Joint Budget Committee

Staff Budget Briefing
FY 2027-28

Department of Local Affairs

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November 13, 2026

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Additional Resources

To find the online version of the briefing document search the General Assembly's website for budget documents (content.leg.colorado.gov/content/budget#budget-documents-section).

Overview of Department

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

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

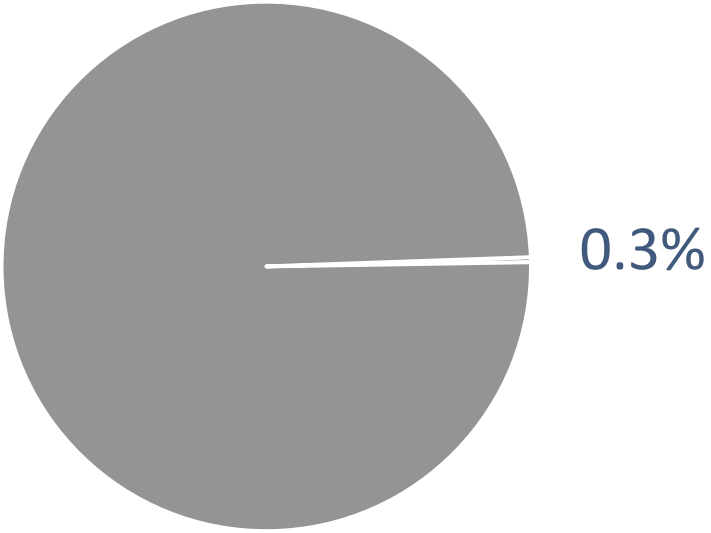
Local Affairs: Recent Appropriations

Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28 [1]
General Fund	$70,127,290	$61,968,232	$59,904,629	$61,376,688
Cash Funds	334,188,706	347,788,233	344,467,408	344,566,746
Reappropriated Funds	19,324,190	33,614,538	30,023,240	39,307,444
Federal Funds	124,854,316	124,881,994	125,556,579	126,403,566
Total Funds	$548,494,502	$568,252,997	$559,951,856	$571,654,444
Full Time Equivalent Staff	245.8	254.3	254.5	260.4

[1] Requested appropriation.

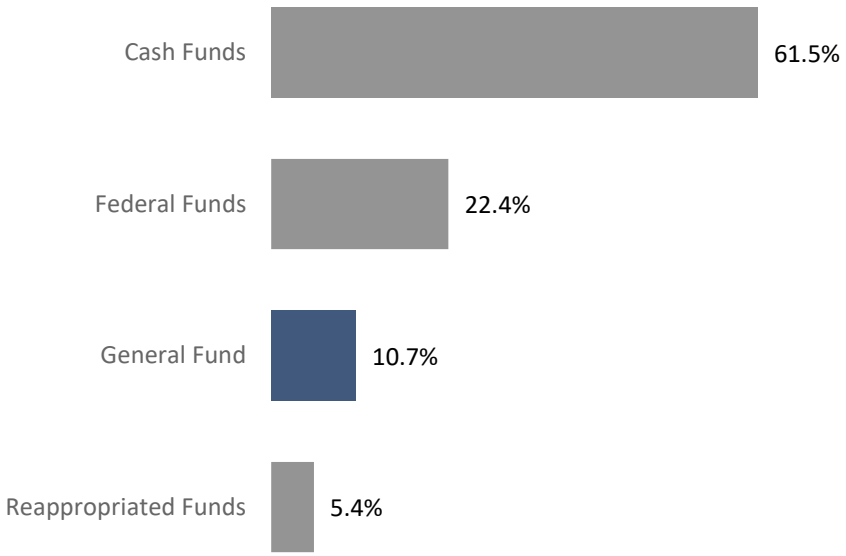
Graphic Overview

Department's Share of Statewide General Fund



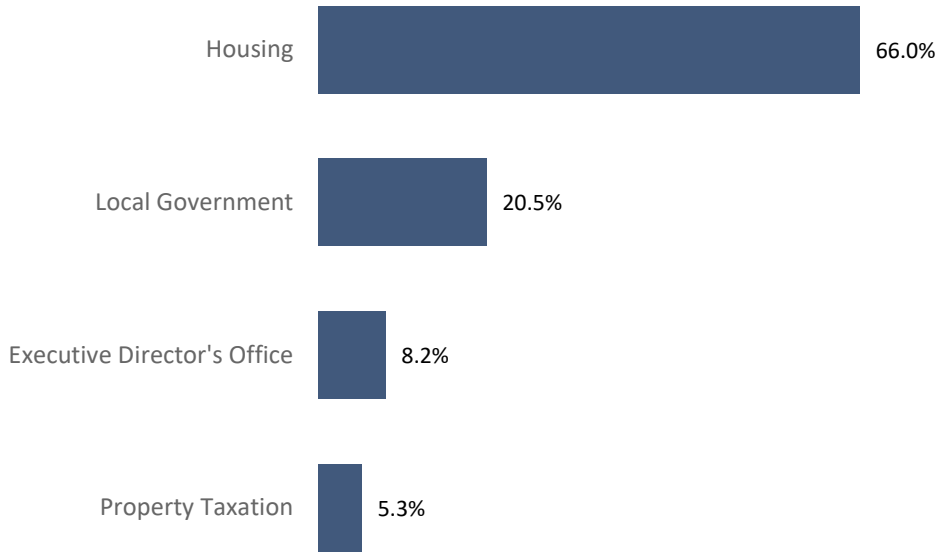
Based on the FY 2026-27 appropriation.

Department Funding Sources



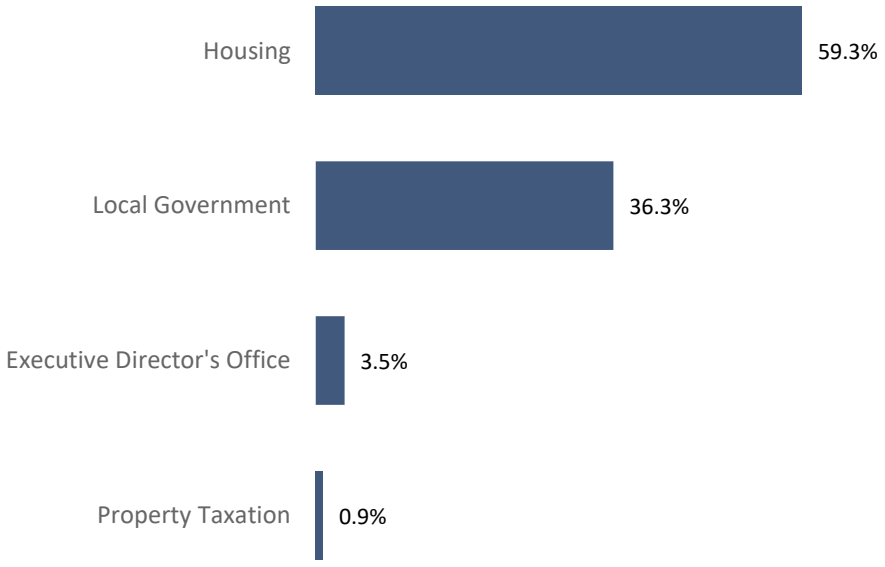
Based on the FY 2026-27 appropriation.

Distribution of General Fund by Division



Based on the FY 2026-27 appropriation.

Distribution of Total Funds by Division



Based on the FY 2026-27 appropriation.

Cash Funds Detail

Department of Local Affairs Cash Funds Detail

Fund Name	FY 2026-27 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Affordable Housing Support Fund (Continuously Appropriated)	$112,667,752	1,2	Revenues created from a tax on one-tenth of one percent of income per Prop 123	Affordable home ownership program and programs to serve people experiencing homelessness, local planning capacity support.
Lottery Proceeds to the Conservation Trust Fund	58,185,277	1, 2	Lottery proceeds	Acquisition, development, and maintenance of new conservation sites or maintenance for recreational purposes on any public site.
Local Government Severance Tax Fund	49,500,000	1	Revenues from state severance tax and interest	Grants and loans to local governments for construction and operation of public facilities and services; direct distributions to local governments.
Vendor Fee Revenue to Housing Dev. Grant Fund	42,300,000	1	A portion of state sales tax vendor fees	Affordable housing grants and loans.
Local Government Mineral Impact Fund	40,500,000	1, 2	Revenues from federal government from mineral leases on federal land	Grants and loans to local governments for construction and operation of public facilities and services; direct distributions to local governments.
Affordable Housing Support Fund (Annually Appropriated)	19,488,254	2	Revenues created from a tax on one-tenth of one percent of income per Prop 123	Appropriated administrative costs and operating costs for the Sage Ridge (Ridge View) Supportive Residential Community.
Local Government Limited Gaming Impact Fund	6,050,111	1, 2	State tax on limited gaming, transferred from Dept. of Revenue	Financial assistance to designated local governments for documented gaming impacts.
Accessory Dwelling Unit Cash Fund	2,322,057	2	Transfer from General Fund	Grants and technical assistance for accessory dwelling unit supportive jurisdictions.
Mobile Home Park Act Dispute Resolution and Enforcement Program Fund	2,065,960		Annual registration fee for each mobile home that is independently-owned on rented land within a given landlord's mobile home park	Administrative support for Mobile Home Park Oversight Program; support creation and maintenance of Registration Information Database.
Building Regulation Fund	1,946,503		Fees paid by home sellers and installers	Regulate factory-built structures and certain multi-family structures.
Property Tax Exemption Fund	1,350,541		Fees for reviewing applications for property tax exemptions	Administration of property tax exemption services.
Marijuana Tax Cash Fund	1,125,719	2	State sales tax on retail and medical marijuana	Low-income rental subsidies, operating and compensation common policies in the EDO.
Law Enforcement Community Services Fund	419,606		25% of proceeds received from the sale of forfeited property as ordered by the court and required by C.R.S. 16-13-311(3)	Provide administrative support and funds for Law Enforcement Community Services (LECS) Grant Program.
Various CF, Other	6,545,628		Cash funds from various sources	Primarily allocated to various uses in the EDO and indirect cost assessment lines.
Total	$344,467,408			

[1] Not appropriated by the General Assembly. Amounts shown in Long Bill are for informational purposes only.
[2] TABOR exempt. Includes money that is not counted as TABOR revenue based on a vote of the people, money from federal sources, or transfers from the General Fund or other funds (the *transfer* is not counted as TABOR revenue).

