



Joint Budget Committee

Staff Figure Setting FY 2026-27

Department of Transportation

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How to Use this Document

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

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

Department of Transportation Overview

The Colorado Department of Transportation (CDOT) is responsible for the construction, maintenance, and operation of the state's highway system, and manages other forms of transportation, including aviation, rail, and transit. CDOT is overseen by an eleven-member Transportation Commission (TC) appointed by the governor.

CDOT's Specific Duties Include:

- Developing and implementing the Statewide Transportation Improvement Program (STIP), a federally mandated, 4-year planning document that identifies statewide transportation projects based on estimated revenues and priorities;
- Maintaining, repairing and plowing over 23,000 total lane miles of highways;
- Maintaining an estimated 3,500 bridges and overseeing 28 billion miles of vehicle traffic annually;
- Developing and implementing a multimodal transportation system through grants and assistance to local transit systems, and other recipients such as bike and bus projects;
- Implementing safety promotion programs that target areas such as: drunk driving, seatbelt use, and speed limit enforcement;
- Maintaining the statewide aviation system plan, including providing technical support to local airports, administering aviation fuel tax revenue reimbursements, and administering discretionary grants to local airports; and
- Implementing the Transportation Commission's budget, policies, and decisions.

CDOT's portion of the Long Bill shows a consolidated version of the Transportation Commission's (TC) budget. It is a *revenue allocation budget* because it shows how the department plans to allocate anticipated revenues. Projected revenue changes primarily drive CDOT's Long Bill appropriations from year to year. The revenue allocated in the Long Bill includes money from state fuel taxes and registration fees, federal funding, and cash funds not controlled by CDOT (such as the Marijuana Tax Cash Fund). General Fund appropriations to CDOT are uncommon, but the Department's revenue does include transfers from the General Fund, which are classified as cash funds because the money is transferred into a CDOT-controlled cash fund (the State Highway Fund).

Summary of Staff Recommendations

Department of Transportation

Item	Total Funds	General Funds	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$2,273,396,013	\$0	\$1,449,032,151	\$5,181,756	\$819,182,106	3,328.5
Total	\$2,273,396,013	\$0	\$1,449,032,151	\$5,181,756	\$819,182,106	3,328.5
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$2,273,396,013	\$0	\$1,449,032,151	\$5,181,756	\$819,182,106	3,328.5
Revenue forecast adjustments:						
Local Transit and Rail Grant Enterprise	52,144,840	0	52,144,840	0	0	0.0
Bridge and Tunnel Enterprise	17,792,289	0	24,735,781	0	-6,943,492	0.0
MMOF	5,755,167	0	5,755,167	0	0	0.0
Air Pollution Enterprise	2,696,954	0	2,696,954	0	0	0.0
CM&O	-69,328,668	0	-37,263,245	0	-32,065,423	0.0
Clean Transit Enterprise	-34,796,917	0	-34,796,917	0	0	0.0
High Performance Trans. Enterprise	-6,246,770	0	-3,796,770	-2,450,000	0	0.0
Subtotal: revenue forecast adjustments	-\$31,983,105	\$0	\$9,475,810	-\$2,450,000	-\$39,008,915	0.0
FY 2026-27 Revenue Forecast	\$2,241,412,908	\$0	\$1,458,507,961	\$2,731,756	\$780,173,191	3,328.5
Offsetting adjustments						
Employee compensation common policies:						
Admin costs	\$1,576,406	\$0	\$1,576,406	\$0	\$0	0.0
Offsets in CM&O	-1,576,406	0	-1,576,406	0	0	0.0
Operating common policies:						
Admin costs	-6,153,735	0	-6,153,735	0	0	0.0
Offsets in CM&O	6,153,735	0	6,153,735	0	0	0.0
Impacts driven by other agencies:						
Admin costs	-18,392	0	-18,392	0	0	1.7
Offsets in CM&O	18,392	0	18,392	0	0	0.0
Total offsetting revenue adjustments:						
Admin costs	-\$4,615,456	\$0	-\$4,615,456	\$0	\$0	1.7
Offsets in CM&O	4,615,456.0	0	4,615,456.0	0	0	0.0
Net impact of offsetting adjustments	\$0	\$0	\$0	\$0	\$0	1.7
Decision items:						
R1 Multimodal fund spending authority	\$29,237,737	\$0	\$29,237,737	\$0	\$0	0.0
Statewide R7 MTCF balancing	0	0	0	0	0	0.0
Subtotal: change requests	\$29,237,737	\$0	\$29,237,737	\$0	\$0	0
Total FY 2026-27	\$2,270,650,645	\$0	\$1,487,745,698	\$2,731,756	\$780,173,191	3,330.2
Changes from FY 2025-26	-\$2,745,368	\$0	\$38,713,547	-\$2,450,000	-\$39,008,915	1.7
Percentage Change	-0.1%	n/a	2.7%	-47.3%	-4.8%	0.0
FY 2026-27 Executive Request	\$2,271,150,645	\$0	\$1,488,245,698	\$2,731,756	\$780,173,191	3,330.2
Staff Rec. Above/-Below Request	-\$500,000	\$0	-\$500,000	\$0	\$0	0.0

Description of Incremental Changes

Revenue forecast adjustments

Since the Department's Long Bill appropriation represents a revenue allocation budget, the summary table above reflects changes in forecasted revenue between FY 2025-26 and FY 2026-27. CDOT forecasts that its overall revenue will be \$32.0 million lower than its March 2025 projections for FY 2025-26. The net decrease is largely due to S.B. 25-257, which decreased the General Fund transfer to the State Highway Fund (SHF) by \$56.5 million for FY 2026-27, and S.B. 25-258, which reduced the Road Safety Surcharge until FY 2027-28, reducing revenue to the SHF by \$22.1 million in FY 2026-27. This overall revenue adjustment includes adjustments in the following continuously appropriated divisions: *(note: numbers in list denote division number in the Long Bill)*

- (2) Construction, Maintenance, and Operations
- (3) Statewide Bridge and Tunnel Enterprise
- (4) High Performance Transportation Enterprise
- (6) Nonattainment Area Air Pollution Mitigation Enterprise
- (8) Fuels Impact Enterprise

The following line items also reflect revenue adjustments, though portions of these allocations are subject to annual appropriations:

- (5) Special Purposes – Multimodal Transportation Projects
- (7) Clean Transit Enterprise

Offsetting adjustments

The recommendations include offsetting adjustments that move expenditures from one division to another without altering the Department total. For FY 2026-27, the recommendation includes a net decrease of \$4.6 million cash funds for Administration, which will be offset by an increase to Construction, Maintenance, and Operations (CM&O). These offsetting expenditures include common policy changes and non-prioritized requests originating in other departments. Details are shown in the tables below.

Employee compensation common policies in Administration: The recommendation includes a net increase of \$1.6 million in cash funds for employee compensation common policies. To pay for the increase, revenue allocated to CM&O is reduced by the same amount.

Employee compensation common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Employee compensation costs (admin):						
Salary survey	\$1,373,997	\$0	\$1,373,997	\$0	\$0	0.0
Health, Life, Dental true-up	182,674	0	182,674	0	0	0.0
HLD Jan 15 BA true-up	19,735	0	19,735	0	0	0.0
Subtotal: employee compensation common policies	1,576,406	0	1,576,406	0	0	0.0
Offsets in CM&O	-1,576,406	0	-1,576,406	0	0	0.0
Total	\$0	\$0	\$0	\$0	\$0	\$0

Operating common policies in Administration: The recommendation includes a net decrease of \$6.2 million cash funds to Administration. This increases revenue for CM&O by the same amount.

Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Operating common policy costs (admin):						
State accounting system (CORE)	\$98,608	\$0	\$98,608	\$0	\$0	0.0
NP State accounting system (CORE) staff	98,021	0	98,021	0	0	0.0
Workers' compensation	62,757	0	62,757	0	0	0.0
Legal services	51,236	0	51,236	0	0	0.0
Capitol Complex leased space	7,998	0	7,998	0	0	0.0
Risk management & property	-6,443,445	0	-6,443,445	0	0	0.0
Office of Information Technology services	-25,464	0	-25,464	0	0	0.0
Administrative law judge services	-3,446	0	-3,446	0	0	0.0
Subtotal: operating common policies	-6,153,735	0	-6,153,735	0	0	0.0
Offsets in CM&O	6,153,735	0	6,153,735	0	0	0.0
Total	\$0	\$0	\$0	\$0	\$0	\$0

Impacts driven by other agencies in Administration: The recommendation include a net decrease of \$18,392 cash funds in Administration and a corresponding increase in cash funds from CM&O to account 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
Non-prioritized requests:						
NP IT accessibility	\$203,122	\$0	\$203,122	\$0	\$0	1.2
Statewide language access	47,719	0	47,719	0	0	0.5
NP Statewide enable AI	12,458	0	12,458	0	0	0.0
NP3 SB24-205 AI compliance	4,270	0	4,270	0	0	0.0
NP IT operating offset	-201,401	0	-201,401	0	0	0.0
NP IT efficiencies	-84,560	0	-84,560	0	0	0.0
Subtotal: non prioritized requests	-18,392	0	-18,392	0	0	1.7
Offsets in CM&O	18,392	0	18,392	0	0	0.0
Total	\$0	\$0	\$0	\$0	\$0	\$2

Non-offsetting expenditure adjustments

Department and Staff initiated requests that impact the revenue totals are summarized below.

