



Joint Budget Committee

Staff Budget Briefing FY 2026-27

**Department of Education
Programs *other than* School Finance
& Categorical Programs**

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Contents

- Overview of Education Programs2
 - Department Overview2
 - Recent Appropriations.....3
- Graphic Overview4
 - Cash Funds Detail6
 - Additional detail for select funds7
- General Factors Driving the Budget8
 - Programs Other Than School Finance & Categorical Programs8
- Summary of Request12
- Healthy School Meals for All17
 - Summary..... 17
 - Recommendation 17
 - Discussion 18
- Budget Reduction Options26
 - Summary..... 26
 - Recommendation 26
 - Discussion 26
- Building Excellent Schools Today39
 - Summary..... 39
 - Discussion 39
- FY 2025-26 Executive Order Budget Adjustments50
 - Budget Reductions..... 50
- Footnotes and Requests for Information51
 - Update on Long Bill Footnotes 51
 - Update on Requests for Information 52
- Department Annual Performance Report60
- Appendix A: Numbers Pages1

Additional Resources

To find the online version of the briefing document search the General Assembly’s website for [budget documents](https://leg.colorado.gov/content/budget/budget-documents) (leg.colorado.gov/content/budget/budget-documents).

Overview of Education Programs

Department Overview

The Commissioner of Education, who is appointed by the State Board of Education, is the chief state school officer and executive officer of the Department of Education. The Commissioner and department staff, under the direction of the elected members of the State Board of Education, have the following responsibilities, among others:

- Supporting the State Board in its duty to exercise general supervision over public schools and K-12 educational programs operated by state agencies, including appraising and accrediting public schools, school districts, and the State Charter School Institute (Institute).
- Developing and maintaining state academic standards, and administering the associated statewide assessment program.
- Annually accrediting school districts and the Institute and making education accountability data available to the public.
- Administering the public school finance act and distributing federal and state moneys appropriated or granted to the Department for public schools.
- Administering educator licensure and professional development programs.
- Administering education-related programs, including services for children with special needs, services for English language learners, public school transportation, adult basic education programs, and various state and federal grant programs.
- Supporting the State Board in reviewing requests from school districts for waivers of state laws and regulations and in serving as the appellate body for charter schools.
- Promoting the improvement of library services statewide to ensure equal access to information, including providing library services to persons who reside in state-funded institutions and to persons who are blind and/or physically disabled.
- Maintaining the Colorado virtual library and the state publications library.

The Department also includes three “type 1”¹ agencies:

- A seven-member Board of Trustees that is responsible for managing the Colorado School for the Deaf and the Blind, located in Colorado Springs.
- A nine-member State Charter School Institute Board that is responsible for authorizing and monitoring the operations of “institute charter schools” located within certain school districts.
- A nine-member Public School Capital Construction Assistance Board that is responsible for assessing public school capital construction needs statewide and making recommendations concerning the prioritization and allocation of state financial assistance for school construction projects.

¹ Pursuant to Section 24-1-105 (1), C.R.S., a type 1 agency exercises its prescribed powers and duties independently of the head of the department.

Recent Appropriations

Education

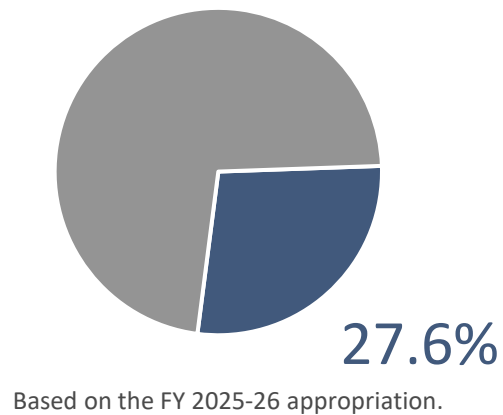
Funding Source	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 [1]
General Fund [2]	\$4,710,633,330	\$4,526,083,284	\$4,669,994,198	\$4,712,488,079
Cash Funds	1,719,689,563	2,421,238,393	2,114,235,075	2,250,994,372
Reappropriated Funds	82,257,878	55,424,996	55,914,660	56,776,229
Federal Funds	1,049,944,421	870,229,410	849,259,856	850,810,920
Total Funds	\$7,562,525,192	\$7,872,976,083	\$7,689,403,789	\$7,871,069,600
Full Time Equivalent Staff	661.9	742.1	751.4	750.5

[1] Requested appropriation.

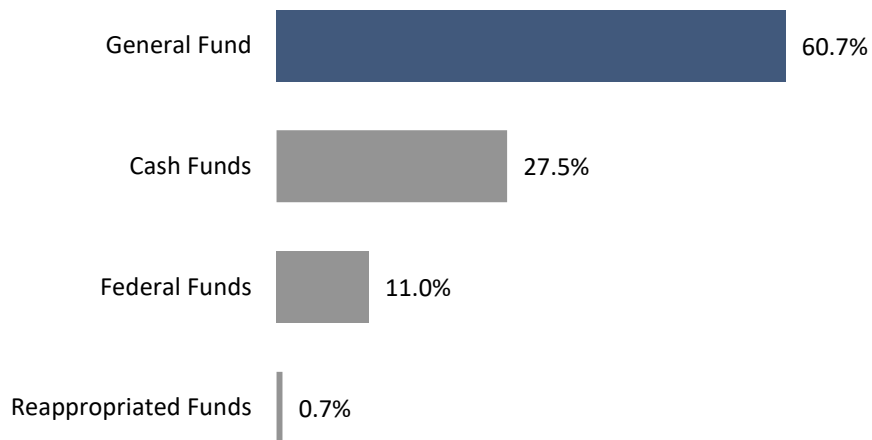
[2] Includes General Fund exempt.

Graphic Overview

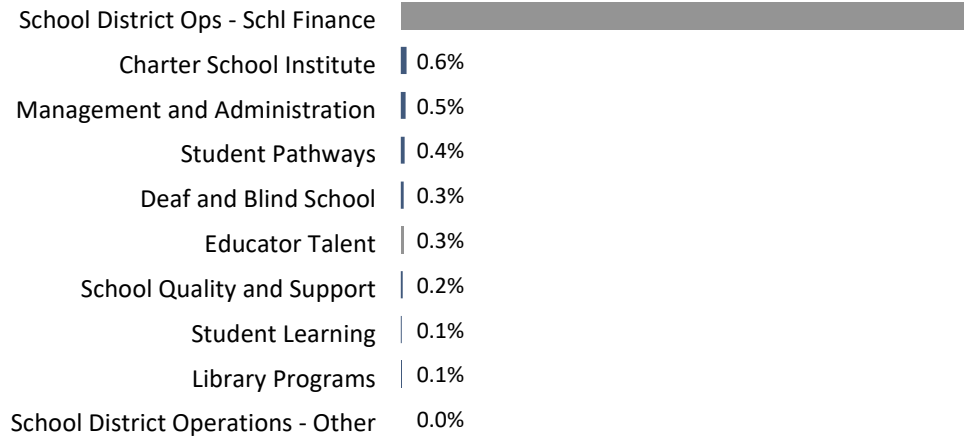
Department's Share of Statewide General Fund



Department Funding Sources

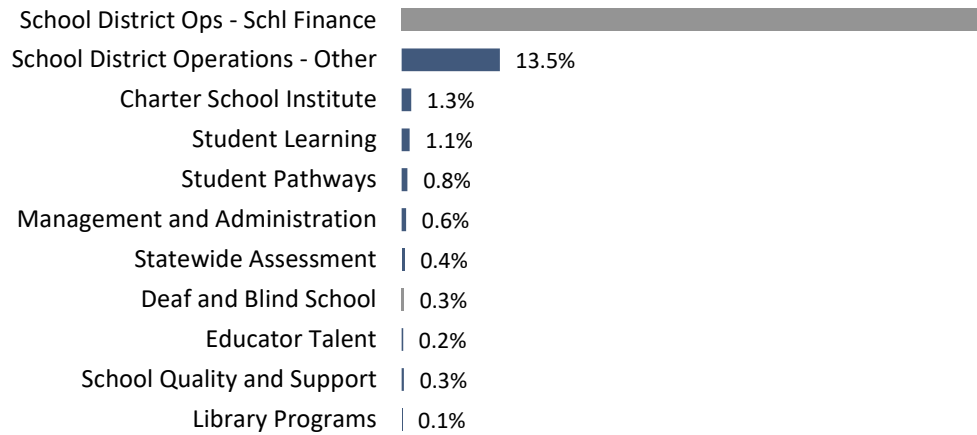


Distribution of General Fund by Division



Based on the FY 2025-26 appropriation.

Distribution of Total Funds by Division



Based on the FY 2025-26 Appropriation

Cash Funds Detail

Department of Education *other than* School Finance & Categorical Programs Cash Funds Detail

	FY 2025-26 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Public School Capital Construction Assistance Fund	\$196,697,077	1	State Land Board Revenue, Marijuana Excise Taxes, Lottery Proceeds. See additional detail below	Grants to school districts and charter schools for school construction and renovations, including COP payments to support previous grants
State Education Fund	147,186,657	1	Income tax of 0.3%, pursuant to Amendment 23 of 2000	Used throughout Department for eligible activities under Amendment 23
Healthy School Meals for All CF	108,769,612	1	Cap on income tax deductions for households with income over \$300,000 (Prop FF of 2022)	Free breakfasts and lunches for public school students and related administration
Public School Capital Construction Assistance Fund - Local Match	75,000,000	1	Local school district match for COP payments	Local match that contributes to state COP payments for school district and charter school construction and renovations. See additional detail below
Early Literacy Fund	43,634,011	1	Annual transfer from the State Education Fund of \$34.0 million	Early literacy activities including grants, formula distributions to school districts, teacher and administrator training, administration and evaluation
Charter School Facilities Assistance Account	18,757,500	1	Transfer from the Public School Capital Construction Assistance Fund	Formula distributions to eligible charter schools based on enrollment. See additional detail below
Marijuana TAX Cash Fund	17,242,066	2	See Marijuana Tax Policy	Behavioral Healthcare Professional Matching Grant Program and other programs, primarily focused on student wellness
Custodial from Department of Law	5,000,000	1, 3	Transfer from the Department of Law from e-cigarette settlement	Vaping-prevention grants
Educator Licensure Cash Fund	4,800,097	3	Fees assessed on applicants for educator licenses	Office of Professional Services in Educator Talent section and related line items in Management and Administration
State Public School Fund	3,692,644	2	A portion of federal mineral lease (FML) and a portion of interest and income on the Permanent Fund, other transfers (22-54-114, C.R.S.)	State match for federal school lunches and supplemental on-line education services
Fees- various	2,121,562		Fees for workshops and programs offered by CDE and fees to the Colorado School for the Deaf and the Blind from school districts, out of state tuition; other programs.	Appropriated Sponsored Programs line item under School District Operations section and Colorado School for the Deaf and the Blind
Gifts, grants, and donations	2,001,376	1	Various	Appropriated Sponsored Programs line item and Library Programs
Institute Charter School Assistance Fund	1,800,000	1	Spill-over from amounts retained by CSI for central administration that are not required for this purpose and are transferred to the Fund.	Appropriated to line item in CSI Section. Enables distribution of funds not needed for central administration or held in reserve (historically \$750,000) to CSI schools

	FY 2025-26 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Start Smart Nutrition Program Fund	300,000	1	Appropriation from the General Fund	Start Smart Nutrition Program [22-82.7-105 (1), C.R.S.]
Statewide Longitudinal Data	223,161	1	Transfer from the General Fund	IT Services - development of statewide longitudinal data system
Various CF	177,683		Various	Appropriated Sponsored Programs line item and Library Programs
Total	\$627,403,446			

[1] TABOR exempt. This includes fund sources that TABOR exempts such as federal revenue and gifts, sources the voters have exempted such as the State Education Fund, and funds that originate from transfers from other funds that are TABOR exempt such as federal mineral lease revenue, the State Education Fund, marijuana excise revenue, and lottery proceeds, and funds that originate from a source subject to TABOR (such as the General Fund) but that is not counted a second time when transferred to another fund.

[2] Some of the revenue to these funds is TABOR exempt

[3] Continuously appropriated. Amounts shown in Long Bill are for informational purposes only.

Additional detail for select funds

Public School Capital Construction Assistance Fund

The Public School Capital Construction Assistance Fund, which supports the Building Excellent Schools Today (BEST) program, receives funding from multiple sources. The scale of funding from these sources varies substantially from year to year, since the Fund receives percentages of revenue from income streams that are themselves highly variable. Fund sources include:

- 50 percent of the gross amount of revenues from income and mineral royalties derived from state public school lands, with a guarantee of \$40.0 million per year (even if that is more than 50.0 percent of revenues);
- all recreational marijuana excise tax funds based on current law, with a guarantee of the first \$40.0 million raised from the recreational marijuana excise tax²;
- lottery “spillover” proceeds that would otherwise be transferred to the General Fund;
- interest and investment income earned on the Public School Capital Construction Fund;
- interest earnings on the Permanent Fund;
- other one-time transfers and investments from the General Assembly. This has included transfers from the Marijuana Tax Cash Fund and the State Education Fund, among other sources.

H.B. 25-1320 capped the annual revenue to this fund at \$150.0 million per year beginning in FY 2024-25, annually adjusted for inflation, with one exception.³ Amounts above the cap are deposited to the State Public School Fund, which primarily supports School Finance.

For additional information on the PSCCAF and the Charter School Facilities Assistance Account, see the briefing issue on Building Excellent Schools Today (BEST).

² Section 16(5)(d) of Article VIII of the State Constitution;

³ If interest and income on the Permanent Fund exceeds investment consultant costs plus \$41.0 million, the additional interest income is deposited to the Public School Capital Construction Assistance Fund and not subject to the cap.

General Factors Driving the Budget

Programs Other Than School Finance & Categorical Programs

The FY 2025-26 budget for the Department of Education totals \$7.7 billion including \$3.4 billion from the General Fund and \$1.6 billion from the State Education Fund.⁴ Most of this funding is distributed on a formula basis for school finance and categorical programs and is augmented by local funds which are not reflected in the state budget. Administration, grants, and other special programs--the balance of K-12 education programs--are addressed in this briefing and total \$ 1,433,693,313 in FY 2025-26 of which \$262,517,902 is from the General Fund or State Education Fund and \$108.8 million is from the Healthy School Meals for All Program Cash Fund. A significant share of this section of the budget originates from Marijuana-related taxes.

Four factors have driven the funding shown in this section of the budget in recent years:

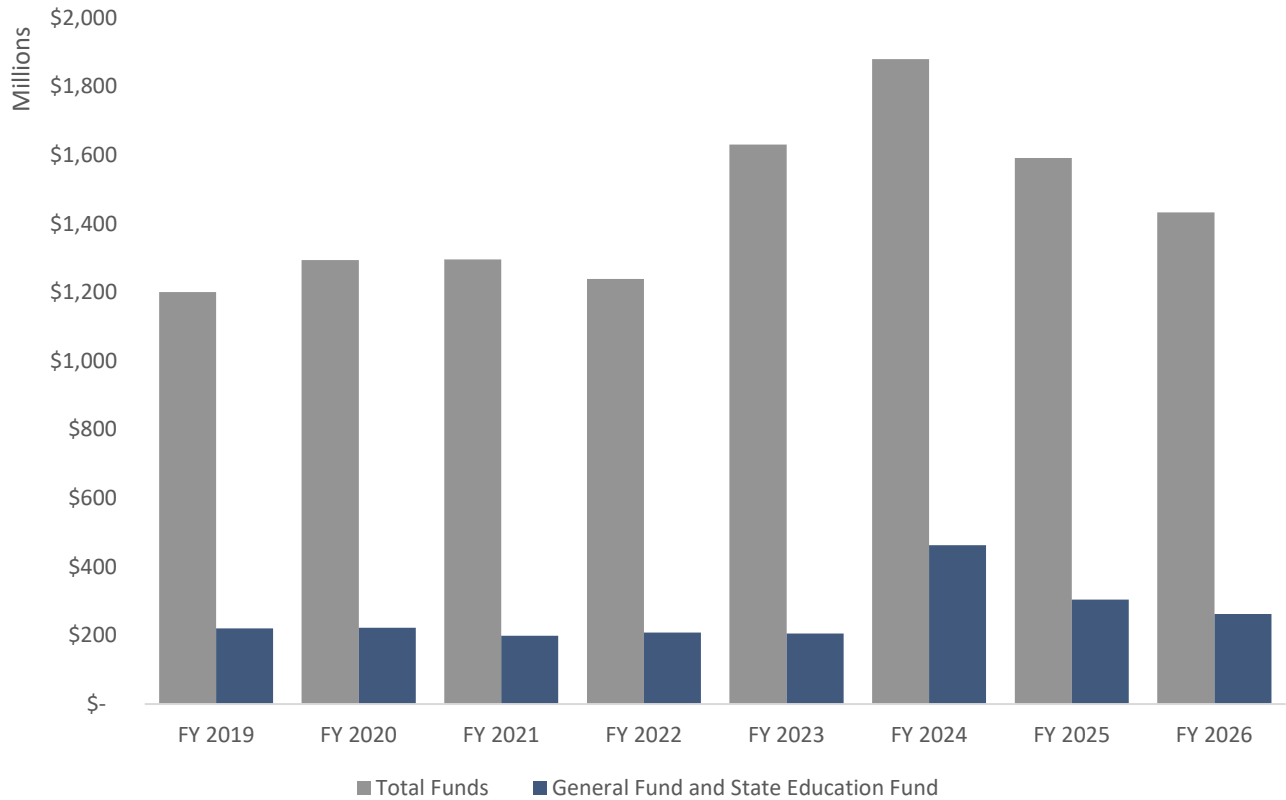
- Demand for the programs in this section of the budget that change based on caseload, as well as local funding decisions. Most notable of these are the Healthy School Meals for All Program and Charter School Institute Mill Levy Equalization
- Revenue available from dedicated funding sources for public school capital construction (Marijuana Funds and State Land Board revenue) and related legislative decisions
- Other discretionary decisions by the General Assembly
- Informational funds and technical fund source changes

The chart shows the amounts that are appropriated or reflected for informational purposes in the Long Bill and other legislation in the sections of the budget covered in this packet. As shown, both total funding and General Fund/State Education Fund support have grown since FY 2018-19, even after adjusting for inflation, but growth has not been consistent from year to year. Some of the adjustments in recent years are based on the *manner* in which certain funds are shown and may not actually affect program operations or revenue. The discussion below the chart addresses some of the most significant changes that have occurred in the last few years.

⁴ The State Education Fund, like the General Fund, derives from general tax revenue. Under the provisions of Amendment 23, adopted in November 2000, the State Education Fund is derived from a tax of one-third of one-percent on taxable income.

K-12 Administration, Grants, Special Programs

Constant \$s (Millions)



Healthy School Meals for All Program

Based on voter approval of a referred measure (Proposition FF of 2022) to add free meals for all public school students, the General Assembly added a General Fund Exempt appropriation for this program in FY 2023-24. The program and its funding have been adjusted multiple times, based on higher-than-anticipated expenses and efforts by the General Assembly to align revenue and expenditures. The FY 2023-24 appropriation included \$156.0 million from the Healthy School Meals for All General Fund Exempt Account.⁵ For FY 2025-26, the appropriation includes \$108.8 million from the Healthy School Meals for All Cash Fund and \$8.1 million from the State Education Fund for a restricted version of the program. Staff anticipates that these figures will be increased to fully fund the program, based on the passage of Propositions LL and MM during the November 2025 election.

Charter School Institute Mill Levy Equalization

Charter School Institute (CSI) Mill Levy Equalization provides supplementary funding to align CSI per pupil funding with the funding at district-authorized schools in the districts where the CSI schools are located. The program has received substantial increases in recent years. The General Assembly added \$8.0 million General

⁵ Revenue for the program was originally identified as General Fund Exempt. However, beginning in FY 2024-25, the General Assembly changed the classification of HSMA revenue so that it is now identified as a cash fund revenue source.

Fund for Charter School Institute (CSI) mill levy equalization in FY 2022-23, an additional \$7.5 million General Fund in FY 2023-24, and \$21.6 million from the General Fund and State Education Fund in FY 2024-25, following legislation to “fully fund” CSI mill levy equalization. The final FY 2024-25 appropriation was \$48.4 million, and the current FY 2025-26 appropriation is \$53.4 million from the General Fund and State Education Fund. Both FY 2025-26 and FY 2026-27 amounts will be adjusted during the legislative session based on the statutory requirement to fully fund the program.

Revenue for Public School Capital Construction and State Aid for Charter School Facilities

Revenue for Public School Capital Construction and State Aid for Charter School Facilities is driven by decisions of the General Assembly (and votes of Colorado citizens) to direct particular revenue streams to programs that support public school capital construction and facility maintenance--particularly Marijuana Excise Tax and State Land Board Revenue. Revenue to the Public School Capital Construction Assistance Fund, which drives appropriations in this section, increased over 45 percent from FY 2018-19 to FY 2023-24. A revenue cap adopted in 2025 and applied to FY 2024-25 revenue will reduce available revenue going forward. Appropriations to this section for FY 2025-26 from all sources, including local match amounts, total \$313.3 million, which support payments on Certificates of Participation, cash grants, and administrative expenses.

Other Discretionary Decisions of the General Assembly

Most programs funded in this section of the budget reflect decisions of past and current legislatures to add, expand, and phase-out a wide array of discretionary programs. These programs range from small discretionary grants (e.g., for menstrual products for students) to larger programs that distribute money to schools based on formula or cost-reimbursement models (such as for early literacy programs or facility schools for students with severe needs).

Some recent-year funding decisions are highlighted below. As shown, when the General Assembly still had significant one-time funds available in FY 2023-24, a number of programs were added. Conversely, in FY 2025-26, as the General Assembly faced significant budget limitations, programs were consolidated and reduced.

FY 2023-24

- Added \$26.7 million for programs to support math education (almost all one-time funding).
- Added \$18.6 million State Education Fund, ongoing, for rate increases and program expansion for facility schools that support students with exceptionally severe or specialized needs. This funding will increase over time based on caseload.
- Added \$5.0 million General Fund (ongoing) for the Career Development Success Program, \$5.0 million General Fund (one-time) for adult high school, and \$2.0 million General Fund (ongoing) for adult literacy programs.

FY 2024-25

- Added \$4.2 million State-Education Fund for one-time funding for student educator stipends (H.B. 24-1290).

- Added \$3.5 million General Fund (per year for three years) for the Out-of-School time grant program (H.B. 24-1331).
- Added \$3.0 million General Fund (one-time) for professional development for science teachers (H.B. 24-1446).
- Added \$1.2 million ongoing for the ninth grade success program (H.B. 24-1282); and
- Added \$1.0 million, primarily from the General Fund, for a study of workforce readiness programs (H.B. 24-1364), with some ongoing costs related to development of a statewide longitudinal data system.

FY 2025-26

- Through S.B. 25-315, the Long Bill, and other legislation, eliminated \$9.5 million from the General Fund, State Education Fund, and Marijuana Tax Cash Fund for various programs related to Postsecondary Workforce Readiness as part of an overall restructuring of Postsecondary Workforce Readiness supports.
- Eliminated many other small grant programs. Reductions, including those for postsecondary workforce readiness, totaled \$17.4 million from General Fund and cash funds sources.

Informational funds and technical changes to how funding is shown in the budget

This section of the budget has also been affected in recent years by technical changes and adjustments to informational funds that are shown in the Long Bill but are not controlled by the General Assembly. This includes the addition of nearly \$500 million in federal stimulus funds added to the budget for informational purposes beginning in FY 2022-23, which were then “rolled off” the budget in FY 2024-25 and FY 2025-26 as federal funds expired. In addition, in FY 2023-24 only, Healthy School Meals for All revenue was reflected as General Fund Exempt, before subsequently being reclassified as cash funds. This results in a one-year spike of over \$150 million in the FY 2023-24 General Fund bar in the chart above.

Summary of Request

Department of Education

Item	Total Funds	General Fund [1]	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB25-206 (Long Bill)	\$7,756,003,663	\$4,711,597,574	\$2,139,481,573	\$55,664,660	\$849,259,856	742.3
Other legislation	-66,599,874	-41,603,376	-25,246,498	250,000	0	9.1
Total	\$7,689,403,789	\$4,669,994,198	\$2,114,235,075	\$55,914,660	\$849,259,856	751.4
FY 2026-27 Requested Appropriation						
FY 2025-26 Appropriation	\$7,689,403,789	\$4,669,994,198	\$2,114,235,075	\$55,914,660	\$849,259,856	751.4
R1 State share of total program	166,990,163	50,000,000	116,990,163	0	0	0.0
R2 Categorical programs increase	14,539,542	0	14,539,542	0	0	0.0
R3 CSI Mill Levy Equalization	-3,916,033	-3,916,033	0	0	0	0.0
R4 BEST assessment IT system	450,000	0	450,000	0	0	0.0
R5 READ Act awareness campaign and evaluation	-950,000	0	-950,000	0	0	0.0
R6 Restructuring social studies assessment	-233,273	0	-233,273	0	0	0.0
R7 Local Accountability Grant Program reduction	-100,000	-100,000	0	0	0	0.0
R8 Administrative efficiencies and reductions	-345,013	-202,079	-92,292	-8,646	-41,996	0.0
R9 CSDB teacher salary increase	47,603	47,603	0	0	0	0.0
Employee compensation common policies	5,805,078	2,462,638	900,472	869,828	1,572,140	0.0
Operating common policies	-265,345	-295,487	18,600	-1,344	12,886	0.0
Impacts driven by other agencies	367,952	356,101	2,086	1,731	8,034	1.8
Prior year actions	-724,863	-5,858,862	5,133,999	0	0	-2.7
Total	\$7,871,069,600	\$4,712,488,079	\$2,250,994,372	\$56,776,229	\$850,810,920	750.5
Increase/-Decrease	\$181,665,811	\$42,493,881	\$136,759,297	\$861,569	\$1,551,064	-0.9
Percentage Change	2.4%	0.9%	6.5%	1.5%	0.2%	0.0%

[1] Includes General Fund Exempt.

Changes are assumed to be ongoing unless otherwise noted.

R3 CSI Mill Levy Equalization: The request includes a decrease for Charter School Institute (CSI) Mill Levy Equalization based on projected utilization in FY 2026-27. This program provides funding for schools authorized by CSI so that these schools have the same per pupil funding as the district schools where CSI schools are located.

Year 1: The requested decrease is \$3.9 million General Fund.

The request represents an early estimate of funding required for this program, which is driven by local mill levy override elections and the number of students enrolled in CSI and district schools in each district with a mill levy override. Funding for full mill levy equalization for all institute charter schools is required by statute. FY 2025-26 base funding is \$53.6 million, including \$27.2 million from the General Fund and \$26.4 million from the State Education Fund.

