

JOINT BUDGET COMMITTEE



STAFF FIGURE SETTING FY 2023-24

DEPARTMENT OF THE TREASURY

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

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CONTENTS

Department Overview	1
Summary of Staff Recommendations.....	2
Description of Incremental Changes.....	2
Primary Difference from the Request.....	6
Decision Items Affecting Multiple Divisions.....	7
➔ R1 – Administration Division Needs.....	7
➔ R2 – Unclaimed Property Division Needs.....	15
➔ R3 – Cybersecurity Testing.....	21
➔ R5 – IT Accessibility	23
➔ BA1 – Operating Expenses Inflation Adjustment.....	25
(1) Administration.....	26
Decision Items - Administration.....	26
➔ R4 – Deferred Property Tax Program	26
➔ BA2 – Investment Division Technology.....	29
➔ Staff Initiated FTE Technical Correction	31
Line Item Detail — Administration	32
(2) Unclaimed Property Program	44
Decision Items - Unclaimed property Program.....	44
Line Item Detail - Unclaimed Property Program	44
(3) Special Purpose	47
Decision Items - Special Purpose	47
Line Item Detail - Special Purpose	47
Long Bill Footnotes and Requests for Information.....	54
Long Bill Footnotes	54
Requests for Information.....	54
Indirect Cost Assessments.....	55
Appendix A: Numbers Pages (Digital Only).....	A-1
Appendix B: Deferred Property Tax Program Expansion Study (Digital Only)	B-1

HOW TO USE THIS DOCUMENT

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

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

In some of the analysis of decision items in this document, you may see language denoting certain 'levels of evidence', e.g. theory-informed, evidence-informed, or proven. For a detailed explanation of what is meant by 'levels of evidence', and how those levels of evidence are categorized, please refer to Section 2-3-210 (2), C.R.S.

DEPARTMENT OVERVIEW

The State Treasurer is one of five independently elected constitutional officers of the state. The Department of the Treasury is responsible for the following primary duties:

- (1) Acts as the State's banker and investment officer, including:
 - providing investment, accounting, and cash management services and preparing related reports;
 - managing certain state public financing transactions;
 - providing short-term interest-free financing to school districts by issuing tax and revenue anticipation notes and making loans from the General Fund; and
 - assisting charter schools with long-term financing by making direct bond payments;
- (2) Administers the Unclaimed Property Program;
- (3) Is responsible for issuing specified disbursements and payments, including:
 - disbursing Senior Citizen and Disabled Veteran Property Tax Exemption and Business Personal Property Tax Exemption payments to local governments;
 - distributing Highway Users Tax Fund (HUTF) revenues to counties and municipalities;
 - distributing federal mineral leasing funds received for the State's share of sales, bonuses, royalties, and rentals of public lands within Colorado;
 - reimbursing certain property taxes owed or paid for real and business personal property destroyed in a natural disaster; and
 - making an annual, state-required, direct distribution payment of \$225.0 million to the Public Employees' Retirement Association (PERA) for the unfunded liability.

SUMMARY OF STAFF RECOMMENDATIONS

DEPARTMENT OF THE TREASURY						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$968,626,058	\$288,067,810	\$631,842,856	\$48,715,392	\$0	48.8
SB23-134 (Supplemental)	76,300	13,813	62,487	0	0	0.0
Other legislation	14,669,709	14,671,902	(2,193)	0	0	16.0
TOTAL	\$983,372,067	\$302,753,525	\$631,903,150	\$48,715,392	\$0	64.8
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$983,372,067	\$302,753,525	\$631,903,150	\$48,715,392	\$0	64.8
R1 Administration division needs	194,335	189,335	5,000	0	0	2.0
R2 UP division needs	336,797	0	336,797	0	0	2.0
R3 Cybersecurity testing	50,000	25,000	25,000	0	0	0.0
R4 Deferred property tax	441,550	441,550	0	0	0	0.0
R5 IT accessibility	367,630	183,815	183,815	0	0	0.0
BA1 Operating expenses inflation adj	251,882	204,770	47,112	0	0	0.0
BA2 Investment unit technology	13,247	13,247	0	0	0	0.0
SI FTE technical correction	0	0	0	0	0	(13.8)
Technical adjustments	4,707,512	(3,482,072)	8,188,679	905	0	0.0
Centrally appropriated line items	384,362	239,420	144,942	0	0	0.0
Non-prioritized decision items	162,218	102,665	59,553	0	0	0.0
Annualize prior year legislation	(202,755,756)	8,917,110	(194,024,538)	(17,648,328)	0	0.0
Annualize prior year budget actions	(746,952)	(759,663)	12,711	0	0	0.0
TOTAL	\$786,778,892	\$308,828,702	\$446,882,221	\$31,067,969	\$0	55.0
INCREASE/(DECREASE)	(\$196,593,175)	\$6,075,177	(\$185,020,929)	(\$17,647,423)	\$0	(9.8)
Percentage Change	(20.0%)	2.0%	(29.3%)	(36.2%)	n/a	(15.1%)
FY 2023-24 EXECUTIVE REQUEST	\$818,523,695	\$313,034,244	\$474,421,618	\$31,067,833	\$0	68.8
Request Above/(Below) Recommendation	\$31,744,803	\$4,205,542	\$27,539,397	(\$136)	\$0	13.8

DESCRIPTION OF INCREMENTAL CHANGES

R1 ADMINISTRATION DIVISION NEEDS: The recommendation includes an increase of \$194,335 total funds including \$189,335 General Fund and \$5,000 cash funds from the Unclaimed Property Trust Fund and 2.0 FTE for FY 2023-24 to address specific deficiencies within the Department. Included in this recommendation is funding for 2.0 FTE as well as for incentives and professional development for staff. This recommendation differs from the requested amount as a result of staff recommending less funding for FTE and denial of one portion of the request.

R2 UNCLAIMED PROPERTY DIVISION NEEDS: The recommendation includes an increase of \$336,797 cash funds from the Unclaimed Property Cash Fund and 2.0 FTE for FY 2023-24 to enhance the division's capacity and to keep pace with increasing property claims and returns. This recommendation differs from the requested amount as a result of staff recommending less funding for FTE.

R3 CYBERSECURITY TESTING: The recommendation includes an increase of \$50,000 total funds including \$25,000 General Fund and \$25,000 cash funds from the Unclaimed Property Cash Fund for FY 2023-24 to implement the second phase of the Department's cybersecurity penetration audit.

R4 DEFERRED PROPERTY TAX PROGRAM: The recommendation includes an increase of \$441,550 General Fund for FY 2023-24 to continue their preparation for the expansion of the deferred property tax program.

R5 IT ACCESSIBILITY: The recommendation includes an increase of \$367,630 total funds including \$183,815 General Fund and \$183,815 cash funds from the Unclaimed Property Trust Fund for FY 2023-24 to implement changes to comply with Web Content Accessibility Guidelines 2.1 standards. This request is in response to H.B. 21-1110 (Colorado Laws for Persons with Disabilities).

BA1 INFLATION ADJUSTMENT: The recommendation is pending Committee action on a statewide inflation adjustment increase to support operating expenses line item. If approved, it would increase the FY 2023-24 appropriation by \$251,882 total funds including \$204,770 General Fund and \$47,112 cash funds from the Unclaimed Property Trust Fund.

BA2 INVESTMENT DIVISION TECHNOLOGY: The recommendation includes an increase of \$13,247 General Fund for FY 2023-24. This funding would support an increase in subscription costs for investment technology as a result of inflation. It would also support additional investment software functionality that the Department was unaware was necessary for its existing software to work optimally.

SI FTE TECHNICAL CORRECTION: The recommendation includes a technical correction to the reported FTE numbers in the Department’s portion of the Long Bill. The correction would reduce the number reported by 13.8 FTE. This would not impact funding to the Department.

TECHNICAL ADJUSTMENTS: The recommendation includes an increase of \$4.7 million total funds, including a decrease of \$3.5 million General Fund, for FY 2023-24 for revenue forecast adjustments and COP payment adjustment for special purpose pass-through payments made by the Department. Also included is a statutory salary increase for the State Treasurer.

TECHNICAL ADJUSTMENTS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Forecast adjustments	\$4,698,076	(\$3,490,603)	\$8,188,679	\$0	\$0	0.0
Statutory salary adjustment	8,667	8,667	0	0	0	0.0
Lease Purchase COP adjustment	769	0	0	769	0	0.0
PERA fund split adjustments	0	(136)	0	136	0	0.0
TOTAL	\$4,707,512	(\$3,482,072)	\$8,188,679	\$905	\$0	0.0

CENTRALLY APPROPRIATED LINE ITEMS: The recommendation includes an increase of \$384,362 total funds including an increase of \$239,420 General Fund for adjustments to centrally appropriated line items.

CENTRALLY APPROPRIATED LINE ITEMS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
CORE adjustment	\$115,591	\$52,016	\$63,575	\$0	\$0	0.0
Legal services	90,725	25,689	65,036	0	0	0.0
COWINS	89,088	59,107	29,981	0	0	0.0
Health, life, and dental	60,464	45,164	15,300	0	0	0.0

CENTRALLY APPROPRIATED LINE ITEMS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Salary survey	31,424	22,202	9,222	0	0	0.0
AED	12,388	17,167	(4,779)	0	0	0.0
SAED	12,388	17,167	(4,779)	0	0	0.0
Workers' compensation	884	884	0	0	0	0.0
Short-term disability	28	306	(278)	0	0	0.0
Payments to OIT	(16,636)	(5,735)	(10,901)	0	0	0.0
PERA Direct Distribution	(10,553)	6,310	(16,863)	0	0	0.0
Capitol Complex leased space	(1,429)	(857)	(572)	0	0	0.0
TOTAL	\$384,362	\$239,420	\$144,942	\$0	\$0	0.0

NON-PRIORITIZED REQUESTS: The recommendation includes an increase of \$162,218 for eight requests from other departments that impact the Department of the Treasury.

NON-PRIORITIZED REQUESTS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Health, life, and dental true-up	\$112,111	\$72,596	\$39,515	\$0	\$0	0.0
OIT real time billing	22,645	13,813	8,832	0	0	0.0
OIT budget package	11,730	7,155	4,575	0	0	0.0
DPA Transfer perf. Budgeting to DPA	5,973	2,688	3,285	0	0	0.0
Capitol Complex inflation	5,110	3,066	2,044	0	0	0.0
Capitol Complex staffing	2,731	1,639	1,092	0	0	0.0
Risk legal adjustment correction	1,380	1,380	0	0	0	0.0
DPA COE common policy	538	328	210	0	0	0.0
TOTAL	\$162,218	\$102,665	\$59,553	\$0	\$0	0.0

ANNUALIZE PRIOR YEAR LEGISLATION: The recommendation includes a net decrease of \$202,755,756 total funds, including an increase of \$8,917,110 General Fund, to annualize prior year legislation.

ANNUALIZE PRIOR YEAR LEGISLATION						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
SB22-220 Prop tax deferral	\$47,899	\$47,899	\$0	\$0	\$0	0.0
HB22-1029 PERA	(190,000,000)	21,619,211	(193,970,883)	(17,648,328)	0	0.0
SB22-036 State payment OHDDDB	(6,650,000)	(6,650,000)	0	0	0	0.0
HB22-1359 CO household fin recov	(5,000,000)	(5,000,000)	0	0	0	0.0
SB22-232 CO workforce housing	(1,000,000)	(1,000,000)	0	0	0	0.0
SB22-025 Security token offer	(100,000)	(100,000)	0	0	0	0.0
SB23-134 Supplemental	(53,655)	0	(53,655)	0	0	0.0
TOTAL	(\$202,755,756)	\$8,917,110	(\$194,024,538)	(\$17,648,328)	\$0	0.0

ANNUALIZE PRIOR YEAR BUDGET ACTIONS: The recommendation includes a net decrease of \$746,952 total funds, including \$759,663 General Fund and an increase of \$12,711 cash funds, to annualize prior year budget actions.

ANNUALIZE PRIOR YEAR BUDGET ACTIONS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Prior year salary survey	\$90,193	\$58,150	\$32,043	\$0	\$0	0.0
FY23 DPT expansion	(718,000)	(718,000)	0	0	0	0.0
FY23 CBB feasibility	(60,000)	(60,000)	0	0	0	0.0

ANNUALIZE PRIOR YEAR BUDGET ACTIONS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY23 Departmental tech	(24,500)	(20,000)	(4,500)	0	0	0.0
FY23 OIT real time billing	(22,645)	(13,813)	(8,832)	0	0	0.0
FY23 Departmental staffing	(12,000)	(6,000)	(6,000)	0	0	0.0
TOTAL	(\$746,952)	(\$759,663)	\$12,711	\$0	\$0	0.0

PERA FUND SPLIT ADJUSTMENT: The recommendation includes an adjustment to the amount of funding contributed to PERA from total payroll of public schools and state employees. **Staff recommends an informational appropriation of \$35,000,000 total funds, including \$21,619,075 General Fund, \$4,500,000 cash funds from the PERA Payments Cash Fund, and \$8,880,925 reappropriated funds for FY 2023-24.** The allocation is reduced in FY 2023-24 and 2024-25 as a result of the payments made to the PERA Payments Cash Fund through H.B. 22-1029. For FY 2023-24, the payment is reduced by \$190.0 million, and for FY 2024-25, the payment will be reduced by up to \$27.5 million. The total PERA Direct Distribution is allocated to the public schools divisions and the state employee divisions of PERA based on total payroll.

PRIMARY DIFFERENCE FROM THE REQUEST

The most significant differences between the Department's request and Staff recommendation include:

- Staff adjustments to several line items in the Special Purpose Division related to COPs and pass-through payments decreased staff's recommendation. Some of these amounts will be adjusted again when the Committee chooses a revenue forecast to base the budget off of when those forecasts are released later in March.
- Staff's recommended denial of a portion of R1 – Administration Division Needs. Other minor differences are a result of common policy decisions and calculations for new FTE.

DECISION ITEMS AFFECTING MULTIPLE DIVISIONS

→ R1 – ADMINISTRATION DIVISION NEEDS

REQUEST: The Department requests an increase of \$249,510 total funds including \$229,510 General Fund and \$20,000 cash funds from the Unclaimed Property Trust Fund and 2.0 FTE for FY 2023-24 to address specific deficiencies within the Department. Included in this request is also funding for equity, diversity, and inclusion (EDI) training as well as staff professional development and incentive funding.

RECOMMENDATION: Staff recommends that the Committee approve an increase of \$194,335 total funds including \$189,335 General Fund and \$5,000 cash funds from the Unclaimed Property Cash Fund and 2.0 FTE for FY 2023-24.

ANALYSIS:

The Department’s first request has four separate aspects. The Department notes that this request is in response to “Departmental growth, an acknowledgement of the increasing complexity of the Department, as well as the state budgeting process, an expanding reliance on web based and internet communications, and the need to tackle long-standing human resources (HR) items.” The following table breaks down the request into its constituent parts.

R1 BREAKDOWN			
	GENERAL FUND	CASH FUNDS	TOTAL FUNDS
Budget Analyst II	\$113,109	\$0	\$113,109
Marketing and Communications Specialist II	93,401	0	93,401
EDI Training	15,000	15,000	30,000
Staff Incentives	5,000	5,000	10,000
Professional Development	3,000	0	3,000
Totals	\$229,510	\$20,000	\$249,510

NEW POSITIONS

The most significant aspect of this request is for \$206,510 to support 2.0 FTE. One of these new positions would be a budget analyst, and the second would be a marketing and communications specialist.

Budget Analyst II

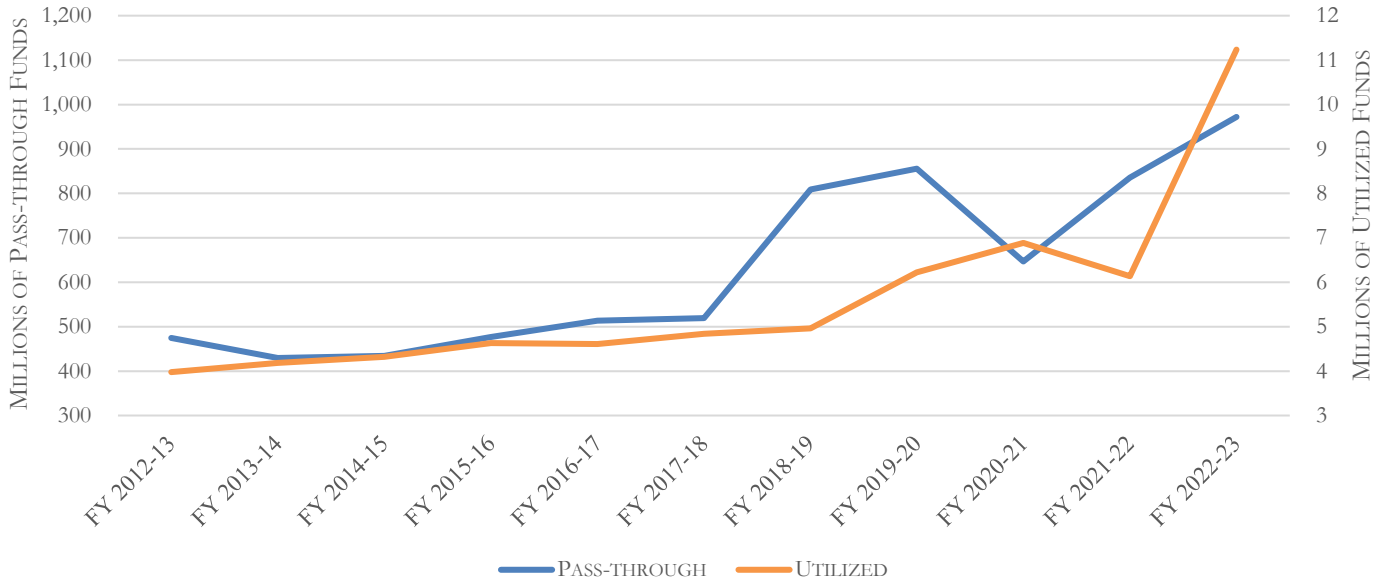
The primary reason for requesting funds to hire a budget analyst is because the Department’s budget has grown in complexity over the years and especially recently with added responsibility for tracking one-time funding, pass-through funding, and statewide COP obligations. On top of this, the Department has no staff dedicated specifically to the budget process on a year-round basis. The Controller at the Department handles the budget, along with all of the duties of a Controller. This leads to bottlenecks in workflow at specific times in the year, and the Department believes that it would be much more efficient and responsive to its budgetary responsibilities if it had a position dedicated to the budget.

Staff believes this is a crucial position for the Department to add, as the amount and complexity of one-time and pass through payments that the Department must manage has grown considerably over the past several years. The following table describes these changes since FY 2010-11.

SPECIAL PURPOSE DIVISION		
PASS THROUGH PROGRAM	FY 2010-11	FY 2022-23
Senior Citizen and Disabled Veteran Property Tax Exemption	\$96,400,000	\$163,603,185
CoverColorado	\$34,000,000	\$0
Highway Users Tax Fund - County Payments	\$186,811,000	\$223,242,679
Highway Users Tax Fund - Municipality Payments	\$130,720,000	\$153,417,876
Business Personal Property Tax Exemption	\$0	\$19,000,000
Prop Tax Reimbursement for Property Destroyed by Natural Causes	\$0	\$1,000,000
Lease-Purchase of Academic Facilities Pursuant to Section 23-19.9-102, C.R.S.	\$0	\$17,439,900
Lease-Purchase of Academic Facilities Pursuant to Section 24-82-803, C.R.S.	\$0	\$4,746,376
Public School Fund Investment Board Pursuant to Section 22-41-102.5, C.R.S.	\$0	\$1,760,000
Collateralization Lease-Purchase Payments	\$0	\$150,000,000
GF	0	100,000,000
CF	0	50,000,000
Direct Distribution for Unfunded Actuarial Accrued PERA Liability	\$0	\$225,000,000
CF	0	198,470,883
RF	0	26,529,117
Totals		
GF	\$96,400,000	\$307,549,461
CF	\$351,531,000	\$625,131,438
RF	\$0	\$26,529,117
	\$447,931,000	\$959,210,016

The funding levels in the table above account only for pass-through funds that the Department does not use directly, but which are handled by the Department and disbursed to counties, municipalities, PERA, etc. Much smaller amounts of money are actually used by the Department. Since FY 2012-13, the level of funding that the Department actually utilizes has grown from about \$4.0 million to \$11.2 million, which is an increase of 182.5 percent. Over the same time period, pass-through funding has increased from \$475.0 million to \$972.0 million, or 104.7 percent. The following graph illustrates these increases.

