Joint Budget Committee

Staff Budget Briefing
FY 2027-28

Military and Veterans Affairs

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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 Military and Veterans Affairs

The Department of Military and Veterans Affairs has approximately 5,000 Army and Air National Guard members trained and ready for federal active duty abroad and for preserving life and property during natural disasters and civil emergencies at home in Colorado.

Executive Director's Office

- Provides general administrative support to Department divisions including: human resources, budgeting, accounting, and administrative support;
- Provides safekeeping of public arms, military records, and relics and banners of the State;
- Administers the National Guard Tuition Assistance Program; and
- The Adjutant General provides daily command, control, guidance, policies, procedures, and administrative and logistical support to the Army National Guard, Air National Guard, and Civil Air Patrol.

Army & Air National Guard

- Maintains a reserve of trained forces for the U.S. Armed Forces called to active duty by the President;
- Protects life and property during natural disasters and civil emergencies when activated by the Governor;
- Maintains all military equipment for the State's military forces.

Civil Air Patrol

- Operates as a civilian auxiliary of the United States Air Force;
- Provides volunteers for search and rescue missions and assists federal and state agencies with disaster and emergency response; and
- Operates a Civil Air Patrol cadet program, and provides aerospace education.

Division of Veterans Affairs

- Provides assistance to veterans seeking benefits by acting as a power of attorney for veterans and acting as a liaison between counties and the federal government;
- Provides training and payments to County Veterans Service Officers;
- Administers the Western Slope Veterans' Cemetery and its associated fund;
- Through the Colorado Board of Veterans Affairs, distributes Veterans Trust Fund grants; and
- Operates the Veterans' One Stop Center (Western Region OneSource) in Grand Junction.

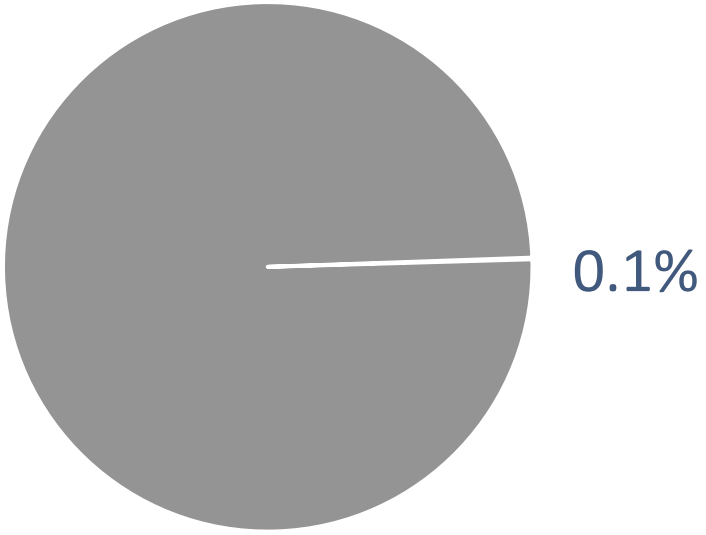
Recent Appropriations

Military and Veterans Affairs: Recent Appropriations

Funding Source	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28 [1]
General Fund	$17,740,551	$18,146,948	$17,453,302	$19,350,150
Cash Funds	2,288,239	2,574,559	2,181,879	2,211,215
Reappropriated Funds	51,198	26,042	26,042	26,144
Federal Funds	129,251,408	134,120,653	140,864,272	141,838,605
Total Funds	$149,331,396	$154,868,202	$160,525,495	$163,426,114
Full Time Equivalent Staff	2,274.7	2,337.9	2,415.9	2,415.9
[1] Requested Appropriation				

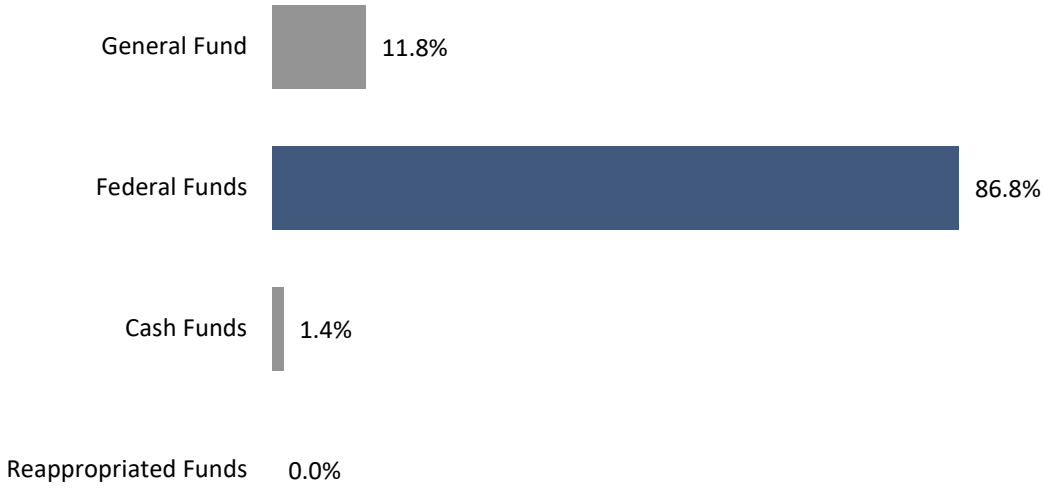
Graphic Overview

Department's Share of Statewide General Fund



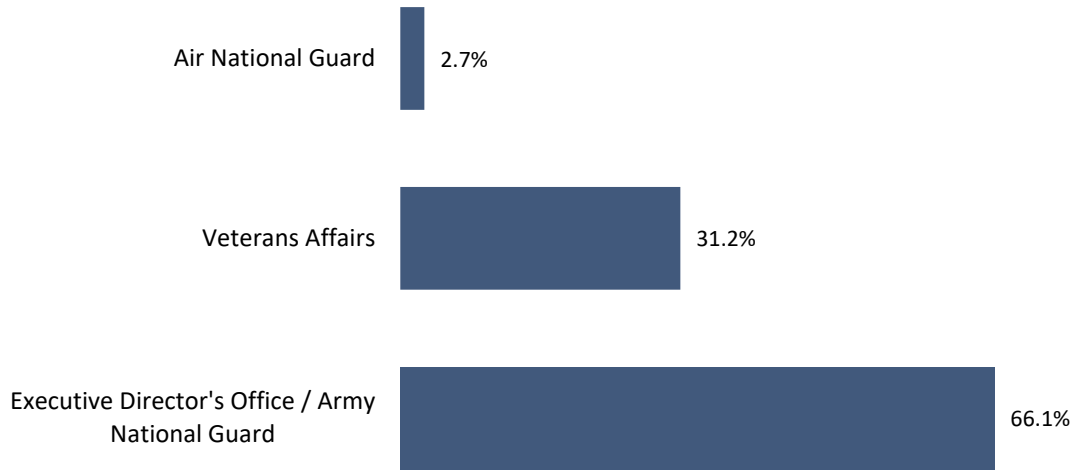
Based on FY 2026-27 Appropriation

Department Funding Sources



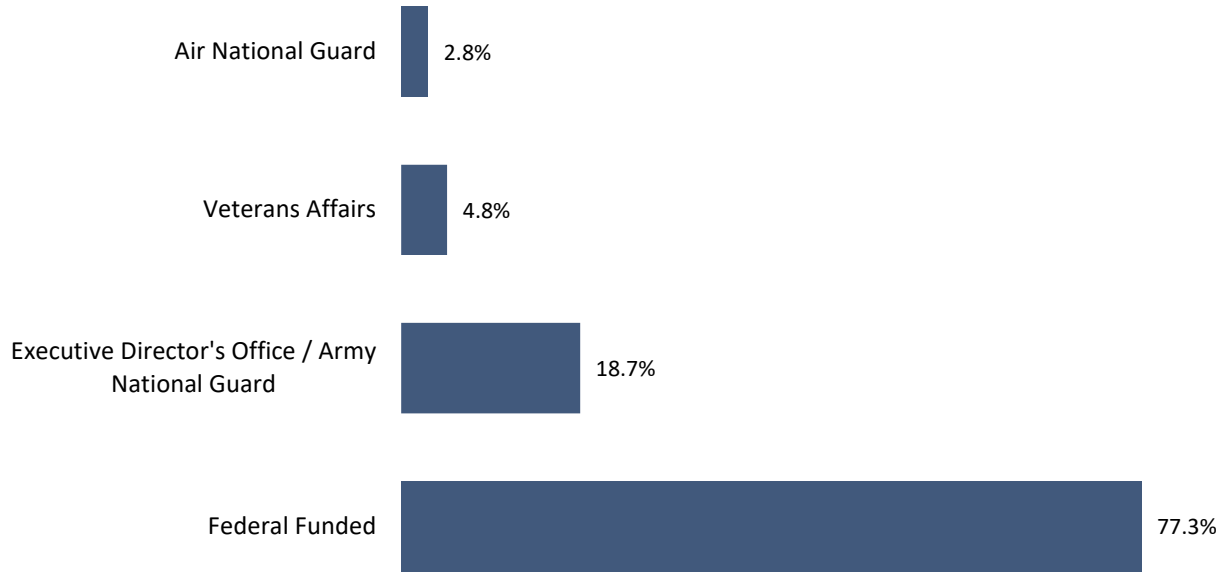
Based on FY 26-27 Appropriation

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 Military and Veterans Affairs
Cash Funds Detail

