



**Joint Budget Committee**

# **Staff Budget Briefing FY 2026-27**

**Department of Local 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](https://content.leg.colorado.gov/content/budget#budget-documents-section) (content.leg.colorado.gov/content/budget#budget-documents-section).

# Overview of Department

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

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

## Recent Appropriations

### Local Affairs: Recent Appropriations

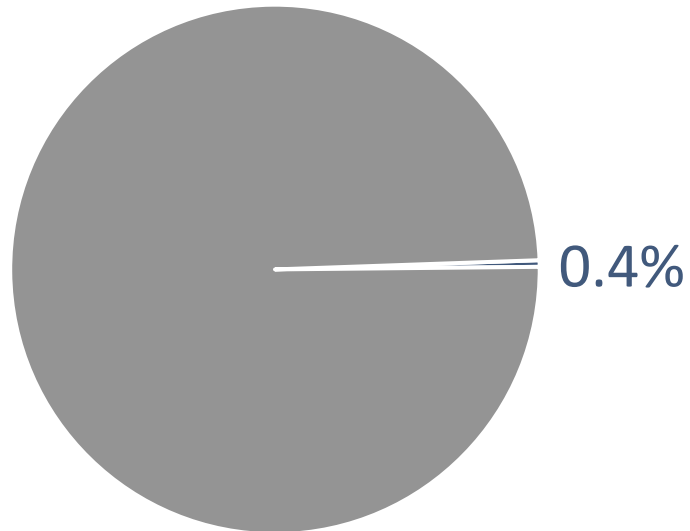
Funding Source	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27 [1]
General Fund [2]	\$54,908,525	\$70,127,290	\$61,995,634	\$61,467,863
Cash Funds	184,814,120	334,188,706	348,032,648	356,188,968
Reappropriated Funds	18,152,298	19,324,190	33,678,437	40,126,248
Federal Funds	125,008,048	124,854,316	124,943,835	125,342,936
<b>Total Funds</b>	<b>\$382,882,991</b>	<b>\$548,494,502</b>	<b>\$568,650,554</b>	<b>\$583,126,015</b>
Full Time Equivalent Staff	234.5	245.8	254.3	252.2

[1] Requested appropriation.

[2] Includes General Fund exempt.

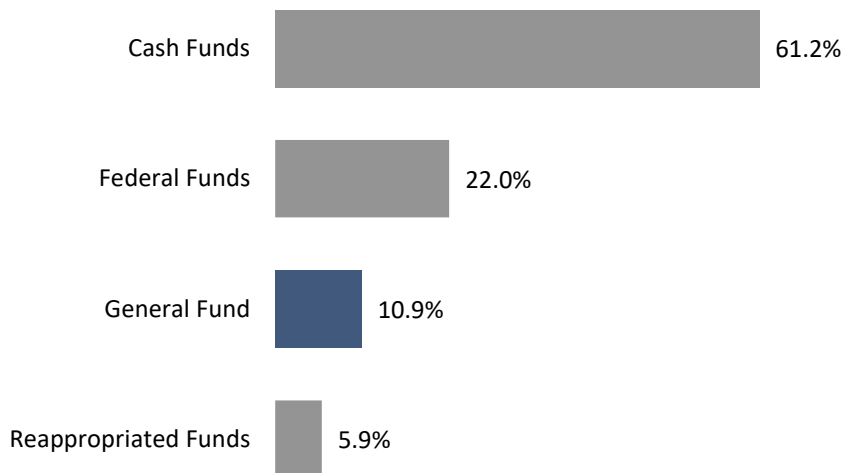
# Graphic Overview

## Department's Share of Statewide General Fund



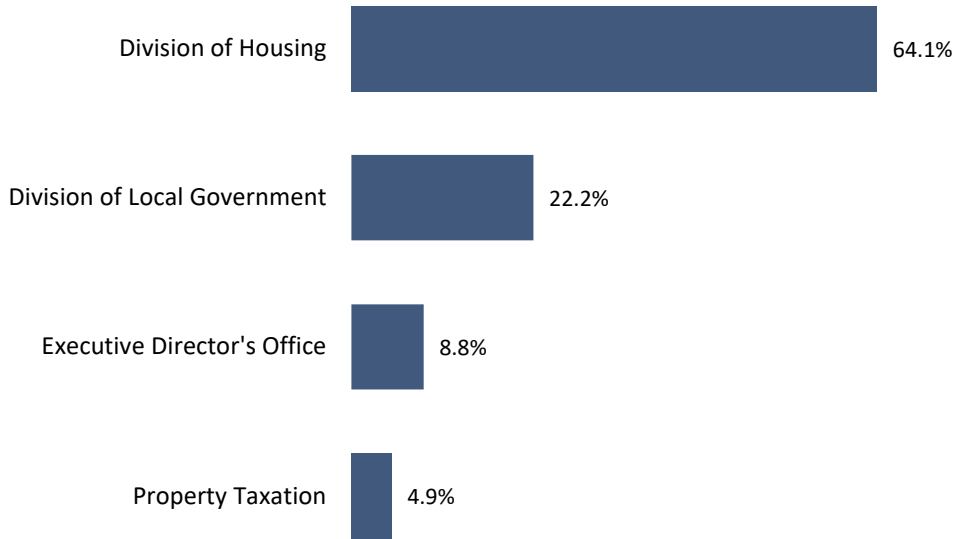
Based on the FY 2025-26 appropriation.

## Department Funding Sources



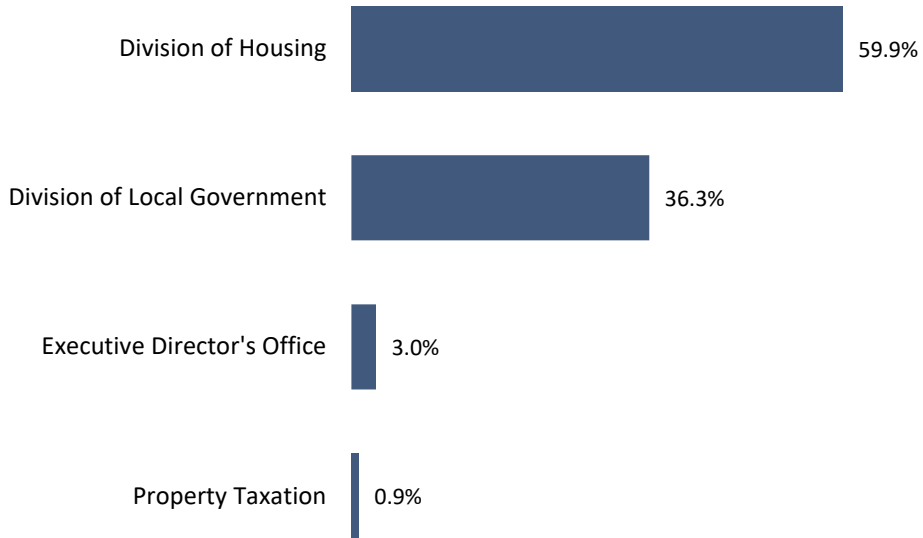
Based on the FY 2025-26 appropriation.

### Distribution of General Fund by Division



Based on the FY 2025-26 Appropriation

### Distribution of Total Funds by Division



Based on the FY 2025-26 Appropriation

# Cash Funds Detail

## Department of Local Affairs Cash Funds Detail

Fund Name	FY 2025-26 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Affordable Housing Support Fund	\$139,510,668	1,2	Revenues created from a tax on one-tenth of one percent of income per Prop 123	Affordable home ownership program and programs to serve people experiencing homelessness
Lottery Proceeds to the Conservation Trust Fund	58,166,671	1,2	Lottery proceeds	Acquisition, development, and maintenance of new conservation sites or maintenance for recreational purposes on any public site
Local Government Severance Tax Fund	49,500,000	1	Revenues from state severance tax and interest	Grants and loans to local governments for construction and operation of public facilities and services; direct distributions to local governments
Local Government Mineral Impact Fund	40,500,000	1,2	Revenues from federal government from mineral leases on federal land in Colorado	Grants and loans to local governments for construction and operation of public facilities and services; direct distributions to local governments
Vendor Fee Revenue to Housing Development Grant Fund	40,500,000	1	A portion of state sales tax vendor fees	Affordable housing grants and loans
Local Government Limited Gaming Impact Fund	6,198,186	1,2	State tax on limited gaming, transferred from Dept. of Revenue	Financial assistance to designated local governments for documented gaming impacts
Accessory Dwelling Unit Cash Fund	2,275,397		Transfer from the General Fund	Grants and technical assistance for accessory dwelling unit supportive jurisdictions
Building Regulation Fund	2,057,673		Fees paid by home sellers and installers	Regulate factory-built structures and certain multi-family structures
Mobile Home Park Act Dispute Resolution and Enforcement Program Fund	1,809,932		Annual registration fee for each mobile home that is independently-owned on rented land within a given landlord's mobile home park	Administrative support for Mobile Home Park Oversight Program; support creation and maintenance of Registration Information Database
Marijuana Tax Cash Fund	1,357,514		State sales tax on retail and medical marijuana	Low-income rental subsidies, Gray & Black Market Marijuana Enforcement Grant Program administration, and various uses in the EDO
Property Tax Exemption Fund	1,259,673		Fees for reviewing applications for property tax exemptions	Administration of property tax exemption services
Law Enforcement Community Services Fund	1,181,115		25% of proceeds received from the sale of forfeited property as ordered by the court and required by C.R.S. 16-13-311(3) and interest on balance.	Provide administrative support and funds for Law Enforcement Community Services (LECS) Grant Program
Board of Assessment Appeals Cash Fund	231,708		Accelerated Appeal Fee and interest.	Pay for costs associated with a taxpayer's appeal
Various CF, Other	3,484,111		Cash funds from various sources	Primarily allocated to various uses in the EDO and indirect cost assessment lines
<b>Total</b>	<b>\$348,032,648</b>			

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

[2] TABOR exempt. Includes money that is not counted as TABOR revenue based on a vote of the people, money from federal sources, or transfers from the General Fund or other funds (the *transfer* is not counted as TABOR revenue).

# General Factors Driving the Budget

## Grant Programs

### Ongoing Grant Programs

The Department of Local Affairs administers several programs that allocate state funds and provide grants to local communities. New grant programs created through legislation outside of the Long Bill are the largest driver of DOLA’s budget. The table below shows appropriations to the Department’s permanent grant programs for the previous and current fiscal year. The General Assembly eliminated funding for the Defense Counsel on First Appearance and Gray and Black Market Marijuana Enforcement grant programs in FY 2025-26 due to ongoing statewide budget challenges.

#### Ongoing Grant Programs

Program [1]	FY 2024-25	FY 2025-26
Targeted Crime Reduction Grant Program	\$3,000,000	\$3,000,000
Peace Officers Behavioral Health Support and Community Partnerships	2,000,000	2,000,000
Defense Counsel on First Appearance Grant Program	1,500,425	105,454
Rural Economic Development Initiative	780,000	780,000
Public Defender and Prosecutor Behavioral Health Support Grant Program	500,000	500,000
Financial Literacy Exchange (FLEX) Program	305,016	305,016
Gray and Black Market Marijuana Enforcement Grant Program	970,217	175,100
<b>Total</b>	<b>\$9,055,658</b>	<b>\$6,865,570</b>

[1] All programs listed are from the General Fund except for the Gray and Black Market Marijuana Enforcement Grant Program, which is from the Marijuana Tax Cash Fund.