PASS-THROUGH FUNDING VS. UTILIZED FUNDING

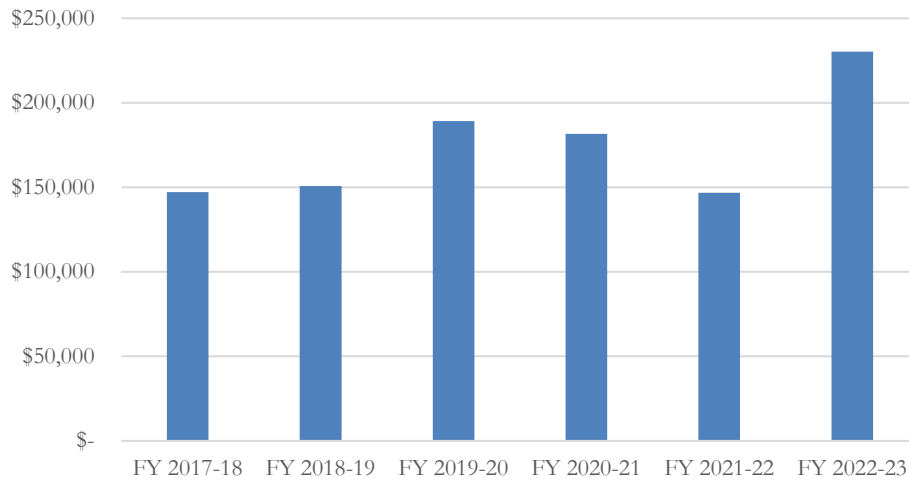


It’s clear from this graph that the levels of both pass-through funding and utilized funding at the Department were basically stable through FY 2017-18 and then began to increase in FY 2018-19. The primary drivers of the increase in pass-through funding are new issuances of various certificates of participation (COPs) and the disbursement of funds to repay the unfunded liability in PERA. While the increases in pass-through funding have been significant recently, utilized funding at the Department has also increased – partly to ensure that there is enough capacity to handle the increased complexity of the pass-through funding, and partly as a result of legislative initiatives that the Department is responsible for. Some examples of these are the Colorado Secure Savings Program, the expansion and relocation of the Property Tax Deferral Program into the Treasury, and a renewed focus by the Treasury to return more unclaimed property to its rightful owners.

In response to new responsibilities and goals, the General Assembly has recently approved funding for new technology and increased staffing levels so the Department can achieve the goals set for it by the legislature. The following table and graph outline the increases in staffing levels compared to the increases in utilized funding at the Department as well as the ratio of staff to utilized funding since FY 2017-18. One important thing to remember is that while this funding only represents the amount that the Department directly uses, it still consumes considerable staff time to manage the large volume of pass-through funding and the State’s investment portfolio.

UTILIZED FUNDING VS. FTE							
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	TOTAL CHANGES
Utilized	\$4,842,378	\$4,960,232	\$6,223,935	\$6,882,004	\$6,137,646	\$11,235,752	\$6,393,374
Percent Change		2.4%	20.3%	9.6%	-12.1%	45.4%	132.0%
FTE	32.9	32.9	32.9	37.9	41.8	48.8	15.9
Percent Change		0.0%	0.0%	15.2%	10.3%	16.7%	48.3%
FTE to Utilized Funds Ratio	\$147,185	\$150,767	\$189,177	\$181,583	\$146,834	\$230,241	\$83,056

FTE TO UTILIZED FUNDS RATIO

*Marketing and Communications Specialist II*

The Department is also requesting funding for a marketing and communications specialist. This position would focus on website management and social media communication. As recently as FY 2020-21, the Department had no positions specifically for marketing and communication. That role, along with the role of policy director, was filled by one employee. In FY 2021-22 the Department received funding for a new FTE to split the policy director role and communications specialist role into two. The Department reports that this has been a great benefit to the its ability to both work with the legislature and to interact with the public effectively. Currently, the responsibilities of the Department's Public Information Officer include:

- All internal Departmental communications;
 - Monthly departmental newsletters;
 - Management and scheduling of staff meetings;
- All external Departmental communications;
 - Marketing of the Great Colorado Payback;
 - Management of the Department's social media accounts;
 - Publication of official Department communications;
 - Including oversight of the creation of 13 annual reports to the General Assembly required by statute;
 - Promotion of the Secure Savings Program;
 - Promotion of the CLIMBER program;
 - Responding to media inquiries – interviews and questions; and
 - Responding to Colorado Open Records Act (CORA) requests.

Looking at only the last two responsibilities on this list – responding to media inquiries and CORA requests – the Department estimates that their public information officer spent approximately 618 hours in calendar year 2022 on these tasks. That equates to nearly one-third of an FTE on only those responsibilities.

If approved, the new marketing and communication specialist position would split this workload with the existing Public Information Officer and would be responsible for:

- Website management;
- Social media engagement;
- Content creation promoting the Department’s various programs; and
- Managing online communication infrastructure.

The Department states that this position is vital for effectively communicating with Coloradans by promoting Departmental programs and addressing citizens’ concerns.

Salaries

The Department is requesting funding for these positions above range minimum. It is requesting the Budget Analyst II at the 2nd quartile and the Marketing and Communications Specialist at the range midpoint. For the Budget Analyst position, staff believes that this is an appropriate compensation level based on market data for budget analysts across the nation. According to bls.gov, the mean wage for a budget analyst, adjusted for the Denver-Aurora-Lakewood metro area, is \$88,940. The Department is proposing to hire this position at a starting salary of \$78,000.

For the Marketing and Communications Specialist position, staff believes that the range midpoint is likely too high for a starting salary. If approved as requested, the new position would start at basically the same compensation level of the Department’s other two Market and Communication Specialist positions. Staff is recommending funding at the 2nd quartile for this reason and also taking into account Treasury’s recent difficulty in attracting suitable candidates for their positions.

EQUITY, DIVERSITY, INCLUSION TRAINING

Background

The second aspect of this request is \$30,000 one-time total funds split evenly between General Fund and the Unclaimed Property Trust Fund to purchase Equity, Diversity, and Inclusion (EDI) consultation and training. This request comes as a result of the Department hiring a full time Human Resources professional and a desire to initiate some of their suggestions. This funding would go toward contracting a firm called The Equity Project (TEP) – a local firm specializing in EDI evaluation, consulting, and training.

The Department relayed to staff that the impetus for this request is a desire to be proactive on the EDI front. Their goal is find out where they stand with EDI issues and how they can be better.

The Department attempted to work with the Colorado Equity Office on this request, but were unable to because the office is not fully staffed yet. The Department has expressed a desire to work with the Equity Office in the future based on the results of this evaluation and training from The Equity Project.

The Department solicited a proposal from The Equity Project and received a two-phase approach to evaluating and training the Department on EDI issues. The first phase is evaluation and is expected to take place from January through March and would be an evaluation of the Department’s current status. First, TEP would conduct an all-employee survey that would encompass topics such as “workplace satisfaction, employee relationships and dynamics, internal policies and procedures, and readiness to engage in EDI concepts.” This initial survey would then lead to smaller group surveys, and then potentially one-on-one interviews to understand the areas that Treasury is excelling and where they are lagging in EDI issues.

Once TEP has completed the surveys, they “will synthesize [their] ideas into themes and provide some high-level recommendations for next steps.”

The assessment includes:

- Kick-off visioning meeting (1 hour)
- Development of survey, distribution, updates, and analysis
- Facilitated focus groups (3x)
- Stakeholder interviews (Up to 5)
- Analysis and report development
- Recommendations, which serve as initial foundation of EDI Blueprint
- 90-minute report readout with Colorado State Treasury leadership
- 60-minute summary readout with staff or other identified stakeholder group
- Progress check-in meetings, as needed

The second phase is the creation of the EDI Blueprint and is expected to take place from March through June. In this phase, TEP would help the Department “develop a strategic plan with benchmarks, action items, and systems of accountability...to share best practices from selected areas of focus, including engagement of organization leadership, policies and procedures, and inclusive cultural barriers.” The goal of this strategic plan is to “explore the internal barriers that produce inequitable outcomes” within the Department and to then develop “strategies and tactics to begin to change and/or reimagine” the day-to-day workings of the Department.

The equity blueprint includes:

- Three, 90-minute working & learning sessions with TEP lead consultant
- Pre-work between sessions and offline feedback
- Two, 60-minute “office hours” segments with TEP lead consultant between sessions for live feedback & discussion challenges
- Final, branded deliverable

Analysis

Staff is skeptical of this request and recommends against funding it for two main reasons. The first reason is that an entire office was established last year to address this specific issue – the Colorado Equity Office. Despite that, Treasury has requested funding for training from an outside contractor when it could wait and (it’s assumed) get a cheaper evaluation and action plan from the Equity Office. To staff, this seems like money that does not need to be spent right now.

The second main reason for staff’s inclination against this request is that there is, at best, mixed evidence on the effectiveness of EDI training. A September 2018 article in the journal *Uncommon Sense* titled “Why Doesn’t Diversity Training Work?” reports that “hundreds of studies dating back to the 1930s suggest that antibias training does not reduce bias, alter behavior or change the workplace.”¹ Similarly, a study from 1995 titled “A Field Survey of Factors Affecting the Adoption and Perceived Success of Diversity Training” claims that two-thirds of human resources specialists report that

¹ <https://scholar.harvard.edu/files/dobbin/files/an2018.pdf>

diversity training does not have positive effects, and several field studies have found no effect of diversity training on women’s or minorities’ careers or on managerial diversity.²

There have been multiple comprehensive reviews of organizational studies that have found that while antibias or EDI training can improve knowledge of, or attitudes toward diversity, most improvement is small and short-lived.³ Staff could cite many more studies whose findings dispute the idea that EDI training is effective, but suffice to say that while short, one-off training programs probably don’t result in behavioral changes, there is some evidence that a longer term training regimen can have some success. In their study titled “Long-term Reduction in Implicit Race Bias: A Prejudice Habit-breaking Intervention”, Patricia Devine, et al. found that “a more extensive curriculum...can reduce measured bias.”⁴ This study involved a 12-week intervention in the style of a college course and worked best for people who were already concerned about discrimination.⁵

These findings have reinforced staff’s earlier sentiment – that hiring an outside firm to lead a short-term EDI training would not be a wise use of state funds, but waiting for the Colorado Equity Office to do evaluations and run potentially longer-term trainings with the Department would likely lead to better outcomes and be a more efficient use funds.

STAFF RETENTION AND DEVELOPMENT

The final aspect of this request is \$13,000 total funds including \$8,000 General Fund and \$5,000 cash funds from the Unclaimed Property Trust Fund for staff incentive and recognition awards and for travel costs for professional development.

Of the amount requested, \$10,000 is for staff incentive and recognition awards. Most departments use vacancy savings dollars for staff bonuses and incentives, and so the Committee rarely sees small requests for this purpose. The difference with Treasury is that it does not keep its vacancy savings. Instead, any unused spending authority is reverted to either the General Fund or the Unclaimed Property Trust Fund. As a result, if Treasury does not ask for funding for staff bonuses, it will not have any funding to give those.

JBC staff cannot remember a specific time in recent history when the Department has asked for funding to provide staff bonuses. This, coupled with the Department’s struggles in attracting and retaining quality employees, makes staff believe that this funding would likely be effective.

The final \$3,000 of this request would fund employee travel to conferences and other types of professional development. The Department avoided funding these activities during the pandemic because of the conditions of travel and large meetings at that time. Because many places have almost fully opened up in the past year, the Department has a renewed interest in providing these types of experiences for its employees.

RECOMMENDATION

Staff believes that the addition of a budget analyst and a marketing and communications specialist would benefit the Department based on the recent increase in volume and complexity of the

² <http://nreilly.asp.radford.edu/rynes%20and%20rosen%201995.pdf>

³ <https://www.annualreviews.org/doi/pdf/10.1146/annurev.psych.60.110707.163607>

⁴ <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3603687/>

⁵ <https://scholar.harvard.edu/files/dobbin/files/an2018.pdf>

Department’s budgetary and public-facing responsibilities. Funding these positions at the 2nd quartile of the salary range seems appropriate given the Department’s recent struggles with attracting and retaining suitable candidates. The following table illustrates the differences between the Department’s request and staff recommendation.

TREASURY R1 ADMINISTRATION DIVISION NEEDS REQUEST AND RECOMMENDATION						
	FY 2023-24 REQUEST		FY 2023-24 RECOMMENDATION		FY 2024-25 R1 REC. ANNUALIZ.	
	FTE	Cost	FTE	Cost	FTE	Cost
Personal Services						
Budget Analyst II	1.0	\$88,156	1.0	\$80,495	1.0	\$80,495
MKTG & Comm Spec II	1.0	70,072	1.0	57,199	1.0	57,199
Subtotal - Personal Services	2.0	\$158,228	2.0	\$137,694	2.0	137,694
Employee Benefits		42,382		37,741		37,741
Standard Operating Expenses		1,900		1,900		1,900
Capital Outlay		4,000		4,000		0
Totals	2.0	\$206,510	2.0	\$181,335	2.0	\$177,335

Staff is skeptical of the portion of this request that would fund the contracting of a third-party firm to evaluate and train the Department on Equity, Diversity, and Inclusion issues. Staff believes that there is ample evidence that this type of training is of questionable effectiveness, and recommends that the Committee wait for the Colorado Equity Office to be fully operational before approving funding requests for EDI training.

Finally, staff believes that a small appropriation of \$13,000 for staff incentives and professional development is a good idea, considering the lack of these within the Department over the past few years. The Department is striving to increase retention, and staff thinks that this is a good tool to use.

→ R2 – UNCLAIMED PROPERTY DIVISION NEEDS

REQUEST: The Department requests \$341,885 cash funds from the Unclaimed Property Trust Fund and 2.0 FTE for FY 2023-24. This funding would support the hiring of two new employees to deal with workload increases as a result of increased capacity to return property to claimants. The funding would also be used to fund an increase in usage of the KAPS online claim processing system, a small increase in postage costs due to inflation, and an addition to the Department’s existing fraud detection software.

RECOMMENDATION: **Staff recommends that the Committee approve an increase of \$336,797 cash funds from the Unclaimed Property Cash Fund and 2.0 FTE for FY 2023-24.**

ANALYSIS:

NEW POSITIONS

The second prioritized request from the Department also has multiple aspects. The request includes \$190,499 for 2.0 FTE in the Unclaimed Property Division, \$87,750 for improved fraud detection software, \$57,137 for increased usage of the Department’s claims processing software, and \$6,500 for professional development and increased mailing costs. This request is in response to the Department’s recently added capacity to process more claims and return more money to its rightful owners. The following table breaks down the request into its constituent parts.

R2 BREAKDOWN			
	GENERAL FUND	CASH FUNDS	TOTAL FUNDS
Administrator IV	\$0	\$121,731	\$121,731
Administrative Assistant II	0	68,767	68,767
Fraud Detection Software	0	87,750	87,750
KAPS System Funding	0	57,137	57,137
Increased Mailing Costs	0	3,500	3,500
Professional Development	0	3,000	3,000
Totals	\$0	\$341,885	\$341,885

In recent years, the Department reports that it has achieved a “two to three times increase in efficiency” in processing claims. It currently processes claims in 30-45 days, which has led to more money going to back to those whom it belongs to. In FY 2021-22, the Department reports that it returned \$8.7 million more to claimants than it had in FY 2020-21 – a total of \$51.72 million. This is the only data that the Department provided on money returned to claimants, but it is almost certainly a significant increase over the average amount returned considering the Unclaimed Property Program has been returning money to claimants since July 1, 1987. In the intervening 35 years that the program has been running, the total amount returned as of the publication of this document is \$625,886,287. That averages out to \$17.4 million returned funds per year.

Staff believes that Treasury’s ability to return increasing amounts of money has to do mainly with a renewed focus on proactively returning money and using various tools to do so. In July, 2019, the Office of the State Auditor released a report on the Unclaimed Property Division, and their headline

concern was that “The Division of Unclaimed Property is not fully meeting its core responsibility under the Unclaimed Property Act to reunite citizens with lost or forgotten property.”⁶

Since this report was released, the Department has taken, and the General Assembly has supported, different steps to improve its processes and capacity to return money. The primary additions are listed as follows:

- In FY 2021-22, the Department requested and the GA approved funding for 1.5 FTE to manage claims and tangible assets;
- In FY 2021-22, the Department requested and the GA approved \$21,000 total funds for the purchase of security cameras and a new client service phone system;
- In FY 2022-23, the Department requested and the GA approved funding for 3.0 FTE to increase claims processing capacity;
- In FY 2022-23, the Department requested and the GA approved funding for the continuation of the Fastracks claims processing tool, which automates claims below a certain threshold.

Aside from staffing capacity and technological upgrades, the Department has also placed emphasis on proactively reaching out to Coloradans to solicit claims. This has happened through the Great Colorado Payback program. These solicitations have had great success, and now the Department finds itself in a position where existing staff capacity is unable to keep up with the demand to file claims.

Claims Representative (Administrative Assistant II)

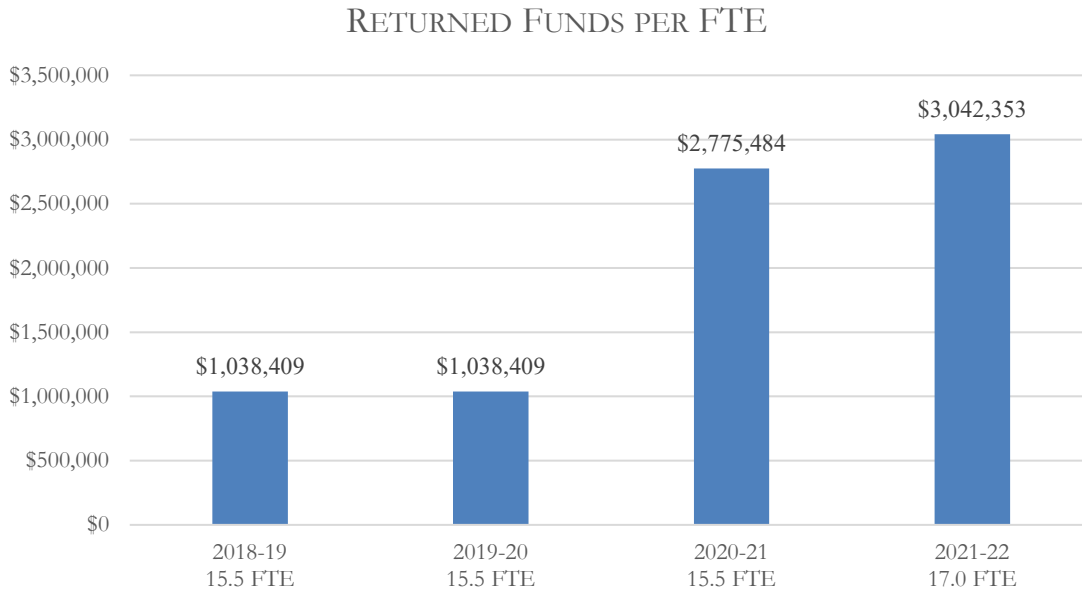
The first requested FTE would be a Claims Representative (Administrative Assistant II). This position would assist the current claims team in responding to phone inquiries and processing basic claims. Part of this position’s responsibilities would also be processing holder reports. From FY 2019-20 to FY 2021-22, holder reports increased from 11,988 to 13,702 – a larger increase than the Department has seen in the past. Catching up on processing these holder reports, along with the ability of the Department to now proactively return funds to claimants without claimants having to submit a claim have both increased the workload of the existing claims representatives. Together with increased holder reports, proactive return of funds, more claims processed each year, and much larger amounts returned to citizens, staff believes that this position would help alleviate the increased workload on the existing claims representatives. To illustrate the increase in workload, the following graph outlines the number of claims processed since FY 2017-18.

TOTAL CLAIMS	
FISCAL YEAR	TOTAL CLAIMS
2017-18	25,872
2018-19	24,183
2019-20	22,884
2020-21	27,407
2021-22	68,172
2022-23	7,611

If we assume that the average amount returned to citizens every year prior to FY 2021-22 was somewhere between \$16.0 and \$17.0 million, and considering that the Division until FY 2021-22 had a constant 15.5 FTE, we can estimate that between \$1.0 and \$1.5 million was returned to citizens per

⁶ https://leg.colorado.gov/sites/default/files/documents/audits/1811p_division_of_unclaimed_property.pdf

FTE for many years. In the past two fiscal years, however, using the numbers provided by the department compared to FTE in the Division, it has returned roughly \$2.8 million and \$3.0 million per FTE in the two most recent fiscal years.