Fund Name	FY 2026-27 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Colorado State Veterans Trust Fund	$1,584,976	[1]	Annual transfer of 1 percent of the money from the Master Tobacco Settlement Agreement	Grants to veteran's programs operated by nonprofit veterans' organizations; Community Living Centers capital improvements, amenities for existing or future veteran's nursing homes.
Western Slope Veterans' Cemetery Fund	$248,604	[1]	Gifts, grants, contributions, and donations from any persons. Federal Government entitlement reimbursements per burial	Operation and maintenance of the Western Slope Veterans Memorial Cemetery
Veterans One Stop Center Cash Fund	$227,611	[2]	Rental income; gifts grants and donations	Operation and overhead of the Western Region One Source Center
Military Real Estate Proceeds Cash Fund	$66,000	[2]	Sale or lease of DMVA properties	Rent, hire, purchase, take conveyance of buildings, lands, tenements, and appurtenances as may be deemed for use by the National Guard
Electric Vehicle Service Equipment Fund	$50,000		Fees for electric vehicle charging stations	Defray the costs associated with operating electric vehicle services equipment
Various	$4,688			Various
Total:	$2,181,879			

[1] Exempt from TABOR.
[2] At least partially TABOR exempt. Some revenue deposited in these funds are statutorily exempt from TABOR pursuant to Section 24-77-102 (17)(b), C.R.S.

General Factors Driving the Budget

Federal funds comprise almost 90.0 percent of the Department's FY 2026-27 budget. The majority of federal funds for the Department are never realized in the state accounting system and are therefore largely estimates provided for informational purposes only. The largest line item for the Department, National Guard Service Members, is completely federally funded. If federal funds are removed, General Fund comprises 86.5 percent of the Department's remaining budget. The Division of Veterans Affairs is the only Division within the Department that does not receive a majority of funding from federal funds.

Colorado National Guard

The federal government fully funds the training and salary of National Guard troops and provides the majority of the funding for the construction of armories and other military buildings. Under the cooperative agreements with the federal government, the State provides funding for 50.0 percent of maintenance and utilities costs at the fifteen armories located on state land, and between 20.0 and 25.0 percent of costs at four other facilities. The State also funds most of the central administrative costs for the National Guard.

Colorado National Guard expenditures are influenced by the number of military positions authorized by the federal government, commonly referred to as the federal force structure, and the State's ability to fill those positions. Federal force structure establishes the number and types of military units and personnel positions assigned to Colorado, including both Army and Air National Guard units. These allocations are determined by the U.S. Department of Defense, in coordination with the National Guard Bureau, based on national defense priorities, military readiness requirements, and available resources, and are subject to congressional authorization and appropriations.

Maintaining authorized personnel strength is important to preserving existing units, supporting military readiness, and positioning Colorado for future federal investments in personnel, equipment, and facilities. Persistent staffing shortfalls may affect operational readiness and influence future federal force structure and funding decisions.

The table below shows the recent authorized strength and active membership of the Colorado National Guard.

Colorado National Guard Authorized Strength and Membership

Authorized Strength	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Army National Guard	3,892	3,882	3,909	3,585	3,872	3,863	3,840
Air National Guard	1,629	1,658	1,655	1,620	1,621	1,626	1,557
Total Authorized Strength	5,521	5,540	5,564	5,205	5,493	5,489	5,397

National Guard Members	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	
Army National Guard	3,778	3,810	3,647	3,474	3,467	3,639	3,702
Air National Guard	1,730	1,708	1,608	1,605	1,596	1,656	1,625
Total Members	5,508	5,518	5,255	5,079	5,063	5,295	5,327
Authorized Strength Filled (%)	**99.8%**	**99.6%**	**94.4%**	**97.6%**	**92.2%**	**96.5%**	**98.7%**

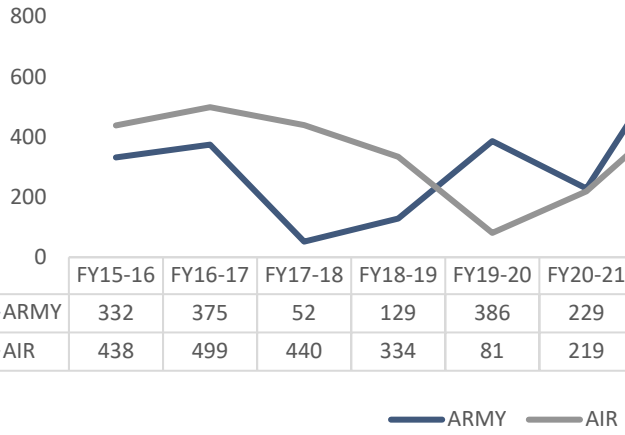
The budget includes federal funds for informational purposes only, including estimates of military personnel expenditures and the federal share of National Guard facility operating and maintenance costs. State funding requirements are driven by changes in military facilities, staffing needs, federal cost-sharing policies, and compensation and operating costs for civilian administrative personnel.

When Colorado National Guard units are activated for federal service, deployment costs are paid by the U.S. Army or Air Force and are not included in the Long Bill. Some of the federal deployments during FY 2025-26 included:

- **140th Wing – Indo-Pacific:** Nearly 300 Colorado Air National Guard Airmen deployed to Japan for three months to support regional security, combat readiness, and interoperability with allied forces.
- **2-135th Aviation Battalion – Kosovo:** Provided helicopter support for NATO peacekeeping operations, maintaining regional security and freedom of movement.
- **928th Medical Company – Poland:** Deployed in early 2026 to provide medical support to U.S. and NATO forces in Eastern Europe.
- **Main Command Post Detachment – Poland:** Deployed in June 2026 to reinforce the 1st Infantry Division headquarters and support NATO defense operations.
- **1-157th Infantry Battalion – Egypt:** Deployed in April 2026 to support international peacekeeping operations and monitor compliance with the Egypt-Israel Peace Treaty.

The table below shows the number of National Guard members activated for federal duty since FY 2015-16.

Colorado Army & Air National Guard member activations by fiscal year



	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
ARMY	332	375	52	129	386	229	713	389	209	77	530
AIR	438	499	440	334	81	219	496	369	510	185	295

The Governor may activate guard units for state active duty to protect life and property during natural disasters and civil emergencies. When the Governor activates units, the State must pay the costs. The Governor may also activate National Guard troops for missions in other states. When this happens, the State requesting support must pay for the unit costs. For FY 2025-26 state activations included:

- **Election Cybersecurity** (November 2025, June and November 2026): Provided cybersecurity support to the Secretary of State's office during state elections.
- **Flood Response** (October 2026): Activated more than 100 personnel, two aircraft, and 31 ground vehicles to support flood relief in Archuleta County.
- **Wildfire Response** (June 2026): Activated more than 80 personnel to support road closures, traffic control, and evacuations during the Aspen Acres Fire near Colorado City.
- **Wildfire Response** (August 2025): Provided aerial wildfire suppression support in Rio Blanco County.