### One-time Funded Programs

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

#### Programs Created With One-time Funding

Program	One-time Transfer	End Date
H.B. 24-1313 Transit-Oriented Communities	\$35,000,000	Not specified
S.B. 22-206 Disaster Resilience Rebuilding Program	15,000,000	Not specified
H.B. 24-1152 Accessory Dwelling Units	5,000,000	December 31, 2030
H.B. 22-1013 Microgrids for Community Resilience	3,500,000	September 1, 2026
<b>Total</b>	<b>\$58,500,000</b>	

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

## Federal Funds

Federal funds comprise 22.0 percent of DOLA's FY 2025-26 appropriation. Federal funds are shown in the Long Bill for informational purposes only. Most of DOLA's federally funded programs do not require state matching funds and are provided at the discretion of federal authorities

# Summary of Request

## Department of Local Affairs

Item	Total Funds	General Fund [1]	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
FY 2025-26 Long Bill	\$570,224,123	\$69,618,315	\$350,068,976	\$25,592,997	\$124,943,835	248.1
Other legislation	-1,573,569	-7,622,681	-2,036,328	8,085,440	0	6.2
<b>Total</b>	<b>\$568,650,554</b>	<b>\$61,995,634</b>	<b>\$348,032,648</b>	<b>\$33,678,437</b>	<b>\$124,943,835</b>	<b>254.3</b>
<b>FY 2026-27 Requested Appropriation</b>						
FY 2025-26 Appropriation	\$568,650,554	\$61,995,634	\$348,032,648	\$33,678,437	\$124,943,835	254.3
R1 CORA administrator	61,469	61,469	0	0	0	0.5
R2 Mobile Home Park Loan and Grant Program transfers	0	0	0	0	0	0.0
R3 POMH Grant Program transfer	0	0	0	0	0	0.0
R4 Payments to OIT reduction	-100,133	-100,133	0	0	0	0.0
R5 Childcare Facility Development Grant changes	-500,000	-250,000	0	-250,000	0	-0.9
Statewide R4 Severance tax transfers	0	0	0	0	0	0.0
Employee compensation common policies	2,034,402	153,852	1,572,615	179,100	128,835	0.0
Operating common policies	192,694	-573,200	320,871	163,118	281,905	0.0
Impacts driven by other agencies	230,341	284,485	-28,276	-14,229	-11,639	1.9
Technical adjustments	6,643,000	0	6,580,000	63,000	0	0.0
Prior year actions	5,913,688	-104,244	-288,890	6,306,822	0	-3.6
<b>Total</b>	<b>\$583,126,015</b>	<b>\$61,467,863</b>	<b>\$356,188,968</b>	<b>\$40,126,248</b>	<b>\$125,342,936</b>	<b>252.2</b>
Increase/-Decrease	\$14,475,461	-\$527,771	\$8,156,320	\$6,447,811	\$399,101	-2.1
Percentage Change	2.5%	-0.9%	2.3%	19.1%	0.3%	0.0%

[1] Includes General Fund Exempt.

Changes are assumed to be ongoing unless otherwise noted.

**R1 Colorado Open Records Act (CORA) administrator:** The Department requests funding for a new Administrator IV position to continue CORA administration work currently being performed by a term-limited employee.

Year 1: The initial cost is \$61,469 General Fund and 0.5 FTE for the second half of FY 2026-27; temporary funds will be used for the first half of the year.

Year 2: The ongoing cost is \$127,205 General Fund and 1.0 FTE.

The number of open records requests received by the Department has continually increased since 2021. DOLA received 408 requests in 2024, and 454 requests between January 1<sup>st</sup> and October 15<sup>th</sup>, 2025. Prior to assigning a term-limited employee to this work, DOLA used a disjointed process where requests were handled by various staff on top of their regular job duties. This resulted in inconsistent and delayed responses, difficulty tracking litigation-related documents, and an inability to provide accurate data on the number of requests received prior to 2024.

**R2 Mobile Home Park Loan and Grant Program transfers [legislation]:** The Department asks for an ongoing statutory transfer of \$400,000 annually for seven years from the Mobile Home Park Resident Empowerment Loan and Grant Program Fund to the General Fund.

Senate Bill 22-160 (Loan Program Resident-owned Communities) created the Mobile Home Park Acquisition Revolving Loan Fund and the Mobile Home Park Resident Technical Assistance and Stabilization Grant Program with \$35.0 million in one-time funds originating from the General Fund. The Department contracts with two community development financial institutions (CDFIs) and a grant program administrator to execute these programs. The proposed \$2.8 million in transfers to the General Fund comes from a combination of interest earned in the Mobile Home Park Resident Empowerment Loan and Grant Program Fund and administrative fees paid by the CDFIs.

To date, this program has assisted seven mobile home parks with acquisition as resident-owned communities or in partnership with nonprofit organizations and provided rent stabilization and technical assistance to six parks. The Department estimates that the proposed \$2.8 million reduction will result in 7 to 10 fewer parks receiving rent stabilization and technical assistance. The Department has indicated that this request has “insufficient evidence” for an evidence designation at this time.

**R3 Peace Officer Mental Health (POMH) Grant Program transfer [legislation]:** The Department requests a one-time transfer of \$400,000 from the Peace Officers Behavioral Health Support and Community Partnership Fund to the General Fund.

The Peace Officers Behavioral Health Support and Community Partnerships Grant Program, commonly referred to as the Peace Officers Mental Health (POMH) program, provides grants to law enforcement agencies and peace officer organizations for counseling services, co-responder community responses, peer support programs, and other training and education associated with job-related trauma. The program has received \$2.0 million annually through the Long Bill since FY 2018-19, plus an additional \$1.0 million in FY 2021-22 and \$3.0 million in FY 2022-23 through special legislation. The \$400,000 proposed for transfer is an expired appropriation from FY 2022-23 that cannot be spent. The Department indicates that this is an Evidence-informed request.

**R4 Payments to OIT reduction:** The Department proposes a reduction to its payments to the Office of Information Technology (OIT). Savings are primarily attributable to reducing non-critical user experience improvements and the completion of large scale projects that now only need operations and maintenance budgets.

Year 1: -\$100,133 General Fund.

**R5 Childcare Facility Development Grant changes [legislation]:** The Department asks to eliminate funding for programs created by H.B. 24-1237 (Programs for the Development of Child Care Facilities) two years early and repeal the Child Care Facility Development Capital Grant Program without having implemented it.

Year 1: Eliminate the appropriation for savings of \$250,000 General Fund and transfer \$117,551 in unspent fund balance to the General Fund. The Department also anticipates a need for roll-forward authority to use a portion of the current year appropriation through FY 2026-27.

Year 2: Eliminate what would be the program’s final \$250,000 General Fund appropriation.

H.B. 24-1237 created a toolkit and technical assistance program, a planning grant program, and a capital grant program to encourage the development of child care facilities. The Legislative Council Staff Fiscal Note for the

bill assumed \$250,000 General Fund would be appropriated to the Child Care Facility Development Cash Fund annually from FY 2024-25 through FY 2027-28. The Department launched the toolkit and technical assistance program with the FY 2024-25 appropriation and is in the process of awarding planning grants with the FY 2025-26 appropriation. Because the remaining \$500,000 in future appropriations is insufficient to launch a capital grant program, the Department has identified those funds for General Fund balancing and asks to repeal the program early. The Department has indicated that this request has “insufficient evidence” for an evidence designation.

**Statewide R4 Severance tax transfers [legislation]:** The Department requests transfers from the Local Government Severance Tax Fund to the General Fund for budget balancing purposes.

Current year: Transfer \$10.0 million to the General Fund (in addition to \$3.3 million designated in Executive Order D 2025 014).

Year 1: Transfer \$10.0 million to the General Fund.

Most severance tax revenue is distributed equally between the Departments of Local Affairs and Natural Resources. The portion directed to the Department of Local Affairs is statutorily allocated between formula distributions (30.0 percent) and Energy/Mineral Impact Assistance Fund (EIAF) grants for local government infrastructure, land use planning, and other projects (70.0 percent). The Department request these revenue reductions be allocated between formula distributions and EIAF grants on a 30:70 basis. See the briefing issue in this document for additional information.

**Employee compensation common policies:** The request includes a net increase of \$2.0 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments.

**Employee compensation common policies**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Health, life, and dental	\$1,091,163	-\$12,863	\$990,314	-\$32,917	\$146,629	0.0
Salary survey	734,458	195,083	195,083	216,786	127,506	0.0
Step plan	97,465	25,306	23,241	9,831	39,087	0.0
Unfunded liability amortization payments	63,012	-33,921	285,561	-3,294	-185,334	0.0
PERA direct distribution	34,204	-17,990	63,567	-11,134	-239	0.0
Paid family and medical leave insurance	12,203	-1,526	12,850	-148	1,027	0.0
Short-term disability	1,897	-237	1,999	-24	159	0.0
<b>Total</b>	<b>\$2,034,402</b>	<b>\$153,852</b>	<b>\$1,572,615</b>	<b>\$179,100</b>	<b>\$128,835</b>	<b>0.0</b>

**Operating common policies:** The request includes a net increase of \$0.2 million for operating common policies.

**Operating common policies**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Office of Information Technology services	\$496,898	-\$43,107	\$265,585	\$80,607	\$193,813	0.0
State accounting system (CORE)	381,101	32,351	184,570	53,614	110,566	0.0
Workers’ compensation	49,047	8,095	23,659	17,293	0	0.0
Administrative law judge services	21,561	0	21,561	0	0	0.0
Legal services	-431,534	-477,388	-6,081	51,935	0	0.0
Capitol Complex leased space	-248,131	-26,428	-131,966	-67,263	-22,474	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Risk management & property	-61,887	-23,252	-25,981	-12,654	0	0.0
Vehicle lease payments	-14,361	-43,471	-10,476	39,586	0	0.0
<b>Total</b>	<b>\$192,694</b>	<b>-\$573,200</b>	<b>\$320,871</b>	<b>\$163,118</b>	<b>\$281,905</b>	<b>0.0</b>

**Impacts driven by other agencies:** The request includes a net increase of \$0.2 million for requests from other state agencies. These are also called “non-prioritized requests.” The amount shown in the table below applies only to this department and does not necessarily reflect the total value of the request.

#### Impacts driven by other agencies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP IT accessibility	\$170,762	\$170,762	0	0	0	1.0
NP7 SB24-205 AI compliance	133,760	133,760	0	0	0	0.9
NP2 SB24-205 AI compliance	12,346	3,274	\$4,687	\$2,421	\$1,964	0.0
NP State accounting system (CORE) staff	10,175	2,335	3,748	2,312	1,780	0.0
NP Statewide enable AI	6,196	1,643	2,352	1,215	986	0.0
NP IT operating offset	-63,683	-16,889	-24,176	-12,487	-10,131	0.0
NP IT efficiencies	-39,215	-10,400	-14,887	-7,690	-6,238	0.0
<b>Total</b>	<b>\$230,341</b>	<b>\$284,485</b>	<b>-\$28,276</b>	<b>-\$14,229</b>	<b>-\$11,639</b>	<b>1.9</b>

**Technical adjustments:** The request includes technical adjustments related to informational cash funds and administrative funds that are based on forecasted revenue streams.