Claims Manager (Administrator IV)

The second requested FTE would be a Claims Manager (Administrator IV). This would be a newly created position within the Division, as it has not had a dedicated Claims Manager before. The main reason for requesting funding for this new position is because of the increase in claims received. As it stands, the Division Director is responsible for both the duties in her job description and overseeing the claims team. The primary duties of the Division Director include:

- Overseeing the entire claims subdivision, which is split into three categories;
 - Compliance
 - Collects funds from holders
 - Reconciles all holder reports and prepares them for claiming
 - Claims
 - Processes three different types of claims
 - Owner claims – email and phone work
 - Heir claims – more complex
 - Business claims – requires higher level of training
 - Audits
 - Deals with audits and ensures the Department has records of funds in and out.
- Managing the Division’s interactions with federal initiatives;
 - Handles unredeemed savings bonds
 - Manages the Division’s use of a national clearinghouse to find claimants
 - Manages money coming from the federal government to support the return of unclaimed property
 - Monitors and makes periodic changes according to national processes and codes.

On top of her existing duties as Division Director, the responsibilities of also overseeing the claims team include:

- Assigning claims;
- Ensuring claims are processed within the 90-day statutory deadline;
- Managing the email account for the Great Colorado Payback (roughly 60 emails/day);
- Handling all claims escalations via phone or email;
- Monitoring customer service;
- Answering the phones with other claims representatives; and
- Hiring, training, and coaching of all members of the claims team.

The second list of responsibilities would be instead handled by the Claims Manager, who would oversee five employees. This would free the Division Director to focus only on her primary responsibilities. The Department claims that this would improve efficiency by streamlining a claims process which handles approximately 90.0 percent of all claims that are submitted.

Staff believes that at this time, the Department would still likely benefit from adding staff capacity to process claims. This is not to say that more staff always equals more claims processed. At some point, there will be diminishing returns with new staff added, but staff does not believe that point has been reached.

FRAUD DETECTION SOFTWARE

The next aspect of this request is for \$87,750 cash funds to purchase enhanced fraud detection and prevention software. The Department currently has a form of this software in place, but this would be an upgrade that would add features to make it easier for staff to identify and prevent potential fraud.

Attempted fraud is something that the Department deals with on an almost daily basis. Generally, this is for small amounts and the Department is good at catching it, but sometimes the attempts are more sophisticated and target larger sums. Recently, a large sum of money was fraudulently claimed and paid out. In this instance, the Department was able to recover the funds, but that is not always the case. This software would assist staff in preventing even more fraud than it already does.

Currently, the Department relies on existing software along with staff who spot check potentially fraudulent claims. This mostly works, but adding another layer of security would speed up the spot check process by integrating with the current system and flagging suspicious aspects of claims. Adding the new system would also decrease the amount of human interaction there is in the Department's fraud prevention process, and therefore the amount of potential human error.

By taking some of the work out of the hands of staff and making it more automated, additional fraud prevention software would also solve another emerging issue – increased volume of fraud attempts. Because the Department is putting a greater emphasis on advertising the Great Colorado Payback, more people are seeing that there is money “available” – including bad actors. As the volume of overall claims has risen, so too has the volume of potentially fraudulent claims. This increased workload is putting a strain on existing staff, so another layer of protection is likely needed.

KAPS SYSTEM

The third aspect of the request is \$57,137 cash funds to pay for increased use of the KAPS system. The KAPS system is a claims processing platform that the Department uses to collect claim information. One task that the Division must accomplish with every claim that comes in and is then processed is to upload the claim data to their system and then back those data up for record-keeping purposes. This process begins with the KAPS system, which allows claimants to upload necessary documentation directly into the division’s system, reducing workload at the division, and expediting claims processing. The Department used to do all of this work manually, but the use of the KAPS system has greatly enhanced the Department’s ability to process claims more quickly.

Another way that the Department has been able to accelerate its claims processing is through the Fastracks functionality within the KAPS system. Fastracks is a function that automatically processes claims that are less than \$750. The Department reports that this has helped to increase claim processing by freeing up staff to work on more complex claims.

In July 2022, the Department negotiated a new contract for use of the KAPS system. The two most important things to know about this contract and how the Department pays for the services is that the vendor fees have increased primarily as a result of inflationary pressures, and the cost of using the service is based on usage. So the more claims that the division is able to process, the more it will use the system, and the more expensive it will become to use. With that in mind, the following table outlines the specifics of how the Department expects the cost of using the system to increase over the next five fiscal years.

5-YEAR ESTIMATED COST	
YEAR	AMOUNT
FY 2022-23	\$376,750
FY 2023-24	380,232
FY 2024-25	392,344
FY 2025-26	396,293
FY 2026-27	411,291

Note that the Department is not required to pay the full amount in each fiscal year. Rather, because of the ‘fee-for-service’ structure of the contract, these are the maximum amounts that the Department could pay if they utilized 100.0 percent of the services that they expect to utilize through FY 2026-27. Recently, the Committee approved supplemental funding of \$53,655 cash funds to increase the Department’s spending authority in the current fiscal year because of higher than expected usage of the Fastracks functionality.

If Treasury’s supplemental bill passes unamended, they will have authority to spend \$376,750 for use of the KAPS system through the end of the current fiscal year. This request would increase that by only \$3,482 for FY 2023-24.

PROFESSIONAL DEVELOPMENT AND MAILING COSTS

The final aspect of this request is \$3,000 cash funds for travel expenses to conferences for staff professional development and \$3,500 cash funds as a result of increased postage costs.

The Department avoided funding travel for professional development activities during the pandemic because of the conditions of travel and large meetings at that time. Because many places have almost

fully opened up in the past year, the Department has a renewed interest in providing these types of experiences for its employees.

The increase in postage costs reflects inflationary pressures that are impacting the Department’s ability to send out correspondence to potential claimants and those it needs to communicate with regarding unclaimed property claims.

RECOMMENDATIONS

Staff believes that the Department has demonstrated a sustained effort to return more money to its rightful owners, and with it increasing success. Because of this, staff believes that adding more capacity to the Unclaimed Property Program is probably necessary for the Department to maintain its current level of claims processing and fund returns. The following table outlines the differences between the Department’s request and staff’s recommendation.

TREASURY R2 UP DIVISION NEEDS REQUEST AND RECOMMENDATION						
	FY 2023-24 REQUEST		FY 2023-24 RECOMMENDATION		FY 2024-25 R1 REC. ANNUALIZ.	
	FTE	Cost	FTE	Cost	FTE	Cost
Personal Services						
Admin Assist II	1.0	\$47,468	1.0	\$42,831	1.0	\$42,831
Administrator IV	1.0	96,067	1.0	96,017	1.0	96,017
Subtotal - Personal Services	2.0	\$143,535	2.0	\$138,848	2.0	138,848
Employee Benefits		41,064		40,662		41,215
Standard Op Ex		1,900		1,900		1,900
Capital Outlay		4,000		4,000		0
Subtotal FY 2021-22	2.0	\$190,499	2.0	\$185,410	2.0	\$181,963

These differences constitute the only differences between the Department’s request and staff’s recommendation.

→ R3 – CYBERSECURITY TESTING

REQUEST: The Department requests one-time funding of \$50,000 total funds including \$25,000 General Fund and \$25,000 cash funds from the Unclaimed Property Trust Fund for FY 2023-24. This funding would be used to purchase services from a third party to do penetration testing on the Department’s networked assets and would constitute a continuation of funding provided to the Department for the same purpose in FY 2021-22.

RECOMMENDATION: **Staff recommends that the Committee approve the request.**

ANALYSIS:

A penetration (pen) test is a method of simulating a cyberattack to identify weaknesses in a computer system, network, or web application. It is a primary tool used to assess and improve cybersecurity. This is not simply an assessment of vulnerabilities, however. A pen test is a much stronger method of identifying weaknesses because it is much more invasive.⁷

Because pen testing is such an important part of understanding an IT system’s weaknesses and how it would cope with an attack, most sources recommend performing a pen test at least once per year if no major changes in the system have occurred. Some sources even claim that pen testing should be done after certain activities such as when new infrastructure is installed to the network or when security patches are applied, for example.^{8,9,10} While it is unlikely that the Department needs to perform this more than once a year, staff believes that annual pen testing would be preferred.

In FY 2021-22, the Department requested and received approval for \$50,000 total funds to hire a third-party contractor to conduct a penetration test on the Department’s network security protocols. Because that request was granted as a supplemental appropriation, the Department and the contractor had limited time to conduct the initial test. The Department reports that the result of this time limitation was that the contractor was able to only do a high level test on basic functionalities.

The contractor reported to Treasury that only minor issues were found, and that there were no serious security concerns, but recommended additional testing as best practice. Since that initial test was completed, the Department has been in conversation with the Office of Information Technology (OIT), and OIT has also recommended that Treasury again hire a third-party vendor to conduct a deeper security screen.

Staff believes that the primary reason for continuing to hire firms to do penetration tests on the Department’s system is to maintain its safety in a technological world that moves at a very fast pace. Unlike physical safety measures like metal detectors that can provide a level of safety for several years after an initial investment, bad actors are constantly creating new methods to breach ‘secure’ networked assets.

⁷ <https://www.ramsac.com/blog/why-do-penetration-testing/>

⁸ <https://bit-sentinel.com/how-often-should-i-perform-penetration-testing/>

⁹ <https://www.itgovernance.co.uk/blog/how-often-should-i-schedule-a-penetration-test>

¹⁰ <https://blog.rsisecurity.com/how-often-should-you-run-penetration-testing/>

When considering the important role that Treasury plays in handling the State's finances and disbursements, staff believes that ensuring the highest level of safety of the Department's network would be prudent.

Through discussions with the Department, staff believes that there is a possibility that this could become a yearly request. If the Department continues to request funding for this, staff is likely to recommend that this funding become base building in the future. Currently, however, staff believes that the one-time nature of this funding, if approved, is appropriate.

One issue that could play a part in determining if this funding should continue or not is the potential hiring of an IT Professional FTE. The Department received funding for this position in FY 2022-23, but has yet to hire the position. Active recruitment is ongoing, but finding suitable candidates is difficult given the compensation available for similar positions in the private sector. When hired, this FTE will be tasked with ensuring that the Department's network security is up to date and not vulnerable to attack. At that time, there may be less need to hire outside contractors for penetration tests, but until then, staff believes that regular testing should occur to ensure the safety of the State's finances.

→ R5 – IT ACCESSIBILITY

REQUEST: The Department requests \$367,630 total funds, including \$183,815 General Fund and \$183,815 cash funds from the Unclaimed Property Trust Fund for FY 2023-24. This funding would support the implementation of the Department’s IT Accessibility Adoption Plan as required by H.B. 21-1110.

RECOMMENDATION: **Staff recommends that the Committee approve the request.**

ANALYSIS:

HOUSE BILL 21-1110

This request has been submitted as a result of requirements put in place by H.B. 21-1110 (Colorado Laws for Persons with Disabilities). From the original fiscal note, “The bill adds three discrimination violations and provides additional responsibility for the Office of Information Technology (OIT) to improve the accessibility of state agency web content.”

The three discriminatory violations that the bill adds are prohibitions on:

- the exclusion of an individual with a disability from participation in or the benefits of services, programs, or activities provided by a public entity;
- a state agency from promulgating rules that provide less protection for individuals with disabilities than provided by the ADA; and
- a public entity from failing to comply with accessibility standards established by OIT.

Along with these prohibitions, the bill also required departments to take certain actions by certain deadlines to remain compliant with the legislation.

- State agencies were required to submit a written accessibility plan implementing OIT’s standards to OIT by Jul 1, 2022; and
- State agencies are then required to implement their accessibility plans by July 1, 2024.

In the bill, there is an exemption from submitting a written plan to OIT for institutions of higher education, the Department of Education, the Department of Law, the Judicial Department, the Legislative Department, the Department of State, and the **Department of the Treasury**.

As such, Treasury was not required to submit a written accessibility plan to OIT. The problem is that in the legislation, despite the exemption from plan submittal, the above listed departments – Treasury included – are not exempt from the potential consequences of not updating their websites. These consequences include being held liable for noncompliance and therefore discrimination, which can lead to lawsuits against the Department to be remedied by:

- A court order requiring compliance;
- The recovery of actual monetary damages; or
- A fine of \$3,500 payable to each plaintiff for each violation.

Treasury does not want to risk liability in this case, so has been following the same schedule as the executive branch agencies in creating and implementing the accessibility plan.

PROGRESS ON BILL IMPLEMENTATION

So far, Treasury has participated in OIT’s accessibility planning assistance, implemented the Siteimprove website assessment tool to troubleshoot where improvements need to be made to be in compliance with the bill, and created a plan and budget based on this troubleshooting and with OIT’s assistance.

The Department will begin implementation of this plan in FY 2023-24, but notes that funding for this may need to be asked for through FY 2025-26 because it could take up to three years to complete the plan and update all aspects of its websites.

The funding in the request will be used for:

R5 IT ACCESSIBILITY		
	GENERAL FUND	CASH FUNDS
Testing	\$33,421	\$33,421
Remediation	133,683	133,684
Maintenance (ongoing)	16,711	16,710
Subtotal	\$183,815	\$183,815
Total		\$367,630

All of this work will be done by an outside vendor, as Treasury does not have the capacity to complete this work itself. The vendor will first test the Department’s websites to see where improvements are needed, then it will work to remediate those weaknesses, and finally it will maintain those websites to ensure they stay compliant with the legislation. In time, Treasury does plan to bring website maintenance in-house, but it does not have the capacity to do so currently. Treasury expects most of this request to be one-time funding, but has asked that \$30,421 be approved as ongoing costs.

The Department has a total of eight websites that will be tested, remediated, and maintained. They include:

- <https://treasury.colorado.gov/>
- <https://colorado.findyourunclaimedproperty.com/>
- <https://climber-colorado.com/>
- <https://www.stateofcoloradofinancings.bondlink.com/state-of-colorado-co/i3660>
- <https://colorado.propertytaxdeferral.com/home>
- <https://coloradosecuresavings.com/>
 - An offshoot of the secure savings website for the purpose of business registration and account management (for employers)
 - An offshoot of the secure savings website for savers registration and account management (for employees)

Staff believes that Treasury has acted in good faith to work with OIT, prepare a plan, and request resources to implement that plan. Staff also believes that improving Treasury’s websites would be beneficial to both the Department and the people of Colorado – taking into consideration the increasing number of public facing activities and programs that the Department is now managing.

→ BA1 – OPERATING EXPENSES INFLATION ADJUSTMENT

REQUEST: The Department requests \$251,882 total funds, including \$204,770 General Fund and \$47,112 cash funds from the Unclaimed Property Trust Fund for FY 2023-24. This funding would augment the Department's operating expenses spending authority to account for recent impacts of inflation.

***RECOMMENDATION:* Staff recommendation is pending Committee action on the statewide 9.0 percent inflation adjustment submitted by all executive branch agencies. Staff requests permission to reflect the Committee's decision on this in the Department's operating expenses line items.**

ANALYSIS:

A request similar to this was submitted by all executive branch departments. As such, the request as a whole will be addressed in the staff figure setting document for the Department of Personnel and Administration.

(1) ADMINISTRATION

The Administration Division is responsible for the operation and oversight of the Department of the Treasury. The Division performs three primary functions: accounting, cash management, and investment services.

ADMINISTRATION						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 Appropriation						
HB 22-1329 (Long Bill)	\$6,545,737	\$4,464,625	\$2,081,112	\$0	\$0	28.8
SB23-134 (Supplemental)	22,645	13,813	8,832	0	0	0.0
Other legislation	1,819,709	1,821,902	(2,193)	0	0	16.0
TOTAL	\$8,388,091	\$6,300,340	\$2,087,751	\$0	\$0	44.8
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$8,388,091	\$6,300,340	\$2,087,751	\$0	\$0	44.8
R1 Administration division needs	189,335	189,335	0	0	0	2.0
R2 UP division needs	40,662	0	40,662	0	0	0.0
R3 Cybersecurity testing	25,000	25,000	0	0	0	0.0
R4 Deferred property tax	441,550	441,550	0	0	0	0.0
R5 IT accessibility	183,815	183,815	0	0	0	0.0
BA1 Operating expenses inflation adj	204,770	204,770	0	0	0	0.0
BA2 Investment unit technology	13,247	13,247	0	0	0	0.0
SI FTE technical correction	0	0	0	0	0	(13.8)
Technical adjustments	8,667	8,667	0	0	0	0.0
Centrally appropriated line items	384,362	239,420	144,942	0	0	0.0
Non-prioritized decision items	162,218	102,665	59,553	0	0	0.0
Annualize prior year legislation	(52,101)	(52,101)	0	0	0	0.0
Annualize prior year budget actions	(768,495)	(759,663)	(8,832)	0	0	0.0
TOTAL	\$9,221,121	\$6,897,045	\$2,324,076	\$0	\$0	33.0
INCREASE/(DECREASE)	\$833,030	\$596,705	\$236,325	\$0	\$0	(11.8)
Percentage Change	9.9%	9.5%	11.3%	n/a	n/a	(26.3%)
FY 2023-24 EXECUTIVE REQUEST	\$9,261,697	\$6,937,220	\$2,324,477	\$0	\$0	46.8
Request Above/(Below) Recommendation	\$40,576	\$40,175	\$401	\$0	\$0	13.8

DECISION ITEMS - ADMINISTRATION**→ R4 – DEFERRED PROPERTY TAX PROGRAM**

REQUEST: The Department requests \$441,550 General Fund for FY 2023-24. This funding would support the continued implementation of the deferred property tax program.

RECOMMENDATION: **Staff recommends that the Committee approve the request.**

ANALYSIS:

Senate Bill 21-293 (Property tax Classification And Assessment Rates) added Section 39-3.5-102, C.R.S. to statute, expanding the ability to defer property taxes to all primary residence owners whose property taxes exceed 4.0 percent growth on a 2-year rolling average basis. The legislation also called

for a study to be done to determine the impact of expanding the program. In response to this, the Department hired CoreLogic, a large escrow servicer of property taxes, to conduct the study. What CoreLogic determined is that there are approximately 475,000 eligible properties in Colorado and estimates that of those, 35,000 will apply for deferral. If all 35,000 deferred their property taxes, it would cost the State roughly \$165.0 million.

As a result of the potential breadth of this program, the legislature passed S.B. 22-220 (Property Tax Deferral Program) last session that did two things. First, it moved the management of the deferred property tax program from county treasurers to the State Treasury as a way to centralize the management of such a broad expansion. This was thought necessary based on the inefficiencies that existed prior to the move. When the program was run by county treasurers, there was no standardized way of handling the program, so participants were provided with varying levels of support which could have discouraged many from participating in the first place. There were 495 total participants in 17 counties around the state, and roughly 33.0 FTE were dedicated to supporting those 495 participants. By moving the program to the State Treasurer’s office, it is assumed that the whole program can be run with 16.0 FTE.

The second thing that S.B. 22-220 did was instruct the Department to hire a third-party to administer the program and provided an appropriation for such. The amount of the appropriation was \$1,725,883 General Fund for FY 2022-23. The fiscal note for S.B. 22-220 also indicated that this amount would increase to \$1,773,782 for FY 2023-24. The Department has added the difference between those as a base adjustment and is asking for this additional \$441,550 to add to the original \$1,773,782 to bring the total amount requested to implement the program to \$2,215,332 General Fund for FY 2023-24.

DEFERRED PROPERTY TAX APPROPRIATION HISTORY	
ACTION	APPROPRIATED
FY 2021-22 Supplemental	\$718,000
S.B. 22-220	1,725,883
FY 2023-24 Annualization	(718,000)
FY 2023-24 Budget Request	441,550
S.B.22-220 Annualization	47,899
Total	\$2,215,332

In October 2022, the Department negotiated a 3-year contract with CoreLogic to administer the program. According to the Department, as of the Nov. 1 budget submission CoreLogic had collected relevant data on property owners and property tax status and had started building an online portal through which applicants will be able to determine if they qualify for a deferral and then monitor the status of their applications. CoreLogic has plans to file deferrals with counties and conduct a statewide marketing campaign to educate Coloradans on the expanded program.

Included in the appropriation to hire CoreLogic was funding for 1.0 FTE for the Department to hire a full-time employee to manage the third-party administration of the program. This employee will also manage an accounting system that interacts with stakeholders and accept payment directly from Coloradans and then reimburse the counties.

The following table breaks down how the funding in this request would be used to manage the deferred property program.

