

JOINT BUDGET COMMITTEE



SUPPLEMENTAL BUDGET REQUESTS FY 2022-23

DEPARTMENT OF HIGHER EDUCATION

JBC WORKING DOCUMENT - SUBJECT TO CHANGE
STAFF RECOMMENDATION DOES NOT REPRESENT COMMITTEE DECISION

PREPARED BY:
AMANDA BICKEL, JBC STAFF
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JOINT BUDGET COMMITTEE STAFF
200 E. 14TH AVENUE, 3RD FLOOR • DENVER • COLORADO • 80203
TELEPHONE: (303) 866-2061 • TDD: (303) 866-3472
<https://leg.colorado.gov/agencies/joint-budget-committee>

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DEPARTMENT OF HIGHER EDUCATION

DEPARTMENT OVERVIEW

The Department of Higher Education is responsible for higher education and vocational training programs in the state. The Department also includes appropriations for the State Historical Society (History Colorado).

SUMMARY: FY 2022-23 APPROPRIATION AND RECOMMENDATION

DEPARTMENT OF HIGHER EDUCATION: RECOMMENDED CHANGES FOR FY 2022-23						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
FY 2022-23 Long Bill	\$5,391,847,404	\$1,346,465,080	\$2,938,660,565	\$1,080,866,631	\$25,855,128	26,474.1
Other legislation	122,066,176	16,139,274	104,327,492	1,604,718	(5,308)	15.1
CURRENT FY 2022-23 APPROPRIATION:	\$5,513,913,580	\$1,362,604,354	\$3,042,988,057	\$1,082,471,349	\$25,849,820	26,489.2
RECOMMENDED CHANGES						
Current FY 2022-23 Appropriation	\$5,513,913,580	1,362,604,354	\$3,042,988,057	\$1,082,471,349	\$25,849,820	26,489.2
SI Reduction to CMU for failure to comply with tuition footnote	(150,000)	(75,000)	0	(75,000)	0	0.0
SI Modification to funding structure for higher ed administration	(11,971,829)	0	0	(11,971,829)	0	0.0
NP common policy OIT real time billing*	54,961	32,258	22,703	0	0	0.0
RECOMMENDED FY 2022-23 APPROPRIATION:	\$5,501,846,712	\$1,362,561,612	\$3,043,010,760	\$1,070,424,520	\$25,849,820	26,489.2
RECOMMENDED INCREASE/(DECREASE)	(\$12,066,868)	(\$42,742)	\$22,703	(\$12,046,829)	\$0	0.0
Percentage Change	(0.2%)	(0.0%)	0.0%	(1.1%)	0.0%	0.0%
FY 2022-23 EXECUTIVE REQUEST						
Request Above/(Below) Recommendation	\$12,121,829	\$63,331	\$0	\$12,058,498	\$0	(0.0)

*Includes recommended fund source change from reappropriated funds to General Fund but otherwise reflects the request.

REQUEST/RECOMMENDATION DESCRIPTIONS

STAFF INITIATED ADJUSTMENT TO COLORADO MESA UNIVERSITY APPROPRIATION AND TUITION FOOTNOTE: The staff recommendation is to reduce Colorado Mesa University’s appropriation for FY 2022-23 by \$75,000 General Fund, in light of CMU’s failure to comply with the assumptions reflected in its FY 2022-23 Long Bill footnote. Tuition for most CMU students increased three percent in FY 2022-23, even though the General Assembly had indicated its expectation, via footnote, that tuition would increase no more than two percent.

STAFF INITIATED MODIFICATION TO FUNDING STRUCTURE FOR STATE HIGHER EDUCATION ADMINISTRATION: The staff recommendation is to modify the current structure for funding department administration, which relies heavily on indirect cost collections from higher education institutions. Staff recommends funding department administration directly with General Fund and making associated reductions to General Fund allocations to the higher education institutions. The net impact on General Fund appropriations is \$0, but this change eliminates a double-count of revenue to the State’s TABOR district of \$4.0 million.

STATEWIDE COMMON POLICY REQUEST: The request includes the Department’s share of a request for OIT real time billing. Staff will reflect the Committee’s common policy action, but requests permission to adjust funding sources to replace reappropriated funds with General Fund if the Committee approves the request in whole or in part.

STAFF-INITIATED SUPPLEMENTAL REQUESTS

STAFF-INITIATED - ADJUSTMENT TO COLORADO MESA UNIVERSITY APPROPRIATION AND TUITION FOOTNOTE

	REQUEST	RECOMMENDATION
TOTAL	\$0	(\$75,000)
FTE	0.0	0.0
General Fund	0	0
Cash Funds	0	0
Reappropriated Funds	0	(75,000)
Federal Funds	0	0

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? YES
 [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]

Explanation: JBC staff recommends this change based on data that was not available when the original appropriation was made.

DEPARTMENT REQUEST: The Department did not request this change. Staff anticipated receiving a supplemental request related to this issue, but this has not been forthcoming from the Executive Branch.

STAFF RECOMMENDATION: Colorado Mesa University has increased tuition for most students above the level specified in a footnote to the FY 2022-23 Long Bill that outlined the General Assembly’s tuition assumptions. In response, staff recommends that the Committee:

- Reduce the FY 2022-23 appropriation for Colorado Mesa University (CMU) by \$75,000 General Fund on a one-time basis, through a reduction in the General Fund appropriation for College Opportunity Fund fee-for-service contracts and an associated adjustment to CMU's reappropriated funds. Staff believes it is important for the General Assembly to signal that there are consequences if an institution fails to comply with its Long Bill tuition footnote.
- Modify the FY 2022-23 Long Bill footnote for CMU to reflect legislative authority to increase tuition for students on its main campus in light of a permanent reduction in tuition for its career and technical education students.
- As part of the *figure setting process (when more data is available)*, adjust CMU's cash funds spending authority for FY 2022-23 to fully reflect its anticipated cash funds revenue from tuition, including from the change to the footnote.

The change staff would recommend to the footnote is shown below. This language has not yet been reviewed by the Office of Legislative Legal Services or Colorado Mesa University. Staff will bring back any substantive changes as a “comeback”.

