Joint Budget Committee

Staff Budget Briefing
FY 2027-28

Department of State

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Contents

Overview of Department 2
- Administrative Division 2
- Information Technology Division 2
- Elections Division 2
- Business and Licensing Division 2
- Recent Appropriations 3

Graphic Overview 4
- Cash Funds Detail 6

General Factors Driving the Budget 7
- Business Filing Fees and CDOS Cash Fund 7
- County Records and Electronic Recording Technology Fund 8
- Election Administration 8

Summary of Request 10

Issue Brief: Election Funding 13
- Summary 13
- Election Administration Overview 13
- Funding 14
- Future Elections and Budget Considerations 16

Issue Brief: General Fund Support for Elections 18
- Summary 18
- Recommendation 18
- Discussion 18

Issue Brief: Budget Reduction Options 21
- Summary 21
- Recommendation 21
- Discussion 21

Footnotes and Requests for Information 24
- Update on Long Bill Footnotes 24
- Update on Requests for Information 25

Department Annual Performance Report 28

Appendix A: Numbers Pages 1

Additional Resources

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

Overview of Department

The Secretary of State is one of five independently-elected constitutional officers and serves as the chief election official for the State of Colorado. The Colorado Department of State (CDOS, Department) consists of four divisions that are broadly responsible for overseeing elections, registering businesses, and publishing information and records for public use.

Administrative Division

The Administrative Division provides management and central support services for the CDOS, including budgeting, accounting, and human resources. The Division also files legislation passed by the General Assembly, shares information with the public, responds to press inquiries, and supports the Office of the Secretary of State.

Information Technology Division

The Information Technology Division maintains and delivers technical services, project management, and information system needs to the CDOS such as servers, personal computers, and firewalls.

Elections Division

The Elections Division administers statewide statutory and constitutional provisions related to elections, including management of the initiative and referendum process and supervision of elections. The Division also certifies voting equipment, maintains statewide voter registration files, and oversees campaign finance reporting.

Business and Licensing Division

The Business and Licensing Division facilitates the collection, maintenance, and public provision of access to filings submitted by businesses and non-profit organizations, including annual reports and articles of incorporation. The Division also registers business names, trade names, and trademarks; registers charitable organizations and licenses entities involved in charitable bingo and raffles; licenses and regulates public notaries; and registers lobbyists and their required disclosure reports.

Recent Appropriations

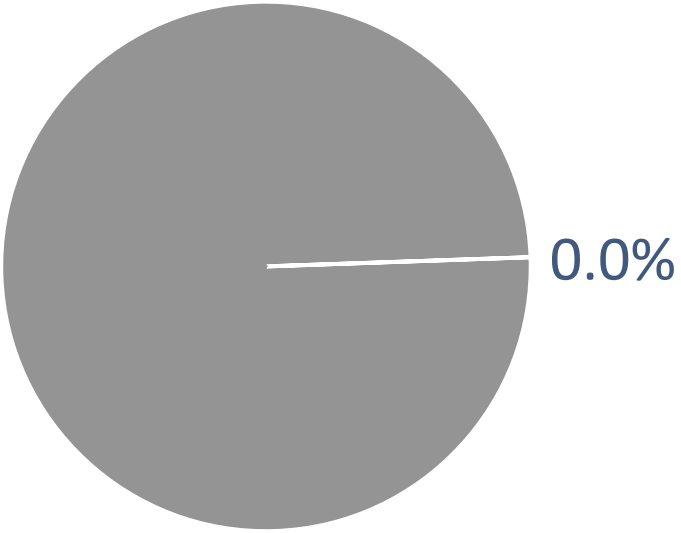
Department of State
Recent Appropriations

Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28 [1]
General Fund	$2,504,841	$4,254	$0	$11,828,843
Cash Funds	43,752,865	48,961,818	47,227,601	50,251,986
Reappropriated Funds	309,604	0	0	318,157
Federal Funds	0	0	0	0
Total Funds	$46,567,310	$48,966,072	$47,227,601	$62,398,986
Full Time Equivalent Staff	168.7	174.8	178.2	178.2

[1] Requested appropriation.

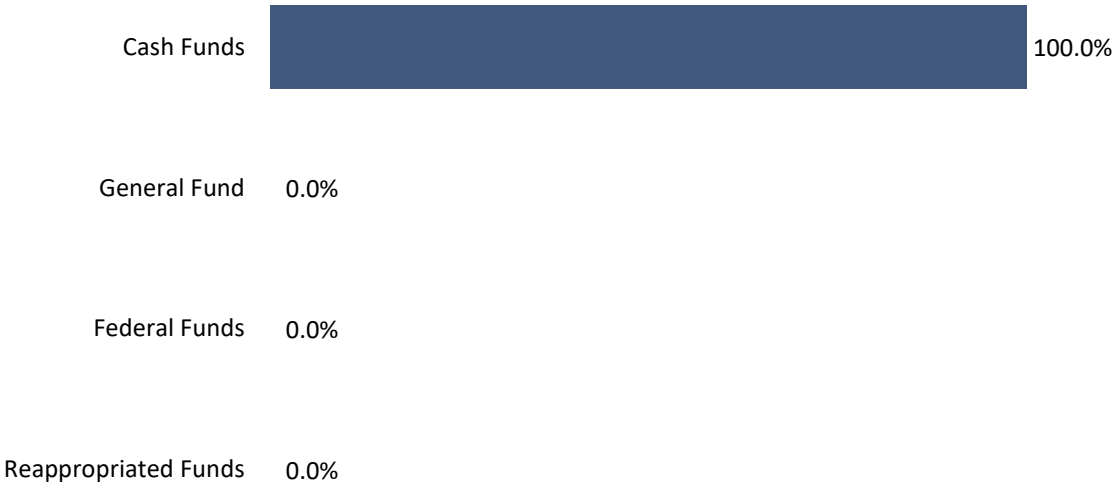
Graphic Overview

Department's Share of Statewide General Fund



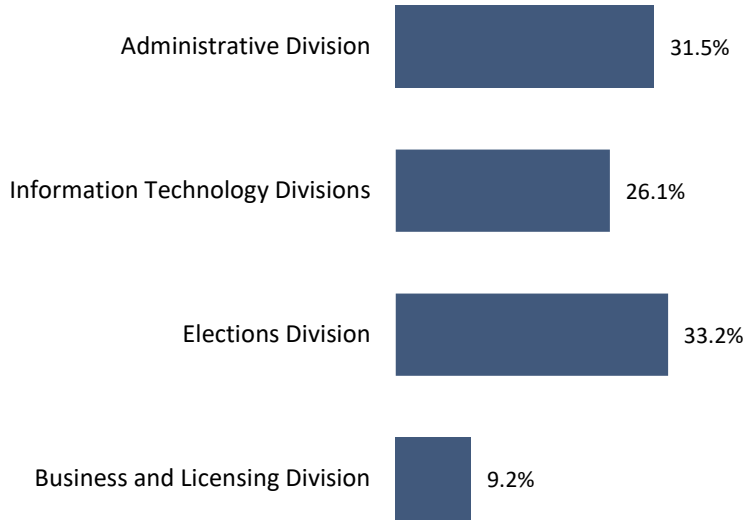
Based on the FY 2026-27 appropriation.

Department Funding Sources



Based on the FY 2026-27 appropriation.

Distribution of Total Funds by Division



Based on the FY 2026-27 appropriation.

Cash Funds Detail

Department of State
Cash Funds Detail

Fund Name	FY 2026-27 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Department of State (CDOS) Cash Fund	$44,200,719		Primarily state business filing fees, and other program fees.	This fund is used for operational expenses throughout the Department.
Electronic Recording Technology Fund	$3,016,882	1, 2	Uniform surcharge on filings with county clerks and recorders.	This fund is continuously appropriated to the Electronic Recording Technology Board for operating purposes.
Federal Elections Assistance Fund	$10,000	1, 2	Federal and state funds appropriated for Help America Vote Act (HAVA)-related purposes.	This fund is continuously appropriated to the Department to improve the administration of federal elections.
Total	$47,227,601			

[1] Not appropriated by the General Assembly. Amounts shown in Long Bill are for informational purposes only.
[2] TABOR exempt.