General Factors Driving the Budget

Ongoing Grant Programs

The Department of Local Affairs administers several programs that allocate state funds and provide grants to local communities. New grant programs created through legislation outside of the Long Bill were a major driver of DOLA's budget from the years prior to the COVID-19 pandemic up until FY 2025-26. The table below shows appropriations to the Department's permanent General Fund grant programs for the previous and current fiscal year. The General Assembly eliminated or reduced funding for several grant programs in FY 2025-26 and FY 2026-27 due to statewide budget challenges.

Ongoing Grant Programs

Program	FY 2025-26	FY 2026-27
Targeted Crime Reduction Grant Program	$3,000,000	$2,700,000
Peace Officers Behavioral Health Support and Community Partnerships	2,000,000	1,800,000
Defense Counsel on First Appearance Grant Program	105,454	0
Rural Economic Development Initiative	780,000	500,000
Public Defender & Prosecutor Behavioral Health Support Grant Program	500,000	250,000
Total	$6,385,454	$5,250,000

One-time Funded Programs

In the years following the COVID-19 pandemic, the General Assembly created several new programs in DOLA funded by one-time transfers into cash funds. Many of DOLA's post-pandemic programs have already expired. Examples of those that are still ongoing are shown below.

Programs Created with One-time Funding

Program	One-time Transfer	End Date
H.B. 24-1313 Transit-Oriented Communities	$35,000,000	Not specified
S.B.24-174 Sustainable Affordable Housing Assistance	15,000,000	Not specified
S.B. 22-206 Disaster Resilience Rebuilding Program	15,000,000	Not specified
H.B. 24-1152 Accessory Dwelling Units	5,000,000	December 31, 2030
Total	$70,000,000	

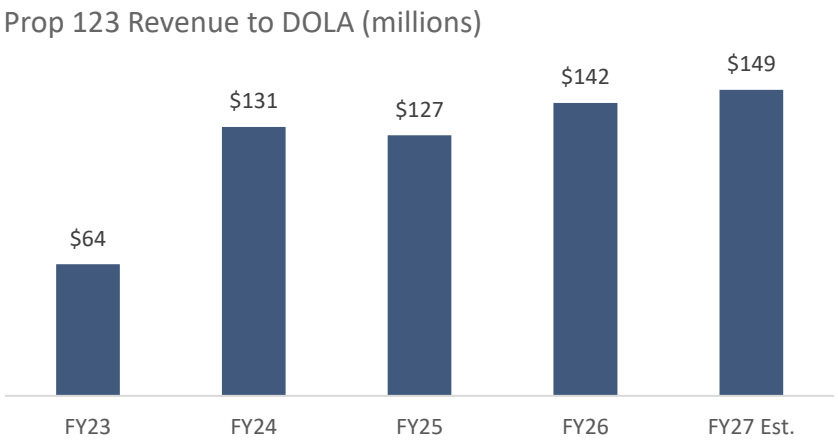
Administrative costs for these types of programs are typically paid out of the initial transfers and spread over the life of the program, sometimes with a percentage cap in statute. However, temporary programs create workload pressure throughout the Department - especially in the Executive Director's Office.

Proposition 123 Funds

Proposition 123, approved by voters in 2022, transfers one-tenth of one percent of taxable income to the State Affordable Housing Fund and exempts that revenue from TABOR. The Department of Local Affairs receives 40.0 percent of the revenue and the Office of Economic Development and International Trade (OEDIT) receives 60.0

percent. DOLA's portion is used for affordable home ownership programs, programs to serve people experiencing homelessness, and local planning capacity support.

DOLA's revenue is deposited in the Affordable Housing Support Fund, which is continuously appropriated except for administrative costs and costs for the Sage Ridge Supportive Residential Community. Staff started reflecting Proposition 123 revenue as an informational cash funds appropriation beginning in FY 2024-25, which substantially increased the Department's budget as reflected in JBC staff publications. DOLA's Proposition 123 revenue is shown below. The State collected its first full year of revenue in FY 2023-24. Revenue is spent in the fiscal year after which it is received.



Federal Funds

Federal funds comprise 22.4 percent of DOLA's FY 2026-27 appropriation. Federal funds are shown in the Long Bill for informational purposes only and are updated sporadically to reflect changes in funding. Most of DOLA's federally funded programs do not require state matching funds and are provided at the discretion of federal authorities.

Summary of Request

Department of Local Affairs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Appropriation						
HB 26-1410 (Long Bill)	$560,196,856	$60,054,629	$344,412,408	$30,173,240	$125,556,579	254.5
Other legislation	-245,000	-150,000	55,000	-150,000	0	0.0
Total	$559,951,856	$59,904,629	$344,467,408	$30,023,240	$125,556,579	254.5
FY 2027-28 Requested Appropriation						
FY 2026-27 Appropriation	$559,951,856	$59,904,629	$344,467,408	$30,023,240	$125,556,579	254.5
R1 Land use reform programs	887,381	609,566	277,815	0	0	4.4
R2 OSC loan repayment	0	0	0	0	0	0.0
R3 Funding for 2030 Census	0	0	0	0	0	0.0
R4 Long Bill reorganization	0	0	0	0	0	0.0
R5 BAA Statutory roll-forward	0	0	0	0	0	0.0
R6 Disaster resilience rebuilding reserve	0	0	0	0	0	0.0
R7 REDI grants reduction	-115,200	-115,200	0	0	0	0.0
R8 Transformational Affordable Housing Revolving Loan Fund transfers	0	0	0	0	0	0.0
Employee compensation common policies	1,531,945	425,832	-4,057	321,222	788,948	0.0
Operating common policies	-140,002	-561	-174,420	-23,060	58,039	0.0
Prior year actions	9,538,464	552,422	0	8,986,042	0	1.5
Total	$571,654,444	$61,376,688	$344,566,746	$39,307,444	$126,403,566	260.4
Increase/-Decrease	$11,702,588	$1,472,059	$99,338	$9,284,204	$846,987	5.9
Percentage Change	2.1%	2.5%	0.0%	30.9%	0.7%	2.3%

Changes are assumed to be ongoing unless otherwise noted.

R1 Land use reform programs [legislation]: The Department requests one-time and ongoing General Fund costs related to three land use reform bills passed during the 2024 legislative session, partially offset by a one-time transfer to the General Fund from an expiring grant program. The request proposes the following:

- Ongoing appropriation of $609,566 General Fund starting in FY 2027-28 and increasing slightly each year;
- A cash funds increase of $277,815 from the Accessory Dwelling Unit Fee Reduction and Encouragement Grant Program Fund in FY 2027-28, increasing in later years;
- Transfer $4,386,383 from the General Fund to three land use reform cash funds for use from FY 2027-28 through FY 2030-31; and
- Transfer $3.8 million from the Infrastructure and Strong Communities Cash Fund to the General Fund.

See the issue brief on page 13 of this document for additional information.

R2 OSC loan repayment [legislation]: The Department requests a one-time transfer for $356,218 from the Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice System (HAPT) Cash Fund to the Building Regulation Fund to alleviate solvency issues in the latter.

The HAPT Cash Fund was created by SB 17-021 (Assistance to Released Mentally Ill Offenders) and was funded by a transfer based on unspent appropriations for community corrections contracts in the Department of Public Safety. This mechanism was later modified by HB 20-1262 (Housing Assistance Justice System Transition Money) and replaced with an annual Long Bill appropriation from the General Fund. However, the HAPT Cash Fund was never swept or repealed. The Building Regulation Fund received a $400,000 loan from the Office of the State Controller's Cash Fund Solvency Fund in FY 2025-26 that must be repaid within three years. Despite fee increases in July 2025 and July 2026, the Building Regulation Fund is projected to be insolvent in FY 2028-29 absent this transfer to subsidize the loan repayment.

R3 Funding for the 2030 Census [legislation]: The Department requests funding for the 2030 Census through the creation of a new continuously appropriated cash fund and transfers from the General Fund totaling $1,025,969, spread out over four years:

- FY 2027-28: $179,419
- FY 2028-29: $393,993
- FY 2029-30: $315,047
- FY 2030-31: 137,510

The funding would support two full-time term-limited employees in the State Demography Office (SDO) from January 2028 through December 2030, as well as outreach materials, training, and travel. For the 2020 Census, the Department received $300,000 and 1.0 FTE through the Long Bill and $6.1 million and 1.5 FTE for the grant program created by HB 19-1239 (Census Outreach Grant Program). The 2030 Census Strategic Action Plan (required by HB 19-1239) recommends the SDO add staff and start outreach efforts earlier than last time. The request states that each person counted in Colorado results in an average of $2,300 in annual federal funding.