#### Technical adjustments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Prop 123 informational adj.	\$4,480,000	\$0	\$4,480,000	\$0	\$0	0.0
Vendor fee informational adj.	2,100,000	0	2,100,000	0	0	0.0
Reappropriated admin adjustment	63,000	0	0	63,000	0	0.0
<b>Total</b>	<b>\$6,643,000</b>	<b>\$0</b>	<b>\$6,580,000</b>	<b>\$63,000</b>	<b>\$0</b>	<b>0.0</b>

**Prior year actions:** The request includes a net increase of \$5.9 million for the impact of prior year budget decisions and legislation.

#### Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY25-26 Ridge View Campus	\$6,149,702	\$0	0	\$6,149,702	\$0	0.3
HB 24-1219 Firefighter health benefits	300,000	150,000	\$0	150,000	0	0.0
SB 24-111 Senior primary res prop tax reduction	6,334	6,334	0	0	0	0.1
FY 25-26 Step plan	0	1	-1,192	1,191	0	0.0
FY 25-26 Salary survey	0	-1	-5,928	5,929	0	0.0
SB 25-246 Eliminate GBM MJ grant program	-175,100	0	-175,100	0	0	-1.5
HB 22-1013 Microgrids grant program	-152,124	-152,124	0	0	0	-2.0
FY25-26 Eliminate DCFA grant program	-108,454	-108,454	0	0	0	-0.5
SB 25-002 Regional bldg codes factory built	-101,670	0	-101,670	0	0	0.0
SB 25-030 Moffat Tunnel	-5,000	0	-5,000	0	0	0.0
<b>Total</b>	<b>\$5,913,688</b>	<b>-\$104,244</b>	<b>-\$288,890</b>	<b>\$6,306,822</b>	<b>\$0</b>	<b>-3.6</b>

# Issue: Energy/Mineral Impact Assistance Funds

This issue brief discusses the distribution and uses of severance tax and federal mineral lease revenues within the Department of Local Affairs along with recent and proposed legislative actions impacting the Local Government Severance Tax Fund.

## Summary

- The Department combines its severance tax and federal mineral lease revenues to fund the Energy/Mineral Impact Assistance Fund (EIAF) grant program. These are volatile revenue sources which leads to large swings in the amount of grants awarded annually.
- EIAF grants are predicted to hit a low of \$29.6 million in FY 2026-27 based on the most recent OSPB forecast and proposed transfers out of the Local Government Severance Tax Fund.
- The Executive Request includes a proposal to transfer \$10.0 million from the Local Government Severance Tax Fund to the General Fund in FY 2025-26 and FY 2026-27.
- Executive Order D 2025 014 identified an additional \$3.3 million transfer in FY 2025-26 attributable to FY 2024-25 severance tax revenue.
- Historical transfers have always impacted available grant revenue and not direct distributions to local governments; this proposal requests the transfers be allocated between formula distributions and EIAF grants on a 30:70 basis.

## Discussion

### Background – Severance Tax and Federal Mineral Lease Revenue to DOLA

The Department of Local Affairs is responsible for distributing state revenues associated with mineral extraction for the benefit of local governments. This includes money from two major funding streams discussed below. While these streams are separate, the functions of the two funding sources are similar within this department. This includes:

- 50 percent of most<sup>1</sup> state **severance tax** revenue, levied pursuant to 39-29-101, et. seq., C.R.S., on oil, gas, and metallic minerals, based on the value of material extracted from privately and publicly owned lands; and
- 41.7 percent of most **federal mineral lease (FML)** revenues, the state’s share of rents and royalties from private sector mineral extraction on federal lands located in the state (“non-bonus” revenues). The Department also administers a 50 percent share of “bonus” revenues (initial payments from private entities for the right to extract oil, gas, or minerals on a parcel of land) that may be used when the regular revenue stream declines.

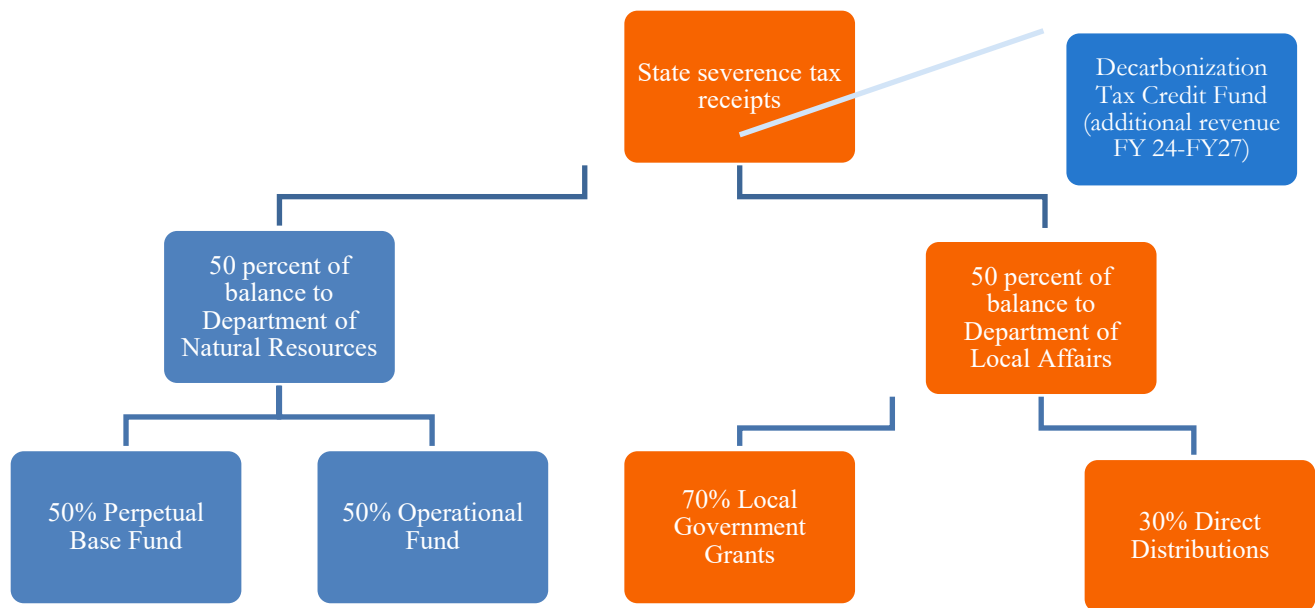
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<sup>1</sup> Pursuant to H.B. 23-1272, for FY 2023-24 through FY 2026-27 severance taxes are increased by reducing the credit against severance taxes for ad valorem taxes. The resulting increase in severance tax revenue (estimated at \$37.5 million for FY 2024-25) is directed to the Decarbonization Tax Credits Cash Fund. Because of this, the Local Affairs share of total revenue is less than 50.0 percent, but overall revenue is greater than it would otherwise be. There is also a diversion to the Just Transitions Cash Fund provided in H.B. 21-1312.

**Severance Tax:** State severance tax receipts are allocated to the Department pursuant to Section 39-29-108, C.R.S., and funding is allocated within the Department pursuant to Section 39-29-110, C.R.S.

- *Local Affairs Grants and Loans (70.0 percent):* Local governments apply to the Department for loans and grants during grant cycles throughout year (three cycles in a typical year). DOLA is assisted by a 12-member Energy and Mineral Impact Assistance Advisory Committee in making funding decisions. The money must be used for the planning, construction, and maintenance of public facilities, and for the provision of public services.
- *Local Affairs Formula Allocations (30.0 percent):* Provided to local governments by August 31<sup>st</sup> of the following fiscal year based on the geographic location of energy industry employees, mine and well permits, and overall mineral production.

The statewide flow of severance tax revenue is shown below.

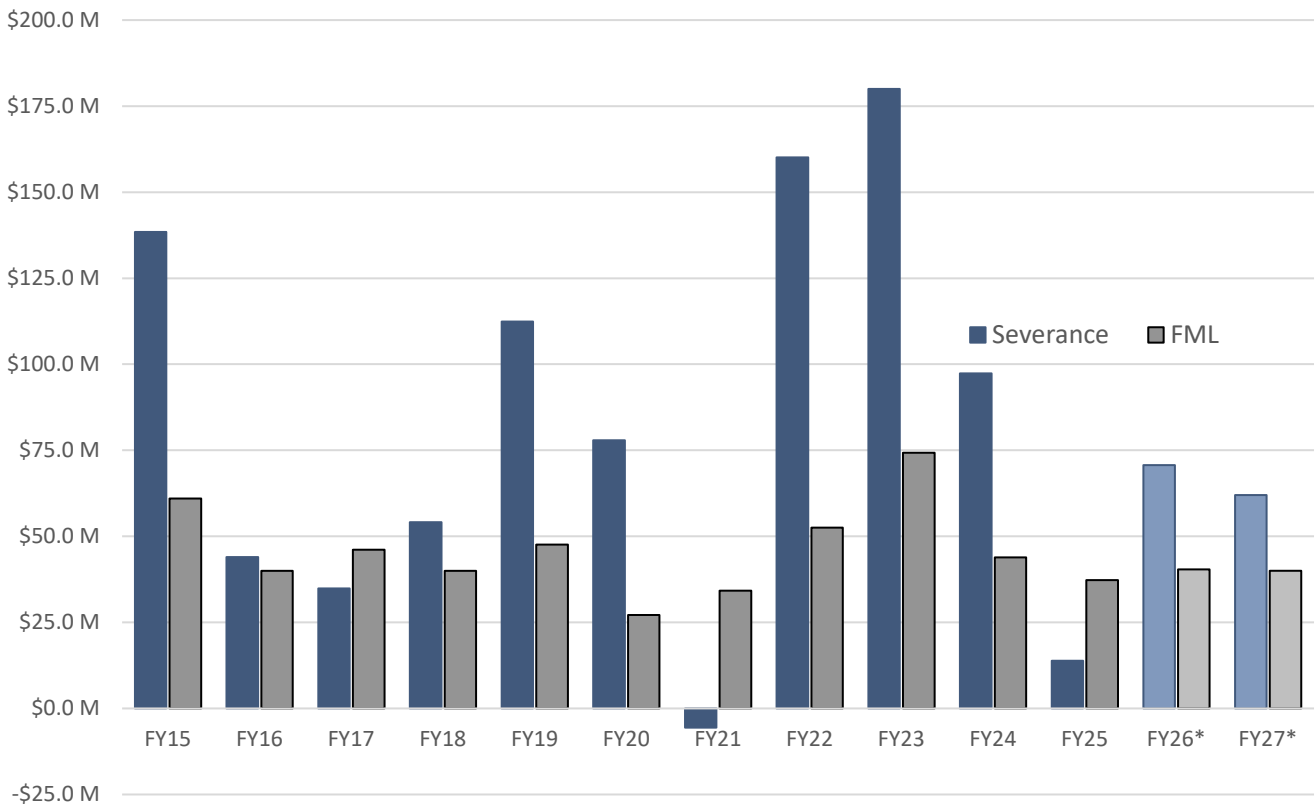


**Federal Mineral Lease revenue:** Pursuant to statute<sup>2</sup>, 41.7 percent of the State's share of private sector payments to the federal government for mineral and mineral fuel production on federal lands (referred to as federal mineral lease revenues “non-bonus” payments) is deposited to the Local Government Mineral Impact Fund on a quarterly basis. Of the “non-bonus” FML money managed by the Department of Local Affairs, just under half is allocated to grants and loans. The balance of non-bonus FML money managed by DOLA is allocated based on statutory direct distribution formulas. Half of “bonus” revenue is also managed by the Department and available to support direct distributions to energy impacted communities when funds for direct distributions decline substantially.