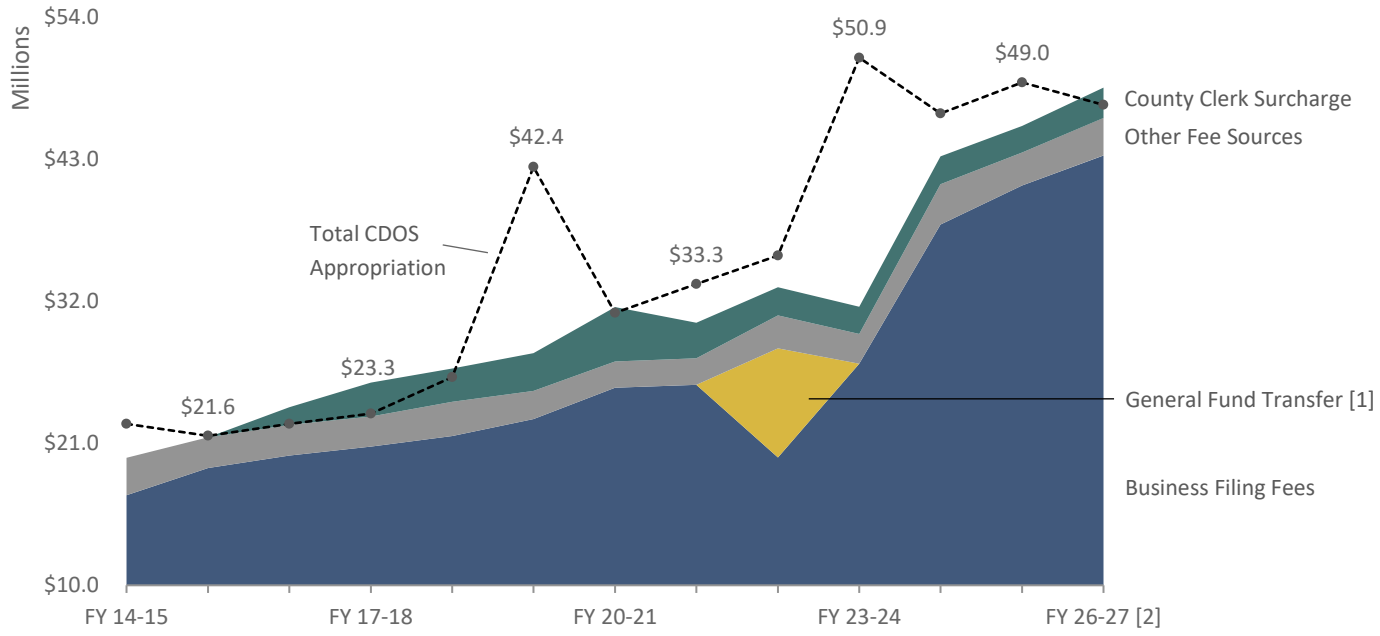
General Factors Driving the Budget

The Department's budget is driven by the volume of business filings per year, county record support, and election administration. Costs are predominantly covered by fees assessed on various business entities and surcharges levied on county clerk and recorders. Revenue collected for these purposes is deposited into the CDOS Cash Fund and Electronic Recording Technology Fund, respectively.

Business Filing Fees and CDOS Cash Fund

The Department collects administrative and processing fees for business formations, foreign entity authorizations, periodic reporting, name reservations, trade names, trademarks, and reinstatements, among others. This fee revenue makes up a significant portion of both the cash fund's revenue (87 percent on average) and the Department's overall appropriations (86 percent on average). The CDOS Cash Fund's remaining revenue is comprised of program fees assessed on bingo-raffle licensing, campaign finance reporting, and the registration of lobbyists and notaries public. Fee amounts are established by the Department through regular competitiveness reviews to cover its direct and indirect costs.

Business filing fees make up a significant portion of **total CDOS appropriations**, with **county clerk surcharges** and **other fee sources** comprising the remainder of department revenue.



[1] House Bill 22-1001 authorized a one-time transfer from the General Fund to reduce business filing fees in FY 2022-23.
[2] FY 2014-15 through FY 2025-26 data reflects actual revenue collected. FY 2026-27 data reflects anticipated revenue.

County Records and Electronic Recording Technology Fund

The Electronic Recording Technology Board (ERTB) in the Department develops and modernizes electronic filing systems for public records maintained by country clerks and recorders. To support this program, the ERTB imposes a surcharge of up to $2 per document received by a country clerk and recorder. The fund is continuously appropriated to the Department to administer the program and award grants to counties.

Election Administration

One-third of the Department's budget is driven by the administration and oversight of statewide elections. These costs vary by election cycle based on voter turnout, the number and types of elections held, and changes in state and federal election laws. While counties are generally responsible for administering elections, state law requires the Department to reimburse counties for certain election costs, including those associated with statewide ballot measures and presidential primary elections. The Department also incurs costs related to the verification of initiatives and referendums and administers federal funding under the Help America Vote Act (HAVA). Additional detail on election funding can be found in the issue briefs below.

Local Election Reimbursement

Under Colorado law, the CDOS reimburses counties for certain election administration costs. Reimbursement requirements vary by election type and have changed significantly in recent years, resulting in increased state expenditures.

Standard Statewide Elections

For state primary, general, coordinated, and special elections held after July 1, 2024 in which the state certifies ballot content, the state reimburses counties for 45 percent of eligible election costs[1]. Eligible costs include ballot printing and mailing, temporary election staff and judges, training, translation, and other direct expenditures. The remaining 55 percent is generally paid by counties or allocated among participating jurisdictions in coordinated elections.

Presidential Primaries

Separately, state law requires the Department to reimburse counties for 100 percent of eligible direct costs associated with the administration of presidential primary elections. These elections occur every four years, with the next scheduled for 2028. Accordingly, reimbursements are included in the Department's FY 2027-28 budget request. Unlike standard statewide elections, presidential primary reimbursements are funded through General Fund appropriations.

[1] Section 1-5-505.5 (1) C.R.S.

Initiatives and Referendums

The Department also incurs costs associated with the administration of statewide initiatives and referendums. These responsibilities include reviewing petition formats, verifying petition signatures, and determining whether proposed measures qualify for the statewide ballot. Expenditures vary by election cycle depending on the number of petitions submitted and the volume of signatures requiring verification. Under the Colorado Constitution, citizen-initiated measures appearing on odd-year ballots are limited to state matters arising under TABOR, while even-year elections are not subject to this restriction.

Help American Vote Act Program

The Department receives federal funding under HAVA to improve election administration, including election security, voting technology, accessibility, and voter registration systems. These grants require a state funding match, which is provided through various cash funds. Colorado's remaining active HAVA award is the Election Security Grant, through which the state has received $16.8 million in federal funding since 2018, requiring $2.4 million in state matching funds. Annual expenditures fluctuate based on the availability of federal funding and the timing of grant-funded activities, rather than following a consistent election cycle.

Summary of Request

Department of State

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Appropriation						
HB 26-1410 (Long Bill)	$46,886,559	$0	$46,886,559	$0	$0	176.5
Other legislation	341,042	0	341,042	0	0	1.7
Total	$47,227,601	$0	$47,227,601	$0	$0	178.2
FY 2027-28 Requested Appropriation						
FY 2026-27 Appropriation	$47,227,601	$0	$47,227,601	$0	$0	178.2
Employee compensation common policies	766,456	0	766,456	0	0	0.0
Operating common policies	-5,752	-318,157	-5,752	318,157	0	0.0
Impacts driven by other agencies	8,494	0	8,494	0	0	0.0
Technical changes	-1,111,947	0	-1,111,947	0	0	0.0
Prior year actions	15,514,134	12,147,000	3,367,134	0	0	0.0
Total	$62,398,986	$11,828,843	$50,251,986	$318,157	$0	178.2
Increase/-Decrease	$15,171,385	$11,828,843	$3,024,385	$318,157	$0	0.0
Percentage Change	32.1%	n/a	6.4%	n/a	0.0%	0.0%

The Department did not submit any prioritized requests with the FY 2027-28 budget.