- 39 Department of Higher Education, Governing Boards, Trustees of Adams State University, Trustees of Colorado Mesa University, Trustees of Metropolitan State University of Denver, Trustees of Western Colorado University, Board of Governors of the Colorado State University System, Trustees of Fort Lewis College, University of Northern Colorado, and State Board for Community Colleges and Occupational Education State System Community Colleges -- The amounts in these line items are calculated based on the assumption that no undergraduate student with in-state classification will pay more tuition in FY 2022-23 than two percent over what a student would have paid in FY 2021-22 for the same credit hours and course of ~~study~~. STUDY, EXCEPT AS DESCRIBED BELOW. These amounts are also calculated based on the assumption that each governing board will increase tuition rates for graduate and nonresident students based on its assessment of market conditions. THE AMOUNT FOR COLORADO MESA UNIVERSITY IS CALCULATED BASED ON THE ASSUMPTION THAT AN UNDERGRADUATE STUDENT WITH IN-STATE CLASSIFICATION WHO IS TAKING A CAREER AND TECHNICAL EDUCATION COURSE IN A FIELD OTHER THAN AVIATION WILL PAY BETWEEN SEVENTEEN PERCENT AND FORTY-FOUR PERCENT LESS THAN WHAT A STUDENT WOULD HAVE PAID IN FY 2021-22 FOR THE SAME CREDIT HOURS AND COURSE OF STUDY, WHILE ANY OTHER UNDERGRADUATE STUDENT WITH IN-STATE CLASSIFICATION WILL PAY NO MORE THAN THREE PERCENT OVER WHAT A STUDENT WOULD HAVE PAID IN FY 2021-22 FOR THE SAME CREDIT HOURS AND COURSE OF STUDY. The General Assembly intends to adjust the amounts in these line items through supplemental action during FY 2022-23 based on updated enrollment estimates and tuition rate information.

STAFF ANALYSIS

SUMMARY

- For FY 2022-23, Colorado Mesa University increased tuition for most undergraduate residents by three percent, rather than the two percent assumed in CMU’s tuition footnote.

- If the General Assembly expects institutions to comply with the tuition assumptions reflected in Long Bill footnotes, it must respond when institutions fail to comply.
- JBC Staff is recommending a one-time reduction of \$75,000 General Fund as a response. However, the Committee could also consider an ongoing reduction of \$418,000 General Fund, representing the estimated revenue CMU received from increasing tuition by 1.0 percent above the General Assembly’s expectations for eighty percent of its resident undergraduates.
- Last year, the Committee applied a reduction of \$50,000 General Fund to Metropolitan State University of Denver (MSU) when it violated a tuition footnote. Staff is recommending a somewhat higher figure for CMU, as the response to MSU was apparently insufficient to persuade CMU to comply.
- CMU notes that it reduced tuition and fees for career and technical education by 44.1 percent, which it reports represents “about 20 percent” of resident undergraduate students, even though tuition increased by three percent for other resident undergraduate students, resulting in an “overall” increase of 1.1 percent based on CMU’s calculations.

BACKGROUND – LEGISLATIVE AUTHORITY OVER TUITION AT STATE INSTITUTIONS

The General Assembly has historically taken steps to control tuition levels at state institutions, in light of the importance of tuition to Colorado citizens. State policy has also been responsive to the trade-off between state General Fund and tuition revenue, *i.e.*, the General Assembly has typically provided more tuition flexibility for the institutions when it has less General Fund available to support higher education institutions.

In FY 2016-17, after a five year hiatus, the General Assembly returned to a practice of using appropriations as a mechanism for limiting institutional tuition increases. The focus has been on restricting tuition rate increases, as this is the measure that is easiest for both legislators and students to interpret. Pursuant to Section 23-18-202 (3)(b)(I), C.R.S.:

“The tuition increases from which the general assembly derived the total cash spending authority for each governing board shall be noted in a footnote in the annual general appropriations act”.

The practice has been as follows:

- Cash funds spending authority levels for each governing board are set in the Long Bill based on preliminary estimates of tuition revenue. These estimates incorporate both enrollment assumptions and tuition rate assumptions.
- In February, staff receives updated estimates of revenue from both the governing boards and Legislative Council Staff. These are used to make supplemental adjustments to institutions’ spending authority. These adjustments are often significant, since actual tuition revenue is heavily dependent upon enrollment, as well as tuition rates.
- If an institution does not comply with the assumptions reflected in the Long Bill footnotes, the JBC and General Assembly can respond through the appropriations process, including through reducing the General Fund allocated to the institution.

In November 2022, JBC Staff and the Department of Higher Education noted that Colorado Mesa University had violated the assumptions reflected in the tuition footnote associated with its line item. CMU’s tuition footnote included the assumption that:

“...no undergraduate student with in-state classification will pay more tuition in FY 2022-23 than **two percent** over what a student would have paid in FY 2021-22 for the same credit hours and course of study.” [emphasis added]

Data provided by CMU for the Department’s tuition and fee report, as well as the CMU website, clearly indicated that CMU had increased tuition for the vast majority of its students by **three** percent. Staff found this particularly concerning for two reasons:

- The 2.0 percent tuition increase included in the Long Bill reflected a negotiated compromise between the Governor’s request for FY 2022-23 and the institutions’ proposal. The Governor had requested an increase of 4.6 percent General Fund with no increase in resident tuition. The institutions had proposed an 11.4 percent General Fund increase and a 3.0 percent increase in tuition. The General Assembly settled on providing the 11.4 percent General Fund increase requested by the institutions but included a 2.0 percent tuition increase restriction.
- Metropolitan State University of Denver violated a tuition footnote in FY 2021-22, and the JBC responded with a General Fund cut that was expected to serve as a warning. Staff determined just prior to the 2022 legislative session that MSU had violated its tuition footnote for FY 2021-22. As a result, the JBC and General Assembly reduced the General Fund appropriation for MSU by \$50,000 in FY 2021-22. This was a small reduction compared to the additional revenue MSU obtained from its tuition change, but there were extenuating circumstances. Staff hoped that the reduction would be sufficient for institutions to take notice of the language in their footnotes and comply.

COLORADO MESA UNIVERSITY RESPONSE

The JBC requested that CMU address this issue during the budget hearing. The institution’s response was that “CMU respectfully disagrees that any sort of “violation” occurred when our Board of Trustees was the only governing board in the State of Colorado this year to actually cut tuition rates.” It went on to highlight:

- A reduction of 44.1 percent to tuition and fee rates for students taking career and technical education classes under its “Learn for Less” initiative. The institution’s CFO has indicated that this reduction applies to approximately 20 percent of CMU’s students.
- The institution’s calculation that, when the 3.0 percent increase for regular undergraduates and the 44.1 percent decrease for career and technical education students are combined, the overall annual tuition increase was 1.1 percent.
- The CMU Board “takes affordability and pricing very seriously”. CMU’s tuition increases have historically been lower than the limitations applied by the General Assembly and this includes a decision not to increase tuition in FY 2020-21, when an increase of up to 3.0 percent was allowed.