R4 Long Bill reorganization [legislation]: The Departments requests several budget-neutral changes to its Long Bill structure and a statutory change related to appropriated administrative costs for continuously appropriated housing funds. Proposed changes include:

- Combine the appropriations for Fort Lyon and Sage Ridge (Ridge View) supportive residential communities into one line item;
- Shift a portion of the appropriation from the Affordable Housing Construction Grants and Loans line to the Low Income Rental Subsidies line to accurately reflect how funds are spent;
- Remove the statutory requirement to appropriate administrative costs for the Affordable Housing Support Fund and Housing Development Grant Fund in the Long Bill and allow the Department to operate only based on the existing statutory administrative caps;
- Rearrange and restructure subdivisions within the Division of Local Government to better reflect Department operations;
- Address Severance and Federal Mineral Lease funds that are spent in other departments but not currently reflected in the Long Bill - $65,841 for the Division of Homeland Security and Emergency Management in the Department of Public Safety and $325,772 for the Division of Hazardous Materials and Waste Management in the Department of Public Health and Environment.

R5 Board of Assessment Appeals [BAA] statutory roll-forward [legislation]: The Department requests a statutory change to permanently grant the Board of Assessment Appeals Cash Fund one year of roll-forward authority for every appropriation. The Board's work is driven by the biennial property value assessment cycle, which results in a higher number of appeals during reassessment years. The BAA receives an annual appropriation of over $850,000, over 70.0 percent of which is from the General Fund.

R6 Disaster resilience rebuilding reserve [legislation]: The Department requests a statutory change to permanently exempt the Disaster Resilience Rebuilding Program Fund from the 16.5 percent limit[1] on uncommitted cash fund reserves. This continuously appropriated cash fund received a one-time transfer of $15.0 million in SB 22-206 (Disaster Preparedness and Recovery Resources) that was primarily used for grants and low interest loans for rebuilding and wildfire mitigation measures related to the Marshall Fire. The Fund receives interest and loan repayments that have ranged from $423,000 to $3.1 million per year. The fund ended FY 2025-26 with a $3.9 million balance and was out of compliance with the 16.5 percent limit. The Department wishes to continue accruing a fund balance that can be used for the next qualifying disaster.

R7 Rural Economic Development Initiative (REDI) grants reduction: The Department proposes a reduction to the REDI grant program.

- FY 2027-28: -$115,200 General Fund

This program was reduced from $780,000 to $500,000 during FY 2026-27 budget balancing. The request would leave $384,800 available and result in approximately two fewer grants awarded annually. The program provides grants for rural communities to develop plans and undertake projects that create jobs, drive capital investment, and diversify their economies. Recent projects include a community arts center, health simulation lab, business support program, hotel feasibility study, retail business incubator, and downtown revitalization.

R8 Transformational Affordable Housing Revolving Loan Fund transfers [legislation]: The Department requests ongoing statutory transfers to the General Fund totaling $9.6 million over the next five years.

- FY 2027-28: Transfer $2,315,800 to the General Fund
- FY 2028-29 through FY 2031-32: Transfer $1,815,880 per year to the General Fund

The Transformational Affordable Housing Revolving Loan Fund was created by SB 22-159 (Revolving Loan Fund Invest Affordable Housing) to provide flexible, low-interest, and below-market rate loan funding for affordable housing projects. The program was funded by a $150.0 million transfer from the General Fund. The request would redirect a portion of future interest earnings and loan repayments from the Transformational Affordable Housing Revolving Loan Fund to the General Fund. The Department estimates an additional 380 affordable housing units could be created or preserved but for the proposal.

Employee compensation common policies: The request includes a net increase of $1.5 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
Health, life, and dental	$615,346	$314,038	-$191,638	$146,654	$346,292	0.0
Step plan	442,938	92,150	120,233	126,062	104,493	0.0
Salary survey	421,786	101,028	128,928	112,286	79,544	0.0
PERA direct distribution	29,887	993	7,127	5,274	16,493	0.0
Unfunded liability amortization payments	20,456	-80,928	-69,321	-68,667	239,372	0.0
Paid family and medical leave insurance	1,326	-1,063	71	-197	2,515	0.0
Short-term disability	206	-386	543	-190	239	0.0
Total	$1,531,945	$425,832	-$4,057	$321,222	$788,948	0.0

[1] 24-75-402 (2)(e.5), C.R.S.

Operating common policies: The request includes a net decrease of $140,002 for operating common policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Risk management & property	$65,903	$18,951	$28,027	$18,925	$0	0.0
State accounting system (CORE)	48,044	5,284	1,216	9,846	31,698	0.0
Administrative law judge services	10,018	0	10,018	0	0	0.0
NP DPA Personnel Board	8,345	0	8,345	0	0	0.0
NP Statewide training system	6,998	6,998	0	0	0	0.0
Fund source adjustment	0	-7,890	43,600	-35,710	0	0.0
Leased space	0	-4,612	0	4,612	0	0.0
Office of Information Technology services	0	20,382	-64,254	19,109	24,763	0.0
Capitol Complex leased space	-238,506	-136,357	-78,778	-24,949	1,578	0.0
Legal services	-22,372	86,895	-96,326	-12,941	0	0.0
Workers' compensation	-16,473	-6,309	-8,081	-2,083	0	0.0
Vehicle lease payments	-1,959	16,097	-18,187	131	0	0.0
Total	-$140,002	-$561	-$174,420	-$23,060	$58,039	0.0

Prior year actions: The request includes a net increase of $9.5 million for the impact of prior year budget decisions and legislation.

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 26-27 HCPF DOJ vouchers	$8,486,042	$0	$0	$8,486,042	$0	1.0
HB 24-1219 Employer health benefit trusts	1,000,000	500,000	$0	500,000	0	0.0
FY 26-27 CORA administrator	50,938	50,938	0	0	0	0.5
FY 26-27 IT accessibility	1,484	1,484	0	0	0	0.0
FY 26-27 Step Plan	0	0	0	0	0	0.0
HB 26-1250 Civil asset forfeiture	0	0	0	0	0	0.0
HB 25-1061 Community schoolyards grant	0	0	0	0	0	0.0
Total	$9,538,464	$552,422	$0	$8,986,042	$0	1.5

Statewide Decision Items

Statewide R1 Severance tax funding [legislation]: The Executive Request proposes a $10.0 million transfer from the Decarbonization Tax Credits Administration Fund to the Local Government Severance Tax Fund. If this request is not approved, the Local Government Severance Tax Fund will be over-encumbered by $5.9 million in FY 2027-28 Q2. The Local Government Severance Tax Fund has been involved in a significant number of budget balancing actions during the previous three legislative sessions. Most recently, HB 26-1405 (Cash Fund Transfers to General Fund) includes transfers of $19.4 million on July 1, 2026 and $27.3 million on June 30, 2027 from the Local Government Severance Tax Fund to the General Fund.

The Local Government Severance Tax Fund ended FY 2025-26 with an over-encumbrance of $14.7 million and is not projected to return to positive until Q3 of FY 2026-27. The JBC approved a $4.4 million General Fund swap at the end of FY 2025-26 to alleviate pressure on the Fund. However, FY 2025-26 projections came in even lower than expected.

The request explains that the transfer from the Decarbonization Tax Credits Administration Cash Fund to the General Fund is projected to be $40.8 million higher relative to expectations during the 2026 legislative session. If this request is approved, including changes proposed in the Department of Natural Resources, the General Fund would still receive $12.0 million more than was expected during the 2026 legislative session.

Issue: R1 Land Use Reform Programs

The Department's R1 request concerns additional funding for land use reform programs created by bills in the 2024 legislative session.

Summary

DOLA's R1 requests $6.95 million General Fund spread over four years for costs related to three land use reform bills passed during the 2024 legislative session. All three bills were funded by one-time transfers, and only one of them had ongoing out-year costs identified in its Legislative Council Staff Fiscal Note. The Department proposes offsetting a portion of the cost with a one-time transfer for $3.8 million from the Infrastructure and Strong Communities Cash Fund to the General Fund.

Recommendation

Staff recommends the Committee ask the Department to discuss this request during its budget hearing, with an emphasis on which statutory deadlines or programs might not be fulfilled in later years absent approval of the request.

Discussion

The General Assembly passed three laws in the 2024 legislative session to address housing affordability through land use reform: SB 24-174 (Sustainable Affordable Housing Assistance), HB 24-1152 (Accessory Dwelling Units), and HB 24-1313 (Housing in Transit-Oriented Communities). These three bills created a mix of temporary and ongoing policies. However, only the fiscal note for SB 24-174 foreshadowed the need for ongoing costs to be requested through the budget process.

The request includes a one-time transfer of $4.4 million from the General Fund, split between the cash funds for the three programs. The request also includes an ongoing appropriation of over $600,000 for administrative costs and technical assistance related to SB 24-174. The request identifies an available transfer of $3.8 million from the Infrastructure and Strong Communities Cash Fund to the General Fund to offset the cost of R1. The source of the $3.8 million is a de-obligated grant project that was stalled by federal partners. The Infrastructure and Strong Communities Grant Program repeals on December 31, 2026.