The request may be a significant underestimate. CSI, which provided the Governor's Office with the estimate, relied on FY 2024-25 per pupil MLO amounts, rather than the FY 2025-26 Long Bill estimates, to calculate the FY 2026-27 estimated cost. The weighted per pupil MLE amount used in the request is \$2,413,⁶ which is 11.7 percent *below* the weighted per pupil MLE amount of \$2,734 used in the FY 2025-26 budget. At the same time, CSI indicates that total enrollment is already higher than was projected for FY 2025-26. Its FY 2026-27 request is based on CSI enrollment of 20,582, which is 5.0 percent above the estimate used in the FY 2025-26 budget. The location of CSI's schools and students (where schools open and close) affects CSI's average per pupil costs. Nonetheless, staff is skeptical that the program will require an appropriation that is 7.3 percent below the previous FY 2025-26 estimate, given overall increases in CSI enrollment and new mill levy overrides adopted by voters in November 2025.

R4 BEST assessment IT system: The Department requests a cash funds increase for software costs for the Facility Insight system, which is used to track the condition of public school facilities statewide as part of the Building Excellent Schools Today (BEST) program.

Year 1: The requested increase is \$450,000 cash funds from the Public School Capital Construction Assistance Fund.

The request represented an early estimate. The Department now anticipates that the cost in FY 2026-27 and future years will be approximately \$325,000 (an increase of \$175,000, rather than \$450,000). The Department received an IT Capital appropriation of \$1.5 million cash funds in FY 2025-26 for the re-procurement of the Facility Insight System, since the current 5-year contract will expire at the end of FY 2025-26. The preliminary estimate for the new system was for ongoing costs of \$600,000, as identified in the FY 2025-26 IT Capital request. Because the previous contractor has been awarded the contract, the IT Capital appropriation will be allowed to revert, and annual costs will increase by less than projected in the request.

R5 READ Act awareness campaign and evaluation [Legislation Required]: The Department requests that READ Act program evaluations occur every other year, rather than annually, and also requests a reduction to the READ Act awareness campaign appropriation. The READ Act supports school districts in providing high quality early literacy instruction through grants, targeted per pupil funding, teacher and administrator training, shared materials, and technical assistance. Statute⁷ requires an annual program evaluation and would need to be modified to instead conduct the evaluations on a biennial basis.

Year 1: The requested decrease is \$950,000 cash funds from the Early Literacy Cash Fund to eliminate the \$750,000 appropriation for the evaluation and reduce the awareness campaign appropriation by \$200,000, from \$507,000 to \$307,000.

⁶ Adjusted to remove on-line schools.

⁷ Section 22-7-1209(8), C.R.S.

Year 2: The requested decrease is \$200,000 for the awareness campaign. The request anticipates that the evaluation originally scheduled for FY 2026-27 would occur in FY 2027-28.

The Early Literacy Fund is derived from an annual transfer of \$34.0 million from the State Education Fund. The Department request did not specify a change to the annual transfer. Without a change to the transfer, this request would bring READ Act appropriations and expenditures into closer alignment but would not support statewide budget balancing.

R6 Restructuring social studies assessment [Legislation Required]: The Governor's Office requests a statutory change to restructure the social studies assessment. Instead of testing on a sampling basis and assessing fourth- and seventh-grade students at different schools each year, it proposes to test all students annually in seventh grade only. This would require a statutory change.

Year 1: The requested decrease is \$233,273 from the State Education Fund.

R7 Local Accountability Grant Program reduction: The Department requests a reduction to funding for the Local Accountability System Grant Program. This program provides grants to local education agencies to pilot adoption and enhancement of local accountability systems that supplement the state accountability system.

Year 1: The requested decrease is \$100,000 General Fund from a base of \$580,300 General Fund.

Year 2: It is unclear from the request whether the request is proposed as one-time or ongoing.

R8 Administrative efficiencies and reductions: The Department requests ongoing administrative reductions in four categories.

Year 1: The requested decrease is \$345,013, including \$202,079 General Fund.

	Gen Dept. Admin	Educator Effectiveness	READ Act Administration	Capitol Complex	Total
General Fund	\$100,000	\$75,000	\$0	\$27,079	\$202,079
Cash Funds	0	0	75,000	17,292	92,292
Reappropriated Funds	0	0	0	8,646	8,646
Federal Funds	0	0	0	41,996	41,996
Total	\$100,000	\$75,000	\$75,000	\$95,013	\$345,013

The READ Act reduction is from Early Literacy Funds that originate from the State Education Fund, but the Department has not proposed reducing the transfer from the State Education Fund to the Early Literacy Fund.

R9 CSDB teacher salary increase: The Department requests an increase to align CSDB teacher and educational specialist salaries with the Colorado Springs District 11 salary schedule, consistent with statute.

Year 1: The requested increase is \$47,603 General Fund.

Employee compensation common policies: The request includes a net increase of \$5.8 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments.

Employee compensation common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Salary survey	\$2,249,446	\$850,268	\$353,093	\$270,332	\$775,753	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health, life, and dental	1,917,780	553,909	417,767	422,929	523,175	0.0
Unfunded liability amortization payments	898,321	507,408	80,254	140,333	170,326	0.0
Step plan	672,640	507,163	42,981	28,466	94,030	0.0
Paid family and medical leave insurance	40,424	22,199	4,246	6,315	7,664	0.0
Shift differential	11,412	11,412	0	0	0	0.0
PERA direct distribution	8,764	7,024	1,270	470	0	0.0
Short-term disability	6,291	3,255	861	983	1,192	0.0
Total	\$5,805,078	\$2,462,638	\$900,472	\$869,828	\$1,572,140	0.0

Operating common policies: The request includes a net decrease of \$0.3 million for operating common policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Legal services	\$249,676	\$154,300	\$83,641	\$11,735	\$0	0.0
State accounting system (CORE)	160,727	80,355	62,267	18,105	0	0.0
Workers' compensation	36,276	17,429	4,735	1,226	12,886	0.0
Vehicle lease payments	4,220	4,220	0	0	0	0.0
Risk management & property	-406,103	-406,103	0	0	0	0.0
Capitol Complex leased space	-166,805	-85,196	-54,406	-27,203	0	0.0
Office of Information Technology services	-81,952	-60,492	-16,253	-5,207	0	0.0
Administrative law judge services	-61,384	0	-61,384	0	0	0.0
Total	-\$265,345	-\$295,487	\$18,600	-\$1,344	\$12,886	0.0

Impacts driven by other agencies: The request includes a net increase of \$0.4 million for requests from other state agencies. These are also called “non-prioritized requests.” The amount shown in the table below applies only to this department and does not necessarily reflect the total value of the request.

Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP SB24-205 AI compliance	\$178,791	\$178,759	\$24	\$8	\$0	0.9
NP IT accessibility	173,952	173,952	\$0	\$0	\$0	0.9
NP State accounting system (CORE) staff	24,387	10,164	3,883	2,306	8,034	0.0
NP Statewide enable AI	60	45	11	4	0	0.0
NP IT efficiencies	-9,025	-6,662	-1,790	-573	0	0.0
NP IT operating offset	-213	-157	-42	-14	0	0.0
Total	\$367,952	\$356,101	\$2,086	\$1,731	\$8,034	1.8

Prior year actions: The request includes a net decrease of \$0.7 million for the impact of prior year budget decisions and legislation. JBC Staff has noted multiple errors in the requested annualizations. The Department indicates that it will be submitting adjustments as part of budget amendments. Staff anticipates that corrections

will, in net, increase the request by approximately \$20.0 million from a combination of cash funds and the General Fund, primarily related to S.B. 25-315.

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 25-1320 School Finance Act (state share of districts' total program; at-risk supplemental aid; public school capital construction assistance)	\$3,675,884	\$0	\$3,675,884	\$0	\$0	0.0
SB 23-287 School Finance Act (gifted and talented)	1,058,115	0	1,058,115	0	0	0.0
SB 23-221 HSMA Program Fund	400,000	0	400,000	0	0	0.0
Reverse FY 26 MTCF Refinance (change to CF detail)	0	0	0	0	0	0.0
HB 24-1331 Out-of-School Time Grant Program	0	0	0	0	0	0.2
SB 25-315 Postsecondary & Workforce Readiness	-5,174,063	-5,174,063	0	0	0	-1.1
HB 25-1192 Financial Literacy Graduation Requirement	-210,389	-210,389	0	0	0	0.0
FY 2025-26 R9 Statewide Student Information System	-160,000	-160,000	0	0	0	0.0
HB 20-1032 Timing K12 Standards Review	-118,246	-118,246	0	0	0	0.0
HB 25-1278 Education Accountability System	-79,073	-79,073	0	0	0	-1.0
HB 21-1087 Teaching and Learning Conditions Survey	-50,000	-50,000	0	0	0	0.0
SB 24-048 Substance Use Disorder Recovery	-28,516	-28,516	0	0	0	-0.3
HB 24-1216 Supports for Youth in Juvenile Justice System	-11,084	-11,084	0	0	0	-0.3
HB 25-1149 Black History and Culture Education	-9,612	-9,612	0	0	0	-0.1
SB 25-278 Epinephrine Administration in Schools	-9,379	-9,379	0	0	0	-0.1
HB 08-1384 Quality Educator Retention	-8,500	-8,500	0	0	0	0.0
Total	-\$724,863	-\$5,858,862	\$5,133,999	\$0	\$0	-2.7

Healthy School Meals for All

Revenue and expenditure projections for the Healthy School Meals for All Program, which offers free meals for all public school students, have fluctuated dramatically in recent years. With voter passage of 2025 Propositions MM and LL, program funding is likely to be sufficient and more stable in the near term. It should be feasible to fully fund the program, repay the State Education Fund for prior-year meal expenses, and direct funding to the Supplemental Nutrition Assistance Program (SNAP). Nonetheless changes at the federal level will continue to pose risks.

Summary

- Proposition FF, adopted by voters in 2022, created the Healthy School Meals for All Program (HSMA) to provide reimbursement to participating school food authorities for offering meals without charge to all public school students, beginning in FY 2023-24. The measure provided for new revenue to support the benefit based on an “add back” of deductions to taxable income for taxpayers with incomes over \$300,000. The measure also included provisions that were expected to add local food purchasing and technical assistance grants, as well as additional funding for food service worker wages/stipends, effective FY 2024-25.
- Demand for the program has been far greater than originally projected, and revenue estimates have fluctuated dramatically. The General Assembly had to adopt large supplemental funding adjustments for FY 2023-24 and FY 2024-25 and subsidize the program with the State Education Fund. The fiscal challenges prompted the JBC to sponsor H.B. 24-1390 (School Food Programs) and S.B. 25-214 (Healthy School Meals for All) to delay implementation of grant and wage enhancement provisions and restrict the program to available revenue going forward. These challenges also prompted the General Assembly to refer measures to the voters in 2025 to increase available revenue.
- In July 2025, changes to federal tax law led to significant increases in projected program revenue. In November 2025, voters adopted Propositions LL and MM, adding revenue for the program and expanding the potential use of program revenue to the Supplemental Nutrition Assistance Program (SNAP). These changes place the program on far more solid financial footing for the near term. However, additional federal changes could still affect the program in the future.

Recommendation

- Staff recommends the JBC sponsor legislation to transfer \$31.0 million from the Healthy School Meals for All Cash Fund to the State Education Fund, spread between FY 2025-26 and FY 2026-27, to repay expenditures for HSMA from the State Education Fund in FY 2023-24 and FY 2024-25.⁸ Based on reserves in the HSMA cash fund, changes to federal tax law, and passage of Propositions LL and MM, it appears that reserves should be sufficient to support this.

⁸ This would repay \$6,483,450 State Education Fund expenditures in FY 2023-24 and \$24,583,381 State Education Fund expenditures in FY 2024-25. S.B. 24-214 required a report on January 15, 2027 about whether funds would be sufficient to repay the SEF, but it no longer appears necessary to wait that long.

- Staff also recommends the Committee authorize staff to begin drafting legislation to modify requirements and required funding for the various legacy school food programs and line items⁹ so that, so long as federal and HSMA state funding are sufficient to support universal school meals and related grant programs, the HSMA program is the only one that must be administered and only HSMA funds are used for nutrition programs. The Department has proposed that legacy program statutes be “suspended”, rather than repealed. Staff thinks this is reasonable given that the HSMA program remains vulnerable to federal changes over the longer-term. Staff anticipates the proposed changes could contribute approximately \$4.4 million to budget balancing.
- Staff anticipates that the JBC will adopt supplemental FY 2025-26 appropriations for the Healthy School Meals for All Program to fully fund free meals throughout the 2025-26 school year. This is based on the passage of Propositions LL and MM and the September LCS revenue forecast. Annual Healthy School Meals for All revenue beginning January 2026 will exceed the \$150 million trigger in SB 25-214 and is expected to exceed required program expenses.
- Staff also expects to recommend 2026-27 budget amendments consistent with voter action on Propositions LL and MM. This would include providing spending authority required for local food purchase grant programs, food service employee wage enhancements, and school meals. Staff also anticipates appropriations from the Healthy School Meals for All Program Cash Fund to support Supplemental Nutrition Assistance Program administration in the Department of Human Services in FY 2026-27 and future years.

Discussion

The Healthy School Meals for All Program – Fiscal Challenges of a New Program with a Novel Revenue Source

In November 2022, voters approved Proposition FF to fund free school meals for all public school students. The program relied on a novel revenue source—the add-back of deductions for households with incomes of \$300,000 or more—and offered a benefit that had only been available during the COVID-19 pandemic using federal funding sources.

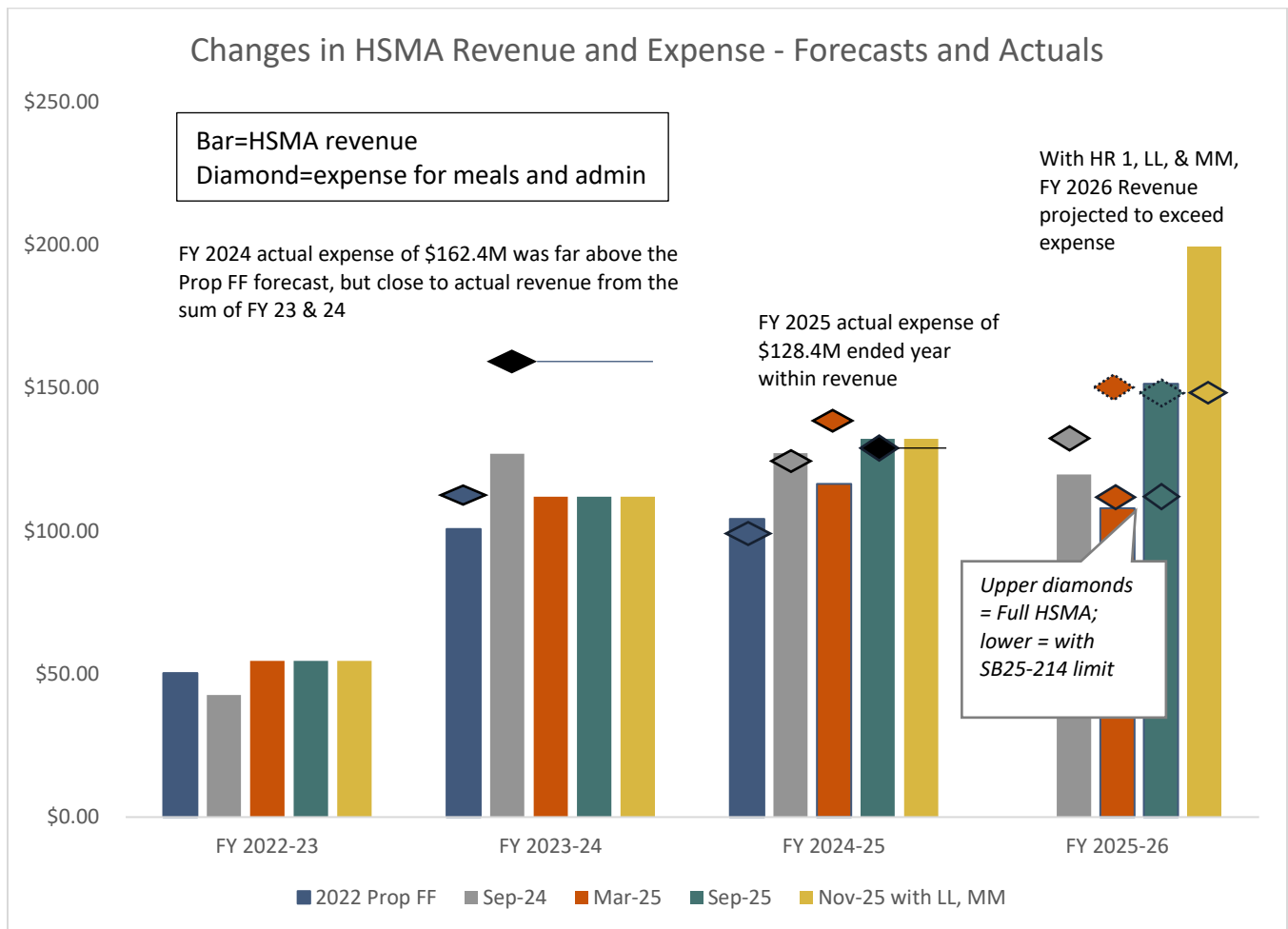
The Healthy School Meals for All Program (HSMA) has led to dramatic increases in students eating lunch at school. In FY 2024-25, school food authorities served 31.6 million breakfasts and 72.9 million lunches, representing an increase of 43.7 percent in breakfasts and 34.0 percent in lunches since FY 2022-23, the year before the program launched. In FY 2024-25, the number of lunches served was enough to serve about half of all public school students every school day.¹⁰ In November 2025, voters reaffirmed strong support for the program, with nearly 60 percent voting to increase program revenue through Proposition MM.

Although the program is clearly very popular among Coloradans, it has presented financial management challenges for the State. Both revenue and expenditures for the program have been extraordinarily difficult to forecast. The chart below summarizes some points on the revenue-expenditure roller coaster for the program over the last four years. Based on recent federal and voter decisions and additional actual expenditure

⁹ Includes: Section 22-54-123 (State Match for Federal School Lunch Program); 22-82.9-101 et seq. (Child Nutrition State Lunch Protection Program); 22-82.7-101 et. Seq. (Smart Start Nutrition Program); 22-100-101 et. seq. (Local School Food Purchasing Program)

¹⁰ Assuming the state minimum of 160 instructional days and 881,065 students in FY 2024-25.

experience, forecasting FY 2025-26 and FY 2026-27 should be easier during the 2026 legislative session. Nonetheless, key points of uncertainty will remain.



2022, 2023 – Program origins - H.B. 22-1414, Proposition FF (2022), and S.B. 23-221

During the 2022 legislative session, the General Assembly adopted [H.B. 22-1414](#), which referred a measure to the voters to authorize and fund free meals for students on an ongoing basis. Voters adopted the referred measure, Proposition FF, in November 2022. Provisions included:

- *Free meals at schools:* Creating the Healthy School Meals for All Program to provide reimbursement to participating school food authorities (SFAs) for offering meals without charge to all students, beginning in FY 2023-24, with funding based on the federal free meal reimbursement rate for each meal served, net of federal and other reimbursements;
- *Maximize federal revenue:* Requiring the Department to apply for a demonstration project for direct certification of children receiving Medicaid benefits for participation in school food programs; and requiring SFAs to maximize federal reimbursement by participating in the federal community eligibility provision (CEP), if eligible
- *Local food purchasing grants and food worker wage enhancements:* Adding three other programs in FY 2024-25, conditional upon federal approval for the demonstration project: a local food purchasing grant

program to distribute funds to participating SFAs on a formula basis;¹¹ funding for SFAs for additional food service employee wages or stipends distributed on a formula basis;¹² and a local food purchasing technical assistance program¹³; and

- *Taxes on higher income taxpayers:* Providing a funding mechanism for the program through a change in income tax deductions. Requires taxpayers with adjusted gross incomes of \$300,000 or more to add back a portion of their federal itemized or standard deductions when calculating their Colorado taxable income. Taxpayers filing singly are required to add back itemized or standard deductions that exceed \$12,000 in total, and taxpayers filing jointly are required to add back itemized or standard deductions that exceed \$16,000 in total.

The first year of providing meals was anticipated to be more expensive, because federal revenue would not yet be fully maximized. As a result, the program was designed to have 1.5 years of revenue (from FY 2022-23 and FY 2023-24) to support the first year of operations, and grant programs would not begin until FY 2024-25.

During the 2023 legislative session, the JBC sponsored [S.B. 23-221](#) (Health School Meals for All Program Fund) to create a fiscal framework to implement and provide an appropriation for the new program. These changes were intended to implement Prop FF as adopted by the voters.

2024 - Responding to anticipated revenue/expenditure gap - H.B. 24-1390

An early challenge of HSMA was the dearth of useful revenue or expenditure data as the program rolled out. Until the 2024 session, revenue and expenditure estimates were based on the estimates in Proposition FF. However, as the 2024 legislative session progressed and updated estimates were available, it became clear that expenditures for meals were far greater than had originally been anticipated. Revenue was expected to be insufficient to cover costs, particularly if the grant and wage enhancement programs took effect in FY 2024-25 as originally authorized.

In light of the resulting financial challenges, the JBC sponsored [H.B. 24-1390](#) (School Food Programs), which included provisions to delay grant programs and wage enhancements and make the grant and stipend programs subject to available appropriation (\$18.5M in savings), allow the State Education Fund to subsidize the program (\$15.5M in FY 2023-24 and \$22.1M in FY 2024-25)¹⁴, authorize the Department of Education to take additional steps to maximize federal revenue, and convene a Technical Advisory group over the summer of 2024 to make recommendations on how to balance program revenue and expenditures.

Revenue for the HSMA program was particularly difficult to estimate during the 2024 session because the most useful data on the first year of HSMA taxes—TY 2023—was not available until December 2024, nearly two years after the program launched. Many of the upper income taxpayers responsible for HSMA revenue do not file their tax returns until October, so many relevant TY 2023 returns were only filed in October 2024. As a result, final FY 2023-24 revenue calculations for the program were not resolved until January 2025.

With perspective, it is now clear that: (1) FY 2023-24 expenditures for the program came in far above the Proposition FF estimate; (2) FY 2023-24 revenue modestly exceeded the Proposition FF estimate; and (3) final

¹¹ The formula was a grant of \$5,000, or \$0.25 for each lunch provided in the prior school year, whichever is greater.

¹² The formula specified SFA's could receive the greater of \$3,000 or \$0.12 per school lunch, to be used to increase wages or provide stipends for employees who prepare and serve school meals.

¹³ The law required an appropriation of at least \$5.0 million.

¹⁴ Most of this money was not ultimately required. As discussed below, to the extent it was expended, the funds can be repaid to the State Education Fund.

expenses of \$162.4 million were ultimately less than the sum of FY 2022-23 and FY 2023-24 revenue (\$166.6 million).¹⁵

2025 Regular Legislative Session – Continued revenue/expenditure uncertainty – S.B. 25-214 and H.B. 25-1274

By the 2025 session, the General Assembly had a better understanding of FY 2023-24 revenue and expenditures and had received options for balancing from the Technical Advisory Group. However, revenue and expenditure estimates for FY 2024-25 and FY 2025-26 continued to be a moving target. It was unclear how the federal government would change tax policy, which would have a large impact on HSMA revenue beginning January 1, 2026, when provisions of the earlier Tax Cuts and Jobs Act (TCJA) would roll off. Both OSPB and LCS projected HSMA revenue declines based on the roll-off. Expenditures were also proving difficult to project as new provisions to maximize the federal share of expenses were implemented.

As of March 2025, when the JBC was adjusting the FY 2024-25 budget and setting initial figures for FY 2025-26, it appeared that there would be a large shortfall between HSMA revenue and expenditures in both FY 2024-25 and FY 2025-26. The JBC and General Assembly therefore adjusted appropriations to authorize up to \$35.2 million of expenditures from the State Education Fund for the program in FY 2024-25¹⁶, and the General Assembly adopted two measures to address the estimated \$42.2 million shortfall for FY 2025-26 and beyond: S.B. 25-214 and H.B. 25-1274.

- **[S.B. 25-214](#)** (Healthy School Meals for All Program; JBC bill) restricted the HSMA program, contingent on voter action at the November 2025 elections. The bill specified that if voters did not approve measures in November 2025 that, in combination with base funding, were projected to provide at least \$150 million per year in annual revenue, the program would be restricted to sites eligible for the Community Eligibility Provision and other sites with a high percentage of students qualifying for free meals for the second half of FY 2025-26. Based on this, the bill struck the \$42.2 million General Fund appropriation for the program that had been included in the Long Bill and provided \$8.1 million from the State Education Fund.
- **[H.B. 25-1274](#)** (Healthy School Meals for All; Rep. L. Garcia/Sen. Michaelson Jenet): Referred two measures to the voters: A proposition allowing the State to retain revenue in excess of the Proposition FF blue book estimate (became Proposition LL), and a measure to add revenue for HSMA by further limiting deductions for taxpayers with incomes over \$300,000, requiring certain State Education Fund revenue to be transferred to the program, and creating a new system for determining local food purchasing grants and food worker wage enhancement allocations based on available program reserves (became Proposition MM).

¹⁵ A total of \$6,483,450 was expended from the State Education Fund to cover HSMA costs in FY 2023-24 because appropriations were based on forecasted rather than actual revenue and because some of the HSMA revenue had to be reserved for potential return to the voters because it exceeded the revenue approved by voters in Proposition FF. The money that exceeded \$100.7 million in FY 2023-24 (\$12.4 million, after adding interest) is now available for use, based on voter approval of 2025 Proposition LL.

¹⁶ The gap between revenues and expenditure, and the scale of SEF subsidy that appeared to be required, was exacerbated by restricting revenue to comply with TABOR. Until voters approved Proposition LL in 2025, revenue in excess of 2022 blue book estimates was restricted.

Federal Action, Special Session, Passage of Propositions LL and MM

Federal HR 1 and SB 25B-003: Federal enactment of HR 1 in early July 2025 resolved a major source of revenue uncertainty for the HSMA program. HR 1 *increases* anticipated HSMA receipts at the same time it reduces anticipated General Fund receipts. This is because it continues and expands deductions that were part of the earlier federal TCJA tax law. Since HSMA is based on an “add back” of tax deductions for high income taxpayers, continuation and expansion of federal deductions increases HSMA add-backs and revenue.

The Legislative Council forecast for HSMA program revenue in FY 2025-26 increased over 40.1 percent, from \$108.1 million in March 2025 to \$151.5 million in September 2025 before any action by voters. This suggested that additional revenue from Proposition MM, if adopted, might provide more revenue than was required by HSMA programs. Given this, during the August 2025 Special Session, the General Assembly adopted S.B. 25B-003, which modified HB 25-1274 provisions so that if Proposition MM was approved by voters, the money could also be used to support the Supplemental Nutrition Assistance Program (SNAP). Although SNAP has historically been supported entirely by federal funds, changes in HR 1 will require the State to cover a portion of administrative costs and, likely, a portion of benefits as well.

Passage of Propositions LL and MM: During the November 2025 elections, voters adopted both Proposition LL, which allowed retention of amounts in excess of the 2022 Proposition FF estimates, and the Proposition MM revenue expansion and program modification measure. Both passed by wide margins, with almost two-thirds of voters voting yes on Proposition LL, and nearly 60 percent voting yes on Proposition MM.