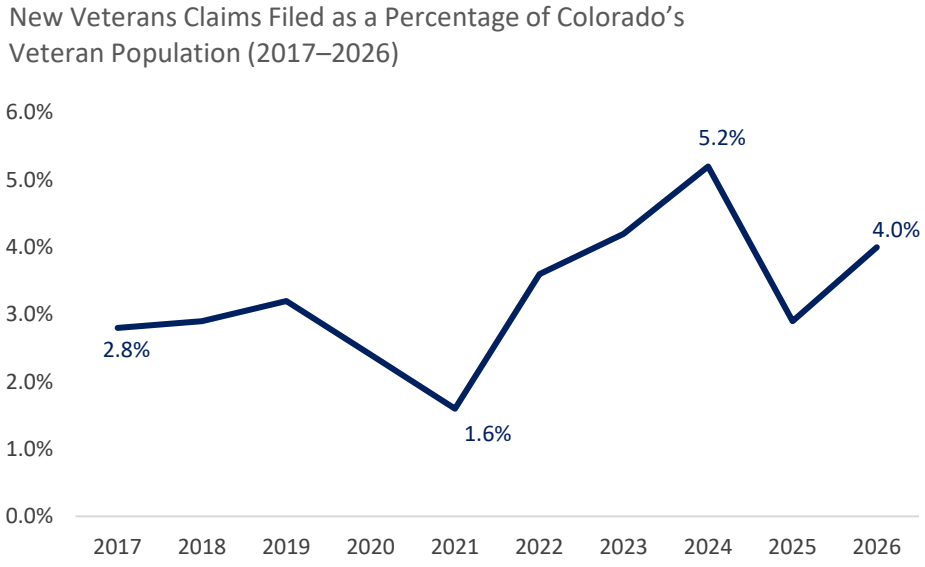
Division of Veterans Affairs

The Division of Veterans Affairs (DVA) budget includes state funding to assist veterans in obtaining federal benefits, provide grants to governmental and nonprofit organizations for mental health services, family counseling, employment, job training, and housing, and support the Veterans' OneSource Center and Western Slope Veterans' Cemetery in Grand Junction.

Approximately half of the Division's General Fund appropriation supports staff who assist veterans in obtaining federal benefits. Although veterans may apply directly, many rely on state, county, or nonprofit veterans' service officers to navigate the claims process and secure earned benefits. Division staff assist with claims before the U.S. Department of Veterans Affairs, provide training and resources to county veterans' service officers, and partially reimburse counties for associated costs.

The importance of these services has increased following the enactment of the federal PACT Act in 2022[1], which significantly expanded health care and disability benefits for veterans exposed to burn pits, Agent Orange, and other toxic substances during military service. The U.S. Department of Veterans Affairs estimated that over 3.5 million veterans nationwide were eligible for VA health care through the legislation, including eligible Colorado veterans. The Act also established more than 20 additional presumptive medical conditions, making it easier for qualifying veterans to obtain disability benefits. These expanded benefits have created new opportunities for Colorado veterans to access federal assistance, increasing the importance of state and county veterans' service officers in identifying eligible veterans, preparing claims, and navigating the federal benefits system.

Following declines during the COVID-19 pandemic, the number of new federal veterans benefit claims filed with assistance from the Division of Veterans Affairs recovered in 2022 and increased substantially through 2024. Although claims activity declined in 2025, it rebounded in 2026, remaining above historical levels. This trend reflects sustained demand for assistance in preparing and filing federal benefit claims, particularly as expanded eligibility creates additional opportunities for veterans to access benefits. The figure below illustrates annual new claims filed with Division assistance, measured relative to Colorado's estimated veteran population.



[1] U.S. Department of Veterans Affairs, The PACT Act and Your VA Benefits

Summary of Request

Department of Military and Veterans Affairs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Appropriation						
HB 26-1410 (Long Bill)	$160,613,489	$17,541,296	$2,181,879	$26,042	$140,864,272	2,415.9
Other legislation	-87,994	-87,994	0	0	0	0.0
Total	$160,525,495	$17,453,302	$2,181,879	$26,042	$140,864,272	2,415.9
FY 2027-28 Requested Appropriation						
FY 2026-27 Appropriation	$160,525,495	$17,453,302	$2,181,879	$26,042	$140,864,272	2,415.9
R1 General Fund Reductions	-246,329	-246,329	0	0	0	0.0
Operating common policies	2,122,034	1,799,012	6,190	102	316,730	0.0
Employee compensation common policies	1,225,309	544,560	23,146	0	657,603	0.0
Provider rate common policy	41,016	41,016	0	0	0	0.0
Impacts driven by other agencies	8,589	8,589	0	0	0	0.0
Prior year actions	-250,000	-250,000	0	0	0	0.0
Total	$163,426,114	$19,350,150	$2,211,215	$26,144	$141,838,605	2,415.9
Increase/-Decrease	$2,900,619	$1,896,848	$29,336	$102	$974,333	0.0
Percentage Change	1.8%	10.9%	1.3%	0.4%	0.7%	0.0%

Changes are assumed to be ongoing unless otherwise noted.

R1 General fund reductions: The Department asks to decrease General Fund across various line items in the Executive Director's Office and Division of Veterans Affairs as a budget balancing measure.

Year 1: Reduction of $246,329 General Fund

The proposed reductions would affect several areas within the Department, including operating expenses in the Executive Director's Office, the Army National Guard Cooperative Agreement, Veterans Mental Health Services, the Veterans Assistance Grant Program, and the Operations and Maintenance Agreement for Buckley/Greeley.

Operating common policies: The request includes a net increase of $2.1 million total funds, including $1.8 million General Fund, primarily driven by a $1.7 million increase for risk management and property costs.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Risk management & property	$1,654,525	$1,654,525	0	0	0	0.0
Statewide indirect cost adjustment	313,059	0	$6,090	$102	$306,867	0.0
Office of Information Technology service	103,819	103,819	$0	$0	$0	0.0
Vehicle lease payments	22,064	11,032	$0	$0	11,032	0.0
Legal services	21,916	21,916	0	0	0	0.0
Digital trunked radios	12,802	12,802	0	0	0	0.0
PERA direct distribution	8,951	8,851	100	0	0	0.0
State accounting system (CORE)	4,248	4,248	0	0	0	0.0
Capitol Complex leased space	-17,012	-17,012	0	0	0	0.0
Workers' compensation	-2,338	-1,169	0	0	-1,169	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total	$2,122,034	$1,799,012	$6,190	$102	$316,730	0.0

Employee compensation common policies: The request includes a net increase of $1.2 million total funds, including $544,560 General Fund, primarily for health, life, and dental benefits, salary survey adjustments, and step plan increases. 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	$625,704	$310,279	$16,142	$0	$299,283	0.0
Salary survey	286,619	109,618	3,782	0	173,219	0.0
Step plan	241,375	81,858	2,375	0	157,142	0.0
Unfunded liability amortization payments	65,324	40,577	800	0	23,947	0.0
Paid family and medical leave insurance	3,231	1,928	40	0	1,263	0.0
Shift differential	2,553	0	0	0	2,553	0.0
Short-term disability	503	300	7	0	196	0.0
Total	$1,225,309	$544,560	$23,146	$0	$657,603	0.0

Provider rate common policy: The request includes an increase of $41,016 related to common policy provider rate adjustment.

Impacts driven by other agencies: The request includes a net increase of $8,589 General Fund 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	$4,421	$4,421	$0	$0	$0	0.0
NP Statewide training system	4,168	4,168	$0	$0	$0	0.0
Total	$8,589	$8,589	$0	$0	$0	0.0

Prior Year Actions: The request includes a decrease of $250,000 General Fund for the Veterans Assistance Grant Program, reflecting the out-year impact of prior Committee budget decisions.

Budget Reduction Options

The Executive Budget Request includes reductions of $246,329 General Fund for the Department of Military and Veterans Affairs representing 1.4 percent of the current General Fund appropriations in this section of the budget. This issue brief reviews these proposals and additional options identified by staff.

Summary

The Department of Military and Veterans Affairs represents 0.1 percent of total state General Fund appropriations in FY 2026-27. The Executive budget request includes proposed reductions of $246,329 representing 1.4 percent of the General Fund appropriations in this section of the budget. Additionally, there are common policy adjustments and impacts from other agencies that also affect the General Fund. Overall, the Department's total General Fund request represents an increase of 10.9 percent.

General Fund relief options offered by staff in this department include reducing General Fund obligations to the Veterans Assistance Grant Program and reductions in recruiting and retention initiatives. An additional one time options include a transfer from the Colorado State Veterans Trust Fund to the General Fund.

Recommendation

Staff recommends that the Department discuss its budget reduction proposal (R1- General Fund reductions) and staff options for General Fund relief during the budget hearing. Staff also recommend the discussion include the potential impacts of cuts to General Fund support for recruiting and retention initiatives. Additionally, staff suggests that the Department address the consequences of a $1.0 million transfer from the Colorado State Veterans Trust Fund (CSVTF) to the General Fund.