R1 Funding by Bill and Fiscal Year

Bill	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total
SB 24-174 (ongoing appropriation)	$609,566	$635,044	$652,186	$671,751	$2,568,547
SB 24-174 (transferred funds)	308,568	305,156	310,741	320,064	1,244,529
HB 24-1152 (transferred funds)	277,815	591,649	611,803	298,418	1,779,685
HB 24-1313 (transferred funds)	0	486,860	587,559	287,750	1,362,169
Total	$1,195,949	$2,018,709	$2,162,289	$1,577,983	$6,954,930

SB 24-174 Sustainable Affordable Housing Assistance

Senate Bill 24-174 was funded by a $10.5 million transfer from the Local Government Severance Tax Fund and a $4.5 million transfer from the Local Government Mineral Impact Cash Fund to the Housing Needs Planning Technical Assistance Fund. The Housing Needs Planning Technical Assistance Fund is continuously appropriated to the Department for the grant program and technical assistance.

The bill created several ongoing requirements for local governments and the Department:

- Local governments are required to conduct, publish, and submit housing needs assessments and housing action plans every six years, housing assistance plans progress reports every three years, and comprehensive plan elements every five years.
- The Department is required to provide a statewide housing needs assessment every six years, guidance documents, technical assistance, data assistance, and ongoing courtesy and compliance reviews.

The Legislative Council Staff Fiscal Note for SB 24-174 identified ongoing costs of at least $586,000 and 6.0 FTE starting in FY 2026-27. The request for ongoing funds is in alignment with this request and being made a year later than expected.

The $1.2 million portion of the request funded by a transfer to the Housing Needs Planning Technical Assistance Fund is related to the Housing Planning Grant Program. The Department states that funds are for grants not yet awarded and staff to award new grants, manage existing grants, and provide technical assistance. Grant-related work is expected to continue through December 2030.

HB 24-1152 Accessory Dwelling Units

House Bill 24-1152 was funded by a one-time transfer of $5.0 million from the General Fund to the Accessory Dwelling Unit Fee Reduction and Encouragement Grant Program Fund. The bill also transferred $8.0 million from the General Fund to the Colorado Economic Development Cash Fund in OEDIT; that component of the bill is not impacted by this request.

The Accessory Dwelling Unit Fee Reduction and Encouragement Grant Program Fund is subject to annual appropriation. Appropriations from the fund total $5.1 million through FY 2026-27. However, the Department expects to have $435,000 available at the start of FY 2027-28. Staff questioned the spend down for this program prior to FY 2026-27 figure setting. At that time, the Department provided an estimated spending timeline summing to $5.0 million through FY 2028-29 and did not identify additional costs in FY 2029-30 and FY 2030-31. The portion of R1 related to the ADU Grant Program is $1.8 million, allocated as follows:

R1 for ADU Grant Program

Fiscal Year	Amount
FY 2027-28	$277,815
FY 2028-29	591,649
FY 2029-30	611,803
FY 2030-31	298,418
	$1,779,685

The Department's costs to provide the statutorily required guidance and technical assistance, toolkit/educational materials, compliance review, grant making, grant management, and assistance to grantees

through 2030 will exceed the $5.0 million provided by the bill. The Department and JBC staff also note that the bill initially provided $10.0 million for this program, and that none of the statutory requirements for DOLA changed when the funding was cut in half. The largest expenditure category of the grant program relates to reimbursements for the payment of ADU-related fees. Those expenditures are dependent on individuals requesting ADU development permits, which makes costs for the grant program hard to predict. Another cost driver highlighted by DOLA is the ability of jurisdictions that voluntarily opt-in to being certified as ADU supportive to seek certification at any time without a statutory deadline.

HB 24-1313 Housing in Transit-Oriented Communities

House Bill 24-1313 was funded by a $35.0 million transfer from the General Fund to the continuously appropriated Transit-oriented Communities Infrastructure Fund. The bill requires that transit-oriented communities submit a preliminary housing opportunity goal report to DOLA by January 2025 and December 2026, with progress reports required every three years thereafter. DOLA is required to approve the reports or provide direction to amend and resubmit.

The bill establishes multiple criteria for transit-oriented communities to designate areas as transit centers and neighborhood centers, with these designations subject to approval by DOLA. The bill also creates the Transit-oriented Communities Infrastructure (TOCI) Grant Program to assist local governments with planning, community engagement, and infrastructure projects for the benefit of affordable housing, transit centers, and neighborhood centers. Final grants are expected to be awarded in FY 2026-27, with projects completed by December 2030.

The Fiscal Note assumed grant funding would be available from FY 2024-25 through FY 2027-28. The R1 request includes supplemental funding for this program from FY 2028-29 through FY 2030-31. The Department expects to run out of administrative funding (based on its 6.0 percent statutory cap) in FY 2028-29, leaving two years of unfunded technical assistance and overhead costs. The Department employes 3.7 FTE for this program, which is less than the 5.7 estimated in the Fiscal Note.

R1 for TOCI

Fiscal Year	Amount
FY 2027-28	$0
FY 2028-29	486,860
FY 2029-30	587,559
FY 2030-31	287,750
	$1,362,169

General Issues

The Department admits that it underestimated indirect costs, common policies, and other fringe costs in the fiscal notes for these bills. Other costs that came in higher than expected include consultant assistance to meet deadlines in SB 24-174 and consulting costs for housing-related planning work across all three bills due to a limited pool of consultants in Colorado. Higher than expected technical assistance demands across all three bills also contributed to higher initial administrative costs.

Many of the policies in these three bills were initially proposed in one combined bill that was not enacted – SB 23-213 (Concerning Land Use). The deconstruction of those policies into three different bills with similar and

overlapping concepts, requirements, deadlines, and staffing needs made it understandably difficult for the Department to predict the cost of these programs. If additional funding is not provided, the Department expects it will not be able to continue meeting all of the statutory requirements created by these bills.

Budget Reduction Options

The Executive budget request includes a reduction of $115,200 General Fund and $2.3 million in FY 2027-28 revenue enhancements for the Department of Local Affairs. This issue brief reviews these proposals and additional options identified by staff.

Summary

The Department of Local Affairs represents 0.3 percent of total state General Fund appropriations in FY 2026-27. The Executive budget request includes a proposed General Fund reduction of $115,200, representing a 0.2 percent decrease. Combined with other adjustments across the Department, total General Fund appropriations are requested to increase by 2.5 percent. In addition to appropriations reductions, the request proposes a balancing transfer of $2.3 million to the General Fund in FY 2027-28, which is offset by requested transfers *to* DOLA. FY 2027-28 transfers in the request net to $8.5 million to the Department.

Options for General Fund relief in this department include temporarily reducing the Public Defender and Prosecutor Behavioral Health Support Grant Program, modifying required appropriations for Firefighter Heart and Circulatory Malfunction Benefits, and allowing the Targeted Crime Reduction Grant Program to sunset.

Recommendation

Staff recommends that the Committee ask the Department to provide background information and data related to the Firefighter Heart and Circulatory Malfunction Benefits program at its budget hearing.

Discussion

Funding History FY 2018-19 to FY 2026-27

The Department of Local Affairs represents 0.3 percent of total state General Fund appropriations in FY 2026-27. As reflected in the table below, General Fund in this section of the budget has increased by 18.3 percent since FY 2018-19 after adjusting for inflation. This is more than the statewide increase of 13.6 percent over the same period.[2]

FY 2018-19 to FY 2026-27 Appropriations Comparison - Adjusted for Inflation

Fund	FY 2018-19 Nominal	FY 2018-19 Adjusted	FY 2026-27	$ Change from FY 2018-19 Adjusted	% Change from FY 2018-19 Adjusted
General Fund	$37,800,724	$50,645,134	$59,904,629	$9,259,495	18.3%
Total Funds	$317,858,832	$425,864,944	$559,951,856	$134,086,912	31.5%

[2] Fiscal year 2018-19 appropriations are adjusted for inflation, calculated based on the Legislative Council Staff September 2026 forecast, which reflects an increase in the Denver-Aurora-Lakewood consumer price index of 34.0 percent between FY 2018-19 and FY 2026-27.

Budget Requests for General Fund Relief

The Department of Local Affairs budget request includes proposals for General Fund relief totaling $2.4 million in FY 2027-28. The $115,200 expenditure reduction combined with other adjustments across the department equates to a 2.5 percent increase in General Fund appropriations. The $2.3 million balancing revenue enhancement combined with other requested FY 2027-28 transfers nets to $8.5 million transferred *to* DOLA. The balancing proposals are summarized in the table below.

Budget Requests for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
R8 Transformational Affordable Housing Revolving Loan Fund transfers	$2,315,800	-$2,315,800	Y	R8 proposes transfers from this fund totaling $9.6 million over the next five years, with $2.3 million transferred in FY 2027-28.
Subtotal - Revenue	$2,315,800	-$2,315,800		
Expenditure Reductions				
R7 Rural Economic Development Initiative (REDI) grants	-$115,200	$0	N	R7 proposes a reduction of $115,200, which would leave $384,800 available in this grant program.
Subtotal - Expenditures	-$115,200	$0		
Net General Fund Relief	$2,431,000			

Additional Options for JBC Consideration

The table below summarizes options identified by JBC staff that the Committee could consider in addition to or instead of the options presented in the budget request. The General Assembly has reviewed some of these options before and decided not to take them. A General Fund reduction of 1.0 percent to this department would equate to $599,000.

