions	3,849	0	3,849	0	0	0.0
Total FY 2026-27	\$221,045	\$0	\$221,045	\$0	\$0	2.0
Changes from FY 2025-26	\$3,849	\$0	\$3,849	\$0	\$0	0.0
Percentage Change	1.8%	n/a	1.8%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$221,045	\$0	\$221,045	\$0	\$0	2.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Environmental Protection Agency Water/Sewer File Project

This line item reflects a federally funded project to determine eligibility and credit worthiness of local governments for Environmental Protection Agency (EPA) water and sewer loans. These funds are reflected in the Long Bill for informational purposes.

Statutory authority: Section 24-32-106 (1)(d)

Request and recommendation: The request and recommendation are shown below.

DLG, Local Government and Community Services, Environmental Protection Agency Water/Sewer File Project

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$267,248	\$0	\$0	\$0	\$267,248	0.5
Total FY 2025-26	\$267,248	\$0	\$0	\$0	\$267,248	0.5
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$267,248	\$0	\$0	\$0	\$267,248	0.5
Prior year actions	1,627	0	0	0	1,627	0.0
Total FY 2026-27	\$268,875	\$0	\$0	\$0	\$268,875	0.5

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	\$1,627	\$0	\$0	\$0	\$1,627	0.0
Percentage Change	0.6%	n/a	n/a	n/a	0.6%	0.0%
FY 2026-27 Executive Request	\$268,875	\$0	\$0	\$0	\$268,875	0.5
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Accessory Dwelling Unit Fee Reduction Encouragement Grant Program

House Bill 24-1152 (Accessory Dwelling Units) created the Accessory Dwelling Unit Fee Reduction and Encouragement Grant Program to provide grants for Accessory Dwelling Unit (ADU) supportive jurisdictions. The bill transferred \$5.0 million General Fund to the cash fund in FY 2023-24, subject to appropriation by the General Assembly.

Program grants are provided to support the construction of Accessory Dwelling Units, including:

- offsetting costs incurred developing pre-approved ADU plans;
- providing technical assistance for individuals converting or constructing ADUs; and
- waiving, reducing, or providing financial assistance for associated fees and required costs of ADUs.

The bill included an initial appropriation of \$537,246 from the cash fund and 4.9 FTE for administrative expenses, with grants beginning in FY 2025-26. The grant program is available to communities who come into compliance with the bill's requirements and become ADU supportive jurisdictions. For some communities, this requires updates to land use codes which can take months of work. The program repeals on December 31, 2030.

Statutory authority: Section 29-35-405, C.R.S.

Request: The Department requests \$2,275,397 cash funds from the Accessory Dwelling Unit Fee Reduction and Encouragement Grant Program Fund.

Recommendation: Staff recommends approval of the request. The Department expects to significantly under-expend its current year appropriation. The \$5.0 million from the bill will be spread out through FY 2028-29, with the majority of expenditures expected to occur in FY 2026-27 and FY 2027-28. The largest expenditure category of the grant program relates to reimbursements for the payment of ADU-related fees. Those expenditures are entirely dependent on individual residents requesting ADU development permits, something that is not within the Department's control and is subject to a variety of factors.

DLG, Local Government and Community Services, ADU Fee Reduction Encouragement Grant Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$2,275,397	\$0	\$2,275,397	\$0	\$0	4.7
Total FY 2025-26	\$2,275,397	\$0	\$2,275,397	\$0	\$0	4.7
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$2,275,397	\$0	\$2,275,397	\$0	\$0	4.7
Prior year actions	9,046	0	9,046	0	0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total FY 2026-27	\$2,284,443	\$0	\$2,284,443	\$0	\$0	4.7
Changes from FY 2025-26	\$9,046	\$0	\$9,046	\$0	\$0	0.0
Percentage Change	0.4%	n/a	0.4%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$2,284,443	\$0	\$2,284,443	\$0	\$0	4.7
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(3) Community Services

Community Services Block Grant

This line item reflects the federal Community Services Block Grant (CSBG), distributed by the federal Department of Health and Human Services. The grant provides funding to local communities for services that address the causes of poverty, including employment assistance, education, affordable housing, emergency services, nutrition, counseling, health, transportation, elderly projects, summer youth recreation, and community development for recipients at or below 125.0 percent of federal poverty guidelines. Colorado has 32 eligible entities that receive CSBG funds annually, where funds are distributed based on a formula established by the federal Department of Health and Human Services. Eligible entities include qualified locally based nonprofit anti-poverty agencies, which provide services to low income individuals and families. 90.0 percent of the funds are allocated to grantees, 5.0 percent is available for administration, and 5.0 percent is reserved for the Governor’s discretion.

In order for the State to be eligible to receive federal money under the CSBG grant program, it is required to hold at least one public hearing every three years in conjunction with the development of the approved state plan. The most recent public hearing was held in July, 2024, in conjunction with the federal fiscal year 2024-25 CSBG state plan.

Statutory authority: Section 24-32-106 (1)(d), C.R.S.

Request: The Department requests a continuation of the informational appropriation of \$6,475,029 federal funds.

Recommendation: Staff recommends approval of the request.

Disaster Resilience Rebuilding Program

Senate Bill 22-206 (Disaster Preparedness and Recovery Resources) created the Disaster Resilience Rebuilding Program to provide loans and grants to eligible applicants to rebuild their community after a declared disaster. Loans and grants may be used to subsidize the costs to repair a homeowner’s primary residence, repair or reconstruct housing stock, provide rental assistance for displaced renters, provide operating capital to a business experiencing an interruption or to cover the costs of replacing or repairing the business’s property, rebuild neighborhoods, or otherwise reimburse a government entity for the costs associated with a declared disaster. The bill transferred \$15.0 million from the General Fund into the newly created and continuously appropriated Disaster Resilience Rebuilding Program Fund, managed by the Colorado Energy Office in consultation with the Division.

The initial \$15.0 million has been expended. The Department indicates there is ongoing work related to managing funds coming in through loan repayments, utilizing those funds in the event of smaller disasters, continuing to refine program guidelines, policies and procedures to expedite disaster recovery, coordinating with the Division of Homeland Security and Emergency Management and the State Recovery Task force regarding recovery planning, and continuing to provide technical support to local governments for planning and implementing disaster recovery activities.

Statutory authority: Section 24-38.5-115 (8), C.R.S.

Request and recommendation: The request and recommendation are shown below.

DLG, Local Government and Community Services, Disaster Resilience Rebuilding Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$249,938	\$249,938	\$0	\$0	\$0	3.1
Total FY 2025-26	\$249,938	\$249,938	\$0	\$0	\$0	3.1
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$249,938	\$249,938	\$0	\$0	\$0	3.1
Prior year actions	8,666	8,666	0	0	0	0.0
Total FY 2026-27	\$258,604	\$258,604	\$0	\$0	\$0	3.1
Changes from FY 2025-26	\$8,666	\$8,666	\$0	\$0	\$0	0.0
Percentage Change	3.5%	3.5%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$258,604	\$258,604	\$0	\$0	\$0	3.1
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(B) Field Services

Program Costs

This line funds salaries and associated Medicare and PERA contributions, as well as contractual services, for approximately half of the technical assistance and grants management FTE in the Division (the remaining half are in the Administration, Personal Services line item). It also includes associated operating expenses.

Responsibilities are described below.

- Field staff provide education and customized assistance for local governments on issues such as budget review, property tax limitations, TABOR, water and sewer financing, election rules, land use planning, and application for federal and state grant funds. Staff is responsible for working with the local governments in their region. Field staff have typically worked as city and county managers prior to employment with the Department and are thus well positioned to advise local governments.
- Field Service staff review grant applications for the Mineral Impact Program, authorize smaller grants, manage grant disbursements, and assist local communities in responding to the economic impact of energy transformation in western parts of the state, as well as in other rural areas.

- The Community Development Office, which operates in this section, is comprised of staff who focus on providing technical assistance to local governments in land-use planning, economic development, and sustainable and resilient community development. The Office is responsible for advising on growth issues, and providing technical assistance to communities dealing with economic and population growth and decline.
- The Community Development Office is also responsible for a local economic development initiative known as the Main Street Program. The Main Street Program supports downtown revitalization through asset-based economic development and historic preservation. In addition to funding for 2.0 FTE, this program is supported by \$462,500 reappropriated funds (from energy impact funds) for consulting services for local communities (this funding was added in FY 2015-16 in response to a Department budget request). The Office may also use other existing resources to provide scholarships and non-competitive mini-grants to Main Street communities.

Statutory authority: Sections 24-32-104 and 106 [functions of the Division of Local Government and duties of the Division Director]; 24-32-303 [authority and responsibility of the Division of Commerce and Development]; and 24-32-803 [duties of the Office of Rural Development], C.R.S.

Request and recommendation: The request and recommendation are shown below.

DLG, Field Services, Program Costs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$3,884,591	\$389,743	\$132,385	\$2,924,387	\$438,076	32.6
Other legislation	\$50,000	\$0	\$0	\$50,000	\$0	0.4
Total FY 2025-26	\$3,934,591	\$389,743	\$132,385	\$2,974,387	\$438,076	33.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$3,934,591	\$389,743	\$132,385	\$2,974,387	\$438,076	33.0
Prior year actions	90,036	8,666	1,925	65,446	13,999	0.0
Total FY 2026-27	\$4,024,627	\$398,409	\$134,310	\$3,039,833	\$452,075	33.0
Changes from FY 2025-26	\$90,036	\$8,666	\$1,925	\$65,446	\$13,999	0.0
Percentage Change	2.3%	2.2%	1.5%	2.2%	3.2%	0.0%
FY 2026-27 Executive Request	\$4,024,627	\$398,409	\$134,310	\$3,039,833	\$452,075	33.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Community Development Block Grant

This line item reflects the federal Community Development Block Grant (CDBG), distributed by the federal Department of Housing and Urban Development. The CDBG provides funding to local communities for housing, public facility, and business assistance projects that benefit primarily low- to moderate-income households through community development efforts. The federal agency distributes funds to each state based on a statutory formula that takes into account total population, poverty, incidence of overcrowded housing, and age of housing.

The Division administers the funds for smaller, “non-entitlement” communities. Non-entitlement areas are cities with populations of less than 50,000, and counties with populations of less than 200,000. Large counties and metropolitan areas receive their funding directly on an entitlement basis. These funds are divided in thirds for the following purposes:

- To make discretionary loans to local businesses to promote rural development. Administration of the business development program is coordinated between Division field staff and the Governor’s Office of Economic Development and International Trade.
- To provide discretionary grants to local governments for local infrastructure development such as roads, water treatment facilities, and public buildings.
- To provide discretionary grants for affordable housing development. This portion of CDBG funds is shown as part of the Affordable Housing Grants and Loans line item in the Division of Housing section of the Long Bill.

Statutory authority: Section 24-32-106 (1)(d), C.R.S.

Request: The Department requests a continuation of \$8,820,748 federal funds.

Recommendation: Staff recommends approving the request. The amount in this line item is included in the Long Bill for informational purposes, and it is intended to reflect the portion of federal block grant funding that is not used for Department administrative functions, and that is available for purposes other than affordable housing.