Employee compensation common policies: The request includes a net increase of $766,456 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	$376,902	$0	$376,902	$0	$0	0.0
Salary survey	269,321	0	269,321	0	0	0.0
Step plan	143,458	0	143,458	0	0	0.0
PERA direct distribution	3,310	0	3,310	0	0	0.0
Unfunded liability amortization payments	-25,498	0	-25,498	0	0	0.0
Paid family and medical leave insurance	-897	0	-897	0	0	0.0
Short-term disability	-140	0	-140	0	0	0.0
Total	$766,456	$0	$766,456	$0	$0	0.0

Operating common policies: The request includes a net decrease of $5,752 for operating common policies.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Indirect cost adjustment	$79,333	$-318,157	$79,333	$318,157	$0	0.0
Leased space	62,000	0	62,000	0	0	0.0
Risk management & property	47,322	0	47,322	0	0	0.0
Office of Information Technology services	15,833	0	15,833	0	0	0.0
Legal services	-197,509	0	-197,509	0	0	0.0
Vehicle lease payments	-5,434	0	-5,434	0	0	0.0
Workers' compensation	-4,781	0	-4,781	0	0	0.0
Administrative law judge services	-2,285	0	-2,285	0	0	0.0
State accounting system (CORE)	-231	0	-231	0	0	0.0
Total	-$5,752	-$318,157	-$5,752	$318,157	$0	0.0

Impacts driven by other agencies: The request includes a net increase of $8,949 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 DPA Personnel Board	$5,454	$0	$5,454	$0	$0	0.0
NP Statewide training system	3,040	0	3,040	0	0	0.0
Total	$8,494	$0	$8,494	$0	$0	0.0

Technical adjustments: The request includes a net decrease of $1.1 million for technical adjustments.

Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Document solutions common policy	$184,248	$0	$184,248	$0	$0	0.0
Adj to ERTB info only line	-1,296,195	0	-1,296,195	0	0	0.0
Total	-$1,111,947	$0	-$1,111,947	$0	$0	0.0

Prior year actions: The request includes a net increase of $15.5 million for the impact of prior year budget decisions and legislation, primarily driven by periodic election costs. Specifically, SB 17-305 requires the state to reimburse local governments for the administration of presidential primary elections from the General Fund, which occurs every four years. SB 23-276 also increases the state's election reimbursement obligation resulting from an anticipated November 2027 coordinated election and a June 2028 state primary election.

Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 17-305 Presidential primary	$12,147,000	$12,147,000	$0	$0	$0	0.0
SB 23-276 Modify election laws	3,037,714	0	3,037,714	0	0	0.0
HB 26-1113 Election modification	705,300	0	705,300	0	0	0.0
HB 24-1059 Comp elected official	26,594	0	26,594	0	0	0.0
HB 25-1315 GA vacancies	1,050	0	1,050	0	0	0.0
FY 26-27 Step Plan	0	0	0	0	0	0.0
HB 26-1088 Business filings	-121,739	0	-121,739	0	0	0.0
FY 26-27 R2 Informix data migration	-100,000	0	-100,000	0	0	0.0
SB 26-133 CO artist companies	-93,878	0	-93,878	0	0	0.0
FY 26-27 R1 Phone modernization	-69,000	0	-69,000	0	0	0.0
HB 26-1207 Demographic data	-18,907	0	-18,907	0	0	0.0
Total	$15,514,134	$12,147,000	$3,367,134	0	0	0.0

Issue Brief: Election Funding

The Department of State oversees statewide elections and reimburses counties for eligible costs associated with administering these elections. Colorado law establishes the types of elections eligible for reimbursements, funding sources, and reimbursement rates. This issue brief provides an overview of statewide election administration, funding details including assessment of upcoming reimbursement obligations and historical expenditures, and future budget considerations.

Summary

- Election reimbursement expenditures vary by fiscal year based on the election calendar, state-certified ballot content, and actual county costs.
- FY 2027-28 is expected to have historically high reimbursement obligations due to the March 2028 presidential primary, June 2028 state primary, and anticipated November 2027 coordinated election.
- While recent estimates for standard statewide elections have closely tracked actual expenditures, presidential primary costs have varied more substantially from initial requests.
- Recent legislation has resulted in direct cost increases to the state's share of election reimbursement.

Election Administration Overview

The Department of State establishes statewide rules, operates and oversees statewide election infrastructure, certifies candidates and ballot content, trains and certifies election officials, and supervises compliance with state and federal election law.

Colorado's 64 **county clerks and recorders** are the administrators of primary and general elections. They maintain voter records, mail ballots, operate voter service and polling centers and drop boxes, hire election judges, verify signatures, count ballots, and conduct the county canvasses.

Types of Statewide Elections

Regularly-scheduled elections occur at established intervals under state and federal law and provide a baseline for estimating election expenditures.

- **State primary elections** occur in June of even-numbered years and determine political party nominees for federal, state, and county offices appearing in the general election.
- **General elections** occur in November of even-numbered years to elect federal, state, and county officials and decide statewide and local ballot measures.
- **Odd-year coordinated elections** occur in November of odd-numbered years and usually include school board elections, municipal elections, and local ballot measures. State reimbursement obligations only arise when state-certified ballot content, including statewide measures under TABOR or vacancy elections, appear on the ballot.

- **Presidential primary elections** occur every four years, typically in March, and determine voter preferences for presidential candidates.

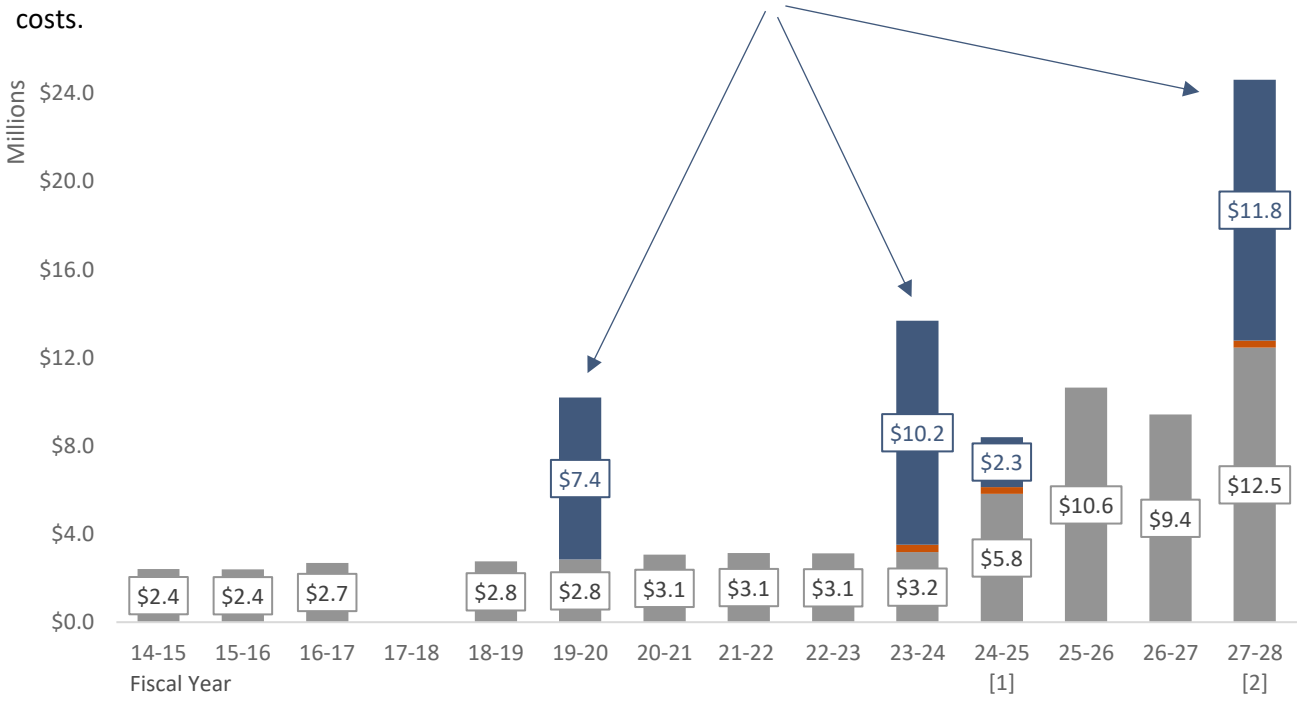
Contingent elections occur as needed to fill certain congressional and state legislative vacancies, recall elected officials, or address other circumstances requiring a special election.

A **coordinated election** occurs when multiple political subdivisions hold elections on the same November date and the county clerk and recorder administers a combined ballot. Participating jurisdictions share eligible election costs not reimbursed by the state. Coordinated elections may include general elections, odd-year statewide ballot measures, and certain vacancy elections.