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Expenditure Reductions				
Targeted Crime Reduction Grant Program	-$2,700,000	$0	N	Allow the grant program to sunset as scheduled.
Firefighter Heart and Circulatory Malfunction Benefits	-500,000	0	Y	Strike statutory requirement to increase appropriations pursuant to HB 24-1219.
Public Defender and Prosecutor Behavioral Health Support Grant Program	-250,000	0	Y	Eliminate the Colorado District Attorneys' Council portion of funding in FY 2027-28 based on their large balance from unspent prior appropriations.
Subtotal - Expenditures	-$3,450,000	$0		
Net General Fund Relief	-$3,450,000			

Expenditure Reductions

Targeted Crime Reduction Grant Program

Created by H.B. 17-1326 (Justice Reinvestment Crime Prevention Initiative) and modified by H.B. 21-1215 (Expansion of Justice Reinvestment Crime Prevention Initiative) and H.B. 23-1299 (Justice Reinvestment crime Prevention Initiative), this program provides grant funding for academic improvement programs, community-based services, community engagement programs, and projects to increase safety and usability of common outdoor spaces. Funding is available to organizations in the communities of North Aurora, Southeast Colorado Springs, Grand Junction, and Trinidad. This program was reduced from $3.0 million to $2.7 million General Fund in FY 2026-27, and always spends one hundred percent of its funding. The program is scheduled to sunset on September 1, 2027. The Department included $2.7 million General Fund for this program in its FY 2027-28 request; however, the appropriation should be included in the sunset bill (assuming a member of the General Assembly sponsors that legislation) rather than the Long Bill. The sunset review recommends continuing the program for another five years and includes recommendations for improvement. The General Assembly should consider letting the program sunset for ongoing savings of $2.7 million.

Firefighter Heart and Circulatory Malfunction Benefits

House Bill 24-1219 (First Responder Employer Health Benefit Trusts) expanded eligibility for heart and circulatory benefits to volunteer and part-time firefighters and put required increasing appropriations into statute[3] to fund the changes. The bill also creates a $2.5 million transfer from the General Fund to the Firefighter Benefits Cash Fund on July 1, 2028.

General Fund Appropriations Impact of HB 24-1219

Department	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Local Affairs	300,000	500,000	650,000	1,000,000	2,500,000

The JBC sponsored HB 26-1397 (Multiple Employer Health Trust Funding) as a budget balancing bill. The introduced version of the bill eliminated the required future increases and the transfer. The enacted version of the bill removed the $150,000 increase between FY 2025-26 and FY 2026-27 only. Pursuant to current law, the Department requested a $500,000 General Fund increase in this line item for FY 2027-28.

There has been no data provided that compares the required appropriations in HB 24-1219 to actual cost increases that have occurred due to changes in the bill. If the required increases and future transfer are removed from statute, the Department would still have the ability to request funding increases to align with actual demand. Additionally, statute allows employer participation in the program to become optional if funding is insufficient to fully cover the costs.

Public Defender and Prosecutor Behavioral Health Support Grant Program

Created by S.B. 22-188 (Behavioral Health Support for Criminal Justice Advocates), this program receives $500,000 General Fund annually which is entirely passed through DOLA to the Office of the State Public Defender (OSPD) and Colorado District Attorney's Council (CDAC). The program provides funding for counseling services, training, education, and peer support programs for job-related trauma. Statute specifies that the funds are split 50/50 between OSPD and CDAC.

[3] 29-5-302 (11)(a)(II), C.R.S.

CDAC's response to a Request for Information indicated that out of $1.0 million awarded from FY 2022-23 through FY 2025-26, $393,000 was spent as of June 30, 2026. The response further indicates that as of October 15, 2026, $415,147 was spent and $584,853 remains available, and that 14 of Colorado's 23 district attorneys' offices have received reimbursements since the program began.

CDAC indicated in their response to the RFI last year that they had received $548,362 in reimbursement requests through the first three years of this program. Staff is unsure how or why the cumulative amount reported last year is higher than the cumulative amount reported this year. CDAC did not receive a new allocation for this program in FY 2026-27 pursuant to HB 26-1385 (Public Defender & Prosecutor Behavioral Health Program), which the JBC sponsored as a budget balancing measure due to CDAC's large unspent balance. The most recent RFI response leads staff to believe CDAC has a large enough balance to go another year without a new appropriation.

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/hb26-1410).

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

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

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

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

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

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

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

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

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 FY 2026-27 Legislative Requests for Information on the General Assembly website.

Requests Affecting Multiple Departments

1 Department of Law, Special Purpose, District Attorney Training; Department of Local Affairs, Division of Local Government, Field Services, Public Defender and Prosecutor Behavioral Health Support Grant Program – Pursuant to Section 24-32-3502, C.R.S., funds appropriated or donated to the Public Defender and Prosecutor Behavioral Health Support Fund are split evenly between the State Public Defender and the Colorado District Attorney's Counsel (CDAC). CDAC is requested to submit an annual report by November 1 detailing the following:

a. Funds received and expended by fiscal year from FY 2022-23 through the most recently completed fiscal year;

b. Number of district attorney's offices that utilized the program for each of those fiscal years; and

c. Total amount of unexpended funds through the most recently completed fiscal year available for future use.

Comment: CDAC submitted a response indicating that out of $1.0 million awarded from FY 2022-23 through FY 2025-26, $415,147 was spent as of June 30, 2026. CDAC did not receive a new allocation for this program in FY 2026-27 pursuant to HB 26-1385 (Public Defender & Prosecutor Behavioral Health Program), which the JBC sponsored as a budget balancing measure and to direct CDAC to spend down its existing balance. The response further indicates that as of October 15, 2026, $584,853 was spent and $415,147 remains available, and that 14 of Colorado's 23 district attorneys' office have received reimbursements since the program began.

CDAC indicated in their response to this RFI last year that they had received $548,362 in reimbursement requests through the first three years of this program. Staff is unsure how or why the cumulative amount reported last year is higher than the cumulative amount reported this year.

6 Department of Health Care Policy and Financing; Department of Local Affairs – By November 1, 2026, the Departments are requested to provide a full accounting of Medicaid funds used to support programs in the Department of Local Affairs in FY 2025-26. The report should include, by program:

a. The name of the Department of Local Affairs program, including the relevant statutory authority.

b. The line item(s) in the Department of Local Affairs through which the program is funded.

c. The Department of Health Care Policy and Financing program(s), service(s), or waiver(s) through which the Medicaid funding is provided.

d. The line item(s) in the Department of Health Care Policy and Financing from which the Medicaid funding is provided.

e. The amount of matching state funds provided for the program, specifying General Fund and cash fund sources, and the department providing those matching funds.

f. The amount of Medicaid funding provided for the program.

Comment: DOLA submitted a response to the RFI identifying two programs supported by Medicaid funds from the Department of Health Care Policy and Financing (HCPF). These are:

- State Housing Vouchers, including Community Services Low Income Rental Subsidies - Community Access Team (CAT) Vouchers; State Housing Voucher (SHV) - Mental Health (MH); Housing Solutions Program (HSP) - Recovery Oriented Housing Program (ROHP). These vouchers are funded through the Low Income Rental Subsidies and Affordable Housing Construction Grants and Loans lines.
- Tenancy Support Services – HCPF is allowed to spend from DOLA's Affordable Housing Support Fund for Tenancy Support Services. This expenditure is paid out of the Medical Services Premiums line.

The response indicates that the State spent $521,034 plus $1.8 million in federal funds for rental assistance, and spent $51,433 plus $102,124 in federal funds for tenancy support services. HCPF received a General Fund appropriation of $7.6 million and a cash funds appropriation $2.2 million from DOLA's Affordable Housing Support Fund for these purposes. The response did not address the reasons for the large discrepancy between appropriations and expenditures. The response also omitted information on the Home Modification Benefits Administration and Host Home Regulation programs. The Department is gathering additional information on these matters.

Department of Local Affairs Requests

The FY 2026-27 Long Bill did not contain any RFIs solely for the Department of Local Affairs.

Department Annual Performance Report

Departments must publish an **Annual Performance Report**[4] 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**[5] for the *current fiscal year* to the Joint Budget Committee and the relevant Joint Committee of Reference by July 1 of each year.

Per statute[6], 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 (https://operations.colorado.gov/performance-management/department-performance-plans).