Discussion

Funding History FY 2018-19 to FY 2026-27

The Department of Military and Vetereans Affairs, represents 0.1 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 28.9 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]

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

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	$11,206,594	$15,014,513	$19,350,150	$4,335,637	28.9%
Total Funds [1]	$26,473,793	$35,469,395	$43,626,114	$8,156,719	23.0%
[1] excludes federal funded programs division which is comprised entirely of informational federal funds					

Budget Requests for General Fund Relief

The Department of Military and Veterans Affairs budget request includes a proposal for General Fund relief totaling $246,329. The $246,329 expenditure reduction equates to a 1.4 percent decrease in General Fund appropriations.

Budget Requests for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
n/a				
Subtotal - Revenue	$0	$0		
Expenditure Reductions				
R1 General Fund Reductions	-$246,329	$0	N	The proposed reductions would impact operating expenses in the Executive Director's Office, the Army National Guard Cooperative Agreement, Veterans Mental Health Services, the Veterans Assistance Grant (VAG) Program, and the Operations and Maintenance Agreement for Buckley/Greeley.
Subtotal - Expenditures	-$246,329	$0		
Net General Fund Relief	$246,329			

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.

A General Fund reduction of 1.0 percent to the sections of the budget covered in this briefing would require a reduction of $174,533.

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				

Option	General Fund	Other Funds	Bill? Y/N	Description
State Veterans Trust Fund transfer to General Fund	$1,000,000	-$1,000,000	Y	The CSVTF is used primarily to fund grants to veteran's programs. The request proposes to transfer approximately $1 million of the end-of-year fund balance to the General Fund. This is a one-time option.
Subtotal - Revenue	$1,000,000	-$1,000,000		
Expenditure Reductions				
Reduce funding to the Veterans Assistance Grant Program	-$100,000		N	Reduction of $100,000 to the Veterans Assistance Grant Program
Reduce Operating Expenses line in the Executive Director's Office.	-$200,000	$0	N	Reduction would reduce funding in the EDO Operating Expense line item with targeted reductions primarily to recruiting and retention bonuses.
Subtotal - Expenditures	-$300,000	$0		
Net General Fund Relief	$1,300,000			

Revenue Enhancements

Colorado State Veterans Trust Fund Transfer to General Fund

Description: Bill to transfer $1.0 million from the Colorado State Veterans Trust Fund (CSVTF) to the General Fund.

Key Considerations: This one-time transfer would not negatively affect any existing program. However, it would significantly reduce the amount available in future years to support Veteran cemeteries, non-profits, and nursing homes that support Colorado Veterans.

Additional background: The Colorado State Veterans Trust Fund (CSVTF) receives 1 percent of annual Tobacco Master Settlement Agreement distributions[3]. These funds support veterans nursing home improvements, state veterans cemeteries, program administration, and grants to qualifying nonprofit veterans' organizations.

Beginning in FY 2024-25, the Committee approved additional spending authority to reduce the fund balance and expand support for Colorado veterans.

The table below projects the CSVTF balance through FY 2027-28, including the impact of $1.0 million General Fund transfer from the trust fund balance

Colorado State Veterans Trust Fund Balance

CSVTF	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Estimate	FY 2027 -28 Estimate
Beginning Balance	$4,530,384	$4,673,969	$4,534,439	$3,988,941	$3,279,662
Revenue	1,109,847	996,286	913,545	848,977	824,713
Expenditures	-966,262	-1,135,816	-1,459,043	-1,558,256	-1,601,254
GF Transfer					-1,000,000
Ending Fund Balance	**$4,673,969**	**$4,534,439**	**$3,988,941**	**$3,279,662**	**$1,503,121**

[3] Pursuant to Section 28-5-709, C.R.S.

CSVTF	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Estimate	FY 2027 -28 Estimate
Net Cash Flow	*143,585*	*-139,530*	*-545,498*	*-709,279*	*-1,776,541*

The proposed transfer would provide $1.0 million in one-time General Fund relief without requiring immediate reductions to existing programs. However, it would accelerate the depletion of the CSVTF, as annual expenditures already substantially exceed revenues. This could necessitate reductions to future grant appropriations or other program expenditures.

Expenditure Reductions

Reduce Veterans Assistance Grant Program

Description: The budget option would reduce the General Fund appropriation to the Veterans Assistance Grant Program by $100,000.

Key Considerations: Eliminating funding for the Veterans Assistance Grant (VAG) Program would reduce resources available to nonprofit organizations and local governments providing essential services to Colorado veterans, including mental health, housing, employment, and emergency financial assistance. Reductions could limit the number of veterans served, particularly underserved populations, and increase financial pressure on community providers. The Committee may wish to weigh these impacts against the General Fund savings achieved.

Additional Background: The VAG Program historically received both General Fund and cash fund appropriations. Cash funding originated from unspent Senior Citizen and Disabled Veteran Property Tax Exemption appropriations pursuant to HB 16-1161. Total appropriations increased from $1.0 million in FY 2022-23 to $1.5 million in FY 2023-24, following a $500,000 ongoing General Fund increase. Funding subsequently declined to $1.26 million in FY 2025-26 and $1.1 million in FY 2026-27, reflecting General Fund reductions and the elimination of $157,886 in cash fund spending authority. The program is now funded entirely through the General Fund.

Reduce DMVA Operating Expenses Line Item in the EDO

Description: This budget option would reduce funding for the Operating Expenses line item in the Executive Directors' Office primarily focusing on reductions to recruiting and retention initiatives

Key Considerations: The General Fund appropriation to the Operating Expenses Line Item in the EDO has grown significantly in the last five years, rising by almost 200 percent over this span. This increase has been driven almost entirely by the implementation and funding for recruiting and retention bonuses to CONG service members. In the last two years the General Assembly has provided funding totaling approximately $700,000 for this initiative.

Additional background: In FY 2024-25, the JBC approved $500,000 General Fund for Colorado National Guard recruiting and retention efforts (R1). In FY 2025-26, the Department requested an additional $500,000 (R2) based on program success and demand, of which the JBC approved $200,000.

These requests addressed ongoing recruitment and retention challenges that have prevented CONG from meeting federal force structure requirements. Reduced end strength limits operational readiness for state emergencies and federal deployments and may negatively affect federal investments in infrastructure, new

units, and other resources. See update on DMVA recruiting and retention initiatives on page 16 for additional information.

Note: *Staff are not recommending the reductions identified in this brief. These options are presented solely for the Committee's consideration should additional budget-balancing measures be necessary. The reductions could have disproportionate impacts on DMVA programs relative to the General Fund savings achieved.*

Update on Recruiting and Retention Outcomes

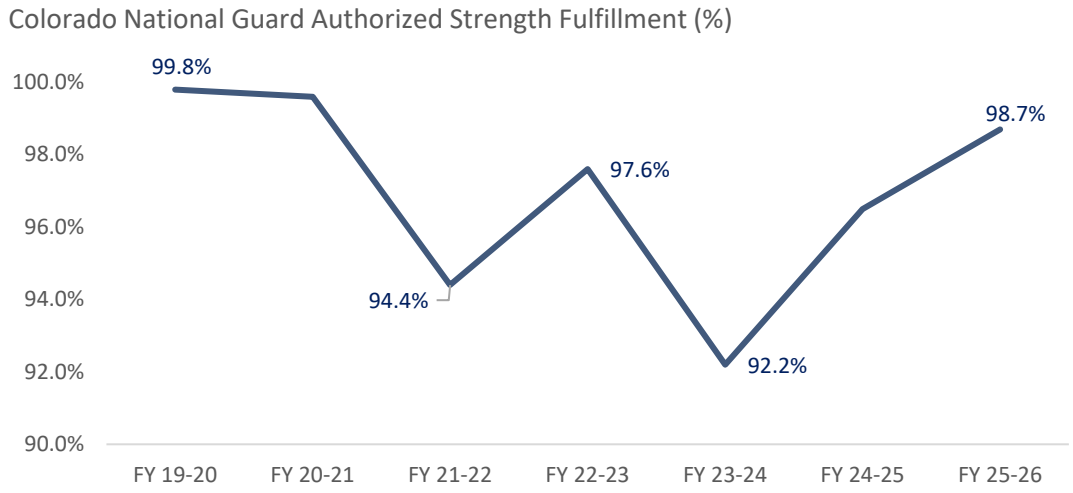
In recent years, the General Assembly has increased funding to address recruiting and retention challenges within the Colorado National Guard (CONG). These investments include additional funding for recruiting and retention bonuses and expanded education benefits. Recent results demonstrate significant improvement in personnel strength, with the CONG reaching 98.7 percent of its federally authorized strength in FY 2025-26, up from 92.2 percent in FY 2023-24.