R1 Spending authority for multimodal transit fund: Staff recommends approval of the Department's request for an increase of \$29.2 million in cash fund spending authority for the Multimodal Transportation and Mitigation Options Fund (MMOF).

Statewide R7 Marijuana Tax Cash Fund balancing: Staff recommends denial of the Department's request for an increase of \$500,000 to the marijuana-impaired driving program, from the Marijuana Tax Cash Fund (MTCF).

Major Differences from The Request

- Staff recommends denial of the Department's request for an increase of \$500,000 to the Marijuana Impaired Driving Program.

Decision Items Affecting Multiple Divisions

→ Staff-initiated decision for permission to update informational appropriations for new forecast prior to Long Bill introduction

Request

Staff based the recommendations in this document on CDOT's revenue forecasts from the fall of 2025. The Transportation Commission will finalize its FY 2026-27 revenue allocation budget in March, which will likely differ from the current forecast. As a result, the included informational appropriations for the Department's Construction, Maintenance, and Operations Division, the Multimodal Transportation and Mitigation Options Fund, and the five continuously appropriated enterprises will need to be updated.

Recommendation

Staff recommends that the Committee authorize staff to update revenue estimates from the Department's March 2026 revenue allocation in the Long Bill. Revenue forecast adjustments are expected to affect the following continuously appropriated divisions: *(note: numbers in list denote division number in the Long Bill)*

- (2) Construction, Maintenance, and Operations
- (3) Statewide Bridge and Tunnel Enterprise
- (4) High Performance Transportation Enterprise
- (6) Nonattainment Area Air Pollution Mitigation Enterprise
- (8) Fuels Impact Enterprise

The Department expects modest revisions. If they are large or unusual, staff will bring them to the Committee's attention. All of these appropriations are informational. However, staff recommends aligning the informational appropriations with the most recent available data.

The following line items may also be impacted, though portions of these allocations are subject to annual appropriations:

- (5) Special Purpose – Multimodal Transportation Projects
- (7) Clean Transit Enterprise

Appropriations from cash funds subject to annual appropriations will not be adjusted.

(1) Administration

This single-line division provides administrative support for the Department, which can be used for salaries and expenses for the following offices and their staff:

- Transportation Commission
- Executive Director
- Chief Engineer
- Regional Directors
- Budget
- Internal audits
- Public information
- Equal employment
- Special activities
- Accounting
- Administrative services
- Building operations
- Management systems
- Personnel
- Procurement
- Insurance
- Legal
- Central data processing

Expenditures for these expenses are contained in a single Long Bill line, which cannot be identified by project, program, or district. This allows CDOT to move funds within the division without approval from the General Assembly. Expenditures for Administration cannot be more than 5.0 percent of the total CDOT budget. Common policy decision items are reflected in Administration. Increases in cash fund appropriations in this section reduce the amount available for the Construction, Maintenance, and Operations section.

Statutory authority: Sections 43-1-113 (2)(c) and 43-1-113 (3)(a), C.R.S.

The following table shows the recommendation for the Division's single line appropriation. The Executive Branch did not submit any decision items for this division.

Administration

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$53,047,230	\$0	\$52,977,230	\$70,000	\$0	162.5
Other legislation	-2,635,221	0	-2,635,221	0	0	0.0
Total FY 2025-26	\$50,412,009	\$0	\$50,342,009	\$70,000	\$0	162.5
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$50,412,009	\$0	\$50,342,009	\$70,000	\$0	162.5
Employee compensation common policies	1,576,406	0	1,576,406	0	0	0.0
Operating common policies	-6,153,735	0	-6,153,735	0	0	0.0
Impacts driven by other agencies	-18,392	0	-18,392	0	0	1.7
Prior year actions	2,635,221	0	2,635,221	0	0	0.0
Total FY 2026-27	\$48,451,509	\$0	\$48,381,509	\$70,000	\$0	164.2
Changes from FY 2025-26	-\$1,960,500	\$0	-\$1,960,500	\$0	\$0	1.7
Percentage Change	-3.9%	n/a	-3.9%	0.0%	n/a	1.0%
FY 2026-27 Executive Request	\$48,451,509	\$0	\$48,381,509	\$70,000	\$0	164.2
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(2) Construction, Maintenance, and Operations

The Transportation Commission controls the expenditures of the Construction, Maintenance, and Operations Division (CM&O). The appropriations are shown in the Long Bill for informational purposes only and include cash funds from various sources outlined in Long Bill letter notes. The expenditures pay for work performed by CDOT staff and its contracting partners to (1) construct, reconstruct, repair, operate, and maintain the state highway system; (2) provide safety education; (3) pass funding through to local governments and transit providers as formula or discretionary grants; and (4) pay for annual debt service for highway and bridge projects. This line includes all of CDOT's share of federal spending authority from the Federal Highway Administration, the Federal Transit Administration, the Federal Aviation Administration, and the National Highway Safety Administration. Generally, the CM&O Division contains the Department's flexible funds which backfill programmatic needs.

This division has a one-line appropriation.

Statutory authority: Section 43-1-113 (2)(c), C.R.S.

The following table shows the recommendation for the Division's single line appropriation. The Executive Branch did not submit any decision items for this division.

Construction, Maintenance, and Operations

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,649,205,773	\$0	\$843,911,911	\$1,111,756	\$804,182,106	3,156.0
Other legislation	2,635,221	0	2,635,221	0	0	0.0
Total FY 2025-26	\$1,651,840,994	\$0	\$846,547,132	\$1,111,756	\$804,182,106	3,156.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$1,651,840,994	\$0	\$846,547,132	\$1,111,756	\$804,182,106	3,156.0
CM&O revenue adjustment	-69,328,668	0	-37,263,245	0	-32,065,423	0.0
Employee compensation common policies	-1,576,406	0	-1,576,406	0	0	0.0
Operating common policies	6,153,735	0	6,153,735	0	0	0.0
Impacts driven by other agencies	18,392	0	18,392	0	0	0.0
Prior year actions	-2,635,221	0	-2,635,221	0	0	0.0
Total FY 2026-27	\$1,584,472,826	\$0	\$811,244,387	\$1,111,756	\$772,116,683	3,156.0
Changes from FY 2025-26	-\$67,368,168	\$0	-\$35,302,745	\$0	-\$32,065,423	0.0
Percentage Change	-4.1%	n/a	-4.2%	0.0%	-4.0%	0.0%
FY 2026-27 Executive Request	\$1,584,472,826	\$0	\$811,244,387	\$1,111,756	\$772,116,683	3,156.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(3) Statewide Bridge and Tunnel Enterprise

The Bridge and Tunnel Enterprise (BTE) was created by S.B. 09-108 (FASTER) and expanded by S.B. 21-260 (Sustainability of the Transportation System). The Enterprise is a government-owned business whose board of directors consists of the members of the Transportation Commission. The primary functions of the Enterprise are to (1) finance, repair, reconstruct and replace any bridges identified by the Department as “poor” and structurally deficient or obsolete; and (2) repair, maintain, and more safely operate tunnels.

The BTE receives revenue from three fees: (1) a bridge-safety surcharge on vehicle registrations; (2) a retail delivery fee; and (3) a tunnel impact fee on diesel fuel. Surcharge revenue is deposited directly into the Statewide Bridge and Tunnel Enterprise Special Revenue Fund, which is continuously appropriated, with expenditure authority assigned to the Bridge Enterprise Board. The amounts shown in the Long Bill are for informational purposes only.

Statutory authority: Section 43-4-805, C.R.S.

The following table shows the recommendation for the Division’s single line appropriation. The Executive Branch did not submit any decision items for this division.