R4 DEFERRED PROPERTY FUNDING		
	FY 23-24	FY 24-25
CoreLogic	\$2,092,710	\$2,197,346
Dept. FTE	112,622	112,622
Temp. Accounting Staff	10,000	10,000
Totals	\$2,215,332	\$2,319,968

Staff recommends that the Committee approve this request because the Department received support from the General Assembly to hire the third-party administrator, and this request more accurately reflects the cost of paying CoreLogic and managing the expansion of the deferred property tax program.

→ BA2 – INVESTMENT DIVISION TECHNOLOGY

REQUEST: The Department requests \$13,247 General Fund for FY 2023-24. This funding would support an increase in subscription costs as a result of inflation and the addition of software functionality for the Investment Unit.

RECOMMENDATION: **Staff recommends that the Committee approve the request.**

ANALYSIS:

In the budget cycle for FY 2022-23, the Department received General Fund for two software platforms that have increased efficiency and effectiveness of the Department’s Investment Unit. The two software programs include one from MSCI that is an analytical tool which enables review of current and potential holdings to best determine a given security’s short- and long-term risk profile. The second piece of software allows access to Bloomberg’s proprietary asset and investment management (AIM) platform.

The MSCI software costs \$45,000 per year and the AIM software costs \$332,500 per year. This request is in response to updates on the costs and functionalities of these programs.

The Department reports that it received its annual invoice from MSCI in December 2022 and the invoice reflected a 6.85 percent inflation increase. This comes out to roughly \$3,082 extra for the software that the Department had to pay in 2022. The Department has been in contact with MSCI and now anticipates continued inflation increases of around 10.0 percent every year. It is therefore anticipating an invoice in December 2023 of \$52,890. The difference between \$45,000 and the two amounts in the December 2022 and anticipated December 2023 invoice make up \$7,890 of this request.

MSCI COST ADJUSTMENTS	
ACTION	AMOUNT
Original	\$45,000
2022 Inflation Adjustment	6.85%
December 2022 Invoice	48,082
2023 Inflation Adjustment	10.00%
December 2023 Invoice	52,890
Total Increase as of Dec. 2023	\$7,890

The second aspect of the request has to do with the Bloomberg AIM software. In the original software purchase, a functionality called Trade Match was included. This function allows the Investment Unit to match trades automatically and leads to a lower likelihood of failed trades. After discussions with Bloomberg, the Investment Unit determined that two alternate functionalities would be better for their purposes. These two functionalities are called “Integration with the State Street Bank Money Market platform” and the “End-of-Day Trade File Generator”.

Bloomberg accommodated this change by adding these two functionalities and removing the Trade Match functionality. However, the Department reports that it recently heard from Bloomberg that in order for the two new functionalities to work properly, the Trade Match was still a necessary component of the trading system. Because of this, the Department is now requesting an additional \$5,357 General Fund to include the Trade Match in its subscription to the AIM platform.

Staff believes that both of these increases are more a result of actions of the entities that the Department pays for these tools. Further, staff believes that the Department would not ask for these small increases without good reason, and so recommends that the Committee approve this request.

→ STAFF INITIATED FTE TECHNICAL CORRECTION

REQUEST: The Department did not formally request this change. Staff is requesting authority to adjust the Department's number of FTE as it appears in the Long Bill from 64.8 FTE to 51.0 FTE.

RECOMMENDATION: **Staff recommends that the Committee approve the request.**

ANALYSIS:

In the 2022 legislative session, the General Assembly passed S.B. 22-220. This bill provided spending authority to the Department to hire a third-party to administer the Deferred Property Tax Program. In the fiscal note of that bill, part of the funding was for enough to fund 16.0 FTE. Staff interpreted this as an increase of 16.0 FTE to the Department, however that was not the intention of the fiscal note.

The intention was to provide funding to hire a third-party – which estimated that they would need 15 employees to do the required work – and to hire 1.0 FTE at the Department to manage the third-party administrator.

As a result, the Department has an extra 15.0 FTE indicated in the Long Bill.

Additionally, over the interim, the Department alerted staff to the fact that a total of 1.2 FTE indicated in other bills were never added to the Department's FTE number in the Long Bill. These two bills include:

- H.B. 20-1413 (Small Business Recovery Loan Program Premium Tax Credits)
 - 0.6 FTE
- H.B. 22-1359 (Colorado Household Financial Recovery Program)
 - 0.6 FTE

The result of these three changes is that the total number of FTE reported in the Long Bill for treasury should be 51.0 FTE.

This would be a technical correction, and the level of funding for the Department would not change as a result of this reported FTE decrease.

LINE ITEM DETAIL — ADMINISTRATION

PERSONAL SERVICES

This line item provides funding for employees' salaries and wages, as well as the associated state contribution to the Public Employees' Retirement Association and the state share of federal Medicare taxes. This line item also provides funding for certain professional and temporary services.

STATUTORY AUTHORITY: Section 24-50-101, C.R.S., et seq.

REQUEST: The Department requests an appropriation of \$4,216,921 total funds, including \$3,111,429 General Fund and \$1,105,492 cash funds, and 46.8 FTE for FY 2023-24. The request includes funding for the Department's first prioritized request, annualizations of prior year funding, technical adjustments, and a staff-initiated technical correction.

RECOMMENDATION: Staff recommends an appropriation of \$4,196,387 total funds, including \$3,090,895 General Fund and \$1,105,492 cash funds, and 33.0 FTE for FY 2023-24. The recommendation differs from the request because of new FTE calculations and the recommended denial of a portion of the Departments first prioritized request.

ADMINISTRATION, PERSONAL SERVICES						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$3,132,038	\$2,026,546	\$1,105,492	\$0	\$0	28.8
Other legislation	\$788,184	\$788,184	\$0	\$0	\$0	16.0
TOTAL	\$3,920,222	\$2,814,730	\$1,105,492	\$0	\$0	44.8
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$3,920,222	\$2,814,730	\$1,105,492	\$0	\$0	44.8
R1 Administration division needs	137,694	137,694	0	0	0	2.0
Annualize prior year legislation	71,654	71,654	0	0	0	0.0
Annualize prior year budget actions	58,150	58,150	0	0	0	0.0
Technical adjustments	8,667	8,667	0	0	0	0.0
SI FTE technical correction	0	0	0	0	0	(13.8)
TOTAL	\$4,196,387	\$3,090,895	\$1,105,492	\$0	\$0	33.0
INCREASE/(DECREASE)	\$276,165	\$276,165	\$0	\$0	\$0	(11.8)
Percentage Change	7.0%	9.8%	0.0%	n/a	n/a	(26.3%)
FY 2023-24 EXECUTIVE REQUEST						
Request Above/(Below)	\$4,216,921	\$3,111,429	\$1,105,492	\$0	\$0	46.8
Recommendation	\$20,534	\$20,534	\$0	\$0	\$0	13.8

HEALTH, LIFE, AND DENTAL

This line item provides funding for the employer's share of the cost of group benefit plans providing health, life, and dental insurance for state employees.

STATUTORY AUTHORITY: Sections 24-50-609, 24-50-611, and 24-50-104 (1)(a)(II), C.R.S., and defined in Section 24-50-603 (9), C.R.S.

REQUEST: The Department requests an appropriation of \$613,406 total funds, including \$351,066 General Fund and \$262,340 cash funds for FY 2023-24. The request includes funding for the Department’s first and second prioritized requests, adjustments to centrally appropriated line items, and the impact of requests from other departments.

RECOMMENDATION: **Staff recommends an appropriation of \$610,589 total funds, including \$348,249 General Fund and \$262,340 cash funds for FY 2023-24.** The recommendation differs from the request because of calculations for new FTE.

ADMINISTRATION, HEALTH, LIFE, AND DENTAL						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$473,575	\$264,241	\$209,334	\$0	\$0	0.0
TOTAL	\$473,575	\$264,241	\$209,334	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$473,575	\$264,241	\$209,334	\$0	\$0	0.0
Centrally appropriated line items	60,464	45,164	15,300	0	0	0.0
R2 UP division needs	28,172	0	28,172	0	0	0.0
R1 Administration division needs	25,355	25,355	0	0	0	0.0
Non-prioritized decision items	23,023	13,489	9,534	0	0	0.0
TOTAL	\$610,589	\$348,249	\$262,340	\$0	\$0	0.0
INCREASE/(DECREASE)	\$137,014	\$84,008	\$53,006	\$0	\$0	0.0
Percentage Change	28.9%	31.8%	25.3%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST						
Request Above/(Below) Recommendation	\$2,817	\$2,817	\$0	\$0	\$0	0.0

SHORT-TERM DISABILITY

This line item provides funding for the employer's share of state employees short-term disability insurance premiums.

STATUTORY AUTHORITY: Sections 24-51-701 and 24-50-104 (1)(a)(II), C.R.S.

REQUEST: The Department requests an appropriation of \$6,158 total funds, including \$4,014 General Fund and \$2,144 cash funds for FY 2023-24. The request includes funding for the Department’s first and second prioritized requests, adjustments to centrally appropriated line items, and the impact of requests from other departments.

RECOMMENDATION: **Staff recommends an appropriation of \$6,149 total funds, including \$3,999 General Fund and \$2,150 cash funds for FY 2023-24.** The recommendation differs from the request because of calculations for new FTE.

ADMINISTRATION, SHORT-TERM DISABILITY						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$5,515	\$3,356	\$2,159	\$0	\$0	0.0
TOTAL	\$5,515	\$3,356	\$2,159	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$5,515	\$3,356	\$2,159	\$0	\$0	0.0
R2 UP division needs	197	0	197	0	0	0.0
R1 Administration division needs	195	195	0	0	0	0.0
Centrally appropriated line items	135	377	(242)	0	0	0.0
Non-prioritized decision items	107	71	36	0	0	0.0
TOTAL	\$6,149	\$3,999	\$2,150	\$0	\$0	0.0
INCREASE/(DECREASE)	\$634	\$643	(\$9)	\$0	\$0	0.0
Percentage Change	11.5%	19.2%	(0.4%)	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST						
Request Above/(Below) Recommendation	\$9	\$15	(\$6)	\$0	\$0	0.0

S.B. 04-257 AMORTIZATION EQUALIZATION DISBURSEMENT

This line item provides funding for an amortization payment to increase the funded status of the Public Employees' Retirement Association (PERA).

STATUTORY AUTHORITY: Section 24-51-411, C.R.S.

REQUEST: The Department requests an appropriation of \$205,309 total funds, including \$133,846 General Fund and \$71,463 cash funds for FY 2023-24. The request includes funding for the Department’s first and second prioritized requests, adjustments to centrally appropriated line items, and the impact of requests from other departments.

RECOMMENDATION: **Staff recommends an appropriation of \$204,201 total funds, including \$132,941 General Fund and \$71,260 cash funds for FY 2023-24.** The recommendation differs from the request because of calculations for new FTE.

ADMINISTRATION, S.B. 04-257 AMORTIZATION EQUALIZATION DISBURSEMENT						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$172,337	\$104,879	\$67,458	\$0	\$0	0.0
TOTAL	\$172,337	\$104,879	\$67,458	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$172,337	\$104,879	\$67,458	\$0	\$0	0.0
Centrally appropriated line items	16,005	19,567	(3,562)	0	0	0.0
R2 UP division needs	6,147	0	6,147	0	0	0.0
R1 Administration division needs	6,095	6,095	0	0	0	0.0
Non-prioritized decision items	3,617	2,400	1,217	0	0	0.0
TOTAL	\$204,201	\$132,941	\$71,260	\$0	\$0	0.0

ADMINISTRATION, S.B. 04-257 AMORTIZATION EQUALIZATION DISBURSEMENT						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
INCREASE/(DECREASE)	\$31,864	\$28,062	\$3,802	\$0	\$0	0.0
Percentage Change	18.5%	26.8%	5.6%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$205,309	\$133,846	\$71,463	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$1,108	\$905	\$203	\$0	\$0	0.0

S.B. 06-235 SUPPLEMENTAL AMORTIZATION EQUALIZATION DISBURSEMENT

This line item provides funding for an amortization payment to increase the funded status of the Public Employees' Retirement Association (PERA).

STATUTORY AUTHORITY: Section 24-51-411, C.R.S.

REQUEST: The Department requests an appropriation of \$205,309 total funds, including \$133,846 General Fund and \$71,463 cash funds for FY 2023-24. The request includes funding for the Department’s first and second prioritized requests, adjustments to centrally appropriated line items, and the impact of requests from other departments.

RECOMMENDATION: **Staff recommends an appropriation of \$204,201 total funds, including \$132,942 General Fund and \$71,259 cash funds for FY 2023-24.** The recommendation differs from the request because of calculations for new FTE.

ADMINISTRATION, S.B. 06-235 SUPPLEMENTAL AMORTIZATION EQUALIZATION DISBURSEMENT						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$172,337	\$104,879	\$67,458	\$0	\$0	0.0
TOTAL	\$172,337	\$104,879	\$67,458	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$172,337	\$104,879	\$67,458	\$0	\$0	0.0
Centrally appropriated line items	16,005	19,567	(3,562)	0	0	0.0
R2 UP division needs	6,146	0	6,146	0	0	0.0
R1 Administration division needs	6,096	6,096	0	0	0	0.0
Non-prioritized decision items	3,617	2,400	1,217	0	0	0.0
TOTAL	\$204,201	\$132,942	\$71,259	\$0	\$0	0.0
INCREASE/(DECREASE)	\$31,864	\$28,063	\$3,801	\$0	\$0	0.0
Percentage Change	18.5%	26.8%	5.6%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$205,309	\$133,846	\$71,463	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$1,108	\$904	\$204	\$0	\$0	0.0

PERA DIRECT DISTRIBUTION

This line item is included as a common policy allocation payment for the state portion of the PERA Direct Distribution created in Section 24-51-414, C.R.S., enacted in S.B. 18-200.

STATUTORY AUTHORITY: Section 24-51-414 (2), C.R.S.

REQUEST: The Department requests an appropriation in the amounts referenced in the table below. The request includes adjustments to centrally appropriated line items. The cash fund source for this appropriation is the Unclaimed Property Trust Fund.

RECOMMENDATION: **Staff recommends approving the request.**

ADMINISTRATION, PERA DIRECT DISTRIBUTION						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$20,103	\$0	\$20,103	\$0	\$0	0.0
TOTAL	\$20,103	\$0	\$20,103	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$20,103	\$0	\$20,103	\$0	\$0	0.0
Centrally appropriated line items	(10,553)	6,310	(16,863)	0	0	0.0
TOTAL	\$9,550	\$6,310	\$3,240	\$0	\$0	0.0
INCREASE/(DECREASE)	(\$10,553)	\$6,310	(\$16,863)	\$0	\$0	0.0
Percentage Change	(52.5%)	n/a	(83.9%)	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$9,550	\$6,310	\$3,240	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

SALARY SURVEY

This line item provides funding to pay for annual increases for salary survey.

STATUTORY AUTHORITY: Section 24-50-104, C.R.S.

REQUEST: The Department requests an appropriation in the amounts referenced in the table below. The request includes adjustments to centrally appropriated line items and the impact of requests from other departments. The cash fund source for this appropriation is the Unclaimed Property Trust Fund.

RECOMMENDATION: **Staff recommends approving the request.**

ADMINISTRATION, SALARY SURVEY						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$90,193	\$58,150	\$32,043	\$0	\$0	0.0
TOTAL	\$90,193	\$58,150	\$32,043	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						

ADMINISTRATION, SALARY SURVEY						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 Appropriation	\$90,193	\$58,150	\$32,043	\$0	\$0	0.0
Centrally appropriated line items	113,171	76,438	36,733	0	0	0.0
Non-prioritized decision items	81,747	54,236	27,511	0	0	0.0
TOTAL	\$285,111	\$188,824	\$96,287	\$0	\$0	0.0
INCREASE/(DECREASE)	\$194,918	\$130,674	\$64,244	\$0	\$0	0.0
Percentage Change	216.1%	224.7%	200.5%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$285,111	\$188,824	\$96,287	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

WORKER’S COMPENSATION AND PAYMENT TO RISK MANAGEMENT AND PROPERTY FUNDS

This line item provides funding for the Department's share of the statewide costs for worker’s compensation and risk management and property programs.

STATUTORY AUTHORITY: Sections 24-30-1510.7, 24-30-1510, and 24-30-1510.5, C.R.S.

REQUEST: The Department requests an appropriation in the amounts referenced in the table below. The request includes adjustments to centrally appropriated line items and the impact of requests from other departments.

RECOMMENDATION: **Staff recommends approving the request.**

ADMINISTRATION, WORKERS' COMPENSATION AND PAYMENT TO RISK MANAGEMENT AND PROPERTY FUNDS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$29,036	\$29,036	\$0	\$0	\$0	0.0
TOTAL	\$29,036	\$29,036	\$0	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$29,036	\$29,036	\$0	\$0	\$0	0.0
Non-prioritized decision items	1,380	1,380	0	0	0	0.0
Centrally appropriated line items	884	884	0	0	0	0.0
TOTAL	\$31,300	\$31,300	\$0	\$0	\$0	0.0
INCREASE/(DECREASE)	\$2,264	\$2,264	\$0	\$0	\$0	0.0
Percentage Change	7.8%	7.8%	n/a	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$31,300	\$31,300	\$0	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

OPERATING EXPENSES

This line item provides funding for supplies and materials for the Administration Division, as well as for certain services that are not covered by other line items such as capital outlay, utilities, custodial services, equipment rental, storage, dues and subscriptions, and printing.

STATUTORY AUTHORITY: Section 24-36-101, C.R.S., *et seq.*

REQUEST: The Department requests an appropriation of \$2,430,747 General Fund for FY 2023-24. The request includes several of the Department’s prioritized requests and annualizations for prior year legislation and budget actions.

RECOMMENDATION: **Staff recommends an appropriation of \$2,415,747 General Fund for FY 2023-24.** The recommendation differs from the request because of the partial denial of the Department’s first prioritized request.

ADMINISTRATION, OPERATING EXPENSES						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$1,423,521	\$1,423,521	\$0	\$0	\$0	0.0
Other legislation	\$1,007,699	\$1,007,699	\$0	\$0	\$0	0.0
TOTAL	\$2,431,220	\$2,431,220	\$0	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$2,431,220	\$2,431,220	\$0	\$0	\$0	0.0
R4 Deferred property tax	441,550	441,550	0	0	0	0.0
BA1 Operating expenses inflation adj	204,770	204,770	0	0	0	0.0
R5 IT accessibility	183,815	183,815	0	0	0	0.0
R3 Cybersecurity testing	25,000	25,000	0	0	0	0.0
R1 Administration division needs	13,900	13,900	0	0	0	0.0
BA2 Investment unit technology	13,247	13,247	0	0	0	0.0
Annualize prior year budget actions	(804,000)	(804,000)	0	0	0	0.0
Annualize prior year legislation	(93,755)	(93,755)	0	0	0	0.0
TOTAL	\$2,415,747	\$2,415,747	\$0	\$0	\$0	0.0
INCREASE/(DECREASE)	(\$15,473)	(\$15,473)	\$0	\$0	\$0	0.0
Percentage Change	(0.6%)	(0.6%)	n/a	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$2,430,747	\$2,430,747	\$0	\$0	\$0	0.0
Request Above/(Below)						
Recommendation	\$15,000	\$15,000	\$0	\$0	\$0	0.0

INFORMATION TECHNOLOGY ASSET MAINTENANCE

This line item provides funding to replace information technology equipment consistent with standard replacement cycles (e.g., four years for desktop and laptop computers, and five years for printers).

STATUTORY AUTHORITY: Section 24-37.5-104, C.R.S.

REQUEST: The Department requests an appropriation of \$18,000 total funds, including \$9,000 General Fund and \$9,000 cash funds from the Unclaimed Property Trust Fund for FY 2023-24.

RECOMMENDATION: Staff recommends approving the request.

LEGAL SERVICES

This line item provides funding for the Department to purchase legal services from the Department of Law.

STATUTORY AUTHORITY: Pursuant to Section 24-31-101 (1)(a), C.R.S., and defined in Section 24-75-112 (1)(i), C.R.S.

REQUEST: The Department requests an appropriation in amounts referenced in the table below. The request includes adjustments to centrally appropriated line items and the impact of requests from other departments.

RECOMMENDATION: The staff recommendation is pending the Committee common policy decision for this line item. Staff requests permission to adjust the amount in this line according to the Committee’s decision. The table below reflects the Department’s request.