Funding

FY 2027-28 is expected to have particularly high reimbursement obligations due to three elections requiring state reimbursement. The Department preliminarily estimates total reimbursements of $24.6 million: $11.8 million General Fund and $0.3 million Indirect Costs Excess Recovery Fund for the March 2028 presidential primary, and $12.5 million CDOS Cash Fund for the November 2027 coordinated election and June 2028 primary.

Local election reimbursements increase in fiscal years with a presidential primary election because the state reimburses counties from the **General Fund** for direct election costs.



The remainder of election reimbursements are funded through the **CDOS Cash Fund** and **Indirect Costs Excess Recovery Fund**.

[1] FY 2024-25 General Fund was appropriated for the 2024 General Election through SB 23-276.

[2] FY 2014-15 through FY 2024-25 data reflects actual reimbursement expenditures. FY 2025-26 and FY 2026-27 data reflect department appropriations. FY 2027-28 data reflect the November budget request.

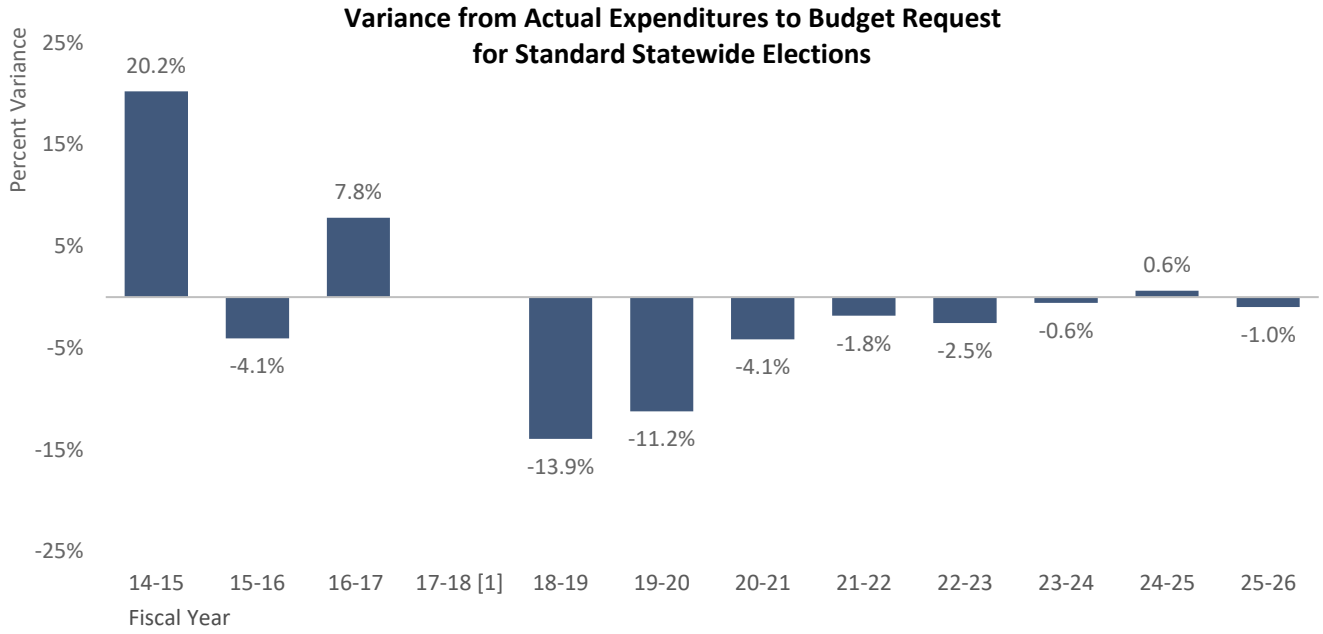
Standard Statewide Elections

Beginning July 1, 2024, Senate Bill 23-276 requires the state to reimburse counties for 45 percent of eligible election costs for state primary, coordinated, general, congressional vacancy, special legislative, or recall elections that include state-certified ballot content. Previously, reimbursements were generally limited to elections involving statewide ballot measures and were calculated on a per-voter basis.

These costs are paid from the CDOS Cash Fund, which is primarily supported by business filing fees. Consequently, legislative changes that increase county election costs may also increase fees on businesses.

Historical Reimbursement Estimates

The Department's November budget requests have become increasingly accurate in estimating actual reimbursement expenditures. From FY 2020-21 through FY 2025-26, actual expenditures averaged 1.6 percent above or below November requests.



[1] FY 2017-18 is excluded because no state-certified content appeared on the statewide ballot and no state reimbursement was required.

Presidential Primaries

For presidential primary elections, the state reimburses counties for 100 percent of eligible direct election costs from the General Fund. These elections occur every four years, with the next scheduled for March 2028.

Historical Reimbursement Estimates

The state has reimbursed counties for two presidential primary elections since the current reimbursement requirement took effect. In FY 2019-20, actual expenditures exceeded the Department's November budget request by $1.0 million, or 16.3 percent. Conversely, in FY 2023-24, actual expenditures were $2.1 million, or

16.7 percent, below the November request. These differences illustrate the uncertainty associated with estimating presidential primary reimbursement costs.

Reimbursement Variance for Presidential Primary Elections

Fiscal Year	November Request	Actual Expenditure	Variance
FY 2019-20	$6,322,590	$7,355,458	16.3%
FY 2023-24	$12,600,000	$10,494,037	-16.7%

Estimating FY 2027-28 Expenditures

The Department's FY 2027-28 budget request of $11.8 million General Fund is based on approximately $10.5 million in actual county reimbursement costs for the March 2024 presidential primary, adjusted for inflation through July 2026 using the Denver-Aurora-Lakewood Consumer Price Index. The estimate does not account for additional inflation through March 2028 or county election costs that may increase faster than inflation. The Department anticipates revising the estimate as additional county expenditure data become available.

Future Elections and Budget Considerations

The table below summarizes regularly-scheduled statewide elections over the next five fiscal years and associated state funding obligations.

Future Elections and State Funding Obligations

Funding Source	Type of Election	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
CDOS Cash Fund	State Primary	✓		✓		✓
	General Election		✓		✓	
	Odd-Year Coord. [1]	✓		✓		✓
General Fund	Presidential Primary	✓				✓

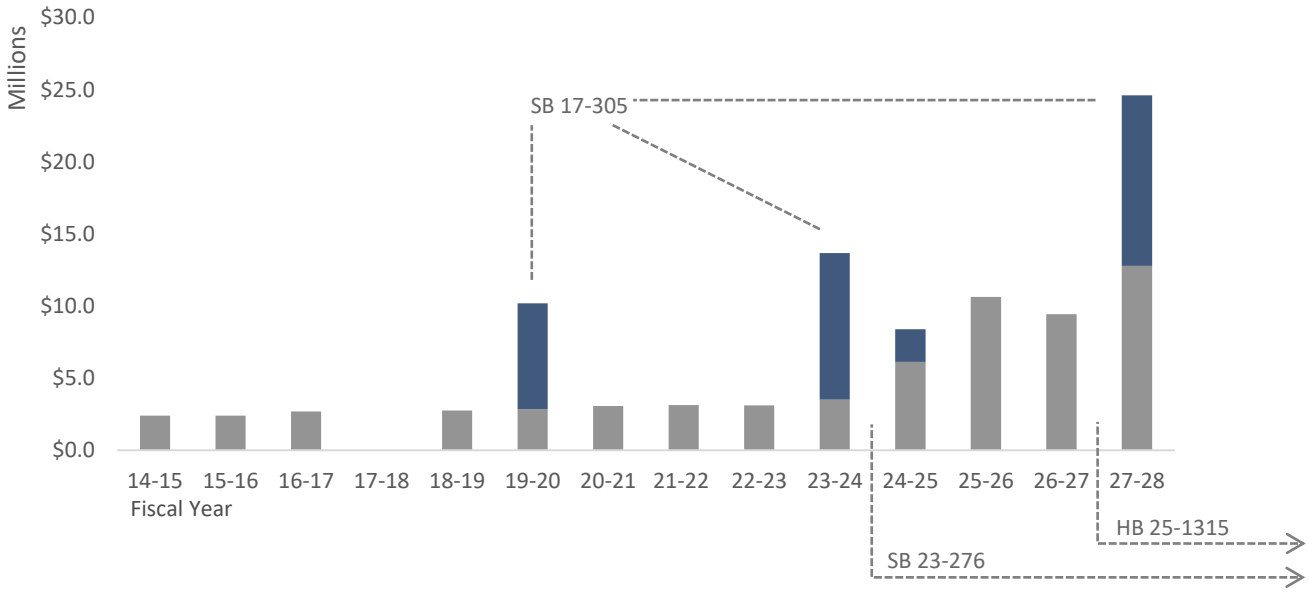
[1] Odd-year coordinated elections occur regularly, but state reimbursement is contingent on state-certified ballot content. Since 2000, statewide elections involving TABOR measures have occurred in 10 of 13 odd-numbered years, including in the four most recent. Accordingly, state reimbursement obligations are anticipated for FY 2027-28, FY 2029-30, and FY 2031-32. Furthermore, HB 25-1315 established a process for certain legislative vacancies to be filled through off-year coordinated elections beginning in 2027. These elections may generate state reimbursement obligations even when no other state-certified ballot content appears.