Bridge and Tunnel Enterprise

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$181,374,655	\$0	\$166,374,655	\$0	\$15,000,000	1.0
Total FY 2025-26	\$181,374,655	\$0	\$166,374,655	\$0	\$15,000,000	1.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$181,374,655	\$0	\$166,374,655	\$0	\$15,000,000	1.0
Bridge and Tunnel Ent. rev. adjustment	17,792,289	0	24,735,781	0	-6,943,492	0.0
Total FY 2026-27	\$199,166,944	\$0	\$191,110,436	\$0	\$8,056,508	1.0
Changes from FY 2025-26	\$17,792,289	\$0	\$24,735,781	\$0	-\$6,943,492	0.0
Percentage Change	9.8%	n/a	14.9%	n/a	-46.3%	0.0%
FY 2026-27 Executive Request	\$199,166,944	\$0	\$191,110,436	\$0	\$8,056,508	1.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(4) High Performance Transportation Enterprise

The High Performance Transportation Enterprise (HPTE) was created by S.B. 09-108 (FASTER). It is known as the Colorado Transportation Investment Office (CTIO), although its original name in statute has not changed. The Enterprise is run by a board of directors including State Transportation Commissioners and external stakeholders appointed by the Governor. The Enterprise pursues innovative means of financing and operating surface transportation infrastructure projects. It can impose tolls and other user fees, issue revenue bonds, and enter into Public Private Partnerships. Revenue primarily comes from express lane tolls and fines, and a congestion impact fee on short-term vehicle rentals. The High Performance Transportation Special Fund and the High Performance Transportation Enterprise Operating Fund are used to operate the HPTE. Both of these funds receive revenues collected from tolls, fees, and other fines, mostly associated with express lane fees.

The Enterprise is continuously appropriated and projected expenditures are shown in the Long Bill for informational purposes only.

Statutory authority: Section 43-4-806, C.R.S.

The following table shows the recommendation for the Division's single line appropriation. The Executive Branch did not submit any decision items for this division.

High Performance Transportation Enterprise

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$235,687,122	\$0	\$231,687,122	\$4,000,000	\$0	9.0
Total FY 2025-26	\$235,687,122	\$0	\$231,687,122	\$4,000,000	\$0	9.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$235,687,122	\$0	\$231,687,122	\$4,000,000	\$0	9.0
High Performance Trans. Ent. rev. adj.	-6,246,770	0	-3,796,770	-2,450,000	0	0.0
Total FY 2026-27	\$229,440,352	\$0	\$227,890,352	\$1,550,000	\$0	9.0
Changes from FY 2025-26	-\$6,246,770	\$0	-\$3,796,770	-\$2,450,000	\$0	0.0
Percentage Change	-2.7%	n/a	-1.6%	-61.3%	n/a	0.0%
FY 2026-27 Executive Request	\$229,440,352	\$0	\$227,890,352	\$1,550,000	\$0	9.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(5) Special Purpose

The Special Purpose Division was created in the FY 2020-21 Long Bill to combine single-line divisions and other one-time appropriations. In FY 2025-26, the Special Purpose division included two budget lines: The Marijuana Impaired Driving Program and Multimodal Transportation Projects. Any future one-time appropriations would be reflected in this division.

Special Purpose

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$21,062,617	\$0	\$21,062,617	\$0	\$0	0.0
Total FY 2025-26	\$21,062,617	\$0	\$21,062,617	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$21,062,617	\$0	\$21,062,617	\$0	\$0	0.0
R1 Multimodal fund spending authority	29,237,737	0	29,237,737	0	0	0.0
MMOF revenue adjustment	5,755,167	0	5,755,167	0	0	0.0
Statewide R7 MTCF balancing	0	0	0	0	0	0.0
Total FY 2026-27	\$56,055,521	\$0	\$56,055,521	\$0	\$0	0.0
Changes from FY 2025-26	\$34,992,904		\$34,992,904	\$0	\$0	0.0
Percentage Change	166.1%	0.0%	166.1%	0.0%	0.0%	n/a
FY 2026-27 Executive Request	\$56,555,521	\$0	\$56,555,521	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$500,000	\$0	-\$500,000	\$0	\$0	0.0

→ R1 Multimodal transit fund spending authority

Request

The Department requests an increase of \$29.2 million cash fund spending authority from the Multimodal Transit and Mitigation Options Fund (MMOF) for a total requested appropriation of \$55.6 million for FY 2026-27.

Recommendation

Staff recommends approval of the request.

Analysis

MMOF Background

Senate Bill S.B. 18-001 (Transportation Infrastructure Funding) created the Multimodal Transportation Options Fund and made the fund subject to annual appropriations. The MMOF was originally funded through a one-time

transfer of \$94.3 million from the General Fund, with spending authority granted over two fiscal years (S.B. 19-125 Supplemental Bill and S.B. 19-207 Long Bill), with four years of roll-forward authority.

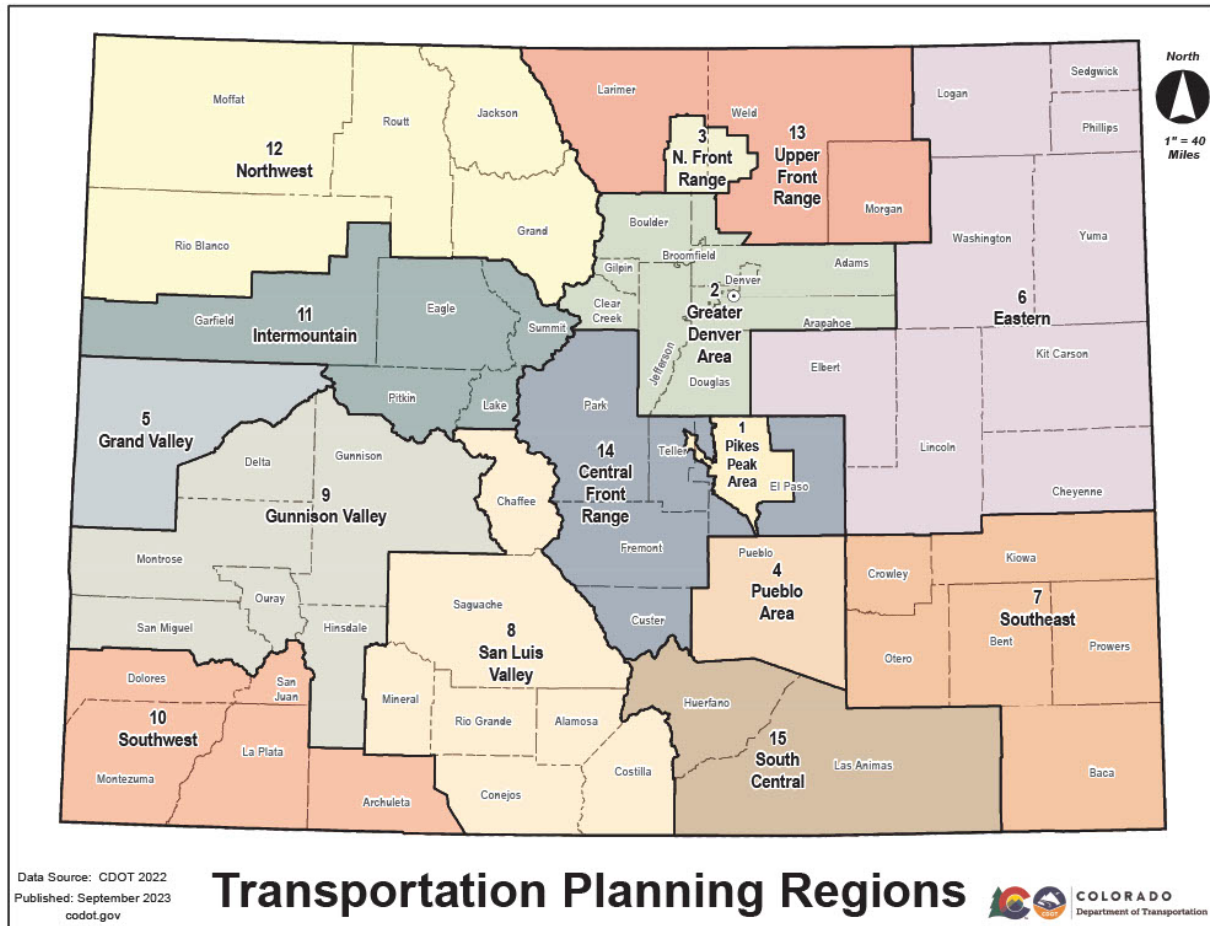
Senate Bill 21-260 (Sustainability of the Transportation System) renamed the fund to the Multimodal Transportation and Mitigation Options Fund (MMOF) and expanded the scope of the fund to include greenhouse gas mitigation projects. It transferred \$161.3 million in federal funds (ARPA) to the MMOF, and created an annual transfer of \$10.5 million from the General Fund to the MMOF for FY 2024-25 through FY 2031-32. The bill also authorized a new revenue stream for the fund through a retail delivery fee.

CDOT is required to allocate MMOF funds through their 10-year plan, with 85 percent of revenue going to local governments and 15 percent of revenue going to state multimodal projects, decided on by the Transportation Commission. This funding is included in the Statewide Transportation Improvement Plan (STIP), a federally required public-facing plan. Local governments use the STIP for planning purposes, and the plan is constrained by the Department's annually approved budget and spending authority for the MMOF. The following table shows the current MMOF projects by Transportation Planning Region (TPR), as of November 2025.