ADMINISTRATION, LEGAL SERVICES						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$325,278	\$92,102	\$233,176	\$0	\$0	0.0
Other legislation	\$30,000	\$30,000	\$0	\$0	\$0	0.0
TOTAL	\$355,278	\$122,102	\$233,176	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$355,278	\$122,102	\$233,176	\$0	\$0	0.0
Centrally appropriated line items	90,725	25,689	65,036	0	0	0.0
Annualize prior year legislation	(30,000)	(30,000)	0	0	0	0.0
TOTAL	\$416,003	\$117,791	\$298,212	\$0	\$0	0.0
INCREASE/(DECREASE)	\$60,725	(\$4,311)	\$65,036	\$0	\$0	0.0
Percentage Change	17.1%	(3.5%)	27.9%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST						
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

CAPITOL COMPLEX LEASED SPACE

This line item is used to pay the Department of Personnel for the costs of maintaining state buildings that are part of the capitol complex.

STATUTORY AUTHORITY: Section 24-30-1104 (4) and Part 1 of Article 82 of Title 24, C.R.S.

REQUEST: The Department requests an appropriation in amounts referenced in the table below. The request includes adjustments to centrally appropriated line items and the impact of requests from other departments.

RECOMMENDATION: Staff recommends approving the request.

ADMINISTRATION, CAPITOL COMPLEX LEASED SPACE						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$62,925	\$37,755	\$25,170	\$0	\$0	0.0
TOTAL	\$62,925	\$37,755	\$25,170	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$62,925	\$37,755	\$25,170	\$0	\$0	0.0
Non-prioritized decision items	7,841	4,705	3,136	0	0	0.0
Centrally appropriated line items	(1,429)	(857)	(572)	0	0	0.0
TOTAL	\$69,337	\$41,603	\$27,734	\$0	\$0	0.0
INCREASE/(DECREASE)	\$6,412	\$3,848	\$2,564	\$0	\$0	0.0
Percentage Change	10.2%	10.2%	10.2%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$69,337	\$41,603	\$27,734	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

PAYMENTS TO OIT

This line item represents payments to the Governor’s Office of Information Technology for information technology services.

STATUTORY AUTHORITY: Section 24-37.5-104, C.R.S.

REQUEST: The Department requests an appropriation of \$240,241 total funds, including \$146,546 General Fund and \$93,695 cash funds for FY 2023-24. The request includes the impact of requests from other departments, an annualization of a prior year budget action, and adjustments to centrally appropriated line items.

RECOMMENDATION: The staff recommendation is pending the Committee common policy decision for this line item. Staff requests permission to adjust the amount in this line according to the Committee’s decision. The table below reflects the Department’s request.

ADMINISTRATION, PAYMENTS TO OIT						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$222,502	\$131,313	\$91,189	\$0	\$0	0.0
SB23-134 (Supplemental)	\$22,645	\$13,813	\$8,832	\$0	\$0	0.0
TOTAL	\$245,147	\$145,126	\$100,021	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$245,147	\$145,126	\$100,021	\$0	\$0	0.0
Non-prioritized decision items	34,375	20,968	13,407	0	0	0.0
Annualize prior year budget actions	(22,645)	(13,813)	(8,832)	0	0	0.0
Centrally appropriated line items	(16,636)	(5,735)	(10,901)	0	0	0.0

ADMINISTRATION, PAYMENTS TO OIT						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
TOTAL	\$240,241	\$146,546	\$93,695	\$0	\$0	0.0
INCREASE/(DECREASE)	(\$4,906)	\$1,420	(\$6,326)	\$0	\$0	0.0
Percentage Change	(2.0%)	1.0%	(6.3%)	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$240,241	\$146,546	\$93,695	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

STATEWIDE TRAINING [NEW LINE ITEMS]

This line item provides funding for payments to the Center for Organizational Effectiveness, which provides professional development and training services for state employees.

STATUTORY AUTHORITY: Section 24-50-122, C.R.S.

REQUEST: The Department requests an appropriation of \$538 total funds, including \$328 General Fund and \$210 cash funds from the Unclaimed Property Trust Fund for FY 2023-24.

RECOMMENDATION: **The staff recommendation is pending the Committee common policy decision for this line item.** Staff requests permission to adjust the amount in this line according to the Committee’s decision. The table below reflects the Department’s request.

ADMINISTRATION, STATEWIDE TRAINING						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Non-prioritized decision items	\$538	\$328	\$210	\$0	\$0	0.0
TOTAL	\$538	\$328	\$210	\$0	\$0	0.0
INCREASE/(DECREASE)	\$538	\$328	\$210	\$0	\$0	0.0
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$538	\$328	\$210	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

CORE OPERATIONS

This line item provides funds for the Department’s share of the operational costs of Colorado Operations Resource Engine (CORE), the statewide accounting system.

STATUTORY AUTHORITY: Section 24-30-209, C.R.S.

REQUEST: The Department requests an appropriation in amounts referenced in the table below. The request includes adjustments to centrally appropriated line items and the impact of requests from other departments.

RECOMMENDATION: Staff recommends approving the request.

ADMINISTRATION, CORE OPERATIONS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$379,703	\$170,866	\$208,837	\$0	\$0	0.0
TOTAL	\$379,703	\$170,866	\$208,837	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$379,703	\$170,866	\$208,837	\$0	\$0	0.0
Centrally appropriated line items	115,591	52,016	63,575	0	0	0.0
Non-prioritized decision items	5,973	2,688	3,285	0	0	0.0
TOTAL	\$501,267	\$225,570	\$275,697	\$0	\$0	0.0
INCREASE/(DECREASE)	\$121,564	\$54,704	\$66,860	\$0	\$0	0.0
Percentage Change	32.0%	32.0%	32.0%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$501,267	\$225,570	\$275,697	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

CHARTER SCHOOL FACILITIES FINANCING SERVICES

The Treasurer has several duties associated with charter school facility financing. A charter school may request that the Treasurer make direct payments of principal and interest on bonds issued on behalf of the school for the purpose of enhancing the ability of the school to obtain favorable financing terms pursuant to Section 22-30.5-406, C.R.S. The Treasurer is authorized to withhold, from the amount paid to the chartering district for the state share of the district's total program funding, the amount of any direct payments made on behalf of the charter school plus any administrative costs associated with making such payments. Any administrative costs withheld are deposited into the Charter School Financing Administrative Cash Fund. Money in this fund is continuously appropriated.

Under the provisions of H.B. 03-1021, the Colorado Educational and Cultural Facilities Authority may issue bonds on behalf of qualified charter schools. Participating charter schools are required to annually pay \$1 per \$1,000 of the principal amount of the bonds outstanding to the State Treasurer for deposit in the State Charter School Interest Savings Account (within the State Charter School Debt Reserve). The Treasurer is authorized to charge participating schools a fee to defray related direct and indirect costs. Such funds are also to be deposited in the State Charter School Interest Savings Account within the State Charter School Debt Reserve Fund pursuant to Section 22-30.5-407 (3), C.R.S. Money in the State Charter School Debt Reserve Fund, including fees collected from schools, is continuously appropriated to the State Treasurer.

STATUTORY AUTHORITY: Sections 22-30.5-407 (4)(a) and (a.5), C.R.S.

REQUEST: The Department request reflects an informational continuation appropriation of \$7,500 cash funds from the Charter School Financing Administrative Cash Fund for FY 2023-24.

RECOMMENDATION: Staff recommends that the request amount be reflected in the Long Bill.

DISCRETIONARY FUND

Five elected state officials receive an annual appropriation for expenditures in pursuance of official business as each elected official sees fit. Subject to annual appropriation by the General Assembly, the Treasurer is to receive \$5,000 from the General Fund annually for this purpose.

STATUTORY AUTHORITY: Section 24-9-105, C.R.S.

REQUEST: The Department requests a continuation appropriation of \$5,000 General Fund for FY 2023-24.

RECOMMENDATION: **Staff recommends approving the request.**

(2) UNCLAIMED PROPERTY PROGRAM

The Department administers the state's unclaimed property program, as set forth in Article 13 of Title 38, C.R.S. (The "Unclaimed Property Act"). Under this program, the state takes possession of dormant or abandoned properties from a wide range of business and public institutions and tries to return the properties to their rightful owners. Generally, property is subject to the custody of the state as unclaimed property if the last-known address of the property owner (or the person entitled to the property) is in Colorado.

UNCLAIMED PROPERTY PROGRAM						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 Appropriation						
HB 22-1329 (Long Bill)	\$2,870,306	\$0	\$2,870,306	\$0	\$0	20.0
SB23-134 (Supplemental)	53,655	0	53,655	0	0	0.0
TOTAL	\$2,923,961	\$0	\$2,923,961	\$0	\$0	20.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$2,923,961	\$0	\$2,923,961	\$0	\$0	20.0
R1 Administration division needs	5,000	0	5,000	0	0	0.0
R2 UP division needs	296,135	0	296,135	0	0	2.0
R3 Cybersecurity testing	25,000	0	25,000	0	0	0.0
R5 IT accessibility	183,815	0	183,815	0	0	0.0
BA1 Operating expenses inflation adj	47,112	0	47,112	0	0	0.0
Annualize prior year budget actions	21,543	0	21,543	0	0	0.0
Annualize prior year legislation	(53,655)	0	(53,655)	0	0	0.0
TOTAL	\$3,448,911	\$0	\$3,448,911	\$0	\$0	22.0
INCREASE/(DECREASE)	\$524,950	\$0	\$524,950	\$0	\$0	2.0
Percentage Change	18.0%	n/a	18.0%	n/a	n/a	10.0%
FY 2023-24 EXECUTIVE REQUEST	\$3,468,599	\$0	\$3,468,599	\$0	\$0	22.0
Request Above/(Below) Recommendation	\$19,688	\$0	\$19,688	\$0	\$0	0.0

DECISION ITEMS - UNCLAIMED PROPERTY PROGRAM

The Department did not submit any decision items exclusive to this division.

LINE ITEM DETAIL - UNCLAIMED PROPERTY PROGRAM

PERSONAL SERVICES

This line item provides funding for employees' salaries and wages, as well as the associated state contribution to the Public Employees Retirement Association and the state share of federal Medicare contributions. This line item also provides funding for certain professional and temporary services.

STATUTORY AUTHORITY: Section 24-50-101 *et seq.*, C.R.S.

REQUEST: The Department requests an appropriation of \$1,511,921 cash funds and 22.0 FTE for FY 2023-24. The request includes a portion of the Department’s second prioritized request and annualizations of prior year funding.

RECOMMENDATION: **Staff recommends an appropriation of \$1,507,233 cash funds and 22.0 FTE for FY 2023-24.** The recommendation differs from the request because of calculations for new FTE.

UNCLAIMED PROPERTY PROGRAM, PERSONAL SERVICES						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$1,336,342	\$0	\$1,336,342	\$0	\$0	20.0
TOTAL	\$1,336,342	\$0	\$1,336,342	\$0	\$0	20.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$1,336,342	\$0	\$1,336,342	\$0	\$0	20.0
R2 UP division needs	138,848	0	138,848	0	0	2.0
Annualize prior year budget actions	32,043	0	32,043	0	0	0.0
TOTAL	\$1,507,233	\$0	\$1,507,233	\$0	\$0	22.0
INCREASE/(DECREASE)	\$170,891	\$0	\$170,891	\$0	\$0	2.0
Percentage Change	12.8%	n/a	12.8%	n/a	n/a	10.0%
FY 2023-24 EXECUTIVE REQUEST	\$1,511,921	\$0	\$1,511,921	\$0	\$0	22.0
Request Above/(Below) Recommendation	\$4,688	\$0	\$4,688	\$0	\$0	0.0

OPERATING EXPENSES

This line item provides funding for supplies and materials, as well as capital outlay, utilities, custodial services, equipment rental, storage, dues and subscriptions, postage, and printing.

STATUTORY AUTHORITY: Section 38-13-801 (2)(a), C.R.S.

REQUEST: The Department requests an appropriation of \$956,678 cash funds for FY 2023-24. The request includes several of the Department’s prioritized requests and annualizations for prior year legislation and budget actions.

RECOMMENDATION: **Staff recommends an appropriation of \$941,678 cash funds for FY 2023-24.** The recommendation differs from the request because of staff’s recommendation of a partial denial of the Department’s first prioritized request.

UNCLAIMED PROPERTY PROGRAM, OPERATING EXPENSES						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$533,964	\$0	\$533,964	\$0	\$0	0.0
SB23-134 (Supplemental)	\$53,655	\$0	\$53,655	\$0	\$0	0.0
TOTAL	\$587,619	\$0	\$587,619	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						

UNCLAIMED PROPERTY PROGRAM, OPERATING EXPENSES						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 Appropriation	\$587,619	\$0	\$587,619	\$0	\$0	0.0
R5 IT accessibility	183,815	0	183,815	0	0	0.0
R2 UP division needs	157,287	0	157,287	0	0	0.0
BA1 Operating expenses inflation adj	47,112	0	47,112	0	0	0.0
R3 Cybersecurity testing	25,000	0	25,000	0	0	0.0
R1 Administration division needs	5,000	0	5,000	0	0	0.0
Annualize prior year legislation	(53,655)	0	(53,655)	0	0	0.0
Annualize prior year budget actions	(10,500)	0	(10,500)	0	0	0.0
TOTAL	\$941,678	\$0	\$941,678	\$0	\$0	0.0
INCREASE/(DECREASE)	\$354,059	\$0	\$354,059	\$0	\$0	0.0
Percentage Change	60.3%	n/a	60.3%	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$956,678	\$0	\$956,678	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$15,000	\$0	\$15,000	\$0	\$0	0.0

PROMOTION AND CORRESPONDENCE

The Department's promotional efforts are designed to notify owners of lost and forgotten assets held in trust by the state. Pursuant to Section 38-13-111 (7), C.R.S., the Administrator of the Unclaimed Property Program may spend up to 2.0 percent of the previous year's paid claims for the publication and necessary correspondence (e.g., sending a notice to the last known address of each person who appears to be entitled to property valued at \$50 or more).

STATUTORY AUTHORITY: Section 38-13-501, 38-13-503 C.R.S.

REQUEST: The Department requests a continuation appropriation of \$200,000 cash funds from the Unclaimed Property Trust Fund for FY 2023-24.

RECOMMENDATION: **Staff recommends approving the request.**

CONTRACT AUDITOR SERVICES

The Treasury Department contracts with auditing firms that examine the records of businesses located in other states in an effort to find unclaimed property belonging to Colorado citizens. The costs associated with these services are essentially paid on a contingency fee basis, with the state paying 12.0 percent of the value of any Colorado property identified. Moneys in the Unclaimed Property Trust Fund are continuously appropriated for the payment of services to contract auditors.

STATUTORY AUTHORITY: Section 38-13-801 (2)(b), C.R.S.

REQUEST: The Department request reflects an informational appropriation of \$800,000 cash funds for FY 2023-24, which represents a continuation level of funding.

RECOMMENDATION: **Staff recommends that the request amount be reflected in the Long Bill.**

(3) SPECIAL PURPOSE

This section of the Long Bill reflects disbursements the Treasurer is required to make, including the following: 1) reimbursements to local governments for property tax revenues foregone due to the senior citizen and disabled veteran property tax exemption; 2) allocations of Highway Users Tax Fund (HUTF) revenues to local governments; 3) reimbursements of certain property taxes owed or paid for real and business personal property destroyed in a natural disaster; and 4) the annual base rent payments due on the State’s Higher Education Capital Construction Lease Purchase Financing Program Certificates of Participation. The General Fund appropriations for the senior citizen and disabled veteran property tax exemption are not subject to the statutory restrictions on General Fund appropriations.

SPECIAL PURPOSE						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 Appropriation						
HB 22-1329 (Long Bill)	\$959,210,015	\$283,603,185	\$626,891,438	\$48,715,392	\$0	0.0
Other legislation	12,850,000	12,850,000	0	0	0	0.0
TOTAL	\$972,060,015	\$296,453,185	\$626,891,438	\$48,715,392	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$972,060,015	\$296,453,185	\$626,891,438	\$48,715,392	\$0	0.0
Technical adjustments	4,698,845	(3,490,739)	8,188,679	905	0	0.0
Annualize prior year legislation	(202,650,000)	8,969,211	(193,970,883)	(17,648,328)	0	0.0
TOTAL	\$774,108,860	\$301,931,657	\$441,109,234	\$31,067,969	\$0	0.0
INCREASE/(DECREASE)	(\$197,951,155)	\$5,478,472	(\$185,782,204)	(\$17,647,423)	\$0	0.0
Percentage Change	(20.4%)	1.8%	(29.6%)	(36.2%)	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST						
Request Above/(Below) Recommendation	\$31,684,539	\$4,165,367	\$27,519,308	(\$136)	\$0	0.0

DECISION ITEMS - SPECIAL PURPOSE

The Department did not submit any decision items exclusive to this division.

LINE ITEM DETAIL - SPECIAL PURPOSE

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION

This line item provides funding to reimburse local governments for property taxes foregone as a result of the Senior Citizen and Disabled Veteran Property Tax Exemption. Current law grants a property tax exemption to qualifying senior citizens and disabled veterans equal to 50.0 percent of the first \$200,000 of residential property value. The Constitution authorizes the General Assembly to raise or lower the maximum amount of actual value that is exempt from taxation. The State Treasurer is required to reimburse local governments for the resulting lost property tax revenues.

STATUTORY AUTHORITY: Authorized in Section 3.5 of Article X of the State Constitution and implemented in Sections 39-3-201 through 208, C.R.S.

REQUEST: The request includes estimated distributions to counties totaling \$164,177,284 General Fund.

RECOMMENDATION: **Staff recommends reflecting an appropriation based on the March 2023 revenue forecast selected by the Committee for its 2023 budget proposal.** Staff requests permission to include in the Long Bill the informational appropriation based on the relevant March 2023 revenue projection.

HOUSEHOLD FINANCIAL RECOVERY PROGRAM [NEW LINE ITEM]

This line item provides funding to administer the Household Financial Recovery Program. This includes contracting an administrator, awarding outreach grants to nonprofit organizations, establishing the loan loss reserve, making payments to lenders, and issuing loans. The General Assembly initially transferred \$5.2 million to the Colorado Household Financial Recovery Pilot Program Fund for grants and program administration. This cash fund is continuously appropriated.

STATUTORY AUTHORITY: Section 24-36-302, C.R.S.

REQUEST: The request includes an informational appropriation of \$200,000 General Fund for FY 2023-24.

RECOMMENDATION: **Staff recommends that the requested amount be reflected in the Long Bill.**

SPECIAL PURPOSE, HOUSEHOLD FINANCIAL RECOVERY PROGRAM						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
Other legislation	\$5,200,000	\$5,200,000	\$0	\$0	\$0	0.0
TOTAL	\$5,200,000	\$5,200,000	\$0	\$0	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$5,200,000	\$5,200,000	\$0	\$0	\$0	0.0
Annualize prior year legislation	(5,000,000)	(5,000,000)	0	0	0	0.0
TOTAL	\$200,000	\$200,000	\$0	\$0	\$0	0.0
INCREASE/(DECREASE)	(\$5,000,000)	(\$5,000,000)	\$0	\$0	\$0	0.0
Percentage Change	(96.2%)	(96.2%)	n/a	n/a	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$200,000	\$200,000	\$0	\$0	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

BUSINESS PERSONAL PROPERTY TAX EXEMPTION

This line item provides an estimate of the amount needed to reimburse local governments for lost revenue as a result of the Business Personal Property Tax Exemption. The program was expanded

through H.B. 21-1312 in FY 2021-22 from a threshold of \$7,900 to \$50,000 of business personal property on which businesses are exempt from paying tax.

STATUTORY AUTHORITY: Section 39-3-119.5, C.R.S.

REQUEST: The request includes estimated distributions to counties totaling \$19,100,529 General Fund.

RECOMMENDATION: **Staff recommends reflecting an appropriation based on the March 2023 revenue forecast selected by the Committee for its 2023 budget proposal.** Staff requests permission to include in the Long Bill the informational appropriation based on the relevant revenue projection that includes this amount.

HIGHWAY USERS TAX FUND – COUNTY PAYMENTS

This line item provides an estimate of the amount that will be distributed to counties from the Highway Users Tax Fund (HUTF). Counties are required to use such funds for the construction, engineering, reconstruction, maintenance, repair, equipment, improvement, and administration of the county highway systems and any other public highways.

STATUTORY AUTHORITY: The State Treasurer shall allocate 26.0 percent and 22.0 percent of the revenues raised by gasoline and special fuel excise tax to county treasurers pursuant to Sections 43-4-205 (5)(b) and 43-4-205 (6)(b)(II), C.R.S., respectively. Such funds shall be allocated and expended pursuant to Section 43-4-207, C.R.S.

REQUEST: The request includes estimated distributions to counties totaling \$242,532,425 cash funds.

RECOMMENDATION: **Staff recommends reflecting an appropriation from the Highway Users Tax Fund based on the March 2023 revenue forecast selected by the Committee for its 2023 budget proposal.** Staff requests permission to include in the Long Bill the informational appropriation based on the March 2023 revenue projection.