JBC STAFF CONSIDERATIONS

- It is not clear to staff from CMU’s response whether it simply failed to read the language in the tuition footnote with sufficient attention or deliberately chose to ignore it.
- Staff has recommended a one-time reduction of \$75,000 General Fund for CMU—larger than the \$50,000 reduction to MSU—because the \$50,000 reduction was apparently insufficient to attract notice.

- The recommended reduction is still modest because the JBC might well have approved the changes to the CMU tuition footnote last year, had it been approached about this at the time.
 - Staff appreciates CMU’s actions to reduce costs for students taking career and technical education classes. Staff has been concerned for many years about the high costs to students pursuing two-year degrees and certificates at CMU versus the costs for students with access to a Colorado Community College System or local district college institution.
 - Adjusting CTE rates does affect institutional revenue. CMU’s presentation to its Board in May 2022 indicated that the tuition reduction for career and technical education courses was projected to reduce tuition and fee revenue by \$2,242,782, contributing to a net reduction in tuition and fee revenue of \$457,331 after including tuition and fee increases for other students. CMU expected to offset this decline with donated revenue.
- The proposed reduction of \$75,000 represents about 0.11 percent of CMU’s total tuition revenue of \$70.7 million and 0.07 percent of its total \$109.1 million Education and General budget for FY 2021-22.
- If the Committee wishes to make a stronger point, staff would recommend a reduction of \$418,000 General Fund for CMU and that this change be incorporated into its base going forward. This figure equals a 1.0 percent increase on 80 percent of CMU’s undergraduate resident tuition revenue for FY 2021-22, i.e., approximately the additional revenue CMU received as a result of exceeding the assumptions in the tuition footnote for the majority of its resident undergraduates.

STAFF INITIATED MODIFICATION TO FUNDING STRUCTURE FOR STATE HIGHER EDUCATION ADMINISTRATION

	REQUEST	RECOMMENDATION
TOTAL	\$0	(\$11,971,829)
FTE	0.0	0.0
General Fund	0	0
Cash Funds	0	0
Reappropriated Funds	0	(11,971,829)
Federal Funds	0	0

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? YES

[An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]

Explanation: JBC staff recommends this change based on information that was not available when the original appropriation was made. The Department has not been able to implement an indirect cost recovery footnote as was previously anticipated. This recommendation reflects an alternative approach.

DEPARTMENT REQUEST: The Department did not request the changes shown. However, the Department, OSPB, and the higher education institutions are aware of staff’s recommendation. The Department and the Office of the State Controller have identified appropriation changes as the most effective means for achieving the goals reflected in an FY 2022-23 footnote. Staff is not aware of objections to the recommendation from the Department, OSPB, or the institutions.

STAFF RECOMMENDATION: Staff recommends that the Committee approve the following changes to FY 2022-23 appropriations for the Department of Higher Education.

- Adjust appropriation amounts and sources in various line items, resulting in a net \$0 General Fund appropriation change and a reduction of \$11,971,829 reappropriated funds.
- These changes reduce General Fund distributions to the state institutions of higher education for fee-for-service contracts and grants *but simultaneously reduce institutions' obligations to make indirect cost payments to the State by the same amount.* The net result from an institutional perspective is no change in funding. However, these modifications eliminate a double-count of TABOR revenue in the state's accounting system. The adjustments will enable the State to retain \$4,059,676 in General Fund revenue that would otherwise be treated as excess General Fund that must be returned to taxpayers.
- The recommendation includes modifying a related footnote and letternote that reflect the General Assembly's expectation that a TABOR double-count of \$7,321,029 will be eliminated in FY 2022-23. The impact will instead be \$4,059,676 and will be effectuated through the appropriation changes shown, rather than a footnote.

Specific line item and fund sources changes are reflected in the table.

RECOMMENDED LINE ITEM ADJUSTMENTS TO FY 2022-23 HIGHER EDUCATION LONG BILL FOR INDIRECT COST RECOVERY SYSTEM CHANGES					
	TOTAL	GENERAL FUND	RF DEPARTMENTAL INDIRECT COST (IC) RECOVERIES	RF STATEWIDE INDIRECT COST (IC) RECOVERIES	RF OTHER REAPPROPRIATED (DOUBLE COUNTS)
Reclassify reappropriated funds (RF) for centrally appropriated line items from departmental indirect cost (IC) recoveries to statewide IC recoveries	\$0	\$0	(\$1,518,936)	\$1,518,936	0
Replace all IC recoveries in Department Administration line item with General Fund	0	3,363,517	(1,257,460)	(2,106,057)	0
Reclassify RF for WICHE line item from departmental IC recoveries to statewide IC recoveries	0	0	(164,000)	164,000	0
Reclassify RF for WICHE Optometry line item from departmental IC recoveries to statewide IC recoveries	0	0	(385,500)	385,500	0
Reclassify RF for Vet Capital Outlay line item from departmental IC recoveries to statewide IC recoveries	0	0	(141,360)	141,360	0
Modify funding sources for Need Based Aid line item	0	696,159	(592,420)	(103,739)	0
Reduce Fee for Service Contracts with state governing boards	(7,704,954)	(3,852,477)	0	0	(3,852,477)
Reduce local district and area technical college grants	(207,199)	(207,199)	0	0	0
Reduce indirect cost collection line item (double count)	(4,059,676)	0	0	0	(4,059,676)
Total Adjustments	(\$11,971,829)	\$0	(\$4,059,676)	\$0	(\$7,912,153)

The recommended footnote modification is shown below.

37 Department of Higher Education, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Indirect Cost Assessments -- ~~It is the General Assembly's intent that the Department of Higher Education adjusts its accounting procedures for indirect cost collections from institutions of higher education so that reappropriated funds~~

~~in this line item for indirect cost assessments are deducted from fee-for-service contract and grant amounts that are otherwise payable to institutions of higher education. The intent of this change is to eliminate~~ THIS LINE ITEM INCORPORATES A REDUCTION IN INDIRECT COST COLLECTIONS FROM THE HIGHER EDUCATION GOVERNING BOARDS. THIS CHANGE REDUCES a double-count of revenue under which the Department disburses funds to the institutions and then counts indirect cost assessments received from the institutions as revenue to the State's TABOR district. This change is expected to enable the State to retain an additional ~~\$7,321,029~~ \$4,059,676 in General Fund revenue under the State's Referendum C cap.