The amount of severance and FML revenue distributed to the Department fluctuates with changes in production, commodity prices, ad valorem tax credit claims against severance tax revenue, royalty rates on coal, and state policy changes that divert funds for other purposes. The following chart demonstrates the volatility of these fund sources over the past several years.

<sup>2</sup> Section 34-63-102, C.R.S.

## Severance Tax and FML Revenue to DOLA



\*Based on the Sept. 2025 OSPB forecast

## Energy/Mineral Impact Assistance Fund (EIAF) Grants

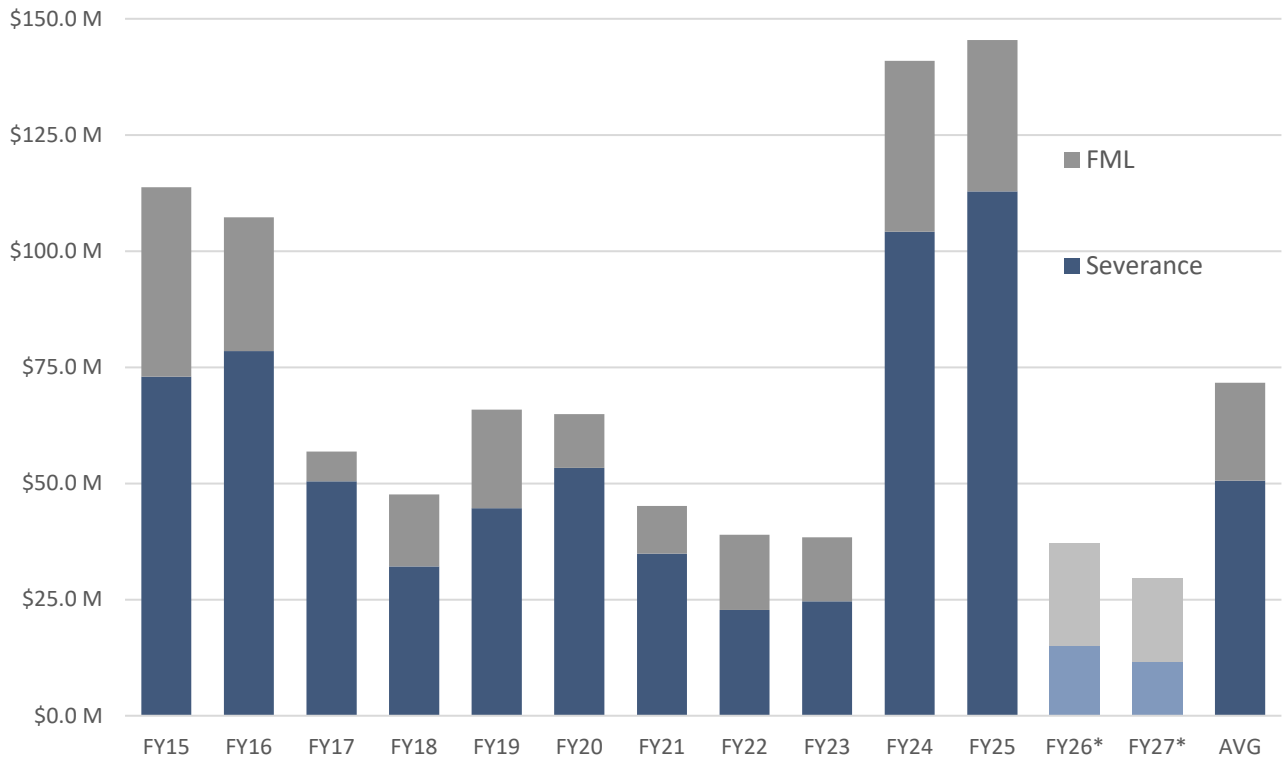
Severance tax and FML funds are combined to provide funding for the Department’s EIAF grant program. Statute requires that energy impact funds be distributed to impacted governments “for the planning, construction, and maintenance of public facilities and for the provision of public services”. Priority is given to local governments and schools that are socially or economically impacted by the mineral extraction industry on federal lands<sup>3</sup>. Eligible recipients are government entities: municipalities, counties, school districts, and most special districts. Municipal water and wastewater improvements are the most common and highest dollar type of project funded by the grant program. Other examples of recent projects include police department and town hall renovations, a rail station site study, comprehensive plan updates, affordable housing infrastructure, community center planning and design, bridge rehabilitation, park improvements, and housing needs assessments.

The Executive Director of the Department of Local Affairs determines the allocation of grants for purposes consistent with statute, taking into consideration the recommendations of the nine-member Energy Impact Advisory Committee. In a typical year, the Department funds three grant cycles with four months between each cycle (awards typically made in November, March, and July). The Division adjusts the funding available for grant cycles based on changes in projected revenues and maintains a reserve balance that can be utilized for grants

<sup>3</sup> Sections 39-29-110 and 34-63-102 (1) (b), C.R.S.

when revenues decline significantly. The Department awarded \$15.0 million in its July 2025 cycle and anticipates only being able to do one more cycle in FY 2025-26. EIAF grants are expected to hit a 13-year low of \$29.6 million awarded in FY 2026-27 based on current revenue projections and balancing proposals.

EIAF Grant Awards by Fiscal Year



\*DOLA forecast based on Sept. 2025 OSPB forecast and incorporating proposed transfers to General Fund

## Recent Actions and Proposed Transfers

The General Assembly has made several recent transfers from the Local Government Severance Tax Fund to the General Fund. Additionally, S.B. 25-256 (Funds for Support of Digital Trunked Radio System) and H.B. 25-1061 (Community Schoolyards Grant Program) repurposed funds for uses outside of traditional EIAF grants. Actions taken in FY 2024-25 resulted in a \$43.6 million reduction in funding available for EIAF grants.

The Executive Request includes a proposal to transfer \$10.0 million to the General Fund in FY 2025-26 and FY 2026-27. The current year transfer is in addition to a \$3.3 million transfer proposed in Executive Order D 2025 014. Historically, transfers out of the Local Government Severance Tax Fund have always impacted available grant revenue and not direct distributions to local governments. However, this proposal requests the transfers be allocated between formula distributions and EIAF grants on a 30:70 basis. *The net reduction across both fiscal years would be \$16.3 million for grants and \$7.0 million for direct distributions.* The impact of the proposed transfers in addition to previously enacted legislation is shown on the following table.

**Local Government Severance Tax Fund - Transfers Out and Other Uses (millions)**

Item	FY 2024-25	FY 2025-26	FY 2026-27
HB24-1413 Transfer to General Fund	-\$25.0	\$0.0	\$0.0
SB25-256 Digital Trunk Radio Transfers	0.0	-15.0	-15.0
SB25-264 Transfer to General Fund	-10.0	0.0	0.0
SB25-317 Interest Transfer to General Fund	-8.6	-8.0	0.0
HB25-1016 Community Schoolyards Grants	0.0	-2.0	-2.0
Request: Statewide R4 Transfers	0.0	-10.0	-10.0
Request: Executive Order D 2025 014	0.0	-3.3	0.0
<b>Total</b>	-\$43.6	-\$38.3	-\$27.0

# Budget Reduction Options

The Executive Budget Request includes reductions of \$350,133 General Fund and \$24.2 million in balancing relief from cash fund transfers for the Department of Local Affairs. This issue brief reviews these proposals and additional options identified by staff.

## Summary

The Department of Local Affairs represents 0.4 percent of total state General Fund appropriations in FY 2025-26. The Executive budget request includes proposed reductions of \$350,133 and \$24.2 million in transfers to the General Fund. Combined with other adjustments across the department, total General Fund appropriations are requested to decrease by 0.9 percent.

Options for ongoing General Fund relief in this department include reducing or eliminating appropriations for grant programs. Modest reductions (between 10 and 20 percent) to grant programs would result in annual savings of \$760,000. The General Assembly could also increase proposed transfers from the Local Government Severance Tax Fund for additional one-time relief.

## Recommendation

Staff recommends that the Department discuss the Executive Request and staff options in its budget hearing, focusing particularly on potential impacts of cuts to grant programs listed in the “Additional Options” table.

## Discussion

### Funding History FY 2018-19 to FY 2025-26

The Department of Local Affairs represents 0.4 percent of total state General Fund appropriations in FY 2025-26. As reflected in the table below, General Fund in this section of the budget has increased by 26.0 percent since FY 2018-19 after adjusting for inflation. This is more than the statewide increase of 13.6 percent over the same period.<sup>4</sup>

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

Fund	FY 2018-19 Nominal	FY 2018-19 Adjusted	FY 2025-26	\$ Change from FY 2018-19 Adjusted	% Change from FY 2018-19 Adjusted
General Fund	\$37,800,724	\$49,192,674	\$61,995,634	\$12,802,960	26.0%
Total Funds	\$317,858,832	\$413,651,490	\$568,560,554	\$154,909,064	37.4%

<sup>4</sup> 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.

## Budget Requests for General Fund Relief

The Department of Local Affairs budget request includes proposals for General Fund relief totaling \$24.6 million. The \$350,133 in expenditure reductions combined with other adjustments across the department equate to a 0.9 percent decrease in General Fund appropriations. The other \$24.2 million in relief comes from primarily one-time cash fund transfers to the General Fund. The proposals are summarized in the table below.

### Budget Requests for General Fund Relief

Option	General Fund	Other Funds	Bill ? Y/N	Description
<b>Revenue Enhancements</b>				
Local Government Severance Tax transfers	\$23,300,000	-\$23,300,000	Y	See the briefing issue included in this document for additional details. Total includes transfers in FY 2025-26, FY 2026-27, and amount identified in EO D 2025 014. Requested as a one-time option.
R2 Mobile Home Park Grant and Loan Program transfers	400,000	-400,000	Y	Funds would be used for rent stabilization and technical assistance at mobile home parks. Requested as annual transfer for 7 years beginning in FY 2025-26.
R3 Peace Officers Mental Health Grant Program transfer	400,000	-400,000	Y	Used for grants to law enforcement agencies and peace officer organizations for counseling services, co-responder community responses, peer support programs, etc. Requested as one-time transfer of expired funds.
R5 Childcare Facility Development Grant changes	117,551	-117,551	Y	This program funds a childcare facility development toolkit, technical assistance, and planning grant program. Requested as one-time transfer of unspent funds from FY 2024-25 appropriation
<b>Subtotal - Revenue</b>	<b>\$24,217,551</b>	<b>-\$24,217,551</b>		
<b>Expenditure Reductions</b>				
R5 Childcare Facility Development Grant changes	-\$250,000	\$0	Y	The Department requests changes to eliminate the child care facility capital grant program created by H.B. 24-1237 and forego future appropriations to the program. The request would save \$250,000 in FY 2026-27 and FY 2027-28.
R4 Payments to OIT reduction	-100,133	0	N	The request is for an ongoing reduction for payments to OIT.
<b>Subtotal - Expenditures</b>	<b>-\$350,133</b>	<b>\$0</b>		
<b>Net General Fund Relief</b>	<b>\$24,567,684</b>			

## Additional Options for JBC Consideration

The table below summarizes options identified by the JBC staff that the Committee could consider in addition to or instead of the options presented in the budget request. A General Fund reduction of 5.0 percent to this department would require a reduction of \$3.1 million.

### Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
<b>Revenue Enhancements</b>				
Additional severance tax transfer	\$500,000	-\$500,000	Y	See the briefing issue for additional details on impact of cuts. Options can be one-time or ongoing.
<b>Subtotal - Revenue</b>	<b>\$500,000</b>	<b>-\$500,000</b>		
<b>Expenditure Reductions</b>				
Rural Economic Development Initiative (REDI) Grants	-\$160,000	0	N	Cut the grant program by 20% ongoing.
Peace Officers Mental Health Grant Program	-200,000	0	N	Cut the grant program by 10% ongoing.
Targeted Crime Reduction Grant Program	-300,000	0	N	Cut the grant program by 10% ongoing.
Public Defender and Prosecutor Behavioral Health Support Grant Program	-100,000	0	Y	Cut the grant program by 20% ongoing. Statute requires funding to be split 50/50 between CDAC and OSPD; staff would recommend modifying the split.
<b>Subtotal - Expenditures</b>	<b>-\$760,000</b>	<b>\$0</b>		
<b>Net General Fund Relief</b>	<b>\$1,260,000</b>			

## Revenue Enhancements

### Additional severance tax transfer

Transfers from the Local Government Severance Tax Fund could be increased above what is proposed. Increasing the transfer would decrease the amount of funding available for EIAF grants and direct distributions to local governments. See the briefing issue in this document for additional details.

## Expenditure Reductions

### Rural Economic Development Initiative (REDI) Grants

REDI grants were created through a FY 2013-14 Long Bill amendment and modified by S.B. 20-002 (Rural Economic Development Initiative Grant Program) and S.B. 21-204 (Rural Economic Development Initiative Grant Program Funding). This initiative receives an annual appropriation of \$780,000 General Fund. The program provides grants for rural communities to develop plans and undertake projects that create jobs, drive capital investment, and diversify their economies. Recent projects include a community arts center, health simulation lab, business support program, hotel feasibility study, retail business incubator, and downtown revitalization.

A twenty percent reduction to the program would likely result in one or two fewer grants awarded annually. The Department previously stated that an annual appropriation of \$500,000 is the minimum to make the program viable. The program does not have any FTE funding associated with it. It is run by the Colorado Resiliency Office without any funds for staff and the costs for running the program are absorbed by the Division of Local Government.

## Peace Officers Mental Health (POMH) Grant Program

The Peace Officers Behavioral Health Support and Community Partnerships Grant Program, commonly referred to as the Peace Officers Mental Health (POMH) program, provides grants to law enforcement agencies, peace officer organizations, and public safety agencies that employ peace officers for the following purposes:

- Co-responder community responses;
- Community-based alternative responses;
- Counseling services for peace officers and their immediate family members;
- Assistance for development and implementation of policies to support peace officers who are involved in shootings or fatal use of force;
- Training and education programs that teach peace officers and their immediate family members the symptoms of job-related mental trauma and how to prevent and treat such trauma;
- Peer support programs for peace officers; and
- Hiring, contracting, or developing a remote network to provide behavioral health counseling, therapy or other related support services to peace officers involved in job-related traumatic situations.

Behavioral health or community-based social services providers are eligible to apply in partnership with law enforcement or public safety agencies that employ peace officers for the purposes of co-responder community responses and community-based alternative responses.

The POMH program was created by H.B. 17-1215 (Mental Health Support for Peace Officers) and later modified by other bills that also provided one-time infusions of funding. A history of appropriations for this program is shown below.

### POMH Appropriations History

Item	Long Bill	Other Bills	Total
FY 2018-19	\$2,000,000		\$2,000,000
FY 2019-20	2,000,000		2,000,000
FY 2020-21	2,000,000		2,000,000
FY 2021-22	2,000,000	1,000,000	3,000,000
FY 2022-23	2,000,000	3,000,000	5,000,000
FY 2023-24	2,000,000		2,000,000
FY 2024-25	2,000,000		2,000,000
FY 2025-26	2,000,000		2,000,000
<b>Total</b>	<b>\$16,000,000</b>	<b>\$4,000,000</b>	<b>\$20,000,000</b>

The program has a history of unspent appropriations due to statutory changes and one-time funding early in its existence. The General Assembly transferred \$3.1 million of expired/restricted funds to the General Fund in FY 2024-25 and the Department's R3 requests a transfer of \$400,000 in expired/restricted funds from the FY 2022-23 appropriation in FY 2025-26.

Despite lower than anticipated demand in the program's first few years of existence, funding requests significantly outweighed appropriations in recent years. However, awardees typically underspend their allocations as it is difficult to predict allowable expenditures in advance.

### POMH Recent Demand

Item	Appropriated	Grant Requests	Difference
FY 2021-22	\$3,000,000	\$3,800,000	-\$800,000
FY 2022-23	5,000,000	6,200,000	-1,200,000
FY 2023-24	2,000,000	7,500,000	-5,500,000
FY 2024-25	2,000,000	5,700,000	-3,700,000
FY 2025-26	2,000,000	4,900,000	-2,900,000

#### Targeted Crime Reduction Grant Program

Created by H.B. 17-1326 (Justice Reinvestment Crime Prevention Initiative) and modified by H.B. 21-1215 (Expansion of Justice Reinvestment Crime Prevention Initiative) and H.B. 23-1299 (Justice Reinvestment crime Prevention Initiative), this program provides grant funding for academic improvement programs, community-based services, community engagement programs, and projects to increase safety and usability of common outdoor spaces. Funding is available to organizations in the communities of North Aurora, Southeast Colorado Springs, Grand Junction, and Trinidad. This program receives an annual appropriation of \$3.0 million General Fund and always spends one hundred percent of its funding. A ten percent reduction to the appropriation would lead to one or more subgrantee organizations losing funding. The program is scheduled to sunset on September 1, 2027; the General Assembly should consider letting the program sunset for ongoing savings of \$3.0 million General Fund beginning in FY 2027-28.

#### Public Defender and Prosecutor Behavioral Health Support Grant Program

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

OSPD has indicated that it easily expends its entire \$250,000 allocation each year. CDAC indicated that out of \$750,000 awarded over three fiscal years, \$550,000 was spent and \$200,000 remains available for future expenditure. The number of district attorney offices submitting reimbursements each year has varied; 12 out of 23 offices submitted requests in the most recent year. CDAC continues to increase collaboration with district attorney offices to promote the program.

Given that CDAC spent an average of \$183,000 in the first three years and has leftover funds available, staff believes there is room to reduce the appropriation to CDAC without negative impacts. However, a statutory change would be needed to change the 50/50 allocation of the total appropriation.

# FY 2025-26 Executive Order Budget Adjustments

## Budget Reductions

Executive Order D 2025 014, as amended, identifies the following plans for FY 2025-26 spending reductions in this department.

Title	General Fund	Description
Payments to OIT reduction	-\$110,121	Reduce the Department's payments to the Office of Information Technology
Total – Local Affairs	-\$110,121	

## Proposed Transfers and Diversions

Executive Order D 2025 014 identifies various “holds” on cash funds for transfers and diversions to the General Fund through legislative action. The following proposed transfer may affect funding available in this department. The impact of this proposal is discussed in the briefing issue in this document.

Title	General Fund
Local Government Severance Tax Fund transfer	\$3,305,993

## Other Balancing Holds

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

# Footnotes and Requests for Information

## Update on Long Bill Footnotes

The General Assembly includes footnotes in the Long Bill to:

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

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

69 Department of Local Affairs, Executive Director's Office, Administration, Moffat Tunnel Improvement District -- It is the General Assembly's intent that the Department continue its current practice of retaining lease payment revenues in the Moffat Tunnel Cash Fund and suspending distribution payments to Improvement District counties because this practice ensures that funds remain available to cover any potential Improvement District Liabilities related to the Tunnel and any costs related to studies or other actions that need to occur prior to the expiration of the lease with Union Pacific Railroad in 2025 in order to protect the interests of the Improvement District and the State.

**Comment:** Under current law, lease payment revenue from the property is to be distributed to the nine Improvement District counties (Adams, Boulder, Denver, Eagle, Gilpin, Grand, Jefferson, Moffat, and Routt) after the Department has set aside sufficient revenue for administrative costs. In light of the information provided in response to a 2017 request for information, the Committee added this footnote to express the General Assembly's intent that the Department continue its practice of retaining lease payment revenues in the Moffat Tunnel Cash Fund and suspending distribution payments to Improvement District counties. These funds were recently used to execute a new 25-year lease agreement with Union Pacific Railroad that took effect May 1, 2025. S.B. 25-030 (Increase Transportation Mode Choice Reduce Emissions) transferred control of the Moffat Tunnel Improvement District to the Department of Transportation. Staff will therefore recommend eliminating this footnote.

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

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

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

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

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

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

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

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

## Update on Requests for Information

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

This section discusses a subset of the RFIs relevant to the divisions covered in the briefing. For a full list of RFIs, see the [letters requesting information](https://leg.colorado.gov/sites/default/files/rfi_fy_2025-26.pdf) ([https://leg.colorado.gov/sites/default/files/rfi\\_fy\\_2025-26.pdf](https://leg.colorado.gov/sites/default/files/rfi_fy_2025-26.pdf)).

## Requests Affecting Multiple Departments

4 Department of Law, Special Purpose, District Attorney Training; Department of Local Affairs, Division of Local Government, Field Services, Public Defender and Prosecutor Behavioral Health Support Grant Program – Pursuant to Section 24-32-3502, C.R.S., funds appropriated or donated to the Public Defender and Prosecutor Behavioral Health Support Fund are split evenly between the State Public Defender and the Colorado District Attorney's Counsel (CDAC). CDAC is requested to submit an annual report by November 1 for the prior completed fiscal year detailing the total grant applicants, the name of the grant applicants, amount applied for, amounts awarded for each application submitted, a total amount of all grants funded per round of grants and the amount of funds it received but did not award.

**Comment:** The CDAC submitted a response indicating that out of \$750,000 awarded over three fiscal years, \$550,000 was spent and \$200,000 remains available for future expenditure. The number of district attorney offices submitting reimbursements each year has varied; 12 out of 23 offices submitted requests in the most recent year. CDAC continues to increase collaboration with district attorney offices to promote the program. The response did not provide details on funding by office.

9 All Departments – The Departments are requested to provide by November 1 of each fiscal year responses to the following:

Based on the Department's most recent available record, what is the FTE vacancy and turnover rate: (1) by department; (2) by division; (3) by program for programs with at least 20 FTE; and (4) by occupational class for classes that are located within a larger occupational group containing at least 20 FTE.

To what does the Department attribute this turnover/vacancy experience?

Do the statewide compensation policies or practices administered by the Department of Personnel help or hinder the department in addressing vacancy or turnover issues?

**Comment:** This RFI will be discussed in the briefing for the Department of Personnel – Compensation Common Policies.

## Department of Local Affairs Requests

The FY 2025-26 Long Bill did not contain any RFIs for the Department of Local Affairs.

# Department Annual Performance Report

Departments must publish an **Annual Performance Report**<sup>5</sup> 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**<sup>6</sup> 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<sup>7</sup>, the Joint Budget Committee must consider performance plans submitted by departments and may prioritize budget requests intended to enhance productivity, improve efficiency, reduce costs, and eliminate waste. To find the performance plans, search the Office of State Planning and Budgeting website and select the [performance plan](http://www.colorado.gov/pacific/performancemanagement/department-performance-plans) (www.colorado.gov/pacific/performancemanagement/department-performance-plans).