Transportation Planning Region	# of Projects	% of Total Projects	Total Funds Awarded	% of Total Funds Awarded
Central Front Range	24	6%	\$6,808,784	2%
Denver Area	98	24%	\$203,092,544	52%
Eastern	13	3%	\$4,949,786	1%
Grand Valley	22	5%	\$8,074,450	2%
Gunnison Valley	26	6%	\$10,276,689	3%
Intermountain	38	9%	\$15,399,467	4%
North Front Range	43	10%	\$22,628,821	6%
Northwest	12	3%	\$3,583,556	1%
Pikes Peak Area	35	8%	\$30,578,402	8%
Pueblo Area	21	5%	\$9,165,562	2%
San Luis Valley	19	5%	\$5,343,587	1%
South Central	7	2%	\$1,957,330	1%
Southeast	14	3%	\$3,609,945	1%
Southwest	25	6%	\$6,261,719	2%
Statewide / Regional	2	0%	\$48,352,914	12%
Upper Front Range	15	4%	\$6,987,297	2%
Total	414	100.00%	\$387,070,853	100.00%

The map below shows the location of the TPRs.¹

¹ Transportation Planning Organizations (TPR) Regional Planning Commissions. CDOT.
<https://www.codot.gov/programs/planning/planning-partners/tpr-mpo>



The table below shows currently awarded MMOF projects by project type.

Project Type	# of Projects	% of Project Types	MMOF Funds Awarded	% of Funds by Project Type
Bike/Pedestrian	286	69%	\$244,917,611	63%
Multimodal [1]	55	13%	\$21,615,883	6%
Transit [2]	73	18%	\$120,537,359	31%
Total	414	100%	\$387,070,853	100%

[1] Multimodal projects include: projects enabled by new technology, multimodal transportation studies, modeling tools, and projects to reduce vehicle miles traveled (VMT) or to increase ridership on multimodal transit.

[2] Transit projects are fixed-route and on-demand transit projects.

Appropriations that will lapse without spending authority from the General Assembly

Appropriations made from the MMOF through previous legislation were available for a five-year period (the initial appropriation plus four years of roll forward authority). The Department relies on multi-year and roll-forward spending authority for MMOF projects due to the planning, design, and pre-work required for local agencies to secure funding. Due to the time required to for projects to become “shovel ready,” TPRs award projected revenues from the MMOF several years in advance. The Department prioritizes awarding earlier appropriations, which means that later allocations are sometimes not spent within the appropriation period provided in the Long Bill. Additionally, the Department indicates that local multimodal projects have taken longer to award due to the competitive grant application and approval processes, the time it takes local

governments to prepare for projects, and the influx of revenue from S.B. 21-160 and the retail delivery fee. This means that CDOT awards all MMOF funds, but they are sometimes not encumbered by the time the MMOF appropriations in the Long Bill lapse. The table below shows the amount of MMOF funds awarded versus expended.

Amount of MMOF Funds (State and Federal) Awarded and Spent (\$ millions) as of November 2025

MMOF Projects	Awarded Amount (State)	Awarded Amount (ARPA)	Total Awarded	Expended (State)	% Expended (State)	Expended (ARPA)	% Expended (ARPA)	Total MMOF Expended	Overall Percent Expended
Local Projects	\$231.2	\$101.6	\$332.6	\$71.9	31%	\$28.3	28%	\$100.2	30%
State Projects	19.4	35.1	54.5	7.5	39%	35.1	100%	42.6	78%
Total	\$250.6	\$136.7	\$387.1	\$79.4	32%	\$63.4	46%	\$142.8	37%

House Bill 22-1329 (Long Bill) appropriated \$114,800,000 cash funds from the Multimodal Transportation and Mitigations Options Fund, and provided roll-forward authority through FY 2025-26. The unspent appropriations will lapse at the end of 2026. Currently, all anticipated MMOF funds through FY 2028-29 are fully awarded.

The table below shows the Department's estimated total fund balance for FY 2026-27, and the gap between the projected fund balance and spending authority. The Department is requesting a total appropriation of \$55.6 million to allow to access the full fund balance.

Multimodal Fund – projected spending authority needed to access full fund balance

Projected balance FY 26-27	\$124,981,834
Existing spending authority (through prior year legislation and roll-forward authority)	-\$69,376,313
Remaining spending authority to access full fund balance	\$55,605,521

Without access to the MMOF fund balance, there is risk of local projects being cancelled or terminated.

Additional considerations

- The Department indicates that tracking appropriations for MMOF has become increasingly difficult due to appropriations from various legislation having different roll-forward authority timelines, and annual revenues that range widely (from \$7.0 million to \$114.0 million) from year to year.
- Transfers into the MMOF from S.B. 21-260, and transfers out of the fund to local governments through grants are not subject to TABOR, while revenue from the retail delivery fee is subject to TABOR.
- Senate Bill 25-264 (Cash Fund Transfers to the General Fund) transferred \$71.4 million from the MMOF to the General Fund for budget balancing. TPRs backfilled MMOF awards with FY 2025-26 through FY 2027-28 funds. For some regions, future projects awarded with the FY 2025-26 to FY 2027-28 funds were cancelled, reduced, or delayed.

The tables below show the impacts of S.B. 25-264 on cancelled, reduced, and delayed projects, by region.

Cancelled Projects

Transportation Planning Region (TPR)	Cancelled amounts (for all projects)	# of Projects Affected
Denver Area	-\$7,182,000	6
Gunnison Valley	-2,673,320	3
Totals	-\$9,855,320	9

Reduced Projects

TPR	# of Projects Affected	Originally Awarded	Reductions	Currently awarded (all projects)
Gunnison Valley	1	\$3,088,000	-\$994,000	\$2,094,000
Intermountain	1	1,855,000	-1,454,000	401,000
North Front Range	2	1,075,000	-725,000	350,000
Pikes Peak	3	4,709,267	-878,740	3,830,527
Upper Front Range	3	1,916,420	-598,692	1,317,728
Total	10	\$12,643,687	-\$4,650,432	\$7,993,255

Delayed Projects

TPR	# of Projects Affected	Amount Awarded (for all projects)
Central Front Range	2	\$378,500
Denver Area	21	35,578,973
Eastern	2	1,426,065
Grand Valley	2	1,572,500
Gunnison Valley	4	1,832,181
Intermountain	4	2,685,561
North Front Range	7	8,842,485
Northwest	1	950,000
Pikes Peak	8	10,820,005
Pueblo Area	8	3,332,350
San Luis Valley	1	1,634,900
South Central	3	842,119
Southeast	4	779,173
Southwest	2	1,957,135
Upper Front Range	2	996,230
Total	71	\$73,628,177

Recommendation detail

Staff believes that granting CDOT spending authority for the MMOF is reasonable given that:

- Most of the MMOF funds have already been awarded to local projects, which have committed 50.0 percent in matching funds (as required) to prepare for implementation;
- Some local projects were cancelled or delayed due to the S.B. 25-264 transfer; and
- Denying the request would not free up any additional revenue for the state (unless the Committee sponsored legislation again to transfer money out of the MMOF).

→ Statewide R7 MTCF Balancing

Request

The Department requests an increase of \$500,000 cash funds from the Marijuana Tax Fund to restore its recent historical appropriation to \$950,000.

Recommendation

Staff recommends a continued appropriation of \$450,000 cash funds from the Marijuana Tax Cash Fund, rather than a restoration of \$950,000.

Analysis

CDOT has received an annual appropriation of \$950,000 from the MTCF for most years since FY 2014-15 for marijuana-impaired driving public awareness campaigns, which includes media buys, ad design, news media outreach, and leveraging partnerships with industries and public relations. The appropriation was reduced in FY 2020-21 and FY 2025-26 for budget balancing (see table below).

MTCF Appropriations to CDOT since 2020

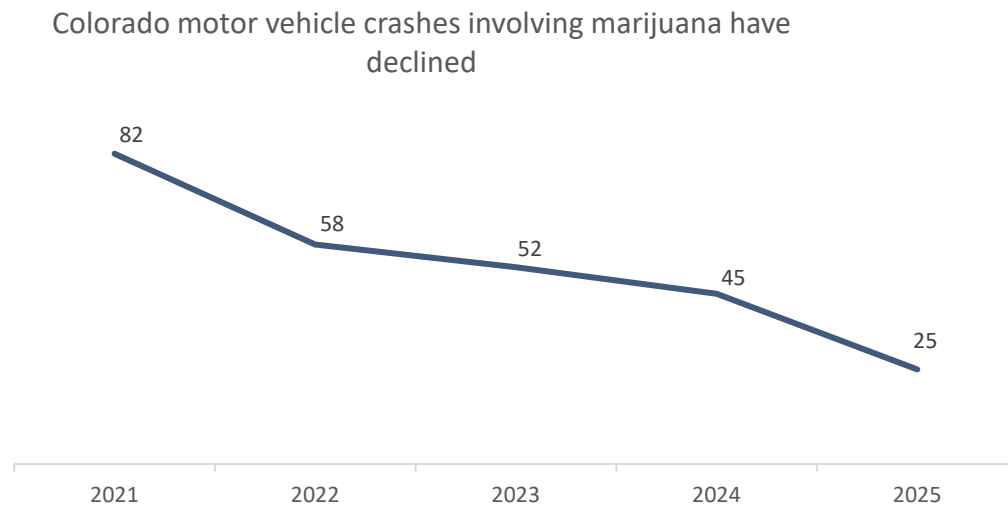
Fiscal Year	Marijuana Impaired Driving Program appropriation
FY 2020-21	\$450,000
FY 2021-22	\$950,000
FY 2022-23	\$950,000
FY 2023-24	\$950,000
FY 2024-25	\$950,000
FY 2025-26	\$450,000