Looking Forward

In light of the voter-approved program and revenue changes, Staff has developed preliminary estimates of program revenues, expenditures, and reserves, based on Legislative Council Staff revenue estimates, Department of Education actuals and early expenditure estimates, the provisions added in Proposition MM, and simplified out-year assumptions.¹⁷

Preliminary Cost/Revenue Estimates using LCS Sept 2025 Forecast, with passage of both MM and LL

	FY 2025-26	FY 2026-27	FY 2027-28 [1]	FY 2028-29 [1]
Start of Year Balance, inc. from Prop LL	\$27,246,198	\$65,115,940	\$103,832,573	\$57,143,561
Revenue				
Prop LL revenue (LCS)	7,542,158	16,944,411	17,452,743	17,976,325
Prop MM Revenue (LCS)	40,383,765	82,389,328	84,861,008	87,406,838
Prop FF Revenue (LCS)	<u>151,499,564</u>	<u>144,324,445</u>	<u>149,758,958</u>	<u>154,251,727</u>
Subtotal w/o SEF	199,425,487	243,658,184	252,072,709	259,634,890
Prop MM-Generated SEF (LCS)	\$0	\$7,525,283	7,751,042	7,983,573
SEF transfer related to FY 26 (LCS)		\$3,630,752		
Subtotal - revenue	\$199,425,487	\$254,814,219	\$259,823,751	\$267,618,463
Expense - HSMA only				
Free School Meals	\$145,000,000	\$155,000,000	162,750,000	170,887,500

¹⁷ Department of Education expenditure estimates are from August 2025 and do not yet reflect any actual FY 2025-26 expenditures. Out-year estimates assume 3.0 percent annual increases for revenue and administrative expenses and 5.0 percent annual increases for meals and grant programs.

	FY 2025-26	FY 2026-27	FY 2027-28 [1]	FY 2028-29 [1]
Admin (approp, request, estimate; inc biennial audit)	488,914	890,598	517,316	944,835
Grants	0	33,006,988	34,657,338	36,390,204
Subtotal - HSMA expense	\$145,488,914	\$188,897,586	\$197,924,653	\$208,222,540
Change - revenues less HSMA expense	\$53,936,573	\$65,916,633	\$61,899,097	\$59,395,923
Total - EOY Balance before SNAP/repayments	\$81,182,771	\$131,032,573	\$165,731,671	\$116,539,484
Repay SEF for FY 24 & FY 25 Expenses	\$16,066,831	\$15,000,000		
Minimum Reserve (35% meals + admin of less than 1.5%)		\$54,561,709	\$57,143,561	\$60,141,317
Excess reserve available for SNAP	\$65,115,940	\$61,470,864	\$108,588,110	\$56,398,166
Add'l Expenses - SNAP				
SNAP admin	0	27,200,000	36,300,000	36,300,000
Excess reserve available for SNAP benefits	0	0	72,288,110	20,098,166
Subtotal -Potential SNAP expense	0	\$27,200,000	\$108,588,110	56,398,166
EOY Final Balance	\$65,115,940	\$103,832,573	\$57,143,561	\$60,141,317

[1] FY 2027-28 and FY 2028-29 estimates are based on the assumptions that program revenue and administrative expenses will increase above FY 2026-27 at a rate of 3.0 percent per year and program meals and grant expenses will increase at a rate of 5.0 percent per year.

As shown in the simplified analysis above:

- LCS projects approximately \$254.8 million will be deposited in the Healthy School Meals for All Fund in FY 2026-27. This includes transfers from the State Education Fund pursuant to provisions in Proposition MM, which directs additional State Education Fund revenue that results from HSMA tax provisions to be added to total HSMA revenue.
- Early estimates from the Department of Education that were provided in August 2025 anticipate \$188.9 million in FY 2026-27 expenses, including \$155.0 million for meals and \$33.0 million for the grant programs (local food purchase and technical assistance grants and employee wage enhancements). The grant programs were originally authorized in Proposition FF and adjusted in Proposition MM. *As reflected in the table above, grant programs are not expected to begin until FY 2026-27.*
- These calculations assume that the program will maintain the minimum reserve required to fully fund the grant and wage enhancement programs (35.0 percent of meals and administrative expenses). Proposition MM statutory provisions require various program adjustments if the reserve falls below this level.
- Even after setting aside the reserve, **it currently appears that revenue will be adequate to repay the State Education Fund for the \$31.0 million spent from the SEF for the program in FY 2023-24 and FY 2024-25, as well as to help cover SNAP costs.** Staff has therefore included an assumption that \$16.1 million will be returned to the State Education Fund in FY 2025-26 and \$15.0 million will be returned in FY 2026-27. S.B. 25-214 requires the Department of Education to report on the potential for such a repayment in January 2027.
- **More than 50 percent of the additional revenue from Proposition MM could go to support SNAP on an ongoing basis.** Proposition MM authorized \$95 million in additional annual revenue. As shown, OSPB's preliminary estimate is that \$27.2 million will be required to cover SNAP administrative costs in FY 2026-27, but the available excess reserve and likely need for SNAP funding is greater. Beginning in FY 2027-28, in addition to administrative expenses, the State may be required to pay for a portion of SNAP benefits based

on its administrative “error rate”. JBC staff’s early analysis suggests that over \$108 million could be available for this purpose in FY 2027-28 and that over \$50 million per year may be available on an ongoing basis.

Projecting HSMA Funding Needs in FY 2026-27 and Beyond

Staff anticipates that both revenue and expenditure estimates for HSMA will continue to be refined for FY 2025-26 and FY 2026-27. **Staff is hopeful that projections will be better than in the first two years of the program.** The State now has expenditure data for the first two years of the program, and federal tax law is unlikely to change again immediately.

Nonetheless, some of the uncertainty that has plagued the program from the start is still in play. This program is subject to the normal concerns that face any entitlement-type program in Colorado: both revenues and expenditures can shift based on wider economic trends such as recession and inflation. In addition, because this is a relatively new program, it is still uncertain where student utilization will top out.

However, the program also faces some **unique risks**.

- *Any significant changes to federal policy and expenditures for nutrition programs will strain the State’s ability to provide universal meals.* The State program “wraps around” federal nutrition programs which provide significantly more support than the State. The most recent estimate was that the federal government will provide nearly \$340.0 million for school meals in Colorado, which compares to estimated state HSMA meal contributions of about \$150 million.
 - The federal government could change the threshold for the Community Eligibility Provision (CEP), on which the state relies to maximize federal support. CEP allows high poverty schools to provide free breakfast and lunch to all students without families having to fill out income-based meal applications. Groups of schools can qualify if 25.0 percent of students receive public benefits like Medicaid and SNAP. Until October 2023, 40.0 percent of students needed to qualify for public benefits for schools and groups of schools to qualify for CEP. This was changed by rule under the Biden administration to 25.0 percent. The new administration could choose to restore the 40.0 percent threshold even without a change to law.¹⁸ This would have an impact on state costs, although the precise amount is still uncertain.
 - Even in the absence of a policy change to nutrition programs, other changes to federal policies are expected to change federal contributions to the program starting no later than **FY 2028-29**. The CEP program runs on a four-year cycle for determining a school’s eligibility and the percentage of the student population that qualifies for federal benefits. Actions already taken by the federal government to constrain food assistance and Medicaid eligibility are likely to affect the program when schools’ “eligible student percentage” is reassessed for the CEP program. For most schools, eligibility was assessed in April 2024 and will be reassessed in April 2028 for use in FY 2028-29.
- *The program remains vulnerable to changes in federal tax policy regarding deductions.* HR 1 made some earlier deductions permanent but also included several temporary deduction provisions, such as an additional deduction for seniors (through 2028) and an increased state and local tax deduction cap (through

¹⁸ Under CEP, the federal government reimburses schools at the free meal rate based on 1.6 x a school’s eligible student percentage or ISP. If the ISP for a school is 62.5 percent, all meals are covered at the free rate.

2029). LCS economists note that federal tax policy on deductions changes frequently, and these changes will affect HSMA revenue.

Budget Reduction Options

The Executive Budget Request includes proposals for General Fund savings totaling \$302,079 for the Department of Education budget sections other than school finance and categorical programs. This represents 0.3 percent of the General Fund appropriations in these sections of the budget. The request also includes \$1.3 million in cash funds reductions from money that originates from the State Education Fund. This issue brief reviews these proposals and additional options identified by staff.

Summary

- The Department of Education budget sections *other than* school finance and categorical programs represent 0.7 percent of total state General Fund appropriations in FY 2025-26. The Executive budget request includes proposed reductions of \$302,079, representing 0.3 percent of the General Fund appropriations in this section of the budget. The total General Fund for these sections is requested to decrease far more--by \$7.5 million (6.5 percent); however this decrease is driven by forecasted reductions and technical errors, and these will be revised in the January 2026 submission.
- The request also includes proposed reductions of \$1.3 million in cash funds that originate from the State Education Fund, representing 0.9 percent of State Education Fund appropriations in these sections.
- Staff has provided some additional options for reducing demand on the State Education Fund and General Fund.

Recommendation

- Staff recommends that the Department and representatives of independent boards discuss the Department proposals and staff options for budget cuts in the Department's budget hearing.
- Staff also recommends that the Department discuss with the JBC how reducing grant programs could be integrated in ongoing efforts to streamline state funding for school districts. This would be similar to last year's process for streamlining postsecondary workforce readiness initiatives.

Discussion

Funding History FY 2018-19 to FY 2025-26

Sections of the Department of Education budget *other than* school finance and categorical programs represent 0.7 percent of total state General Fund appropriations in FY 2025-26. As reflected in the table below, General Fund in this section of the budget has increased by 70.7 percent since FY 2018-19 after adjustments for

inflation.¹⁹ This is more than the statewide increase in General Fund appropriations of 13.6 percent over the same period.

FY 2018-19 to FY 2025-26 Appropriations Comparison - Adjusted for Inflation

Fund	FY 2018-19 Nominal	FY 2018-19 Adjusted	FY 2025-26 ²	\$ Change from FY 2018-19 Adjusted	% Change from FY 2018-19 Adjusted
General Fund	\$51,909,026	\$67,552,774	\$115,331,245	\$47,778,471	70.7%
Total Funds	\$923,249,209	\$1,201,487,492	\$1,593,256,775	\$391,769,283	32.6%

The table below provides a more granular picture of how this section of the budget has changed since FY 2018-19.

- General Fund growth has been driven particularly by CSI Mill Levy Equalization and various grant and targeted funding programs, such as school turnaround supports and supports for postsecondary workforce readiness.
- Cash funds growth has been driven by the launch of the Health School Meals for All program, as well as funding for public school capital construction assistance (BEST).
- This section of the budget includes 9.4 percent of the Department's appropriations from the State Education Fund (SEF). The SEF is important in statewide balancing because money from the SEF offsets the need for General Fund for school finance. As reflected below, use of the SEF has declined in the sections of the budget covered in this briefing, after adjusting for inflation.

FY 2018-19 to FY 2025-26 Appropriations Comparison - Adjusted for Inflation

Fund	FY 2018-19 Nominal	FY 2018-19 Adjusted	FY 2025-26	\$ Change from FY 2018-19 Adjusted	% Change from FY 2018-19 Adjusted
General Fund					
Management, Admin	\$15,724,460	\$20,463,318	\$22,518,240	\$2,054,922	10.0%
Grants, Programs, Other	14,101,058	18,350,674	44,155,023	25,804,349	140.6%
CSI Mill Levy Equalization	5,523,862	7,188,580	27,220,696	20,032,116	278.7%
CSDB	11,695,433	15,220,069	15,780,872	560,803	3.7%
Library Programs	4,864,213	6,330,134	5,656,414	-673,720	-10.6%
Cash Funds					
Public Schl Capital, Charter Schl facilities	146,090,205	190,117,199	215,454,077	25,336,878	13.3%
State Ed Fund	117,695,069	153,164,662	147,186,657	-5,978,005	-3.9%
Healthy Schl Meals	0	0	108,769,612	108,769,612	n/a
Marijuana Tax CF	21,398,827	27,847,761	17,242,066	-10,605,695	-38.1%
Early Literacy Fund (SEF)	34,083,744	44,355,513	43,634,011	-721,502	-1.6%
Local Funds (PSCCAF)	50,000,000	65,068,428	75,000,000	9,931,572	15.3%
Other	14,230,410	18,519,008	20,117,023	1,598,015	8.6%

¹⁹ Fiscal year 2018-19 appropriations are adjusted for inflation, based on the Legislative Council Staff September forecast, which reflects an increase in the Denver-Aurora-Lakewood consumer price index of 30.1 percent between FY 2018-19 and FY 2025-26.

Fund	FY 2018-19 Nominal	FY 2018-19 Adjusted	FY 2025-26	\$ Change from FY 2018-19 Adjusted	% Change from FY 2018- 19 Adjusted
Reappropriated Funds	37,524,562	48,833,285	55,202,938	6,369,653	13.0%
Federal Funds	450,317,366	586,028,861	635,273,217	49,244,356	8.4%
Total	\$923,249,209	\$1,169,329,126	\$1,472,139,327	\$368,554,894	31.5%

Budget Requests for General Fund Relief

For this section of the budget, the budget request includes proposals for General Fund relief totaling \$302,079, representing 0.3 percent of the General Fund appropriations. The total General Fund for these sections is requested to decrease far more--by \$7.5 million (6.5 percent); however much of this decrease is due to a technical error that staff expects will be corrected in the January 2026 submission. The request also includes proposed reductions of \$1.3 million in cash funds that originate from the State Education Fund.²⁰

The proposals for General Fund and other reductions are summarized in the table below. Some of the proposals require statutory change.

Budget Requests for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Expenditure Reductions				
R6 Administrative efficiencies and reductions	-\$202,079	-\$142,934	N	This request includes a \$100K GF cut for an administrative position in General Department Administration, a \$75K GF cut in the educator effectiveness administration line item, and Capitol Complex and READ Act administration reductions that are largely from other funding sources. The proposals are ongoing.
R7 Local Accountability Grant Program	-100,000	0	N	The request includes a reduction to the Local Accountability Grant Program. It is unclear if the request is one-time or ongoing.
R5 READ Act awareness campaign and evaluation	0	-950,000	Y	The request would reduce evaluation frequency to every other year (requires legislation) and reduce funding for the awareness campaign. The request would reduce demands on the Early Literacy Fund, which receives \$34.0M from the State Education Fund (SEF) each year, but it is unclear if the Department proposes to reduce the annual SEF transfer.
R6 Restructuring social studies assessment	0	-233,273	Y	The Governor's office requests legislation to move from a sampling basis for fourth grade elementary and seventh grade middle school students to testing all students annually in seventh grade only. The reduction is State Education Fund.

²⁰ Reductions to State Education Fund appropriations indirectly affect the demand on the General Fund, since the State Education Fund and General Fund are both used to fund school finance. However, not all of the proposed cash funds reductions will have this effect.

Option	General Fund	Other Funds	Bill? Y/N	Description
Subtotal - Expenditures	-302,079	-1,326,207		
Net General Fund Relief	\$302,079			

Additional Options for JBC Consideration

A table below summarizes options identified by the JBC staff that the Committee could consider in addition to or instead of the options presented in the budget request.

A General Fund reduction of 5.0 percent to the sections of the budget covered in this briefing would require a reduction of \$5.8 million. A reduction of 5.0 percent to both General Fund and State Education Fund amounts would require a total reduction of \$13.1 million.

General Orientation – Department Grants and Special Programs

The General Assembly took multiple actions during the 2025 legislative session to eliminate and consolidate a large number of the Department’s grant programs. The table below summarizes a list of programs that were reduced by the amount shown, eliminated, or allowed to expire in FY 2025-26.

Department of Education Grant Reductions Enacted for FY 2025-26

	Amount	Fund Source
Long Bill		
K-5 Social emotional	-\$2,502,388	SEF
High Impact Tutoring	-4,994,564	GF
Computer Science Ed grants	-571,289	SEF
HS Innovative Learning Pilot	-354,156	GF
Bullying Prevention	-1,000,000	MTCF
Career Advisor Training	-1,000,000	GF
Accelerated College Op Grant	-565,136	GF
CO Student Leaders Institute	-227,753	GF
SB25-315		
Concurrent Enrollment Expansion	-1,476,948	MTCF
Buckner Auto-enroll Advanced Courses	-251,913	GF
ASCENT	-6,703,048	SEF
ASCENT hold harmless (temp)	2,257,275	SEF
	-\$17,389,920	

These reductions reflected a concerted effort by the Department, the JBC, and General Assembly to eliminate programs that were not deemed essential, and, more generally to develop a more equitable and effective system for distributing funds and achieving policy goals.

- While there is still some room for trimming, many of the more obvious options for cuts have already been accessed.

- The vast majority of the Department’s budget is distributed to school districts through the school finance formula (\$5.5 billion). The General Assembly and State Board of Education lean heavily on the Department’s administrative staff, grants and other targeted distribution programs (including categorical programs) to support high quality public education throughout the State and to achieve the policy goals outlined in state statute.
- The Department is engaged in a serious effort to restructure and provide a more consistent and coherent set of supports and guidance for school districts. In 2024, the Department completed a comprehensive inventory of the competitive state grants it administered. The resulting report, submitted to the State Board in 2024, examined 31 state competitive grants with approximately \$85 million available for distribution in FY 2022-23 or FY 2023-24.²¹ The report concluded that the grants met some level of need and that there was a high demand for them, but also highlighted the lack of coherence, lack of review, and resulting fragmented allocation of resources. The report found that *one-third of local education providers did not directly receive any state funded competitive grants during the review period*, often because they did not even bother to apply. Based on these findings, the State Board of Education agreed to pursue a multi-year, phased-in plan to consolidate grants and align them to meet the state’s strategic priorities.
- Two major steps in this direction were accomplished last year in concert with the JBC and General Assembly: modification to the education accountability system via [H.B. 25-1278](#) (Education Accountability System) and modifications to postsecondary and workforce preparation [S.B. 25-315](#) (Postsecondary Workforce Readiness Programs; a JBC bill). The two were related, since the accountability bill added new accountability measures related to preparing students for the workforce and postsecondary education, and S.B. 25-315 shifts money from the ASCENT program and various small targeted grant programs to support school districts statewide through formula allocations for postsecondary and workforce readiness programs.
- Staff understands that the Department is interested in restructuring grants in other areas, such as dropout prevention/services for struggling students and student health/wellness. Staff anticipates that there will be some additional savings in these areas, but notes that:
 - Much of the Department’s larger grants and allocations are appropriated as part of **categorical programs**. Under Amendment 23, categorical programs, in total, must increase annually by at least inflation. Thus, the General Assembly’s ability to realize net savings from cuts to these programs is limited, though such cuts might enable larger increases for other areas of need (e.g., special education).
 - Many of the remaining programs that are not categorical programs reflect items that the General Assembly has identified as **high priority** and that many stakeholders value, such as early literacy and school transformation funding.

As part of one of the options below, staff has included a list of the remaining non-categorical grant programs for schools, some of which could be considered for reduction or elimination. Staff has also, separately, included options for small reductions to some other programs that are not competitive grants. Staff encourages

²¹ Dillinger Research and Applied Data, Final Comprehensive Grants Report, Submitted to Colorado Department of Education September 30, 2024.
[https://go.boarddocs.com/co/cde/Board.nsf/files/D9MNZ56249CD/\\$file/Grants%20Project%20Final%20Comprehensive%20Report%209.30.24.pdf](https://go.boarddocs.com/co/cde/Board.nsf/files/D9MNZ56249CD/$file/Grants%20Project%20Final%20Comprehensive%20Report%209.30.24.pdf)

the Committee to explore with the Department, colleagues, and other stakeholders which, if any, of these options are most palatable. Staff expects to recommend specific reductions by figure setting.

Staff Identified Options

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
Transfer Smart Start balance to General Fund	\$400,000	-\$400,000	Y	Transfer Balance of Smart Start fund to General Fund
Subtotal - Revenue	\$400,000	-\$400,000		
Expenditure Reductions				
Eliminate funding/refinance legacy nutrition programs	-\$675,729	-\$841,460	Y	Includes removing the GF appropriation for the Local School Food Purchasing Grant and SEF appropriation for School Lunch Protection Program, saving \$1.5 million, and refinancing the annual \$2.5M appropriation for State Match for Federal Nutrition Funds from the State Public School Fund to HSMA. The combined reduction and refinance changes would provide \$4.0 million toward budget balancing.
Science professional development HB24-1446	0	-1,500,000	Y	H.B. 24-1446 provided \$3.0 million from the State Education Fund for a contract with a higher education institution to provide free science pedagogy education statewide. The money was available through FY 2026-27. This portion had not been released as of August.
Out-of-school Time Grant Program HB24-1331	-3,464,131	0	Y	End the Out-of-school Time Grant Program one year early.
Eliminate/consolidate/shrink additional grant programs that distribute funds to schools	0	-2,500,000	Y	Staff anticipates that the Department will pursue a phase 2 of a grant consolidation process, similar to the process that resulted in last year's SB25-315 (Postsecondary Workforce Readiness). The amount shown is approximately 5.0 percent of all remaining \$50.0 million in grant programs in the Department that are not categorical programs. Many of these have been high priorities for the G.A. Cash funds sources include State Education Fund and Marijuana Tax Cash Funds.
Increase indirect cost offsets	-400,000	0	N	In presentations to the State Board, the Department indicated that it had not been collecting indirect costs from either HSMA (about \$40K) or BEST (\$360K). The SBE did not wish to proceed with these adjustments, which include a further cut to BEST.
Eliminate social studies assessment	0	-830,000	Y	Eliminate social studies assessment. The SBE has remained supportive of this change; the Governor's office has proposed an alternative.
Eliminate online testing (SB24-070)	0	-938,500	Y	Eliminate on-line testing option IF there is insufficient participation in FY 2025-26; alternatively explore steps to increase participation
Cap CSI MLE and reduce	-3,000,000	0	Y	Re-cap funding or adopt other changes to CSI Mill Levy Equalization to better control or reduce program costs.
State Grants to Publicly Supported Libraries	-\$175,000	\$0	N	The amount shown represents the reduction that is tentatively feasible without affecting the federal MOE
Adult Education and Literacy Grant Program	-\$150,000	\$0	N	The amount shown represents a 5.0 percent cut

Option	General Fund	Other Funds	Bill? Y/N	Description
Educator Recruitment and Retention Program	-\$250,000	\$0	N	The amount shown represents a 5.0 percent cut
Subtotal - Expenditures	-\$7,439,131	-\$5,768,500		
Net General Fund Relief	\$7,839,131			

Revenue Enhancements

Transfer Balance of Smart Start Nutrition Program Fund to GF

Description: Bill to transfer \$400,000 from the Smart Start Nutrition Program Fund to the General Fund.

Key Considerations: Based on the funding available for the Healthy School Meals for All Program, funding for legacy programs, such as for the Smart Start Nutrition Program Fund, can be eliminated as part of a larger bill to suspend these programs.

Additional background: The fund, created in Section 22-82.7-105, C.R.S., consists of General Fund that was appropriated into this cash fund in prior years. The balance at the beginning of FY 2025-26 was \$449,531 and expenditures were less than \$50,000 in FY 2024-25. Staff therefore anticipates that approximately \$400,000 will remain at the end of FY 2025-26 that could be transferred.

Fee impact: None. Revenue is from the General Fund.

Expenditure Reductions

Eliminate Funding/Refinance Legacy Nutrition Programs

Description: Four existing legacy nutrition programs could potentially be refinanced/replaced for FY 2026-27 based on Healthy School Meals for All programs and funding: The Smart Start program (22-82.8-103, C.R.S.) and the Child Nutrition School Lunch Protection Act (22-82.9-101 et. seq.) cover the difference between a free and reduced-price meals. Section 22-54-123, C.R.S. authorizes a state match (\$2.5M) for federal nutrition funds, which is currently distributed to school food authorities. Section 22-100-101 authorizes a local school food purchasing grant program. Suspending/refinancing these programs should allow approximately \$4.0 million from the General Fund, State Education Fund, and State Public School Fund that is currently appropriated for legacy nutrition programs to be redirected.

Key Considerations: Based on the passage of Propositions MM and LL and the specialized revenue for school meals that has been approved by voters, staff anticipates that the Healthy School Meals for All program will be able to fully support school nutrition programs. Given this, remaining state funds from other sources should not be required.

Science Professional Development HB24-1446

Description: The Science Professional Development program was created in H.B. 24-1446 and received one-time funding of \$3.0 million from the State Education Fund to contract with a Colorado institution of higher education to make a free, optional professional development program available regionally for teachers to enhance science pedagogy. The appropriation was authorized for use through FY 2026-27. In August 2025, the Department informed the State Board of Education that \$1.5 million for this program could be reverted back.

Key Considerations: According to the Department’s presentation to the State Board, the program developed with the first \$1.5 million would still be available in FY 2025-26 and FY 2026-27, even if \$1.5 million was cut/reverted. This would be one-time savings related to a one-time program.

Additional background: This request did not come forward to the JBC, possibly due to the objection of the Governor’s Office. Staff has asked for additional information about the status of the initiative and contract but had not received it when this document went to print. If the JBC wishes to consider this reduction, it should indicate this quickly.

Out-of-school Time Grant Program HB24-1331

Description: H.B. 24-1331 created the Out-of-School Time program Grant Program, which awards grants to non-profit organizations that provide enrichment activities outside of school hours to students in primary and secondary schools. The bill requires the General Assembly to appropriate \$3.5 million annually between FY 2024-25 and FY 2026-27 to fund the grant program. This option would end the program early, removing the funding for the final year.

Key Considerations: JBC Staff previously recommended halting this program and recapturing most of the 3 years of funding, given the state’s budget challenges. The JBC chose not to proceed with this option. Staff does not question the value of this program but is bringing this option forward again given the difficult decisions facing the JBC this year.

Additional Background: The CDE must annually submit a report to the legislature on program outcomes beginning in January 31, 2026. The JBC will be able to consider this report as part of its figure setting process.

Eliminate/consolidate/shrink Additional Grant Programs for Schools

Description: This budget option would involve a next phase of consolidating and restructuring funding for school districts in targeted program areas, such as dropout prevention. A 5.0 percent cut to grants would provide savings of approximately \$2.5 million. As part of this process, staff anticipates that the General Assembly will be able to take some program cuts, similar to what was done with S.B. 25-315. The following table shows remaining grant programs in the Department that are not part of categorical program funding. (Categorical funding can be restructured, but cannot be reduced without compensating categorical program increases.) Staff encourages the Committee to discuss the options for phase II of grant program consolidation with the Department.

FY 2026-27 Base Grant Program Funds for School Districts

	FY 2026-27 Base Request	
Behavioral Health Professionals Match Grant	\$14,999,647	MTCF
School Counselor Corps	12,039,840	SEF
School Transformation & Leadership Pilot	8,387,202	\$6M GF; \$2M SEF
Early Literacy Grants	7,500,000	SEF/MTCF
Ninth Grade Success	2,012,553	SEF
Dropout prevention	2,007,157	MTCF
Educational Stability	1,042,337	GF
School Bullying Prevention	1,000,000	GF
Local Accountability System Grant Program	417,346	GF - request is for \$100K cut
Menstrual Hygiene Accessibility	100,000	GF
Total	\$49,506,082	

Key Considerations: As previously discussed, the JBC should discuss with the Department the priorities for the next round of grant consolidation and consider the best alternatives for further trimming funding as part of this process.