Summary

- Personnel strength improved: The CONG increased from 92.2 percent of authorized strength in FY 2023-24 to 98.7 percent in FY 2025-26, approaching full authorized strength.
- State funding increased: The JBC approved $500,000 General Fund in FY 2024-25 and an additional $200,000 in FY 2025-26 for recruiting and retention incentives.
- Education benefits expanded: Legislation in 2025 replaced the tuition assistance program with a full tuition waiver, while legislation in 2026 established a cost-sharing arrangement with higher education institutions.
- Recruiting and retention goals exceeded: In FY 2026, the Army National Guard achieved 100.5 percent of its overall recruiting goal and 108.3 percent of its retention goal.

Discussion

Authorized strength represents the number of military personnel positions federally approved for the Colorado National Guard. The percentage of authorized positions filled is a key measure of personnel strength and an important factor in the Guard's overall military readiness. The CONG experienced a significant decline in personnel strength between FY 2020-21 and FY 2023-24, with the percentage of authorized positions filled falling from 99.6 percent to 92.2 percent. Since then, the Guard has demonstrated sustained improvement, reaching 98.7 percent of authorized strength in FY 2025-26. This represents a substantial recovery over the past two years and the highest fulfillment rate since FY 2020-21.



Background and Funding History

In response to recruiting and retention challenges, the JBC approved $500,000 General Fund in FY 2024-25 to support recruiting and retention bonuses. In FY 2025-26, the Department requested an additional $500,000 to expand the program, of which the Committee approved $200,000, bringing ongoing annual funding to $700,000. These incentives are intended to improve personnel strength, maintain military readiness, and support the Guard's ability to respond to state emergencies and federal deployments.

The General Assembly also expanded education benefits as a recruiting and retention tool. Previously, the State Tuition Assistance Program provided eligible Guard members up to $5,000 per semester toward tuition costs. Senate Bill 25-247 replaced this assistance with a full tuition waiver beginning in July 2025, substantially increasing the education benefit available to eligible members. House Bill 26-1386 subsequently established a cost-sharing model under which the State reimburses participating higher education institutions for 50 percent of eligible tuition waived, with institutions covering the remaining 50 percent.

Recruiting and Retention Outcomes

The Colorado Army National Guard's federal FY 2026 recruiting and retention results demonstrate continued improvement in personnel outcomes. As shown in the table below, the Guard achieved 622 total recruiting accessions against a goal of 619 (100.5 percent) and exceeded its retention goal with 498 reenlistments against a target of 460 (108.3 percent). Although new enlistments remained below target, the Guard enlisted 321 soldiers, marking the second consecutive year with at least 300 new enlistments—the first such occurrence since federal FY 2016 and FY 2017.

Colorado Army National Guard Recruiting & Retention Goals, Federal FY2026

	2026 Goal	Actual	Goal Achieved	Above/Below Goal
Enlistment Mission	366	321	87.7%	-45
Inter Service Recruit Mission	193	216	111.9%	23
Officer Accessions	60	85	141.7%	25
Total Recruiting Mission	619	622	100.5%	3
Retention Mission	460	498	108.3%	38

National Standing and Authorized Strength

The Colorado Army National Guard has also improved its standing relative to other states and territories. When the JBC first considered additional recruiting and retention funding in 2023, Colorado ranked 38th among 54 states and territories in meeting its federal end-strength mission. The September 2026 National Guard Bureau Strength Report ranked Colorado 32nd in authorized strength fulfillment, an improvement of six positions.

These results, together with the recovery in overall Colorado National Guard (CONG) personnel strength, coincide with increased state investments in recruiting and retention incentives and expanded education benefits. However, the extent to which these investments contributed to improved personnel strength cannot be isolated from other factors affecting recruitment and retention. Colorado's national ranking in fulfilling federally authorized personnel strength provides additional context for evaluating its performance relative to other states (see Appendix B-1).

Conclusion

Recent improvements in Colorado National Guard personnel strength, recruiting, and retention coincide with increased state investments in financial incentives and expanded education benefits. While these outcomes suggest progress toward meeting federal force structure requirements, the contribution of individual state-funded initiatives remains uncertain.

Staff recommends that the Committee discuss recent recruiting and retention outcomes with the Department, including factors contributing to improved personnel strength, the effectiveness of existing incentives, and anticipated future needs.

Update on Veterans Grant Programs Sustainability

Staff has concerns regarding the long-term sustainability of veterans assistance programs administered by the Department of Military and Veterans Affairs (DMVA). Specifically, declining Tobacco Master Settlement Agreement revenues and continued expenditures exceeding annual revenues have reduced the Colorado State Veterans Trust Fund (CSVTF) balance, raising concerns about the Department's ability to sustain current grant funding levels as currently structured.

Summary

- **Proposed budget reductions:** The Governor's budget includes $246,329 in reductions to DMVA, including a $100,000 reduction to the Veterans Assistance Grant program.
- **Declining revenue:** Annual CSVTF revenue is projected to decline from $1.1 million in FY 2023-24 to approximately $825,000 in FY 2027-28, a reduction of 26 percent.
- **Fund balance sustainability:** The CSVTF ending fund balance is projected to decline from $4.7 million in FY 2023-24 to $2.5 million in FY 2027-28, a reduction of approximately 46 percent. Annual appropriations are currently approximately $1.6 million, nearly twice annual revenue.

Discussion

Background

The Division of Veterans Affairs administers two primary grant funding mechanisms supporting Colorado veterans:

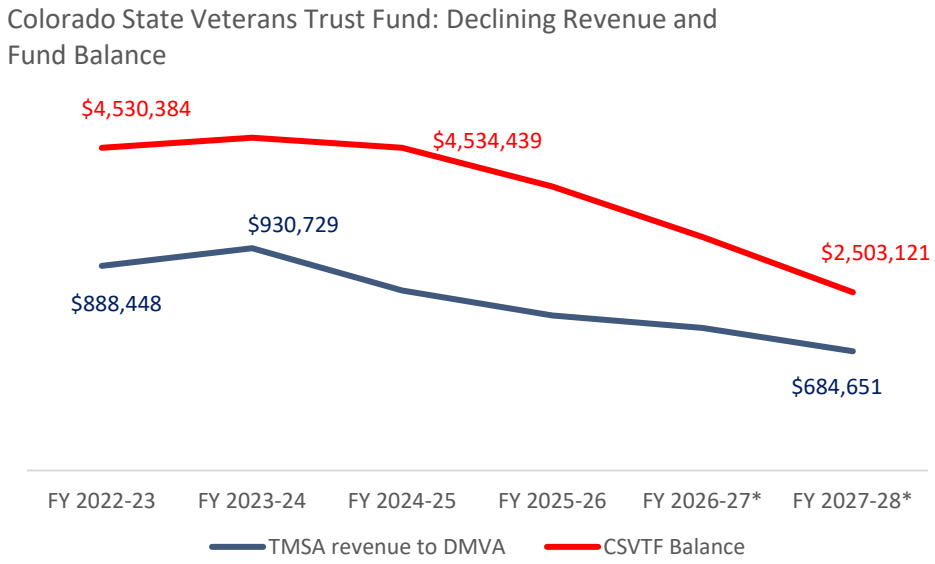
Veterans Assistance Grant (VAG) Program: Established in 2014 through HB 14-1205 (Veterans Assistance Grant Program) and now supported entirely by General Fund appropriations, the VAG provides grants primarily to nonprofit organizations and local governments for direct veterans services, including housing assistance, mental health services, financial assistance, and other support programs.

Colorado State Veterans Trust Fund (CSVTF): Established in 2000 through SB 00-071 (Tobacco Master Settlement Agreement), the fund receives 1.0 percent of Colorado's annual Tobacco Master Settlement Agreement (TMSA) revenue, along with interest earnings. The fund supports grants to eligible veterans organizations providing direct assistance, as well as other statutory purposes, including veterans community living centers, cemeteries, and administrative activities.

Colorado State Veterans Trust Fund

The CSVTF faces increasing financial pressure as declining Tobacco Master Settlement Agreement (TMSA) revenue is insufficient to support current expenditure levels. As illustrated in the following graph, annual fund revenue is projected to decline from $1.1 million in FY 2023-24 to approximately $825,000 in FY 2027-28, a reduction of 26 percent. Over the same period, the ending fund balance is projected to decline from $4.7 million to $2.5 million, a reduction of 46 percent. With annual expenditures projected to exceed revenue by

approximately $777,000 in FY 2027-28, continued spending at current levels raises concerns about the long-term sustainability of the fund.