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<sup>5</sup> Section 2-7-205, C.R.S.

<sup>6</sup> Section 2-7-204 (3)(a), C.R.S.

<sup>7</sup> Section 2-7-204 (6), C.R.S.

# Appendix A: Numbers Pages

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

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
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**Department of Local Affairs**  
**Maria De Cambra, Executive Director**

**(1) Executive Director's Office**

**(A) Administration**

Personal Services	<u>2,056,612</u>	<u>2,123,192</u>	<u>2,379,568</u>	<u>2,629,426</u> *
FTE	18.8	20.1	21.2	22.6
General Fund	0	0	0	195,229
Cash Funds	0	0	0	0
Reappropriated Funds	2,056,612	2,123,192	2,379,568	2,434,197
Federal Funds	0	0	0	0
Health, Life, and Dental	<u>2,233,580</u>	<u>2,532,996</u>	<u>3,524,736</u>	<u>4,615,899</u>
FTE	0.0	0.0	0.0	0.0
General Fund	949,848	1,073,465	1,111,506	1,098,643
Cash Funds	607,025	638,826	584,209	1,574,523
Reappropriated Funds	676,707	820,705	1,176,399	1,143,482
Federal Funds	0	0	652,622	799,251
Short-term Disability	<u>19,714</u>	<u>22,901</u>	<u>13,492</u>	<u>15,389</u>
FTE	0.0	0.0	0.0	0.0
General Fund	7,815	8,856	4,269	4,032
Cash Funds	4,644	5,720	2,240	4,239
Reappropriated Funds	7,255	8,325	4,493	4,469
Federal Funds	0	0	2,490	2,649

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
AED/SAED	<u>0</u>	<u>1,526,700</u>	<u>1,927,383</u>	<u>1,990,395</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	590,386	609,920	575,999	
Cash Funds	0	381,338	320,061	605,622	
Reappropriated Funds	0	554,976	641,761	638,467	
Federal Funds	0	0	355,641	170,307	
Paid Family Medical Leave Insurance	<u>0</u>	<u>68,701</u>	<u>86,732</u>	<u>98,935</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	26,567	27,446	25,920	
Cash Funds	0	17,160	14,403	27,253	
Reappropriated Funds	0	24,974	28,879	28,731	
Federal Funds	0	0	16,004	17,031	
Step Increase	<u>0</u>	<u>498,198</u>	<u>106,256</u>	<u>97,465</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	188,367	33,625	25,306	
Cash Funds	0	167,487	17,645	23,241	
Reappropriated Funds	0	142,344	35,380	9,831	
Federal Funds	0	0	19,606	39,087	
Moffat Tunnel Improvement District	<u>0</u>	<u>300,000</u>	<u>5,000</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	300,000	5,000	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
S.B. 04-257 Amortization Equalization Disbursement	<u>676,628</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	268,221	0	0	0	
Cash Funds	159,397	0	0	0	
Reappropriated Funds	249,010	0	0	0	
Federal Funds	0	0	0	0	
S.B. 06-235 Supplemental Amortization Equalization Disbursement	<u>676,628</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	268,221	0	0	0	
Cash Funds	159,397	0	0	0	
Reappropriated Funds	249,010	0	0	0	
Federal Funds	0	0	0	0	
Salary Survey	<u>728,756</u>	<u>562,184</u>	<u>528,895</u>	<u>734,458</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	288,707	214,008	167,369	195,083	
Cash Funds	172,018	145,704	87,828	195,083	
Reappropriated Funds	268,031	202,472	176,106	216,786	
Federal Funds	0	0	97,592	127,506	
PERA Direct Distribution	<u>46,571</u>	<u>375,946</u>	<u>494,910</u>	<u>529,114</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	18,462	141,256	156,613	138,623	
Cash Funds	10,970	101,906	82,185	145,752	
Reappropriated Funds	17,139	132,784	164,791	153,657	
Federal Funds	0	0	91,321	91,082	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Workers' Compensation	<u>103,305</u>	<u>151,560</u>	<u>140,812</u>	<u>189,859</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	36,546	53,617	44,709	52,804	
Cash Funds	21,854	32,062	61,109	84,768	
Reappropriated Funds	44,905	65,881	34,994	52,287	
Federal Funds	0	0	0	0	
Operating Expenses	<u>119,732</u>	<u>125,474</u>	<u>156,479</u>	<u>156,479</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	119,732	125,474	156,479	156,479	
Federal Funds	0	0	0	0	
Legal Services	<u>1,028,413</u>	<u>903,955</u>	<u>1,385,051</u>	<u>953,517</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	623,142	539,894	1,045,466	568,078	
Cash Funds	392,926	353,665	338,288	332,207	
Reappropriated Funds	12,345	10,396	1,297	53,232	
Federal Funds	0	0	0	0	
Administrative Law Judge Services	<u>410</u>	<u>9,580</u>	<u>6,764</u>	<u>28,325</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	410	9,580	6,764	28,325	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Payment to Risk Management and Property Funds	<u>247,883</u>	<u>157,641</u>	<u>157,407</u>	<u>95,520</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	87,636	55,732	49,978	26,726	
Cash Funds	52,025	33,085	68,311	42,330	
Reappropriated Funds	108,222	68,824	39,118	26,464	
Federal Funds	0	0	0	0	
Vehicle Lease Payments	<u>110,930</u>	<u>127,142</u>	<u>158,338</u>	<u>143,977</u> *	
FTE	0.0	0.0	0.0	0.0	
General Fund	94,852	65,661	70,101	26,630	
Cash Funds	5,333	46,105	67,125	56,649	
Reappropriated Funds	10,745	15,376	21,112	60,698	
Federal Funds	0	0	0	0	
Information Technology Asset Maintenance	<u>71,560</u>	<u>16,325</u>	<u>102,656</u>	<u>102,656</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	36,158	600	36,158	36,158	
Cash Funds	12,412	0	13,909	13,909	
Reappropriated Funds	22,990	15,725	52,589	52,589	
Federal Funds	0	0	0	0	
Leased Space	<u>21,808</u>	<u>21,808</u>	<u>8,000</u>	<u>8,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	18,500	10,904	5,675	5,675	
Cash Funds	0	0	0	0	
Reappropriated Funds	3,308	10,904	2,325	2,325	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Capitol Complex Leased Space	<u>538,965</u>	<u>673,223</u>	<u>993,730</u>	<u>745,599</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	225,055	282,544	290,716	264,288	
Cash Funds	113,426	138,984	397,356	265,390	
Reappropriated Funds	200,484	251,695	183,395	116,132	
Federal Funds	0	0	122,263	99,789	
Payments to OIT	<u>3,066,868</u>	<u>3,435,828</u>	<u>4,062,128</u>	<u>4,374,537</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	1,057,448	1,541,022	1,252,188	1,086,576	
Cash Funds	630,938	1,102,638	1,465,200	1,698,761	
Reappropriated Funds	1,378,482	792,168	813,323	877,389	
Federal Funds	0	0	531,417	711,811	
CORE Operations	<u>330,256</u>	<u>91,924</u>	<u>100,668</u>	<u>491,944</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	116,832	32,682	28,197	62,883	
Cash Funds	68,976	18,831	38,541	226,859	
Reappropriated Funds	144,448	40,411	22,071	77,997	
Federal Funds	0	0	11,859	124,205	
IT Accessibility	<u>137,778</u>	<u>91,655</u>	<u>0</u>	<u>170,762</u>	*
FTE	0.0	0.0	0.0	1.0	
General Fund	137,778	91,655	0	170,762	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>SUBTOTAL - (A) Administration</b>	12,216,397	13,816,933	16,339,005	18,172,256	11.2%
<i>FTE</i>	<u>18.8</u>	<u>20.1</u>	<u>21.2</u>	<u>23.6</u>	<u>11.3%</u>
General Fund	4,235,221	4,917,216	4,933,936	4,559,415	(7.6%)
Cash Funds	2,411,751	3,493,091	3,570,174	5,324,911	49.1%
Reappropriated Funds	5,569,425	5,406,626	5,934,080	6,105,212	2.9%
Federal Funds	0	0	1,900,815	2,182,718	14.8%
<b>(B) State Demography Office</b>					
Indirect Cost Assessment	<u>12,703</u>	<u>13,434</u>	<u>14,284</u>	<u>14,284</u>	
<i>FTE</i>	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	12,703	13,434	11,997	11,997	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	2,287	2,287	
Program Costs	<u>614,700</u>	<u>771,465</u>	<u>685,392</u>	<u>701,387</u>	
<i>FTE</i>	6.4	6.0	6.0	6.0	
General Fund	496,665	640,500	545,663	559,081	
Cash Funds	95,176	110,083	117,479	119,405	
Reappropriated Funds	0	0	0	0	
Federal Funds	22,859	20,882	22,250	22,901	
<b>SUBTOTAL - (B) State Demography Office</b>	627,403	784,899	699,676	715,671	2.3%
<i>FTE</i>	<u>6.4</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>0.0%</u>
General Fund	496,665	640,500	545,663	559,081	2.5%
Cash Funds	107,879	123,517	129,476	131,402	1.5%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	22,859	20,882	24,537	25,188	2.7%

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>TOTAL - (1) Executive Director's Office</b>	12,843,800	14,601,832	17,038,681	18,887,927	10.9%
<i>FTE</i>	<u>25.2</u>	<u>26.1</u>	<u>27.2</u>	<u>29.6</u>	8.8%
General Fund	4,731,886	5,557,716	5,479,599	5,118,496	(6.6%)
Cash Funds	2,519,630	3,616,608	3,699,650	5,456,313	47.5%
Reappropriated Funds	5,569,425	5,406,626	5,934,080	6,105,212	2.9%
Federal Funds	22,859	20,882	1,925,352	2,207,906	14.7%

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(2) Property Taxation</b>					
Division of Property Taxation	<u>2,629,752</u>	<u>3,523,217</u>	<u>3,850,464</u>	<u>3,955,918</u>	
FTE	37.8	38.7	39.0	39.1	
General Fund	1,643,039	2,260,658	2,416,722	2,493,781	
Cash Funds	775,011	1,024,869	1,180,620	1,201,984	
Reappropriated Funds	211,702	237,690	253,122	260,153	
Federal Funds	0	0	0	0	
State Board of Equalization	<u>12,856</u>	<u>12,856</u>	<u>12,856</u>	<u>12,856</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	12,856	12,856	12,856	12,856	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Board of Assessment Appeals	<u>729,410</u>	<u>532,549</u>	<u>865,719</u>	<u>885,288</u>	
FTE	13.2	13.2	14.2	14.2	
General Fund	581,514	576,533	626,965	646,534	
Cash Funds	147,896	(43,984)	238,754	238,754	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Indirect Cost Assessment	<u>106,788</u>	<u>103,919</u>	<u>114,999</u>	<u>114,999</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	84,961	88,003	97,007	97,007	
Reappropriated Funds	21,827	15,916	17,992	17,992	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>TOTAL - (2) Property Taxation</b>	3,478,806	4,172,541	4,844,038	4,969,061	2.6%
<i>FTE</i>	<u>51.0</u>	<u>51.9</u>	<u>53.2</u>	<u>53.3</u>	<u>0.2%</u>
General Fund	2,237,409	2,850,047	3,056,543	3,153,171	3.2%
Cash Funds	1,007,868	1,068,888	1,516,381	1,537,745	1.4%
Reappropriated Funds	233,529	253,606	271,114	278,145	2.6%
Federal Funds	0	0	0	0	0.0%