STAFF ANALYSIS

SUMMARY:

- Under current practice, the State distributes General Fund to the higher education institutions via fee-for-service contracts, and a portion of these funds are then repaid to the Department as indirect cost collections to support department administrative activities.
- Last year, staff determined that, because the institutions are TABOR enterprises (or otherwise outside the State's TABOR district), this indirect cost collection system results in a double-count of revenue to the State. Tax payments are counted as TABOR revenue and deposited in the General Fund but are then counted a second time when the institutions pay indirect cost collections back to the Department.
- To avoid this double count, last year the Committee added a footnote and letternote directing the Department to deduct indirect cost collections “off the top” (before General Fund was distributed to the institutions). The anticipated impact of the change, that the State would be able to retain an additional \$7,321,029 General Fund, was reflected in the JBC Staff Director's General Fund overview, assisting the JBC in balancing the budget.
- At the time, the Department reported to staff that this footnote approach would work as anticipated. However, over the summer it informed staff that the change would not have the desired impact. The supplemental change staff is recommending will have the desired impact, although at a lower level.

BACKGROUND – INDIRECT COST COLLECTIONS IN THE DEPARTMENT OF HIGHER EDUCATION:

Indirect cost collections are used throughout state government as a mechanism for supporting central administrative activities. These revenues support executive directors, human resources, budgeting and other activities that cannot be easily assigned to a particular grant or funding source. Most Colorado state departments collect indirect costs based an agreement with the federal agency with which they are most closely associated. The agreement may allow for specific percentages of all grants to be collected as indirect cost recoveries based on a relatively simple calculation or may have complex mechanisms for determining administrative time spent on different grants and activities to identify how much may be collected from each grant or program. An agency's agreement with the federal government is usually applied to state cash fund sources, as well as federal funds, managed by the agency. For most state agencies, the indirect cost recovery revenue is then used in the department's executive director's office to offset state General Fund that would otherwise be required.

The Department of Higher Education has historically had two major streams of indirect cost collection revenue that have offset General Fund otherwise required for department administration and some other costs:

- *Statewide* indirect cost recoveries are collected to support statewide programs such as state risk management, statewide human resources, the State Controller’s Office, and other activities in the Department of Personnel and the Governor’s Office. Statewide indirect costs are collected from higher education institutions that use these state services. Although the activities for which indirect recoveries are being collected generally occur in the Department of Personnel or the Governor’s Office, the indirect cost revenue received from higher education institutions is used to offset General Fund otherwise required in the Department of Higher Education.
- *Departmental* indirect cost recoveries are collected from higher education institutions, as well as grant-funded programs within the department, to support the administrative responsibilities of the Department of Higher Education itself. *The Colorado Department of Higher Education differs from most other state departments in that its indirect cost collection structure for **departmental** functions is **not** driven by federal requirements or negotiated with a federal “cognizant agency”.* However, nearly 80 percent of departmental operating costs for core administration functions are covered by indirect cost collections, drawn primary from the state governing boards. Thus, a large share of the Department’s activities are paid for by the higher education governing boards, much as Department of Personnel or OIT staff are supported by the state agencies that they support.

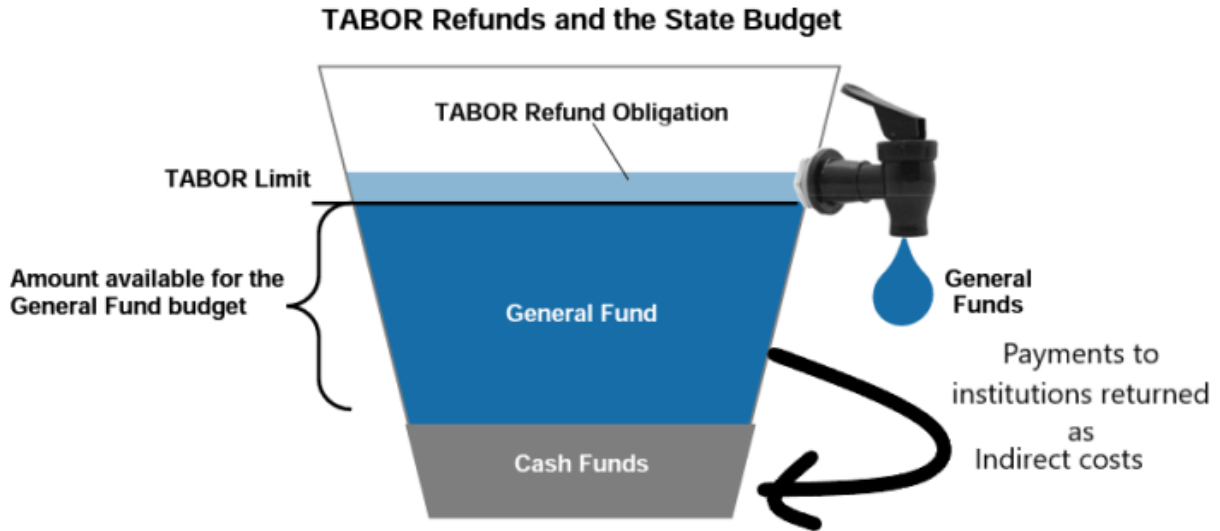
The table below summarizes departmental indirect cost recoveries in FY 2021-22 and FY 2022-23.

DEPARTMENT OF HIGHER EDUCATION INDIRECT COST RECOVERIES COLLECTED AND GENERAL FUND OFFSET		
	FY 2021-22	FY 2022-23
Statewide Indirect Cost Collections	\$3,311,377	\$3,548,707
Departmental Indirect Cost Collections	4,050,132	4,306,554
Total Plan	\$7,361,509	\$7,855,261
General Fund offset from Indirect Cost Collections	(\$7,361,509)	(\$7,855,261)

The above structure has been in place for many decades, and based on work conducted by the Department in response to a FY 2019-20 RFI, the departmental indirect cost model was further refined for FY 2020-21. However, **for reasons described further below, JBC Staff is now recommending significant changes so that indirect cost collections for *departmental* activities no longer comprise such a large share of department funding and the department instead receives direct General Fund support.** (Staff is not recommending any changes to the *statewide* indirect cost collection system at this time.)