HIGHWAY USERS TAX FUND – MUNICIPALITY PAYMENTS

This line item provides an estimate of the amount that will be distributed to municipalities from the HUTF. Cities and incorporated towns are required to use such funds for the construction, engineering, reconstruction, maintenance, repair, equipment, improvement, and administration of the system of municipal streets or any other public highways located in the municipality.

STATUTORY AUTHORITY: The State Treasurer shall allocate 9.0 percent and 18.0 percent of the revenues raised by gasoline and special fuel excise tax to county treasurers pursuant to Sections 43-4-205 (5)(c) and 43-4-205 (6)(b)(III), C.R.S., respectively. Such funds shall be allocated and expended pursuant to Section 43-4-208 (2), C.R.S. and 43-4-208 (2)(b) and (6)(a).

REQUEST: The request includes estimated distributions to counties totaling \$169,836,117 cash funds.

RECOMMENDATION: **Staff recommends reflecting an appropriation from the Highway Users Tax Fund based on the March 2023 revenue forecast selected by the Committee for its 2023**

budget proposal. Staff requests permission to include in the Long Bill, the informational appropriation based on the March 2023 revenue projection.

PROPERTY TAX REIMBURSEMENT FOR PROPERTY DESTROYED BY A NATURAL CAUSE

This line item provides funding for the reimbursement of certain property taxes owed or paid for real property and business personal property that has been destroyed in a natural disaster or by another cause beyond the control of the property owner. This program is for property tax years commencing on or after January 1, 2013.

STATUTORY AUTHORITY: Section 39-1-123, C.R.S.

REQUEST: The Department requests a continuation appropriation of \$1,000,000 General Fund for qualifying property tax reimbursements in the tax year commencing on January 1, 2023.

RECOMMENDATION: **Staff recommends approving the request.**

LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 23-19.9-102, C.R.S.

This line item reflects the State’s share of the annual base rent payments due on the State of Colorado Higher Education Capital Construction Lease Purchase Financing Program Certificates of Participation. Pursuant to Section 23-19.9-102 (1)(b), C.R.S., the General Assembly may annually appropriate money in the Higher Education Federal Mineral Lease Revenues Fund to the Department of Higher Education for transfer to the State Treasurer and money transferred to the Treasurer is continuously appropriated for the purpose of making payments related to capital construction projects.

STATUTORY AUTHORITY: Section 23-19.9-102, C.R.S.

REQUEST: The request includes an informational appropriation of \$17,432,169 reappropriated funds transferred from the Department of Higher Education.

RECOMMENDATION: **Staff recommends that the requested amount be reflected in the Long Bill.**

SPECIAL PURPOSE, LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 23-19.9-102, C.R.S						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$17,439,900	\$0	\$0	\$17,439,900	\$0	0.0
TOTAL	\$17,439,900	\$0	\$0	\$17,439,900	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$17,439,900	\$0	\$0	\$17,439,900	\$0	0.0
Technical adjustments	(7,731)	0	0	(7,731)	0	0.0
TOTAL	\$17,432,169	\$0	\$0	\$17,432,169	\$0	0.0
INCREASE/(DECREASE)	(\$7,731)	\$0	\$0	(\$7,731)	\$0	0.0
Percentage Change	(0.0%)	n/a	n/a	(0.0%)	n/a	n/a

SPECIAL PURPOSE, LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 23-19.9-102, C.R.S						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2023-24 EXECUTIVE REQUEST	\$17,432,169	\$0	\$0	\$17,432,169	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 24-82-803, C.R.S.
 This line item reflects the State’s share of annual base rent payments authorized in 2020 in S.B. 20-219 due on existing capital construction needs for state institutions of higher education that are continuations of previously funded projects. These projects include the Shepardson Building Renovation and Addition at Colorado State University, the Health Sciences Center at Fort Lewis College, and the Anschutz Health Sciences Building at the University of Colorado.

STATUTORY AUTHORITY: Section 24-82-803, C.R.S.

REQUEST: The Department requests an informational appropriation of \$4,754,875 reappropriated funds.

RECOMMENDATION: **Staff recommends that the requested amount be reflected in the Long Bill.**

SPECIAL PURPOSE, LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 24-82-803, C.R.S.						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$4,746,375	\$0	\$0	\$4,746,375	\$0	0.0
TOTAL	\$4,746,375	\$0	\$0	\$4,746,375	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$4,746,375	\$0	\$0	\$4,746,375	\$0	0.0
Technical adjustments	8,500	0	0	8,500	0	0.0
TOTAL	\$4,754,875	\$0	\$0	\$4,754,875	\$0	0.0
INCREASE/(DECREASE)	\$8,500	\$0	\$0	\$8,500	\$0	0.0
Percentage Change	0.2%	n/a	n/a	0.2%	n/a	n/a
FY 2023-24 EXECUTIVE REQUEST	\$4,754,875	\$0	\$0	\$4,754,875	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$0	\$0	\$0	\$0	0.0

PUBLIC SCHOOL FUND INVESTMENT BOARD PURSUANT TO SECTION 22-41-102.5, C.R.S.

This line item reflects the costs incurred by the Public School Fund Investment Board for administrative and investment expenses related to Public School Fund investments.

STATUTORY AUTHORITY: Section 22-41-102.5, C.R.S.

REQUEST: The Department requests an appropriation of \$1,760,000 cash funds from interest earned on Public School Fund investments for FY 2023-24.

RECOMMENDATION: **Staff recommends approving the request.**

S.B. 17-267 COLLATERALIZATION LEASE PURCHASE PAYMENTS

This line item reflects the annual lease purchase payments due on the S.B. 17-267 state building collateralization certificates of participation.

STATUTORY AUTHORITY: Section 24-82-1303 (2), C.R.S.

REQUEST: The Department requests an appropriation of \$150,000,000 total funds, including \$100,000,000 General Fund and \$50,000,000 cash funds from the State Highway Fund for FY 2023-24.

RECOMMENDATION: **Staff recommends approving the request.**

DIRECT DISTRIBUTION FOR UNFUNDED ACTUARIAL ACCRUED PERA LIABILITY

This informational line item was added in S.B. 18-200 (Modifications to PERA to Eliminate Unfunded Liability) to reflect the \$225.0 million payment for the PERA unfunded liability.

STATUTORY AUTHORITY: Section 24-51-414 (5), C.R.S.

REQUEST: The request includes an informational appropriation of \$35.0 million, including \$21,619,075 General Fund, \$4,500,000 cash funds from the PERA Payments Cash Fund, and \$8,880,925 reappropriated funds from the Department of Personnel from state agency common policy collections.

RECOMMENDATION: **Staff recommends reflecting an informational appropriation of \$35.0 million total funds.**

SPECIAL PURPOSE, DIRECT DISTRIBUTION FOR UNFUNDED ACTUARIAL ACCRUED PERA LIABILITY						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION						
HB 22-1329 (Long Bill)	\$225,000,000	\$0	\$198,470,883	\$26,529,117	\$0	0.0
TOTAL	\$225,000,000	\$0	\$198,470,883	\$26,529,117	\$0	0.0
FY 2023-24 RECOMMENDED APPROPRIATION						
FY 2022-23 Appropriation	\$225,000,000	\$0	\$198,470,883	\$26,529,117	\$0	0.0
Technical adjustments	0	(136)	0	136	0	0.0
Annualize prior year legislation	(190,000,000)	21,619,211	(193,970,883)	(17,648,328)	0	0.0
TOTAL	\$35,000,000	\$21,619,075	\$4,500,000	\$8,880,925	\$0	0.0
INCREASE/(DECREASE)	(\$190,000,000)	\$21,619,075	(\$193,970,883)	(\$17,648,192)	\$0	0.0
Percentage Change	(84.4%)	n/a	(97.7%)	(66.5%)	n/a	n/a

SPECIAL PURPOSE, DIRECT DISTRIBUTION FOR UNFUNDED ACTUARIAL ACCRUED PERA LIABILITY						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2023-24 EXECUTIVE REQUEST	\$35,000,000	\$21,619,211	\$4,500,000	\$8,880,789	\$0	0.0
Request Above/(Below) Recommendation	\$0	\$136	\$0	(\$136)	\$0	0.0

LONG BILL FOOTNOTES AND REQUESTS FOR INFORMATION

LONG BILL FOOTNOTES

Staff recommends no footnotes for the Department of the Treasury.

REQUESTS FOR INFORMATION

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

- 1 Department of the Treasury, Administration – The State Treasurer is requested to submit an annual report to the Joint Budget Committee concerning the performance of the State's investments. The report should include comparisons to relevant benchmarks and a detailed discussion of the benchmarks. This report should be submitted on November 1 of each fiscal year.
- 2 Department of the Treasury, Special Purpose – The State Treasurer is requested to submit an annual report to the Joint Budget Committee concerning the status of the State's debt obligations for all certificates of participation managed by the State Treasurer. The report should include the current state fiscal year payments, the upcoming state fiscal year obligations, schedules of each certificate of participation reported on, and historical and current interest rates that the State is paying on each certificate of participation. The report should be submitted on November 1 of each fiscal year.

INDIRECT COST ASSESSMENTS

DESCRIPTION OF INDIRECT COST ASSESSMENT METHODOLOGY

The Department of the Treasury has one cash funded program that provides a portion of the funding to cover costs associated with the administration of the Department. Such funding is identified in the Long Bill as cash fund appropriations from the Unclaimed Property Trust Fund to each affected line item within the Administration division.

APPENDIX A:
NUMBERS PAGES
(DIGITAL ONLY)

Appendix A is only available in the online version of this document.

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Numbers Pages

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
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DEPARTMENT OF THE TREASURY Dave Young, State Treasurer

(1) ADMINISTRATION

Personal Services	<u>1,619,214</u>	<u>2,062,221</u>	<u>3,920,222</u>	<u>4,216,921</u>	<u>4,196,387</u> *
FTE	17.9	19.6	44.8	46.8	33.0
General Fund	666,258	1,109,265	2,814,730	3,111,429	3,090,895
Cash Funds	952,956	952,956	1,105,492	1,105,492	1,105,492
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Health, Life, and Dental	<u>283,999</u>	<u>288,546</u>	<u>473,575</u>	<u>613,406</u>	<u>610,589</u> *
General Fund	162,087	159,173	264,241	351,066	348,249
Cash Funds	121,912	129,373	209,334	262,340	262,340
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Short-term Disability	<u>3,225</u>	<u>3,367</u>	<u>5,515</u>	<u>6,158</u>	<u>6,149</u> *
General Fund	1,992	2,062	3,356	4,014	3,999
Cash Funds	1,233	1,305	2,159	2,144	2,150
S.B. 04-257 Amortization Equalization Disbursement	<u>107,911</u>	<u>113,642</u>	<u>172,337</u>	<u>205,309</u>	<u>204,201</u> *
General Fund	67,115	70,415	104,879	133,846	132,941
Cash Funds	40,796	43,227	67,458	71,463	71,260

*This line item contains a decision item.

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
S.B. 06-235 Supplemental Amortization Equalization					
Disbursement	<u>107,911</u>	<u>112,776</u>	<u>172,337</u>	<u>205,309</u>	<u>204,201</u> *
General Fund	67,115	70,415	104,879	133,846	132,942
Cash Funds	40,796	42,361	67,458	71,463	71,259
PERA Direct Distribution					
	<u>0</u>	<u>55,339</u>	<u>20,103</u>	<u>9,550</u>	<u>9,550</u>
General Fund	0	34,051	0	6,310	6,310
Cash Funds	0	21,288	20,103	3,240	3,240
Salary Survey					
	<u>0</u>	<u>74,044</u>	<u>90,193</u>	<u>285,111</u>	<u>285,111</u> *
General Fund	0	45,560	58,150	188,824	188,824
Cash Funds	0	28,484	32,043	96,287	96,287
Workers' Compensation and Payment to Risk					
Management and Property Funds	<u>9,596</u>	<u>14,760</u>	<u>29,036</u>	<u>31,300</u>	<u>31,300</u>
General Fund	9,596	14,760	29,036	31,300	31,300
Cash Funds	0	0	0	0	0
Operating Expenses					
	<u>147,060</u>	<u>187,981</u>	<u>2,431,220</u>	<u>2,430,747</u>	<u>2,415,747</u> *
General Fund	147,060	187,981	2,431,220	2,430,747	2,415,747
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Information Technology Asset Maintenance					
	<u>11,423</u>	<u>12,568</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
General Fund	6,080	6,284	9,000	9,000	9,000
Cash Funds	5,343	6,284	9,000	9,000	9,000

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
Legal Services	<u>386,768</u>	<u>308,671</u>	<u>355,278</u>	<u>416,003</u>	<u>416,003</u>
General Fund	79,558	95,327	122,102	117,791	117,791
Cash Funds	307,210	213,344	233,176	298,212	298,212
Capitol Complex Leased Space	<u>59,544</u>	<u>65,590</u>	<u>62,925</u>	<u>69,337</u>	<u>69,337</u>
General Fund	59,544	65,590	37,755	41,603	41,603
Cash Funds	0	0	25,170	27,734	27,734
Payments to OIT	<u>81,405</u>	<u>165,472</u>	<u>245,147</u>	<u>240,241</u>	<u>240,241</u> *
General Fund	40,703	82,737	145,126	146,546	146,546
Cash Funds	40,702	82,735	100,021	93,695	93,695
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Statewide training	<u>0</u>	<u>0</u>	<u>0</u>	<u>538</u>	<u>538</u> *
General Fund	0	0	0	328	328
Cash Funds	0	0	0	210	210
CORE Operations	<u>442,523</u>	<u>315,383</u>	<u>379,703</u>	<u>501,267</u>	<u>501,267</u> *
General Fund	199,135	141,922	170,866	225,570	225,570
Cash Funds	243,388	173,461	208,837	275,697	275,697
Charter School Facilities Financing Services	<u>7,905</u>	<u>8,256</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
Cash Funds	7,905	8,256	7,500	7,500	7,500
Discretionary Fund	<u>449</u>	<u>726</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
General Fund	449	726	5,000	5,000	5,000

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
TOTAL - (1) Administration	3,268,933	3,789,342	8,388,091	9,261,697	9,221,121
<i>FTE</i>	<u>17.9</u>	<u>19.6</u>	<u>44.8</u>	<u>46.8</u>	<u>33.0</u>
General Fund	1,506,692	2,086,268	6,300,340	6,937,220	6,897,045
Cash Funds	1,762,241	1,703,074	2,087,751	2,324,477	2,324,076
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
(2) UNCLAIMED PROPERTY PROGRAM					
Personal Services	<u>935,609</u>	<u>956,902</u>	<u>1,336,342</u>	<u>1,511,921</u>	<u>1,507,233</u> *
FTE	14.6	14.6	20.0	22.0	22.0
Cash Funds	935,609	956,902	1,336,342	1,511,921	1,507,233
Operating Expenses	<u>403,213</u>	<u>555,852</u>	<u>587,619</u>	<u>956,678</u>	<u>941,678</u> *
General Fund	0	0	0	0	0
Cash Funds	403,213	555,852	587,619	956,678	941,678
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Promotion and Correspondence	<u>10,215</u>	<u>149,991</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Cash Funds	10,215	149,991	200,000	200,000	200,000
Contract Auditor Services	<u>1,090,581</u>	<u>540,533</u>	<u>800,000</u>	<u>800,000</u>	<u>800,000</u>
Cash Funds	1,090,581	540,533	800,000	800,000	800,000
Leased Space	<u>62,146</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Funds	62,146	0	0	0	0
TOTAL - (2) Unclaimed Property Program	<u>2,501,764</u>	<u>2,203,278</u>	<u>2,923,961</u>	<u>3,468,599</u>	<u>3,448,911</u>
FTE	<u>14.6</u>	<u>14.6</u>	<u>20.0</u>	<u>22.0</u>	<u>22.0</u>
General Fund	0	0	0	0	0
Cash Funds	2,501,764	2,203,278	2,923,961	3,468,599	3,448,911
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
(3) SPECIAL PURPOSE					
Senior Citizen and Disabled Veteran Property Tax Exemption	<u>157,894,809</u>	<u>1,300,087</u>	<u>163,603,185</u>	<u>164,177,284</u>	<u>161,115,789</u>
General Fund	157,894,809	1,300,087	163,603,185	164,177,284	161,115,789
Federal Funds	0	0	0	0	0
Household Financial Recovery Program	<u>0</u>	<u>0</u>	<u>5,200,000</u>	<u>200,000</u>	<u>200,000</u>
General Fund	0	0	5,200,000	200,000	200,000
Business Personal Property Tax Exemption	<u>0</u>	<u>0</u>	<u>19,000,000</u>	<u>19,100,529</u>	<u>17,996,793</u>
General Fund	0	0	19,000,000	19,100,529	17,996,793
Highway Users Tax Fund - County Payments	<u>198,596,857</u>	<u>223,362,557</u>	<u>223,242,679</u>	<u>242,532,425</u>	<u>228,096,021</u>
Cash Funds	198,596,857	223,362,557	223,242,679	242,532,425	228,096,021
Highway Users Tax Fund - Municipality Payments	<u>136,921,708</u>	<u>156,412,196</u>	<u>153,417,876</u>	<u>169,836,117</u>	<u>156,753,213</u>
Cash Funds	136,921,708	156,412,196	153,417,876	169,836,117	156,753,213
Property Tax Reimbursement for Property Destroyed by Natural Cause	<u>714,958</u>	<u>3,803,618</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
General Fund	714,958	3,803,618	1,000,000	1,000,000	1,000,000
Lease Purchase of Academic Facilities Pursuant to Section 23-19.9-102, C.R.S	<u>17,433,244</u>	<u>17,433,244</u>	<u>17,439,900</u>	<u>17,432,169</u>	<u>17,432,169</u>
Reappropriated Funds	17,433,244	17,433,244	17,439,900	17,432,169	17,432,169

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
Lease Purchase of Academic Facilities Pursuant to Section 24-82-803, C.R.S. Reappropriated Funds	<u>0</u> 0	<u>0</u> 0	<u>4,746,375</u> 4,746,375	<u>4,754,875</u> 4,754,875	<u>4,754,875</u> 4,754,875
Public School Fund Investment Board Pursuant to Section 22-41-102.5 C.R.S. Cash Funds	<u>829,938</u> 829,938	<u>1,098,455</u> 1,098,455	<u>1,760,000</u> 1,760,000	<u>1,760,000</u> 1,760,000	<u>1,760,000</u> 1,760,000
S.B. 17-267 Collateralization Lease Purchase Payments	<u>74,865,919</u>	<u>74,999,965</u>	<u>150,000,000</u>	<u>150,000,000</u>	<u>150,000,000</u>
General Fund	12,873,770	13,000,000	100,000,000	100,000,000	100,000,000
Cash Funds	61,992,149	61,999,965	50,000,000	50,000,000	50,000,000
Direct Distribution for Unfunded Actuarial Accrued PERA Liability	<u>0</u>	<u>225,000,000</u>	<u>225,000,000</u>	<u>35,000,000</u>	<u>35,000,000</u>
General Fund	0	167,440,377	0	21,619,211	21,619,075
Cash Funds	0	0	198,470,883	4,500,000	4,500,000
Reappropriated Funds	0	57,559,623	26,529,117	8,880,789	8,880,925
Distributions to Fire and Police Pension Association General Fund	<u>0</u> 0	<u>0</u> 0	<u>6,650,000</u> 6,650,000	<u>0</u> 0	<u>0</u> 0
Payment to the Middle-income Housing Authority General Fund	<u>0</u> 0	<u>0</u> 0	<u>1,000,000</u> 1,000,000	<u>0</u> 0	<u>0</u> 0
Payment to the Colorado Housing and Finance Authority General Fund	<u>0</u> 0	<u>205,000</u> 205,000	<u>0</u> 0	<u>0</u> 0	<u>0</u> 0

JBC Staff Figure Setting - FY 2023-24
Staff Working Document - Does Not Represent Committee Decision

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Appropriation	FY 2023-24 Request	FY 2023-24 Recommendation
Business Personal Property Tax Exemption	0	<u>16,735,598</u>	0	0	0
General Fund	0	16,735,598	0	0	0
PERA Payments Cash Fund	<u>380,000,000</u>	0	0	0	0
General Fund	380,000,000	0	0	0	0
TOTAL - (3) Special Purpose	967,257,433	720,350,720	972,060,015	805,793,399	774,108,860
<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	551,483,537	202,484,680	296,453,185	306,097,024	301,931,657
Cash Funds	398,340,652	442,873,173	626,891,438	468,628,542	441,109,234
Reappropriated Funds	17,433,244	74,992,867	48,715,392	31,067,833	31,067,969
Federal Funds	0	0	0	0	0
TOTAL - Department of the Treasury	973,028,130	726,343,340	983,372,067	818,523,695	786,778,892
<i>FTE</i>	<u>32.5</u>	<u>34.2</u>	<u>64.8</u>	<u>68.8</u>	<u>55.0</u>
General Fund	552,990,229	204,570,948	302,753,525	313,034,244	308,828,702
Cash Funds	402,604,657	446,779,525	631,903,150	474,421,618	446,882,221
Reappropriated Funds	17,433,244	74,992,867	48,715,392	31,067,833	31,067,969
Federal Funds	0	0	0	0	0

APPENDIX B:
DEFERRED PROPERTY TAX PROGRAM EXPANSION
STUDY
(DIGITAL ONLY)

Appendix B is only available in the online version of this document.