Budget Considerations

Legislative Impacts on CDOS Costs

Because election reimbursement rates are based on actual county expenditures and established in statute, legislation that increases election frequency, administrative costs, or the state's reimbursement share can increase CDOS appropriations.

Recent legislation has contributed significantly to rise in both **General Fund** and **CDOS Cash Fund** local election reimbursement costs.



Specifically, three bills have influenced rising costs for the state: SB 17-305 established General Fund reimbursements for presidential primaries; SB 23-276 increased reimbursements for standard statewide elections to 45 percent; and HB 25-1315 established legislative vacancy elections beginning in 2027. Together, these changes have increased state funding obligations, including General Fund expenditures and CDOS Cash Fund expenditures supported by fee revenue subject to TABOR.

Variability of Reimbursements

Election costs vary across Colorado's 64 counties based on staffing, voter registration, facilities, and other administrative expenses. Because counties incur these costs directly, the Department has limited control over reimbursement expenditures.

Reimbursement timing also complicates budgeting. Presidential primaries occur after the January supplemental deadline, and processing county reimbursements typically takes four or more months. Consequently, the Department has relied on overexpenditure authority, Long Bill add-ons, and emergency supplementals to meet its obligations. For example, Footnote 102 in the FY 2026-27 Long Bill authorizes election reimbursement expenditures up to 115 percent of the appropriation.

Issue Brief: General Fund Support for Elections

Colorado currently uses business filing fee revenue to reimburse counties for election administration costs, unlike most states that rely on general tax revenues. This issue brief discusses the history of Colorado's unique financing mechanism, how other states fund elections, and the potential impact of reimbursing county election costs from the General Fund instead.

Summary

- Shifting local election reimbursements to the General Fund would increase General Fund expenditures by up to $12.5 million in FY 2027-28, offset by an equivalent reduction in CDOS Cash Fund expenditures.
- The change could allow the Department to reduce business filing fees, but would create an ongoing General Fund obligation without reducing overall state expenditures.

Recommendation

JBC Staff recommends that the Department and Committee discuss transitioning some, or all, currently cash-funded local election reimbursements to the General Fund.

Discussion

History of Election Funding

Prior to FY 1983-84, the Department of State's Election Division was funded through the General Fund. In 1983, the General Assembly shifted election administration expenditures to cash funds supported primarily by business filing fees as part of a broader effort to reduce General Fund obligations[2]. Subsequent legislation established separate funding requirements for different types of elections, resulting in the current use of both General Fund and CDOS Cash Fund appropriations for local election reimbursements.

In 2019, the Colorado Supreme Court rejected a challenge to the Department's business filing fees brought by the National Federation of Independent Business (NFIB). NFIB argued that fees constituted taxes under TABOR because they supported government functions unrelated to the services provided to businesses. The Court found insufficient evidence that post-TABOR fee adjustments directly caused a net revenue gain requiring voter approval, but did not determine whether the fees constitute taxes[3].

How Other States Fund Elections

Election administration is primarily funded through general tax revenues, with most costs sustained by county and municipal governments. States provide varying levels of financial support through direct expenditures and

[2] FY 1983-84 Long Bill

[3] Griswold v. Nat'l Fed'n of Indep. Bus., 2019 CO 79.

reimbursements, typically funded through general appropriations. Colorado differs from this approach by using business filing fee revenue to reimburse counties for a broad range of election expenses.

A small number of states dedicate specific fee revenue to election-related activities. For example, Nebraska uses candidate filing fees, Louisiana uses revenue from the sale of election maps, and Maine uses voter information fees to support certain election functions. Mississippi provides a closer comparison to Colorado by directing annual business reporting fees to an Elections Support Fund. However, Mississippi uses these funds for specified election administration expenses, including voting equipment, technology, and security, rather than broad reimbursement of county election costs[4].

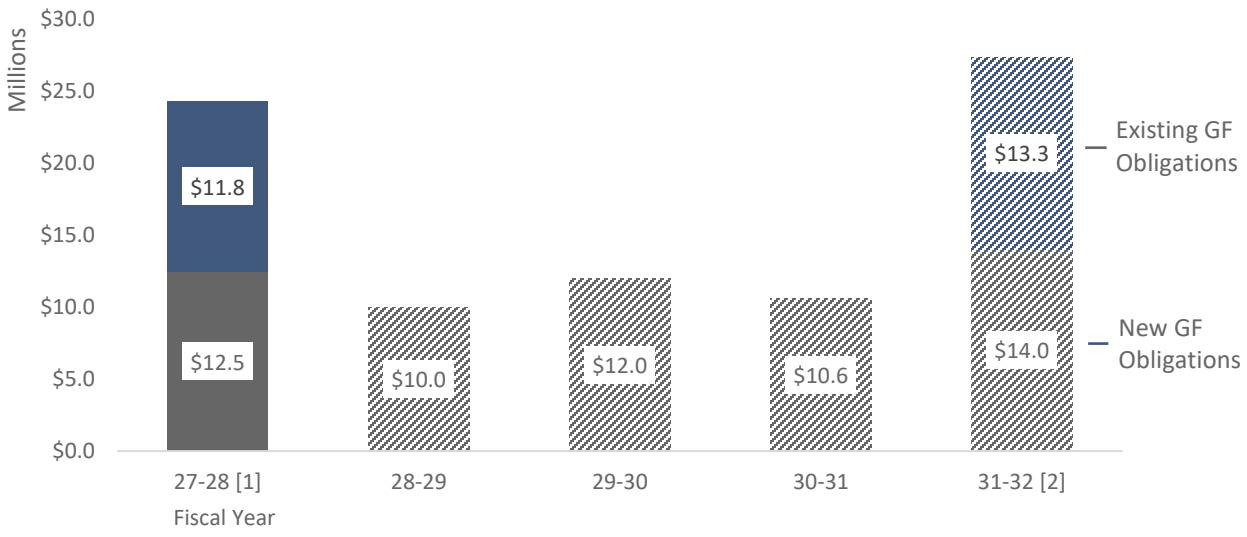
Shifting Election Reimbursement to the General Fund

Through legislation, the General Assembly could shift some, or all, currently cash-funded local election reimbursements to the General Fund while maintaining existing statutory reimbursement formulas. This change would align the state's reimbursement funding more closely with the general revenue financing used in other states and may allow the Department to reduce business filing fees.

Fiscal Impact of Proposed Change

Based on the Department's FY 2027-28 budget request, the proposed change would increase General Fund expenditures by up to $12.5 million, and decrease CDOS Cash Fund expenditures by an equivalent amount. The following chart illustrates projected General Fund obligations if all funding is transitioned, assuming no changes to federal or state election law.

Future local election reimbursments supported by the CDOS Cash Fund would become **new General Fund obligations**, while **existing General Fund obligations** would remain the same.



[1] FY 2027-28 represents the Department's November budget request.
[2} FY 2028-29 through FY 2031-32 represent projected costs based on historical expenditures, upcoming election cycles, and 3.0 percent annual inflation, as shown in the striped bars.