Results of the \$500,000 reduction in FY 2025-26:

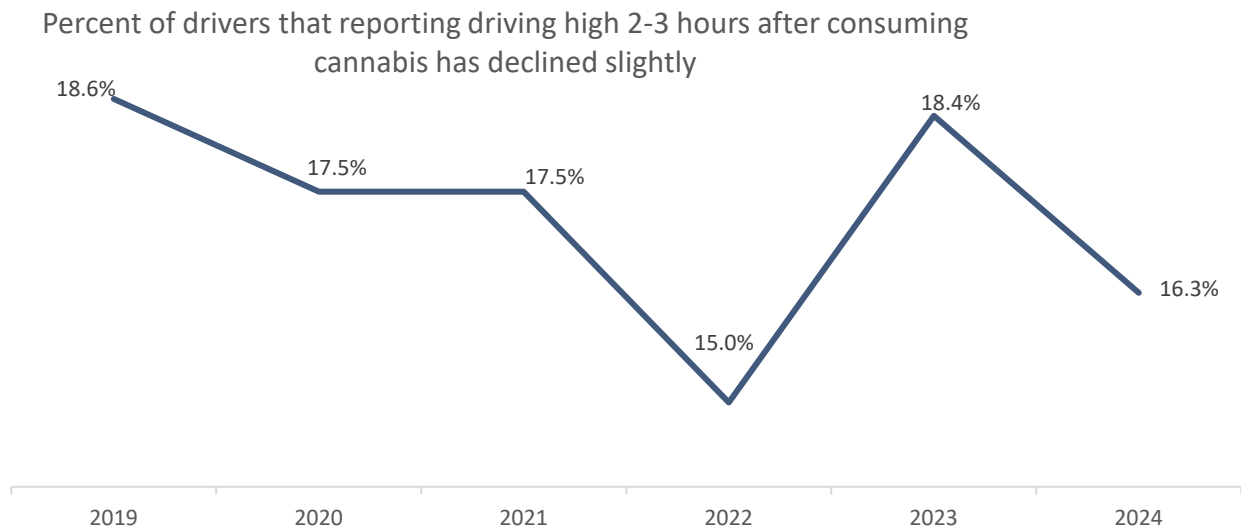
- Reduced ad buy-in by 50 percent;
- Did not develop new ads; and
- Roughly 50 percent drop in media impressions.

Staff believes that given the current budget shortfall, a continued appropriation of \$450,000 is reasonable to free up MTCF revenues for other purposes, while still providing the Department funding for ad campaigns. CDOT also receives funding from the National Highway Traffic Safety Administration (NHTSA) for campaigns against driving drunk or high, which the Department can use for marijuana-impaired driving campaigns. CDOT received \$850,000 in FY 2025-26 from NHTSA, which the Department indicated was insufficient to make up for the MTCF reduction in FY 2025-26 because funds were already dedicated to other impairment-related issues. Staff assumes that, moving forward, the Department can reallocate funds to cover different forms of impaired driving. The Department indicated that a continued reduction in funding for the program risks increased

incidents of accidents and fatalities from marijuana-impaired driving. The graph below shows the number of motor vehicle crashes involving marijuana in Colorado since 2021 (when data is available).



The graph below shows the number of drivers in Colorado that report driving within two to three hours of consuming cannabis.



Taken together, staff thinks that the data above is inconclusive regarding the link between higher appropriations to the marijuana impaired driving program and behavior change among drivers in the state. The largest decline in crashes involving marijuana and people driving after consuming cannabis occurred the year following the Department's lowest appropriation (\$450,000 in FY 2020-21). However, incidents have declined overall for both indicators, which could point to the effectiveness of the program.

Staff reviewed recent literature on the effectiveness of media campaigns that target driving under the influence of cannabis (DUIC). Some studies show evidence of increased knowledge about the risks of DUIC, but there is minimal evidence to support a causal relationship between DUIC media campaigns and behavior change. Few

studies specifically target DUIC, and existing studies lack rigorous outcomes data and evaluations.²³ Staff thinks that given the current budget shortfall, additional funding for a program without clear outcome data on behavior change may be unnecessary. Staff also recognizes that research on DUIC is limited due to inconsistency of government funding for both DUIC campaigns and rigorous research studies of DUIC on behavior change.

Line Item Detail

A) Marijuana Impaired Driving Program

CDOT receives revenue from the Marijuana Tax Cash Fund, used to fund marijuana-impaired driving prevention efforts, including public education campaigns and data collection efforts.

Request: The Department requests an increase of \$500,000 from the MTCTF, for a total of \$950,000 cash funds.

Recommendation: Staff recommends denial of the request for increased funding and instead recommends maintaining the current appropriation of \$450,000 for FY 2026-27. See analysis for R7 above.

Statutory Authority: Section 39-28.8-501 (2)(b)(IV)(A), C.R.S.

B) Multimodal Transportation Projects

The Multimodal Transportation Options Fund (MMOF) was created in 2018 to provide one-time state funding for multimodal transportation projects throughout the state. S.B. 21-260 (Sustainability of the Transportation System) renamed the fund the Multimodal Transportation and Mitigation Options Fund (MMOF) and added greenhouse gas mitigation projects to the scope of the Fund. The bill also created a retail delivery fee as an ongoing revenue stream for the fund. 85.0 percent of money in the Fund is allocated to local governments for projects that align with the goals of the MMOF, and 15.0 percent is retained by CDOT for Bustang operations.

Statutory Authority: Section 43-4-1102 and 43-4-1103, C.R.S.

Request: The Department requests an increase of \$29,237,737 in cash fund spending authority for the MMOF, for a total of \$55,605,521.

Recommendation: Staff recommends the Committee approve the Department's request for spending authority for the MMOF (see decision item analysis above).

² Colonna, Robert. Mass media campaigns and medica advocacy related to cannabis-impaired driving: a scoping review. 2024. <https://doi.org/10.1080/14659891.2022.2120436>.

³ Colonna et al. "Stoned on the road": A systematic review of cannabis-impaired driving educational initiatives targeting young drivers in Canada. 2025. <https://doi.org/10.1016/j.drugpo.2025.104835>.

(6) Nonattainment Area Air Pollution Mitigation Enterprise

The Nonattainment Area Air Pollution Enterprise (NAAPME) was created by S.B. 21-260 to fund projects that reduce traffic or directly reduce air pollution. The Enterprise is governed by a board of seven directors, five of whom are appointed by the Governor. The Enterprise received revenue from an air pollution mitigation fee on retail deliveries and an air pollution per ride fee on rideshare providers (i.e. Uber). Money in the Nonattainment Area Air Pollution Mitigation Enterprise Fund is continuously appropriated to the Enterprise.

The Enterprise's projected expenditures are shown in the Long Bill for informational purposes only.

Statutory authority: Section 43-4-1303, C.R.S.

The following table shows the recommendation for the Division's single line appropriation. The Executive Branch did not submit any decision items for this division.

Nonattainment Area Air Pollution Mitigation Enterprise

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$13,377,602	\$0	\$13,377,602	\$0	\$0	0.0
Total FY 2025-26	\$13,377,602	\$0	\$13,377,602	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$13,377,602	\$0	\$13,377,602	\$0	\$0	0.0
Air Pollution Ent. rev. adjustment	2,696,954	0	2,696,954	0	0	0.0
Total FY 2026-27	\$16,074,556	\$0	\$16,074,556	\$0	\$0	0.0
Changes from FY 2025-26	\$2,696,954	\$0	\$2,696,954	\$0	\$0	0.0
Percentage Change	20.2%	n/a	20.2%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$16,074,556	\$0	\$16,074,556	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(7) Clean Transit Enterprise

The Clean Transit Enterprise (CTE) was created by S.B. 21-260 to support the replacement of existing gasoline and diesel transit vehicles with electric motor vehicles. The Enterprise was initially granted authority to impose a retail delivery fee, a portion of which is deposited to the Clean Transit Enterprise cash fund. Senate Bill 24-230 (Oil and Gas Production Fees) expanded the purpose of the Enterprise and authorized revenue from an oil and gas production fee. The Clean Transit Enterprise cash fund is *annually* appropriated, while revenues from the oil and gas fee are split between three *continuously* appropriated cash funds: Local Transit Operations Cash Fund (70.0 percent), Local Transit Grant Program Cash Fund (10.0 percent), and Rail Funding Program Cash Fund (20.0 percent). The Enterprise is governed by a board of nine directors, six of whom are appointed by the Governor.