Increase Indirect Cost Offsets

Description: At its August and October meetings, the State Board of Education considered a proposal to modify indirect cost collections to capture indirect costs from two programs that had not previously been subject to collections: the Public School Capital Construction Assistance Program (PSCCAP)/BEST (about \$360,000) and Healthy School Meals for All (about \$40,000). Additional indirect cost collections offset General Fund otherwise required for Department administration.

Key Considerations: The State Board of Education objected to the PSCCAP change on the grounds that the General Assembly has already capped revenue to the program (at \$150 million, with some adjustments). Requiring the program to contribute to central department administration through indirect cost collections will reduce grants available. However, the JBC generally expects indirect costs to be collected consistently across programs, and it is good practice to treat programs consistently. Staff anticipates that the General Assembly will continue to track the funding available for PSCCAF and adjust it when feasible, taking into consideration the state's competing needs, including for public school operating funds.

Social Studies Assessment

Description: This proposal would eliminate the Social Studies Assessment from the list of performance assessments required and funded by the state, providing ongoing savings of \$830,000 from the State Education Fund.

Key Considerations: The State Board of Education voted in favor of eliminating the Social Studies Assessment requirement in its review of budget proposals in August 2024, but the Governor's Office did not include this item in the request. The presentation to the State Board of Education emphasized that because the social studies test is administered on a sample basis only, it offers little insight into school performance. It also is not part of any state or federally-mandated accountability component. The Governor's Office has proposed, as an alternative, to administer a test consistently to one grade level.

Additional background: Section 22-7-1006.3, C.R.S., requires the Department administer a state assessment in social studies to students enrolled in public elementary and middle schools throughout the State. It specifies that the Department shall administer the social studies assessment in a representative sample of public schools each year, ensuring that it administers the assessment in each school at least once every three years. The social studies assessment was briefly paused during the pandemic began again during the 2024 - 2025 school year. The assessment is not federally required nor used in the state performance framework calculations. House Bill 20-1135 eliminated the requirement for a school social studies assessment in high school but retained the elementary/middle school sample requirement.

Eliminate Online Testing Option

Description: This option would eliminate requirements added in S.B. 24-070 authorizing funding for remote online testing, saving approximately \$1.0 million from the State Education Fund.

Key Considerations: About 3.5 percent of K-12 students (about 32,000) are enrolled in online schools. Historically, these students participated at a very low rate in CMAS assessments, for which they had to go to a testing center. It is uncertain how many students will participate in the new online option. The cost for this initiative in state funds has been greater than the fiscal note estimate because the State received no related federal funding.

Additional Background: During the 2024 session, the General Assembly adopted S.B. 24-070 (Remote Testing and Online Education Programs) which changes the testing system for students in online schools. Beginning in FY 2025-26, the bill allows an online school or program to administer state assessments remotely to students in their regular setting of instruction. Online students must take the assessment at a specific time, attend a synchronous session with other online students, and be video monitored by an assessment proctor of the online school.

Cap Charter School Institute (CSI) Mill Levy Equalization

Description: Charter School Institute (CSI) Mill Levy Equalization provides additional state support to ensure that students enrolled at CSI schools receive per pupil funding equal to the district per pupil funding in each district where a CSI school is located.

The program is currently driven by factors that are outside of the General Assembly's control. One option for containing and reducing costs is to again make the program subject to appropriation and appropriate only to the extent funds are available.

Key Considerations: State funding for Charter School Institute Mill Levy Equalization has been one of the largest drivers in the is part of the budget in recent years. Funding has increased from \$5.5 million General Fund in FY 2018-19 to \$53.6 million (\$27.2 million General Fund and \$26.4 million from the State Education Fund) in FY 2025-25. The Governor's Office projects a \$3.9 million decline in FY 2026-27, but this represents an early forecast and staff believes a caseload-driven reduction is unlikely.

As staff has noted in the past:

- Current statutory provisions that provide for "full" equalization for CSI schools drive General Fund increases based on local voter decisions to increase mill levy overrides for their local school district, as well student and school decisions to join CSI. This creates significant risk for the state budget.
- CSI's position is that its schools should not receive less funding per student than students at neighboring public schools. This is compelling. CSI charter schools fill important niches in the array of school offerings. CSI charters clearly face more financial obstacles than most district schools.
- Nonetheless, staff remains concerned about the *source* for equalizing funding (state General Fund/State Education Fund) and the resulting impact on the state budget. Staff has previously expressed concerns about building incentives for charter schools, and their local school districts, to encourage charter schools to pursue CSI authorization instead of local district authorization, since this is directly contrary to the state's financial interest. It is still not clear whether this is a significant cost-driver. However, it is clear that ever-increasing local district mill-levy overrides are a huge factor driving the cost of this program. The resulting costs are entirely outside the General Assembly's control.

Additional Background: The State Charter School Institute (CSI), is as an independent agency in the Department of Education. The CSI is allowed to authorize charter schools located within a school district's boundaries if the school district has not retained exclusive authority to authorize charter schools or if the school district allows the charter school applicant to seek CSI authorization.

CSI schools have access to per pupil operating revenue (PPOR) equal to the PPOR for the district in which they are geographically located. However, they do not generally have access to mill levy override funding approved by voters to support the operations of their local school district, which can add 30.0 percent or more to district PPOR, depending upon the district. This is because CSI is not legally connected to local school districts, and neither the State nor CSI appear to have authority to require school districts to transfer funds to CSI or to request that voters authorize mill levy or bond funding for CSI schools. This differs from the situation for district-authorized charter schools. District-authorized charter schools historically had uneven access to local mill levy override revenues, based on decisions at the district level. However, H.B. 17-1375 required all districts to share override revenues with *district-authorized* charter schools on an equal per pupil basis beginning in FY 2019-20.

Since CSI-authorized schools do not have access to local override revenues, H.B. 17-1375 created the Mill Levy Equalization Fund to support state payments to CSI schools to equalize the local override revenues available in CSI schools' geographic districts. The General Assembly appropriated General Fund to the Mill Levy Equalization Fund over multiple years, keeping the total capped and authorizing CSI to distribute mill levy equalization funding to schools to the extent feasible based on the appropriation. During the 2023 legislative session, the General Assembly included a provision in the School Finance Act reflecting its intent to fully fund mill levy equalization beginning in FY 2024-25. The FY 2024-25 and FY 2025-26 appropriations reflect this policy change.

Staff will have better information on costs for both the mid-year adjustment and the FY 2026-27 funding required under current law in January.

State Grants to Publicly Supported Libraries

Description: This recommendation would reduce funding for the State's grant program for public libraries by \$175,000 General Fund or the maximum feasible without affecting the maintenance of effort for federal support.

Key Considerations: Funding public libraries has not been a core state function; most library support is from local government. This program has previously been eliminated or cut sharply when the state faced revenue restrictions.

Additional Background: Senate Bill 00-085 created the State Grants to Publicly-Supported Libraries Program to provide funds to enable public libraries, school libraries, and academic libraries to purchase educational resources that they would otherwise be unable to afford. The program first operated for FY 2000-01 and FY 2001-02. The Governor vetoed the appropriations to the program for FY 2002-03, and the program remained unfunded from FY 2002-03 through FY 2012-13. The General Assembly reinstated the program for FY 2013-14 with an appropriation of \$2.0 million. By FY 2019-20, the General Assembly had increased the appropriation to \$3.0 million. Facing the budget crisis associated with the COVID-19 pandemic in FY 2020-21, the General Assembly reduced the appropriation by \$500,000 General Fund as a budget balancing measure. This \$500,000 was restored in the FY 2021-22 Long Bill.

The program awarded \$2,943,925 to 316 grantees statewide (representing 97.2 percent of 325 potential applicants) in FY 2024-25, with a base amount of \$4,500 per grantee. The Department has implemented a tiered

structure, providing base amounts of \$4,500 for grantees serving populations of less than 1,000 individuals, \$5,000 for entities serving populations between 1,000 and 4,999, and \$5,500 for those serving 5,000 or more (with increases on a per capita basis for those serving populations of more than 10,000).

The Department reports that grantees are using the funds to: update their physical and online resources collections; purchasing materials to fill unmet needs for their communities such as large-print books, items in different languages, and in multiple formats; and launch new programs all in an effort to support educational growth.

Statutory Authority: Sections 24-90-401 through 408, C.R.S.

Adult Education and Literacy Grant Program

Description: This proposal would reduce state support for adult literacy programs by \$150,000 General Fund (5.0 percent).

Key Considerations: The State has historically provided little funding in this area, and there have been significant increases in recent years. The program has had difficulty expending the large temporary increases it has received; as a result, funds provided in FY 2023-24 and FY 2024-25 may be spent through FY 2028-29. The Department indicates that the standards for accessing related federal grant support are so high that the state funding often serves as the bridge that providers use to gain experience.

Additional Background: The General Assembly added this line item to the FY 2015-16 Long Bill to support the Adult Education and Literacy Grant Program created in H.B. 14-1085 (Adult Education and Literacy). The program provides funding to local education providers (including public and private schools, institutions of higher education, nonprofit community-based organizations, and other related agencies) that are members of workforce development partnerships that provide basic education to adults.

- The program received a substantial short-term increase through an FY 2021-22 appropriation of \$5.0 million in H.B. 21-1264 from the Workers, Employers, and Workforce Centers cash fund. This money originates as federal Coronavirus State Fiscal Recovery Funds from the American Rescue Plan Act (ARPA Funds). As of the end of FY 2021-22, only \$206,702 had been expended, but the program has authority to roll-forward unspent funds, which must be obligated by December 30, 2024 and expended by December 31, 2026. It received a further one-time appropriation of \$800,000 General Fund and 0.4 FTE for FY 2022-23 in S.B. 22-192 (Opportunities for Credential Attainment)
- Senate Bill 23-007 (Adult Education) added \$2,000,000 General Fund, which is expected to be ongoing, and made other changes to the grant program.
- Senate Bill 24-051 allows unexpended funding for the Program appropriated in FY 2023-24 and FY 2024-25 to be spent through FY 2028-29, after which any unexpended funds revert to the General Fund.

Educator Recruitment and Retention Program

Description: This proposal would reduce state support for the Educator Recruitment and Retention Program by \$250,000 General Fund (5.0 percent).

Key Considerations: The program was added relatively recently at the \$5.0 million level. Per-educator financial support could potentially be pared back from the current support of up to \$10,000 per educator. However, the Department indicates that it has few tools for promoting educator recruitment and retention in an environment in which there is a significant shortage of teachers, so it considers this a priority.

Additional Background: Senate Bill 21-185 (Supporting Educator Workforce in Colorado) creates the Educator Recruitment and Retention Program. The program is designed to: support the transition of members of the armed forces into a second career to serve as educators; support nonmilitary-affiliated educator candidates preparing to serve as educators; match members of the armed forces and nonmilitary-affiliated educator candidates with high need schools, including in rural districts; and fill teaching positions in subject areas affected by the educator workforce.

The program provides:

- Educator recruitment support through one-on-one counseling, career and teacher job fairs, substitute teacher boot camps; job placement platforms for educators and local education providers; candidate coaching for job placement opportunities; professional development through the first three years of service as an educator; and retention counseling for local education providers.
- Financial assistance of up to \$10,000 for the tuition costs of an educator preparation program in which a qualified applicant is enrolled if the applicant agrees to teach for a period of three years in a rural or small rural district. Funding is subject to repayment if the applicant does not fulfill the service condition.

The program is open to:

- Members of the armed forces and those honorably discharged, with financial assistance available only for those who apply within three years after military retirement or separation;
- Individuals who have a baccalaureate or higher degree;
- Individuals employed as paraprofessionals and working toward a baccalaureate degree to pursue teacher licensure; and
- Individuals who meet state career and technical education requirements or have 18 semester hours of postsecondary enrollment and six years of military experience in a career or technical field.

Senate Bill 21-185 included an appropriation of \$5,000,000 General Fund for the financial assistance portion of the program, and the fiscal note reflected this amount as ongoing.

The administrative costs related to this program, as well as \$575,000 General Fund for educator recruitment and support services, is included in the Educator Effectiveness Unit Administration line item.

Statutory Authority: Sections 22-60.3-201 through 205, C.R.S.

Building Excellent Schools Today

Beginning in FY 2024-25, the General Assembly capped revenue for the Building Excellent Schools Today (BEST) program. Cash grants for the program in FY 2026-27 and future years will be lower than in recent years. The General Assembly will need to continue to balance the need for public school operating appropriations and public school capital investments.

Summary

- The Building Excellent Schools Today (BEST) program supports public school capital construction through two avenues, certificates of participation and cash grants, using funding from marijuana excise taxes, state land board revenue, and other sources deposited to the Public School Capital Construction Assistance Fund (PSCCAF). A related program provides facilities assistance for charter schools, through per-pupil distributions, using a portion of money deposited to the PSCCAF and State Education Fund money.
- H.B. 25-1340 capped revenue to the PSCCAF at \$150 million, with specified exceptions, and directed the excess revenue from the PSCCAF to the State Public School Fund to support school district operations. This changed revenue to the PSCCAF but not spending obligations, which have increased based on provisions in H.B. 24-1448 (New School Finance Formula).
- Due to these changes, BEST cash grants for FY 2026-27 are likely to be in the \$100 million range and below the level in recent years. Meanwhile, more revenue was diverted from the PSCCAF to school district operations at the end of FY 2024-25 than was originally anticipated.
- The JBC and General Assembly will need to continue to balance competing demands for public school capital construction and public school operating expenses in FY 2026-27 and subsequent years. Both the General Assembly and the Capital Construction Assistance Board will also need to balance competing demands for BEST Certificate of Participation commitments, cash grants, and charter school facilities assistance.

Discussion

BEST Program History and Structure

Prior to 1998, public school capital construction was largely funded from local rather than state sources. A class action lawsuit filed in 1998 (*Giardino v. Colorado State Board of Education*) alleged that the State had not fulfilled its constitutional responsibility to establish and maintain a through and uniform system of public schools because of the deteriorating condition of many public schools. The lawsuit was settled, and S.B. 00-181 implemented the terms of the settlement which required the General Assembly to appropriate \$190 million for public school capital construction over a period of 11 years. In 2008, the General Assembly enacted H.B. 08-1335 (the BEST act) which replaced the capital construction financial assistance programs that were established as part of the *Giardino* lawsuit settlement with the Building Excellent Schools Today (BEST) program. The BEST program was designed to increase the amount of state financial assistance and accelerate project completion.

The BEST program was initially supported primarily by money from the State Land Board Trust. With the passage of Proposition AA in November 2013, it began to receive revenue from taxes on recreational marijuana. This

became an increasingly important part of funding, though State Land Board revenue has been even more important in recent years.

BEST is administered by a nine-member Public School Capital Construction Assistance Board, which includes experts in public school finance and facilities planning. The board is charged with annually submitting a prioritized list of projects recommended for funding to the State Board of Education.²²

School districts, charter schools (district and Charter School institute schools), Boards of Cooperative Educational Services, and the Colorado School for the Deaf and the Blind are all eligible to apply for BEST grants. Pursuant to statute²³, the BEST Board is required to prioritize "projects that will address safety hazards or health concerns at existing public school facilities". Although other types of needs are listed in priority order in statute, due to funding limitations, awards are typically limited to projects that address health and safety hazards.

Statute²⁴ requires that funding recipients provide matching funding determined by the board. Match rates are based on an applicant's financial capacity, determined by the following for school districts: "the school district's assessed value per pupil relative to the state average; the school district's median household income relative to the state average; the dollar amount of all school district mills per capita, relative to the state average; the percentage of pupils enrolled in the school district who are eligible for free or reduced-cost lunch; and the district's current available bond capacity remaining." Charter schools and other entities that are eligible for grants are also subject to match requirements.

Match requirements range from as high as 72.0 percent local funds (Boulder RE-2, Littleton 6) to as little as 11.0 percent (Walsh RE-2). The board also has authority to waive match requirements. Larger BEST awards are often contingent on local elections to approve matching funds. If local bond measures fail, alternate projects are awarded in priority order.

Since 2008, BEST has awarded over \$3.0 billion in grants to more than 600 schools. Most funding is used for either:

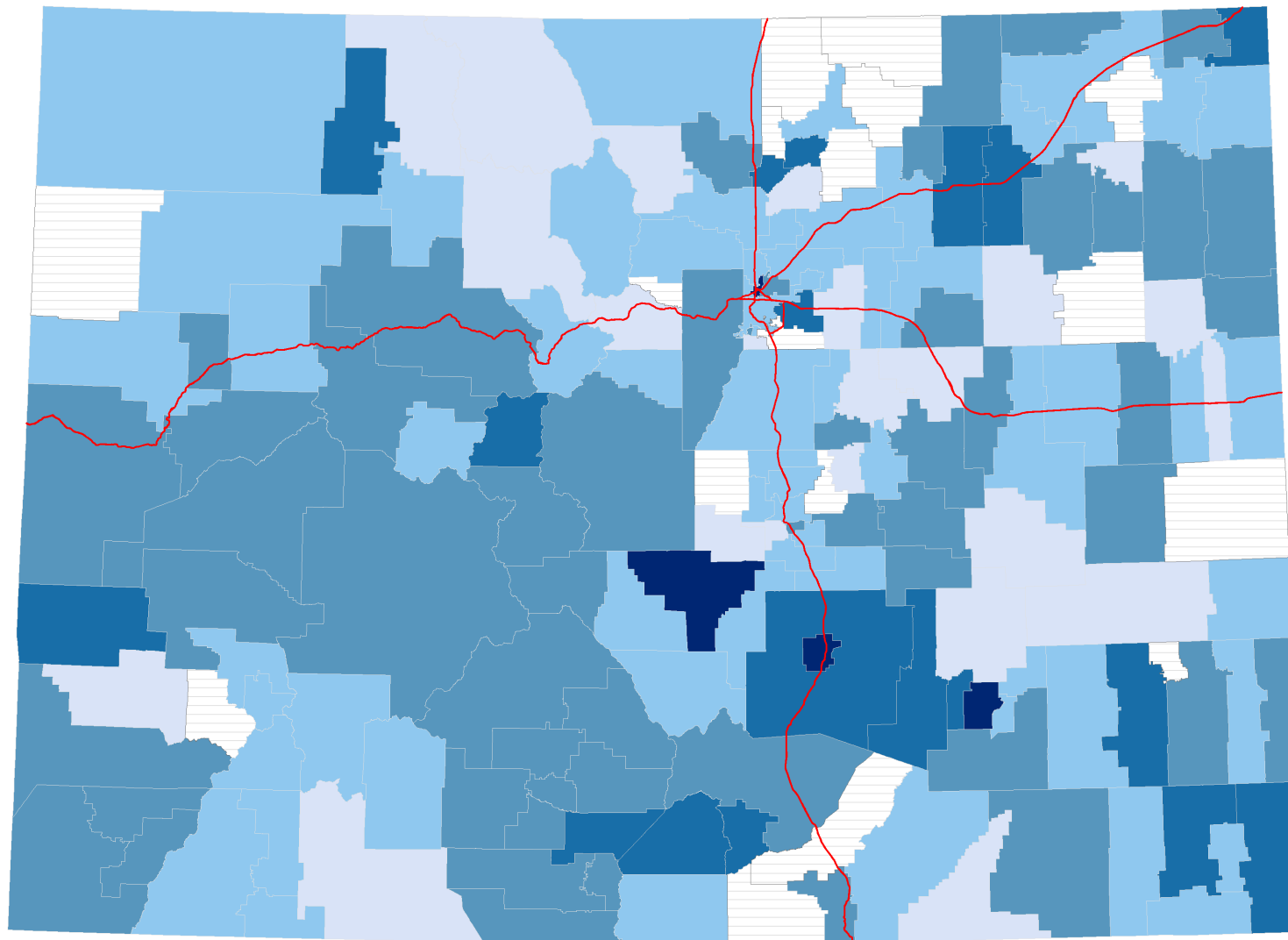
- Projects supported by Certificate of Participation payments issued by the State Treasurer (usually for larger projects); and
- Cash grants that are often used to fund smaller projects, including renovations, at public schools.

A map on the following page shows cumulative BEST funding awards by school district for the last 15 years.

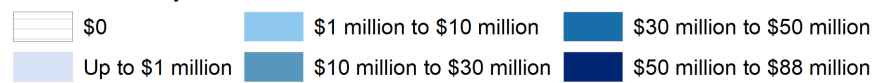
²² The Capital Development Committee also reviews grants to be funded with Certificates of Participation funds.

²³ Section 22-43.7-109(5), C.R.S.

²⁴ Section 22-43.7-109, C.R.S.



BEST Grants by District



Note: Includes BEST grants awarded from FY09-10 through FY24-25. Excludes local matching funds.

Source: Department of Education, Joint Budget Committee Staff

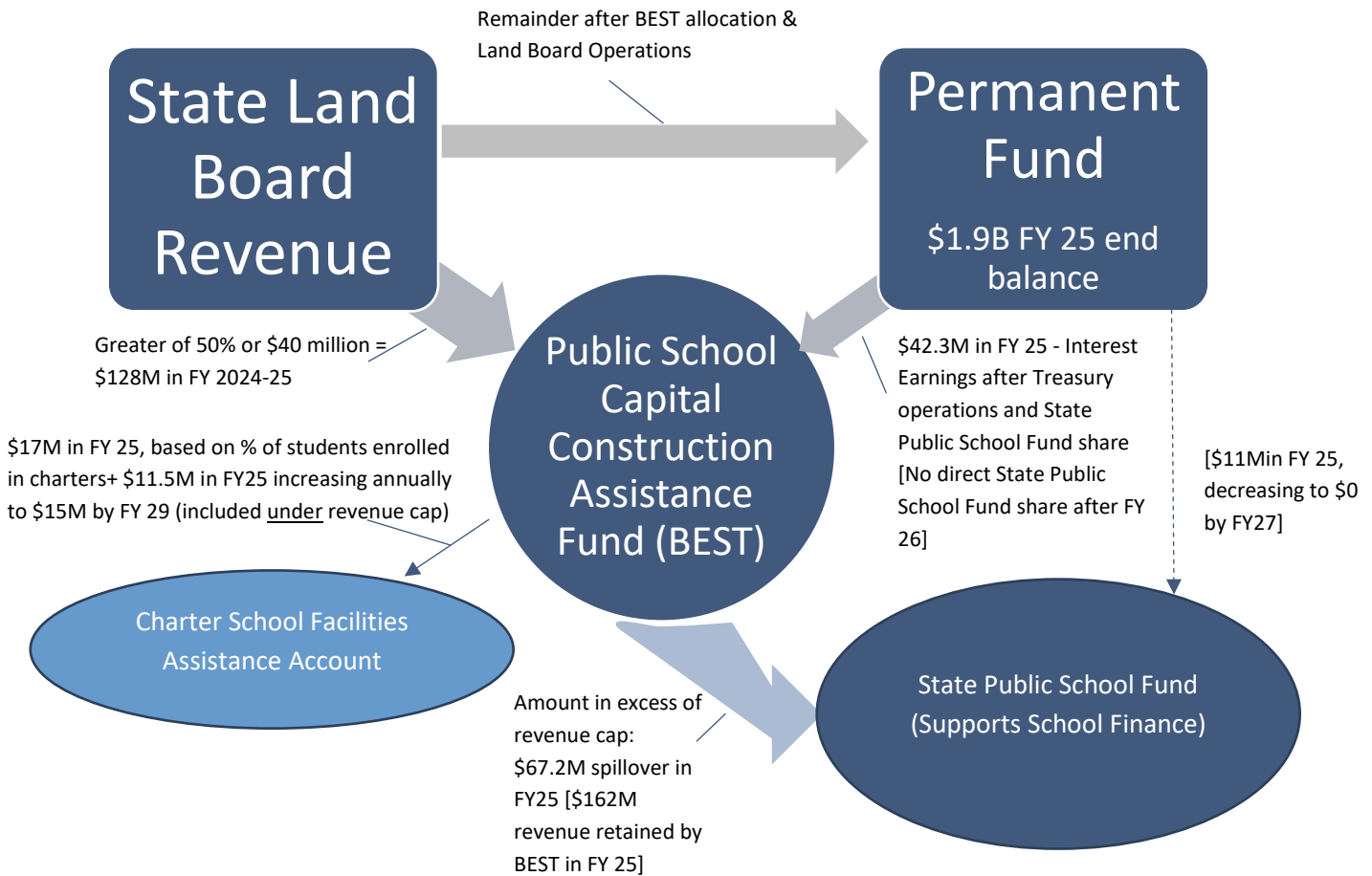
Public School Capital Construction Assistance Fund

The BEST program is supported through the Public School Capital Construction Assistance Fund, which receives funding from multiple sources. The scale of funding from these sources varies substantially from year to year, since the Fund receives percentages of revenue from income streams that are themselves highly variable. Fund sources include:

- 50 percent of the gross amount of revenues from income and mineral royalties derived from state public school lands, with a guarantee of \$40.0 million per year (even if that is more than 50.0 percent of revenues);
- all recreational marijuana excise tax funds based on current law, with a guarantee of the first \$40.0 million raised from the recreational marijuana excise tax, pursuant to Section 16(5)(d) of Article VIII of the state constitution;
- interest earnings on the Permanent Fund –Until FY 2023-24, BEST received \$20.0 million of interest “spillover” after allocations to the State Public School Fund, but this was modified in H.B. 24-1448 so that by FY 2026-27 it includes all interest earnings on the Permanent Fund after Treasury investment costs;
- lottery “spillover” proceeds that would otherwise be transferred to the General Fund;
- interest and investment income earned on the Public School Capital Construction Assistance Fund; and
- other one-time transfers and investments from the General Assembly. This has included transfers from the Marijuana Tax Cash Fund and the State Education Fund, among other sources.