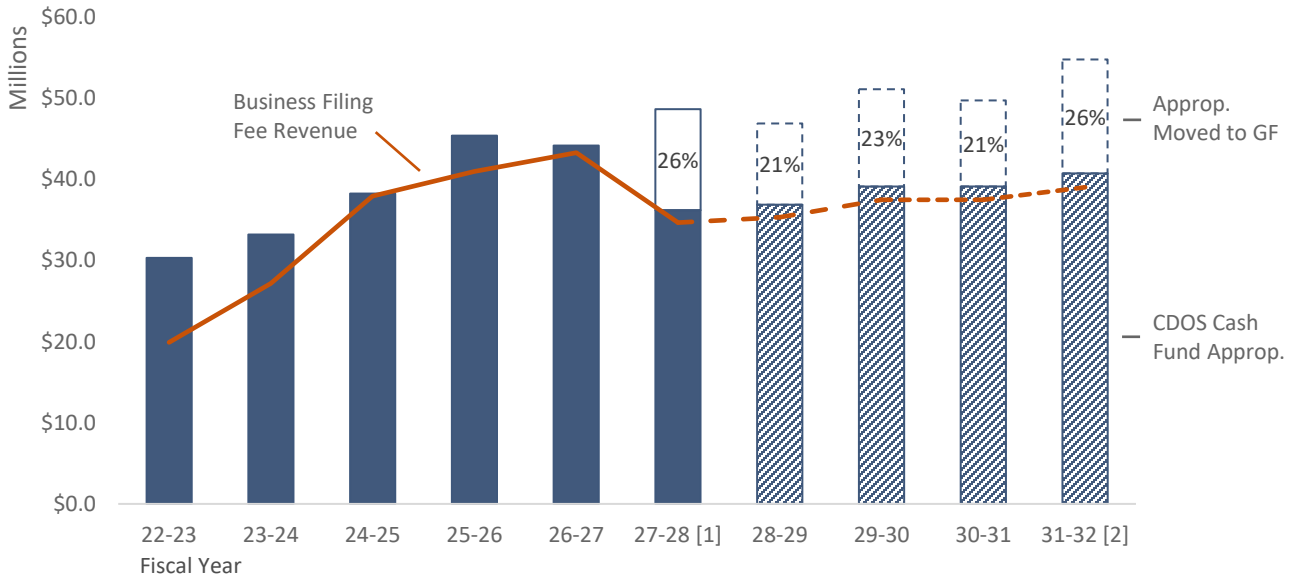
[4] National Conference of State Legislatures, Funding Election Administration, 2025.

Effect on Business Filing Fee Revenue

SB 23-276 changed the state's share of election funding to a 45 percent reimbursement formula. Since this implementation, local election reimbursement costs have represented approximately one-quarter of the Department's expenditures from the CDOS Cash Fund. And, in order to meet these new obligations, the Department increased the Periodic Report filing fees levied on businesses from $10 to $25.

Shifting local election reimbursement costs to the General Fund would not directly reduce business filing fee revenue. However, because the Department sets fees to meet operating costs, the reduction in cash fund expenditures could allow corresponding fee reductions. The following chart illustrates projected CDOS Cash Fund appropriations and business filing fee revenue under this proposal, assuming that fees are adjusted to reflect lower cash fund obligations.

Shifting local election reimbursements to the General Fund reduces **CDOS Cash Fund appropriations**, supported by **business filing fee revenue**, by **23 percent on average.**



[1] FY 2027-28 represents the Department's November budget request.
[2} FY 2028-29 through FY 2031-32 represents projected costs based on historical expenditures and 3.0 percent annual inflation, as shown in the striped bars. Projected fee revenue assumes corresponding reductions in business filing fees, as shown by the dotted line.

Further Considerations

While the passage of Amendment 87 and Proposition NN may have indirect implications for General Fund availability in future fiscal years, the extent of any additional budgetary flexibility remains uncertain. This funding change would increase General Fund obligations without reducing overall state expenditures, requiring the Committee to weigh the potential benefits of reducing business filing fees against competing General Fund priorities.

Issue Brief: Budget Reduction Options

The Executive budget request includes an increase of $11.8 million General Fund for the Department of State. This issue brief reviews options identified by staff to reduce General Fund obligations and the Department's overall budget.

Summary

Budget reductions in the CDOS are challenging because cash funds and federal funds account for more than 99.9 percent of total department appropriations, on average, in years without a presidential primary election. Further, fee revenue from business filings and county clerk surcharges are structured to cover department operations without excess, and the receipt of federal funds is predicated on a state match. These funding conditions limit opportunities to reduce department expenditures without affecting fee-supported operations or federal funding.

However, JBC Staff has identified three options to reduce the Department's General Fund impact in FY 2027-28 and future presidential primary election years, and one option to reduce the overall Department budget:

1. Reduce the reimbursement rate for presidential primaries
2. Revise the reimbursement formular to a per-voter amount
3. Shift reimbursement costs from the General Fund to the CDOS Cash Fund
4. Reduce administrative expenditures by 4 percent

The following options are neither endorsements by JBC Staff nor recommendations, but instead represent choices that the JBC can take to reduce the Department's budget. Each involves substantive tradeoffs that should be weighed against the current fiscal and policy environments.

Recommendation

Staff recommends that the Department discuss the Executive request and staff options in its budget hearing, focusing primarily on whether a change in the state's current local election reimbursement structure is necessary, feasible, and appropriate to alleviate pressure on the General Fund and businesses, while redistributing costs to local governments.

Discussion

The following options would reduce General Fund expenditures associated with presidential primary elections by reducing the state's reimbursement obligation to counties or shifting reimbursements to another state funding source. The options are presented as separate alternatives, although certain approaches could be combined through legislation. All three would require statutory changes.

Options for General Fund Relief

Option 1. Reduce Reimbursement Rate for Presidential Primaries

Description: Reduce the Department's General Fund appropriation by amending statute to reimburse counties for less than 100 percent of eligible presidential primary election costs. For context, each five-percentage-point reduction in the reimbursement rate could save approximately $590,000 General Fund, based on the Department's FY 2027-28 estimate.

Key Considerations: This option would align presidential primary reimbursements more closely with the cost-sharing structure used for other statewide elections and could provide counties with additional incentives to control election expenditures. However, presidential primaries serve a statewide purpose, and counties have limited discretion over certain costs required by state and federal law. General Fund savings would depend on the reimbursement percentage established in statute and actual eligible election expenditures.

Additional Background: Other states use proportional cost-sharing arrangements for certain elections. For example, Alabama reimburses counties for 50 percent of qualifying election costs when state or federal or county offices appear on the same ballot, while Hawaii generally divides qualifying election expenses equally between the state and counties[5].

Option 2. Revise Reimbursement Formula to Per-Voter Amount

Description: Reduce the Department's General Fund appropriation by replacing the reimbursement of actual direct presidential primary election costs with a fixed amount per active registered voter. Based on October 1, 2026, voter registration data[6], a $1.00 per-voter reimbursement could save $7.2 million General Fund, with about $0.4 million in savings per $0.10 increment.

Key Considerations: A per-voter formula could improve budget predictability by establishing reimbursement amounts based on voter registration rather than actual county expenditures. However, savings would depend on the rate established, and counties with higher fixed costs or lower populations could receive reimbursements that cover a smaller share of their expenditures.

Additional Background: Arizona reimburses counties for presidential primary elections at $1.25 per active registered voter. Arkansas also uses county-specific estimates of election costs per registered voter to calculate advance funding for certain elections, although final reimbursements are based on documented eligible expenditures[7]. Further, Colorado used a per-voter formular prior to SB 23-276.

Option 3: Shift Reimbursement Costs from the General Fund to the CDOS Cash Fund

Description: Reduce the Department's General Fund appropriation by amending statute to fund presidential primary election reimbursements from the CDOS Cash Fund. Based on the Department's FY 2027-28 budget request, this option could reduce General Fund expenditures by about $11.8 million.

[5] National Conference of State Legislatures, Funding Election Administration, 2025.
[6] Secretary of State, 2026 Voter Registration Statistics, 2026.
[7] National Conference of State Legislatures, Funding Election Administration, 2025.

Key Considerations: The Department could potentially use available cash fund reserves to support these reimbursements. However, additional obligations may require increases in business filing fees, which may raise legal questions regarding the nexus between fees collected and the activities funded[8].

Additional Background: Proposition 107, approved by voters in 2016, authorized the General Assembly to appropriate money from the CDOS Cash Fund or General Fund for presidential primary reimbursements. Senate Bill 17-305 subsequently established the requirement to reimburse counties for all actual direct costs through a General Fund appropriation.