[4] Section 2-7-205, C.R.S.
[5] Section 2-7-204 (3)(a), C.R.S.
[6] 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 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Department of Local Affairs **Maria De Cambra, Executive Director**					
(1) Executive Director's Office					
(A) Administration					
Personal Services	2,123,192	2,126,581	2,553,273	2,542,972	
FTE	20.1	21.2	22.7	24.2	
General Fund	0	0	48,512	99,525	
Cash Funds	0	0	0	0	
Reappropriated Funds	2,123,192	2,126,581	2,504,761	2,443,447	
Federal Funds	0	0	0	0	
Health, Life, and Dental	2,532,996	3,426,133	5,415,155	6,030,501	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,073,465	1,684,838	1,183,381	1,497,419	
Cash Funds	638,826	535,001	2,087,435	1,895,797	
Reappropriated Funds	820,705	1,206,294	1,285,961	1,432,615	
Federal Funds	0	0	858,378	1,204,670	
Short-term Disability	22,901	13,427	16,686	16,892	
FTE	0.0	0.0	0.0	0.0	
General Fund	8,856	6,694	4,394	4,008	
Cash Funds	5,720	2,240	4,588	5,131	
Reappropriated Funds	8,325	4,493	4,837	4,647	
Federal Funds	0	0	2,867	3,106	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
AED/SAED	1,526,700	1,921,793	2,383,740	2,404,196	
FTE	0.0	0.0	0.0	0.0	
General Fund	590,386	959,971	651,268	570,340	
Cash Funds	381,338	320,061	799,466	730,145	
Reappropriated Funds	554,976	641,761	730,481	661,814	
Federal Funds	0	0	202,525	441,897	
Paid Family Medical Leave Insurance	68,701	86,611	107,268	108,594	
FTE	0.0	0.0	0.0	0.0	
General Fund	26,567	43,329	26,828	25,765	
Cash Funds	17,160	14,403	32,912	32,983	
Reappropriated Funds	24,974	28,879	30,073	29,876	
Federal Funds	0	0	17,455	19,970	
Salary Survey	562,184	528,161	0	421,786	
FTE	0.0	0.0	0.0	0.0	
General Fund	214,008	264,227	0	101,028	
Cash Funds	145,704	87,828	0	128,928	
Reappropriated Funds	202,472	176,106	0	112,286	
Federal Funds	0	0	0	79,544	
Step Increase	498,198	106,109	188,626	442,938	
FTE	0.0	0.0	0.0	0.0	
General Fund	188,367	53,084	48,975	92,150	
Cash Funds	167,487	17,645	44,979	120,233	
Reappropriated Funds	142,344	35,380	19,026	126,062	
Federal Funds	0	0	75,646	104,493	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
PERA Direct Distribution	375,946	403,589	529,114	559,001	
FTE	0.0	0.0	0.0	0.0	
General Fund	141,256	247,248	131,617	132,610	
Cash Funds	101,906	82,185	162,639	169,766	
Reappropriated Funds	132,784	74,156	148,605	153,879	
Federal Funds	0	0	86,253	102,746	
Workers' Compensation	151,560	140,812	192,073	175,600	
FTE	0.0	0.0	0.0	0.0	
General Fund	53,617	63,956	53,420	47,111	
Cash Funds	32,062	61,109	85,756	77,675	
Reappropriated Funds	65,881	15,747	52,897	50,814	
Federal Funds	0	0	0	0	
Operating Expenses	125,474	139,354	156,632	156,630	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	368	7,366	
Cash Funds	0	0	0	0	
Reappropriated Funds	125,474	139,354	156,264	149,264	
Federal Funds	0	0	0	0	
Legal Services	903,955	1,385,051	1,081,305	1,058,933	
FTE	0.0	0.0	0.0	0.0	
General Fund	539,894	1,046,179	551,694	638,589	
Cash Funds	353,665	338,288	477,913	381,587	
Reappropriated Funds	10,396	584	51,698	38,757	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Administrative Law Judge Services	9,580	6,764	27,327	45,690	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	9,580	6,764	27,327	45,690	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payment to Risk Management and Property Funds	157,641	157,407	95,837	161,740	
FTE	0.0	0.0	0.0	0.0	
General Fund	55,732	71,493	26,815	45,766	
Cash Funds	33,085	68,311	42,470	70,497	
Reappropriated Funds	68,824	17,603	26,552	45,477	
Federal Funds	0	0	0	0	
Vehicle Lease Payments	127,142	129,528	143,977	142,018	
FTE	0.0	0.0	0.0	0.0	
General Fund	65,661	67,948	26,630	42,727	
Cash Funds	46,105	53,945	56,649	38,462	
Reappropriated Funds	15,376	7,635	60,698	60,829	
Federal Funds	0	0	0	0	
Information Technology Asset Maintenance	16,325	23,700	102,656	102,656	
FTE	0.0	0.0	0.0	0.0	
General Fund	600	23,700	36,158	28,268	
Cash Funds	0	0	13,909	57,509	
Reappropriated Funds	15,725	0	52,589	16,879	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Leased Space	21,808	6,600	8,000	8,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	10,904	5,588	5,675	1,063	
Cash Funds	0	0	0	0	
Reappropriated Funds	10,904	1,012	2,325	6,937	
Federal Funds	0	0	0	0	
Capitol Complex Leased Space	673,223	871,467	883,328	644,822	
FTE	0.0	0.0	0.0	0.0	
General Fund	282,544	391,583	313,108	176,751	
Cash Funds	138,984	397,356	314,413	235,635	
Reappropriated Funds	251,695	82,528	137,584	112,635	
Federal Funds	0	0	118,223	119,801	
Payments to OIT	3,435,828	2,842,682	4,259,306	4,259,306	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,541,022	1,513,818	1,058,615	1,078,997	
Cash Funds	1,102,638	1,157,729	1,653,672	1,589,418	
Reappropriated Funds	792,168	171,135	854,101	873,210	
Federal Funds	0	0	692,918	717,681	
CORE Operations	91,924	88,809	435,630	483,674	
FTE	0.0	0.0	0.0	0.0	
General Fund	32,682	40,336	54,751	60,035	
Cash Funds	18,831	38,541	201,745	202,961	
Reappropriated Funds	40,411	9,932	68,437	78,283	
Federal Funds	0	0	110,697	142,395	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
IT Accessibility	91,655	0	153,887	155,523	
FTE	0.0	0.0	1.0	1.0	
General Fund	91,655	0	153,887	155,523	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Moffat Tunnel Improvement District	300,000	0	0	0	
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	
SUBTOTAL - (A) Administration	13,816,933	14,404,578	18,733,820	19,921,472	6.3%
FTE	20.1	21.2	23.7	25.2	6.3%
General Fund	4,917,216	6,483,992	4,376,096	4,805,041	9.8%
Cash Funds	3,493,091	3,181,406	6,005,873	5,782,417	(3.7%)
Reappropriated Funds	5,406,626	4,739,180	6,186,889	6,397,711	3.4%
Federal Funds	0	0	2,164,962	2,936,303	35.6%
(B) State Demography Office					
Program Costs	771,465	659,434	701,387	712,298 *	
FTE	6.0	6.0	6.0	6.0	
General Fund	640,500	545,663	559,081	568,580	
Cash Funds	110,083	89,309	119,405	120,397	
Reappropriated Funds	0	0	0	0	
Federal Funds	20,882	24,462	22,901	23,321	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Indirect Cost Assessment	13,434	11,997	23,002	23,002	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	13,434	11,997	20,238	20,238	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	2,764	2,764	
SUBTOTAL - (B) State Demography Office	784,899	671,431	724,389	735,300	1.5%
FTE	6.0	6.0	6.0	6.0	0.0%
General Fund	640,500	545,663	559,081	568,580	1.7%
Cash Funds	123,517	101,306	139,643	140,635	0.7%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	20,882	24,462	25,665	26,085	1.6%
TOTAL - (1) Executive Director's Office	14,601,832	15,076,009	19,458,209	20,656,772	6.2%
FTE	26.1	27.2	29.7	31.2	5.1%
General Fund	5,557,716	7,029,655	4,935,177	5,373,621	8.9%
Cash Funds	3,616,608	3,282,712	6,145,516	5,923,052	(3.6%)
Reappropriated Funds	5,406,626	4,739,180	6,186,889	6,397,711	3.4%
Federal Funds	20,882	24,462	2,190,627	2,962,388	35.2%

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(2) Property Taxation					
Division of Property Taxation	3,523,217	3,258,668	3,955,918	3,990,734	
FTE	38.7	39.0	39.1	39.1	
General Fund	2,260,658	2,555,939	2,493,781	2,514,270	
Cash Funds	1,024,869	610,617	1,201,984	1,215,214	
Reappropriated Funds	237,690	92,112	260,153	261,250	
Federal Funds	0	0	0	0	
State Board of Equalization	12,856	12,856	12,856	12,856	
FTE	0.0	0.0	0.0	0.0	
General Fund	12,856	12,856	12,856	12,856	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Board of Assessment Appeals	532,549	717,468	885,288	892,726	*
FTE	13.2	14.2	14.2	14.2	
General Fund	576,533	626,965	646,534	651,956	
Cash Funds	(43,984)	90,503	238,754	240,770	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Indirect Cost Assessment	103,919	114,999	226,091	226,091	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	88,003	97,007	192,289	192,289	
Reappropriated Funds	15,916	17,992	33,802	33,802	
Federal Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
TOTAL - (2) Property Taxation	4,172,541	4,103,991	5,080,153	5,122,407	0.8%
FTE	51.9	53.2	53.3	53.3	0.0%
General Fund	2,850,047	3,195,760	3,153,171	3,179,082	0.8%
Cash Funds	1,068,888	798,127	1,633,027	1,648,273	0.9%
Reappropriated Funds	253,606	110,104	293,955	295,052	0.4%
Federal Funds	0	0	0	0	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(3) Division of Housing					
(A) Community and Non-Profit Services					
(1) Administration					
Personal Services	1,278,395	1,540,509	4,287,499	4,377,524	
FTE	37.1	38.9	40.9	40.9	
General Fund	1,120,445	1,233,545	1,271,003	1,273,039	
Cash Funds	22,814	5,021	86,767	87,217	
Reappropriated Funds	135,136	301,943	463,187	505,548	
Federal Funds	0	0	2,466,542	2,511,720	
Operating Expenses	138,397	61,905	489,741	474,491	
FTE	0.0	0.0	0.0	0.0	
General Fund	92,587	59,230	59,230	59,230	
Cash Funds	1,080	517	4,938	4,938	
Reappropriated Funds	44,730	2,158	85,478	70,228	
Federal Funds	0	0	340,095	340,095	
SUBTOTAL -	1,416,792	1,602,414	4,777,240	4,852,015	1.6%
FTE	37.1	38.9	40.9	40.9	0.0%
General Fund	1,213,032	1,292,775	1,330,233	1,332,269	0.2%
Cash Funds	23,894	5,538	91,705	92,155	0.5%
Reappropriated Funds	179,866	304,101	548,665	575,776	4.9%
Federal Funds	0	0	2,806,637	2,851,815	1.6%