Local Government Mineral and Energy Impact Grants and Disbursements

The Energy/Mineral Impact Assistance Fund (EIAF) grant program is intended to assist communities that are impacted by the growth and decline of the mineral and energy industries. The Local Government Severance Tax Fund and the Local Government Mineral Impact Fund serve as revenue sources for the program.

Approximately fifty percent of total gross receipts realized from the state severance taxes imposed on five types of extracted minerals and mineral fuels, including oil and natural gas, coal, metallic minerals, molybdenum ore, and oil shale, are deposited in the Local Government Severance Tax Fund on a monthly basis. Forty percent of the State’s share of private sector payments to the federal government for mineral and mineral fuel production on federal lands (referred to as federal mineral lease revenues) is deposited to the Local Government Mineral Impact Fund on a quarterly basis.

By statute, a portion of each program’s funding is distributed directly back to the local jurisdictions based on the reported residence of mineral production employees, mining and well permits, and mineral production:

- 30 percent of severance tax revenues; and
- 50 percent of federal mineral lease revenues.

The remaining portion of these funds is distributed through discretionary grants to local jurisdictions.

The interpretation by the executive branch is that these funds are continuously appropriated. The statutory language governing the funds predates the standardized usage by the General Assembly of the term “continuously appropriated.” However, there is language saying that the money “shall be distributed” by the Department. The General Assembly has never challenged the interpretation.

The amount of funding available fluctuates with changes in production, commodity prices, severance tax revenues, and periodic transfers to or from the General Fund. The Division adjusts the funding available for

grant cycles based on changes in projected revenues. The Division also maintains a reserve balance that can be utilized for grants when revenues decline significantly.

The amount that is included in the Long Bill for this line item differs significantly from actual annual expenditures. This is due to forecast errors, but is also because a significant portion of annual expenditures relate to grant awards from previous fiscal years.

Statutory authority: Sections 39-29-108 (2)(b) [allocation of severance tax revenues to Local Government Severance Tax Fund]; 39-29-110 (1)(b) and (c) [Local Government Severance Tax Fund allocations for grants and distributions]; 34-63-102 (5)(a) and (5.4)(b) [Mineral Leasing Fund allocation to Local Government Mineral Impact Fund], C.R.S.

Request: The Department requests a continuation of \$90.0 million cash funds reflected in the Long Bill for informational purposes.

Recommendation: Staff recommends approval of the request. Additional details related to the Department’s EIAF grants can be found in the discussion of Statewide R4 earlier in this document. Transfers out of the Local Government Severance Tax Fund are not reflected in the Long Bill.

Local Government Permanent Fund

Fifty percent of the state's share of all bonus payments from federal mineral leases is deposited to the Local Government Permanent Fund. If, during the December forecast, projected revenues into the mineral leasing fund decrease by 10.0 percent or more from the previous fiscal year, the General Assembly may appropriate funds from the Local Government Permanent Fund to the Division to enhance federal mineral leasing funds. The December 2025 Legislative Council Staff forecast expects FML revenue to increase throughout the forecast period.

Statutory authority: Section 34-63-102 (5.3)(a)(I)(B), C.R.S.

Request: The Department did not request an appropriation from this fund.

Recommendation: Staff recommends approval of the request.

Local Government Limited Gaming Impact Grants

Historically, the Local Government Limited Gaming Impact Fund received \$5,000,000 of the 50 percent “state share” of limited gaming revenue. Two percent of this amount (\$100,000) was set aside for gambling addiction counseling under the authority of the Department of Human Services and the remaining 98 percent (\$4,900,000) was used to provide financial assistance to designated local governments for documented gaming impacts.

Pursuant to S.B. 18-191 (Local Government Limited Gaming Impact Fund), the portion of the state share of gaming revenues that is transferred to the Local Government Limited Gaming Impact Fund increases proportionally when the state share increases. If the state share does not increase, the transfer remains the same as the prior year. In addition, the State Treasurer is required to transfer an additional amount at the beginning of the fiscal year equal to the DOLA’s projected direct and indirect costs of administering the Local

Government Limited Gaming Impact Grant Program; any unspent money from this transfer reverts to the Local Government Limited Gaming Impact Fund.

The money available for grants is distributed under the authority of the Executive Director of DOLA to eligible local governmental entities upon their application for grants to finance planning, construction, and maintenance of public facilities and the provision of public services related to the documented gaming impacts resulting from limited gaming permitted in Gilpin and Teller counties and on Indian lands. Statute specifies that, at the end of any fiscal year, all unexpended and unencumbered moneys in the Limited Gaming Impact Account remain available for expenditure without further appropriation by the General Assembly.

Statutory authority: Sections 44-30-1301 (1)(a) [Local Government Limited Gaming Impact Fund and the Limited Gaming Impact Account]; 44-30-701 (2)(a)(III) [allocation from the Limited Gaming Fund], C.R.S.

Request: The Department requests a continuation of \$6,050,111 cash funds from the Local Government Limited Gaming Impact Fund shown in the Long Bill for informational purposes only.

Recommendation: Staff recommends approval of the request.

Local Government Geothermal Energy Impact Grants

Senate Bill 10-174 created the Geothermal Resource Leasing Fund in response to 2007 regulations by the federal Department of the Interior that were designed to promote geothermal energy development on public lands.

Pursuant to federal regulations, geothermal lease revenue from sales, bonuses, royalties, leases, and rentals is distributed 50.0 percent to the states and 25.0 percent to local counties. Counties in which there are geothermal leases receive a direct federal distribution for their share of revenue. The State's share is transferred to the State Treasurer's Office for deposit to the Geothermal Resource Leasing Fund. The Fund is available for appropriation to the Department for grants to state agencies, school districts, and political subdivisions of the state affected by the development and production of geothermal resources.

Statutory authority: Section 34-63-105, C.R.S.

Request: The Department requests \$50,000 cash funds from the Geothermal Resource Leasing Fund, which is a continuation level of funding.

Recommendation: Staff recommends approval of the request.

Rural Economic Development Initiative Grants

This program helps eligible rural communities develop plans and undertake projects to create jobs, drive capital investment, and increase wages to create more resilient and diverse local economies. This program was initially created in FY 2013-14 when the General Assembly added \$3.0 million for this purpose through the Long Bill in response to threatened prison closures in rural areas. Although no prisons closed at that time, the funds were still used to promote local economic resiliency.

Funding of \$750,000 General Fund was again added by the General Assembly in FY 2015-16 through a Long Bill amendment, and this funding has been continued annually. Prior to S.B. 20-002 (Rural Economic Development Initiative Grant Program), there was no separate statutory authority for this program. The bill specifies criteria that the Department is required to consider when evaluating grant applications and requires prioritization of

applications that would create new jobs. It also specifies the types of projects for which REDI grants may be awarded, requires grant recipients to provide matching funds, and directs DOLA to administer the program in consultation with the Colorado Office of Economic Development. S.B. 21-204 (Rural Economic Development Initiative Grant Funding) provided a one-time appropriation of \$5.0 million General Fund to the program in FY 2021-22, in addition to the \$780,000 provided in the Long Bill.

Statute specifies that all unexpended and unencumbered moneys appropriated for the program in a given year remain available for expenditure in the next fiscal year without further appropriation. The program has historically granted out the entire appropriation each year.

Statutory authority: Section 24-32-128, C.R.S.

Request: The Department requests \$780,000 General Fund, which is a continuation level of funding.

Recommendation: Staff recommends \$700,000 General Fund, as discussed in the staff-initiated REDI decision item.

DLG, Field Services, Rural Economic Development Initiative Grants

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$780,000	\$780,000	\$0	\$0	\$0	0.0
Total FY 2025-26	\$780,000	\$780,000	\$0	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$780,000	\$780,000	\$0	\$0	\$0	0.0
SI REDI grants reduction	-80,000	-80,000	0	0	0	0.0
Total FY 2026-27	\$700,000	\$700,000	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$80,000	-\$80,000	\$0	\$0	\$0	0.0
Percentage Change	-10.3%	-10.3%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$780,000	\$780,000	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$80,000	-\$80,000	\$0	\$0	\$0	0.0

Gray and Black Market Marijuana Enforcement Grant Program

The Gray and Black Market Marijuana Enforcement Grant Program provided funding to local law enforcement agencies and district attorneys to cover costs associated with the investigation and prosecution of unlicensed and illegal marijuana cultivation or distribution operations pursuant to H.B. 17-1221 (Grey and Black Market Marijuana Enforcement Efforts). The Division was required to prioritize grants to provide necessary financial assistance to local law enforcement agencies and district attorneys in rural areas and to support the investigation and prosecution of unlicensed and illegal operations that are large-scale, involve organized crime, or divert marijuana outside of Colorado.

This program was defunded in the FY 2025-26 Long Bill and repealed by S.B. 25-246 (Eliminate Gray and Black Market Marijuana Grant Program).

Statutory authority: Section 24-32-119, C.R.S.

Request: The Department request reflects the program’s repeal but includes a small amount related to prior year salary adjustments.

Recommendation: Staff recommends \$0 to reflect the expiration of this program.

DLG, Field Services, Gray and Black Market Marijuana Enforcement Grant Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$175,100	\$0	\$175,100	\$0	\$0	1.5
Total FY 2025-26	\$175,100	\$0	\$175,100	\$0	\$0	1.5
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$175,100	\$0	\$175,100	\$0	\$0	1.5
Prior year actions	-175,100	0	-175,100	0	0	-1.5
Total FY 2026-27	\$0	\$0	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$175,100	\$0	-\$175,100	\$0	\$0	-1.5
Percentage Change	-100.0%	n/a	-100.0%	n/a	n/a	-100.0%
FY 2026-27 Executive Request	\$2,887	\$0	\$2,887	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$2,887	\$0	-\$2,887	\$0	\$0	0.0

Appropriation to the Targeted Crime Reduction Grant Program Cash Fund and House Bill 17-1326 Crime Prevention Initiative Grants

House Bill 17-1326 (Justice Reinvestment Crime Prevention Initiative) established a grant program and a small business loan program designed to reduce crime and promote community development in the target communities of north Aurora and southeast Colorado Springs. The act included an appropriation clause that reduced General Fund appropriations to the Department of Corrections for FY 2017-18 by a total of \$5.9 million General Fund based on the projected impact of various changes to parole and appropriated the same amount of General Fund to the Department of Local Affairs for several purposes. The program was expanded to Grand Junction and Trinidad by H.B. 21-1215 (Expansion of Justice Crime Prevention Initiative), which also provided a one-time transfer of \$3.5 million into an expansion account. House Bill 23-1299 (Justine Reinvestment Crime Prevention Initiative) transferred unspent funds from the expansion account to the Targeted Crime Reduction Grant Program Cash Fund and converted the fund from continuously appropriated to annually appropriated.

The grant program makes awards to organizations in the target communities of North Aurora, southeast Colorado Springs, Grand Junction, and Trinidad that focus on recidivism reduction, substance use, safety for homeless persons, trafficking prevention, and addressing systemic causes of disparities. Geographic diversity, makeup of the organization (i.e. minority led), and diversity of persons served are all considered in grant criteria. As of FY 2024-25, the \$3.0 million annual Long Bill appropriation is being split among four target communities as opposed to the original two. The program is required to submit an annual report to the Joint Judiciary Committees; this report contains information on grantees and program outcomes.