Long Bill appropriations from the Colorado State Veterans Trust Fund have increased substantially, from approximately $832,000 in FY 2022-23 to $1.61 million recommended for FY 2026-27, an increase of 93 percent. Beginning in FY 2024-25, the General Assembly approved additional spending authority beyond annual TMSA revenue to intentionally draw down accumulated fund balances and expand assistance to Colorado veterans. Subsequent increases have also reflected greater reliance on the fund to support veterans. While these actions have expanded available assistance, declining TMSA revenue and continued spending above recurring revenue raise concerns about the fund's long-term sustainability.

Considerations

Previous increases in spending authority from the CSVTF were intended to utilize accumulated reserves and expand assistance to Colorado veterans. However, continued expenditures exceeding recurring revenue will further reduce available fund balances and present challenges to sustaining current grant funding levels in future years.

Staff recommends that the Committee discuss these funding challenges with the Department, including the sustainability of current appropriations, appropriate reserve levels, and potential funding alternatives during the departmental hearing. Staff intends to work collaboratively with the department to identify solutions that maintain expanded services to Colorado veterans while addressing the fund's long-term sustainability. This effort will focus on exploring funding and programmatic options that preserve service levels to the extent possible while establishing a more sustainable funding structure. Staff anticipates presenting potential recommendations for Committee consideration during figure setting.

Footnotes and Requests for Information

Update on Long Bill Footnotes

The General Assembly includes footnotes in the Long Bill to:

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

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

74 Department of Military and Veterans Affairs, Executive Director and Army National Guard, Personal Services, Operating Expenses, Vehicle Lease Payments, and Army National Guard Cooperative Agreement -- In addition to the transfer authority provided in Section 24-75-108, C.R.S., the Department is authorized to transfer up to 20.0 percent of the total General Fund appropriations in these line items between these line items. Transfers to or from the Vehicle Lease Payments line item may be used solely to address changes in the portion of costs covered by federal authorities for vehicle lease

Comment This flexibility was added for FY 2019-20 to help the Department make more efficient use of its appropriations. Additional information will be available ongoing regarding how this flexibility is used and the impact on Department expenditures.

Update on Requests for Information

Department of Military and Veterans Affairs Requests

Department of Military and Veterans Affairs, Executive Director's Office, Appropriation to the Colorado National Guard Tuition Waiver Fund – The Department is requested to provide to the Joint Budget Committee, by November 1 of each year, information concerning the total amount of payments to each institution of Higher Education for the tuition waiver program as well as the number of CONG members at each institution of Higher Education participating in the program. Additionally, in collaboration with the Department of Higher Education, DMA should identify the full or part-time student status of CONG members receiving a tuition waiver and their financial aid eligibility status. Finally, the Department should indicate all numbers utilized in the formula for the calculation of the appropriation requested for the tuition waiver program for the current budget year. All data provided should be anonymized.

Comment: The Department's response is provided below. Note that the data does not reflect the fiscal impacts of HB 26-1386 (Colorado National Guard Tuition Waiver Funding), effective July 1, 2026, which established a cost-sharing model for eligible tuition waivers. Under this model, the State reimburses participating institutions of higher education for 50 percent of eligible waived tuition, with institutions responsible for the remaining 50 percent.

Department of Military and Veterans FY 2026-27 RFI #1

Annual Tuition Waiver Program Summary

Institution of Higher Education	Total_Annual_Tuition	Total Number of CONG members	Full Time	Part Time
Adams State University	$ 18,144	3	3	0
Aims Community College	$ 2,091	2	1	1
Arapahoe Community College	$ 13,234	9	2	7
Colorado Mesa College	$ 23,474	10	5	5
Colorado Mountain College	$ 5,992	2	2	0
Colorado Northwestern Community College	$ -	1	1	0
Colorado School of Mines	$ 106,518	17	12	5
Colorado State University- Global	$ 183,907	85	23	62
Colorado State University- Pueblo	$ 22,470	8	3	5
Colorado State University-Ft. Collins/Online	$ 380,734	75	41	34
Community College of Aurora	$ 10,603	9	0	9
Community College of Denver	$ 8,338	9	2	7
Front Range Community College	$ 36,715	22	4	18
Lamar Community College	$ 863	1	0	1
Metropolitan State University	$ 222,127	69	35	34
Morgan Community College	$ -	1	0	1
Pikes Peak State College	$ 54,430	36	7	29
Pueblo Community College	$ 4,911	5	2	3
Red Rocks Community College	$ 8,696	6	2	4
Trinidad State Junior College	$ 15,390	5	3	2
University of Colorado- Boulder	$ 512,333	74	42	32
University of Colorado- Colorado Springs	$ 236,707	51	24	27
University of Colorado- Denver/Anshutz	$ 224,226	53	12	41
University of Northern Colorado	$ 34,155	9	5	4
Western Colorado University	$ 18,488	5	4	1
TOTALS	**$ 2,144,545**	**567**	**235**	**332**

Note: Regarding the service members' financial aid eligibility status, Colorado House Bill 26-1386 requires service members only to complete and submit a FAFSA or CASFA to be eligible for funding. To maintain compliance with this legislation, our office established an internal verification process requiring applicants to provide proof of filing (such as a submission confirmation). Consequently, our office confirms submission prior to approving tuition waiver applications; we do not track or collect individual financial aid eligibility status or award determinations. Designated Institutions of Higher Education (DIHEs) independently evaluate, track, and apply all federal and state financial aid directly to student accounts according to institutional procedures.

Total CONG Applicants	**674**
Approved CONG Applicants	**567**
Denied Applicants	**107**
Full-time (>12 Credit Hours)	**235**
Part-time (<12 Credit Hours)	**332**

DIHE's with No Active Enrollment in FY25-26
Emily Griffith Technical College
Fort Lewis College
Morgan Community College
Northeastern Junior College
Otero Junior College
Pickens Technical College
Technical College of the Rockies

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.

[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 Military and Veterans Affairs **Robert Davis, Adjutant General**					
(1) Executive Director and Army National Guard					
Personal Services	2,619,502	3,073,527	3,057,692	3,073,926	*
FTE	29.2	29.4	29.4	29.4	
General Fund	2,030,598	2,486,035	2,637,192	2,653,426	
Cash Funds	0	0	4,260	4,260	
Reappropriated Funds	0	0	0	0	
Federal Funds	588,904	587,492	416,240	416,240	
Health, Life, and Dental	684,836	882,637	2,725,401	3,351,105	
FTE	0.0	0.0	0.0	0.0	
General Fund	654,789	838,725	951,970	1,262,249	
Cash Funds	30,047	43,912	70,238	86,380	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	1,703,193	2,002,476	
Short-term Disability	328	196	10,835	11,338	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	4,107	4,407	
Cash Funds	328	196	139	146	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	6,589	6,785	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Paid Family Medical Leave Insurance	985	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	985	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 04-257 Amortization Equalization Disbursement	0	0	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	0	0	0	0	
S.B. 06-235 Supplemental Amortization Equalization Disbursement	0	0	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	0	0	0	0	
AED/SAED Unfunded PERA Liability	377,982	616,282	1,547,918	1,613,242	
FTE	0.0	0.0	0.0	0.0	
General Fund	356,100	588,336	586,756	627,333	
Cash Funds	21,882	27,946	19,903	20,703	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	941,259	965,206	

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	262,590	285,383	289,648	298,599	
FTE	0.0	0.0	0.0	0.0	
General Fund	258,061	279,886	285,916	294,767	
Cash Funds	4,529	5,497	3,732	3,832	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Salary Survey	151,879	168,709	0	286,619	
FTE	0.0	0.0	0.0	0.0	
General Fund	143,500	161,050	0	109,618	
Cash Funds	8,379	7,659	0	3,782	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	173,219	
Step Plan	0	57,703	138,905	241,375	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	55,414	50,216	81,858	
Cash Funds	0	2,289	543	2,375	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	88,146	157,142	
Paid Family Leave	0	27,733	69,657	72,888	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	26,475	26,404	28,332	
Cash Funds	0	1,258	896	936	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	42,357	43,620	

Appendix A: Numbers Pages

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
Shift Differential	0	0	127,207	129,760	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	127,207	129,760	
Temporary Employees Related to Authorized Leave	0	0	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	0	0	0	0	
Workers' Compensation	136,682	137,377	160,806	158,468	
FTE	0.0	0.0	0.0	0.0	
General Fund	63,848	64,173	75,117	73,948	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	72,834	73,204	85,689	84,520	
Operating Expenses	896,084	1,192,445	1,140,031	1,097,870	*
FTE	0.0	0.0	0.0	0.0	
General Fund	884,467	1,163,183	1,044,031	1,001,870	
Cash Funds	11,617	29,262	96,000	96,000	
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 Maintenance	207,343	68,769	132,817	132,817	
FTE	0.0	0.0	0.0	0.0	
General Fund	207,343	68,769	132,817	132,817	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Legal Services	62,380	106,028	77,673	99,589	
FTE	0.0	0.0	0.0	0.0	
General Fund	62,380	106,028	77,673	99,589	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payment to Risk Management and Property Funds	857,295	1,268,201	513,727	2,168,252	
FTE	0.0	0.0	0.0	0.0	
General Fund	857,295	1,268,201	513,727	2,168,252	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Vehicle Lease Payments	98,555	111,894	101,241	123,305	
FTE	0.0	0.0	0.0	0.0	
General Fund	20,620	22,773	47,130	58,162	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	77,935	89,121	54,111	65,143	