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(2) Community Services					
Low Income Rental Subsidies	147,213,110	143,048,319	107,907,335	116,441,940	
FTE	0.0	0.0	0.0	0.0	
General Fund	21,150,081	17,249,604	17,249,604	17,249,604	
Cash Funds	9,376,954	926,497	939,649	939,649	
Reappropriated Funds	0	3,917,871	5,827,802	14,362,407	
Federal Funds	116,686,075	120,954,347	83,890,280	83,890,280	
Child Care Facility Development	137,193	0	0	0	
FTE	0.9	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	137,193	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Homeless Prevention Programs	2,254,089	1,947,000	2,306,506	2,306,506	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	36,889	170,000	170,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	2,254,089	1,910,111	2,136,506	2,136,506	
Appropriation to the FLEX Fund	305,016	0	0	0	
FTE	1.0	0.0	0.0	0.0	
General Fund	305,016	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL -	149,909,408	144,995,319	110,213,841	118,748,446	7.7%
FTE	1.9	0.0	0.0	0.0	0.0%
General Fund	21,455,097	17,249,604	17,249,604	17,249,604	0.0%
Cash Funds	9,514,147	963,386	1,109,649	1,109,649	0.0%
Reappropriated Funds	0	3,917,871	5,827,802	14,362,407	146.4%
Federal Funds	118,940,164	122,864,458	86,026,786	86,026,786	0.0%
(3) Fort Lyon Supportive Housing Program					
Fort Lyon Supportive Housing	5,750,895	5,760,003	5,765,340	5,765,492 *	
FTE	1.0	1.0	1.0	1.0	
General Fund	5,750,895	5,760,003	5,765,340	5,765,492	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	5,750,895	5,760,003	5,765,340	5,765,492	NaN
FTE	1.0	1.0	1.0	1.0	0.0%
General Fund	5,750,895	5,760,003	5,765,340	5,765,492	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(4) Ridge View					
Ridge View Campus	0	0	11,463,656	11,466,021 *	
FTE	0.0	3.7	4.0	4.0	
General Fund	0	0	0	0	
Cash Funds	0	0	11,463,656	11,466,021	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	0	0	11,463,656	11,466,021	0.0%
FTE	0.0	3.7	4.0	4.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	0	0	11,463,656	11,466,021	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
SUBTOTAL - (A) Community and Non-Profit Services	157,077,095	152,357,736	132,220,077	140,831,974	6.5%
FTE	40.0	43.6	45.9	45.9	0.0%
General Fund	28,419,024	24,302,382	24,345,177	24,347,365	0.0%
Cash Funds	9,538,041	968,924	12,665,010	12,667,825	0.0%
Reappropriated Funds	179,866	4,221,972	6,376,467	14,938,183	134.3%
Federal Funds	118,940,164	122,864,458	88,833,423	88,878,601	0.1%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(B) Field Services					
Affordable Housing Program Costs	1,874,447	2,696,604	10,211,400	10,229,813	*
FTE	30.8	32.6	32.8	32.8	
General Fund	234,085	456,980	257,874	258,550	
Cash Funds	67,855	48,089	6,416,472	6,417,007	
Reappropriated Funds	1,559,061	2,180,109	2,777,864	2,780,357	
Federal Funds	13,446	11,426	759,190	773,899	
Affordable Housing Construction Grants and Loans pursuant to Section 24-32-721, C.R.S.	41,230,940	32,739,308	76,999,716	76,999,716	
FTE	0.0	0.0	0.0	0.0	
General Fund	18,000,000	14,414,700	14,414,700	14,414,700	
Cash Funds	0	5,647,268	42,300,000	42,300,000	
Reappropriated Funds	0	3,585,300	3,585,300	3,585,300	
Federal Funds	23,230,940	9,092,040	16,699,716	16,699,716	
Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice Systems	500,000	500,000	500,000	500,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	500,000	380,490	380,490	380,490	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	119,510	119,510	119,510	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Manufactured Buildings Program	1,870,648	1,106,901	1,801,603	1,812,439	*
FTE	16.7	16.3	16.3	16.3	
General Fund	0	0	0	0	
Cash Funds	1,870,648	1,106,901	1,801,603	1,812,439	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Appropriation to the Mobile Home Park Act Dispute Resolution & Enforcement Program Fund	113,441	119,905	122,701	122,853	
FTE	1.0	1.0	1.0	1.0	
General Fund	113,441	119,905	122,701	122,853	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Mobile Home Park Act Oversight	0	790,443	1,556,346	1,562,391	
FTE	10.5	10.5	10.5	10.5	
General Fund	0	0	0	0	
Cash Funds	0	790,443	1,556,346	1,562,391	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Proposition 123 Programs for Persons Experiencing Homelessness and Affordable Home Ownership	0	40,077,562	106,350,252	106,350,252	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	40,077,562	106,350,252	106,350,252	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL - (B) Field Services	45,589,476	78,030,723	197,542,018	197,577,464	0.0%
FTE	59.0	60.4	60.6	60.6	0.0%
General Fund	18,847,526	15,372,075	15,175,765	15,176,593	0.0%
Cash Funds	1,938,503	47,670,263	158,424,673	158,442,089	0.0%
Reappropriated Funds	1,559,061	5,884,919	6,482,674	6,485,167	0.0%
Federal Funds	23,244,386	9,103,466	17,458,906	17,473,615	0.1%
(C) Indirect Cost Assessments					
Indirect Cost Assessments	1,021,230	1,233,625	2,177,266	2,177,266	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	841,339	1,070,563	1,434,185	1,434,185	
Reappropriated Funds	179,891	163,062	103,539	103,539	
Federal Funds	0	0	639,542	639,542	
SUBTOTAL - (C) Indirect Cost Assessments	1,021,230	1,233,625	2,177,266	2,177,266	0.0%
FTE	0.0	0.0	0.0	0.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	841,339	1,070,563	1,434,185	1,434,185	0.0%
Reappropriated Funds	179,891	163,062	103,539	103,539	0.0%
Federal Funds	0	0	639,542	639,542	0.0%
TOTAL - (3) Division of Housing	203,687,801	231,622,084	331,939,361	340,586,704	2.6%
FTE	99.0	104.0	106.5	106.5	0.0%
General Fund	47,266,550	39,674,457	39,520,942	39,523,958	0.0%
Cash Funds	12,317,883	49,709,750	172,523,868	172,544,099	0.0%
Reappropriated Funds	1,918,818	10,269,953	12,962,680	21,526,889	66.1%
Federal Funds	142,184,550	131,967,924	106,931,871	106,991,758	0.1%

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(4) Division of Local Government					
(A) Local Government and Community Services					
(1) Administration					
Personal Services	1,508,483	1,314,852	1,846,017	1,863,112	
FTE	18.2	18.2	18.2	18.2	
General Fund	766,270	1,237,633	830,501	837,952	
Cash Funds	0	0	0	0	
Reappropriated Funds	742,213	77,219	800,773	805,164	
Federal Funds	0	0	214,743	219,996	
Operating Expenses	72,651	56,623	137,713	137,713	
FTE	0.0	0.0	0.0	0.0	
General Fund	48,028	56,623	48,540	48,540	
Cash Funds	0	0	0	0	
Reappropriated Funds	24,623	0	25,146	25,146	
Federal Funds	0	0	64,027	64,027	
SUBTOTAL -	1,581,134	1,371,475	1,983,730	2,000,825	0.9%
FTE	18.2	18.2	18.2	18.2	0.0%
General Fund	814,298	1,294,256	879,041	886,492	0.8%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	766,836	77,219	825,919	830,310	0.5%
Federal Funds	0	0	278,770	284,023	1.9%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(2) Local Government Services					
Conservation Trust Fund Disbursements	66,157,620	73,471,624	58,018,182	58,019,669	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	66,157,620	73,471,624	58,018,182	58,019,669	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Volunteer Firefighter Retirement Plans	4,031,402	4,279,769	4,102,074	4,102,074	
FTE	0.0	0.0	0.0	0.0	
General Fund	4,031,402	4,279,769	0	0	
General Fund Exempt	0	0	4,102,074	4,102,074	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Volunteer Firefighter Death and Disability Insurance	21,065	21,065	30,000	30,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	21,065	21,065	30,000	30,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Firefighter Heart and Circulatory Malfunction Benefits	2,133,758	2,706,705	2,716,264	3,716,340	
FTE	0.5	0.5	0.5	0.5	
General Fund	1,166,452	1,367,652	1,377,211	1,877,287	
Cash Funds	0	0	0	0	
Reappropriated Funds	967,306	1,339,053	1,339,053	1,839,053	
Federal Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Local Utility Management Assistance	172,111	142,708	221,045	222,153	
FTE	2.0	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	172,111	142,708	221,045	222,153	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Environmental Protection Agency Water/Sewer File Project	351,029	316,388	268,875	269,926	
FTE	0.5	0.5	0.5	0.5	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	351,029	316,388	268,875	269,926	
Civil Asset Forfeiture Portal Administration	0	0	55,000	55,000	
FTE	0.0	0.0	0.0	0.5	
Cash Funds	0	0	55,000	55,000	
SUBTOTAL -	72,866,985	80,938,259	65,411,440	66,415,162	1.5%
FTE	4.0	4.0	4.0	4.5	12.5%
General Fund	5,218,919	5,668,486	1,407,211	1,907,287	35.5%
General Fund Exempt	0	0	4,102,074	4,102,074	0.0%
Cash Funds	66,329,731	73,614,332	58,294,227	58,296,822	0.0%
Reappropriated Funds	967,306	1,339,053	1,339,053	1,839,053	37.3%
Federal Funds	351,029	316,388	268,875	269,926	0.4%