General Fund appropriations to the Division’s Field Services, Program Costs line item and to centrally appropriated line items support 1.0 FTE to oversee both the grant and loan programs. The loan program is no longer receiving new appropriations due to underutilization, but continues to operate with the goal of expending funds that were previously appropriated until the program is repealed. The grant and loan programs are scheduled to repeal on September 1, 2027 following a sunset review.

Statutory authority: Section 24-32-120, C.R.S.

Request: The Department requests a \$3.0 million General Fund appropriation into the Targeted Crime Reduction Grant Program Cash Fund and a corresponding \$3.0 million reappropriation from the fund, which is a continuation level of funding.

Recommendation: Staff recommends approval of the request.

Peace Officers Mental Health Support Grant Program and Appropriation to the Peace Officers Mental Health Support Fund

The Peace Officers Behavioral Health Support and Community Partnerships Grant Program, commonly referred to as the Peace Officers Mental Health (POMH) program, provides grants to law enforcement agencies, peace officer organizations, and public safety agencies that employ peace officers for the following purposes:

- Co-responder community responses;
- Community-based alternative responses;
- Counseling services for peace officers and their immediate family members;
- Assistance for development and implementation of policies to support peace officers who are involved in shootings or fatal use of force;
- Training and education programs that teach peace officers and their immediate family members the symptoms of job-related mental trauma and how to prevent and treat such trauma;
- Peer support programs for peace officers; and
- Hiring, contracting, or developing a remote network to provide behavioral health counseling, therapy or other related support services to peace officers involved in job-related traumatic situations.

Behavioral health or community-based social services providers are eligible to apply in partnership with law enforcement or public safety agencies that employ peace officers for the purposes of co-responder community responses and community-based alternative responses.

The POMH program was created by H.B. 17-1215 (Mental Health Support for Peace Officers) and modified by H.B. 19-1244 (Expand Peace Officer Mental Health Support Program), H.B. 21-1030 (Expanding Peace Officers Mental Health Grant Program), and S.B. 22-005 (Law Enforcement Agency Peace Officer Services). The latter two bills also provided additional one-time funding. A history of appropriations for the POMH program is shown below.

POMH Appropriations History

Item	Long Bill	Other Bills	Total
FY 2018-19	\$2,000,000		\$2,000,000
FY 2019-20	2,000,000		2,000,000
FY 2020-21	2,000,000		2,000,000

Item	Long Bill	Other Bills	Total
FY 2021-22	2,000,000	1,000,000	3,000,000
FY 2022-23	2,000,000	3,000,000	5,000,000
FY 2023-24	2,000,000		2,000,000
FY 2024-25	2,000,000		2,000,000
FY 2025-26	2,000,000		2,000,000
Total	\$16,000,000	\$4,000,000	\$20,000,000

Statutory authority: Sections 24-32-3501, C.R.S.

Request: The Department requests a \$2,000,000 General Fund appropriation into the Peace Officers Mental Health Support Fund, and a \$2,008,540 and 1.0 FTE reappropriation out of this cash fund, which is a continuation level of funding. The Department’s R3 includes a one-time transfer of \$400,000 to the General Fund from an expired FY 2022-23 appropriation that cannot be spent.

Recommendation: Staff recommends an appropriation of \$1,800,000 General Fund into the fund and a reappropriation of \$1,808,540 out of the fund, as discussed in the staff-initiated decision item earlier in this section. That equates to a reduction of \$200,000, or 10 percent.

DLG, Appropriation to the Peace Officers Mental Health Support Fund

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$2,000,000	\$2,000,000	\$0	\$0	\$0	0.0
Total FY 2025-26	\$2,000,000	\$2,000,000	\$0	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$2,000,000	\$2,000,000	\$0	\$0	\$0	0.0
SI POMH Grant Program reduction	-200,000	-200,000	0	0	0	0.0
Total FY 2026-27	\$1,800,000	\$1,800,000	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$200,000	-\$200,000	\$0	\$0	\$0	0.0
Percentage Change	-10.0%	-10.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$2,000,000	\$2,000,000	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$200,000	-\$200,000	\$0	\$0	\$0	0.0

Defense Counsel on First Appearance Grant Program

House Bill 18-1353 established the Defense Counsel on First Appearance Grant Program to provide grants to reimburse local governments, in part or in full, for costs associated with the provision of defense counsel to defendants at their first appearances in municipal courts. This line item provides funding for the Program, including related administrative expenses. The program was extended after Sunset Review in in S.B. 23-072, with a repeal date of September 1, 2028. Funding for the program was eliminated in the FY 2025-26 Long Bill except for some administrative costs, but the program was not repealed from statute.

Statutory authority: Sections 13-10-114.5 [requirement to provide legal representation] and 24-32-123 [Defense Counsel on First Appearance Grant Program], C.R.S.

Request: The Department request reflects the program’s repeal but includes a small amount related to prior year salary adjustments.

Recommendation: Staff recommends \$0 to reflect the expiration of this program.

DLG, Field Services, Defense Counsel on First Appearance Grant Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$108,454	\$108,454	\$0	\$0	\$0	0.5
Total FY 2025-26	\$108,454	\$108,454	\$0	\$0	\$0	0.5
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$108,454	\$108,454	\$0	\$0	\$0	0.5
Prior year actions	-108,454	-108,454	0	0	0	-0.5
Total FY 2026-27	\$0	\$0	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$108,454	-\$108,454	\$0	\$0	\$0	-0.5
Percentage Change	-100.0%	-100.0%	n/a	n/a	n/a	-100.0%
FY 2026-27 Executive Request	\$1,398	\$1,398	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$1,398	-\$1,398	\$0	\$0	\$0	0.0

Law Enforcement Community Services Grant Program

House Bill 18-1020 (Civil Forfeiture Reforms) made changes to civil asset forfeiture reporting requirements and established two law enforcement grant programs:

- The Law Enforcement Assistance Grant Program, administered by the Department of Public Safety, reimburses local governments for revenue lost from the changes established under H.B. 17-1313 (Civil Forfeiture Reform). Seizing agencies can apply for grants for up to the amount of revenue they would have received prior to the passage of H.B. 17-1313.
- The Law Enforcement Community Services (LECS) Grant Program, administered by the Department of Local Affairs, was created to provide funding to law enforcement entities, local governments, and community organizations to improve services to communities through community policing and outreach; drug intervention, prevention, treatment, and recovery; technology; training; and other community services. The program includes an eleven-member advisory committee that makes recommendations to DOLA’s Executive Director concerning which grants should be approved.

This line item supports Law Enforcement Community Services Grant Program. This program is subject to available appropriations from the Law Enforcement Community Services Grant Program Fund. The Fund consists of 25.0 percent of the proceeds from personal property that is seized as part of a criminal investigation, and any other money that is appropriated to the Fund by the General Assembly (no additional funding has been provided).

The Department was not required to implement this program until it received “sufficient funds”. From its inception on July 1, 2018 through July 1, 2026, \$1.6 million accrued to the LECS Grant Program Fund. The first

LECS grant cycle occurred in 2025 and awarded \$1.0 million. The next grant application cycle will occur once the fund balance reaches a sufficient amount; the Department expects to do a small cycle in 2027.

Statutory authority: Section 24-32-124, C.R.S.

Request: The Department requests \$401,925 from the Law Enforcement Community Services Grant Program Fund for a small grant cycle in FY 2026-27 and prior year salary adjustments.

Recommendation: Staff recommends approval of the request.

DLG, Field Services, Law Enforcement Community Services Grant Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,169,412	\$0	\$1,169,412	\$0	\$0	1.0
Total FY 2025-26	\$1,169,412	\$0	\$1,169,412	\$0	\$0	1.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,169,412	\$0	\$1,169,412	\$0	\$0	1.0
Prior year actions	1,925	0	1,925	0	0	0.0
Technical adjustments	-769,412	0	-769,412	0	0	0.0
Total FY 2026-27	\$401,925	\$0	\$401,925	\$0	\$0	1.0
Changes from FY 2025-26	-\$767,487	\$0	-\$767,487	\$0	\$0	0.0
Percentage Change	-65.6%	n/a	-65.6%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$401,925	\$0	\$401,925	\$0	\$0	1.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Microgrids for Community Resilience Grant Program

This line item was created by H.B. 22-1013 (Microgrids for Community Resilience Grant Program) and provided \$3.5 million General Fund and 2.0 FTE for a grant program to be administered in collaboration with the Colorado Energy Office, with roll-forward authority through FY 2025-26 and a repeal date of September 1, 2026. The U.S. Department of Energy also provided \$12.1 million for the program.

The program provides grants to cooperative electric associations or municipally owned utilities to finance the purchase of microgrid resources. To qualify, an applicant must serve an eligible rural community and demonstrate exposure to severe weather or natural disaster events that may cause interruptions to the electric grid. The microgrids work independent of the electric grid, increasing the community’s ability to avoid or remediate interruptions to the electric grid in the case of a severe weather or natural disaster event. All available grant funds have been awarded; the Long Bill appropriation is necessary to support program management, compliance, monitoring, payments, and project closeouts through the repeal date.

Statutory authority: Section 40-9.8-104, C.R.S.

Request: The Department request reflects the expiration of the program but includes a small amount related to prior year salary adjustments. H.B. 26-1051 (Continue Microgrid Community Resilience Grant Program) would

remove the program’s repeal date from statute to allow grantees to finish expending their awards. Any continuing administrative costs will be paid for by federal funds.

Recommendation: Staff recommends \$0 to reflect the expiration of this program.

DLG, Field Services, Microgrids for Community Resilience Grant Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$152,124	\$152,124	\$0	\$0	\$0	2.0
Total FY 2025-26	\$152,124	\$152,124	\$0	\$0	\$0	2.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$152,124	\$152,124	\$0	\$0	\$0	2.0
Prior year actions	-152,124	-152,124	0	0	0	-2.0
Total FY 2026-27	\$0	\$0	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$152,124	-\$152,124	\$0	\$0	\$0	-2.0
Percentage Change	-100.0%	-100.0%	n/a	n/a	n/a	-100.0%
FY 2026-27 Executive Request	\$5,591	\$5,591	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$5,591	-\$5,591	\$0	\$0	\$0	0.0

Public Defender and Prosecutor Behavioral Health Support Grant Program and Appropriation to the Public Defender and Prosecutor Behavioral Health Support Fund

These lines were created by S.B. 22-188 (Behavioral Health Support for Criminal Justice Advocates) for the Public Defender and Prosecutor Behavioral Health Support Program in the Division to provide funding to the Office of the State Public Defender (OSPD) and district attorney's offices. The Division is statutorily required to allocate half of total program appropriations and gifts, grants, and donations to the OSPD, and the other half to the Colorado District Attorneys' Council (CDAC), and these entities are required to administer grant funding and provide reports to the legislature following timelines established in the bill. The Division serves as a pass-through for funding appropriated to the program.

Statutory authority: Section 24-32-3502, C.R.S.

Request: The Department requests an appropriation \$500,000 General Fund into the Public Defender and Prosecutor Behavioral Health Support Fund and a corresponding \$500,000 reappropriation out of the fund, which is a continuation level of funding.

Recommendation: As described in the related staff-initiated decision item, staff recommends the program be reduced by \$100,000 General Fund (and \$100,000 reappropriated funds) with accompanying legislation to modify the 50/50 split between OSPD and CDAC.