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	26,934	35,994	63,893	63,893	
FTE	0.0	0.0	0.0	0.0	
General Fund	26,934	35,994	63,893	63,893	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Capitol Complex Leased Space	46,847	60,973	76,711	59,699	
FTE	0.0	0.0	0.0	0.0	
General Fund	46,847	60,973	76,711	59,699	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payments to OIT	811,311	718,769	764,642	868,461	
FTE	0.0	0.0	0.0	0.0	
General Fund	811,311	718,769	764,642	868,461	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
IT Accessibility	0	0	20,000	20,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	20,000	20,000	
Cash Funds	0	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
CORE Operations	13,492	12,261	54,243	58,491	
FTE	0.0	0.0	0.0	0.0	
General Fund	13,492	12,261	54,243	58,491	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Statewide training	0	0	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	0	0	0	0	
CORE Payroll	0	0	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Local Armory Incentive Plan	0	0	20,000	20,000	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	20,000	20,000	
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
Statewide Indirect Cost Collections	0	0	163,923	476,982	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	4,688	10,778	
Reappropriated Funds	0	0	1,042	1,144	
Federal Funds	0	0	158,193	465,060	
Digital Trunk Radio	55,260	53,688	63,755	76,557	
FTE	0.0	0.0	0.0	0.0	
General Fund	55,260	53,688	63,755	76,557	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Annual Depreciation-Lease Equivalent Payment	87,994	87,994	0	0	
FTE	0.0	0.0	0.0	0.0	
General Fund	87,994	87,994	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Civil Air Patrol Operations	70,335	70,344	70,365	70,365	
FTE	0.0	0.0	0.0	0.0	
General Fund	70,335	70,344	70,365	70,365	
Cash Funds	0	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
Appropriation to the Colorado National Guard Tuition Fund	2,628,686	3,865,778	1,770,987	1,770,987		
FTE	0.0	0.0	0.0	0.0		
General Fund	1,421,157	1,770,987	1,770,987	1,770,987		
Cash Funds	1,207,529	2,094,791	0	0		
Reappropriated Funds	0	0	0	0		
Federal Funds	0	0	0	0		
Army National Guard Cooperative Agreement	19,453,219	20,061,633	15,790,938	15,817,172	*	
FTE	84.1	84.1	84.1	84.1		
General Fund	2,501,156	2,056,414	2,226,244	2,187,294		
Cash Funds	0	0	0	0		
Reappropriated Funds	0	0	0	0		
Federal Funds	16,952,063	18,005,219	13,564,694	13,629,878		
TOTAL - (1) Executive Director and Army National Guard	29,550,519	32,964,318	28,953,015	32,161,760		11.1%
FTE	113.3	113.5	113.5	113.5		(0.0%)
General Fund	10,573,487	11,996,472	11,543,896	13,772,375		19.3%
Cash Funds	1,285,296	2,212,810	220,399	249,192		13.1%
Reappropriated Funds	0	0	1,042	1,144		9.8%
Federal Funds	17,691,736	18,755,036	17,187,678	18,139,049		5.5%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(2) Division of Veterans Affairs					
Veterans Service Operations	1,729,325	1,834,947	1,846,669	1,850,291	
FTE	19.0	19.0	19.0	19.0	
General Fund	1,683,941	1,787,967	1,794,949	1,798,571	
Cash Funds	45,384	46,980	51,720	51,720	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Veterans Mental Health Services	228,171	171,578	259,065	234,065	*
FTE	2.0	2.0	2.0	2.0	
General Fund	228,171	171,578	259,065	234,065	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
County Veterans Service Officer Payments	1,367,121	1,366,473	1,367,189	1,408,205	*
FTE	0.0	0.0	0.0	0.0	
General Fund	1,367,121	1,366,473	1,367,189	1,408,205	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado State Veterans Trust Fund Expenditures	1,039,680	1,386,164	1,433,256	1,433,256	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,039,680	1,386,164	1,433,256	1,433,256	
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
Veterans Assistance Grant Program	1,331,349	1,089,677	1,350,000	1,000,000	*
FTE	0.5	0.5	0.5	0.5	
General Fund	1,331,349	1,089,677	1,350,000	1,000,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Western Slope Veterans Cemetery	711,092	693,904	784,827	800,246	
FTE	7.8	7.8	7.8	7.8	
General Fund	454,819	482,910	509,630	524,506	
Cash Funds	256,273	210,994	275,197	275,740	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Grand Junction Veterans One-Stop Center	430,176	376,363	385,678	391,441	
FTE	4.1	4.1	4.1	4.1	
General Fund	205,627	154,678	159,371	165,134	
Cash Funds	174,549	196,685	201,307	201,307	
Reappropriated Funds	50,000	25,000	25,000	25,000	
Federal Funds	0	0	0	0	
TOTAL - (2) Division of Veterans Affairs	6,836,914	6,919,106	7,426,684	7,117,504	(4.2%)
FTE	33.4	33.4	33.4	33.4	0.0%
General Fund	5,271,028	5,053,283	5,440,204	5,130,481	(5.7%)
Cash Funds	1,515,886	1,840,823	1,961,480	1,962,023	0.0%
Reappropriated Funds	50,000	25,000	25,000	25,000	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) Air National Guard					
Provides ready forces to the U.S. active armed services and provides ready forces for the preservation of life and property during natural disasters and in Colorado.					
Operations and Maintenance Agreement for Buckley/ Greeley	4,612,301	5,427,148	3,218,104	3,219,158	*
FTE	28.0	28.0	28.0	28.0	
General Fund	448,626	471,391	469,202	447,294	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	4,163,675	4,955,757	2,748,902	2,771,864	
Buckley Cooperative Agreement/Air Traffic Control Buckley	1,196,990	1,223,371	737,692	737,692	
FTE	7.0	7.0	7.0	7.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	1,196,990	1,223,371	737,692	737,692	
Security for Space Command Facility at Greeley	850,527	860,642	390,000	390,000	
FTE	6.0	6.0	6.0	6.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	850,527	860,642	390,000	390,000	

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) Air National Guard	6,659,818	7,511,161	4,345,796	4,346,850	0.0%
FTE	41.0	41.0	41.0	41.0	0.0%
General Fund	448,626	471,391	469,202	447,294	(4.7%)
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	6,211,192	7,039,770	3,876,594	3,899,556	0.6%

	FY 2024-25 Actual	FY 2025-26 Actual	FY 2026-27 Appropriation	FY 2027-28 Request	Request vs. Appropriation
(4) Federal Funded Programs					
This section provides an estimate of federal funds authorized for Colorado National Guard operations.					
National Guard Service Members	109,500,000	113,800,000	119,800,000	119,800,000	
FTE	2,087.0	2,150.0	2,228.0	2,228.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	109,500,000	113,800,000	119,800,000	119,800,000	
TOTAL - (4) Federal Funded Programs	109,500,000	113,800,000	119,800,000	119,800,000	0.0%
FTE	2,087.0	2,150.0	2,228.0	2,228.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	109,500,000	113,800,000	119,800,000	119,800,000	0.0%
TOTAL - Department of Military and Veterans Affairs	152,547,251	161,194,585	160,525,495	163,426,114	1.8%
FTE	2,274.7	2,337.9	2,415.9	2,415.9	0.0%
General Fund	16,293,141	17,521,146	17,453,302	19,350,150	10.9%
Cash Funds	2,801,182	4,053,633	2,181,879	2,211,215	1.3%
Reappropriated Funds	50,000	25,000	26,042	26,144	0.4%
Federal Funds	133,402,928	139,594,806	140,864,272	141,838,605	0.7%

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

Appendix B: Army National Guard Strength Report

The Army National Guard Strength Report compares states' personnel levels against federally authorized positions and annual staffing objectives. As of September 2026, Colorado ranked 32nd nationally in assigned personnel strength and 29th in federal strength authorization (FSA) fulfillment, with 96.2 percent of authorized positions filled, compared with a national average of 99.0 percent.