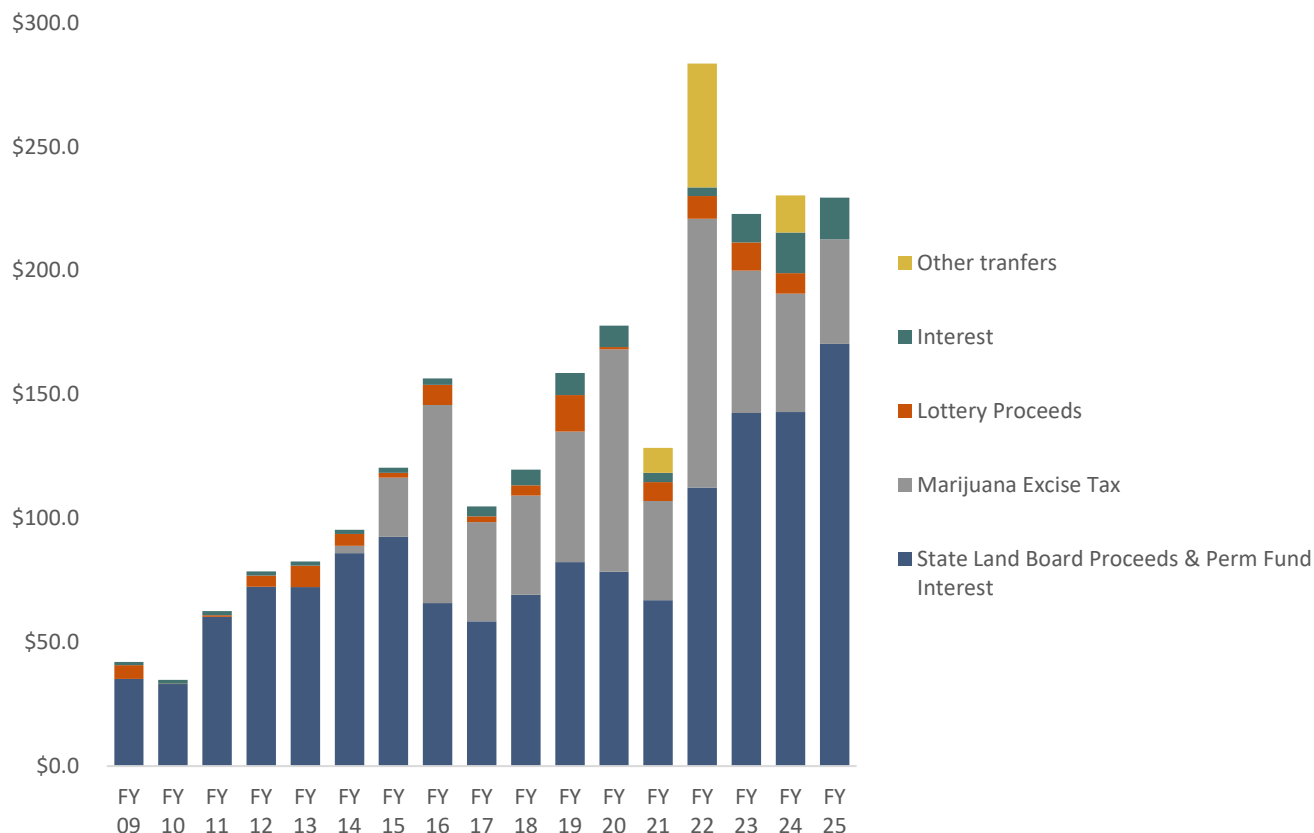
In 2025, in response to an executive request, the School Finance Act added provisions to cap revenue to the Public School Capital Construction Assistance Fund at \$150.0 million per year, adjusted annually for inflation, except that if total Permanent Fund interest exceeds \$41.0 million, this excess revenue is not subject to the cap. Amounts that exceed the cap are directed to the State Public School Fund, which supports school finance.

The chart below details the flow of money as of FY 2024-25 and as it will change under current law. The structure includes a required diversion *within* the Public School Capital Construction Assistance Fund to the Charter School Facilities Assistance Account.



The chart below shows the history of revenue to the fund, which is dominated by State Land Board, Permanent Fund interest, and marijuana excise tax revenue.

Public School Capital Construction Assistance Fund Revenue: Reliance on State Land Board Proceeds and Marijuana Excise Tax (Million \$s) [1]



[1] FY 2024-25 reflects revenue before spillover to the State Public School Fund

Demands on the Public School Capital Construction Assistance Fund

The Public School Capital Construction Assistance Fund has five major uses. FY 2025-26 appropriations are shown below.

FY 2025-26 Appropriations Originating from PSCCAF

Division of Public School Capital Construction Assistance + centrally approp'd pots (16.0 FTE)	\$2,519,717
Financial Assistance Priority Assessment (Statewide Needs Assessment Contract)	150,000
Public School Capital Construction Assistance Board - Lease Payments	75,000,000
Public School Capital Construction Assistance Board - Cash Grants	119,027,360
Charter School Facilities Assistance Account	18,757,500
Total	\$215,454,577

The amount appropriated for cash grants each year is calculated based on the amount projected to be available in the fund less the other obligations. The calculation of available revenue has historically been difficult to project. However, because of the new revenue cap, projections for BEST revenue may be more stable. The following table represents a preliminary estimate of revenues and expenditures. As shown, **the funds available for cash grants appropriations are currently expected to be as low as \$93.0 million**—significantly less than in

recent years. *This figure will change before figure setting, but staff currently anticipates a figure in the \$100.0 million range.*

Estimated Revenue, Expenditures, and FY 2026-27 Cash Grants

	Amount
FY 2024-25 EOY Cash Balance, less payables	\$457,302,756
FY 26 Revenue Estimate (Preliminary)	
Lottery	1,500,000
MJ Funds	42,100,000
Interest on PSCCAF	12,000,000
State Land Board	112,000,000
Perm Fund Interest	36,000,000
Spillover Perm Fund Interest excluded from cap	<u>12,000,000</u>
Revenue total	215,600,000
Less diversion to School Finance	<u>-49,700,000</u>
Revenue with Diversion to School Finance	165,900,000
FY26 Expenditures/Obligations	
Admin + Facility Assessment	2,400,000
Cash Grants	119,027,360
State Debt Service	75,000,000
Charter School Facilities Assistance [1]	18,709,709
Prior year obligations	<u>216,195,777</u>
FY 26 Expenditure/Obligation total	431,332,846
EOY Balance/Avail for FY27	191,869,911
Available for FY27	
State Debt Service Reserve	75,000,000
Charter School Facilities Assistance [1]	20,043,700
Administration + priority assessment	2,825,000
Min State Reserve	1,000,000
Cash Grants - Preliminary Estimate	\$93,001,211
[1] Includes a proportionate share of Marijuana Excise Taxes plus specific transfers of \$12.0M in FY 2025-26 and \$13.0M in FY 27 outlined in HB 24-1448.]	

The question for the JBC for FY 2026-27—as for FY 2025-26—will be the appropriate balance between revenue for public school capital construction and revenue for the school finance formula.

- The FY 2024-25 revenue cap on the Public School Capital Construction Assistance Fund spilled \$67.2 million in revenue to the State Public School Fund (school district operations). *This was \$29.2 million more than the \$38.0 million estimated in the fiscal note for H.B. 25-1320 (School Finance).*²⁵ The early FY 2025-26 projection

²⁵ Higher-than-anticipated revenue has also benefitted in the Public School Capital Construction Fund, which was able to retain \$12.2 million uncapped Permanent Fund interest revenue in FY 2024-25.

is that the FY 2025-26 spillover may be as high as \$49.7 million, rather than the \$24.6 million forecasted for the fiscal note. The spillover forecast will be different in March, and that will still be an estimate.²⁶

- While the BEST cash grants estimate for FY 2025-26 will continue to evolve, staff anticipates that the funding available will be in the range of \$100.0 million, unless the General Assembly chooses to allow the Fund to retain more revenue and thus reduces the funds deposited in the State Public School Fund for school district operations.²⁷

A further, ongoing question for both the General Assembly and the Public School Capital Construction Assistance Board will be the allocation of revenue between Certificate of Participation payments, charter school facilities assistance, and cash grants. As shown in the previous table, the cash grants calculation is based on an estimate of revenue available from the prior year *less other obligations*.

- *COP payments:* House Bill 24-1448 (New School Finance Formula) raised the cap on COP payments for the BEST program to \$75.0 million per year from \$62.5 million per year, and the Capital Construction Assistance Board appears poised to fully use that authority, though it could still make adjustments.
- *Charter School Facilities:* Charter School Facilities Assistance also received a funding bump in House Bill 24-1448, but the program will face a *funding cliff in FY 2029-30*. A portion of money in the PSCCAF is directed to the Charter School Facilities Assistance Account, which is used to distribute funds to most charter schools on a per pupil basis to support their facilities costs. Previously, this account received a proportionate share of marijuana excise tax revenue, based on the share of students enrolled in charter schools (\$7-\$8 million). However, from FY 2024-25 through FY 2028-29, H.B. 24-1448 directed additional amounts of \$11.5 million to \$15.0 million per year from the Public School Capital Construction Assistance Fund to the Charter School Facilities Assistance Account. The additional funding helps to match a federal grant (\$37.3 million total, distributed over five years²⁸).

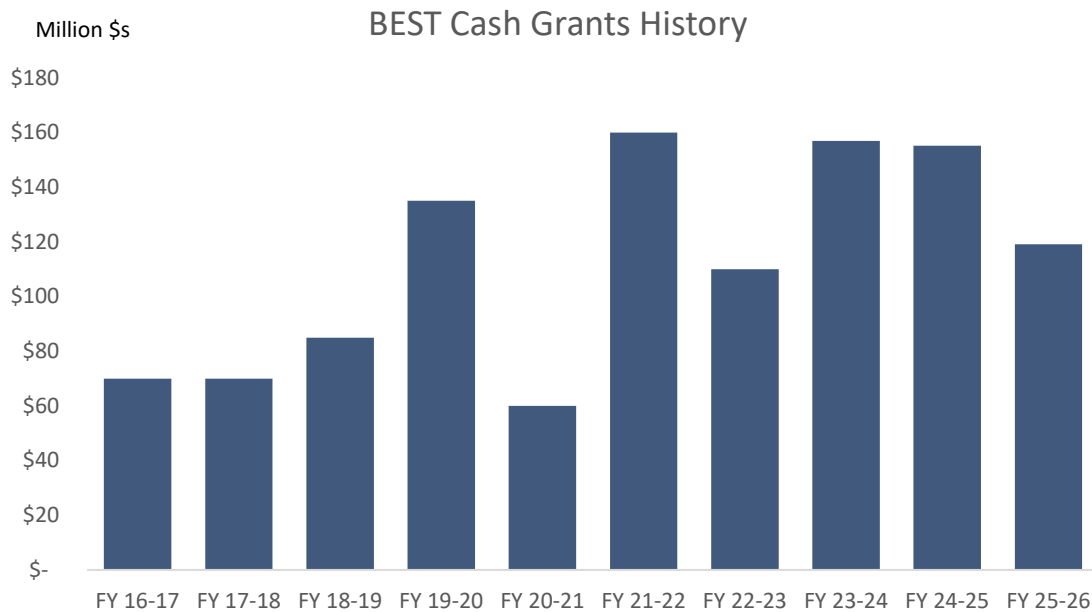
Under current law, funding for charter school facilities will decline by about one-third (\$18 million) in FY 2029-30, when additional state allocations and federal grant funding ends. In FY 2028-29, charter school facilities assistance will have access to about \$50 million per year from state and federal funds, including over \$20 million from the Public School Capital Construction Assistance Fund, but in FY 2029-30 state statutory allocations will provide only \$30-\$35 million for year charter school facilities assistance, including approximately \$8-\$10 million per year from the Public School Capital Construction Assistance Fund.²⁹ *Will the General Assembly maintain higher allocations for charter school facilities from the PSCCAF in FY 2029-30 and beyond? Is it comfortable with this allocation now? The choice will directly impact the funding available both for charter schools and BEST cash grants.*

²⁶ As demonstrated by the gap between the FY 2024-25 forecast and FY 2024-25 actual, fund revenue, particularly from the State Land Board, has been difficult to forecast.

²⁷ Among other options, the Committee could smooth cash grant amount by reducing FY 2025-26 and increasing FY 2026-27, but the net cash grants available over the two years would not change.

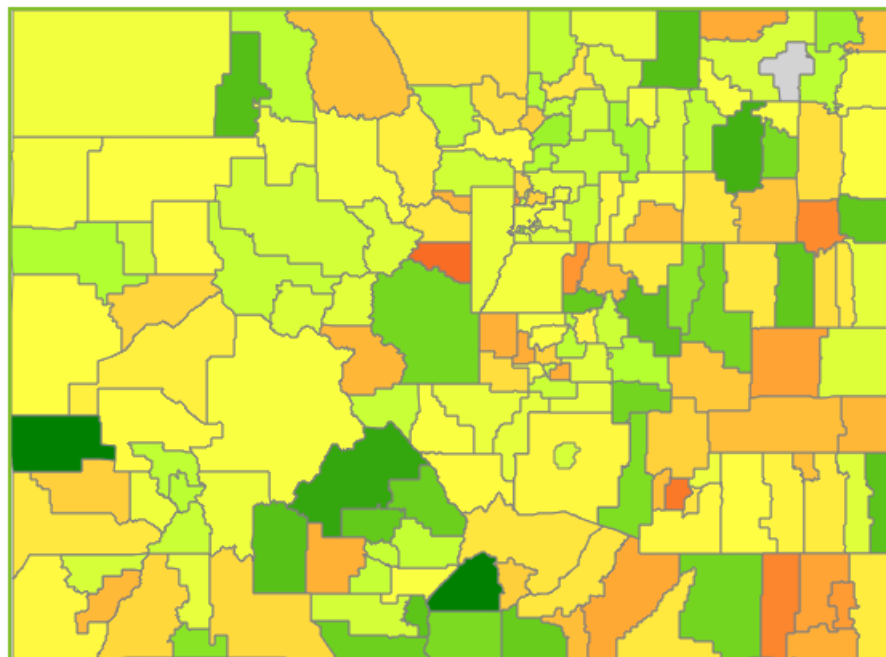
²⁸ The Department indicates that reducing state allocations before FY 2028-29 could result in loss of the federal grant, but this is also a General Assembly option.

²⁹ Charter School Facilities Assistance currently draws on four sources: formula allocations from the Public School Capital Construction Assistance Fund (\$7M for FY 26), additional allocations from the PSCCAF (\$12M), and State Education Fund formula allocations (\$23.5M), and off-budget federal grant funds (\$10M). The share of these sources changes over time.



How Much Public School Capital Construction Funding is Needed?

As required by statute, the Department contracts to provide an assessment of facilities in each school district to help assess statewide facility needs. The chart below shows the condition of school facilities in each school district, based on the facility conditions index, where 0 is perfect condition and 1 indicates facilities are, on average, at the end of their life.³⁰



*Note: Click district to display metrics.
Double Click district for additional details.*

School Building FCI >= 1 School Building FCI = 0

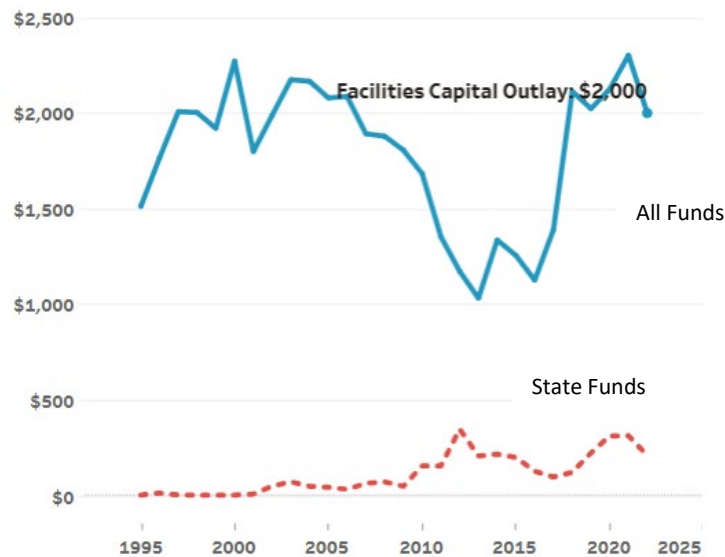
³⁰ <https://ed.cde.state.co.us/capitalconstruction/facilityinsight>

As reflected in this snapshot, some districts now have, on average, nearly new building stock. More have facilities in middling to poor condition on average, and, delving into the details for particular districts—which can be done in the tool—**almost all districts have some buildings that are in very poor condition.**

Based on this tool, the facility requirement cost for school districts in the State is **\$15.9 billion** in 2025 and headed toward \$20.8 billion by 2030. *This figure is sometimes conflated with the need for funding from the BEST program. It is, instead, an estimate of the funding required from both state and local government to bring all school buildings in the state to “as new” condition.*

Despite the substantial contributions of state government to public school capital construction, the State clearly does not have sufficient financial resources to fully address the capital needs of all local districts. **Most local districts rely heavily on local bond measures to support the construction of school buildings.** The chart below, from national data sources, shows the state contribution relative to local outlays since 1995. Since the advent of the BEST program, the State has substantially increased its contribution, but that contribution is—appropriately—heavily weighted toward districts that otherwise do not have resources for capital investments and does not attempt to cover all state needs. The BEST program assumes that even when BEST grants are provided, local mills will cover a substantial share. And, even when the State offers significant funding, local taxpayers are not always willing to add local mills.³¹

Colorado Facilities Capital Expenditures and State Revenue for Capital Outlay
All Districts, Per Student, 2024 Inflation Adjusted \$



Source: [National Center on School Infrastructure Dashboard](https://school-infrastructure.org/resources/interactive-data-dashboard-on-public-school-facilities-funding-bck/) <https://school-infrastructure.org/resources/interactive-data-dashboard-on-public-school-facilities-funding-bck/>

The State’s data shows there is a need for additional investment in school facilities statewide, including a need in areas that will not be able to upgrade or replace buildings without state support, but the General Assembly—

³¹ For example, the Public School Capital Construction Assistance Board awarded \$60.7 million from BEST for the Kiowa C-2 K-12 building replacement in Elbert County as its first priority in June 2025, but, for the fourth time, voters rejected a mill levy that would have provided the \$10.0 million required match.

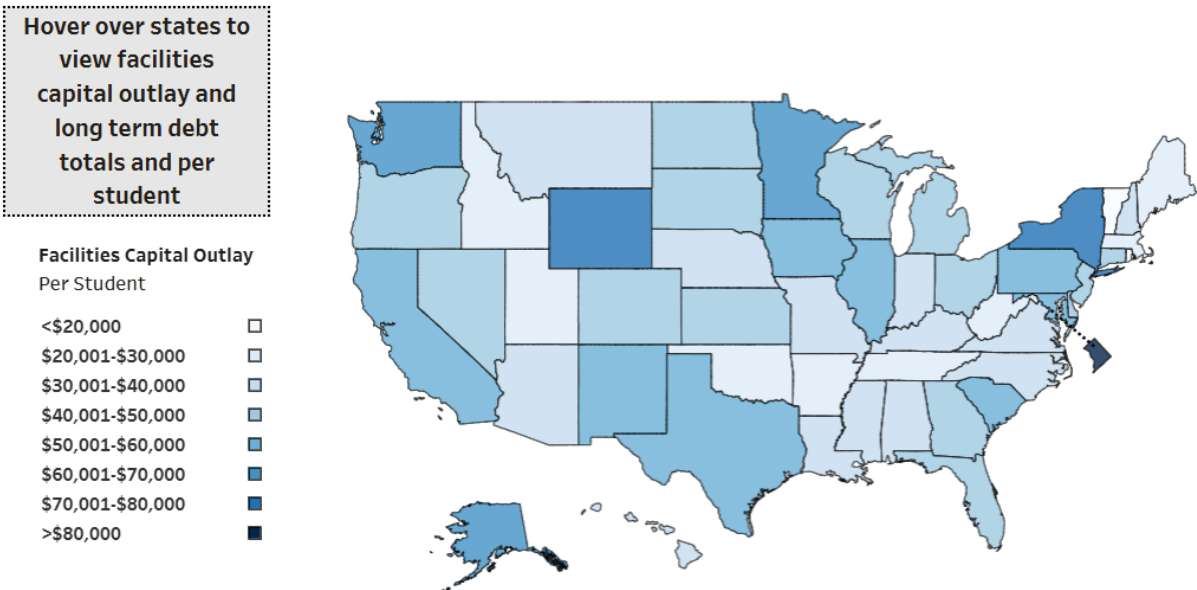
like local governments and taxpayers—will need to continue to balance that need with other demands on resources.

How Is Colorado Doing Compared to Other States?

National data suggests that Colorado is in the middle-of-the pack with respect to funding for public school capital construction. Staff has identified a tool from the National Center on School Infrastructure (NCSI) that provides additional insight into how Colorado is doing in funding for its school facilities in comparison to other states. The data is from required annual submissions to the federal government from state and local sources.³² NCSI calculates Colorado state and local investment in school facilities over 27 years, adjusted for inflation, at \$45,596 per student. Colorado’s facilities capital outlay averaged \$1.5 billion per year from FY 2012-13 to FY 2021-22 or \$1,688 per student. This is at or above per student averages in many other states, though some states are far higher.

27 Years of Public Education Facilities Capital Expenditures

Fiscal Years 1995 to 2022, Inflation-Adjusted 2024\$



Colorado also seems to be doing a relatively good job at supporting high poverty and rural areas. In 2022, funding for maintenance and operations and capital outlay in high poverty districts was nearly \$6,000 per pupil, putting Colorado ahead of most other states. Per pupil funding for rural areas (excluding low poverty areas), was about \$5,000 per pupil, which was also above most other states. Expenditures in high poverty and rural districts in Colorado exceeded the average per pupil expenditures for the state as a whole.³³ Many factors affect investments required in different school districts, but the data suggest that Colorado’s funding system is contributing to a reasonable distribution of capital investments.

³² <https://school-infrastructure.org/resources/interactive-data-dashboard-on-public-school-facilities-funding-bck/> In response to staff questions, the Department has verified that the data shown for Colorado aligns with Colorado submissions.

³³ Federal data included in National Center on School Infrastructure dashboards

FY 2025-26 Executive Order Budget Adjustments

Budget Reductions

The Governor's Office did not identify specific FY 2025-26 reductions for the Department of Education in Executive Orders.

For the State as a whole, the Governor's Office anticipates \$3.0 million General Fund savings from a FY 2025-26 hiring freeze. The Governor's Office has not provided estimates at the department level.

Footnotes and Requests for Information

Update on Long Bill Footnotes

The General Assembly includes footnotes in the Long Bill to:

1. set forth purposes, conditions, or limitations;
2. explain assumptions; or
3. express legislative intent.

This section discusses a subset of the footnotes relevant to the divisions covered in the briefing. For a full list of footnotes, see the end of each departmental section of the [2026 Long Bill](https://leg.colorado.gov/bills/sb25-206) (<https://leg.colorado.gov/bills/sb25-206>).

- 12 Department of Education, School District Operations, Public School Capital Construction, Public School Capital Construction Assistance Board - Cash Grants -- This appropriation remains available until the completion of the project or the close of the 2027-28 state fiscal year, whichever comes first.

Comment: This footnote has been included in the Long Bill for more than five years. This footnote makes funding appropriated to the Building Excellent Schools Today (BEST) Program for cash grants available for up to three years to allow for the completion of projects requiring funding for more than a single fiscal year.

- 13 Department of Education, Student Learning, Early Literacy, Early Literacy Program Administration and Technical Support; Early Literacy Competitive Grant Program; Early Literacy Program Evidence Based Training Provided to Teachers; Early Literacy Program Per Pupil Intervention Program -- In addition to the transfer authority provided in Section 24-75-108, C.R.S., the Department is authorized to transfer up to \$1,500,000 cash funds from the Early Literacy Fund created in Section 22-7-1210 (1), C.R.S., among the line items designated with this footnote, except that the amount for Early Literacy Program Administration and Technical Support may be increased by no more than ten percent based on an assumption that the Department may require an additional 2.0 FTE.

Comment: This footnote was added in FY 2022-23. It provides additional flexibility for the Department to move money from the Early Literacy Fund among several line items based on program needs. The Department's budget schedules indicate that it used this flexibility in FY 2022-23, FY 2023-24, and FY 2024-25 but nonetheless reverted funds back to the Early Literacy Fund.

- 14 Department of Education, Student Learning, Early Literacy, READ Act Targeted Training Initiative -- This appropriation remains available until the close of the 2026-27 state fiscal year.

Comment: This footnote was added as part of a one-time initiative funded in FY 2025-26. As reflected, the JBC and General Assembly agreed that the funds could be used over two years.

- 15 Department of Education, Student Pathways, Career Readiness, Career Development Success Program -- It is the General Assembly's intent that \$200,000 of this appropriation be used for activities other than direct grants to school districts.

Comment: This footnote was first included in the FY 2019-20 Long Bill. The General Assembly added this footnote to authorize the Department to hold back \$200,000 from the appropriation for the

Career Development Success Program. It is staff's understanding that the Department has used these funds to support the TEACH Colorado program, a joint teacher recruiting effort between the Department and number of other partners, including school districts and the Department of Higher Education.

FY 2025-26 will be the last year for this line item, as the associated funding will be folded into the new Postsecondary Workforce Readiness "SEED Funding" line item and distributed using a different formula. *Staff currently anticipates that this footnote will also be eliminated for FY 2026-27.*

- 16 Department of Education, Library Programs, Reading Services for the Blind -- This appropriation is for the support of privately operated reading services for the blind, as authorized by section 24-90-105.5, C.R.S. It is the General Assembly's intent that \$615,000 of this appropriation be used to provide access to radio and television broadcasts of locally published and produced materials and \$245,000 of this appropriation be used to provide telephone access to digital transmissions of nationally published and produced material

Comment: This footnote has been included in the Long Bill for at least five years to express the General Assembly's intent concerning this appropriation. The Department annually contracts with Audio Information Network of Colorado (AINC) to provide an on-the-air volunteer reading service for the blind, visually impaired, and print-handicapped citizens of Colorado. Broadcasts are provided in Boulder, Louisville, and Lafayette and are available on local cable as a standard radio frequency at 98.9 KHzs. AINC is currently working through cable associations with the cities to expand local coverage. The services provided by AINC are also made available through the internet, telephone, and podcasts. In FY 2012-13, the General Assembly increased the allocation for the contract with AINC from \$200,000 per year to \$300,000. The General Assembly added \$10,000 in FY 2014-15, \$50,000 in FY 2015-16, and \$80,000 in 2018-19 for a total of \$440,000. The JBC initiated a further increase of \$100,000 for this program in FY 2022-23, and new legislation brought the total to \$615,000 in FY 2023-24.

The remaining funding (currently \$245,000) is used to purchase services from the National Federation for the Blind (NFB) for its Newslines service, which provides eligible Coloradans access to newspapers nationwide and a few magazines via touch tone telephone, internet, and by email. Newslines services now include television listings (based on an individual's zip code); the NFB indicates that this additional service has increased use of their Newslines service nationwide significantly. Anyone who is a patron of the Colorado Talking Book Library (CTBL) is eligible to access Newslines services. The CTBL is able to sign patrons up for the Newslines service through their existing database.

Update on Requests for Information

The Joint Budget Committee may submit requests for information (RFIs) to departments. The Joint Budget Committee must prioritize the requests per Section 2-3-203 (3), C.R.S.

This section discusses a subset of the RFIs relevant to the divisions covered in the briefing. For a full list of RFIs, see the [letters requesting information](https://leg.colorado.gov/sites/default/files/rfi_fy_2025-26.pdf) (https://leg.colorado.gov/sites/default/files/rfi_fy_2025-26.pdf).

Requests Affecting Multiple Departments

9. All Departments – The Departments are requested to provide by November 1 of each fiscal year responses to the following:
 - a. Based on the Department's most recent available record, what is the FTE vacancy and turnover rate: (1) by department; (2) by division; (3) by program for programs with at least 20 FTE; and (4) by occupational class for classes that are located within a larger occupational group containing at least 20 FTE.
 - b. To what does the Department attribute this turnover/vacancy experience?
 - c. Do the statewide compensation policies or practices administered by the Department of Personnel help or hinder the department in addressing vacancy or turnover issues?

Comment: The Department of Education submitted a response indicating that the Department's turnover rate for classified staff was 16.2 percent. Including nonclassified staff, who comprise a large share of this Department's staff, the turnover rate was 10.6 percent (61 separations), which the Department considers moderate.³⁴ Responses to this question will be addressed in the employee compensation common policy briefing.