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(3) Community Services					
Community Services Block Grant	6,912,060	6,444,153	6,475,029	6,475,029	
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	6,912,060	6,444,153	6,475,029	6,475,029	
Disaster Resilience Rebuilding Program	216,329	98,173	258,604	259,503	*
FTE	3.1	3.1	3.1	3.1	
General Fund	216,329	98,173	258,604	259,503	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Accessory Dwelling Unit Fee Reduction Encouragement Grant Program	446,879	0	2,284,443	3,173,960	*
FTE	4.9	0.0	4.7	9.1	
General Fund	0	0	0	609,566	
Cash Funds	446,879	0	2,284,443	2,564,394	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL -	7,575,268	6,542,326	9,018,076	9,908,492	9.9%
FTE	8.0	3.1	7.8	12.2	56.4%
General Fund	216,329	98,173	258,604	869,069	236.1%
Cash Funds	446,879	0	2,284,443	2,564,394	12.3%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	6,912,060	6,444,153	6,475,029	6,475,029	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL - (A) Local Government and Community Services	82,023,387	88,852,060	76,413,246	78,324,479	2.5%
FTE	30.2	25.3	30.0	34.9	16.3%
General Fund	6,249,546	7,060,915	2,544,856	3,662,848	43.9%
General Fund Exempt	0	0	4,102,074	4,102,074	0.0%
Cash Funds	66,776,610	73,614,332	60,578,670	60,861,216	0.5%
Reappropriated Funds	1,734,142	1,416,272	2,164,972	2,669,363	23.3%
Federal Funds	7,263,089	6,760,541	7,022,674	7,028,978	0.1%
(B) Field Services					
Program Costs	3,063,622	3,138,305	4,357,127	4,374,327	
FTE	32.6	33.0	33.0	33.0	
General Fund	366,167	2,191,302	398,409	400,305	
Cash Funds	124,989	106,698	466,810	470,139	
Reappropriated Funds	2,572,466	840,305	3,039,833	3,042,773	
Federal Funds	0	0	452,075	461,110	
Local Government Limited Gaming Impact Grants	6,880,649	6,526,192	6,050,111	6,050,111	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	6,880,649	6,526,192	6,050,111	6,050,111	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Local Government Geothermal Energy Impact Grants	128	0	50,000	50,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	128	0	50,000	50,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Rural Economic Development Initiative Grants	1,543,444	630,080	500,000	384,800	*
FTE	0.0	0.0	0.0	0.0	
General Fund	1,543,444	630,080	500,000	384,800	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Gray and Black Market Marijuana Enforcement Grant Program	970,896	184,160	0	0	
FTE	1.5	1.5	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	970,896	184,160	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Appropriation to the Targeted Crime Reduction Grant Program Cash Fund	6,000,000	6,000,000	5,400,000	5,400,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	3,000,000	3,000,000	2,700,000	2,700,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	3,000,000	3,000,000	2,700,000	2,700,000	
Federal Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Appropriation to the Peace Officers Mental Health Support Fund	2,000,000	2,000,000	1,800,000	1,800,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	2,000,000	2,000,000	1,800,000	1,800,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Peace Officers Mental Health Support Grant Program	4,697,087	3,002,761	1,808,540	1,809,285	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	0	(23,122)	0	0	
Reappropriated Funds	4,697,087	3,025,883	1,808,540	1,809,285	
Federal Funds	0	0	0	0	
Defense Counsel on First Appearance Grant Program	1,594,621	564,993	0	0	
FTE	0.5	0.5	0.0	0.0	
General Fund	1,594,621	564,993	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Law Enforcement Community Services Grant Program	88,221	643,170	401,925	402,375	
FTE	1.0	1.0	1.0	0.5	
General Fund	0	0	0	0	
Cash Funds	88,221	643,170	401,925	402,375	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Microgrids for Community Resilience Grant Program	130,566	111,613	0	0	
FTE	2.0	2.0	0.0	0.0	
General Fund	130,566	111,613	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Appropriation to the Public Defender and Prosecuter Behavioral Health Support Fund	500,000	0	250,000	250,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	500,000	0	250,000	250,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Public Defender and Prosecuter Behavioral Health Support Grant Program	500,000	1,000,000	250,000	250,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	500,000	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	500,000	500,000	250,000	250,000	
Federal Funds	0	0	0	0	
Proposition 123 Local Planning Capacity Support	0	0	6,317,500	6,317,500	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	6,317,500	6,317,500	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
ARPA Expenditures	194,982,701	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	191,056,635	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	3,926,066	0	0	0	
ARPA Expenditures	0	89,690,430	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	87,418,894	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	2,271,536	0	0	
Community Development Block Grant	12,862,162	6,583,364	8,820,748	8,820,748	
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	12,862,162	6,583,364	8,820,748	8,820,748	
Local Government Mineral and Energy Impact Grants and Disbursements	174,824,538	171,211,054	90,000,000	90,000,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	174,824,538	171,211,054	90,000,000	90,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
HB 17-1326 Crime Prevention Initiative Small Business Lending	590,098	81,690	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	590,098	81,690	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Affordable Housing Development Incentives Grant Program	2,901,115	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,901,115	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local Government Planning Grant Program	239,503	1,372,706	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	239,503	1,372,706	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Interconnectivity Grant Program	100,748	296,866	0	0	
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	100,748	296,866	0	0	

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
SUBTOTAL - (B) Field Services	414,470,099	293,037,384	126,005,951	125,909,146	(0.1%)
FTE	38.6	39.0	35.0	34.5	(1.4%)
General Fund	9,134,798	8,997,988	5,648,409	5,535,105	(2.0%)
Cash Funds	377,676,772	267,521,442	103,286,346	103,290,125	0.0%
Reappropriated Funds	10,769,553	7,366,188	7,798,373	7,802,058	0.0%
Federal Funds	16,888,976	9,151,766	9,272,823	9,281,858	0.1%
(C) Indirect Cost Assessments					
Indirect Cost Assessment	584,566	551,620	1,054,936	1,054,936	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	109,288	112,349	299,981	299,981	
Reappropriated Funds	475,278	439,271	616,371	616,371	
Federal Funds	0	0	138,584	138,584	
SUBTOTAL - (C) Indirect Cost Assessments	584,566	551,620	1,054,936	1,054,936	0.0%
FTE	0.0	0.0	0.0	0.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	109,288	112,349	299,981	299,981	0.0%
Reappropriated Funds	475,278	439,271	616,371	616,371	0.0%
Federal Funds	0	0	138,584	138,584	0.0%
TOTAL - (4) Division of Local Government	497,078,052	382,441,064	203,474,133	205,288,561	0.9%
FTE	68.8	64.3	65.0	69.4	6.8%
General Fund	15,384,344	16,058,903	8,193,265	9,197,953	12.3%
General Fund Exempt	0	0	4,102,074	4,102,074	0.0%
Cash Funds	444,562,670	341,248,123	164,164,997	164,451,322	0.2%
Reappropriated Funds	12,978,973	9,221,731	10,579,716	11,087,792	4.8%
Federal Funds	24,152,065	15,912,307	16,434,081	16,449,420	0.1%

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	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
TOTAL - Department of Local Affairs	719,540,226	633,243,148	559,951,856	571,654,444	2.1%
FTE	245.8	248.7	254.5	260.4	2.3%
General Fund	71,058,657	65,958,775	55,802,555	57,274,614	2.6%
General Fund Exempt	0	0	4,102,074	4,102,074	0.0%
Cash Funds	461,566,049	395,038,712	344,467,408	344,566,746	0.0%
Reappropriated Funds	20,558,023	24,340,968	30,023,240	39,307,444	30.9%
Federal Funds	166,357,497	147,904,693	125,556,579	126,403,566	0.7%

Note: An asterisk (*) indicates that the FY 2027-28 request for a line item is affected by one or more decision items.