TABOR IMPLICATIONS OF INDIRECT COST COLLECTIONS FROM HIGHER EDUCATION INSTITUTIONS

The higher education institutions are all counted as “enterprises” as defined by Article X, Section 20 of the State Constitution. As a result, payments to the institutions, in the form of fee-for-service contracts or grants, leave the State’s TABOR “district”. When the institutions then *pay* the State for services using the indirect cost collection mechanism, this is counted as cash funds to the State. Increases in cash funds revenue to the State drive more revenue above the TABOR cap and this, in turn, drives taxpayer refunds, as reflected in the picture below.



Other TABOR enterprises may in some cases also make payments to the State, which are also counted as TABOR cash funds revenue. However, the higher education institutions differ from most state enterprises in that the State is also *paying* the higher education institutions considerable amounts of General Fund for the services they provide. *Thus, the revenue received from the institutions for indirect cost collections is effectively a double count of General Fund revenue that was already counted as general tax revenue when it first arrived at the State.*

Staff does not believe this situation can be easily addressed with respect to *statewide* indirect cost collections, which are based on a policy that applies to all state entities. However, it can be addressed for *departmental* indirect cost collections, which affect only the Department of Higher Education. The plan for departmental indirect cost recoveries is tied to policy and practice, but not law. For departmental indirect cost collections, the solution is to direct-fund the department and balance the General Fund impact by reducing payments to the institutions.

OTHER PROS (AND CONS) OF DIRECT-FUNDING DEPARTMENT ADMINISTRATION

There has been discussion in the past of direct-funding department administration for reasons of policy, practice, and transparency that are unrelated to TABOR implications. The following summarizes some key considerations on both sides of the discussion.

Pro: The current indirect cost collection system creates complexity and confusion from a budgeting perspective. Direct-funding the Department with General Fund will resolve this problem.

- Some—but not all—department activities are considered part of the “pool” of administrative activities that are included in the indirect cost collection plan. A staff person/administrative function expense is included in the indirect cost collection pool depending upon the services they provide and to what extent those services are considered to be a service to higher education institutions. Thus, when a new staff person is added in the Department, including based on new legislation, there is a question about whether that position primarily supports state policy goals or serves institutional needs. Is a new state equity officer a benefit to the institutions for which they should pay or a benefit to the State/General Assembly? Depending upon the result of that discussion, the out-year impact of a new position may be substantially absorbed by the institutions’

payments (second year costs become reappropriated funds). Alternatively, the cost is recognized as an ongoing state General Fund obligation. This is a difficult issue for legislative fiscal notes to address or legislators to understand or direct. If Department activities are supported with the General Fund, this issue will no longer arise.

- Department requests have often confused the indirect cost collection *pool*—the things for which indirect costs may be collected—with the *use* of indirect cost collection revenue. The revenue may be used anywhere in the Department to offset General Fund, including to offset financial aid expenses. However, the Department will often ask for an increase in a line item as reappropriated funds from indirect cost collections, even if the function is not necessarily part of the indirect cost collection pool. Increases for WICHE Optometry are an example. This is a General Fund program for which indirect cost collections simply offset a General Fund expense, but it is not a statewide function for which the higher institutions all pay. Direct funding the Department should largely resolve this problem. The Department will simply need to ask for General Fund to support its activities.

Mixed-bag: The current indirect cost collection system highlights the Department’s role as a “coordinating board” and arguably makes the higher education institutions scrutinize department activities more closely. Direct-funding the Department could reduce institutions’ oversight and influence over the Department. Whether this is viewed as a positive or a negative depends on the viewer.

Institutions have sometimes lobbied for or against a new Department position, on the grounds that they do not wish to be responsible for having to pay for it. This can be viewed as an effective constraint on Department overreach—or inappropriate resistance to making important statewide policy changes, depending upon one’s view of the situation.

Ultimately, staff believes that the Department’s independence—or not—from the institutions is not tied solely or even primarily to whether the Department is funded with indirect cost recoveries. Staff assumes that institutions will continue to object to or support changes in Department administration depending upon how they think those changes will affect them.

UNSUCCESSFUL EFFORT TO ADDRESS PROBLEM VIA FOOTNOTE IN FY 2022-23

As part of FY 2022-23 figure setting, and in consultation with the Department of Higher Education, staff recommended a change to a footnote and letternote directing the Department to take indirect cost recovery amounts “off the top” before distributing fee-for-service contract funding to institutions. At the time, it was believed that this would be a way to avoid counting these indirect cost recoveries as TABOR revenue to the State. However, based on further consultation with the State Controller’s Office and the institutions over the summer, the footnote approach was deemed unworkable. The Controller’s Office and institutions indicated that the changes identified in the footnote would not result in a meaningful change in how the state and institutions would need to account for the expenses and revenue. Even with the footnote-directed changes, the indirect cost collection revenue from the institutions would still count as TABOR revenue to the State. In light of this, the staff recommendation is to shift to direct-funding the Department.

FY 2023-24 AND FUTURE YEARS

For FY 2023-24, staff expects to recalculate the impact of changing the indirect cost collection system using the previous indirect cost collection methodology. However, the change will then be built into base funding for both the Department and the Higher Education institutions.

STATEWIDE COMMON POLICY SUPPLEMENTAL REQUESTS

These requests are not prioritized and are not analyzed in this packet. The JBC will act on these items later when it makes decisions regarding common policies.

DEPARTMENT'S PORTION OF STATEWIDE SUPPLEMENTAL REQUEST	TOTAL	GENERAL FUND	CASH FUNDS	REAPPROP. FUNDS	FEDERAL FUNDS	FTE
OIT Real Time Billing	\$54,961	\$20,589	\$22,703	\$11,669	\$0	0.0
DEPARTMENT'S TOTAL STATEWIDE SUPPLEMENTAL REQUESTS	\$54,961	\$20,589	\$22,703	\$11,669	\$0	0.0

STAFF RECOMMENDATION: The staff recommendation for this request is pending Committee action on common policy supplementals. At the time this packet was printed, the Committee had not yet reviewed the OIT common policy request. Staff asks permission to include the corresponding appropriations in the Department's supplemental bill when the Committee acts on common policy supplementals.