DLG, Field Services, Appropriation to the Public Defender and Prosecutor Behavioral Health Support Fund

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$500,000	\$500,000	\$0	\$0	\$0	0.0
Total FY 2025-26	\$500,000	\$500,000	\$0	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$500,000	\$500,000	\$0	\$0	\$0	0.0
SI SB 22-188 grant program reduction	-100,000	-100,000	0	0	0	0.0
Total FY 2026-27	\$400,000	\$400,000	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$100,000	-\$100,000	\$0	\$0	\$0	0.0
Percentage Change	-20.0%	-20.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$500,000	\$500,000	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$100,000	-\$100,000	\$0	\$0	\$0	0.0

Proposition 123 Local Planning Capacity Support

This line was created in the FY 2025-26 Long Bill to reflect the portion of Proposition 123 revenue allocated to DOLA’s Local Planning Capacity Program. This program provides grants and loans to local and tribal governments to increase the capacity of planning departments responsible for land use regulation, permitting, and zoning for housing development projects. The funds are from the Affordable Housing Support Fund and are shown for informational purposes only. Up to 5.0 percent of the Affordable Housing Support Fund may be used to support this program.

Statutory authority: Section 29-32-104 (3)(c), C.R.S.

Request and recommendation: The request and recommendation are shown below.

Division of Local Government, Field Services, Proposition 123 Local Planning Capacity Support

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$7,028,000	\$0	\$7,028,000	\$0	\$0	0.0
Total FY 2025-26	\$7,028,000	\$0	\$7,028,000	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$7,028,000	\$0	\$7,028,000	\$0	\$0	0.0
Technical adjustments	224,000	0	224,000	0	0	0.0
Total FY 2026-27	\$7,252,000	\$0	\$7,252,000	\$0	\$0	0.0
Changes from FY 2025-26	\$224,000	\$0	\$224,000	\$0	\$0	0.0
Percentage Change	3.2%	n/a	3.2%	n/a	n/a	n/a

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Executive Request	\$7,252,000	\$0	\$7,252,000	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(C) Indirect Cost Assessments

This line reflects the amount of statewide and departmental indirect cost assessments within this division. Statewide indirect cost assessments are charged to cash and federal programs for statewide overhead costs (such as those generated by the Department of Personnel), and then the assessments are used in administrative divisions to offset General Fund appropriations. Departmental indirect cost assessments are charged to cash and federally funded programs for departmental overhead costs.

The funds are currently used to offset General Fund in the Executive Director's Office.

Statutory authority: Colorado Fiscal Rules #8-3; Section 24-75-1401, C.R.S. [Indirect Costs Excess Recovery Fund]

Request and recommendation: Staff recommendation reflects updates to the Department's indirect cost plan submitted after the budget request [More information about the indirect cost plan is provided at the end of this packet.]

DLG, Indirect Cost Assessments, Indirect Cost Assessment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$658,465	\$0	\$112,349	\$439,271	\$106,845	0.0
Total FY 2025-26	\$658,465	\$0	\$112,349	\$439,271	\$106,845	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$658,465	\$0	\$112,349	\$439,271	\$106,845	0.0
Operating common policies	396,471	0	187,632	177,100	31,739	0.0
Total FY 2026-27	\$1,054,936	\$0	\$299,981	\$616,371	\$138,584	0.0
Changes from FY 2025-26	\$396,471	\$0	\$187,632	\$177,100	\$31,739	0.0
Percentage Change	60.2%	n/a	167.0%	40.3%	29.7%	n/a
FY 2026-27 Executive Request	\$658,465	\$0	\$112,349	\$439,271	\$106,845	0.0
Staff Rec. Above/-Below Request	\$396,471	\$0	\$187,632	\$177,100	\$31,739	0.0

Discontinued Line Items Included in Numbers Pages

Mobile Veterans Support Unit Grant Program

Senate Bill 21-032 (Mobile Veterans-support Unit Grant Program) created the Mobile Veterans-Support Unit Grant Program to provide funding to a veteran-owned organization. Grants were required to include funding for two years, and support two staff members and the purchase of a vehicle to distribute supplies or to transport rural or homeless veterans without access to other transportation. By October 15, 2021, the Department was

required to adopt policies for the program, publicize selection criteria for grants, and establish timelines for applications and reporting. The Division was required to accept applications beginning December 1, 2021, and award grants no later than January 21, 2022. By March 21, 2024, the Department was required to submit a request to the General Assembly to continue the grant program, and the program was repealed on January 1, 2025.

Statutory authority: Section 24-32-118.5, C.R.S.

Request: The Department did not request funding in this line item.

Recommendation: Staff recommends approval of the request

Local Government Planning Grant Program

House Bill 21-1271 (Department of Local Affairs Innovative Affordable Housing Strategies) created the Local Government Planning Grant Program to provide grants to local governments to assess housing needs or to make changes to local policies to become eligible for a Housing Development Incentives Grant. The Division is required to update model land use codes for local governments. The bill transferred \$2.1 million from the General Fund and \$5.0 million from the Affordable Housing and Home Ownership Cash Fund to the Colorado Heritage Communities Fund and made a corresponding FY 2021-22 appropriation to support the program. The Division of Local Government is authorized to use up to four percent of the transfer to administer the program.

Statutory authority: Sections 24-32-130 (5) [Local Government Planning Grant Program] and 24-32-3207 [Colorado Heritage Communities Fund], C.R.S.

Request: The Department did not request funding in this line item.

Recommendation: Staff recommends approval of the request.

Affordable Housing Development Incentives Grant Program

House Bill 21-1271 (Department of Local Affairs Innovative Affordable Housing Strategies) created the Affordable Housing Development Incentives Grant Program to offer grants to local governments that adopt at least three policy and regulatory tools from a menu of options enumerated in the bill that incentivize the development of affordable housing. The bill transferred \$9.3 million from the General Fund and \$30.0 million from the Affordable Housing and Home Ownership Cash Fund to the Colorado Heritage Communities Fund and made a corresponding FY 2021-22 appropriation to support the program. The Division is authorized to use up to four percent of the transfer to administer the program. The program is on track to fully expend the funds by June 30, 2025.

Statutory authority: Section 24-32-130 (2), C.R.S.

Request: The Department did not request funding in this line item.

Recommendation: Staff recommends approval of the request.

Interconnectivity Grant Program

House Bill 21-1289 (Funding for Broadband Deployment) created the Interconnectivity Grant Program with a \$5.0 million appropriation of State and Local Fiscal Recovery Funds (SLFRF) authorized by the American Rescue Plan Act (ARPA). Grants are awarded by the Division to localities for identifying broadband infrastructure needs and planning broadband deployment. \$4.6 million of the funds have been spent, with the remaining \$0.4 million encumbered.

Statutory authority: Section 24-32-104 (7)(a), C.R.S.

Request: The Department did not request funding in this line item.

Recommendation: Staff recommends approval of the request.

Long Bill Footnotes and Requests for Information

Long Bill Footnotes

Staff recommends CONTINUING the following footnotes:

70 Department of Local Affairs, Division of Housing -- It is the General Assembly's intent that the Department target state General Fund appropriations for affordable housing to projects and clients that can be reasonably expected to reduce other State costs. It is the General Assembly's further intent that the Department prioritize State-funded rental assistance for the following populations: Medicaid clients who are transitioning from a nursing home or long-term care facility; clients transitioning from a State Mental Health Institute or a State-funded behavioral healthcare facility; and clients transitioning from the Department of Corrections, the Division of Youth Services in Department of Human Services, or a county jail.

Comment: This footnote expresses legislative intent, and was first included in the FY 2015-16 Long Bill. Further detail regarding types of clients to be targeted for rental assistance was included in the FY 2019-20 Long Bill.

71 Department of Local Affairs, Division of Housing, Community and Non-Profit Services, Community Services, Low Income Rental Subsidies; Field Services, Affordable Housing Construction Grants and Loans pursuant to Section 24-32-721, C.R.S.; and Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice Systems -- It is the General Assembly's intent that the Department record expenditures for rental vouchers issued by the Division of Housing within the Low Income Rental Subsidies line item.

Comment: This footnote expresses legislative intent, and was first included in the FY 2019-20 Long Bill.

72 Department of Local Affairs, Division of Housing, Field Services, Affordable Housing Program Costs; Affordable Housing Construction Grants and Loans pursuant to Section 24-32-721, C.R.S. -- It is the General Assembly's intent that appropriations for State administration of affordable housing construction grants and loans, including administration funding authorized pursuant to Section 24-32-721(3)(b), C.R.S., be expended in the Affordable Housing Program Costs line item.

Comment: This footnote expresses legislative intent, and was first included in the FY 2019-20 Long Bill.

73 Department of Local Affairs, Division of Local Government, Field Services, Program Costs -- It is the General Assembly's intent that \$462,500 of the reappropriated funds in this line item appropriation be used for the Colorado Main Street Program.

Comment: This footnote expresses legislative intent, and was first included in the FY 2019-20 Long Bill. The Department has confirmed that this footnote is still relevant.

Staff recommends DISCONTINUING the following footnote:

69 Department of Local Affairs, Executive Director's Office, Administration, Moffat Tunnel Improvement District -- It is the General Assembly's intent that the Department continue its current practice of retaining lease payment revenues in the Moffat Tunnel Cash Fund and suspending distribution

payments to Improvement District counties because this practice ensures that funds remain available to cover any potential Improvement District Liabilities related to the Tunnel and any costs related to renegotiation of the lease with Union Pacific Railroad in 2025 in order to protect the interests of the Improvement District and the State.

Comment: This footnote is no longer necessary because S.B. 25-030 (Increase Transportation Mode Choice Reduce Emissions) moved custodial authority from DOLA to CDOT starting in FY 2026-27.

Requests For Information

This Department did not have any information requests associated with the FY 2025-26 Long Bill. Staff does not recommend any new requests.

Indirect Cost Assessments

Description of Indirect Cost Assessment Methodology

The Department of Local Affairs' indirect cost assessment methodology is calculated based on three components: an "Indirect Cost Pool", an "Indirect Cost Base", and an "Indirect Cost Rate". The Department's plan is negotiated with the federal Department of Housing and Urban Development, which oversees most of the Department's federal grants.

Indirect Cost Pool

The Indirect Cost Pool is comprised of approved division level costs that provide support either to the entire department through the Executive Director's Office (EDO) or to individual divisions through program and personal services lines. The Indirect Cost Pool is based on the most recently available actual costs, which results in a two-year lag time. For example, FY 2026-27 pool is based on actual expenditures in FY 2024-25. The pool also includes the Department's allocation of statewide indirect costs, as well as fixed asset depreciation, leave costs, and indirect cost carry-forward adjustments.

Indirect Cost Base

The Department uses eligible personal services costs to calculate the Indirect Cost Base, which is used in determining the proportional allocation of the Total Recoverable Indirect Cost Pool to divisions.

Indirect Cost Rate

The Department calculates an Indirect Cost Rate for each division by dividing the Indirect Cost Pool by the Indirect Cost Base. The Indirect Cost Rate is multiplied by the projected salary and fringe benefits by funding source to determine the estimated indirect cost assessment for each division. Table 1 shows the estimated indirect cost assessment for FY 2026-27 for each division by fund source. The figures in this table are based on the Department's updated indirect cost rates and its requested appropriations for FY 2026-27.