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(3) Division of Housing</b>					
<b>(A) Community and Non-Profit Services</b>					
<b>(1) Administration</b>					
Personal Services	<u>1,243,873</u>	<u>1,278,395</u>	<u>4,085,020</u>	<u>4,197,100</u>	
FTE	35.2	37.1	38.9	38.9	
General Fund	1,096,559	1,120,445	1,233,545	1,271,003	
Cash Funds	76,136	22,814	84,842	86,767	
Reappropriated Funds	71,178	135,136	370,084	372,788	
Federal Funds	0	0	2,396,549	2,466,542	
Operating Expenses	<u>107,897</u>	<u>138,397</u>	<u>485,081</u>	<u>485,081</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	55,256	92,587	59,230	59,230	
Cash Funds	1,018	1,080	4,938	4,938	
Reappropriated Funds	51,623	44,730	80,818	80,818	
Federal Funds	0	0	340,095	340,095	
<b>SUBTOTAL -</b>	<b>1,351,770</b>	<b>1,416,792</b>	<b>4,570,101</b>	<b>4,682,181</b>	<b>2.5%</b>
<b>FTE</b>	<b><u>35.2</u></b>	<b><u>37.1</u></b>	<b><u>38.9</u></b>	<b><u>38.9</u></b>	<b><u>0.0%</u></b>
General Fund	1,151,815	1,213,032	1,292,775	1,330,233	2.9%
Cash Funds	77,154	23,894	89,780	91,705	2.1%
Reappropriated Funds	122,801	179,866	450,902	453,606	0.6%
Federal Funds	0	0	2,736,644	2,806,637	2.6%

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(2) Community Services</b>					
Low Income Rental Subsidies	<u>134,249,875</u>	<u>147,213,110</u>	<u>105,997,404</u>	<u>105,997,404</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	18,423,515	21,150,081	17,249,604	17,249,604	
Cash Funds	8,411,720	9,376,954	939,649	939,649	
Reappropriated Funds	0	0	3,917,871	3,917,871	
Federal Funds	107,414,640	116,686,075	83,890,280	83,890,280	
Child Care Facility Development	<u>0</u>	<u>137,193</u>	<u>500,000</u>	<u>2,434</u>	
FTE	0.0	0.9	0.9	0.0	
General Fund	0	0	250,000	0	
Cash Funds	0	137,193	0	0	
Reappropriated Funds	0	0	250,000	2,434	
Federal Funds	0	0	0	0	
Homeless Prevention Programs	<u>2,649,583</u>	<u>2,254,089</u>	<u>2,306,506</u>	<u>2,306,506</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	515	0	170,000	170,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	2,649,068	2,254,089	2,136,506	2,136,506	
Appropriation to the FLEX Fund	<u>300,581</u>	<u>305,016</u>	<u>0</u>	<u>0</u>	
FTE	1.0	1.0	0.0	0.0	
General Fund	300,581	305,016	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>SUBTOTAL -</b>	137,200,039	149,909,408	108,803,910	108,306,344	(0.5%)
<i>FTE</i>	<u>1.0</u>	<u>1.9</u>	<u>0.9</u>	<u>0.0</u>	<u>(100.0%)</u>
General Fund	18,724,096	21,455,097	17,499,604	17,249,604	(1.4%)
Cash Funds	8,412,235	9,514,147	1,109,649	1,109,649	0.0%
Reappropriated Funds	0	0	4,167,871	3,920,305	(5.9%)
Federal Funds	110,063,708	118,940,164	86,026,786	86,026,786	0.0%

### (3) Fort Lyon Supportive Housing Program

Fort Lyon Supportive Housing	<u>750,000</u>	<u>5,750,895</u>	<u>5,762,544</u>	<u>5,765,340</u>	
<i>FTE</i>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	
General Fund	750,000	5,750,895	5,762,544	5,765,340	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
<b>SUBTOTAL -</b>	750,000	5,750,895	5,762,544	5,765,340	0.0%
<i>FTE</i>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0%</u>
General Fund	750,000	5,750,895	5,762,544	5,765,340	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(4) Ridge View Campus</b>					
Ridge View Campus	<u>0</u>	<u>0</u>	<u>5,306,832</u>	<u>11,463,656</u>	
FTE	0.0	0.0	3.7	4.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	5,306,832	11,463,656	
Federal Funds	0	0	0	0	
<b>SUBTOTAL -</b>	<b>0</b>	<b>0</b>	<b>5,306,832</b>	<b>11,463,656</b>	<b>116.0%</b>
FTE	<u>0.0</u>	<u>0.0</u>	<u>3.7</u>	<u>4.0</u>	<u>8.1%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	0	0	5,306,832	11,463,656	116.0%
Federal Funds	0	0	0	0	0.0%
<b>SUBTOTAL - (A) Community and Non-Profit Services</b>	<b>139,301,809</b>	<b>157,077,095</b>	<b>124,443,387</b>	<b>130,217,521</b>	<b>4.6%</b>
FTE	<u>37.2</u>	<u>40.0</u>	<u>44.5</u>	<u>43.9</u>	<u>(1.3%)</u>
General Fund	20,625,911	28,419,024	24,554,923	24,345,177	(0.9%)
Cash Funds	8,489,389	9,538,041	1,199,429	1,201,354	0.2%
Reappropriated Funds	122,801	179,866	9,925,605	15,837,567	59.6%
Federal Funds	110,063,708	118,940,164	88,763,430	88,833,423	0.1%

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	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(B) Field Services</b>					
Affordable Housing Program Costs	1,638,450	1,874,447	3,701,260	3,850,872	
FTE	31.5	30.8	32.6	32.6	
General Fund	184,794	234,085	250,606	257,874	
Cash Funds	527	67,855	97,047	98,972	
Reappropriated Funds	1,445,560	1,559,061	2,617,206	2,734,836	
Federal Funds	7,569	13,446	736,401	759,190	
 Affordable Housing Construction Grants and Loans pursuant to Section 24-32-721, C.R.S.	 <u>42,504,969</u>	 <u>41,230,940</u>	 <u>75,199,716</u>	 <u>77,299,716</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	9,190,617	18,000,000	14,414,700	14,414,700	
Cash Funds	7,338,877	0	40,500,000	42,600,000	
Reappropriated Funds	0	0	3,585,300	3,585,300	
Federal Funds	25,975,475	23,230,940	16,699,716	16,699,716	
 Housing Assistance for Persons Transitioning from the Criminal or Juvenile Justice Systems	 <u>500,000</u>	 <u>500,000</u>	 <u>500,000</u>	 <u>500,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	500,000	500,000	380,490	380,490	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	119,510	119,510	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Manufactured Buildings Program	<u>1,999,235</u>	<u>1,870,648</u>	<u>1,873,826</u>	<u>1,801,603</u>	
FTE	16.7	16.7	16.3	16.3	
General Fund	0	0	0	0	
Cash Funds	1,999,235	1,870,648	1,873,826	1,801,603	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Appropriation to the Mobile Home Park Act Dispute Resolution & Enforcement Program Fund	<u>107,834</u>	<u>113,441</u>	<u>119,905</u>	<u>122,701</u>	
FTE	1.0	1.0	1.0	1.0	
General Fund	107,834	113,441	119,905	122,701	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Mobile Home Park Act Oversight	<u>0</u>	<u>0</u>	<u>1,536,137</u>	<u>1,556,346</u>	
FTE	6.8	10.5	10.5	10.5	
General Fund	0	0	0	0	
Cash Funds	0	0	1,536,137	1,556,346	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Proposition 123 Programs for Persons Experiencing Homelessness and Affordable Home Ownership	<u>0</u>	<u>0</u>	<u>131,313,408</u>	<u>135,569,408</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	131,313,408	135,569,408	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>SUBTOTAL - (B) Field Services</b>	46,750,488	45,589,476	214,244,252	220,700,646	3.0%
<i>FTE</i>	<u>56.0</u>	<u>59.0</u>	<u>60.4</u>	<u>60.4</u>	<u>0.0%</u>
General Fund	9,983,245	18,847,526	15,165,701	15,175,765	0.1%
Cash Funds	9,338,639	1,938,503	175,320,418	181,626,329	3.6%
Reappropriated Funds	1,445,560	1,559,061	6,322,016	6,439,646	1.9%
Federal Funds	25,983,044	23,244,386	17,436,117	17,458,906	0.1%
<b>(C) Indirect Cost Assessments</b>					
Indirect Cost Assessments	<u>961,977</u>	<u>1,021,230</u>	<u>1,673,984</u>	<u>1,673,984</u>	
<i>FTE</i>	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	707,326	841,339	1,070,563	1,070,563	
Reappropriated Funds	254,651	179,891	163,062	163,062	
Federal Funds	0	0	440,359	440,359	
<b>SUBTOTAL - (C) Indirect Cost Assessments</b>	961,977	1,021,230	1,673,984	1,673,984	0.0%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	707,326	841,339	1,070,563	1,070,563	0.0%
Reappropriated Funds	254,651	179,891	163,062	163,062	0.0%
Federal Funds	0	0	440,359	440,359	0.0%
<b>TOTAL - (3) Division of Housing</b>	187,014,274	203,687,801	340,361,623	352,592,151	3.6%
<i>FTE</i>	<u>93.2</u>	<u>99.0</u>	<u>104.9</u>	<u>104.3</u>	<u>(0.6%)</u>
General Fund	30,609,156	47,266,550	39,720,624	39,520,942	(0.5%)
Cash Funds	18,535,354	12,317,883	177,590,410	183,898,246	3.6%
Reappropriated Funds	1,823,012	1,918,818	16,410,683	22,440,275	36.7%
Federal Funds	136,046,752	142,184,550	106,639,906	106,732,688	0.1%

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**Appendix A: Numbers Pages**

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	<b>FY 2023-24 Actual</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Appropriation</b>	<b>FY 2026-27 Request</b>	<b>Request vs. Appropriation</b>
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## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(4) Division of Local Government</b>					
<b>(A) Local Government and Community Services</b>					
<b>(1) Administration</b>					
Personal Services	<u>1,402,334</u>	<u>1,508,483</u>	<u>1,794,727</u>	<u>1,846,017</u>	
FTE	18.1	18.2	18.2	18.2	
General Fund	723,552	766,270	809,256	830,501	
Cash Funds	0	0	0	0	
Reappropriated Funds	678,782	742,213	778,867	800,773	
Federal Funds	0	0	206,604	214,743	
Operating Expenses	<u>87,019</u>	<u>72,651</u>	<u>137,713</u>	<u>137,713</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	61,873	48,028	48,540	48,540	
Cash Funds	0	0	0	0	
Reappropriated Funds	25,146	24,623	25,146	25,146	
Federal Funds	0	0	64,027	64,027	
<b>SUBTOTAL -</b>	<b>1,489,353</b>	<b>1,581,134</b>	<b>1,932,440</b>	<b>1,983,730</b>	<b>2.7%</b>
<b>FTE</b>	<b><u>18.1</u></b>	<b><u>18.2</u></b>	<b><u>18.2</u></b>	<b><u>18.2</u></b>	<b><u>0.0%</u></b>
General Fund	785,425	814,298	857,796	879,041	2.5%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	703,928	766,836	804,013	825,919	2.7%
Federal Funds	0	0	270,631	278,770	3.0%