Note, however, **if the Committee approves the OIT Real Time Billing request (as requested or modified), staff requests permission to modify the funding sources for the Department of Higher Education's share of these costs.** Specifically, the request funds a portion of the costs from reappropriated funds from indirect cost recoveries. However, *there are no indirect cost recoveries for the Department available mid-year. Staff therefore requests permission to apply state General Fund instead of reappropriated funds.*

If staff believes there is any other reason to deviate from the common policy, staff will appear before the Committee at a later date to present the relevant analysis.

*JBC Staff Supplemental Recommendations - FY 2022-23
Staff Working Document - Does Not Represent Committee Decision*

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
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DEPARTMENT OF HIGHER EDUCATION
Angie Paccione, Executive Director

SI reduction to CMU for failure to comply with tuition footnote

(4) COLLEGE OPPORTUNITY FUND PROGRAM

(B) Fee-for-service Contracts with State Institutions

Fee-for-service Contracts with State Institutions

Pursuant to Section 23-18-303, C.R.S.

General Fund

General Fund Exempt

<u>431,204,984</u>	<u>464,287,879</u>	<u>0</u>	<u>(75,000)</u>	<u>464,212,879</u>
431,204,984	106,760,300	0	(75,000)	106,685,300
0	357,527,579	0	0	357,527,579

(5) GOVERNING BOARDS

(B) Trustees of Colorado Mesa University

Trustees of Colorado Mesa University

FTE

General Fund

Cash Funds

Reappropriated Funds

Federal Funds

<u>115,642,455</u>	<u>118,051,596</u>	<u>0</u>	<u>(75,000)</u>	<u>117,976,596</u>
746.8	784.6	0.0	0.0	784.6
0	0	0	0	NaN
77,136,991	77,543,062	0	0	77,543,062
35,977,002	40,508,534	0	(75,000)	40,433,534
2,528,462	0	0	0	0

JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
Total for SI reduction to CMU for failure to comply with tuition footnote	546,847,439	582,339,475	0	(150,000)	582,189,475
<i>FTE</i>	<u>746.8</u>	<u>784.6</u>	<u>0.0</u>	<u>0.0</u>	<u>784.6</u>
General Fund	431,204,984	106,760,300	0	(75,000)	106,685,300
General Fund Exempt	0	357,527,579	0	0	357,527,579
Cash Funds	77,136,991	77,543,062	0	0	77,543,062
Reappropriated Funds	35,977,002	40,508,534	0	(75,000)	40,433,534
Federal Funds	2,528,462	0	0	0	0

JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
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SI indirect cost collection changes

(1) DEPARTMENT ADMINISTRATIVE OFFICE*

Health, Life, and Dental	<u>2,229,056</u>	<u>2,529,583</u>	<u>0</u>	<u>0</u>	<u>2,529,583</u>
General Fund	193,876	357,979	0	0	357,979
Cash Funds	1,349,702	1,386,746	0	0	1,386,746
Reappropriated Funds	448,564	311,122	0	0	311,122
Federal Funds	236,914	473,736	0	0	473,736
 Short-term Disability	 <u>20,907</u>	 <u>24,197</u>	 <u>0</u>	 <u>0</u>	 <u>24,197</u>
General Fund	1,627	3,421	0	0	3,421
Cash Funds	13,046	13,220	0	0	13,220
Reappropriated Funds	4,292	3,877	0	0	3,877
Federal Funds	1,942	3,679	0	0	3,679
 S.B. 04-257 Amortization Equalization Disbursement	 <u>694,391</u>	 <u>702,217</u>	 <u>0</u>	 <u>0</u>	 <u>702,217</u>
General Fund	54,911	115,734	0	0	115,734
Cash Funds	443,336	345,027	0	0	345,027
Reappropriated Funds	134,794	123,491	0	0	123,491
Federal Funds	61,350	117,965	0	0	117,965

*Items that show a \$0 change include a funding source change within a funding type (Reappropriated departmental indirect cost recoveries change to statewide indirect cost recoveries).

JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
S.B. 06-235 Supplemental Amortization Equalization					
Disbursement	<u>694,391</u>	<u>702,217</u>	<u>0</u>	<u>0</u>	<u>702,217</u>
General Fund	54,911	115,734	0	0	115,734
Cash Funds	443,336	345,027	0	0	345,027
Reappropriated Funds	134,794	123,491	0	0	123,491
Federal Funds	61,350	117,965	0	0	117,965
Salary Survey					
General Fund	<u>454,454</u>	<u>567,669</u>	<u>0</u>	<u>0</u>	<u>567,669</u>
Cash Funds	35,936	148,115	0	0	148,115
Reappropriated Funds	290,148	226,814	0	0	226,814
Federal Funds	88,219	115,193	0	0	115,193
Federal Funds	40,151	77,547	0	0	77,547
PERA Direct Distribution					
General Fund	<u>478,077</u>	<u>404,354</u>	<u>0</u>	<u>0</u>	<u>404,354</u>
Cash Funds	25,556	0	0	0	0
Reappropriated Funds	233,519	187,201	0	0	187,201
Federal Funds	152,559	119,488	0	0	119,488
Federal Funds	66,443	97,665	0	0	97,665

JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
Workers' Compensation	<u>55,914</u>	<u>50,413</u>	<u>0</u>	<u>0</u>	<u>50,413</u>
General Fund	0	0	0	0	0
Cash Funds	36,117	31,023	0	0	31,023
Reappropriated Funds	19,797	19,390	0	0	19,390
Federal Funds	0	0	0	0	0
Legal Services	<u>188,360</u>	<u>151,211</u>	<u>0</u>	<u>0</u>	<u>151,211</u>
General Fund	0	0	0	0	0
Cash Funds	123,685	50,897	0	0	50,897
Reappropriated Funds	64,675	100,314	0	0	100,314
Federal Funds	0	0	0	0	0
Administrative Law Judge Services	<u>0</u>	<u>322</u>	<u>0</u>	<u>0</u>	<u>322</u>
General Fund	0	0	0	0	0
Cash Funds	0	322	0	0	322
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
Payment to Risk Management and Property Funds	<u>278,935</u>	<u>321,508</u>	<u>0</u>	<u>0</u>	<u>321,508</u>
General Fund	0	0	0	0	0
Cash Funds	259,235	281,825	0	0	281,825
Reappropriated Funds	19,700	39,683	0	0	39,683
Federal Funds	0	0	0	0	0
Leased Space	<u>424,927</u>	<u>424,927</u>	<u>0</u>	<u>0</u>	<u>424,927</u>
General Fund	0	0	0	0	0
Cash Funds	112,960	112,960	0	0	112,960
Reappropriated Funds	311,967	311,967	0	0	311,967
Federal Funds	0	0	0	0	0
Payments to OIT	<u>163,961</u>	<u>403,907</u>	<u>0</u>	<u>0</u>	<u>403,907</u>
General Fund	151,167	151,306	0	0	151,306
Cash Funds	12,794	166,844	0	0	166,844
Reappropriated Funds	0	85,757	0	0	85,757
Federal Funds	0	0	0	0	0
CORE Operations	<u>237,213</u>	<u>257,323</u>	<u>0</u>	<u>0</u>	<u>257,323</u>
General Fund	0	0	0	0	0
Cash Funds	92,160	92,160	0	0	92,160
Reappropriated Funds	145,053	165,163	0	0	165,163
Federal Funds	0	0	0	0	0

JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
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(2) COLORADO COMMISSION ON HIGHER EDUCATION AND HIGHER EDUCATION SPECIAL PURPOSE PROGRAMS

(A) Administration

Administration	3,420,396	4,113,797	0	0	4,113,797
FTE	30.6	34.0	0.0	0.0	34.0
General Fund	132,400	250,000	0	3,363,517	3,613,517
Cash Funds	139,545	395,100	0	0	395,100
Reappropriated Funds	3,130,632	3,468,697	0	(3,363,517)	105,180
Federal Funds	17,819	0	0	0	0

(2) COLORADO COMMISSION ON HIGHER EDUCATION AND HIGHER EDUCATION SPECIAL PURPOSE PROGRAMS

(C) Special Purpose *

Western Interstate Commission for Higher Education (WICHE)	<u>159,000</u>	<u>164,000</u>	<u>0</u>	<u>0</u>	<u>164,000</u>
Reappropriated Funds	159,000	164,000	0	0	164,000
WICHE - Optometry	<u>376,600</u>	<u>385,500</u>	<u>0</u>	<u>0</u>	<u>385,500</u>
General Fund	0	0	0	0	0
Reappropriated Funds	376,600	385,500	0	0	385,500
Veterinary School Capital Outlay Support	<u>426,360</u>	<u>285,000</u>	<u>0</u>	<u>0</u>	<u>285,000</u>
Cash Funds	285,000	143,640	0	0	143,640
Reappropriated Funds	141,360	141,360	0	0	141,360

(2) COLORADO COMMISSION ON HIGHER EDUCATION AND HIGHER EDUCATION SPECIAL PURPOSE PROGRAMS

*Items that show a \$0 change include a funding source change within a funding type (Reappropriated departmental indirect cost recoveries change to statewide indirect cost recoveries).

JBC Staff Supplemental Recommendations - FY 2022-23
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(F) Indirect Cost Assessments

Indirect Cost Assessments	<u>60,429</u>	<u>7,855,261</u>	<u>0</u>	<u>(4,059,676)</u>	<u>3,795,585</u>
General Fund	0	0	0	0	0
Cash Funds	60,429	424,628	0	0	424,628
Reappropriated Funds	0	7,321,029	0	(4,059,676)	3,261,353
Federal Funds	0	109,604	0	0	109,604

(3) COLORADO COMMISSION ON HIGHER EDUCATION FINANCIAL AID

(A) Need Based Grants

Need Based Grants	<u>182,779,739</u>	<u>204,932,006</u>	<u>0</u>	<u>0</u>	<u>204,932,006</u>
General Fund	181,922,854	23,803,408	0	696,159	24,499,567
General Fund Exempt	0	179,968,585	0	0	179,968,585
Reappropriated Funds	856,885	1,160,013	0	(696,159)	463,854

(4) COLLEGE OPPORTUNITY FUND PROGRAM

(B) Fee-for-service Contracts with State Institutions

Fee-for-service Contracts with State Institutions					
Pursuant to Section 23-18-303, C.R.S.	<u>431,204,984</u>	<u>464,287,879</u>	<u>0</u>	<u>(3,852,477)</u>	<u>460,435,402</u>
General Fund	431,204,984	106,760,300	0	(3,852,477)	102,907,823
General Fund Exempt	0	357,527,579	0	0	357,527,579

(5) GOVERNING BOARDS

JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
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(A) Trustees of Adams State University

Trustees of Adams State College	<u>44,781,187</u>	<u>48,236,751</u>	<u>0</u>	<u>(48,876)</u>	<u>48,187,875</u>
FTE	307.5	353.8	0.0	0.0	353.8
Cash Funds	25,658,833	27,162,280	0	0	27,162,280
Reappropriated Funds	19,067,430	21,074,471	0	(48,876)	21,025,595
Federal Funds	54,924	0	0	0	0

(5) GOVERNING BOARDS

(B) Trustees of Colorado Mesa University

Trustees of Colorado Mesa University	<u>115,642,455</u>	<u>118,051,596</u>	<u>0</u>	<u>(162,547)</u>	<u>117,889,049</u>
FTE	746.8	784.6	0.0	0.0	784.6
Cash Funds	77,136,991	77,543,062	0	0	77,543,062
Reappropriated Funds	35,977,002	40,508,534	0	(162,547)	40,345,987
Federal Funds	2,528,462	0	0	0	0

(5) GOVERNING BOARDS

(C) Trustees of Metropolitan State College of Denver

Trustees of Metropolitan State College of Denver	<u>211,363,883</u>	<u>217,284,554</u>	<u>0</u>	<u>(308,271)</u>	<u>216,976,283</u>
FTE	1,450.9	1,186.4	0.0	0.0	1,186.4
Cash Funds	136,659,177	134,421,899	0	0	134,421,899
Reappropriated Funds	72,489,051	82,862,655	0	(308,271)	82,554,384
Federal Funds	2,215,655	0	0	0	0

(5) GOVERNING BOARDS

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(D) Trustees of Western State College

Trustees of Western State College	<u>43,895,243</u>	<u>42,671,637</u>	<u>0</u>	<u>(46,386)</u>	<u>42,625,251</u>
FTE	266.6	300.2	0.0	0.0	300.2
Cash Funds	23,053,509	24,286,239	0	0	24,286,239
Reappropriated Funds	16,694,441	18,385,398	0	(46,386)	18,339,012
Federal Funds	4,147,293	0	0	0	0