Table 1: Indirect Cost Assessments for FY 2026-27 per DOLA Update

Description	Total Funds	Cash Fund Sources	Reapprop. Fund Sources	Federal Fund Sources
State Demography Office				
Conservation Trust Fund	\$23,002	\$20,238	\$0	\$2,764
Subtotal - State Demography Office	\$23,002	\$20,238	\$0	\$2,764
Division of Property Taxation				
Local Government Severance Tax Fund	\$18,515	\$0	\$18,515	\$0
Local Government Mineral Impact Fund	15,286	0	15,286	0
Property Tax Exemption Fund	148,557	148,557	0	0

Description	Total Funds	Cash Fund Sources	Reapprop. Fund Sources	Federal Fund Sources
Board of Assessment Appeals Cash Fund	43,732	43,732	0	0
Subtotal - Property Taxation	\$226,091	\$192,289	\$33,802	\$0
Division of Housing				
Local Government Severance Tax Fund	\$69,934	\$0	\$69,934	\$0
Local Government Mineral Impact Fund	19,015	0	19,015	0
General Fund (transfer from Affordable Housing Construction Grants & Loans line)	14,590	0	14,590	0
Marijuana Tax Cash Fund	563	563	0	0
Building Regulation Fund	144,900	144,900	0	0
Private Activity Bond Allocations Fund	14,122	14,122	0	0
Mobile Home Park Act Program Fund	134,223	134,223	0	0
Housing Development Grant Fund	179,757	179,757	0	0
Transformational Housing Revolving Loan Fund	102,536	102,536	0	0
Mobile Home Park Resident Empowerment Program Fund	20,251	20,251	0	0
Affordable Housing Support Fund (Proposition 123)	611,411	611,411	0	0
Donations	12,858	12,858	0	0
Economic Recovery and Relief Cash Fund - ARPA Refinanced	19,604	19,604	0	0
Regional Center Navigation Cash Fund - ARPA Refinanced	19,619	19,619	0	0
Affordable Housing and Home Ownership Cash Fund	42,755	42,755	0	0
Connecting Homelessness with Services, Housing - ARPA Refinanced	61,325	61,325	0	0
Local Invest in Transformational Housing - ARPA Refinanced	70,261	70,261	0	0
Federal grants	639,542	0	0	639,542
Subtotal - Housing	\$2,177,266	\$1,434,186	\$103,539	\$639,542
Division of Local Government				
Local Government Severance Tax Fund	\$302,848	\$0	\$302,848	\$0
Local Government Mineral Impact Fund	284,705	0	284,705	0
Peace Officers Behavioral and Mental Health Support Grant Fund	28,817	0	28,817	0
Colorado Water Resources and Power Development Authority	12,843	12,843	0	0
Affordable Housing Support Fund (Proposition 123)	42,120	42,120	0	0
Conservation Trust Fund	27,452	27,452	0	0
Local Government Limited Gaming Impact Fund	24,189	24,189	0	0
Law Enforcement Community Services Grant Program Fund	17,681	17,681	0	0
Accessory Dwelling Unit Grant Program Fund	37,614	37,614	0	0
Transit-oriented Communities Infrastructure Fund	68,574	68,574	0	0
Housing Needs Planning Technical Assistance Fund	44,396	44,396	0	0
Economic Recovery and Relief Cash Fund - ARPA Refinanced	2,997	2,997	0	0
Infrastructure and Strong Communities Fund - ARPA Refinanced	22,115	22,115	0	0
Federal grants	138,584	0	0	138,584
Subtotal - Local Government	\$1,054,937	\$299,982	\$616,371	\$138,584
Total Indirect Cost Assessments	\$3,481,296	\$1,946,694	\$753,711	\$780,890

Use of Indirect Cost Collections to Reduce General Fund Appropriations

Indirect cost assessments are applied in certain line items to offset General Fund that would otherwise be required. For FY 2026-27, the use of total indirect costs in Table 2 equals assessments reflected in Table 1. Staff

recommends applying all of the indirect cost assessments within line items in the Executive Director’s Office as requested.

Table 2: Application of Indirect Cost Recoveries

Line Item	Request	Recommendation	Difference from Request
Personal Services	\$2,342,371	\$2,342,371	0
Health, Life, and Dental	353,663	353,663	0
Short-term Disability	1,394	1,394	0
AED/SAED	211,338	211,338	0
Paid Family Medical Leave Insurance	9,493	9,493	0
Salary Survey	71,580	71,580	0
Step Increase	4,416	4,416	0
PERA Direct Distribution	43,944	43,944	0
Workers' Compensation	15,128	15,128	0
Operating Expenses	148,529	148,529	0
Legal Services	30,883	30,883	0
Payment to Risk Management and Property Funds	7,593	7,593	0
Vehicle Lease Payments	4,445	4,445	0
Information Technology Asset Maintenance	8,086	8,086	0
Leased Space	558	558	0
Capitol Complex Leased Space	42,645	42,645	0
Payments to OIT	181,720	181,720	0
CORE Operations	3,509	3,509	0
Total	\$3,481,295	\$3,481,295	\$0

Additional Balancing Options

As part of staff budget briefings in November and December 2025, staff identified budget reduction options for each department that the JBC could consider in addition to or instead of the options presented in the budget request. **Items staff recommends and items that agencies have requested formally are addressed earlier in this packet.** Other items that could be considered, if needed to bring the budget into balance, are listed below.

A General Fund reduction of 5.0 percent to the sections of the budget covered in this figure setting packet equates to \$3.1 million. The staff recommendations included in this figure setting packet, if adopted by the JBC, provide expenditure reductions of \$730,000 and revenue enhancements totaling \$24.2 million. The expenditure reductions are partially offset by an increase of \$250,000 related to R1, common policies, impacts driven by other agencies, and the annualization of prior year actions. Options from the table below, if adopted, would provide additional General Fund relief.

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
Additional severance tax transfer	\$500,000	-\$500,000	Y	See the briefing issue for additional details on impact of cuts. Options can be one-time or ongoing.
Subtotal - Revenue	\$500,000	-\$500,000		
Expenditure Reductions				
Targeted Crime Reduction Grant Program	-\$300,000	\$0	N	Cut the grant program by 10% ongoing.
Subtotal - Expenditures	-\$300,000	\$0		
Net General Fund Relief	\$800,000			

Revenue Enhancements

Additional severance tax transfer

Transfers from the Local Government Severance Tax Fund could be increased above what is proposed. Increasing the transfer would decrease the amount of funding available for EIAF grants and direct distributions to local governments. See the discussion of Statewide R4 earlier in this document for additional details.

Expenditure Reductions

Targeted Crime Reduction Grant Program

Created by H.B. 17-1326 (Justice Reinvestment Crime Prevention Initiative) and modified by H.B. 21-1215 (Expansion of Justice Reinvestment Crime Prevention Initiative) and H.B. 23-1299 (Justice Reinvestment crime Prevention Initiative), this program provides grant funding for academic improvement programs, community-

based services, community engagement programs, and projects to increase safety and usability of common outdoor spaces. Funding is available to organizations in the communities of North Aurora, Southeast Colorado Springs, Grand Junction, and Trinidad. This program receives an annual appropriation of \$3.0 million General Fund and always spends all of its funding. A ten percent reduction to the appropriation would lead to one or more subgrantee organizations losing funding. **The program is scheduled to sunset on September 1, 2027; staff suggests the General Assembly should let the program sunset for ongoing savings of \$3.0 million General Fund beginning in FY 2027-28.**

Appendix A: Numbers Pages

Appendix A details the actual expenditures for the last two state fiscal years, the appropriation for the current fiscal year, the requested appropriation for next fiscal year, and the staff recommendation. Appendix A organizes this information by line item and fund source.

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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DEPARTMENT OF LOCAL AFFAIRS
Maria De Cambra, Executive Director

(1) EXECUTIVE DIRECTOR'S OFFICE

(A) Administration

Personal Services	<u>2,056,612</u>	<u>2,123,192</u>	<u>2,379,568</u>	<u>2,677,870</u>	<u>2,616,469</u> *
FTE	18.8	20.1	21.2	23.1	22.6
General Fund	0	0	0	243,673	182,272
Cash Funds	0	0	0	0	0
Reappropriated Funds	2,056,612	2,123,192	2,379,568	2,434,197	2,434,197
Federal Funds	0	0	0	0	0
Health, Life, and Dental	<u>2,233,580</u>	<u>2,532,996</u>	<u>3,449,472</u>	<u>5,779,708</u>	<u>5,780,354</u> *
General Fund	949,848	1,073,465	1,039,983	1,268,436	1,269,082
Cash Funds	607,025	638,826	535,001	2,215,638	2,215,638
Reappropriated Funds	676,707	820,705	1,217,687	1,390,000	1,390,000
Federal Funds	0	0	656,801	905,634	905,634
Short-term Disability	<u>19,714</u>	<u>22,901</u> 0.0	<u>13,492</u>	<u>17,143</u>	<u>17,143</u> *
General Fund	7,815	8,856	4,269	4,287	4,287
Cash Funds	4,644	5,720	2,240	5,260	5,260
Reappropriated Funds	7,255	8,325	4,493	4,806	4,806
Federal Funds	0	0	2,490	2,790	2,790