Department of Education Requests

1. Department of Education; and Colorado School for the Deaf and the Blind – The Department of Education and the Colorado School for the Deaf and the Blind are requested to provide to the Joint Budget Committee, by September 1, 2025, detailed information concerning each entity's implementation of the recommendations of the independent review panel for the Colorado School for the Deaf and Blind. The requested information should include both detail on the progress made to date and each entity's plans going forward.

Comment: The Department submitted its response in August 2025.

Background: The Colorado School for the Deaf and the Blind (CSDB) is a state-funded school that was established for the purpose of providing comprehensive educational services for children under the age of twenty-two who are blind and/or deaf. As a "Type 1" agency within the Department of Education, the CSDB is overseen by a seven-member board appointed by the Governor and confirmed by the Senate.

The CSDB operates a residential campus in Colorado Springs and in recent years has served 170 to 200 students on-campus. Colorado students from the ages of birth through twenty-one are eligible to receive services either at or through the CSDB. Students enrolled at CSDB must have a documented hearing and/or vision loss and meet the enrollment criteria established by the Board of Trustees. In addition, pursuant to Section 22-80-102 (2), C.R.S., the CSDB is to "be a resource to school districts, state institutions, and other approved education programs." In this capacity, it provides in-home services to children from birth to age 3 (and their families) through the early intervention (CO-Hears) program and the Early Literacy Development Initiative (ELDI). The school also provides outreach services to school-age students being served in local districts, supported in part by fees paid by the local school districts.

³⁴ https://docs.google.com/document/d/1XMRJyeY7i3FI9TMML0wd_6yVyDW4RDKn-E7AL81GwGQ/edit?tab=t.0

- Seven years ago, external stakeholders voiced a variety of concerns regarding CSDB operations and management to the Committee and to JBC Staff. Concerns included, among others:
- Low academic performance;
- Inadequate spoken language instruction for students suited to such instruction (particularly related to those using cochlear implants); and
- Inadequate statewide services for those functions the CSDB is expected to provide throughout the State, including outreach services to school districts and early intervention services.

Further work with the Department and CSDB ultimately resulted in an independent program review that was issued in August 2019. This report found that there had been multiple recommendations to improve the education for deaf/hard of hearing and blind/visually impaired students for almost 30 years that had not been acted upon. The report included recommendations for improving the various components of the program at the school, as well as services it provides for deaf/hard of hearing and blind/visually impaired students statewide.

Since that time, the CSDB has been submitting reports on its progress in implementing the Independent Program Review recommendations. The 2023 version is posted on-line at the following site:

<https://csdb.colorado.gov/media/10856>. Staff understands that FY 2024 and FY 2025 will be added to the CSDB website later in December, when the website is redone. Staff has also requested that OSPB add the most recent report to its budget request website for CDE RFIs:

<https://drive.google.com/drive/folders/1pG8Xur9W9SfxLW5kqLJFGc2FSncGmA09>

General Staff Notes on CSDB: Staff notes that **CSDB is an expensive placement from a state perspective.**

Appropriations total \$20.6 million, including \$15.8 million General Fund, in FY 2025-26. The majority of funds support on-campus enrollment of 165 students, including 51 in residential services. Enrollment has increased recently but is still well below the pre-pandemic period.³⁵ Excluding early intervention and outreach services, and including residential services, **the average cost of serving a student at CSDB exceeds \$51,000 per student.** This is in part because of the residential services provided for some students. Costs and program outcomes are also affected by the large number of students who suffer from multiple disabilities and are not solely deaf or blind. Because of these factors, it can be difficult to determine both whether CSDB costs are reasonable and whether CSDB outcomes are strong or weak.

Summary of Response: Because of large number of recommendations and the scale of the report, staff has summarized the items in the Executive Summary – Immediate Improvement category and Executive Summary – Long-term Action and State-level Action.

- In general, the report indicates **steady effort and progress** on the independent program review recommendations.
- **JBC Staff is pleased to see CSDB’s progress in obtaining independent accreditation for its deaf and blind schools**, as it is difficult to assess the quality of education at these types of specialized schools otherwise.
- As reflected below, the school notes *that some of its efforts to enhance its School for the Blind have been restricted by state budget constraints.*

	NUMBER COMPLETED	NUMBER IN PROGRESS	NUMBER NOT COMPLETED/NOT STARTED
Executive Summary- Immediate Improvement	11	2	0

³⁵ In FY 2018-19, the school served 180 students on campus.

	NUMBER COMPLETED	NUMBER IN PROGRESS	NUMBER NOT COMPLETED/NOT STARTED
Completed: New evaluation process for superintendent. Board of Trustees trained annually in Board Best Practices and legal requirements. Number of principal positions reduced from five to three, while new coaches were added for math and literacy. CSDB has engaged in instructional improvement, addressed in its Strategic Plan. CSDB website and CDE website are now linked and a “who to contact” resource is added to both organizations’ websites, which is updated. CSDB provides technical assistance and outreach to the new Department of Early Childhood and CSDB staff provide training for early childhood staff. Early intervention staff ensure that family trainings and support offerings are available outside the Pikes Peak Region. CSDB and the CDE have jointly conducted a statewide outreach needs assessment to develop a plan to meet identified needs. CSDB has posted a position for an outreach project coordinator, though that is not yet filled. CSDB provides all students and families access to a bilingual environment (ASL and English).			
In Progress: CSDB should give additional attention to the operations and outcomes of the School for the Blind – in progress - Most recently, CSDB has put forth budget requests to meet the increasing needs in the School for the Blind to include additional FTE, as well as a funding request for a Capital Construction project to renovate West Hall to relocate the School for the Blind to meet increasing enrollment and programming and service needs. These have not moved forward due to state funding constraints. Early intervention staff should ensure that parents have access to a range of communication methodologies – in progress – Colorado Home Intervention Program will continue to support family choice and is working with Early Intervention Colorado to simplify the program for families. As of August 2023, all events have included both ASL and spoken English strategies. In partnership with Early Intervention Colorado, and Colorado Early Hearing Detection and Intervention team, CSDB pulled together a workgroup in 2024 of 22 members, that included professionals in the field parents, and Deaf adults, to make recommendations for statewide systems, programming and areas that need more focus. CSDB continues to meet with EI Colorado staff to determine next steps in addressing the recommendations.			

	NUMBER COMPLETED	NUMBER IN PROGRESS	NUMBER NOT COMPLETED/NOT STARTED
Executive Summary- Long-term Action and State-level Action			
	2	2	0
Completed: CSDB should set an aspirational goal to become a collaborative partner with school districts, families and advocacy groups. CSDB continues to expand partnerships with more than 500 businesses and advocacy groups. CSDB Superintendent should form and develop separate deaf/hard of hearing and blind/visually impaired ongoing advisory councils comprised of a wide range of stakeholders			
In Progress: CSDB should become nationally certified through the appropriate deaf and blind education national accreditation process – in progress – CSDB has started the self-study of the accreditation process to obtain dual accreditation from CEASD and AER. Based on the results of the statewide needs assessment, Outreach staff and CDE personnel in collaboration with school districts should explore different service models. CSDB, in coordination with CDE, should develop partnerships with higher education to enable local district staff to become licensed/certified in areas of critical staff shortage – in progress- CSDB is actively collaborating with the CDE Commissioner’s Office, AU special education directors, and higher education partners to expand service models and address educator shortages in Deaf Education and Visual Impairment.			

2. Department of Education, School Quality and Support, Schools of Choice, Supplemental On-line Education Services – The Department is requested to work with interested stakeholders to review the adequacy of funding for the Colorado Empowered Learning (CEL) program. As part of this review, the Department is requested to:

- Assess the growth and demand for the program, including participation trends and areas of unmet need.
- Evaluate whether additional funding would enhance the availability, accessibility, and quality of online and blended course offerings and professional development opportunities for educators.
- Examine how the program aligns with state educational goals, including equity in access for underserved populations, workforce readiness, and student outcomes.
- Identify any potential barriers to program expansion and recommend strategies to address them.
- The Department is requested to submit a report of its review, along with any recommendations, by November 1st, 2025.

Comment: The Department collaborated with Colorado River BOCES to provide a response. The Supplemental Online Educational Services line item provides a **\$1.22 million appropriation** from the State Public School Fund from money originating from federal mineral lease revenue. Pursuant to statute³⁶, the program requires the Department to select a BOCES “at least every five years” to contract with program providers to provide supplemental online learning services to schools. **The second five year selection process should be occurring within the next year, so this is an appropriate point for determining how to move forward**, including determining whether any statutory changes are warranted. If changes are warranted, the JBC may be the right venue for this.

The Department provides an overview of the program and available data (excerpted below). The Department’s write-up concludes by noting barriers to program expansion data that include: (1) limited outcome data and Department evaluation authority; (2) evolving role, so that some districts are using CDLS to, in effect, provide a district-run online program, which creates ambiguity in its role; (3) increased demand and fixed funding constraints.

The Department suggests: “If the General Assembly determines that additional evaluation of the program’s structure or outcomes is warranted, one potential option could be to:

- 1) authorize the department to extend the existing designation period for a limited time (rather than having the department start the process for a 5-year redesignation),
- 2) authorize the Department and the designated BOCES to collect and share the relevant data to support a more comprehensive review of the program and its alignment within the online learning system, and
- 3) establish clearly defined measures of program effectiveness.”

Staff’s understanding from a response from Colorado River BOCES/CLDS is that it is open to changes to enable better evaluation of its program.

- It is not yet clear to staff if any related statutory change is needed to improve the flow of data and allow further evaluation or for any of the other items above. However, the Committee should discuss with the Department the best path for moving forward.
- Staff recognizes that the program currently feels constrained by the flat appropriation provided, which combines with charges to local districts of up to \$250 per course to support students. Statute requires that “Supplemental online education courses must be provided to a school district, charter school, or BOCES at an affordable total program cost for high-quality, accredited courses with local support.” *It appears that, under current law, the program could increase charges to school districts. This would be the cheapest near term option from a state perspective.*
- The state’s resources are very constrained this year. If the JBC is interested in an increase, it should also consider if such an increase should time-limited, while the Department further explores program outcomes, as well as costs.

Staff has requested that the Department and OSPB upload the full response so that it is available at <https://drive.google.com/drive/folders/1pG8Xur9W9SfxLW5kqLJFGc2FSncGmA09>.

Most of the following material is excerpted directly from the CDE RFI response, focusing on the response regarding online and blended classes for students. Emphasis has been added.

³⁶ Section 22-5-119, C.R.S.

Background

“Originally established through H.B. 06-1008 and expended via H.B. 16-1222, the Colorado Empowered Learning (CEL) program was created to expand access to high-quality online and blended learning opportunities for Colorado students and educators. The program includes four primary components: Online Supplemental Courses: Provided statewide through Colorado Digital Learning Solutions (CDLS).

- Online Supplemental Courses: Provided statewide through Colorado Digital Learning Solutions (CDLS).
- Professional Development for Educators: Delivered by the iLearn Collaborative (ILC), offering courses and coaching to support effective blended and online instruction.
- Open Educational Resources (OER): Development of OERColorado, a shared repository of openly licensed instructional materials.
- Synchronous Online Learning Pilot: A “CC-Live” initiative connecting licensed teachers to classrooms with teacher shortages through real-time virtual instruction.

The Colorado Department of Education (CDE) — in consultation with the statewide BOCES association — designates a Board of Cooperative Educational Services (BOCES) to lead, manage, and administer the program. The Colorado River BOCES was first designated to administer CEL in 2017 and was re-designated in 2022 for a five-year term that extends through June 30, 2026.

Among the various components of the CEL program, the online supplemental courses offered through CDLS remain the most widely utilized and in-demand offering, serving students in more than one hundred districts each year. These are individual online courses — rather than full-time online school programs — that supplement a student’s schedule at their local school or district. Students remain enrolled in their home district, which partners with CDLS to provide access to specific subjects or electives that the district cannot offer due to limited staffing, scheduling conflicts, or small class sizes. CDLS employs licensed Colorado teachers and offers more than 250 semester courses across core academic subjects, Advanced Placement (AP), world languages, and electives.

Over time, Colorado’s online learning landscape has expanded to include multi-district online schools (MDOLS), single-district online schools (SDOLS), and single district online programs (SDOPs) authorized under Article 30.7 of Title 22, C.R.S. Many of these programs are operated by school districts under contracts with private education management organizations, which deliver instruction and administrative services on behalf of the district or local education agency (LEA). These models provide both full-time and part-time online learning options for students statewide but differ from CEL in structure, purpose, and funding. Whereas MDOLS and SDOLS receive per-pupil revenue through their authorizing districts and are often managed by contract providers, CDLS operates as a nonprofit, state-supported provider of supplemental courses that expand access for students who remain enrolled in their local districts serving as an equitable access point for districts that lack the capacity to independently operate a full online program. CEL’s funding model is fixed through an annual state appropriation rather than tied to student enrollment. To help offset costs under the program’s fixed state appropriation, CDLS is authorized to charge districts a modest per-course enrollment fee, typically ranging from \$100 to \$250 per student per course.”

In response to a JBC Staff question, CDLS provided data indicating that state support through the Colorado River BOCES represents 25 percent of its budget (\$0.7M). ***District payments for classes cover 65 percent of its budget (\$1.855M)***, while the balance is reserve.

Growth and Demand for Program

Data provided by the Department and CDLS demonstrates the growth of the program during the pandemic. **As of September 2025, the program had 1,287 students enrolled in 3,804 fall course offerings.** This is far less than the figures at the height of the pandemic, but enrollment is double the FY 2018-19 number and appears to be rising again.

“In the 2025–26 school year, CDLS served more than 100 districts, including 16 new district participants, with approximately **68 percent of students enrolled from small rural or rural communities.** Enrollment from small rural districts increased by five percentage points over the prior year, reflecting continued need in areas where teacher shortages and small cohort sizes limit local course offerings.

Districts report using CDLS to:

- Provide access to advanced coursework, including AP and concurrent-enrollment offerings;
- Address teacher shortages in specialized content areas; and
- Support credit-recovery or flexible scheduling for students needing alternative paths to complete graduation requirements....

In recent years, as demand for flexible learning options has increased, **some districts have expanded their use of CDLS to support students taking most or all of their coursework online** — particularly in communities without other online program options.”

The Department’s response compared the CLDS program to the 44 multi-district online and 16 single district on line schools operating in Colorado. **As of FY 2024-25, total online enrollment was 33,629 statewide at the multi- and single-district online schools.** “Within this broader context, CEL’s structure differs fundamentally from district-operated online schools in both model and funding.”

Evaluate whether additional funding would enhance the availability, accessibility, and the quality of online and blended course offerings and professional development opportunities for educators

The Department’s response defers to the JBC, rather than making a recommendation. Instead, it notes the funding structure and provides some observations.

- “Colorado River BOCES currently receives an annual state appropriation of \$1.2 million to administer CEL and the BOCES retains approximately 6.2 percent of the total appropriation for indirect costs and administrative functions.³⁷ The remaining funds are then distributed nearly evenly between CDLS and ILC.³⁸
- CDLS is authorized to charge districts a per-course enrollment fee, typically ranging from \$100 to \$250 per student per course, to help offset delivery costs and sustain instructional quality. Similarly, ILC charges educators \$50 per course for educator professional learning and provides limited consultation to districts at no charge, up to \$5,000 per engagement.

³⁷ Statute authorizes up to ten percent.

³⁸ CDLS provides student courses. ILC provides teacher professional development services.

While the Department cannot assess whether additional funding would improve access or quality, available information along with feedback from the BOCES and providers suggest several factors relevant to future considerations:

- *Fixed funding model:* The CEL appropriation has remained constant since FY 2018-19. Because it is not tied to enrollment or participation levels, the program's ability to scale or adjust to changes in statewide demand is limited.
- *Provider capacity:* Both CDLS and ILC report operating near or at current capacity under the existing appropriation. For example, ILC maintains a waitlist for districts seeking additional consultation services.
- *Data and quality evaluation:* CDE does not currently collect student-level data for CDLS or participant-level outcome data for ILC beyond enrollment and completion counts. This limits the Department's ability to analyze quality, measure student outcomes, or evaluate how funding levels relate to effectiveness.
- *Assessment participation:* Students enrolled in online courses typically complete statewide assessments through their home districts, but participation rates in online programs vary, which constrains the state's ability to assess program alignment with academic standards."

Department Annual Performance Report

Departments must publish an **Annual Performance Report**³⁹ for the *previous state fiscal year* by November 1 of each year. This report summarizes the Department's performance plan and most recent performance evaluation. In addition, departments develop and submit a **Performance Plan**⁴⁰ for the *current fiscal year* to the Joint Budget Committee and the relevant Joint Committee of Reference by July 1 of each year.

Per statute⁴¹, the Joint Budget Committee must consider performance plans submitted by departments and may prioritize budget requests intended to enhance productivity, improve efficiency, reduce costs, and eliminate waste. To find the performance plans, search the Office of State Planning and Budgeting website and select the [performance plan](http://www.colorado.gov/pacific/performancemanagement/department-performance-plans) (www.colorado.gov/pacific/performancemanagement/department-performance-plans).

³⁹ Section 2-7-205, C.R.S.

⁴⁰ Section 2-7-204 (3)(a), C.R.S.

⁴¹ Section 2-7-204 (6), C.R.S.

Appendix A: Numbers Pages

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

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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Department of Education
Susana Cordova, Commissioner

(1) Management and Administration

Funding for the State Board of Education, the Commissioner of Education, and general department administrative responsibilities.

(A) Administration and Centrally-Appropriated Line Items

State Board of Education	<u>418,474</u>	<u>475,128</u>	<u>591,597</u>	<u>598,447</u>
FTE	2.5	2.5	2.5	2.5
General Fund	418,474	475,128	591,597	598,447
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
General Department and Program Administration	<u>6,348,949</u>	<u>6,481,682</u>	<u>7,130,010</u>	<u>7,476,637</u> *
FTE	43.2	46.0	46.2	47.1
General Fund	2,968,442	3,222,669	3,398,673	3,542,808
Cash Funds	152,594	242,542	189,578	193,586
Reappropriated Funds	3,227,913	3,016,471	3,541,759	3,740,243
Federal Funds	0	0	0	0
Grants Administration	<u>0</u>	<u>651,491</u>	<u>589,017</u>	<u>611,456</u>
FTE	0.0	1.0	0.5	0.4
General Fund	0	480,057	434,356	446,180
Cash Funds	0	171,434	154,661	165,276

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
CORE Payroll	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,387</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	10,164	
Cash Funds	0	0	0	3,883	
Reappropriated Funds	0	0	0	2,306	
Federal Funds	0	0	0	8,034	
Unfunded Liability Amortization Equalization					
Disbursement Payments	<u>0</u>	<u>5,358,464</u>	<u>6,255,840</u>	<u>7,154,161</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	1,998,998	2,501,587	3,008,995	
General Fund Exempt	0	0	0	0	
Cash Funds	0	488,726	969,318	1,049,572	
Reappropriated Funds	0	655,574	665,340	805,673	
Federal Funds	0	2,215,166	2,119,595	2,289,921	
Step Pay	<u>0</u>	<u>1,570,898</u>	<u>377,596</u>	<u>672,640</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	551,383	144,466	507,163	
Cash Funds	0	77,143	57,000	42,981	
Reappropriated Funds	0	205,099	37,338	28,466	
Federal Funds	0	737,273	138,792	94,030	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Health, Life, and Dental	<u>5,197,910</u>	<u>8,731,241</u>	<u>10,185,306</u>	<u>12,103,086</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	3,478,301	3,396,511	4,245,500	4,799,409	
General Fund Exempt	0	0	0	0	
Cash Funds	810,609	1,135,475	1,621,444	2,039,211	
Reappropriated Funds	909,000	968,342	962,909	1,385,838	
Federal Funds	0	3,230,913	3,355,453	3,878,628	
Short-term Disability	<u>31,514</u>	<u>64,545</u>	<u>43,788</u>	<u>50,079</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	27,325	26,181	17,808	21,063	
General Fund Exempt	0	0	0	0	
Cash Funds	4,189	5,137	6,486	7,347	
Reappropriated Funds	0	0	4,657	5,640	
Federal Funds	0	33,227	14,837	16,029	
Paid Family Medical Leave Insurance	<u>0</u>	<u>50,311</u>	<u>281,513</u>	<u>321,937</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	49,034	113,206	135,405	
General Fund Exempt	0	0	0	0	
Cash Funds	0	1,277	42,985	47,231	
Reappropriated Funds	0	0	29,940	36,255	
Federal Funds	0	0	95,382	103,046	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Salary Survey	<u>1,502,424</u>	<u>1,999,620</u>	<u>1,659,158</u>	<u>2,249,446</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,046,240	778,984	649,333	850,268	
General Fund Exempt	0	0	0	0	
Cash Funds	118,079	163,902	251,468	353,093	
Reappropriated Funds	338,105	240,788	182,709	270,332	
Federal Funds	0	815,946	575,648	775,753	
PERA Direct Distribution	<u>192,678</u>	<u>1,304,359</u>	<u>1,293,177</u>	<u>1,301,941</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	142,198	963,385	957,714	964,738	
General Fund Exempt	0	0	0	0	
Cash Funds	28,890	195,067	197,927	199,197	
Reappropriated Funds	21,590	145,907	137,536	138,006	
Federal Funds	0	0	0	0	
Temporary Employees Related to Authorized Leave	<u>0</u>	<u>29,961</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	29,961	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Workers' Compensation	<u>63,738</u>	<u>253,391</u>	<u>312,534</u>	<u>348,810</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	63,738	124,390	150,161	167,590	
General Fund Exempt	0	0	0	0	
Cash Funds	0	10,305	40,784	45,519	
Reappropriated Funds	0	0	10,562	11,788	
Federal Funds	0	118,696	111,027	123,913	
Legal Services	<u>1,550,421</u>	<u>1,324,188</u>	<u>1,194,782</u>	<u>1,444,458</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	928,297	818,348	738,375	892,675	
General Fund Exempt	0	0	0	0	
Cash Funds	584,295	443,603	400,252	483,893	
Reappropriated Funds	37,829	62,237	56,155	67,890	
Federal Funds	0	0	0	0	
Administrative Law Judge Services	<u>187,253</u>	<u>209,603</u>	<u>251,414</u>	<u>190,030</u> *	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	187,253	209,603	251,414	190,030	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payment to Risk Management and Property Funds	<u>1,504,490</u>	<u>821,832</u>	<u>1,024,799</u>	<u>618,696</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,504,490	821,832	1,024,799	618,696	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Leased Space	<u>89,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	75,133	0	0	0	
Cash Funds	14,859	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Capitol Complex Leased Space	<u>321,888</u>	<u>118,742</u>	<u>1,288,751</u>	<u>1,026,933</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	154,336	118,742	367,293	255,018	
Cash Funds	57,552	0	234,554	162,856	
Reappropriated Funds	110,000	0	117,276	81,427	
Federal Funds	0	0	569,628	527,632	
CORE Operations	<u>228,808</u>	<u>66,377</u>	<u>53,850</u>	<u>214,577</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	114,393	33,185	26,922	107,277	
Cash Funds	88,642	25,715	20,862	83,129	
Reappropriated Funds	25,773	7,477	6,066	24,171	
Federal Funds	0	0	0	0	
SUBTOTAL - (A) Administration and Centrally-					
Appropriated Line Items	17,638,539	29,511,833	32,533,132	36,407,721	11.9%
FTE	<u>45.7</u>	<u>49.5</u>	<u>49.2</u>	<u>50.0</u>	<u>1.6%</u>
General Fund	10,921,367	13,888,788	15,361,790	16,925,896	10.2%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	2,046,962	3,169,929	4,438,733	5,066,804	14.1%
Reappropriated Funds	4,670,210	5,301,895	5,752,247	6,598,035	14.7%
Federal Funds	0	7,151,221	6,980,362	7,816,986	12.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
(B) Information Technology					
Information Technology Services	<u>5,991,190</u>	<u>5,198,114</u>	<u>6,165,688</u>	<u>6,084,439</u>	
FTE	35.9	36.9	36.4	36.4	
General Fund	5,749,687	5,148,114	5,406,803	5,325,554	
Cash Funds	241,503	50,000	223,161	223,161	
Reappropriated Funds	0	0	535,724	535,724	
Federal Funds	0	0	0	0	
Payments to OIT	<u>1,209,781</u>	<u>1,579,878</u>	<u>1,030,649</u>	<u>939,638</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	610,015	1,166,192	760,778	693,599	
Cash Funds	275,511	318,377	204,391	186,341	
Reappropriated Funds	324,255	95,309	65,480	59,698	
Federal Funds	0	0	0	0	
IT Accessibility	<u>329,270</u>	<u>898,213</u>	<u>0</u>	<u>173,952</u>	*
FTE	1.8	0.0	0.0	0.9	
General Fund	265,270	896,035	0	173,952	
Cash Funds	64,000	2,178	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Information Technology Asset Maintenance	<u>969,147</u>	<u>969,147</u>	<u>969,147</u>	<u>969,147</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	969,147	969,147	969,147	969,147	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Disaster Recovery	<u>19,095</u>	<u>19,714</u>	<u>19,722</u>	<u>19,722</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	19,095	19,714	19,722	19,722	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Information Technology	8,518,483	8,665,066	8,185,206	8,186,898	0.0%
FTE	<u>37.7</u>	<u>36.9</u>	<u>36.4</u>	<u>37.3</u>	<u>2.5%</u>
General Fund	7,613,214	8,199,202	7,156,450	7,181,974	0.4%
Cash Funds	581,014	370,555	427,552	409,502	(4.2%)
Reappropriated Funds	324,255	95,309	601,204	595,422	(1.0%)
Federal Funds	0	0	0	0	0.0%

(C) Special Purpose

S.B. 24-162 Training for LEPs responding to harassment and discrimination

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
BOCES Funding per Section 22-5-122, C.R.S.	<u>3,256,616</u>	<u>3,327,275</u>	<u>3,327,275</u>	<u>3,330,051</u>	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	3,256,616	3,327,275	3,327,275	3,330,051	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Interstate Compact on Educational Opportunity for Military Children	<u>21,298</u>	<u>21,298</u>	<u>21,298</u>	<u>21,298</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	21,298	21,298	21,298	21,298	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Reprinting and Distributing Laws Concerning Education	<u>25,517</u>	<u>24,955</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	25,517	24,955	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 23-029 School Discipline Task Force	<u>87,424</u>	<u>42,003</u>	<u>0</u>	<u>0</u>	
FTE	0.5	0.0	0.0	0.0	
General Fund	87,424	42,003	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Colorado Student Leaders Institute	<u>69,134</u>	<u>208,914</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.1	0.0	0.0	
General Fund	69,134	208,914	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (C) Special Purpose	3,459,989	3,624,445	3,348,573	3,351,349	0.1%
FTE	<u>1.5</u>	<u>1.1</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0%</u>
General Fund	156,558	250,917	0	0	0.0%
Cash Funds	3,303,431	3,373,528	3,348,573	3,351,349	0.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
(D) Indirect Cost Assessment					
Indirect Cost Assessment	<u>0</u>	<u>886,498</u>	<u>967,042</u>	<u>967,042</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	510,979	591,523	591,523	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	375,519	375,519	375,519	
SUBTOTAL - (D) Indirect Cost Assessment	0	886,498	967,042	967,042	0.0%
FTE	<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	0.0%
Cash Funds	0	510,979	591,523	591,523	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	375,519	375,519	375,519	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
TOTAL - (1) Management and Administration	29,617,011	42,687,842	45,033,953	48,913,010	8.6%
<i>FTE</i>	<u>84.9</u>	<u>87.5</u>	<u>86.6</u>	<u>88.3</u>	<u>2.0%</u>
General Fund	18,691,139	22,338,907	22,518,240	24,107,870	7.1%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	5,931,407	7,424,991	8,806,381	9,419,178	7.0%
Reappropriated Funds	4,994,465	5,397,204	6,353,451	7,193,457	13.2%
Federal Funds	0	7,526,740	7,355,881	8,192,505	11.4%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(2) Statewide Assessment Program

Funding for the staff, operating expenses, and contract expenses associated with the State's standardized assessments.