(5) GOVERNING BOARDS

(E) Board of Governors of the Colorado State University System

Board of Governors of the Colorado State University System	<u>740,556,759</u>	<u>794,576,104</u>	<u>0</u>	<u>(622,141)</u>	<u>793,953,963</u>
FTE	4,829.2	4,902.6	0.0	0.0	4,902.6
General Fund	0	5,175,000	0	0	5,175,000
Cash Funds	552,356,417	585,624,545	0	0	585,624,545
Reappropriated Funds	184,714,063	203,776,559	0	(622,141)	203,154,418
Federal Funds	3,486,279	0	0	0	0

(5) GOVERNING BOARDS

(F) Trustees of Fort Lewis College

Trustees of Fort Lewis College	<u>66,323,407</u>	<u>69,303,620</u>	<u>0</u>	<u>(61,957)</u>	<u>69,241,663</u>
FTE	440.9	448.4	0.0	0.0	448.4
Cash Funds	50,139,954	52,127,213	0	0	52,127,213
Reappropriated Funds	15,375,659	17,176,407	0	(61,957)	17,114,450
Federal Funds	807,794	0	0	0	0

(5) GOVERNING BOARDS

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(G) Regents of the University of Colorado

Regents of the University of Colorado	<u>1,563,444,358</u>	<u>1,591,482,825</u>	<u>0</u>	<u>(1,273,013)</u>	<u>1,590,209,812</u>
FTE	9,688.8	10,036.2	0.0	0.0	10,036.2
General Fund	39,578,805	0	0	0	0
Cash Funds	1,268,474,019	1,312,137,261	0	0	1,312,137,261
Reappropriated Funds	253,392,350	279,345,564	0	(1,273,013)	278,072,551
Federal Funds	1,999,184	0	0	0	0

(5) GOVERNING BOARDS

(H) Trustees of the Colorado School of Mines

Trustees of the Colorado School of Mines	<u>215,463,319</u>	<u>233,193,276</u>	<u>0</u>	<u>(134,300)</u>	<u>233,058,976</u>
FTE	1,030.6	1,014.8	0.0	0.0	1,014.8
Cash Funds	187,885,859	202,983,780	0	0	202,983,780
Reappropriated Funds	27,577,460	30,209,496	0	(134,300)	30,075,196
Federal Funds	0	0	0	0	0

(5) GOVERNING BOARDS

(I) University of Northern Colorado

University of Northern Colorado	<u>162,517,193</u>	<u>147,006,865</u>	<u>0</u>	<u>(173,829)</u>	<u>146,833,036</u>
FTE	1,089.5	1,216.1	0.0	0.0	1,216.1
Cash Funds	92,864,054	89,957,137	0	0	89,957,137
Reappropriated Funds	51,724,570	57,049,728	0	(173,829)	56,875,899
Federal Funds	17,928,569	0	0	0	0

(5) GOVERNING BOARDS

*JBC Staff Supplemental Recommendations - FY 2022-23
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	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2022-23 Requested Change	FY 2022-23 Rec'd Change	FY 2022-23 Total w/Rec'd Change
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(J) State Board for Community Colleges and Occupational Education State System Community Colleges

State Board for Community Colleges and Occupational Education State System Community Colleges	<u>575,194,771</u>	<u>585,814,643</u>	<u>0</u>	<u>(1,021,157)</u>	<u>584,793,486</u>
FTE	5,384.2	5,752.2	0.0	0.0	5,752.2
Cash Funds	287,510,120	343,421,128	0	0	343,421,128
Reappropriated Funds	214,474,605	242,393,515	0	(1,021,157)	241,372,358
Federal Funds	73,210,046	0	0	0	0

(6) LOCAL DISTRICT COLLEGE GRANTS PURSUANT TO SECTION 23-71-301, C.R.S.

Colorado Mountain College	<u>10,420,958</u>	<u>11,584,100</u>	<u>0</u>	<u>(64,405)</u>	<u>11,519,695</u>
General Fund	9,668,008	10,831,151	0	(64,405)	10,766,746
Cash Funds	752,950	752,949	0	0	752,949
Aims Community College	<u>14,167,427</u>	<u>13,660,017</u>	<u>0</u>	<u>(75,534)</u>	<u>13,584,483</u>
General Fund	11,483,011	12,787,311	0	(75,534)	12,711,777
Cash Funds	2,684,416	872,706	0	0	872,706

(7) DIVISION OF OCCUPATIONAL EDUCATION

(C) Area Technical College Support

Area Technical College Operating Support	<u>14,989,723</u>	<u>18,392,334</u>	<u>0</u>	<u>(67,260)</u>	<u>18,325,074</u>
General Fund	14,989,723	18,392,334	0	(67,260)	18,325,074
General Fund Exempt	0	0	0	0	0

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Total for SI indirect cost collection changes	4,403,108,777	4,579,821,613	0	(11,971,829)	4,567,849,784
<i>FTE</i>	<u>25,265.6</u>	<u>26,029.3</u>	<u>0.0</u>	<u>0.0</u>	<u>26,029.3</u>
General Fund	689,497,769	178,891,793	0	0	178,891,793
General Fund Exempt	0	537,496,164	0	0	537,496,164
Cash Funds	2,709,071,311	2,855,493,633	0	0	2,855,493,633
Reappropriated Funds	897,675,522	1,006,941,862	0	(11,971,829)	994,970,033
Federal Funds	106,864,175	998,161	0	0	998,161
Totals Excluding Pending Items					
HIGHER EDUCATION					
TOTALS for ALL Departmental line items	5,136,556,506	5,513,913,580	0	(12,121,829)	5,501,791,751
<i>FTE</i>	<u>25,703.5</u>	<u>26,489.2</u>	<u>0.0</u>	<u>0.0</u>	<u>26,489.2</u>
General Fund	1,258,345,883	333,576,815	0	(75,000)	333,501,815
General Fund Exempt	0	1,029,027,539	0	0	1,029,027,539
Cash Funds	2,770,702,809	3,042,988,057	0	0	3,042,988,057
Reappropriated Funds	973,357,126	1,082,471,349	0	(12,046,829)	1,070,424,520
Federal Funds	134,150,688	25,849,820	0	0	25,849,820