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
AED/SAED	0	<u>1,526,700</u>	<u>1,927,383</u>	<u>2,240,765</u>	<u>2,240,771</u> *
General Fund	0	590,386	609,920	612,389	612,395
Cash Funds	0	381,338	320,061	751,430	751,430
Reappropriated Funds	0	554,976	641,761	686,590	686,590
Federal Funds	0	0	355,641	190,356	190,356
 Paid Family Medical Leave Insurance	 0	 <u>68,701</u>	 <u>86,732</u>	 <u>110,202</u>	 <u>110,202</u> *
General Fund	0	26,567	27,446	27,558	27,558
Cash Funds	0	17,160	14,403	33,814	33,814
Reappropriated Funds	0	24,974	28,879	30,897	30,897
Federal Funds	0	0	16,004	17,933	17,933
 S.B. 04-257 Amortization Equalization					
Disbursement	<u>676,628</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	268,221	0	0	0	0
Cash Funds	159,397	0	0	0	0
Reappropriated Funds	249,010	0	0	0	0
Federal Funds	0	0	0	0	0
 S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>676,628</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	268,221	0	0	0	0
Cash Funds	159,397	0	0	0	0
Reappropriated Funds	249,010	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Salary Survey	<u>728,756</u>	<u>562,184</u>	<u>528,895</u>	<u>818,137</u>	<u>818,137</u>
General Fund	288,707	214,008	167,369	206,001	206,001
Cash Funds	172,018	145,704	87,828	244,662	244,662
Reappropriated Funds	268,031	202,472	176,106	233,149	233,149
Federal Funds	0	0	97,592	134,325	134,325
Step Increase	<u>0</u>	<u>498,198</u>	<u>106,256</u>	<u>97,465</u>	<u>97,465</u>
General Fund	0	188,367	33,625	25,306	25,306
Cash Funds	0	167,487	17,645	23,241	23,241
Reappropriated Funds	0	142,344	35,380	9,831	9,831
Federal Funds	0	0	19,606	39,087	39,087
PERA Direct Distribution	<u>46,571</u>	<u>375,946</u>	<u>494,910</u>	<u>529,114</u>	<u>529,114</u>
General Fund	18,462	141,256	156,613	131,617	131,617
Cash Funds	10,970	101,906	82,185	162,639	162,639
Reappropriated Funds	17,139	132,784	164,791	148,605	148,605
Federal Funds	0	0	91,321	86,253	86,253
Workers' Compensation	<u>103,305</u>	<u>151,560</u>	<u>140,812</u>	<u>189,859</u>	<u>192,073</u>
General Fund	36,546	53,617	44,709	52,804	53,420
Cash Funds	21,854	32,062	61,109	84,768	85,756
Reappropriated Funds	44,905	65,881	34,994	52,287	52,897
Federal Funds	0	0	0	0	0
Operating Expenses	<u>119,732</u>	<u>125,474</u>	<u>156,479</u>	<u>163,817</u>	<u>156,847</u> *
General Fund	0	0	0	7,338	368
Cash Funds	0	0	0	0	0
Reappropriated Funds	119,732	125,474	156,479	156,479	156,479
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Legal Services	<u>1,028,413</u>	<u>903,955</u>	<u>1,385,051</u>	<u>953,517</u>	<u>953,517</u>
General Fund	623,142	539,894	1,045,466	568,078	568,078
Cash Funds	392,926	353,665	338,288	332,207	332,207
Reappropriated Funds	12,345	10,396	1,297	53,232	53,232
Federal Funds	0	0	0	0	0
Administrative Law Judge Services	<u>410</u>	<u>9,580</u>	<u>6,764</u>	<u>28,325</u>	<u>34,091</u> *
General Fund	0	0	0	0	0
Cash Funds	410	9,580	6,764	28,325	34,091
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Payment to Risk Management and Property Funds	<u>247,883</u>	<u>157,641</u>	<u>157,407</u>	<u>95,520</u>	<u>95,837</u>
General Fund	87,636	55,732	49,978	26,726	26,815
Cash Funds	52,025	33,085	68,311	42,330	42,470
Reappropriated Funds	108,222	68,824	39,118	26,464	26,552
Federal Funds	0	0	0	0	0
Vehicle Lease Payments	<u>110,930</u>	<u>127,142</u>	<u>127,248</u>	<u>143,977</u>	<u>143,977</u> *
General Fund	94,852	65,661	56,336	26,630	26,630
Cash Funds	5,333	46,105	53,945	56,649	56,649
Reappropriated Funds	10,745	15,376	16,967	60,698	60,698
Federal Funds	0	0	0	0	0
Information Technology Asset Maintenance	<u>71,560</u>	<u>16,325</u>	<u>102,656</u>	<u>102,656</u>	<u>102,656</u>
General Fund	36,158	600	36,158	36,158	36,158
Cash Funds	12,412	0	13,909	13,909	13,909
Reappropriated Funds	22,990	15,725	52,589	52,589	52,589
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Leased Space	<u>21,808</u>	<u>21,808</u>	8,000	<u>8,000</u>	<u>8,000</u>
General Fund	18,500	10,904	5,675	5,675	5,675
Cash Funds	0	0	0	0	0
Reappropriated Funds	3,308	10,904	2,325	2,325	2,325
Federal Funds	0	0	0	0	0
Capitol Complex Leased Space	<u>538,965</u>	<u>673,223</u>	<u>993,730</u>	<u>745,599</u>	<u>738,183</u>
General Fund	225,055	282,544	290,716	264,288	261,659
Cash Funds	113,426	138,984	397,356	265,390	262,750
Reappropriated Funds	200,484	251,695	183,395	116,132	114,977
Federal Funds	0	0	122,263	99,789	98,797
Payments to OIT	<u>3,066,868</u>	<u>3,435,828</u>	<u>3,557,476</u>	<u>4,374,537</u>	<u>4,374,537</u> *
General Fund	1,057,448	1,541,022	1,096,625	1,086,576	1,086,576
Cash Funds	630,938	1,102,638	1,283,173	1,698,761	1,698,761
Reappropriated Funds	1,378,482	792,168	712,281	877,389	877,389
Federal Funds	0	0	465,397	711,811	711,811
CORE Operations	<u>330,256</u>	<u>91,924</u>	<u>100,668</u>	<u>491,944</u>	<u>446,910</u> *
General Fund	116,832	32,682	28,197	62,883	57,223
Cash Funds	68,976	18,831	38,541	226,859	206,004
Reappropriated Funds	144,448	40,411	22,071	77,997	70,922
Federal Funds	0	0	11,859	124,205	112,761
IT Accessibility	<u>137,778</u>	<u>91,655</u>	<u>0</u>	<u>150,762 1.0</u>	<u>170,762 1.0</u> *
General Fund	137,778	91,655	0	150,762	170,762
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Moffat Tunnel Improvement District	0	<u>300,000</u>	<u>5,000</u>	0	0
General Fund	0	0	0	0	0
Cash Funds	0	300,000	5,000	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
SUBTOTAL - (A) Administration	12,216,397	13,816,933	15,727,999	19,718,917	19,627,045
FTE	<u>18.8</u>	<u>20.1</u>	<u>21.2</u>	<u>24.1</u>	<u>23.6</u>
General Fund	4,235,221	4,917,216	4,693,085	4,807,185	4,751,882
Cash Funds	2,411,751	3,493,091	3,325,759	6,185,882	6,169,281
Reappropriated Funds	5,569,425	5,406,626	5,870,181	6,413,667	6,406,135
Federal Funds	0	0	1,838,974	2,312,183	2,299,747

(B) State Demography Office

Program Costs	<u>614,700</u>	<u>771,465</u>	<u>685,392</u>	<u>701,387</u>	<u>701,387</u>
FTE	6.4	6.0	6.0	6.0	6.0
General Fund	496,665	640,500	545,663	559,081	559,081
Cash Funds	95,176	110,083	117,479	119,405	119,405
Reappropriated Funds	0	0	0	0	0
Federal Funds	22,859	20,882	22,250	22,901	22,901
Indirect Cost Assessment	<u>12,703</u>	<u>13,434</u>	<u>14,284</u>	<u>14,284</u>	<u>23,002</u>
General Fund	0	0	0	0	0
Cash Funds	12,703	13,434	11,997	11,997	20,238
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	2,287	2,287	2,764

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
SUBTOTAL - (B) State Demography Office	627,403	784,899	699,676	715,671	724,389
<i>FTE</i>	<u>6.4</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
General Fund	496,665	640,500	545,663	559,081	559,081
Cash Funds	107,879	123,517	129,476	131,402	139,643
Reappropriated Funds	0	0	0	0	0
Federal Funds	22,859	20,882	24,537	25,188	25,665
TOTAL - (1) Executive Director's Office	12,843,800	14,601,832	16,427,675	20,434,588	20,351,434
<i>FTE</i>	<u>25.2</u>	<u>26.1</u>	<u>27.2</u>	<u>30.1</u>	<u>29.6</u>
General Fund	4,731,886	5,557,716	5,238,748	5,366,266	5,310,963
Cash Funds	2,519,630	3,616,608	3,455,235	6,317,284	6,308,924
Reappropriated Funds	5,569,425	5,406,626	5,870,181	6,413,667	6,406,135
Federal Funds	22,859	20,882	1,863,511	2,337,371	2,325,412

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(2) PROPERTY TAXATION					
Division of Property Taxation	<u>2,629,752</u>	<u>3,523,217</u>	<u>3,850,464</u>	<u>3,955,918</u>	<u>3,955,918</u>
FTE	37.8	38.7	39.0	39.1	39.1
General Fund	1,643,039	2,260,658	2,416,722	2,493,781	2,493,781
Cash Funds	775,011	1,024,869	1,180,620	1,201,984	1,201,984
Reappropriated Funds	211,702	237,690	253,122	260,153	260,153
Federal Funds	0	0	0	0	0
State Board of Equalization	<u>12,856</u>	<u>12,856</u>	<u>12,856</u>	<u>12,856</u>	<u>12,856</u>
General Fund	12,856	12,856	12,856	12,856	12,856
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Board of Assessment Appeals	<u>729,410</u>	<u>532,549</u>	<u>865,719</u>	<u>885,288</u>	<u>885,288</u>
FTE	13.2	13.2	14.2	14.2	14.2
General Fund	581,514	576,533	626,965	646,534	646,534
Cash Funds	147,896	(43,984)	238,754	238,754	238,754
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Indirect Cost Assessment	<u>106,788</u>	<u>103,919</u>	<u>114,999</u>	<u>114,999</u>	<u>226,091</u>
General Fund	0	0	0	0	0
Cash Funds	84,961	88,003	97,007	97,007	192,289
Reappropriated Funds	21,827	15,916	17,992	17,992	33,802
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
TOTAL - (2) Property Taxation	3,478,806	4,172,541	4,844,038	4,969,061	5,080,153
<i>FTE</i>	<u>51.0</u>	<u>51.9</u>	<u>53.2</u>	<u>53.3</u>	<u>53.3</u>
General Fund	2,237,409	2,850,047	3,056,543	3,153,171	3,153,171
Cash Funds	1,007,868	1,068,888	1,516,381	1,537,745	1,633,027
Reappropriated Funds	233,529	253,606	271,114	278,145	293,955
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(3) DIVISION OF HOUSING					
(A) Community and Non-Profit Services					
(1) Administration					
Personal Services	1,243,873	1,278,395	4,085,020	4,197,100	4,197,100
FTE	35.2	37.1	38.9	38.9	38.9
General Fund	1,096,559	1,120,445	1,233,545	1,271,003	1,271,003
Cash Funds	76,136	22,814	84,842	86,767	86,767
Reappropriated Funds	71,178	135,136	370,084	372,788	372,788
Federal Funds	0	0	2,396,549	2,466,542	2,466,542
Operating Expenses	<u>107,897</u>	<u>138,397</u>	<u>485,081</u>	<u>485,081</u>	<u>485,081</u>
General Fund	55,256	92,587	59,230	59,230	59,230
Cash Funds	1,018	1,080	4,938	4,938	4,938
Reappropriated Funds	51,623	44,730	80,818	80,818	80,818
Federal Funds	0	0	340,095	340,095	340,095
SUBTOTAL - (1) Administration	1,351,770	1,416,792	4,570,101	4,682,181	4,682,181
FTE	<u>35.2</u>	<u>37.1</u>	<u>38.9</u>	<u>38.9</u>	<u>38.9</u>
General Fund	1,151,815	1,213,032	1,292,775	1,330,233	1,330,233
Cash Funds	77,154	23,894	89,780	91,705	91,705
Reappropriated Funds	122,801	179,866	450,902	453,606	453,606
Federal Funds	0	0	2,736,644	2,806,637	2,806,637