The following table summarizes the recommendation for the Division. The Executive Branch did not submit any decision items for this division.

Clean Transit Enterprise

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$104,641,014	\$0	\$104,641,014	\$0	\$0	0.0
Total FY 2025-26	\$104,641,014	\$0	\$104,641,014	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$104,641,014	\$0	\$104,641,014	\$0	\$0	0.0
Local Transit and Rail Grant rev. adjustment	52,144,840	0	52,144,840	0	0	0.0
Clean Transit Enterprise rev. adjustment	-34,796,917	0	-34,796,917	0	0	0.0
Total FY 2026-27	\$121,988,937	\$0	\$121,988,937	\$0	\$0	0.0
Changes from FY 2025-26	\$17,347,923	\$0	\$17,347,923	\$0	\$0	0.0
Percentage Change	16.6%	n/a	16.6%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$121,988,937	\$0	\$121,988,937	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

Line Item Detail

A) Clean Transit Enterprise Cash Fund

This fund supports the replacement of existing gasoline and diesel transit vehicles with electric motor vehicles. The fund is annually appropriated, with four year of spending authority (see footnotes section).

Statutory Authority: Section 43-4-1203, C.R.S.

Clean Transit Enterprise Cash Fund

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$49,089,048	\$0	\$49,089,048	\$0	\$0	0.0
Total FY 2025-26	\$49,089,048	\$0	\$49,089,048	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$49,089,048	\$0	\$49,089,048	\$0	\$0	0.0
Clean Transit Enterprise rev. adjustment	-34,796,917	0	-34,796,917	0	0	0.0
Total FY 2026-27	\$14,292,131	\$0	\$14,292,131	\$0	\$0	0.0
Changes from FY 2025-26	-\$34,796,917	\$0	-\$34,796,917	\$0	\$0	0.0
Percentage Change	-70.9%	n/a	-70.9%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$14,292,131	\$0	\$14,292,131	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

B) Local Transit and Rail Grant Programs

This line item shows revenue estimates for three cash funds that distribute grants to local governments for public transit and passenger rail programs to reduce vehicle miles traveled, greenhouse gas emissions, and air pollution. The funds are continuously appropriated and shown in the Long Bill for informational purposes only.

Statutory Authority: Section 43-4-1204, C.R.S.

Local Transit and Rail Grant Programs Cash Funds

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$55,551,966	\$0	\$55,551,966	\$0	\$0	0.0
Total FY 2025-26	\$55,551,966	\$0	\$55,551,966	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$55,551,966	\$0	\$55,551,966	\$0	\$0	0.0
Local Transit and Rail Grant rev. adjustment	52,144,840	0	52,144,840	0	0	0.0
Total FY 2026-27	\$107,696,806	\$0	\$107,696,806	\$0	\$0	0.0
Changes from FY 2025-26	\$52,144,840	\$0	\$52,144,840	\$0	\$0	0.0
Percentage Change	93.9%	n/a	93.9%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$107,696,806	\$0	\$107,696,806	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

(8) Fuels Impact Enterprise

The Fuels Impact Enterprise was created by S.B. 23-280 (Hazardous Material Mitigation) to improve the transportation of fuel and monitor vehicle emissions. The Enterprise imposes a Fuels Impact Reduction Fee on licensed fuel distributors in the state, and uses revenue from the fee to administer a Grant Program, which makes grants to “critically impacted” communities and governments to improve hazardous mitigation corridors and to support projects related to emergency responses, environmental mitigation, or fuel transportation. Revenues to the Fuels Impact Enterprise Cash Fund cannot exceed \$15.0 million per year, or the enterprise must adjust its fee. The fund is continuously appropriated to the enterprise. The Enterprise expires in 2030.

Statutory authority: Section 43-4-1503, C.R.S.

The following table shows the recommendation for the Division’s single line appropriation. The Executive Branch did not submit any decision items for this division.

Fuels Impact Enterprise						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$15,000,000	\$0	\$15,000,000	\$0	\$0	0.0
Total FY 2025-26	\$15,000,000	\$0	\$15,000,000	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$15,000,000	\$0	\$15,000,000	\$0	\$0	0.0
Total FY 2026-27	\$15,000,000		\$15,000,000	\$0	\$0	0.0
Percentage Change	0.0%	n/a	0.0%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$15,000,000	\$0	\$15,000,000	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	0	\$0	\$0	\$0	0.0

Long Bill Footnotes and Requests for Information

Long Bill Footnotes

Staff recommends **CONTINUING AND MODIFYING** the following footnotes:

- 104 Department of Transportation, Clean Transit Enterprise – This appropriation remains available for expenditure until the close of the FY ~~2028-29~~ 2029-30 state fiscal year.

Comment: This footnote provides spending multi-year authority for the Clean Transit Enterprise Fund, allowing the Department to spend the appropriation over four years.

- 103 Department of Transportation, Special Purpose, Multimodal Transportation Projects – This appropriation remains available for expenditure until the close of the ~~2028-29~~ 2031-32 state fiscal year.

Comment: This footnote provides multi-year spending authority for the Multimodal Transportation and Mitigation Options Fund. Staff recommends increasing the roll-forward authority for the MMOF from three years to five years so the Department can more easily reconcile annual appropriations (through S.B. 21-260 transfers) and ongoing revenues (from the retail delivery fee) with multi-year construction projects. The Department indicates that tracking appropriations for the annually appropriated cash fund has become increasingly difficult because the budget, revenue, and fund balance can differ significantly, creating administrative burden. SAP, CDOT's financial system, is not designed for annual appropriation tracking, and the Department often reports and tracks MMOF funds manually outside of SAP. Additionally, revenue to the fund fluctuates widely from year to year. The Department prioritizes spending down earlier years' appropriations first when awarding multimodal grants, but has submitted several decision items in recent years for spending authority for funds at risk of lapsing. The Department has requested continuous spending authority several times, and staff believes granting a longer period of roll-forward authority is a reasonable middle ground, allowing the Committee to maintain transparency with the Department's budget while alleviating some of the Department's administrative burdens.

Requests For Information

Staff recommends **CONTINUING AND MODIFYING** the following request for information:

- 1 Department of Transportation– The Department is requested to submit, with its FY~~2026-27~~ 2027-28 budget request, printed and electronic versions (transmission by email acceptable) of the following:
 - a. The draft one-sheet budget (also known as the "Revenue Allocation Plan") on which the Long Bill request is based with an explanation that shows how the Long Bill request relates to the one-sheet budget;
 - b. A schedule or schedules showing, for each of the publishing issues that collectively show how the Administration Division request is derived from the prior year Administration Division appropriation, the incremental budget changes that make up that publishing issue;

- c. Projected expenditures by division for all common-policy items, including common policies for total compensation, operating, and IT;
- d. A schedule showing the projected revenues for FY ~~2026-27~~ 2027-28 on which the draft one-sheet budget and the Long Bill request are based, with revenue-source detail that is comparable to the detail in the Department's draft narrative budget (also known as the "Budget Allocation Plan");
- e. A schedule showing the most recent projection of revenues for FY ~~2025-26~~ 2026-27 in a form compatible with the revenue projection for FY ~~2026-27~~ 2027-28;
- f. A schedule showing actual revenues received during FY ~~2023-24~~ 2024-2025 and FY ~~2024-25~~ 2025-26 in a form compatible with the revenue projection for FY ~~2026-27~~ 2027-28;
- g. Projected state HUTF revenue for FY ~~2026-27~~ 2027-28 that shows (1) the revenue sources and (2) the allocation of that revenue among counties, municipalities, and other recipients.
- h. Actual revenue for the two most recently completed Fiscal Years of (1) the Construction, Maintenance, and Operations Division, (2) the Bridge Enterprise, and (3) the High-performance Transportation Enterprise.

Comment: This request allows staff to prepare the Department's annual briefing and figure setting documents.

- 2 Department of Transportation— The Department is requested to submit, starting July 1, 2024, on a semi-annual basis a report to the Joint Budget Committee how any fee revenue is being spent in relation to Section 38-5.5-102-109, C.R.S.

Comment: This request provides transparency for the Committee about the fee structures and revenues associated with the Department's right-of-way access and use for fiber broadband deployment.

Indirect Cost Assessments

Description of Indirect Cost Assessment Methodology

The Department's indirect cost assessment methodology is calculated based on three components: an "Indirect Cost Pool", an "Indirect Cost Base", and an "Indirect Cost Rate". The Indirect Cost Pool is comprised of accumulated costs for activities chargeable to highway projects but not attributable to a single project that fall within the Construction, Maintenance, and Operations line. The Department incurs these indirect costs in Indirect Cost Centers that are established for each CDOT Region Program Engineering Unit. Total indirect costs accumulated in these centers for the twelve-month period beginning on July 1 of the previous year and ending on June 30 of the current year make up the Indirect Cost Pool. For FY 2026-27 the Department's Indirect Cost Pool as requested is \$156,035,759. The table below shows what is included in the department's Indirect Cost Pool (i.e. the total indirect cost center costs).