Colorado Tax Deferral Program

December 1, 2021



Presented by:

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Table of Contents

- Introduction.....3**
- Executive Summary4**
 - COLORADO DEFERRAL PROGRAM OVERVIEW4
 - PROPERTY TAX RELIEF PROGRAMS BEST PRACTICES5
 - CURRENT PROGRAM BASELINE.....13
 - EXPANDED PROGRAM14
- Deferral Program Process Flows 18**
 - CURRENT PROGRAM PROCESS FLOW18
 - EXPANDED PROGRAM PROCESS FLOW18
- Costing Model.....22**
 - MEASUREMENT OF COLLECTION ELEMENTS.....23
 - CALCULATING THE COST24
 - PARTICIPATION RATE AND LOAN COST24
- Appendix 41**
 - STATE OF COLORADO PAY PLAN⁽²⁾41
 - SURVEY TEMPLATE59
 - INTERVIEWS CONDUCTED60
 - SAMPLE OF CORELOGIC DATA.....62
 - COLORADO CENSUS DATA⁽³⁾.....63
 - TAX DEFERRAL SUMMARY65
 - REFERENCES65

Introduction

CoreLogic was selected to study the feasibility of an enhanced property tax deferral program for homeowners in the State of Colorado. In this report, you will find other states' deferral program details, cost analysis, forecasting of Colorado homeowner qualification and participation rates, and suggested best practices.

As part of this study, the following requirements were outlined:

- Process and current technology review
- Baseline the current program
- Analyze current population data from the State of Colorado and US Census
- Identify sample property tax data from counties in the State of Colorado
- Data extraction for assessed values, homestead, and property tax amounts
- Identify default ratio on Colorado program and other states program
- Forecast the adoption rate and program cost
- Proposed options to finance the debt
- Final analysis and proposed recommendations to operationalize the plan, including technology cost



Executive Summary

Colorado Deferral Program Overview

Colorado has recently seen dramatic increases in property values. As a result, there is a concern that rising home values may increase property tax liability for homeowners. In response to this concern, the state passed Bill SB21-293, allowing any homeowner to defer property taxes that exceed the tax growth cap of four percent, with a minimum deferral of \$100 and a maximum cumulative deferral of \$10,000. The intent of the bill is to provide both short and long-term relief to the homeowner and also provide an equitable statewide tax relief measure to all its taxpayers. This study will assist the state in determining effective administration, procedures, and cost of implementing the property tax relief measures.

Property tax deferral programs allow the homeowner to postpone payment of their property taxes until a specified time frame, death, or transfer of property, whereupon the taxes and interest are then due. This allows lower-income or fixed-income homeowners to remain in their homes, while property tax increases are deferred until such time as they can be paid using funds sourced from the homeowners' equity and/or the owner is able to reimburse the state.

Currently, Colorado property tax deferrals are only offered to homeowners who occupy the subject property and are 65 years of age and/or active military called into service on or before January 1 of the year in which the claim is filed. The homeowner must have at least 25% equity in the property based on fair market value to qualify. To qualify, the total value of the mortgage cannot exceed 75% of the total amount of all mortgages and liens of the property's fair market value. All ad valorem taxes levied, including special assessments and all other charges, currently may be deferred at the county treasurer office in the county in which the homestead is located. The state will reimburse the amount of the deferral to the county in which it was granted.

The State Treasurer paid tax deferrals of approximately 23 million in 2021 and have received slightly under 11 million back reducing the debt approximately by 46%.⁽¹⁾ Default rates are relatively low at less than 5%.⁽¹⁾

Analysis of the current program's participation is minimal due to the lack of public awareness, the reluctance of property owners to place additional liens on their properties, local county budget restraints for public outreach, program administration costs, and current low interest rates. Various models were considered during the analysis, however centralized administration is highly recommended, as localized assessor/treasurer administration is not adequately funded to support the additional processing. Administration at the county government level would also circumvent economies of scale and reduce consistency in the administration of the program.

Property Tax Relief Programs Best Practices

Property tax relief programs are designed to relieve the burden of high real estate taxes and help residents stay in their homes. Programs can vary in every state and county and potentially every city or township. All have eligibility requirements based on the state or local program. Age requirements rank highest in most states. Many property tax relief programs are limited to homeowners who are at least 60 years old, veterans, or disabled. Other eligibility requirements may include (1) an income ceiling limit that requires a taxpayer's income to fall below a given level, (2) limits on household net worth, some states included the value of the property and others excluded it in the total net worth (3) maximum property value is limited, (4) requires taxpayers to have owned their homes for a minimum number of years and must be a resident of the state. ⁽¹⁾

There are several tax relief options available. The most common property tax relief option is the homestead exemption. This option allows for a percentage or an amount of the property's taxable value to be excluded from tax bill levy rates. Income-Based homestead credits are credits applied to the tax bill when the household income falls below a pre-determined level. A Circuit Breaker option reduces property taxes that exceed a certain percentage of the taxpayer's income or the value of their property. Deferrals are a delay of payment of their property taxes until ownership of the home is transferred or there is a status change. CoreLogic's study will focus on deferral programs across the United States and their associated best practices as they may be applied to Colorado.

DATA COLLECTION METHODOLOGY FOR BEST PRACTICES

Data collection surrounding current Property Tax Deferral Programs was conducted through secondary research on governmental websites followed by interviews and/or surveys with representatives that help manage the identified programs. The goal was to first discover which states offered deferral programs, which could typically be determined on the Department of Revenue section of the state's governmental website. Once it had been established that a state offered a deferral program, information on requirements and method of administration was documented. Personnel from each program were identified and contacted for follow-up interviews or to complete detailed questionnaires, depending on their availability. These interviews and questionnaires allowed the CoreLogic team to better contextualize certain parts of the programs that would not have been understood if efforts had been limited to strictly secondary research.

Once the majority of secondary research was completed and documented, personnel from each program were contacted for follow-up interviews or to complete detailed questionnaires. If available for an interview, the CoreLogic team hosted a video call, following a script with pre-

determined questions to supplement information found online and provide context behind the “how” and “why” of certain aspects of the program. Questions highlighted program resources, budgetary restrictions, participation rates and advertising efforts; creating a full understanding of the program.⁽²⁾

Primary research was done onsite at the Colorado Treasurer and Public Trustee Association Fall Seminar in Greeley, Colorado; with 36 counties represented. The state held a session facilitated by CoreLogic and the Colorado State Treasurer allowing the county treasurers and their representatives to speak freely regarding program resource insights, budgetary restrictions, participation rates, advertising efforts, borrower education, and current outreach programs; creating full scope understanding of the current program. Of the 28 counties not attending, CoreLogic provided a survey via email for their input; receiving four responses. Members of the CoreLogic team also met with Boulder and Denver County Treasurers as well as the Denver County Assessor individually.

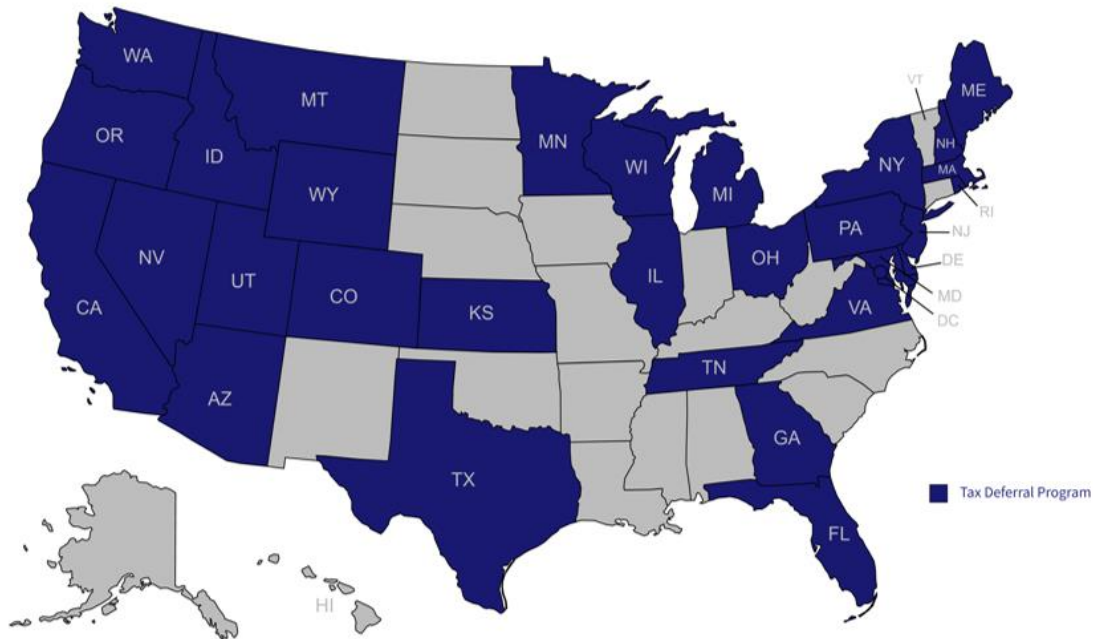
The culmination of the research helped CoreLogic create an in-depth look at the current state of property tax deferral programs in the United States and how best practices might apply to the State of Colorado.

Property Tax Deferral Programs

Property tax deferral programs exist in some form in 30 states and the District of Columbia. CoreLogic looked at state, county, city, and township administered programs. Most programs begin at a county level and then are elevated to the state for record-keeping and coordination. However, 65% of the deferral programs are administered by the state to achieve greater efficiency. When programs are at the local municipalities, it is often because each county or town sets its own policies. As an example, both Davidson County, Tennessee, and Teton County, Wyoming, are the only counties within their states to authorize a deferral program for their residents, where the deferral program is managed and monitored with the treasurer and assessors in their municipalities.

Most state tax deferral programs are limited to seniors and/or disabled individuals. These programs provide benefits to homeowners and not renters. Twenty-four states have senior-only programs. Twenty-nine states have programs offered to seniors, disabled individuals, and veterans. Five states (Kansas, Montana, New York, Ohio, and New Jersey) offer a deferral program to military. The payback period for military is between 90 days and 24 months from the end of service or deployment. This makes the deferral program more of a short-term rather than a long-term solution for this type of deferral. All these programs have one thing in common; they offer financial assistance to homeowners by allowing them to use their home equity or the market value of their home to delay payment of property taxes.

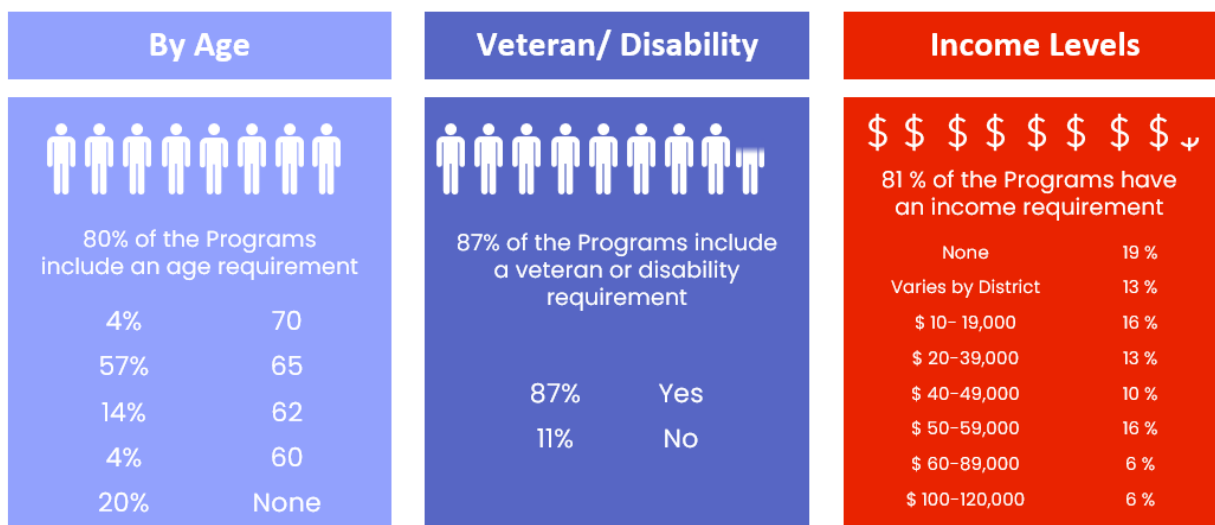
Property Tax Deferral Programs in 2021



All states have a residency requirement that the property must be owner-occupied and a primary residence for a specific length of time. For example, Minnesota has the strictest requirement of 15 years, and Idaho has the requirement of being owned and occupied by April 1, before the beginning of the tax year. However, because there is little data on how many applications may or may not have been approved or rejected because of a residency requirement, there is no accurate way to determine how many applicants are disqualified from participation in these programs due to these requirements.

Income limits range from \$10,000 to \$105,341, with Arizona having the lowest and Wyoming highest, respectively. The qualification of income has little effect on participation based on research. This can be attributed to additional programs offered in states to homeowners at or below the poverty level, such as grants, circuit breakers programs, tax credits, and limits on property tax due based on income.

Tax Deferral Programs by Categories



Most states require the homeowner to have a percentage of equity so the amount of the taxes deferred cannot exceed the difference between the assessed value of the home and any debts secured by the property; while other states put a cap on the amount allowed to be deferred. California has the lowest equity requirement of 40% and Florida's 85% equity requirement is one of the highest in the nation. CoreLogic saw no difference in participation rates when equity requirements were low or high; however, rejected applications due to income were not available. With the rising property values, the equity position has increased due to market conditions.

Interest rates applied to property tax deferral programs are substantially different from jurisdiction to jurisdiction. For example, Colorado has the lowest rate at less than 3% and Tennessee the highest at 10%. Most programs range from 4% to 8%.

Most states have inactivated into law that there is a mandatory mortgagee compliance requirement. However, states like Georgia, Massachusetts, and Wyoming do not specify this requirement in their law. Other states like California and Oregon have added no reverse mortgage stipulations to new applications. Based on feedback received from our interviews, the impact of these requirements has not been determined to have played a substantial role in participation rates.

The advantage for taxpayers who participate in a deferral program is that some or all payments of property taxes are delayed until either death, change of ownership, or they no longer satisfy eligibility requirements. Thus, these programs can be valuable to participants who have low income, sudden income loss, or few assets other than the equity in their home.

Income-Based Eligibility

Income, if factored into the deferral program, is one method to ensure that the recipients who exceed the growth cap are also the most in need of the deferral. This can be achieved by an income measurement below the average state income or a matrix that accounts for income levels and household size. The tiered model, as illustrated below, is being used in the City of Philadelphia and is specifically designed to keep residents in their homes and have enough income to maintain the home and thus contributing to the value of the community.⁽⁴⁾

Household Size	Monthly income			
	Tier 1	Tier 2	Tier 3	Tier 4
1	\$46,351 and up	\$33,101-\$46,350	\$19,851-\$33,100	\$19,850 or less
2	\$52,951 and up	\$37,801-\$52,950	\$22,701-\$37,800	\$22,700 or less
3	\$59,551 and up	\$42,551-\$59,550	\$25,551-\$42,550	\$25,550 or less
4	\$66,151 and up	\$47,251-\$66,150	\$28,351-\$47,250	\$28,350 or less
5	\$71,451 and up	\$51,051-\$71,450	\$30,651-\$51,050	\$30,650 or less
6	\$76,751 and up	\$54,851-\$76,750	\$32,901-\$54,850	\$32,900 or less
7	\$82,051 and up	\$58,601-\$82,050	\$35,201-\$58,600	\$35,200 or less
8	\$87,351 and up	\$62,401-\$87,350	\$37,451-\$62,400	\$37,450 or less
Real Estate Tax Liability must be	Real Estate Tax greater than 25% of annual household income	Real Estate Tax greater than 12% of annual household income	Real Estate Tax greater than 8% of annual household income	Real Estate Tax greater than 5% of annual household income

A third option could look at tax as a percentage of income and be combined with the tiered approach.

Limited Income Deferral Eligibility Requirements:

- Ownership & Residency – You must have owned your home for more than five years before you can apply for a deferral and live in the qualifying primary residence at the time you apply. You must occupy the home as of January 1 of the application year and live in the home for more than six months that year and every subsequent year. However, if you are confined to a nursing home, boarding home, or adult family home, you may still meet the residency requirement.
- If your home was transferred to an irrevocable trust, you may still qualify. A copy of the trust agreement needs to be filed with your application. You are NOT eligible to defer your taxes if you have only shared ownership in cooperative housing, a life estate, a lease for life, or a revocable trust.

- Equity – The amount of taxes deferred cannot exceed 40% of your equity. Equity is the difference between the assessed value of the property and any debts secured by the property. Debts include mortgages, lines of credit, IRS liens, unpaid balances on special assessments, judgments, and any other liens against the property.
- Income – You must have an annual gross income of \$57,000 or less to qualify. This includes the combined disposable income of the applicant, spouse/domestic partner, and any co-tenants. A co-tenant is a person who has ownership interest and resides in the primary residence.
- Disposable income includes income from all sources, whether or not the income is taxable for federal income tax purposes. This means all gross taxable and non-taxable income, including (but not limited to) Social Security, retirement, disability pension, Veterans benefits (except service-connected), interest, dividends, wages, capital gains, rental income, etc. You cannot deduct losses, depreciation, or use losses to offset gains. Non-reimbursed costs for prescription drugs, in-home care, or nursing home expenses for either spouse/domestic partner can be deducted from income.

In summary, income could be a way of ensuring that the expanded program goes to those most in need. However, it would also complicate the application and administrative process if income must be verified. Thus, we would recommend that if income and/or household size becomes a determining factor that it is self-reported by the participant, and the state performs random audits to ensure the integrity of the information.

Tax Deferral Programs Program Summary	
Arizona	Program is for seniors only with income for the prior tax year that does not exceed \$10,000. The property must be the applicant's primary residence may not be income producing, may not have a full cash values \$150,000, may not be subject to a mortgage and mortgage less than 5 years, and may not have delinquent prior year taxes.
California	Program has limit on yearly funds that are available. Open to property owners who are 62 years of age or older, blind, or disabled, whose total household income was \$45,000 or less. All deferred taxes, plus accrued interest, becomes due if claimant becomes delinquent on a senior lien, owner refinances or obtains reverse mortgage, or State Controller's Office learns postponement was in error.
Colorado	Program is open to 65 or active military on January 1 of the year in which the file is claim. Must be owner occupied and no delinquent tax liens he total value of liens. Mortgage lender agrees that the state's interest in the property would take priority over all other interests.

Tax Deferral Programs Program Summary

Delaware	Allows residents over 65 and qualifying persons with disabilities to exempt or defer all or part of a property tax bill. This program must be enacted by local governments which may establish income restrictions and interest rates on deferred property taxes
District of Columbia	Program is open to all eligible taxpayers whose income (AGI) is \$50,000 or less or increase in taxes is 10% higher than previous year's property tax levy. Residency requirement of 1 year and total deferral may not exceed 25% of assessed value.
Florida	Program is open to households with prior year adjusted gross income less than \$10,000. Partial deferrals for persons under the age of 65 may defer the portion of their property tax that is more than 5% of the household adjusted gross income or persons 65 years or older may defer the portion of their property tax that is more than 3% of the household adjusted gross income. Properties with the total amount of deferred taxes, non-ad valorem assessments, interest, and unsatisfied liens is more than 85% of the just value, or 2) The primary mortgage financing is more than 70% of the just value.
Idaho	Program is open to 65 years or older, fatherless or motherless child, widow(er) disabled veteran Deferral amount is up to \$1500. Must have income less than \$50,000.
Illinois	This program allows persons 65 years of age and older, who have a total household income is less than \$55,000. The maximum amount that can be deferred is 80% of the equity interest in property
Georgia	Program is open to individuals 62 or older. If an assessed value of \$50,000 or more, the deferral will apply only to the taxes on the portion of the assessed value which is \$50,000 or less. If the population in the county is 550,000 or more, taxes can be deferred on all or any part of that portion which exceeds 4 percent of the individual's gross household income for the immediately preceding calendar year
Kansas	An active full-time military service and is or soon to be mobilized outside of the United States for a period of at least six months solely by the reason of military orders.
Maine	Program is open to 65 years or older with income less than \$32,000
Maryland	Program is open to persons 65 years or older. The local governments must choose to participate in the program and may impose income restrictions and interest rates on the deferred amounts. The deferred taxes become a lien on the property and must be paid when the deferral ends due to property transfer or other circumstances.
Massachusetts	Program is open to Massachusetts National Guard or reservist on active duty and long-term and person of 65 years or older. Property cannot exceed 50% of the fair market value ownership. income anything that exceeds 4% of Gross Household income Local Programs for long term resident in Boston, MA.
Michigan	Summer deferment is available.