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(2) Community Services					
Low Income Rental Subsidies	<u>134,249,875</u>	<u>147,213,110</u>	<u>105,997,404</u>	<u>105,997,404</u>	<u>105,997,404</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	18,423,515	21,150,081	17,249,604	17,249,604	17,249,604
Cash Funds	8,411,720	9,376,954	939,649	939,649	939,649
Reappropriated Funds	0	0	3,917,871	3,917,871	3,917,871
Federal Funds	107,414,640	116,686,075	83,890,280	83,890,280	83,890,280
Child Care Facility Development	<u>0</u>	<u>137,193</u>	<u>500,000</u>	<u>2,434</u>	<u>0</u> *
FTE	0.0	0.9	0.9	0.0	0.0
General Fund	0	0	250,000	0	0
Cash Funds	0	137,193	0	0	0
Reappropriated Funds	0	0	250,000	2,434	0
Federal Funds	0	0	0	0	0
Homeless Prevention Programs	<u>2,649,583</u>	<u>2,254,089</u>	<u>2,306,506</u>	<u>2,306,506</u>	<u>2,306,506</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	515	0	170,000	170,000	170,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	2,649,068	2,254,089	2,136,506	2,136,506	2,136,506
Appropriation to the FLEX Fund	<u>300,581</u>	<u>305,016</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	1.0	1.0	0.0	0.0	0.0
General Fund	300,581	305,016	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
SUBTOTAL - (2) Community Services	137,200,039	149,909,408	108,803,910	108,306,344	108,303,910
<i>FTE</i>	1.0	1.9	0.9	0.0	0.0
General Fund	18,724,096	21,455,097	17,499,604	17,249,604	17,249,604
Cash Funds	8,412,235	9,514,147	1,109,649	1,109,649	1,109,649
Reappropriated Funds	0	0	4,167,871	3,920,305	3,917,871
Federal Funds	110,063,708	118,940,164	86,026,786	86,026,786	86,026,786
(3) Fort Lyon Supportive Housing Program					
Fort Lyon Supportive Housing	750,000	5,750,895	5,762,544	5,765,340	5,765,340
<i>FTE</i>	1.0	1.0	1.0	1.0	1.0
General Fund	750,000	5,750,895	5,762,544	5,765,340	5,765,340
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
SUBTOTAL - (3) Fort Lyon Supportive Housing Program	750,000	5,750,895	5,762,544	5,765,340	5,765,340
<i>FTE</i>	1.0	1.0	1.0	1.0	1.0
General Fund	750,000	5,750,895	5,762,544	5,765,340	5,765,340
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(4) Ridge View Campus					
Ridge View Campus	<u>0</u>	<u>0</u>	<u>5,306,832</u>	<u>11,463,656</u>	<u>11,463,656</u>
FTE	0.0	0.0	3.7	4.0	4.0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	5,306,832	11,463,656	11,463,656
Federal Funds	0	0	0	0	0
SUBTOTAL - (4) Ridge View Campus	0	0	5,306,832	11,463,656	11,463,656
FTE	<u>0.0</u>	<u>0.0</u>	<u>3.7</u>	<u>4.0</u>	<u>4.0</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	5,306,832	11,463,656	11,463,656
Federal Funds	0	0	0	0	0
SUBTOTAL - (A) Community and Non-Profit					
Services	139,301,809	157,077,095	124,443,387	130,217,521	130,215,087
FTE	37.2	40.0	44.5	43.9	43.9
General Fund	20,625,911	28,419,024	24,554,923	24,345,177	24,345,177
Cash Funds	8,489,389	9,538,041	1,199,429	1,201,354	1,201,354
Reappropriated Funds	122,801	179,866	9,925,605	15,837,567	15,835,133
Federal Funds	110,063,708	118,940,164	88,763,430	88,833,423	88,833,423

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(B) Field Services					
Affordable Housing Program Costs	<u>1,638,450</u>	<u>1,874,447</u>	<u>3,701,260</u>	<u>3,850,872</u>	<u>3,850,872</u>
FTE	31.5	30.8	32.6	32.6	32.6
General Fund	184,794	234,085	250,606	257,874	257,874
Cash Funds	527	67,855	97,047	98,972	98,972
Reappropriated Funds	1,445,560	1,559,061	2,617,206	2,734,836	2,734,836
Federal Funds	7,569	13,446	736,401	759,190	759,190
 Affordable Housing Construction Grants and Loans pursuant to Section 24-32-721, C.R.S.	 <u>42,504,969</u>	 <u>41,230,940</u>	 <u>75,199,716</u>	 <u>77,299,716</u>	 <u>77,299,716</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	9,190,617	18,000,000	14,414,700	14,414,700	14,414,700
Cash Funds	7,338,877	0	40,500,000	42,600,000	42,600,000
Reappropriated Funds	0	0	3,585,300	3,585,300	3,585,300
Federal Funds	25,975,475	23,230,940	16,699,716	16,699,716	16,699,716
 Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice Systems	 <u>500,000</u>	 <u>500,000</u>	 <u>500,000 0.0</u>	 <u>500,000</u>	 <u>500,000</u>
General Fund	500,000	500,000	380,490	380,490	380,490
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	119,510	119,510	119,510
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Manufactured Buildings Program	<u>1,999,235</u>	<u>1,870,648</u>	<u>1,873,826</u>	<u>1,801,603</u>	<u>1,801,603</u>
FTE	16.7	16.7	16.3	16.3	16.3
General Fund	0	0	0	0	0
Cash Funds	1,999,235	1,870,648	1,873,826	1,801,603	1,801,603
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Appropriation to the Mobile Home Park Act					
Dispute Resolution & Enforcement Program Fund	<u>107,834 1.0</u>	<u>113,441 1.0</u>	<u>119,905 1.0</u>	<u>122,701 1.0</u>	<u>122,701 1.0</u>
General Fund	107,834	113,441	119,905	122,701	122,701
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Mobile Home Park Act Oversight	<u>0</u>	<u>0</u>	<u>1,536,137</u>	<u>1,556,346</u>	<u>1,556,346</u>
FTE	6.8	10.5	10.5	10.5	10.5
General Fund	0	0	0	0	0
Cash Funds	0	0	1,536,137	1,556,346	1,556,346
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Proposition 123 Programs for Persons Experiencing Homelessness and Affordable Home Ownership	<u>0</u>	<u>0</u>	<u>131,313,408</u>	<u>135,569,408</u>	<u>135,569,408</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	131,313,408	135,569,408	135,569,408
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
SUBTOTAL - (B) Field Services	46,750,488	45,589,476	214,244,252	220,700,646	220,700,646
<i>FTE</i>	<u>56.0</u>	<u>59.0</u>	<u>60.4</u>	<u>60.4</u>	<u>60.4</u>
General Fund	9,983,245	18,847,526	15,165,701	15,175,765	15,175,765
Cash Funds	9,338,639	1,938,503	175,320,418	181,626,329	181,626,329
Reappropriated Funds	1,445,560	1,559,061	6,322,016	6,439,646	6,439,646
Federal Funds	25,983,044	23,244,386	17,436,117	17,458,906	17,458,906
(C) Indirect Cost Assessments					
Indirect Cost Assessments	<u>961,977</u>	<u>1,021,230</u>	<u>1,673,984</u>	<u>1,673,984</u>	<u>2,177,266</u>
General Fund	0	0	0	0	0
Cash Funds	707,326	841,339	1,070,563	1,070,563	1,434,185
Reappropriated Funds	254,651	179,891	163,062	163,062	103,539
Federal Funds	0	0	440,359	440,359	639,542
SUBTOTAL - (C) Indirect Cost Assessments	961,977	1,021,230	1,673,984	1,673,984	2,177,266
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	0	0	0
Cash Funds	707,326	841,339	1,070,563	1,070,563	1,434,185
Reappropriated Funds	254,651	179,891	163,062	163,062	103,539
Federal Funds	0	0	440,359	440,359	639,542
TOTAL - (3) Division of Housing	187,014,274	203,687,801	340,361,623	352,592,151	353,092,999
<i>FTE</i>	<u>93.2</u>	<u>99.0</u>	<u>104.9</u>	<u>104.3</u>	<u>104.3</u>
General Fund	30,609,156	47,266,550	39,720,624	39,520,942	39,520,942
Cash Funds	18,535,354	12,317,883	177,590,410	183,898,246	184,261,868
Reappropriated Funds	1,823,012	1,918,818	16,410,683	22,440,275	22,378,318
Federal Funds	136,046,752	142,184,550	106,639,906	106,732,688	106,931,871

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(4) DIVISION OF LOCAL GOVERNMENT					
(A) Local Government and Community Services					
(1) Administration					
Personal Services	<u>1,402,334</u>	<u>1,508,483</u>	<u>1,794,727</u>	<u>1,846,017</u>	<u>1,846,017</u>
FTE	18.1	18.2	18.2	18.2	18.2
General Fund	723,552	766,270	809,256	830,501	830,501
Cash Funds	0	0	0	0	0
Reappropriated Funds	678,782	742,213	778,867	800,773	800,773
Federal Funds	0	0	206,604	214,743	214,743
Operating Expenses	<u>87,019</u>	<u>72,651</u>	<u>137,713</u>	<u>137,713</u>	<u>137,713</u>
General Fund	61,873	48,028	48,540	48,540	48,540
Cash Funds	0	0	0	0	0
Reappropriated Funds	25,146	24,623	25,146	25,146	25,146
Federal Funds	0	0	64,027	64,027	64,027
SUBTOTAL - (1) Administration	1,489,353	1,581,134	1,932,440	1,983,730	1,983,730
FTE	<u>18.1</u>	<u>18.2</u>	<u>18.2</u>	<u>18.2</u>	<u>18.2</u>
General Fund	785,425	814,298	857,796	879,041	879,041
Cash Funds	0	0	0	0	0
Reappropriated Funds	703,928	766,836	804,013	825,919	825,919
Federal Funds	0	0	270,631	278,770	278,770

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(2) Local Government Services					
Conservation Trust Fund Disbursements	<u>62,179,989</u>	<u>66,157,620</u>	<u>58,016,257</u>	<u>58,018,182</u>	<u>58,018,182</u>
FTE	1.0	1.0	1.0	1.0	1.0
General Fund	0	0	0	0	0
Cash Funds	62,179,989	66,157,620	58,016,257	58,018,182	58,018,182
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Volunteer Firefighter Retirement Plans	<u>4,137,275</u>	<u>4,031,402</u>	<u>4,295,000</u>	<u>4,295,000</u>	<u>4,295,000</u>
General Fund	4,137,275	4,031,402	0	0	0
General Fund Exempt	0	0	4,295,000	4,295,000	4,295,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Volunteer Firefighter Death and Disability					
Insurance	<u>21,065</u>	<u>21,065</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
General Fund	21,065	21,065	30,000	30,000	30,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Firefighter Heart and Circulatory Malfunction					
Benefits	<u>1,706,497</u>	<u>2,133,758</u>	<u>2,714,866</u>	<u>3,016,264</u>	<u>3,016,264</u>
FTE	0.5	0.5	0.5	0.5	0.5
General Fund	867,444	1,166,452	1,375,813	1,527,211	1,527,211
Cash Funds	0	0	0	0	0
Reappropriated Funds	839,053	967,306	1,339,053	1,489,053	1,489,053
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Local Utility Management Assistance	<u>193,671</u>	<u>172,111</u>	<u>217,196</u>	<u>221,045</u>	<u>221,045</u>
FTE	2.0	2.0	2.0	2.0	2.0
General Fund	0	0	0	0	0
Cash Funds	193,671	172,111	217,196	221,045	221,045
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Environmental Protection Agency Water/Sewer File Project	<u>316,835</u>	<u>351,029</u>	<u>267,248</u>	<u>268,875</u>	<u>268,875</u>
FTE	0.5	0.5	0.5	0.5	0.5
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	316,835	351,029	267,248	268,875	268,875
SUBTOTAL - (2) Local Government Services	68,555,332	72,866,985	65,540,567	65,849,366	65,849,366
FTE	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
General Fund	5,025,784	5,218,919	1,405,813	1,557,211	1,557,211
General Fund Exempt	0	0	4,295,000	4,295,000	4,295,000
Cash Funds	62,373,660	66,329,731	58,233,453	58,239,227	58,239,227
Reappropriated Funds	839,053	967,306	1,339,053	1,489,053	1,489,053
Federal Funds	316,835	351,029	267,248	268,875	268,875