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ARNG Strength Report

Click to Select As-Of Date
Current: 30 Sep 2026

Rank	State	Assigned	FSA % Rank	Assigned % of FSA	FSA	FY27 ESO	ESO % Rank	Assigned % of ESO	FY27 ESO	Recruiter ADOS Assigned	Recruiter AGR Assigned	Recruiter Auth	Assigned vs Auth Delta	Long-Term NOVAL	Long-Term NOVAL %	Exp ETS > 45 Days	Expired ETS %
1	DC	1,431	8	105.38%	1,358	1,205	1	118.76%	1,205	5	14	16	3	10	0.70%	2	0.14%
4	CT	3,813	4	107.29%	3,554	3,654	2	104.35%	3,654	0	44	46	-2	11	0.29%	16	0.42%
20	UT	6,268	31	96.49%	6,496	6,010	3	104.29%	6,010	2	63	69	-4	30	0.48%	14	0.22%
14	IL	9,988	24	99.12%	10,077	9,675	4	103.24%	9,675	4	106	112	-2	53	0.53%	13	0.13%
13	PR	6,284	17	100.11%	6,277	6,132	5	102.48%	6,132	10	60	69	1	65	1.03%	6	0.10%
2	NY	12,019	1	116.26%	10,338	11,800	6	101.86%	11,800	15	120	124	11	35	0.29%	0	0.00%
21	FL	10,575	26	98.24%	10,764	10,417	7	101.52%	10,417	17	105	104	18	57	0.54%	0	0.00%
35	WI	6,517	41	92.65%	7,034	6,440	8	101.20%	6,440	0	93	93	0	25	0.38%	0	0.00%
9	SC	9,395	10	104.02%	9,032	9,300	9	101.02%	9,300	15	87	109	-7	97	1.03%	2	0.02%
7	NJ	6,342	7	105.49%	6,012	6,281	10	100.97%	6,281	36	44	82	-2	43	0.68%	9	0.14%
41	NE	3,161	42	90.70%	3,485	3,139	11	100.70%	3,139	4	34	40	-2	19	0.60%	0	0.00%
17	AZ	5,175	19	99.96%	5,177	5,140	12	100.68%	5,140	5	40	61	-16	34	0.66%	11	0.21%
12	TN	9,448	12	103.17%	9,158	9,400	13	100.51%	9,400	5	114	132	-13	36	0.38%	19	0.20%
39	MI	7,705	38	92.88%	8,296	7,667	14	100.50%	7,667	9	82	100	-9	109	1.41%	150	1.95%
6	LA	9,610	5	106.53%	9,021	9,567	15	100.45%	9,567	9	83	109	-17	107	1.11%	49	0.51%
19	HI	3,039	20	99.93%	3,041	3,026	16	100.43%	3,026	1	33	41	-7	22	0.72%	11	0.36%
5	GA	11,433	3	107.87%	10,599	11,400	17	100.29%	11,400	0	124	133	-9	86	0.75%	5	0.04%
25	CA	13,565	27	98.18%	13,817	13,527	18	100.28%	13,527	2	149	157	-6	142	1.05%	12	0.09%
36	MS	8,164	37	93.56%	8,726	8,142	19	100.27%	8,142	2	69	110	-39	97	1.19%	6	0.07%
10	VA	6,904	9	104.42%	6,612	6,888	20	100.23%	6,888	4	87	95	-4	65	0.94%	1	0.01%
11	AL	10,323	11	103.59%	9,965	10,305	21	100.17%	10,305	17	96	123	-10	76	0.74%	15	0.15%
3	MN	10,516	2	111.12%	9,464	10,500	22	100.15%	10,500	0	99	118	-19	46	0.44%	1	0.01%
8	OK	6,804	6	105.50%	6,449	6,802	23	100.03%	6,802	14	47	83	-22	34	0.50%	10	0.15%
15	IA	7,069	15	101.12%	6,991	7,070	24	99.99%	7,070	11	67	83	-5	2	0.03%	0	0.00%
16	AR	6,788	16	100.80%	6,734	6,789	25	99.99%	6,789	24	68	98	-6	37	0.55%	9	0.13%
32	WV	3,831	33	95.61%	4,007	3,850	26	99.51%	3,850	1	47	53	-5	35	0.91%	4	0.10%
31	ND	2,900	34	95.49%	3,037	2,917	27	99.42%	2,917	6	23	34	-5	5	0.17%	1	0.03%
26	KS	4,990	22	99.54%	5,013	5,034	28	99.13%	5,034	3	60	60	3	66	1.32%	79	1.58%
29	CO	3,694	32	96.20%	3,840	3,727	29	99.11%	3,727	0	47	48	-1	31	0.84%	0	0.00%
23	KY	6,568	21	99.74%	6,585	6,631	30	99.05%	6,631	5	70	81	-6	47	0.72%	1	0.02%
44	OR	4,594	47	86.40%	5,317	4,640	31	99.01%	4,640	7	66	73	0	43	0.94%	0	0.00%
40	OH	9,492	39	92.86%	10,222	9,600	32	98.88%	9,600	15	116	134	-3	44	0.46%	1	0.01%
50	ME	1,576	53	77.94%	2,022	1,595	33	98.81%	1,595	3	16	28	-9	15	0.95%	3	0.19%
54	VT	1,704	54	70.04%	2,433	1,725	34	98.78%	1,725	1	23	32	-8	12	0.70%	2	0.12%
27	MA	5,894	25	98.71%	5,971	5,979	35	98.58%	5,979	3	60	69	-6	77	1.31%	90	1.53%
38	SD	3,034	36	93.58%	3,242	3,082	36	98.44%	3,082	9	29	38	0	1	0.03%	0	0.00%
47	MD	4,319	49	85.56%	5,048	4,389	37	98.41%	4,389	4	40	47	-3	47	1.09%	7	0.16%
24	RI	2,087	18	100.05%	2,086	2,125	38	98.21%	2,125	2	19	27	-6	15	0.72%	0	0.00%
28	WA	5,410	29	97.85%	5,529	5,514	39	98.11%	5,514	7	62	76	-7	57	1.05%	4	0.07%
48	DE	1,456	48	85.85%	1,696	1,485	40	98.05%	1,485	0	18	19	-1	11	0.76%	10	0.69%
37	NC	8,999	35	95.08%	9,465	9,220	41	97.60%	9,220	11	87	102	-4	96	1.07%	13	0.14%
18	TX	18,672	14	102.88%	18,149	19,322	42	96.64%	19,322	22	134	187	-31	144	0.77%	0	0.00%
34	MO	8,535	30	97.24%	8,777	8,834	43	96.62%	8,834	9	90	105	-6	39	0.46%	3	0.04%
51	ID	2,978	50	78.76%	3,781	3,088	44	96.44%	3,088	1	35	47	-11	9	0.30%	0	0.00%
52	NM	2,224	51	78.25%	2,842	2,309	45	96.32%	2,309	2	31	36	-3	3	0.13%	0	0.00%
33	NV	3,187	28	98.03%	3,251	3,318	46	96.05%	3,318	5	31	39	-3	32	1.00%	8	0.25%
49	GU	1,083	46	87.69%	1,235	1,130	47	95.84%	1,130	7	4	16	-5	23	2.12%	14	1.29%
22	IN	9,938	13	102.93%	9,655	10,386	48	95.69%	10,386	19	92	128	-17	88	0.89%	85	0.86%
45	NH	1,539	44	88.70%	1,735	1,609	49	95.65%	1,609	2	16	24	-6	8	0.52%	7	0.45%
30	PA	12,757	23	99.21%	12,859	13,427	50	95.01%	13,427	4	148	178	-26	93	0.73%	2	0.02%
46	WY	1,450	45	88.58%	1,637	1,535	51	94.46%	1,535	3	16	24	-5	7	0.48%	0	0.00%
43	AK	1,506	43	90.61%	1,662	1,604	52	93.89%	1,604	4	14	25	-7	22	1.46%	0	0.00%
42	VI	549	40	92.74%	592	589	53	93.21%	589	1	5	11	-5	11	2.00%	1	0.18%
53	MT	2,203	52	78.18%	2,818	2,422	54	90.96%	2,422	2	29	39	-8	12	0.54%	0	0.00%
		329,505		98.96%	332,983	331,362		99.44%	331,362	369	3,356	4,087	-362	2,431	0.74%	696	0.21%

RCMS-G Data as of 9/30/2026
Production Recruiter Data as of 7/31/2026
TSP (FY24-26) / FM FSA (27) as of 10/6/2026

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