Statewide Assessment Program	<u>29,610,515</u>	<u>31,601,372</u>	<u>32,991,220</u>	<u>32,830,529</u>	*
FTE	16.5	19.9	19.9	19.9	
General Fund	0	0	0	0	
Cash Funds	20,633,589	24,737,026	25,179,138	24,968,579	
Reappropriated Funds	0	0	0	0	
Federal Funds	8,976,926	6,864,346	7,812,082	7,861,950	
TOTAL - (2) Statewide Assessment Program	29,610,515	31,601,372	32,991,220	32,830,529	(0.5%)
FTE	<u>16.5</u>	<u>19.9</u>	<u>19.9</u>	<u>19.9</u>	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	20,633,589	24,737,026	25,179,138	24,968,579	(0.8%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	8,976,926	6,864,346	7,812,082	7,861,950	0.6%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(3) School District Operations

This section provides funding that is distributed to public schools and school districts, as well as funding for Department staff who administer this funding or who provide direct support to schools and school districts.

(A) Public School Finance

Administration	<u>4,384,542</u>	<u>4,000,222</u>	<u>2,471,809</u>	<u>2,522,138</u>	
FTE	15.5	17.5	17.5	17.5	
General Fund	1,481,791	2,105,942	2,210,618	2,257,217	
Cash Funds	2,902,751	1,894,280	261,191	264,921	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Financial Transparency System Maintenance	<u>87,896</u>	<u>90,671</u>	<u>92,786</u>	<u>97,731</u>	
FTE	1.0	0.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	87,896	90,671	92,786	97,731	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
State Share of Districts' Total Program Funding	<u>4,996,063,570</u>	<u>5,569,835,306</u>	<u>5,450,390,048</u>	<u>5,617,527,291</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	4,238,686,861	4,238,686,861	3,095,718,552	3,145,718,552	
General Fund Exempt	0	0	1,292,968,309	1,292,968,309	
Cash Funds	757,376,709	1,331,148,445	1,061,703,187	1,178,840,430	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Extended High School	<u>0</u>	<u>22,376,720</u>	<u>17,856,832</u>	<u>3,849,216</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	22,376,720	17,856,832	3,849,216	
School Finance Audit Payments	<u>5,251,851</u>	<u>1,621,801</u>	<u>3,000,000</u>	<u>3,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	5,251,851	1,621,801	3,000,000	3,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
At-risk Per Pupil Additional Funding	<u>4,999,997</u>	<u>4,999,994</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	4,999,997	4,999,994	0	0	
At-risk Supplemental Aid	<u>7,009,989</u>	<u>6,727,485</u>	<u>7,009,989</u>	<u>3,504,995</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	7,009,989	6,727,485	7,009,989	3,504,995	
District Per Pupil Reimbursements for Juveniles Held in Jail	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	10,000	10,000	10,000	10,000	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Additional Funding for Rural Districts and Institute					
Charter Schools	<u>30,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	30,000,000	0	0	0	
Mill Levy Override Matching Pursuant to Sec.					
22-54-107.9, C.R.S.	<u>32,511,319</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	32,511,319	0	0	0	
Contingency Reserve Fund	<u>0</u>	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	1,000,000	1,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
New Arrival Students Funding	<u>23,950,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	23,950,000	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
SUBTOTAL - (A) Public School Finance	5,104,269,164	5,609,662,199	5,481,831,464	5,631,511,371	2.7%
<i>FTE</i>	<u>16.5</u>	<u>17.5</u>	<u>18.5</u>	<u>18.5</u>	<u>0.0%</u>
General Fund	4,240,168,652	4,240,792,803	3,097,929,170	3,147,975,769	1.6%
General Fund Exempt	0	0	1,292,968,309	1,292,968,309	0.0%
Cash Funds	864,100,512	1,368,869,396	1,090,933,985	1,190,567,293	9.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(B) Categorical Programs

(1) District Programs Required by Statute

Special Education - Children with Disabilities	<u>561,542,608</u>	<u>588,527,830</u>	<u>591,135,231</u>	<u>601,561,268</u>	*
<i>FTE</i>	63.0	100.0	100.0	100.0	
General Fund	93,572,347	93,572,347	93,572,347	93,572,347	
Cash Funds	247,285,957	281,992,829	295,122,451	305,228,516	
Reappropriated Funds	0	0	191,090	191,090	
Federal Funds	220,684,304	212,962,654	202,249,343	202,569,315	
English Language Proficiency Program	<u>42,681,475</u>	<u>44,954,232</u>	<u>47,603,560</u>	<u>48,312,429</u>	*
<i>FTE</i>	4.6	4.6	4.6	4.6	
General Fund	3,101,598	3,101,598	3,101,598	3,101,598	
Cash Funds	28,192,293	31,500,608	32,764,666	33,454,194	
Reappropriated Funds	0	0	0	0	
Federal Funds	11,387,584	10,352,026	11,737,296	11,756,637	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
SUBTOTAL -	604,224,083	633,482,062	638,738,791	649,873,697	1.7%
<i>FTE</i>	<u>67.6</u>	<u>104.6</u>	<u>104.6</u>	<u>104.6</u>	<u>0.0%</u>
General Fund	96,673,945	96,673,945	96,673,945	96,673,945	0.0%
Cash Funds	275,478,250	313,493,437	327,887,117	338,682,710	3.3%
Reappropriated Funds	0	0	191,090	191,090	0.0%
Federal Funds	232,071,888	223,314,680	213,986,639	214,325,952	0.2%
(2) Other Categorical Programs					
Public School Transportation	<u>68,839,945</u>	<u>71,840,106</u>	<u>73,461,986</u>	<u>75,744,349</u>	*
<i>FTE</i>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	
General Fund	36,922,227	36,922,227	36,922,227	36,922,227	
Cash Funds	31,884,000	34,905,938	36,501,594	38,783,957	
Reappropriated Funds	33,718	11,941	38,165	38,165	
Federal Funds	0	0	0	0	
Transfer to the Department of Higher Education for Distribution of State Assistance for Career and Technical Education	<u>30,514,944</u>	<u>31,993,182</u>	<u>32,689,057</u>	<u>33,769,287</u>	*
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
General Fund	17,792,850	17,792,850	17,792,850	17,792,850	
Cash Funds	12,722,094	14,200,332	14,896,207	15,976,437	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Special Education Programs for Gifted and Talented					
Children	<u>14,669,280</u>	<u>15,829,446</u>	<u>16,793,762</u>	<u>18,225,349</u>	*
FTE	1.5	1.5	1.5	1.5	
General Fund	5,500,000	5,500,000	5,500,000	5,500,000	
Cash Funds	9,169,280	10,329,446	11,293,762	12,725,349	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Expelled and At-risk Student Services Grant Program	<u>9,471,511</u>	<u>9,548,112</u>	<u>9,473,039</u>	<u>9,478,248</u>	*
FTE	1.0	1.0	1.0	1.0	
General Fund	5,759,731	5,788,807	5,788,807	5,788,807	
Cash Funds	3,711,780	3,759,305	3,684,232	3,689,441	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Small Attendance Center Aid	<u>1,599,991</u>	<u>1,604,359</u>	<u>1,606,548</u>	<u>1,607,186</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	787,645	787,645	787,645	787,645	
Cash Funds	812,346	816,714	818,903	819,541	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Comprehensive Health Education	<u>1,009,575</u>	<u>1,015,502</u>	<u>1,115,829</u>	<u>1,117,866</u>	*
FTE	1.0	1.0	1.0	1.0	
General Fund	300,000	300,000	300,000	300,000	
Cash Funds	709,575	715,502	815,829	817,866	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
SUBTOTAL -	126,105,246	131,830,707	135,140,221	139,942,285	3.6%
<i>FTE</i>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>	<u>0.0%</u>
General Fund	67,062,453	67,091,529	67,091,529	67,091,529	0.0%
Cash Funds	59,009,075	64,727,237	68,010,527	72,812,591	7.1%
Reappropriated Funds	33,718	11,941	38,165	38,165	0.0%
Federal Funds	0	0	0	0	0.0%
SUBTOTAL - (B) Categorical Programs	730,329,329	765,312,769	773,879,012	789,815,982	2.1%
<i>FTE</i>	<u>73.1</u>	<u>110.1</u>	<u>110.1</u>	<u>110.1</u>	<u>0.0%</u>
General Fund	163,736,398	163,765,474	163,765,474	163,765,474	0.0%
Cash Funds	334,487,325	378,220,674	395,897,644	411,495,301	3.9%
Reappropriated Funds	33,718	11,941	229,255	229,255	0.0%
Federal Funds	232,071,888	223,314,680	213,986,639	214,325,952	0.2%
(C) Federal and Other Direct Support					
Appropriated Sponsored Programs	<u>770,548,842</u>	<u>539,743,335</u>	<u>260,503,302</u>	<u>260,703,874</u>	
<i>FTE</i>	<u>56.1</u>	<u>59.8</u>	<u>61.3</u>	<u>61.3</u>	
General Fund	0	520,976	0	0	
Cash Funds	959,995	4,984,372	7,503,302	7,503,302	
Reappropriated Funds	0	0	0	0	
Federal Funds	769,588,847	534,237,987	253,000,000	253,200,572	
SUBTOTAL - (C) Federal and Other Direct Support	770,548,842	539,743,335	260,503,302	260,703,874	0.1%
<i>FTE</i>	<u>56.1</u>	<u>59.8</u>	<u>61.3</u>	<u>61.3</u>	<u>0.0%</u>
General Fund	0	520,976	0	0	0.0%
Cash Funds	959,995	4,984,372	7,503,302	7,503,302	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	769,588,847	534,237,987	253,000,000	253,200,572	0.1%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(D) Nutrition

(I) Healthy School Meals for All

Program Administration	<u>267,313</u>	<u>533,981</u>	<u>436,824</u>	<u>836,824</u>	
FTE	3.1	3.2	3.2	3.2	
General Fund	0	0	0	0	
General Fund Exempt	267,313	0	0	0	
Cash Funds	0	533,981	436,824	836,824	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Meal Reimbursements	<u>162,062,095</u>	<u>127,820,967</u>	<u>116,401,969</u>	<u>116,401,969</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
General Fund Exempt	155,578,645	0	0	0	
Cash Funds	6,483,450	127,820,967	116,401,969	116,401,969	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local Food Purchasing Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Local Food Technical Assistance Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Wage Distributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	162,329,408	128,354,948	116,838,793	117,238,793	0.3%
FTE	<u>3.1</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
General Fund Exempt	155,845,958	0	0	0	0.0%
Cash Funds	6,483,450	128,354,948	116,838,793	117,238,793	0.3%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
(II) Other Nutrition Programs					
State Match for School Lunch Program	<u>2,472,644</u>	<u>2,472,644</u>	<u>2,472,644</u>	<u>2,472,644</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,472,644	2,472,644	2,472,644	2,472,644	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Federal Nutrition Programs	<u>265,553,674</u>	<u>285,061,666</u>	<u>338,222,699</u>	<u>338,283,206</u>	
FTE	9.0	17.0	17.0	17.0	
General Fund	98,433	102,810	111,060	113,764	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	265,455,241	284,958,856	338,111,639	338,169,442	
Child Nutrition School Lunch Protection Program	<u>917,065</u>	<u>224,129</u>	<u>841,460</u>	<u>841,460</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	880,855	0	0	0	
Cash Funds	36,210	224,129	841,460	841,460	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Summer Electronic Benefits Transfer for Children Program	<u>0</u>	<u>203,890</u>	<u>447,902</u>	<u>453,064</u>	
FTE	0.0	1.7	1.7	1.7	
General Fund	0	203,890	223,935	229,097	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	223,967	223,967	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Start Smart Nutrition Program Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Smart Start Nutrition Program	<u>260,058</u>	<u>54,230</u>	<u>296,484</u>	<u>296,484</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	260,058	54,230	296,484	296,484	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local School Food Purchasing Programs	<u>672,620</u>	<u>673,366</u>	<u>675,729</u>	<u>675,729</u>	
FTE	0.4	0.4	0.4	0.4	
General Fund	672,620	0	0	0	
Cash Funds	0	673,366	675,729	675,729	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	269,876,061	288,689,925	342,956,918	343,022,587	0.0%
FTE	<u>9.4</u>	<u>19.1</u>	<u>19.1</u>	<u>19.1</u>	<u>0.0%</u>
General Fund	1,651,908	306,700	334,995	342,861	2.3%
Cash Funds	2,768,912	3,424,369	4,286,317	4,286,317	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	265,455,241	284,958,856	338,335,606	338,393,409	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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SUBTOTAL - (D) Nutrition	432,205,469	417,044,873	459,795,711	460,261,380	0.1%
<i>FTE</i>	<u>12.5</u>	<u>22.3</u>	<u>22.3</u>	<u>22.3</u>	<u>0.0%</u>
General Fund	1,651,908	306,700	334,995	342,861	2.3%
General Fund Exempt	155,845,958	0	0	0	0.0%
Cash Funds	9,252,362	131,779,317	121,125,110	121,525,110	0.3%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	265,455,241	284,958,856	338,335,606	338,393,409	0.0%

(E) Capital Construction

Division of Public School Capital Construction Assistance	<u>1,462,498</u>	<u>1,612,285</u>	<u>1,877,508</u>	<u>1,925,630</u>	
<i>FTE</i>	0.0	16.0	16.0	16.0	
General Fund	0	0	0	0	
Cash Funds	1,462,498	1,612,285	1,877,508	1,925,630	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Public School Capital Construction Assistance Board -					
Lease Payments	<u>92,627,976</u>	<u>77,103,152</u>	<u>150,000,000</u>	<u>150,000,000</u>	
<i>FTE</i>	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	92,627,976	77,103,152	150,000,000	150,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Public School Capital Construction Assistance Board -					
Cash Grants	<u>127,341,788</u>	<u>135,421,914</u>	<u>119,027,360</u>	<u>140,068,774</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	127,341,788	135,421,914	119,027,360	140,068,774	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Financial Assistance Priority Assessment	<u>113,200</u>	<u>138,200</u>	<u>150,000</u>	<u>600,000</u> *	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	113,200	138,200	150,000	600,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
State Aid for Charter School Facilities	<u>43,234,671</u>	<u>42,892,693</u>	<u>42,280,571</u>	<u>42,280,571</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	43,234,671	42,892,693	42,280,571	42,280,571	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Distributions related to mascots pursuant to Sec.22-1-133 (7)(b)(II), C.R.S.,	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	300,000	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
SUBTOTAL - (E) Capital Construction	265,080,133	257,168,244	313,335,439	334,874,975	6.9%
<i>FTE</i>	<u>0.0</u>	<u>16.0</u>	<u>16.0</u>	<u>16.0</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	265,080,133	257,168,244	313,335,439	334,874,975	6.9%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(F) Indirect Cost Assessment

Indirect Cost Assessment	<u>0</u>	<u>0</u>	<u>3,967,960</u>	<u>3,967,960</u>	
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	25,000	25,000	
Reappropriated Funds	0	0	128,142	128,142	
Federal Funds	0	0	3,814,818	3,814,818	
SUBTOTAL - (F) Indirect Cost Assessment	0	0	3,967,960	3,967,960	0.0%
<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	0.0%
Cash Funds	0	0	25,000	25,000	0.0%
Reappropriated Funds	0	0	128,142	128,142	0.0%
Federal Funds	0	0	3,814,818	3,814,818	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
TOTAL - (3) School District Operations	7,302,432,937	7,588,931,420	7,293,312,888	7,481,135,542	2.6%
<i>FTE</i>	<u>158.2</u>	<u>225.7</u>	<u>228.2</u>	<u>228.2</u>	<u>0.0%</u>
General Fund	4,405,556,958	4,405,385,953	3,262,029,639	3,312,084,104	1.5%
General Fund Exempt	155,845,958	0	1,292,968,309	1,292,968,309	0.0%
Cash Funds	1,473,880,327	2,141,022,003	1,928,820,480	2,065,990,981	7.1%
Reappropriated Funds	33,718	11,941	357,397	357,397	0.0%
Federal Funds	1,267,115,976	1,042,511,523	809,137,063	809,734,751	0.1%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(4) Educator Talent

Funding for the Office of Professional Services and programs related to educator effectiveness.

Office of Professional Services	<u>3,143,308</u>	<u>3,712,363</u>	<u>3,706,445</u>	<u>3,769,810</u>	
FTE	27.8	27.2	27.2	27.2	
General Fund	514,588	586,678	804,147	819,734	
Cash Funds	2,628,720	3,125,685	2,902,298	2,950,076	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Educator Effectiveness Unit Administration	 <u>3,321,533</u>	 <u>3,460,402</u>	 <u>3,638,702</u>	 <u>3,615,807</u>	
FTE	18.2	18.2	18.2	18.2	
General Fund	3,133,979	3,321,866	3,484,391	3,457,616	
Cash Funds	187,554	138,536	154,311	158,191	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Quality Teacher Recruitment Program	 <u>2,988,409</u>	 <u>2,956,250</u>	 <u>3,000,000</u>	 <u>3,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	2,988,409	2,956,250	3,000,000	3,000,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Educator Recruitment and Retention Program	<u>4,984,347</u>	<u>4,999,945</u>	<u>5,000,000</u>	<u>5,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	4,984,347	4,999,945	5,000,000	5,000,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Leadership Pilot Program	<u>240,799</u>	<u>236,932</u>	<u>250,000</u>	<u>250,000</u>	
FTE	1.2	1.2	1.2	1.2	
General Fund	240,799	236,932	250,000	250,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Teacher Degree Apprenticeship Program	<u>0</u>	<u>132,172</u>	<u>103,949</u>	<u>106,844</u>	
FTE	0.0	1.0	1.0	1.0	
General Fund	0	132,172	103,949	106,844	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Transfer to Dept. of Higher Ed for student educator stipend program	<u>0</u>	<u>3,273,086</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
Cash Funds	0	3,273,086	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
TOTAL - (4) Educator Talent	14,678,396	18,771,150	15,699,096	15,742,461	0.3%
<i>FTE</i>	<u>47.2</u>	<u>47.6</u>	<u>47.6</u>	<u>47.6</u>	<u>0.0%</u>
General Fund	11,862,122	12,233,843	12,642,487	12,634,194	(0.1%)
Cash Funds	2,816,274	6,537,307	3,056,609	3,108,267	1.7%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(5) Student Learning

Funding for learning supports, intervention, planning, early literacy, and facility schools.

(A) Learning Supports, Intervention, and Planning

Preschool to Postsecondary Education Alignment	<u>717,222</u>	<u>709,607</u>	<u>779,088</u>	<u>801,895</u>
FTE	4.0	4.0	4.0	4.0
General Fund	53,881	35,014	39,025	40,046
Cash Funds	663,341	674,593	740,063	761,849
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Computer Science Education Grants	<u>491,014</u>	<u>526,056</u>	<u>0</u>	<u>0</u>
FTE	0.4	0.4	0.0	0.0
General Fund	0	0	0	0
Cash Funds	491,014	526,056	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
H.B. 24-1446 Professional Development for Science Teachers	<u>0</u>	<u>189,021</u>	<u>0</u>	<u>0</u>
FTE	0.0	0.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	0	189,021	0	0

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Colorado High-impact Tutoring Program	<u>4,463,759</u>	<u>4,942,615</u>	<u>0</u>	<u>0</u>	
FTE	1.2	1.2	0.0	0.0	
General Fund	4,463,759	4,942,615	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Content Specialists	<u>678,333</u>	<u>569,231</u>	<u>733,486</u>	<u>624,757</u>	
FTE	5.0	5.3	5.4	5.3	
General Fund	57,500	18,021	163,873	37,259	
Cash Funds	620,833	551,210	569,613	587,498	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Bullying Prevention and Education Cash Fund	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,000,000	1,000,000	1,000,000	1,000,000	
Cash Funds	1,000,000	1,000,000	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Working Group for Identification of and Educational Support for Students with Dyslexia	<u>23,046</u>	<u>25,623</u>	<u>40,616</u>	<u>40,616</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	23,046	25,623	40,616	40,616	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
English Language Learners Technical Assistance	<u>425,824</u>	<u>385,015</u>	<u>456,302</u>	<u>457,565</u>	
FTE	5.0	5.0	5.0	5.0	
General Fund	377,962	338,935	394,205	394,205	
Cash Funds	47,862	46,080	62,097	63,360	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Parents Encouraging Parents Conferences	<u>8,580</u>	<u>43,952</u>	<u>68,000</u>	<u>68,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	8,580	43,952	68,000	68,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Restraint Complaint H.B. 22-1376	<u>0</u>	<u>8,944</u>	<u>122,501</u>	<u>123,770</u>	
FTE	0.0	1.0	1.0	1.0	
General Fund	0	8,944	122,501	123,770	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
School Climate H.B. 22-1376	<u>94,314</u>	<u>89,041</u>	<u>107,615</u>	<u>110,130</u>	
FTE	0.0	1.0	1.0	1.0	
General Fund	94,314	89,041	107,615	110,130	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Legal Representation for Due Process Complaints Pursuant to Sec. 22-20-108 (3), C.R.S.	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	20,000	20,000	20,000	20,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Math Educator Training and Improvement Planning	<u>469,522</u>	<u>442,884</u>	<u>482,373</u>	<u>491,262</u>	
FTE	3.2	3.5	3.5	3.5	
General Fund	469,522	442,884	482,373	491,262	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Expulsion Hearing Officer Training and Support	<u>121,630</u>	<u>80,393</u>	<u>117,645</u>	<u>118,935</u>	
FTE	0.9	1.0	1.0	1.0	
General Fund	121,630	80,393	117,645	118,935	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Abbreviated School Day Training and Assistance	<u>0</u>	<u>0</u>	<u>115,714</u>	<u>115,714</u>	
FTE	0.0	1.2	1.0	1.0	
General Fund	0	0	115,714	115,714	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
IEP Training Program	<u>0</u>	<u>0</u>	<u>91,707</u>	<u>91,707</u>	
FTE	0.0	0.4	0.5	0.5	
General Fund	0	0	91,707	91,707	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (A) Learning Supports, Intervention, and Planning	9,513,244	10,032,382	4,135,047	4,064,351	(1.7%)
FTE	<u>19.7</u>	<u>24.0</u>	<u>22.4</u>	<u>22.3</u>	(0.4%)
General Fund	6,690,194	7,045,422	2,763,274	2,651,644	(4.0%)
Cash Funds	2,823,050	2,986,960	1,371,773	1,412,707	3.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
(B) Early Literacy					
READ Act Targeted Training Initiative	<u>0</u>	<u>0</u>	<u>3,361,590</u>	<u>3,361,590</u>	
FTE	0.0	0.0	2.0	2.0	
Cash Funds	0	0	3,361,590	3,361,590	
Early Literacy Program Administration and Technical Support	<u>1,140,834</u>	<u>1,111,816</u>	<u>1,930,481</u>	<u>1,880,877</u>	
FTE	9.3	9.3	9.3	9.3	
General Fund	0	0	0	0	
Cash Funds	1,140,834	1,111,816	1,930,481	1,880,877	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Early Literacy Competitive Grant Program	<u>8,091,177</u>	<u>8,747,518</u>	<u>7,500,000</u>	<u>7,500,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	8,091,177	8,747,518	7,500,000	7,500,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Evidence Program Evidence Based Training Provided to Teachers	<u>1,223,542</u>	<u>1,451,701</u>	<u>2,784,277</u>	<u>2,807,103</u>	
FTE	3.5	3.5	3.5	3.5	
General Fund	0	0	0	0	
Cash Funds	1,223,542	1,451,701	2,784,277	2,807,103	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Program External Evaluation	<u>750,000</u>	<u>749,817</u>	<u>750,000</u>		*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	750,000	749,817	750,000	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Program Public Information Campaign	<u>468,740</u>	<u>483,314</u>	<u>505,240</u>	<u>307,298</u>	*
FTE	0.5	0.5	0.5	0.5	
General Fund	0	0	0	0	
Cash Funds	468,740	483,314	505,240	307,298	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Early Literacy Program Per Pupil Intervention Program	<u>25,474,497</u>	<u>26,218,470</u>	<u>26,261,551</u>	<u>26,261,551</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	25,474,497	26,218,470	26,261,551	26,261,551	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Early Literacy Assessment Tool Program	<u>2,055,748</u>	<u>1,867,891</u>	<u>2,997,072</u>	<u>2,997,072</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,055,748	1,867,891	2,997,072	2,997,072	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Early Literacy	39,204,538	40,630,527	46,090,211	45,115,491	(2.1%)
FTE	<u>13.3</u>	<u>13.3</u>	<u>15.3</u>	<u>15.3</u>	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	39,204,538	40,630,527	46,090,211	45,115,491	(2.1%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(C) Facility Schools

Facility Schools Office, Facility School Board, and Facility
School Technical Assistance Center

	<u>696,882</u>	<u>606,046</u>	<u>894,607</u>	<u>910,934</u>	
FTE	7.1	7.6	8.6	8.6	
General Fund	0	0	0	0	
Cash Funds	696,882	606,046	894,607	910,934	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

State School Funding

	<u>1,566,230</u>	<u>1,857,109</u>	<u>1,925,110</u>	<u>1,925,110</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,566,230	1,857,109	1,925,110	1,925,110	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Facility School Funding

	<u>23,975,383</u>	<u>27,849,822</u>	<u>33,343,020</u>	<u>33,343,020</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	23,975,383	27,849,822	33,343,020	33,343,020	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Facility Schools Work Group and Program Evaluation					
Contracts	<u>0</u>	<u>76,827</u>	<u>200,000</u>	<u>200,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	76,827	200,000	200,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Facility Schools Shared Operational Services Grant					
Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (C) Facility Schools	26,238,495	30,389,804	36,362,737	36,379,064	0.0%
FTE	<u>7.1</u>	<u>7.6</u>	<u>8.6</u>	<u>8.6</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	26,238,495	30,389,804	36,362,737	36,379,064	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
TOTAL - (5) Student Learning	74,956,277	81,052,713	86,587,995	85,558,906	(1.2%)
FTE	<u>40.1</u>	<u>44.9</u>	<u>46.3</u>	<u>46.2</u>	<u>(0.2%)</u>
General Fund	6,690,194	7,045,422	2,763,274	2,651,644	(4.0%)
Cash Funds	68,266,083	74,007,291	83,824,721	82,907,262	(1.1%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(6) School Quality and Support

Funding for the Division of Online Learning, Schools of Choice Office, and programs related to accountability and transformation.