Indirect Cost Pool

CDOT Indirect Costs Pool

Item	FY 2026-27
Capital Construction	\$146,283,320
Maintenance and Operations	4,773,975
Multimodal Services	4,978,465
Total Indirect Costs	\$156,035,759

Indirect Cost Base

The Indirect Cost Base is comprised of all Indirect Eligible Expenditures for participating CDOT projects for the twelve-month period beginning on July 1 of the previous year and ending on June 30 of the current year. For FY 2026-27, the Department's Indirect Cost Base as requested is \$698,181,249. The table below shows what is included in the department's Indirect Cost Base (i.e. the total indirect eligible expenditures within the highway construction program).

CDOT Indirect Cost Base

Item	FY 2026-27
Surface Treatment	\$233,000,000
Structures	63,446,279
System Operations	27,272,823
Geohazards Mitigation	9,700,000
Permanent Water Quality Mitigation	6,500,000
10 Year Plan Projects - Capital AM	67,646,206
Highway Safety Improvement Program	43,204,792

Item	FY 2026-27
Railway-Highway Crossings Program	3,217,669
Hot Spots	2,167,154
FASTER - Safety Projects	67,650,142
ADA Compliance	7,200,000
Regional Priority Program	50,000,000
10 Year Plan Projects - Capital Mobility	60,946,876
National Freight Program	12,592,058
Strategic Safety Program	11,361,130
ITS Investments	10,000,000
Innovative Mobility Programs	7,988,000
10 Year Plan Projects - Multimodal	14,288,120
Total Indirect Cost Base	\$698,181,249

Indirect Cost Rate

The Indirect Cost Rate is calculated by dividing the total indirect costs accumulated in all of CDOT's Indirect Cost Centers for the twelve-month period beginning on July 1 of the previous year and ending on June 30 of the current year by the total Indirect Eligible Expenditures from the same twelve-month period. Cost recoveries come from charging a fixed percentage (Indirect Cost Rate) of the Construction Engineering rate to a project, with the offset charged to the appropriate Indirect Cost Center. Projects that are not administered by CDOT are exempt from the allocation, and the Indirect Cost Rate in effect on the date of project award does not change for the life of that project. The table below shows how the Indirect Cost Rate is calculated.

CDOT Cost Rate

Total Indirect Cost Pool	\$156,035,759
Total Indirect Cost Base	\$698,181,249
Indirect Cost Rate	12.0%
Indirect Cost Rate (Construction Engineering)	12.5%

All departmental indirect costs are recovered from and allocated back to programs housed within the non-appropriated portion of the CDOT budget. Most policy and budget authority for CDOT rests with the Transportation Commission. Funds controlled by the Transportation Commission are reflected for informational purposes in three Long Bill line items: Construction, Maintenance, and Operations; the High Performance Transportation Enterprise; and the Statewide Bridge Enterprise. These line items are included in the Long Bill as estimates of the anticipated revenues available to the Commission.

Additional Balancing Options

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

The Staff recommendations included in this figure setting packet, if adopted by the JBC, provide budget reductions and revenue enhancements totaling \$500,000. Options from the table below, if adopted, increase General Fund savings by \$1.0 million, and increase revenue to the Marijuana Tax Cash Fund by \$450,000.

Items in the table are ordered from lowest impact on program operations to highest, based on staff's understanding of the impact of the change.

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
Reduce General Fund transfer to the Multimodal Transportation Options Fund	\$1,000,000	-\$1,000,000	Y	85% of MMOF funds go towards local transportation projects/grants and 15% of revenues go to state Bustang services. The MMOF receives revenues from a retail delivery fee and an annual General Fund transfer of \$10.5 million through S.B. 21-260. Revenues from the retail delivery fee have been increasing by an average of \$1.0 million over the past several years. .
Subtotal - Revenue	\$1,000,000	-\$1,000,000		
Expenditure Reductions				
Reduce funding to the marijuana impaired driving program	\$0	-\$450,000	N	Staff recommends an appropriation of \$450,000 from the Marijuana Tax Cash Fund to the Department's Marijuana Impaired Driving Program. This option would reduce funding to the program to \$0.
Subtotal - Expenditures	\$0	-\$450,000		
Net General Fund Relief	\$1,000,000			

Revenue Enhancements

Reduce funding to the multimodal fund for FY 2026-27

Description: Bill to reduce the annual General Fund transfer to the Multimodal Transportation Options Fund.

Key Considerations: No immediate health, life, and safety impacts. Requires legislation.

Additional Background: S.B. 18-001 created the Multimodal Transportation Options Fund. S.B. 21-260 expanded the scope of the fund, created an annual General Fund transfer of \$10.5 million to the Fund (from FY 2024-25 to FY 2031-32), and authorized the Department to impose a retail delivery fee, part of which goes to the

Multimodal Transportation Options Fund. The Department indicates that all projected revenues in the fund have already been awarded to local projects. In FY 2025-26, the legislature transferred \$71.4 million from the fund to the General Fund to help balance the state's budget, which led to some projects being delayed or cancelled.

If the JBC is looking for additional budget balancing measures, staff believes reducing the statutory General Fund transfer from \$10.5 million to \$9.5 million for FY 2026-27 is reasonable, given that revenues from the retail delivery fee to the MMOF have increased by about \$1.0 million over the past three years (see tables below).

Multimodal Fund Balances since 2023

Change in Fund Balance	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Projected	FY 2026-27 Projected
Beginning Fund Balance	\$162,140,879	\$149,196,404	\$92,558,405	\$97,722,763
Transfers from General Fund	0	10,500,000	10,500,000	10,500,000
Retail Delivery Fee Revenue	8,624,943	9,144,987	10,374,358	11,577,784
Other revenue (interest, unrealized gain/loss)	7,067,838	11,665,023	4,290,000	4,290,000
Expenses	-28,637,256	-87,948,009	-20,000,000	-55,000,000
Ending Fund Balance	\$149,196,404	\$92,558,405	\$97,722,763	\$69,090,547

Increase in Revenue from Retail Delivery Fee to MMOF

Change in Retail Delivery Fee Revenue	FY 2023-24 to FY 2024-25	FY 2024-25 to FY 2025-26 (projected)	FY 2025-26 to FY 2026-27 (projected)	Average
Increase (\$)	\$520,044	\$1,229,371	\$1,203,426	\$984,280
Increase (%)	6.0%	13.4%	11.6%	10.4%

If the JBC would like additional General Fund savings on an ongoing basis, it could reduce the transfer required under S.B. 21-260 beyond FY 2026-27. Staff does not recommend a reduction of more than \$1.0 million due to the impact on local governments' multimodal grant awards (see analysis in Special Purpose section). The Department indicated that any changes to General Fund transfers under current law would require the multimodal fund program to reduce or delay allocations to multimodal transit projects across the state.

Expenditure Reductions

Reduce Funding for Marijuana Impaired Driving Program

Description: This budget option would cut funding for the Marijuana Impaired Driving Program entirely.

Key Considerations: No immediate health, life, or safety impacts. This is an ongoing reduction.

Additional Background: The Department has historically received an appropriation of \$950,000 from the Marijuana Tax Cash Fund (MTCF) to be used for marijuana impaired driving prevention efforts, including public education campaigns and data collection efforts. The appropriation was cut from \$950,000 to \$450,000 in FY 2020-21 and FY 2025-26 for budget balancing purposes. Staff recommends an appropriation of \$450,000 in FY 2026-27. The JBC could cut funding for the program entirely to free up additional funds in the MTCF for other purposes. See Special Purpose section of figure setting for additional information and analysis.

Appendix A: Numbers Pages

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

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

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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DEPARTMENT OF TRANSPORTATION
Shoshana Lew, Executive Director

(1) ADMINISTRATION

The Long Bill contains a single appropriation for CDOT's entire Administration division, which leaves the Transportation Commission with discretionary flexibility over allocation of the appropriation. The General Assembly sets an appropriated level for the Administration line as a total, and the balance of anticipated highway funds collected by the Department becomes available to the Construction, Maintenance, and Operation line.