Options for Overall Budget Reduction

Option 4: Reduce Discretionary Expenditures by 4 Percent

Description: Reduce cash fund expenditures by 4 percent across the Department's discretionary operating budget, consistent with the Governor's proposed reduction target for non-executive agencies. According to the Department, this option would reduce CDOS Cash Fund spending by about $25,000.

Key Considerations: Because administrative expenditures are supported by cash funds rather than the General Fund, this option would not directly reduce the state's General Fund obligations. However, corresponding reductions in business filing fees could occur.

Additional Background: The Governor's FY 2027-28 budget request established a $12.7 million General Fund reduction target for non-executive branches and offices of elected officials, with an intended 4 percent reduction to their discretionary operating budgets. The Department did not submit a prioritized request consistent with this target.

[8] Griswold v. Nat'l Fed'n of Indep. Bus., 2019 CO 79.

Footnotes and Requests for Information

Update on Long Bill Footnotes

The General Assembly includes footnotes in the Long Bill to:

5. set forth purposes, conditions, or limitations;
6. explain assumptions; or
7. 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).

102 Department of State, Elections Division, Local Election Reimbursement -- If actual reimbursements to counties required by section 1-5-505.5, C.R.S., exceed the cash funds amount specified in this line item, the Department may spend up to 115.0 percent of the cash funds amount specified to make the required reimbursements.

Comment: The Department used its FY 2024-25 footnote authority to exceed the Local Election Reimbursements appropriation by 0.6 percent in order to fully reimburse counties for the 2024 General Election. Prior to FY 2024-25, actual expenditures have not exceeded appropriations since FY 2016-17. Due to the timing of elections and challenges in estimating costs across 64 counties, this footnote provides the state necessary flexibility to reimburse counties for actual costs incurred without a supplemental.

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.

Department of State Requests

1 Department of State, Administration Division -- The Department is requested to submit a report with its annual budget request on DOS business filing fees and cash fund revenue, including data on total business filings, revenue from business filing fees, and total DOS cash fund revenue by November 1st of each fiscal year.

Comment: The Department submitted its response on November 2, 2026, which can be found on the General Assembly website. The requested data are shown in the table below.

Fiscal Year	Number of Business Filings	Revenue from Business Filing Fees	Total CDOS CF Revenue
FY 2012-13	$682,949	$12,749,090	$14,838,261
FY 2013-14	696,140	16,335,768	20,869,466
FY 2014-15	748,368	16,981,602	19,878,791
FY 2015-16	782,017	19,097,497	21,462,890
FY 2016-17	822,654	20,048,615	22,446,407
FY 2017-18	878,099	20,744,376	23,075,111
FY 2018-19	922,706	21,565,606	24,225,526
FY 2019-20	960,791	22,874,992	25,064,701
FY 2020-21	1,040,838	25,318,185	27,348,753
FY 2021-22	1,105,524	25,531,317	27,603,138
FY 2022-23	1,180,028	19,917,016	30,915,824
FY 2023-24	1,196,265	27,163,446	29,486,299
FY 2024-25	1,235,891	40,019,380	42,433,681
FY 2025-26	1,267,322	40,976,405	43,532,353
FY 2026-27 [1]	1,307,679	43,300,291	46,220,000

[1] FY 2014-15 through FY 2025-26 data reflects actual revenue collected. FY 2026-27 data reflects anticipated revenue

2 Department of State, Elections Division, Local Election Reimbursement -- The Department is requested to submit a letter addressed to the General Assembly and to the Joint Budget Committee notifying both if, and when, it relies on footnote 107 to overexpend the Local Election Reimbursement line item authorized by aforementioned footnote to meet statutory requirements of Section 1-5-505.5, C.R.S.

Comment: In FY 2025-26, actual expenditures for local election reimbursement did not exceed appropriations. Therefore, the Department did not submit a letter to the General Assembly or the Joint Budget Committee.

3 Department of State, Election Division, Local Election Reimbursement -- The Department is requested to submit a report of the total annual reported costs for counties to conduct elections and the amount of funding the counties received from coordinated entities related to conducting elections in that year, by November 1st of each fiscal year.

Comment: The Department submitted its response on November 2, 2026, which can be found on the General Assembly website. Two elections took place in Colorado during FY 2025-26: the November 2025 coordinated election and the June 2026 state primary election. Each requires the state to reimburse counties for 45 percent of direct election costs. The distribution among counties is shown in the table below.

County	2025 Coordinated Election Direct Costs	2025 Coordinated Election State Reimbursement	2026 Primary Election Direct Costs	2026 Primary Election State Reimbursement
Adams	$762,495	$343,123	$742,269	$334,021
Alamosa	26,247	11,811	30,202	13,591
Arapahoe	894,628	402,583	552,415	248,587
Archuleta	31,474	14,163	30,799	13,859
Baca	16,147	7,266	25,095	11,293
Bent	13,737	6,182	20,691	9,311
Boulder	690,837	310,877	744,412	334,986
Broomfield	148,669	66,901	90,387	40,674
Chaffee	50,552	22,748	63,136	28,411
Cheyenne	9,663	4,349	9,655	4,345
Clear Creek	28,340	12,753	30,364	13,664
Conejos	23,793	10,707	30,589	13,765
Costilla	20,821	9,369	24,311	10,940
Crowley	14,771	6,647	21,574	9,708
Custer	22,488	10,120	22,774	10,243
Delta	56,086	25,239	68,595	30,868
Denver	2,123,113	955,401	2,072,006	932,403
Dolores	13,786	6,204	10,035	4,516
Douglas	539,349	242,707	591,862	266,338
Eagle	136,557	61,451	130,629	58,783
El Paso	1,122,876	505,294	1,132,728	509,728
Elbert	44,946	20,226	54,715	24,622
Fremont	72,539	32,643	79,563	35,803
Garfield	107,224	48,251	106,145	47,765
Gilpin	27,141	12,213	27,140	12,213
Grand	56,792	25,557	93,769	42,196
Gunnison	71,497	32,174	50,587	22,764
Hinsdale	8,643	3,889	10,076	4,534
Huerfano	36,957	16,631	45,395	20,428
Jackson	13,153	5,919	13,694	6,162
Jefferson	1,138,768	512,446	1,303,978	586,790
Kiowa	8,009	3,604	8,845	3,980
Kit Carson	21,210	9,544	21,316	9,592
La Plata	119,741	53,884	103,599	46,620
Lake	27,172	12,228	30,490	13,721
Larimer	770,711	346,820	859,003	386,559
Las Animas	46,210	20,795	30,716	13,822
Lincoln	16,478	7,415	17,356	7,810
Logan	47,934	21,570	60,827	27,372
Mesa	234,814	105,666	234,487	105,519

County	2025 Coordinated Election Direct Costs	2025 Coordinated Election State Reimbursement	2026 Primary Election Direct Costs	2026 Primary Election State Reimbursement
Mineral	12,644	5,690	12,315	5,542
Moffat	28,723	12,925	31,577	14,210
Montezuma	52,742	23,734	53,827	24,222
Montrose	69,019	31,058	74,882	33,697
Morgan	43,192	19,436	30,881	13,896
Otero	26,985	12,143	33,107	14,898
Ouray	19,394	8,727	18,721	6,906
Park	46,182	20,782	40,514	18,231
Phillips	16,947	7,626	19,914	6,899
Pitkin	77,561	34,903	85,699	38,565
Prowers	23,502	10,576	33,936	15,271
Pueblo	318,968	143,535	310,223	139,600
Rio Blanco	21,359	9,612	19,879	8,945
Rio Grande	23,415	10,537	32,567	14,655
Routt	51,848	23,332	54,181	24,381
Saguache	29,736	13,381	33,773	15,198
San Juan	14,557	6,551	14,932	6,848
San Miguel	38,495	17,323	25,368	11,416
Sedgwick	13,250	5,962	22,518	10,133
Summit	106,632	47,984	79,252	35,663
Teller	43,479	19,565	54,564	24,554
Washington	17,014	7,656	28,464	12,809
Weld	474,163	213,373	527,731	237,479
Yuma [1]	20,982	9,442	n/a [1]	n/a
Statewide	**$11,207,158**	**$5,043,221**	**$11,235,055**	**$5,052,325**

[1] At the time of this briefing, the Department of State has not received June 2026 state primary election direct costs from Yuma County.