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(2) Local Government Services</b>					
Conservation Trust Fund Disbursements	<u>62,179,989</u>	<u>66,157,620</u>	<u>58,016,257</u>	<u>58,018,182</u>	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	62,179,989	66,157,620	58,016,257	58,018,182	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Volunteer Firefighter Retirement Plans	<u>4,137,275</u>	<u>4,031,402</u>	<u>4,295,000</u>	<u>4,295,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	4,137,275	4,031,402	0	0	
General Fund Exempt	0	0	4,295,000	4,295,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Volunteer Firefighter Death and Disability Insurance	<u>21,065</u>	<u>21,065</u>	<u>30,000</u>	<u>30,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	21,065	21,065	30,000	30,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Firefighter Heart and Circulatory Malfunction Benefits	<u>1,706,497</u>	<u>2,133,758</u>	<u>2,714,866</u>	<u>3,016,264</u>	
FTE	0.5	0.5	0.5	0.5	
General Fund	867,444	1,166,452	1,375,813	1,527,211	
Cash Funds	0	0	0	0	
Reappropriated Funds	839,053	967,306	1,339,053	1,489,053	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Local Utility Management Assistance	<u>193,671</u>	<u>172,111</u>	<u>217,196</u>	<u>221,045</u>	
FTE	2.0	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	193,671	172,111	217,196	221,045	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Environmental Protection Agency Water/Sewer File Project	<u>316,835</u>	<u>351,029</u>	<u>267,248</u>	<u>268,875</u>	
FTE	0.5	0.5	0.5	0.5	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	316,835	351,029	267,248	268,875	
<b>SUBTOTAL -</b>	68,555,332	72,866,985	65,540,567	65,849,366	0.5%
FTE	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>0.0%</u>
General Fund	5,025,784	5,218,919	1,405,813	1,557,211	10.8%
General Fund Exempt	0	0	4,295,000	4,295,000	0.0%
Cash Funds	62,373,660	66,329,731	58,233,453	58,239,227	0.0%
Reappropriated Funds	839,053	967,306	1,339,053	1,489,053	11.2%
Federal Funds	316,835	351,029	267,248	268,875	0.6%

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>(3) Community Services</b>					
Accessory Dwelling Unit Fee Reduction Encouragement					
Grant Program	<u>0</u>	<u>446,879</u>	<u>2,275,397</u>	<u>2,284,443</u>	
FTE	0.0	4.9	4.7	4.7	
General Fund	0	0	0	0	
Cash Funds	0	446,879	2,275,397	2,284,443	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Community Services Block Grant	<u>5,401,013</u>	<u>6,912,060</u>	<u>6,475,029</u>	<u>6,475,029</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	5,401,013	6,912,060	6,475,029	6,475,029	
Mobile Veterans Support Unit Grant Program	<u>56,922</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.3	0.0	0.0	0.0	
General Fund	56,922	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Disaster Resilience Rebuilding Program	<u>218,236</u>	<u>216,329</u>	<u>249,938</u>	<u>258,604</u>	
FTE	3.1	3.1	3.1	3.1	
General Fund	218,236	216,329	249,938	258,604	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>SUBTOTAL -</b>	5,676,171	7,575,268	9,000,364	9,018,076	0.2%
<i>FTE</i>	<u>3.4</u>	<u>8.0</u>	<u>7.8</u>	<u>7.8</u>	<u>(0.0%)</u>
General Fund	275,158	216,329	249,938	258,604	3.5%
Cash Funds	0	446,879	2,275,397	2,284,443	0.4%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	5,401,013	6,912,060	6,475,029	6,475,029	0.0%
<b>SUBTOTAL - (A) Local Government and Community</b>					
<b>Services</b>	75,720,856	82,023,387	76,473,371	76,851,172	0.5%
<i>FTE</i>	<u>25.5</u>	<u>30.2</u>	<u>30.0</u>	<u>30.0</u>	<u>(0.0%)</u>
General Fund	6,086,367	6,249,546	2,513,547	2,694,856	7.2%
General Fund Exempt	0	0	4,295,000	4,295,000	0.0%
Cash Funds	62,373,660	66,776,610	60,508,850	60,523,670	0.0%
Reappropriated Funds	1,542,981	1,734,142	2,143,066	2,314,972	8.0%
Federal Funds	5,717,848	7,263,089	7,012,908	7,022,674	0.1%
<b>(B) Field Services</b>					
Program Costs	<u>3,135,272</u>	<u>3,063,622</u>	<u>3,934,591</u>	<u>4,024,627</u>	
<i>FTE</i>	32.6	32.6	33.0	33.0	
General Fund	356,130	366,167	389,743	398,409	
Cash Funds	98,428	124,989	132,385	134,310	
Reappropriated Funds	2,680,714	2,572,466	2,974,387	3,039,833	
Federal Funds	0	0	438,076	452,075	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Community Development Block Grant	<u>9,194,550</u>	<u>12,862,162</u>	<u>8,820,748</u>	<u>8,820,748</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	9,194,550	12,862,162	8,820,748	8,820,748	
Local Government Mineral and Energy Impact Grants and Disbursements	<u>109,337,636</u>	<u>174,824,538</u>	<u>90,000,000</u>	<u>90,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	109,337,636	174,824,538	90,000,000	90,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local Government Limited Gaming Impact Grants	<u>5,760,782</u>	<u>6,880,649</u>	<u>6,050,111</u>	<u>6,050,111</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	5,760,782	6,880,649	6,050,111	6,050,111	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Local Government Geothermal Energy Impact Grants	<u>208</u>	<u>128</u>	<u>50,000</u>	<u>50,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	208	128	50,000	50,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Rural Economic Development Initiative Grants	<u>1,191,983</u>	<u>1,543,444</u>	<u>780,000</u>	<u>780,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	1,191,983	1,543,444	780,000	780,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Gray and Black Market Marijuana Enforcement Grant Program	<u>800,639</u>	<u>970,896</u>	<u>175,100</u>	<u>2,887</u>	
FTE	2.5	1.5	1.5	0.0	
General Fund	0	0	0	0	
Cash Funds	800,639	970,896	175,100	2,887	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Appropriation to the Targeted Crime Reduction Grant Program Cash Fund	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	3,000,000	3,000,000	3,000,000	3,000,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	3,000,000	3,000,000	3,000,000	3,000,000	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Appropriation to the Peace Officers Mental Health					
Support Fund	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	2,000,000	2,000,000	2,000,000	2,000,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
HB 17-1326 Crime Prevention Initiative Small Business					
Lending	<u>1,876,744</u>	<u>590,098</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	1,876,744	590,098	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Peace Officers Mental Health Support Grant Program					
FTE	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	2,731,581	4,697,087	2,005,836	2,008,540	
Federal Funds	0	0	0	0	
Defense Counsel on First Appearance Grant Program					
FTE	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.0</u>	
General Fund	872,914	1,594,621	108,454	1,398	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Law Enforcement Community Services Grant Program	<u>93,494</u>	<u>88,221</u>	<u>1,169,412</u>	<u>1,171,337</u>	
FTE	1.0	1.0	1.0	1.0	
General Fund	(8,387)	0	0	0	
Cash Funds	101,881	88,221	1,169,412	1,171,337	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Microgrids for Community Resilience Grant Program	<u>20,786</u>	<u>130,566</u>	<u>152,124</u>	<u>5,591</u>	
FTE	2.0	2.0	2.0	0.0	
General Fund	20,786	130,566	152,124	5,591	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Appropriation to the Public Defender and Prosecutor					
Behavioral Health Support Fund	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	500,000	0	500,000	500,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Public Defender and Prosecutor Behavioral Health					
Support Grant Program	<u>500,000</u>	<u>1,000,000</u>	<u>500,000</u>	<u>500,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	500,000	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	500,000	500,000	500,000	500,000	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Proposition 123 Local Planning Capacity Support	<u>0</u>	<u>0</u>	<u>7,028,000</u>	<u>7,252,000</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	7,028,000	7,252,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
ARPA Expenditures	<u>0</u>	<u>194,982,701</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	191,056,635	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	3,926,066	0	0	
ARPA Expenditures	<u>142,115,909</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
Federal Funds	142,115,909	0	0	0	
Affordable Housing Development Incentives Grant Program	<u>5,285,320</u>	<u>2,901,115</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	5,285,320	2,901,115	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
Local Government Planning Grant Program	<u>252,134</u>	<u>239,503</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	252,134	239,503	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Interconnectivity Grant Program	<u>3,645,056</u>	<u>100,748</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	3,645,056	100,748	0	0	
<b>SUBTOTAL - (B) Field Services</b>	295,315,008	414,470,099	129,274,376	129,167,239	(0.1%)
FTE	<u>39.6</u>	<u>38.6</u>	<u>39.0</u>	<u>35.0</u>	(10.3%)
General Fund	7,933,426	9,134,798	6,930,321	6,685,398	(3.5%)
Cash Funds	123,513,772	377,676,772	104,605,008	104,660,645	0.1%
Reappropriated Funds	8,912,295	10,769,553	8,480,223	8,548,373	0.8%
Federal Funds	154,955,515	16,888,976	9,258,824	9,272,823	0.2%

### (C) Indirect Cost Assessments

Indirect Cost Assessment	<u>659,580</u>	<u>584,566</u>	<u>658,465</u>	<u>658,465</u>
FTE	0.0	0.0	0.0	0.0
General Fund	0	0	0	0
Cash Funds	104,297	109,288	112,349	112,349
Reappropriated Funds	555,283	475,278	439,271	439,271
Federal Funds	0	0	106,845	106,845

## Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	Request vs. Appropriation
<b>SUBTOTAL - (C) Indirect Cost Assessments</b>	659,580	584,566	658,465	658,465	0.0%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	104,297	109,288	112,349	112,349	0.0%
Reappropriated Funds	555,283	475,278	439,271	439,271	0.0%
Federal Funds	0	0	106,845	106,845	0.0%
<b>TOTAL - (4) Division of Local Government</b>	371,695,444	497,078,052	206,406,212	206,676,876	0.1%
<i>FTE</i>	<u>65.1</u>	<u>68.8</u>	<u>69.0</u>	<u>65.0</u>	<u>(5.8%)</u>
General Fund	14,019,793	15,384,344	9,443,868	9,380,254	(0.7%)
General Fund Exempt	0	0	4,295,000	4,295,000	0.0%
Cash Funds	185,991,729	444,562,670	165,226,207	165,296,664	0.0%
Reappropriated Funds	11,010,559	12,978,973	11,062,560	11,302,616	2.2%
Federal Funds	160,673,363	24,152,065	16,378,577	16,402,342	0.1%
<b>TOTAL - Department of Local Affairs</b>	575,032,324	719,540,226	568,650,554	583,126,015	2.5%
<i>FTE</i>	<u>234.5</u>	<u>245.8</u>	<u>254.3</u>	<u>252.2</u>	<u>(0.8%)</u>
General Fund	51,598,244	71,058,657	57,700,634	57,172,863	(0.9%)
General Fund Exempt	0	0	4,295,000	4,295,000	0.0%
Cash Funds	208,054,581	461,566,049	348,032,648	356,188,968	2.3%
Reappropriated Funds	18,636,525	20,558,023	33,678,437	40,126,248	19.1%
Federal Funds	296,742,974	166,357,497	124,943,835	125,342,936	0.3%

Note: An asterisk (\*) indicates that the FY 2026-27 request for a line item is affected by one or more decision items.