Administration	<u>49,739,055</u>	<u>49,915,038</u>	<u>50,412,009</u>	<u>48,451,509</u>	<u>48,451,509</u> *
FTE	162.5	162.5	162.5	164.2	164.2
General Fund	0	0	0	0	0
Cash Funds	49,735,872	49,913,751	50,342,009	48,381,509	48,381,509
Reappropriated Funds	3,183	1,287	70,000	70,000	70,000
Federal Funds	0	0	0	0	0

TOTAL - (1) Administration	<u>49,739,055</u>	<u>49,915,038</u>	<u>50,412,009</u>	<u>48,451,509</u>	<u>48,451,509</u>
FTE	<u>162.5</u>	<u>162.5</u>	<u>162.5</u>	<u>164.2</u>	<u>164.2</u>
General Fund	0	0	0	0	0
Cash Funds	49,735,872	49,913,751	50,342,009	48,381,509	48,381,509
Reappropriated Funds	3,183	1,287	70,000	70,000	70,000
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
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	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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(2) CONSTRUCTION, MAINTENANCE, AND OPERATIONS

The single informational appropriation for this division reflects the revenues that are continuously appropriated to the Transportation Commission.

Construction Maintenance, And Operations	<u>1,975,165,772</u>	<u>2,141,814,073</u>	<u>1,651,840,994</u>	<u>1,584,472,826</u>	<u>1,584,472,826</u> *
FTE	3,156.0	3,156.0	3,156.0	3,156.0	3,156.0
General Fund	0	0	0	0	0
Cash Funds	1,208,854,658	1,311,672,370	846,547,132	811,244,387	811,244,387
Reappropriated Funds	758,647	761,188	1,111,756	1,111,756	1,111,756
Federal Funds	765,552,467	829,380,515	804,182,106	772,116,683	772,116,683

TOTAL - (2) Construction, Maintenance, and Operations	1,975,165,772	2,141,814,073	1,651,840,994	1,584,472,826	1,584,472,826
FTE	<u>3,156.0</u>	<u>3,156.0</u>	<u>3,156.0</u>	<u>3,156.0</u>	<u>3,156.0</u>
General Fund	0	0	0	0	0
Cash Funds	1,208,854,658	1,311,672,370	846,547,132	811,244,387	811,244,387
Reappropriated Funds	758,647	761,188	1,111,756	1,111,756	1,111,756
Federal Funds	765,552,467	829,380,515	804,182,106	772,116,683	772,116,683

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

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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(3) STATEWIDE BRIDGE ENTERPRISE

This TABOR enterprise operates within the Department of Transportation. It gets most of its funding from bridge-safety surcharges on vehicle registrations. Statute gives the Bridge and Tunnel Enterprise the ability to finance, repair, reconstruct, replace, operate, and/or maintain state highway bridges that it designates as "Bridge-enterprise eligible". The Enterprise's projected revenues are shown in the Long Bill for informational purposes only.

Statewide Bridge Enterprise	<u>55,447,904</u>	<u>62,134,014</u>	<u>181,374,655</u>	<u>199,166,944</u>	<u>199,166,944</u>
FTE	1.0	1.0	1.0	1.0	1.0
General Fund	0	0	0	0	0
Cash Funds	55,447,904	62,134,014	166,374,655	191,110,436	191,110,436
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	15,000,000	8,056,508	8,056,508

TOTAL - (3) Statewide Bridge Enterprise	55,447,904	62,134,014	181,374,655	199,166,944	199,166,944
FTE	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
General Fund	0	0	0	0	0
Cash Funds	55,447,904	62,134,014	166,374,655	191,110,436	191,110,436
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	15,000,000	8,056,508	8,056,508

JBC Staff Figure Setting - FY 2026-27
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	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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(4) HIGH PERFORMANCE TRANSPORTATION ENTERPRISE

This TABOR enterprise operates within the Department of Transportation. It pursues innovative means of financing and operating surface transportation infrastructure projects, including public-private partnerships, operating concession agreements, user fees, and design-build contracting. The Enterprise's projected revenues are shown in the Long Bill for informational purposes only.

High Performance Transportation Enterprise	<u>60,155,589</u>	<u>78,180,828</u>	<u>235,687,122</u>	<u>229,440,352</u>	<u>229,440,352</u>
FTE	9.0	9.0	9.0	9.0	9.0
General Fund	0	0	0	0	0
Cash Funds	57,131,441	75,428,737	231,687,122	227,890,352	227,890,352
Reappropriated Funds	3,024,148	2,752,091	4,000,000	1,550,000	1,550,000
Federal Funds	0	0	0	0	0

TOTAL - (4) High Performance Transportation Enterprise	60,155,589	78,180,828	235,687,122	229,440,352	229,440,352
FTE	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>
General Fund	0	0	0	0	0
Cash Funds	57,131,441	75,428,737	231,687,122	227,890,352	227,890,352
Reappropriated Funds	3,024,148	2,752,091	4,000,000	1,550,000	1,550,000
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
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	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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(5) SPECIAL PURPOSE

This Long Bill division was created to organize various line item appropriations, and as a place to add new or temporary appropriations without creating new Long Bill divisions.

First Time Drunk Driving Offenders Account	<u>916,521</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Funds	916,521	0	0	0	0
Marijuana Impaired Driving Program	<u>944,363</u>	<u>887,667</u>	<u>450,000</u>	<u>950,000</u>	<u>450,000</u>
General Fund	0	0	0	0	0
Cash Funds	944,363	887,667	450,000	950,000	450,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Multimodal Transportation Projects	<u>12,321,593</u>	<u>87,948,009</u>	<u>20,612,617</u>	<u>55,605,521</u>	<u>55,605,521</u> *
General Fund	0	0	0	0	0
Cash Funds	12,321,593	87,948,009	20,612,617	55,605,521	55,605,521
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Appropriation to the Colorado Safe Wildlife Fund	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	500,000	0	0	0	0
TOTAL - (5) Special Purpose	14,682,477	88,835,676	21,062,617	56,555,521	56,055,521
FTE	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	500,000	0	0	0	0
Cash Funds	14,182,477	88,835,676	21,062,617	56,555,521	56,055,521
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

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(6) NONATTAINMENT AREA AIR POLLUTION MITIGATION ENTERPRISE

The Nonattainment Area Air Pollution Enterprise was created by S.B. 21-260 and receives ongoing funding from the Air Pollution Mitigation Per Ride Fee and Air Pollution Mitigation Retail Delivery Fee. This appropriation is for informational purposes only and reflects anticipated Enterprise revenues.

Nonattainment Area Air Pollution Mitigation

Enterprise	<u>38,756</u>	<u>113,010</u>	<u>13,377,602</u>	<u>16,074,556</u>	<u>16,074,556</u>
General Fund	0	0	0	0	0
Cash Funds	38,756	113,010	13,377,602	16,074,556	16,074,556
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

TOTAL - (6) Nonattainment Area Air Pollution

Mitigation Enterprise	38,756	113,010	13,377,602	16,074,556	16,074,556
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	0	0	0
Cash Funds	38,756	113,010	13,377,602	16,074,556	16,074,556
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

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(7) CLEAN TRANSIT ENTERPRISE

The Clean Transit Enterprise was created by S.B. 21-260 and receives ongoing funding from the Clean Transit Retail Delivery Fee. The Clean Transit Enterprise Fund is subject to annual appropriation by the General Assembly.

Clean Transit Enterprise	<u>22,462</u>	<u>315,280</u>	<u>49,089,048</u>	<u>14,292,131</u>	<u>14,292,131</u>
General Fund	0	0	0	0	0
Cash Funds	22,462	315,280	49,089,048	14,292,131	14,292,131
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Local Transit and Rail Grant Programs	<u>0</u>	<u>0</u>	<u>55,551,966</u>	<u>107,696,806</u>	<u>107,696,806</u>
Cash Funds	0	0	55,551,966	107,696,806	107,696,806

TOTAL - (7) Clean Transit Enterprise	<u>22,462</u>	<u>315,280</u>	<u>104,641,014</u>	<u>121,988,937</u>	<u>121,988,937</u>
FTE	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	0	0	0
Cash Funds	22,462	315,280	104,641,014	121,988,937	121,988,937
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2026-27
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(8) FUELS IMPACT ENTERPRISE

Fuels Impact Enterprise

Fuels Impact Enterprise	<u>0</u>	<u>13,011,050</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>15,000,000</u>
General Fund	0	0	0	0	0
Cash Funds	0	13,011,050	15,000,000	15,000,000	15,000,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Fuels Impact Enterprise	<u>53</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Funds	53	0	0	0	0

TOTAL - (8) Fuels Impact Enterprise	53	13,011,050	15,000,000	15,000,000	15,000,000
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	0	0	0
Cash Funds	53	13,011,050	15,000,000	15,000,000	15,000,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

TOTAL - Department of Transportation	2,155,252,068	2,434,318,969	2,273,396,013	2,271,150,645	2,270,650,645
<i>FTE</i>	<u>3,328.5</u>	<u>3,328.5</u>	<u>3,328.5</u>	<u>3,330.2</u>	<u>3,330.2</u>
General Fund	500,000	0	0	0	0
Cash Funds	1,385,413,623	1,601,423,888	1,449,032,151	1,488,245,698	1,487,745,698
Reappropriated Funds	3,785,978	3,514,566	5,181,756	2,731,756	2,731,756
Federal Funds	765,552,467	829,380,515	819,182,106	780,173,191	780,173,191