Department Annual Performance Report

Departments must publish an **Annual Performance Report**[9] 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**[10] 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[11], 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.

[9] Section 2-7-205, C.R.S.
[10] Section 2-7-204 (3)(a), C.R.S.
[11] 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 State **Jena Griswold, Secretary of State**					
(1) Administration Division The Administration Division provides general management and administrative support for all department divisions including budgeting, human resources services, and public outreach.					
Personal Services	2,941,274	3,084,476	3,376,821	3,415,181	
FTE	31.0	31.9	27.3	27.3	
General Fund	0	0	0	0	
Cash Funds	2,941,274	3,084,476	3,376,821	3,415,181	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Step pay	215,199	48,752	51,694	143,458	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	215,199	48,752	51,694	143,458	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Health, Life, and Dental	1,965,056	1,915,000	2,787,336	3,164,238	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,965,056	1,915,000	2,787,336	3,164,238	
Reappropriated Funds	0	0	0	0	
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
Short-term Disability	19,768	10,768	10,929	10,789	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	19,768	10,768	10,929	10,789	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Paid Family and Medical Leave Insurance	59,305	69,222	70,257	69,360	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	59,305	69,222	70,257	69,360	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Unfunded liability AED payments	1,100,000	1,538,256	1,561,265	1,535,767	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,100,000	1,538,256	1,561,265	1,535,767	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Salary Survey	454,764	422,995	0	269,321	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	454,764	422,995	0	269,321	
Reappropriated Funds	0	0	0	0	
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
PERA Direct Distribution	269,595	279,279	279,480	282,790	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	269,595	279,279	279,480	282,790	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Workers' Compensation	95,892	89,295	116,137	111,356	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	95,892	89,295	116,137	111,356	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Operating Expenses	355,161	385,775	537,600	540,640	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	355,161	385,775	537,600	540,640	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Legal Services	1,166,414	1,518,847	798,809	601,300	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,166,414	1,518,847	798,809	601,300	
Reappropriated Funds	0	0	0	0	
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
Outside Legal Services	25,000	23,255	25,000	25,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	25,000	23,255	25,000	25,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Administrative Law Judge Services	48,950	10,576	2,285	5,454	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	48,950	10,576	2,285	5,454	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payment to Risk Management and Property Funds	104,384	156,118	60,888	108,210	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	104,384	156,118	60,888	108,210	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Vehicle Lease Payments	10,827	10,575	10,827	5,393	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	10,827	10,575	10,827	5,393	
Reappropriated Funds	0	0	0	0	
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	1,442,433	1,499,579	1,559,579	1,621,579	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,442,433	1,499,579	1,559,579	1,621,579	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payments to OIT	461,370	173,710	355,949	371,782	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	461,370	173,710	355,949	371,782	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
CORE Operations	4,744	3,877	20,352	20,121	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	4,744	3,877	20,352	20,121	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Electronic Recording Technology Board	2,487,447	3,577,020	3,016,882	1,573,687	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,487,447	3,577,020	3,016,882	1,573,687	
Reappropriated Funds	0	0	0	0	
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
Indirect Cost Assessment	309,604	238,824	238,824	318,157	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	309,604	238,824	238,824	318,157	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Discretionary Fund	0	0	5,000	5,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	5,000	5,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
TOTAL - (1) Administration Division	13,537,187	15,056,199	14,885,914	14,198,583	(4.6%)
FTE	31.0	31.9	27.3	27.3	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	13,537,187	15,056,199	14,885,914	14,198,583	(4.6%)
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
(2) Information Technology Division					
The Information Technology Services Division provides technical and project management services, systems development, and support for information technology systems in the Department.					
Information Technology					
Personal Services	6,944,246	7,446,143	7,881,473	8,276,633	
FTE	38.9	43.3	48.8	48.8	
General Fund	71,012	0	0	0	
Cash Funds	6,576,521	7,401,143	7,881,473	8,276,633	
Reappropriated Funds	296,713	45,000	0	0	
Federal Funds	0	0	0	0	
Operating Expenses	558,034	3,753,586	4,433,598	4,510,176	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	558,034	3,753,586	4,433,598	4,510,176	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Hardware/Software Maintenance	2,780,915	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	2,780,915	0	0	0	
Reappropriated Funds	0	0	0	0	
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
Information Technology Asset Management	431,212	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	431,212	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
TOTAL - (2) Information Technology Division	10,714,407	11,199,729	12,315,071	12,786,809	3.8%
FTE	38.9	43.3	48.8	48.8	0.0%
General Fund	71,012	0	0	0	0.0%
Cash Funds	10,346,682	11,154,729	12,315,071	12,786,809	3.8%
Reappropriated Funds	296,713	45,000	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
(3) Elections Division					
The Elections Division oversees state elections and has exclusive responsibility for campaign finance disclosure, statewide ballot initiateve certification, and lobbysit registration.					
Personal Services	4,013,276	4,338,431	4,549,114	4,561,832	
FTE	41.6	39.3	49.1	49.1	
General Fund	0	0	0	0	
Cash Funds	4,013,276	4,338,431	4,549,114	4,561,832	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Operating Expenses	293,958	342,460	516,749	516,749	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	293,958	342,460	516,749	516,749	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Help America Vote Act Program	234,488	200,000	10,000	10,000	
FTE	2.8	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	234,488	200,000	10,000	10,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
HAVA Federal Title I 2018	568,758	348,571	0	0	
FTE	0.0	0.0	0.0	0.0	
Federal Funds	568,758	348,571	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
Local Election Reimbursement	8,400,026	10,643,221	9,427,654	24,612,368	
FTE	0.0	0.0	0.0	0.0	
General Fund	2,265,636	0	0	11,828,843	
Cash Funds	5,824,786	10,643,221	9,427,654	12,465,368	
Reappropriated Funds	309,604	0	0	318,157	
Federal Funds	0	0	0	0	
Local Election Security Grants	4,603,103	591,200	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	4,603,103	591,200	0	0	
Initiative and Referendum	207,931	107,860	165,000	166,050	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	207,931	107,860	165,000	166,050	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Document Management	664,980	802,526	1,003,574	1,187,822	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	664,980	802,526	1,003,574	1,187,822	
Reappropriated Funds	0	0	0	0	
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
TOTAL - (3) Elections Division	18,986,520	17,374,269	15,672,091	31,054,821	98.2%
FTE	44.4	39.3	49.1	49.1	0.0%
General Fund	2,265,636	0	0	11,828,843	0.0%
Cash Funds	11,239,419	16,434,498	15,672,091	18,907,821	20.6%
Reappropriated Funds	309,604	0	0	318,157	0.0%
Federal Funds	5,171,861	939,771	0	0	0.0%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(4) Business and Licensing Division					
The Business and Licensing Division facilitates the collection, maintenance, and public provision of access to filings submitted by businesses and non-profit organizations, including annual reports and articles of incorporation.					
Personal Services	3,643,440	3,666,111	3,850,715	3,864,913	
FTE	38.0	39.9	53.0	53.0	
General Fund	0	0	0	0	
Cash Funds	3,643,440	3,666,111	3,850,715	3,864,913	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Operating Expenses	163,607	157,924	185,715	175,765	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	163,607	157,924	185,715	175,765	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Business Intelligence Center Personal Services	282,948	212,944	318,095	318,095	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	282,948	212,944	318,095	318,095	
Reappropriated Funds	0	0	0	0	
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
TOTAL - (4) Business and Licensing Division	4,089,995	4,036,979	4,354,525	4,358,773	0.1%
FTE	38.0	39.9	53.0	53.0	(0.0%)
General Fund	0	0	0	0	0.0%
Cash Funds	4,089,995	4,036,979	4,354,525	4,358,773	0.1%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
TOTAL - Department of State	47,328,109	47,667,176	47,227,601	62,398,986	32.1%
FTE	152.3	154.4	178.2	178.2	(0.0%)
General Fund	2,336,648	0	0	11,828,843	0.0%
Cash Funds	39,213,283	46,682,405	47,227,601	50,251,986	6.4%
Reappropriated Funds	606,317	45,000	0	318,157	0.0%
Federal Funds	5,171,861	939,771	0	0	0.0%