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
(3) Community Services					
Community Services Block Grant	<u>5,401,013</u>	<u>6,912,060</u>	<u>6,475,029</u>	<u>6,475,029</u>	<u>6,475,029</u>
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	5,401,013	6,912,060	6,475,029	6,475,029	6,475,029
Mobile Veterans Support Unit Grant Program	<u>56,922</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.3	0.0	0.0	0.0	0.0
General Fund	56,922	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Disaster Resilience Rebuilding Program	<u>218,236</u>	<u>216,329</u>	<u>249,938</u>	<u>258,604</u>	<u>258,604</u>
FTE	3.1	3.1	3.1	3.1	3.1
General Fund	218,236	216,329	249,938	258,604	258,604
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Accessory Dwelling Unit Fee Reduction					
Encouragement Grant Program	<u>0</u>	<u>446,879</u>	<u>2,275,397</u>	<u>2,284,443</u>	<u>2,284,443</u>
FTE	0.0	4.9	4.7	4.7	4.7
General Fund	0	0	0	0	0
Cash Funds	0	446,879	2,275,397	2,284,443	2,284,443
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
SUBTOTAL - (3) Community Services	5,676,171	7,575,268	9,000,364	9,018,076	9,018,076
<i>FTE</i>	<u>3.4</u>	<u>8.0</u>	<u>7.8</u>	<u>7.8</u>	<u>7.8</u>
General Fund	275,158	216,329	249,938	258,604	258,604
Cash Funds	0	446,879	2,275,397	2,284,443	2,284,443
Reappropriated Funds	0	0	0	0	0
Federal Funds	5,401,013	6,912,060	6,475,029	6,475,029	6,475,029
SUBTOTAL - (A) Local Government and Community Services	75,720,856	82,023,387	76,473,371	76,851,172	76,851,172
<i>FTE</i>	<u>25.5</u>	<u>30.2</u>	<u>30.0</u>	<u>30.0</u>	<u>30.0</u>
General Fund	6,086,367	6,249,546	2,513,547	2,694,856	2,694,856
General Fund Exempt	0	0	4,295,000	4,295,000	4,295,000
Cash Funds	62,373,660	66,776,610	60,508,850	60,523,670	60,523,670
Reappropriated Funds	1,542,981	1,734,142	2,143,066	2,314,972	2,314,972
Federal Funds	5,717,848	7,263,089	7,012,908	7,022,674	7,022,674
(B) Field Services					
Program Costs	<u>3,135,272</u>	<u>3,063,622</u>	<u>3,934,591</u>	<u>4,024,627</u>	<u>4,024,627</u>
<i>FTE</i>	32.6	32.6	33.0	33.0	33.0
General Fund	356,130	366,167	389,743	398,409	398,409
Cash Funds	98,428	124,989	132,385	134,310	134,310
Reappropriated Funds	2,680,714	2,572,466	2,974,387	3,039,833	3,039,833
Federal Funds	0	0	438,076	452,075	452,075

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Community Development Block Grant	<u>9,194,550</u>	<u>12,862,162</u>	<u>8,820,748</u>	<u>8,820,748</u>	<u>8,820,748</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	9,194,550	12,862,162	8,820,748	8,820,748	8,820,748
Local Government Mineral and Energy Impact Grants and Disbursements	<u>109,337,636</u>	<u>174,824,538</u>	<u>90,000,000</u>	<u>90,000,000</u>	<u>90,000,000</u>
General Fund	0	0	0	0	0
Cash Funds	109,337,636	174,824,538	90,000,000	90,000,000	90,000,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Local Government Limited Gaming Impact Grants	<u>5,760,782</u>	<u>6,880,649</u>	<u>6,050,111</u>	<u>6,050,111</u>	<u>6,050,111</u>
General Fund	0	0	0	0	0
Cash Funds	5,760,782	6,880,649	6,050,111	6,050,111	6,050,111
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Local Government Geothermal Energy Impact Grants	<u>208</u>	<u>128</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
General Fund	0	0	0	0	0
Cash Funds	208	128	50,000	50,000	50,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Rural Economic Development Initiative Grants	<u>1,191,983</u>	<u>1,543,444</u>	<u>780,000</u>	<u>780,000</u>	<u>700,000</u>
General Fund	1,191,983	1,543,444	780,000	780,000	700,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Gray and Black Market Marijuana Enforcement					
Grant Program	<u>800,639</u>	<u>970,896</u>	<u>175,100</u>	<u>2,887</u>	<u>0</u>
FTE	2.5	1.5	1.5	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	800,639	970,896	175,100	2,887	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Appropriation to the Targeted Crime Reduction					
Grant Program Cash Fund	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>
General Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Federal Funds	0	0	0	0	0
Appropriation to the Peace Officers Mental Health					
Support Fund	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,800,000</u>
General Fund	2,000,000	2,000,000	2,000,000	2,000,000	1,800,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Peace Officers Mental Health Support Grant					
Program	<u>2,731,581</u>	<u>4,697,087</u>	<u>2,005,836</u>	<u>2,008,540</u>	<u>1,808,540</u>
FTE	1.0	1.0	1.0	1.0	1.0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	2,731,581	4,697,087	2,005,836	2,008,540	1,808,540
Federal Funds	0	0	0	0	0
Defense Counsel on First Appearance Grant					
Program	<u>872,914</u>	<u>1,594,621</u>	<u>108,454</u>	<u>1,398</u>	<u>0</u>
FTE	0.5	0.5	0.5	0.0	0.0
General Fund	872,914	1,594,621	108,454	1,398	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Law Enforcement Community Services Grant					
Program	<u>93,494</u>	<u>88,221</u>	<u>1,169,412</u>	<u>401,925</u>	<u>401,925</u>
FTE	1.0	1.0	1.0	1.0	1.0
General Fund	(8,387)	0	0	0	0
Cash Funds	101,881	88,221	1,169,412	401,925	401,925
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Microgrids for Community Resilience Grant					
Program	<u>20,786</u>	<u>130,566</u>	<u>152,124</u>	<u>5,591</u>	<u>0</u>
FTE	2.0	2.0	2.0	0.0	0.0
General Fund	20,786	130,566	152,124	5,591	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Appropriation to the Public Defender and Prosecuter Behavioral Health Support Fund	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>400,000</u>
General Fund	500,000	500,000	500,000	500,000	400,000
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Public Defender and Prosecuter Behavioral Health Support Grant Program	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>400,000</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	500,000	500,000	500,000	500,000	400,000
Federal Funds	0	0	0	0	0
Proposition 123 Local Planning Capacity Support	<u>0</u>	<u>0</u>	<u>7,028,000</u>	<u>7,252,000</u>	<u>7,252,000</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	7,028,000	7,252,000	7,252,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Local Government Planning Grant Program	<u>252,134</u>	<u>239,503</u>	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	252,134	239,503	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Affordable Housing Development Incentives Grant Program	<u>5,285,320</u>	<u>2,901,115</u>	0	0	0
FTE	0.0	0.0	0.0	0.0	0.0
General Fund	0	0	0	0	0
Cash Funds	5,285,320	2,901,115	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
HB 17-1326 Crime Prevention Initiative Small Business Lending	<u>1,876,744</u>	<u>590,098</u>	0	0	0
General Fund	0	0	0	0	0
Cash Funds	1,876,744	590,098	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
ARPA Expenditures	0	<u>194,982,701</u>	0	0	0
General Fund	0	0	0	0	0
Cash Funds	0	191,056,635	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	3,926,066	0	0	0

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Interconnectivity Grant Program	<u>3,645,056</u>	<u>100,748</u>	0	0	0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	3,645,056	100,748	0	0	0
ARPA Expenditures	<u>142,115,909</u>	0	0	0	0
Federal Funds	142,115,909	0	0	0	0
SUBTOTAL - (B) Field Services	295,315,008	414,470,099	129,274,376	128,397,827	127,707,951
<i>FTE</i>	<u>39.6</u>	<u>38.6</u>	<u>39.0</u>	<u>35.0</u>	<u>35.0</u>
General Fund	7,933,426	9,134,798	6,930,321	6,685,398	6,298,409
Cash Funds	123,513,772	377,676,772	104,605,008	103,891,233	103,888,346
Reappropriated Funds	8,912,295	10,769,553	8,480,223	8,548,373	8,248,373
Federal Funds	154,955,515	16,888,976	9,258,824	9,272,823	9,272,823

(C) Indirect Cost Assessments

Indirect Cost Assessment	<u>659,580</u>	<u>584,566</u>	<u>658,465</u>	<u>658,465</u>	<u>1,054,936</u>
General Fund	0	0	0	0	0
Cash Funds	104,297	109,288	112,349	112,349	299,981
Reappropriated Funds	555,283	475,278	439,271	439,271	616,371
Federal Funds	0	0	106,845	106,845	138,584
SUBTOTAL - (C) Indirect Cost Assessments	659,580	584,566	658,465	658,465	1,054,936
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	0	0	0
Cash Funds	104,297	109,288	112,349	112,349	299,981
Reappropriated Funds	555,283	475,278	439,271	439,271	616,371
Federal Funds	0	0	106,845	106,845	138,584

JBC Staff Figure Setting - FY 2026-27
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
TOTAL - (4) Division of Local Government	371,695,444	497,078,052	206,406,212	205,907,464	205,614,059
<i>FTE</i>	<u>65.1</u>	<u>68.8</u>	<u>69.0</u>	<u>65.0</u>	<u>65.0</u>
General Fund	14,019,793	15,384,344	9,443,868	9,380,254	8,993,265
General Fund Exempt	0	0	4,295,000	4,295,000	4,295,000
Cash Funds	185,991,729	444,562,670	165,226,207	164,527,252	164,711,997
Reappropriated Funds	11,010,559	12,978,973	11,062,560	11,302,616	11,179,716
Federal Funds	160,673,363	24,152,065	16,378,577	16,402,342	16,434,081
TOTAL - Department of Local Affairs	575,032,324	719,540,226	568,039,548	583,903,264	584,138,645
<i>FTE</i>	<u>234.5</u>	<u>245.8</u>	<u>254.3</u>	<u>252.7</u>	<u>252.2</u>
General Fund	51,598,244	71,058,657	57,459,783	57,420,633	56,978,341
General Fund Exempt	0	0	4,295,000	4,295,000	4,295,000
Cash Funds	208,054,581	461,566,049	347,788,233	356,280,527	356,915,816
Reappropriated Funds	18,636,525	20,558,023	33,614,538	40,434,703	40,258,124
Federal Funds	296,742,974	166,357,497	124,881,994	125,472,401	125,691,364

*Indicates line is impacted by one or more decision items.