(A) Accountability and Transformation

Longitudinal Analysis of Student Assessment Results	<u>617,045</u>	<u>549,816</u>	<u>715,780</u>	<u>726,135</u>	
FTE	5.6	5.1	5.1	5.1	
General Fund	617,045	549,816	715,780	726,135	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Accountability and Improvement Planning	<u>1,270,113</u>	<u>1,348,365</u>	<u>3,154,573</u>	<u>2,843,989</u>	
FTE	11.9	15.1	19.6	18.0	
General Fund	1,270,113	1,348,365	2,089,304	1,778,720	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	1,065,269	1,065,269	
Local Accountability System Grant Program	<u>406,616</u>	<u>449,960</u>	<u>417,346</u>	<u>399,300</u>	*
FTE	0.4	0.4	0.4	0.4	
General Fund	406,616	449,960	417,346	399,300	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
School Transformation Grant Program	<u>6,826,480</u>	<u>8,008,677</u>	<u>8,121,243</u>	<u>8,137,202</u>	
FTE	3.9	4.0	4.0	4.0	
General Fund	4,985,875	6,073,920	6,102,141	6,114,491	
Cash Funds	1,840,605	1,934,757	2,019,102	2,022,711	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Federal School Transformation Administration and Support	<u>0</u>	<u>0</u>	<u>769,725</u>	<u>769,725</u>	
FTE	0.0	4.2	4.2	4.2	
Cash Funds	0	0	0	0	
Federal Funds	0	0	769,725	769,725	
Educator Perception	<u>83,500</u>	<u>25,000</u>	<u>83,500</u>	<u>25,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	83,500	25,000	83,500	25,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 23-1241 Accountability, Accreditation, Student Performance, and Resource Inequity Task Force	<u>119,560</u>	<u>139,953</u>	<u>0</u>	<u>0</u>	
FTE	0.3	0.0	0.0	0.0	
General Fund	119,560	139,953	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
SUBTOTAL - (A) Accountability and Transformation	9,323,314	10,521,771	13,262,167	12,901,351	(2.7%)
<i>FTE</i>	<u>22.1</u>	<u>28.8</u>	<u>33.3</u>	<u>31.7</u>	<u>(4.8%)</u>
General Fund	7,482,709	8,587,014	9,408,071	9,043,646	(3.9%)
Cash Funds	1,840,605	1,934,757	2,019,102	2,022,711	0.2%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	1,834,994	1,834,994	0.0%

(B) Schools of Choice

Schools of Choice	<u>325,806</u>	<u>350,288</u>	<u>10,704,219</u>	<u>10,712,377</u>	
<i>FTE</i>	6.8	6.8	6.8	6.8	
General Fund	325,806	350,288	377,719	385,877	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	10,326,500	10,326,500	
 Supplemental Online Education Services	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,220,000</u>	
<i>FTE</i>	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,220,000	1,220,000	1,220,000	1,220,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Office of Online and Hybrid Learning and Innovation					
Schools	<u>470,137</u>	<u>523,077</u>	<u>564,576</u>	<u>582,191</u>	
FTE	4.7	4.8	4.8	4.8	
General Fund	46,347	46,177	48,677	49,628	
Cash Funds	423,790	476,900	515,899	532,563	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Schools of Choice	2,015,943	2,093,365	12,488,795	12,514,568	0.2%
FTE	<u>11.5</u>	<u>11.6</u>	<u>11.6</u>	<u>11.6</u>	0.0%
General Fund	372,153	396,465	426,396	435,505	2.1%
Cash Funds	1,643,790	1,696,900	1,735,899	1,752,563	1.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	10,326,500	10,326,500	0.0%
TOTAL - (6) School Quality and Support	11,339,257	12,615,136	25,750,962	25,415,919	(1.3%)
FTE	<u>33.6</u>	<u>40.4</u>	<u>44.9</u>	<u>43.3</u>	(3.6%)
General Fund	7,854,862	8,983,479	9,834,467	9,479,151	(3.6%)
Cash Funds	3,484,395	3,631,657	3,755,001	3,775,274	0.5%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	12,161,494	12,161,494	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(7) Student Pathways

Funding for health and wellness, dropout prevention, and career readiness programs.

(A) Health and Wellness

S.B. 97-101 Public School Health Services	<u>184,940</u>	<u>173,411</u>	<u>188,112</u>	<u>188,112</u>
FTE	1.4	1.4	1.4	1.4
General Fund	0	0	0	0
Cash Funds	0	0	0	0
Reappropriated Funds	184,940	173,411	188,112	188,112
Federal Funds	0	0	0	0
Behavioral Health Care Professional Matching Grant				
Program	<u>14,979,305</u>	<u>14,959,092</u>	<u>14,984,818</u>	<u>14,999,647</u>
FTE	5.0	5.0	5.0	5.0
General Fund	0	0	0	0
Cash Funds	14,979,305	14,959,092	14,984,818	14,999,647
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
K-5 Social and Emotional Health Pilot Program	<u>2,461,585</u>	<u>2,423,128</u>	<u>0</u>	<u>0</u>
FTE	1.0	1.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	2,461,585	2,423,128	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Epinephrine Administration	<u>0</u>	<u>0</u>	<u>9,379</u>	<u>0</u>	
FTE	0.0	0.0	0.1	0.0	
General Fund	0	0	9,379	0	
Mental Health Education Resource Bank and Technical Assistance	<u>49,959</u>	<u>46,592</u>	<u>51,321</u>	<u>52,387</u>	
FTE	0.6	0.6	0.6	0.6	
General Fund	49,959	46,592	51,321	52,387	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Menstrual Hygiene Product Accessibility Grant Program	<u>97,499</u>	<u>190,129</u>	<u>100,000</u>	<u>100,000</u>	
FTE	0.0	0.2	0.2	0.2	
General Fund	97,499	190,129	100,000	100,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 24-048 Substance use disorders recovery grant pilot program	<u>0</u>	<u>69,007</u>	<u>25,011</u>	<u>0</u>	
FTE	0.0	0.2	0.2	0.0	
General Fund	0	69,007	25,011	0	
Cash Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
SUBTOTAL - (A) Health and Wellness	17,773,288	17,861,359	15,358,641	15,340,146	(0.1%)
<i>FTE</i>	<u>8.0</u>	<u>8.4</u>	<u>7.5</u>	<u>7.2</u>	<u>(4.0%)</u>
General Fund	147,458	305,728	185,711	152,387	(17.9%)
Cash Funds	17,440,890	17,382,220	14,984,818	14,999,647	0.1%
Reappropriated Funds	184,940	173,411	188,112	188,112	0.0%
Federal Funds	0	0	0	0	0.0%

(B) Dropout Prevention and Student Reengagement

Dropout Prevention	<u>1,996,390</u>	<u>1,995,296</u>	<u>2,005,329</u>	<u>2,007,157</u>	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	1,996,390	1,995,296	2,005,329	2,007,157	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Ninth Grade Success Grant Program	 <u>2,394,535</u>	 <u>1,919,251</u>	 <u>2,007,458</u>	 <u>2,012,553</u>	
FTE	1.8	1.4	1.4	1.4	
General Fund	2,394,535	0	0	0	
Cash Funds	0	1,919,251	2,007,458	2,012,553	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Foster Care H.B. 22-1374	 <u>61,386</u>	 <u>67,604</u>	 <u>72,316</u>	 <u>74,074</u>	
FTE	0.0	0.4	0.6	0.6	
General Fund	61,386	67,604	72,316	74,074	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Educational Stability Grant	<u>954,627</u>	<u>841,847</u>	<u>1,035,679</u>	<u>1,042,337</u>	
FTE	3.0	3.0	3.0	3.0	
General Fund	954,627	841,847	1,035,679	1,042,337	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 23-1231 Colorado Academic Accelerator Grant Program	<u>7,793,259</u>	<u>463,896</u>	<u>0</u>	<u>0</u>	
FTE	2.6	0.0	0.0	0.0	
General Fund	7,793,259	463,896	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 24-1216 Supports for youth in juvenile justice system	<u>0</u>	<u>46,543</u>	<u>92,362</u>	<u>81,278</u>	
FTE	0.0	0.1	0.8	0.5	
General Fund	0	46,543	92,362	81,278	
Cash Funds	0	0	0	0	
H.B. 24-1331 Out-of-School Time Grant Program	<u>0</u>	<u>3,371,878</u>	<u>3,461,979</u>	<u>3,464,131</u>	
FTE	0.0	1.3	1.4	1.6	
General Fund	0	3,371,878	3,461,979	3,464,131	
Cash Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Homeless student scholarship program	<u>0</u>	<u>23,772</u>	<u>26,632</u>	<u>28,123</u>	
FTE	0.0	0.2	0.2	0.2	
General Fund	0	23,772	26,632	28,123	
Cash Funds	0	0	0	0	
SUBTOTAL - (B) Dropout Prevention and Student Reengagement	13,200,197	8,730,087	8,701,755	8,709,653	0.1%
FTE	<u>8.4</u>	<u>7.4</u>	<u>8.4</u>	<u>8.3</u>	(1.2%)
General Fund	11,203,807	4,815,540	4,688,968	4,689,943	0.0%
Cash Funds	1,996,390	3,914,547	4,012,787	4,019,710	0.2%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(C) Career Readiness

Postsecondary Workforce Readiness Administration	<u>0</u>	<u>0</u>	<u>482,217</u>	<u>482,217</u>	
FTE	0.0	0.0	5.1	5.1	
General Fund	0	0	482,217	482,217	
Concurrent Enrollment Expansion and Innovation	<u>1,456,830</u>	<u>1,474,978</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,456,830	1,474,978	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
School Counselor Corps Grant Program	<u>12,015,310</u>	<u>11,992,298</u>	<u>12,029,506</u>	<u>12,039,840</u>	
FTE	2.0	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	12,015,310	11,992,298	12,029,506	12,039,840	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Basic Skills Placement or Assessment Tests	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Federal Adult Education Support	<u>0</u>	<u>0</u>	<u>9,193,475</u>	<u>9,193,475</u>	
FTE	0.0	0.0	8.9	8.9	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Federal Funds	0	0	9,193,475	9,193,475	
Postsecondary Workforce Readiness Start-up for LEPs	<u>0</u>	<u>0</u>	<u>4,536,498</u>	<u>4,536,498</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	4,291,366	4,291,366	
Cash Funds	0	0	245,132	245,132	
Support to LEPs for Student Financial Literacy Initiatives	<u>0</u>	<u>0</u>	<u>210,389</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	210,389	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Career Development Success Program	<u>9,508,466</u>	<u>9,509,690</u>	<u>5,000,000</u>	<u>0</u>	
FTE	0.9	1.1	0.5	0.0	
General Fund	9,508,466	9,509,690	5,000,000	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
College and Career Readiness	<u>352,991</u>	<u>352,735</u>	<u>369,125</u>	<u>375,034</u>	
FTE	3.1	3.2	2.9	2.9	
General Fund	352,991	352,735	369,125	375,034	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Accelerated College Opportunity Exam Fee Grant	<u>535,702</u>	<u>524,998</u>	<u>0</u>	<u>0</u>	
FTE	0.4	0.4	0.0	0.0	
General Fund	535,702	524,998	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Fourth-year Innovation Pilot Program - Distributions to LEPs	<u>283,824</u>	<u>386,659</u>	<u>386,659</u>	<u>386,659</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	283,824	386,659	386,659	386,659	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
High School Innovative Learning Pilot Program	<u>299,750</u>	<u>320,531</u>	<u>0</u>	<u>0</u>	
FTE	0.6	0.6	0.0	0.0	
General Fund	299,750	320,531	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
John W Buckner Automatic Enrollment in Advanced Courses Grant Program	<u>254,266</u>	<u>31,290</u>	<u>0</u>	<u>0</u>	
FTE	0.3	0.3	0.0	0.0	
General Fund	254,266	31,290	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Career Advisor Training Program	<u>982,416</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	982,416	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Adult Education and Literacy Grant	<u>2,618,926</u>	<u>744,029</u>	<u>2,965,365</u>	<u>2,971,512</u>	
FTE	2.3	2.3	2.3	2.3	
General Fund	2,618,926	744,029	2,965,365	2,971,512	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Colorado Adult High School Program	<u>322,594</u>	<u>1,449,594</u>	<u>0</u>	<u>0</u>	
FTE	0.7	0.0	0.0	0.0	
General Fund	322,594	1,449,594	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Implementation of H.B. 22-1215 Task Force Report	<u>0</u>	<u>761,534</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.2	0.0	0.0	
General Fund	0	761,534	0	0	
Cash Funds	0	0	0	0	
ASCENT Program Study	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
SUBTOTAL - (C) Career Readiness	28,631,075	27,548,336	35,173,234	29,985,235	(14.7%)
FTE	<u>10.3</u>	<u>19.0</u>	<u>21.7</u>	<u>21.2</u>	(2.3%)
General Fund	15,158,935	14,081,060	13,705,121	8,506,788	(37.9%)
Cash Funds	13,472,140	13,467,276	12,274,638	12,284,972	0.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	9,193,475	9,193,475	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
TOTAL - (7) Student Pathways	59,604,560	54,139,782	59,233,630	54,035,034	(8.8%)
<i>FTE</i>	<u>26.7</u>	<u>34.8</u>	<u>37.6</u>	<u>36.7</u>	<u>(2.4%)</u>
General Fund	26,510,200	19,202,328	18,579,800	13,349,118	(28.2%)
Cash Funds	32,909,420	34,764,043	31,272,243	31,304,329	0.1%
Reappropriated Funds	184,940	173,411	188,112	188,112	0.0%
Federal Funds	0	0	9,193,475	9,193,475	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(8) Library Programs

Funding for all of the department's library-related programs and staff.

Administration	<u>963,807</u>	<u>1,355,706</u>	<u>1,320,400</u>	<u>1,348,630</u>	
FTE	14.3	14.3	14.3	14.3	
General Fund	941,789	1,335,422	1,052,987	1,081,217	
Cash Funds	22,018	20,284	267,413	267,413	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
 Federal Library Funding	 <u>3,556,003</u>	 <u>3,469,216</u>	 <u>3,544,534</u>	 <u>3,611,418</u>	
FTE	23.8	24.8	24.8	24.8	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	3,556,003	3,469,216	3,544,534	3,611,418	
 Colorado Library Consortium	 <u>1,150,000</u>	 <u>1,150,000</u>	 <u>1,150,000</u>	 <u>1,150,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,150,000	1,150,000	1,150,000	1,150,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Colorado Virtual Library	<u>359,796</u>	<u>338,330</u>	<u>379,796</u>	<u>379,796</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	359,796	338,330	359,796	359,796	
Cash Funds	0	0	20,000	20,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Talking Book Library	<u>276,849</u>	<u>343,685</u>	<u>354,001</u>	<u>356,201</u>	
FTE	0.0	2.7	2.7	2.7	
General Fund	94,512	90,304	96,146	96,146	
Cash Funds	0	0	0	0	
Reappropriated Funds	182,337	253,381	257,855	260,055	
Federal Funds	0	0	0	0	
Reading Services for the Blind	<u>660,000</u>	<u>860,000</u>	<u>860,000</u>	<u>860,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	50,000	250,000	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	610,000	610,000	860,000	860,000	
Federal Funds	0	0	0	0	
State Grants to Publicly-Supported Libraries Program	<u>2,976,150</u>	<u>2,997,485</u>	<u>2,997,485</u>	<u>2,997,485</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	2,976,150	2,997,485	2,997,485	2,997,485	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Colorado Imagination Library Program	<u>819,973</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	819,973	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Indirect Cost Assessment	<u>0</u>	<u>0</u>	<u>55,327</u>	<u>55,327</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	55,327	55,327	
TOTAL - (8) Library Programs	10,762,578	10,514,422	10,661,543	10,758,857	0.9%
FTE	<u>38.1</u>	<u>41.8</u>	<u>41.8</u>	<u>41.8</u>	<u>0.0%</u>
General Fund	6,392,220	6,161,541	5,656,414	5,684,644	0.5%
Cash Funds	22,018	20,284	287,413	287,413	0.0%
Reappropriated Funds	792,337	863,381	1,117,855	1,120,055	0.2%
Federal Funds	3,556,003	3,469,216	3,599,861	3,666,745	1.9%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(9) School for the Deaf and the Blind

Funding to support the operation of the Colorado School for the Deaf and the Blind, located in Colorado Springs, which provides educational services for children throughout the State who are deaf, hard of hearing, blind, or visually impaired.

(A) School Operations

Personal Services	<u>12,343,103</u>	<u>13,907,714</u>	<u>14,635,354</u>	<u>15,041,487</u> *
FTE	153.1	156.1	156.1	156.1
General Fund	10,616,610	12,080,631	12,773,567	13,163,417
Cash Funds	0	0	0	0
Reappropriated Funds	1,726,493	1,827,083	1,861,787	1,878,070
Federal Funds	0	0	0	0
Early Intervention Services	<u>1,334,132</u>	<u>1,376,111</u>	<u>1,446,524</u>	<u>1,484,552</u>
FTE	10.0	10.0	10.0	10.0
General Fund	1,334,132	1,376,111	1,446,524	1,484,552
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Shift Differential	<u>66,000</u>	<u>76,680</u>	<u>75,298</u>	<u>86,710</u>
FTE	0.0	0.0	0.0	0.0
General Fund	66,000	76,680	75,298	86,710
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Operating Expenses	<u>694,291</u>	<u>794,291</u>	<u>694,291</u>	<u>694,291</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	694,291	794,291	694,291	694,291	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Vehicle Lease Payments	<u>35,112</u>	<u>42,433</u>	<u>45,211</u>	<u>49,431</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	35,112	42,433	45,211	49,431	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Utilities	<u>726,161</u>	<u>745,981</u>	<u>745,981</u>	<u>745,981</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	726,161	745,981	745,981	745,981	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Allocation of State and Federal Categorical Program Funding	<u>157,549</u>	<u>116,293</u>	<u>191,920</u>	<u>192,800</u>	
FTE	0.4	0.4	0.4	0.4	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	157,549	116,293	191,920	192,800	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Medicaid Reimbursements for Public School Health					
Services	<u>218,291</u>	<u>234,966</u>	<u>450,776</u>	<u>452,976</u>	
FTE	1.5	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	218,291	234,966	450,776	452,976	
Federal Funds	0	0	0	0	
SUBTOTAL - (A) School Operations	15,574,639	17,294,469	18,285,355	18,748,228	2.5%
FTE	<u>165.0</u>	<u>168.5</u>	<u>168.5</u>	<u>168.5</u>	<u>0.0%</u>
General Fund	13,472,306	15,116,127	15,780,872	16,224,382	2.8%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	2,102,333	2,178,342	2,504,483	2,523,846	0.8%
Federal Funds	0	0	0	0	0.0%
(B) Special Purpose					
Fees and Conferences	<u>93,772</u>	<u>97,561</u>	<u>120,000</u>	<u>120,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	93,772	97,561	120,000	120,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Outreach Services	<u>362,996</u>	<u>472,089</u>	<u>1,000,000</u>	<u>1,000,000</u>	
FTE	6.2	6.2	6.2	6.2	
General Fund	0	0	0	0	
Cash Funds	283,215	399,324	750,000	750,000	
Reappropriated Funds	79,781	72,765	250,000	250,000	
Federal Funds	0	0	0	0	
Tuition from Out-of-state Students	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	200,000	200,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Grants	<u>350,007</u>	<u>511,248</u>	<u>1,000,000</u>	<u>1,000,000</u>	
FTE	6.0	6.0	6.0	6.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	350,007	511,248	1,000,000	1,000,000	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Special Purpose	806,775	1,080,898	2,320,000	2,320,000	0.0%
FTE	<u>12.2</u>	<u>12.2</u>	<u>12.2</u>	<u>12.2</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	376,987	496,885	1,070,000	1,070,000	0.0%
Reappropriated Funds	429,788	584,013	1,250,000	1,250,000	0.0%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
TOTAL - (9) School for the Deaf and the Blind	16,381,414	18,375,367	20,605,355	21,068,228	2.2%
<i>FTE</i>	<u>177.2</u>	<u>180.7</u>	<u>180.7</u>	<u>180.7</u>	<u>0.0%</u>
General Fund	13,472,306	15,116,127	15,780,872	16,224,382	2.8%
Cash Funds	376,987	496,885	1,070,000	1,070,000	0.0%
Reappropriated Funds	2,532,121	2,762,355	3,754,483	3,773,846	0.5%
Federal Funds	0	0	0	0	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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(10) Charter School Institute

Funding for the Charter School Institute, which is allowed to authorize charter schools located within a school district's boundaries if the school district has not retained exclusive authority to authorize charter schools or if the school district allows the charter school applicant to seek CSI authorization.

State Charter School Institute Administration, Oversight,
and Management

	<u>6,899,950</u>	<u>7,511,931</u>	<u>5,000,000</u>	<u>5,000,000</u>
FTE	11.7	11.7	11.7	11.7
General Fund	0	0	0	0
Cash Funds	1,899,950	2,511,931	0	0
Reappropriated Funds	5,000,000	5,000,000	5,000,000	5,000,000
Federal Funds	0	0	0	0

Institute Charter School Assistance Fund

	<u>2,961,248</u>	<u>3,083,480</u>	<u>1,800,000</u>	<u>1,800,000</u>
FTE	0.0	0.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	2,961,248	3,083,480	1,800,000	1,800,000
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Other Transfers to Institute Charter Schools

	<u>24,809,219</u>	<u>37,424,675</u>	<u>21,500,000</u>	<u>21,500,000</u>
FTE	0.0	0.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	3,316,987	15,932,646	0	0
Reappropriated Funds	21,492,232	21,492,029	21,500,000	21,500,000
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Transfer of Federal Money to Institute Charter Schools	<u>18,028,576</u>	<u>15,780,692</u>	<u>17,400,000</u>	<u>17,400,000</u>	
FTE	4.5	4.5	4.5	4.5	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	17,400,000	17,400,000	
Federal Funds	18,028,576	15,780,692	0	0	
CSI Mill Levy Equalization	<u>54,688,664</u>	<u>48,422,849</u>	<u>53,583,785</u>	<u>49,667,752</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	27,000,000	27,220,696	27,220,696	23,304,663	
Cash Funds	688,664	21,202,153	26,363,089	26,363,089	
Reappropriated Funds	27,000,000	0	0	0	
Federal Funds	0	0	0	0	
Implementation of Section 22-30.5-501	<u>114,317</u>	<u>200,562</u>	<u>243,362</u>	<u>243,362</u>	
FTE	1.6	1.6	1.6	1.6	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	114,317	200,562	243,362	243,362	
Federal Funds	0	0	0	0	
TOTAL - (10) Charter School Institute	107,501,974	112,424,189	99,527,147	95,611,114	(3.9%)
FTE	<u>17.8</u>	<u>17.8</u>	<u>17.8</u>	<u>17.8</u>	0.0%
General Fund	27,000,000	27,220,696	27,220,696	23,304,663	(14.4%)
Cash Funds	8,866,849	42,730,210	28,163,089	28,163,089	0.0%
Reappropriated Funds	53,606,549	26,692,591	44,143,362	44,143,362	0.0%
Federal Funds	18,028,576	15,780,692	0	0	0.0%

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
TOTAL - Department of Education	7,656,884,919	7,971,113,393	7,689,403,789	7,871,069,600	2.4%
<i>FTE</i>	<u>640.3</u>	<u>741.1</u>	<u>751.4</u>	<u>750.5</u>	<u>(0.1%)</u>
General Fund	4,524,030,001	4,523,688,296	3,377,025,889	3,419,519,770	1.3%
General Fund Exempt	155,845,958	0	1,292,968,309	1,292,968,309	0.0%
Cash Funds	1,617,187,349	2,335,371,697	2,114,235,075	2,250,994,372	6.5%
Reappropriated Funds	62,144,130	35,900,883	55,914,660	56,776,229	1.5%
Federal Funds	1,297,677,481	1,076,152,517	849,259,856	850,810,920	0.2%

NOTE: An asterisk (*) indicates that the FY 2026-27 request is affected by one or more decision items.



Memorandum

To: Joint Budget Committee
From: Amanda Bickel, JBC Staff (303-866-4960)
Date: November 19, 2025
Subject: Summary of Numbers Pages – Department of Education, Other than School Finance & Categorical Programs

This memo includes a summary table of the programs addressed in this budget briefing for the Department of Education: programs other than school finance and categorical programs.

- As shown, FY 2025-26 appropriations total \$1.4 billion, including \$115.3 million from the General Fund and \$627.4 million from cash funds. Of the cash funds, \$147.2 million is from the State Education Fund.
- The appropriations represent 18.6 percent of the Department of Education's total appropriations, 2.5 percent of the Department's General Fund appropriations, and 9.4 percent of its State Education Fund appropriations.
- The Department appropriations reflect 621.0 FTE in these sections, out of 750.5 FTE total. Of this number, 180.7 are in the Colorado School for the Deaf and the Blind, and 17.8 are in the Charter School Institute.
- The Department directly oversees approximately 551.1 FTE, including those who administer school finance and categorical programs.
- The federal funds shown are all informational and thus outside of the direct control of the General Assembly, although they play a significant role in supporting department programs and staffing. *About half of Department staff are supported directly or indirectly by federal funds.*

FY 2025-26 Appropriations for Programs Other than School Finance & Categorical Programs

Program Group	Total	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
Nutrition	\$459,795,711	\$334,995	\$121,125,110	\$0	\$338,335,606	19.1
Capital Construction	313,335,439	0	313,335,439	0	0	16.0
Federal and Other Direct Support	260,503,302	0	7,503,302	0	253,000,000	61.3
State Charter School Institute	99,527,147	27,220,696	28,163,089	44,143,362	0	17.8
Early Literacy	46,090,211	0	46,090,211	0	0	15.3
Management and Administration	45,033,953	22,518,240	8,806,381	6,353,451	7,355,881	88.3
Facility Schools	36,362,737		36,362,737	0	0	8.6
Career Readiness	35,173,234	13,705,121	12,274,638	0	9,193,475	21.7
Statewide Assessment Program	32,991,220		25,179,138	0	7,812,082	19.9

Program Group	Total	General Fund	Cash Funds	Reappropriated Funds	Federal Funds		FTE
Colorado School for the Deaf and the Blind	20,605,355	15,780,872	1,070,000	3,754,483	0		180.7
Educator Talent	15,699,096	12,642,487	3,056,609	0	0		47.6
Health and Wellness	15,358,641	185,711	14,984,818	188,112	0		7.2
Schools of Choice	12,488,795	426,396	1,735,899	0	10,326,500		11.6
Dropout Prevention and Student Reengagement	8,701,755	4,688,968	4,012,787	0	0		8.4
Library Programs	10,661,543	5,656,414	287,413	1,117,855	3,599,861		41.8
Learning Supports, Intervention, and Planning	4,135,047	2,763,274	1,371,773	0	0		22.4
School Accountability and Transformation	13,262,167	9,408,071	2,019,102	0	1,834,994		33.3
Indirect Cost Collections, Other	3,967,960		25,000	128,142	3,814,818		0.0
Total	1,433,693,313	115,331,245	627,403,446	55,685,405	635,273,217		621.0