Tax Deferral Programs Program Summary

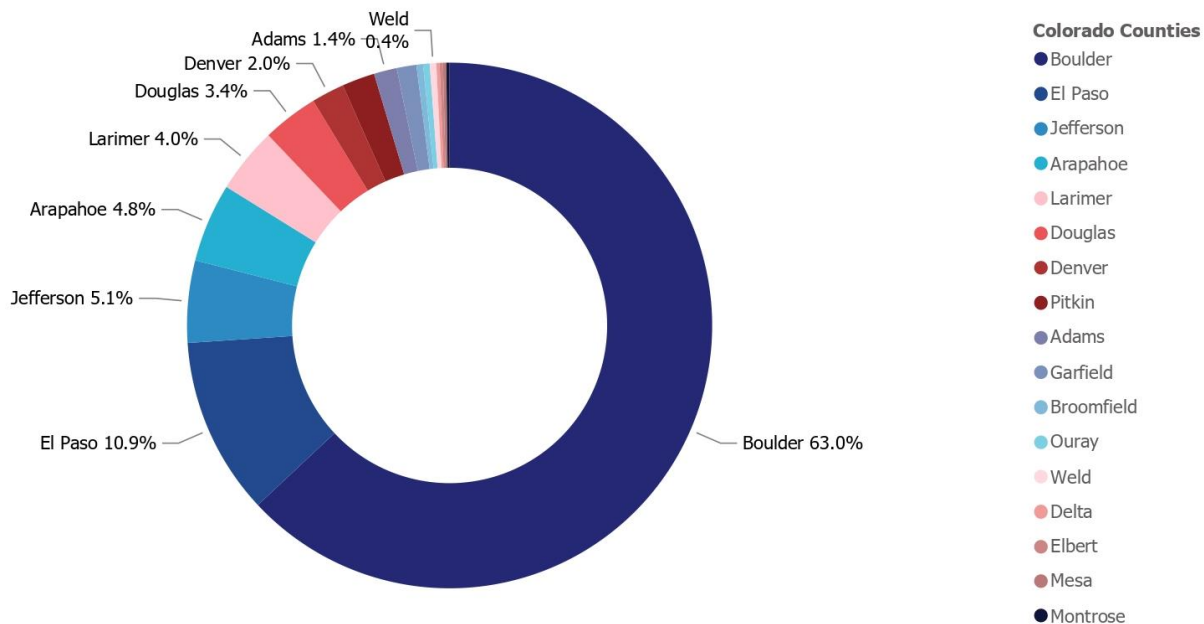
Minnesota	Person 65 years or older with income \$60,000 or less. Liens against property cannot exceed 75% of estimate market value.
Montana	Active military who are residents and serving outside of Montana.
Nevada	Severe economic hardship - lasting for continuous period of 12 months. Assessed value of not more than \$175,000.
New Hampshire	Program is opened to 65 years or older or disabled. Homestead of 5 years. Cannot exceed 85% of assessed value. Operated at local jurisdictions.
New Jersey	Must be deployed into active service
New York	Participants can defer paying is limited to a maximum of 25% of the equity you have in your one-, two-, or three-family home, or up to 50% of the equity of your condominium unit. There are three programs: the Low-Income Senior (LIS), Fixed-Term Income-Based (FTI), and Extenuating Circumstances Income-Based
Ohio	Military personnel can defer up to five years without penalty or interest.
Oregon	Disability Deferral & Senior Deferral - Net worth less \$500k excluding home with income of \$46,500 or less. Must have at least 5 years residency in primary residence and no reverse mortgage.
Rhode Island	Program is open to person 65 or older and low income. Approvals by town and chapter sections - income set by jurisdictions
Pennsylvania	Implemented by local governments which sets income level.
Tennessee	Open to persons of 65 years or older and limits of \$60,000 of the appraised fair market value income. Limited to primary residence and one acre of land. Homeowner can postpone paying current and delinquent property taxes on their homes as long as they reside in home. Counties have to opt in, only one county participates.
Texas	Homeowner who is 65 or older or a disabled person or military. Deferral is recorded as delinquent on deed.
Utah	Must be over 65 and income less than \$12,000 a year. County or municipality must approve to offer it by resolution.
Virginia	Program is open to persons 65 years or older or disabled. Income of more than \$20,000 but not greater than \$50,000. Must qualify each year.
Washington	Program for 60 years or older or disabled. Must own home in Washington for five years; occupy as a primary residence; have combined disposable income of \$57,000 or less; and have enough equity to secure the interest of the State of Washington in the property.
Wisconsin	Program is open to persons to 65 years or older. Income cannot exceed \$20,000. (unless permanent disability) Limits on the mortgaged amount compared to the appraised value.
Wyoming	This program is authorized at county level. Currently only Teton County offers program. Must be 62 years or older or handicapped. Must have purchased property 10 years prior to applying for deferral of taxes.

Baseline of Program

Current Program Baseline

Colorado's property tax deferral program is currently offered to residents aged 65 or older or active duty military to defer or postpone the payment of property taxes on an owner-occupied primary residence. In the last five years, participation rates have had minimal changes to the number of participants or applications being processed.⁽¹⁾ For the Fiscal Year of 2021, the Colorado Treasury Department reported 495⁽¹⁾ participants with a \$23,437,895⁽¹⁾ amount paid in deferral to counties. Only 17 out of the 64 counties in Colorado have active homeowners utilizing the current program. Boulder County has the largest active participation in the state program at 63%. El Paso County has 11% participation, with Jefferson, Arapahoe, and Larimer counties having between 3-5%, and the remaining participating counties having less than 2%.

Colorado Counties Percent Participants



The administrative cost of the current program is difficult to calculate since it is not standardized or centralized. A statewide reach out to treasurers and the state was used to determine an estimated cost to facilitate the program. Based on surveys and interviews conducted the current staff required is approximately 66 individuals with an average salary of \$55,788⁽²⁾; however, only 50% of their time is dedicated to the program activities. The processing timeline is between March and mid-June, with the heaviest processing occurring April through June when their hours will be dedicated to the program.

During the open application period, more hours are required due to large number of program inquiries and applications being processed during an extremely tight application window. The hours also vary throughout the year depending on the number of applicants, request for statements, and the need to process payments.

Expanded Program

The expanded program will allow homeowners to defer property taxes that exceed the tax growth cap of 4%, with a minimum deferral of \$100 and a maximum cumulative deferral of \$10,000.

EXPANDED PROGRAM PARTICIPATION RATES

In forecasting the participation rate for the expanded program, CoreLogic Data Science Team identified single-family, owner-occupied properties and created a formula to determine those for which the property tax exceeded the 4% tax growth cap. Key representatives at the state and county levels verified the formula. The tax growth cap was measured using three years of property tax data to determine the potential deferrable tax per parcel. Only those that qualified per the pre-determined range would be considered eligible.

To calculate how many of the eligible homeowners would participate, many dependent and independent factors were considered. Some of these are as follows:

- Delinquency rate for property tax
- Forbearance rate in Colorado
- FICO score averages in Colorado
- Unemployment rate in Colorado
- Historical participation rates in Colorado and other states
- Property intelligence by county

Factors identified by other state programs during the best practices review indicated the impact of interest and inflation rates, as the lower values in these rates imply a negative correlation regarding program participation rates.

CoreLogic, being the largest Escrow Servicer of property taxes, also consulted with our top 20 clients, and 80% of them currently accept formal tax deferrals. Typically, these are full deferrals not partial, so we did not make any adjustments for this study.

In the CoreLogic dataset, 1,842,119 Colorado parcels existed in tax year 2020 data; 1,803,749 in 2019; and 1,789,935 in 2018. The data for 1,764,419 parcels existed in all three years, approximately 95% of the properties in 2020. There are approximately 475,000 eligible properties in all counties of Colorado, with a total deferral amount of approximately \$165 million if 100% participated.

All the above were reviewed and weighted appropriately as part of the analysis. The outcome was to start with a 1% baseline per county and then increase the rate in counties where the feedback and property intelligence justified an increase, such as Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas, El Paso, Jefferson, Larimer, Mesa, Pitkin, San Juan, Summit, Weld Counties.

The aggregated results are as follows:

Aggregated Data Results		
Colorado Population (V2019)	5,758,736	
CL Dataset (records in all 3)		Percentage
Properties	1,764,419	
Owner Occupied	1,301,687	74%
Eligible Properties of Owner Occupied	475,225	27%
CO Counties Covered	64	
Total Eligible Deferral Amount	\$ 164,828,778	
Average Deferral Amount	\$ 346.84	
Simulated Deferral Amount	\$ 12,101,215	
Simulated Deferral Properties	34,893	
Average Simulated Deferral Amount	\$ 346.81	

CoreLogic also recommends that the state use a simulator that can be made available to enhance the forecasting method upon request. Also, data on the residents would be valuable in further enhancing the forecasting results.

County Eligibility & Participation Breakdown

County Name	Total Eligible Deferral Amount	Total Eligible Properties	Total Simulated Participation Rate	Total Simulated Deferred Tax Amount 2020	Total Simulated Participating Properties
ADAMS	\$20,308,955.48	59,449	8%	\$1,624,716.44	4,756
ALAMOSA	\$40,021.99	98	1%	\$400.22	1
ARAPAHOE	\$29,770,719.81	86,097	8%	\$2,381,657.58	6,888
ARCHULETA	\$72,193.03	251	1%	\$721.93	3
BACA	\$26,842.16	142	1%	\$268.42	1
BENT	\$4,731.43	28	1%	\$47.31	-
BOULDER	\$12,020,196.39	36,584	8%	\$961,615.71	2,927
BROOMFIELD	\$2,381,156.48	4871	8%	\$190,492.52	390
CHAFFEE	\$243,772.18	1,166	1%	\$2,437.72	12
CHEYENNE	\$8,210.59	5	1%	\$82.11	-
CLEAR CREEK	\$248,814.95	865	1%	\$2,488.15	9
CONEJOS	\$12,008.59	40	1%	\$120.09	-
COSTILLA	\$19,197.07	77	1%	\$191.97	1
CROWLEY	\$5,887.33	21	1%	\$58.87	-
CUSTER	\$52,123.74	149	1%	\$521.24	1
DELTA	\$233,046.04	1106	1%	\$2,330.46	11
DENVER	\$19,525,466.29	68,424	8%	\$1,562,037.30	5,474
DOLORES	\$258.64	2	1%	\$2.59	-
DOUGLAS	\$13,578,311.58	21,209	5%	\$678,915.58	1,060
EAGLE	\$344,143.14	479	1%	\$3,441.43	5
EL PASO	\$10,619,754.98	29,403	8%	\$849,580.40	2,352
ELBERT	\$1,096,372.27	2607	1%	\$10,963.72	26
FREMONT	\$328,172.25	973	1%	\$3,281.72	10
GARFIELD	\$856,291.61	3657	1%	\$8,562.92	37
GILPIN	\$170,384.70	888	1%	\$1,703.85	9
GRAND	\$45,606.04	166	1%	\$456.06	2
GUNNISON	\$244,813.43	1,117	1%	\$2,448.13	11
HINSDALE	\$452.34	2	1%	\$4.52	-
HUERFANO	\$27,011.40	81	1%	\$270.11	1
JACKSON	\$2,508.24	11	1%	\$25.08	-
JEFFERSON	\$14,851,631.91	52,400	8%	\$1,188,130.55	4,192
KIOWA	\$740.57	5	1%	\$7.41	-
KIT CARSON	\$31,238.71	74	1%	\$312.39	1
LA PLATA	\$595,622.19	1923	1%	\$5,956.22	19

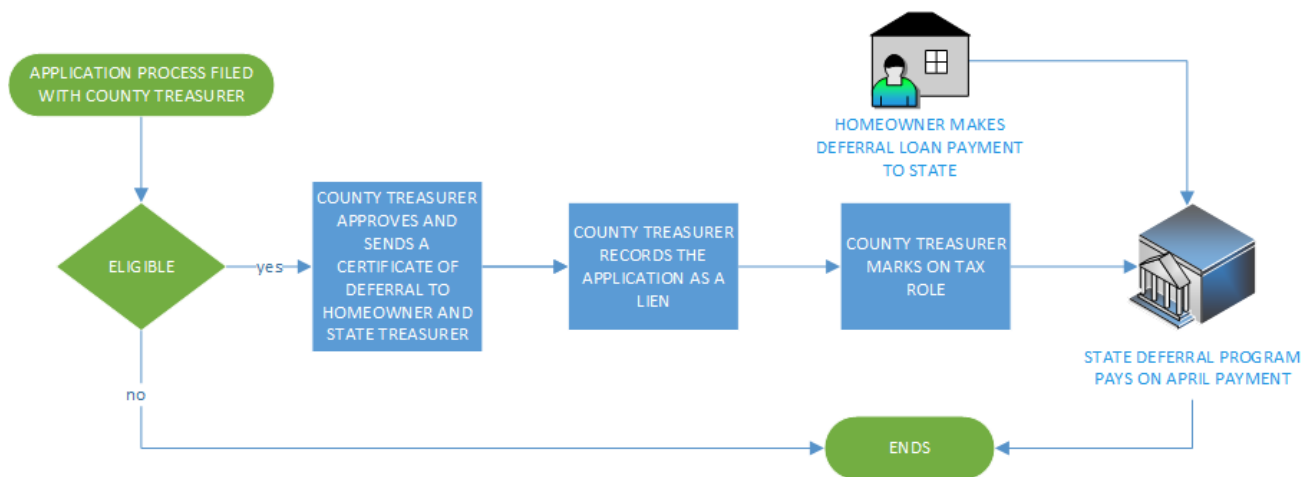
County Eligibility & Participation Breakdown

County Name	Total Eligible Deferral Amount	Total Eligible Properties	Total Simulated Participation Rate	Total Simulated Deferred Tax Amount 2020	Total Simulated Participating Properties
LAKE	\$191,261.40	705	1%	\$1,912.61	7
LARIMER	\$11,775,730.00	35633	8%	\$942,058.40	2851
LAS ANIMAS	\$23,928.94	116	1%	\$239.29	1
LINCOLN	\$11,540.68	60	1%	\$115.41	1
LOGAN	\$49,595.18	172	1%	\$495.95	2
MESA	\$1,615,396.07	6,358	8%	\$129,231.69	509
MINERAL	\$8,552.21	17	1%	\$85.52	-
MOFFAT	\$36,678.73	138	1%	\$366.79	1
MONTEZUMA	\$37,141.93	144	1%	\$371.42	1
MONTROSE	\$148,485.90	462	1%	\$1,484.86	5
MORGAN	\$459,523.09	1585	1%	\$4,595.23	16
OTERO	\$17,410.63	63	1%	\$174.11	1
OURAY	\$46,900.53	156	1%	\$469.01	2
PARK	\$177,263.79	953	1%	\$1,772.64	10
PHILLIPS	\$26,334.37	93	1%	\$263.34	1
PITKIN	\$285,368.29	403	8%	\$22,829.46	32
PROWERS	\$8,708.97	42	1%	\$87.09	-
PUEBLO	\$2,378,700.52	9,503	1%	\$23,787.01	95
RIO BLANCO	\$5,967.62	28	1%	\$59.68	-
RIO GRANDE	\$12,987.40	51	1%	\$129.87	1
ROUTT	\$592,613.49	1833	1%	\$5,926.13	18
SAGUACHE	\$1,985.71	11	1%	\$19.86	-
SAN JUAN	\$860.84	5	8%	\$68.87	-
SAN MIGUEL	\$44,441.87	143	1%	\$444.42	1
SEDGWICK	\$16,078.46	52	1%	\$160.78	1
SUMMIT	\$219,934.41	669	8%	\$17,594.75	54
TELLER	\$573,785.49	2921	1%	\$5,737.85	29
WASHINGTON	\$54,568.08	181	1%	\$545.68	2
WELD	\$18,193,325.22	38168	8%	\$1,455,466.02	3053
YUMA	\$47,050.53	190	1%	\$470.51	2
Total	\$164,828,777.89	475,225		\$12,101,214.97	34,893

Deferral Program Process Flows

Current Program Process Flow

The current program is based around low participation rates and is initially processed by one or two employees at the county level and one or two employees at the state level. Therefore, we do not believe this is a scalable program once expanded.



Expanded Program Process Flow

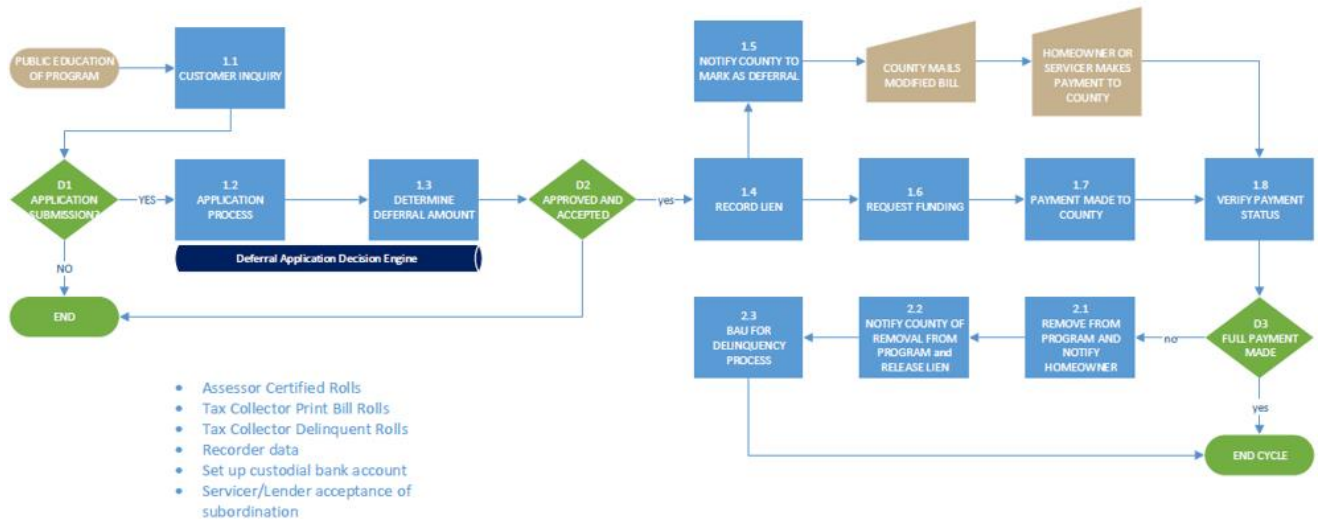
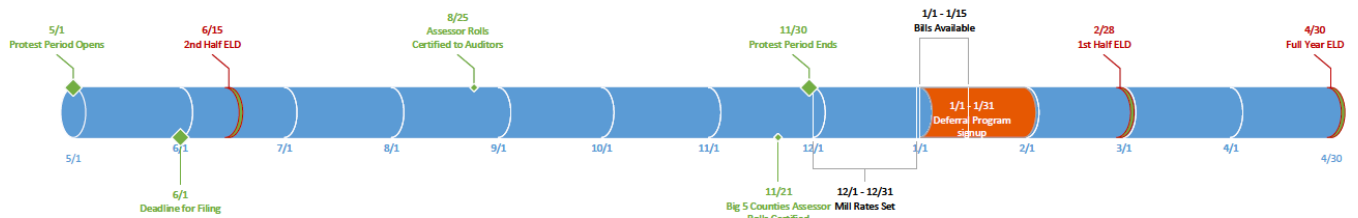
In reviewing the Colorado property tax cycle timeline, the following dates are critical:

- May 1 – Preliminary value and protest period begins
- August 25 – Assessor rolls are certified
 - Counties that elect to use the alternate protest and appeals procedure are required to submit no later than November 21
- November 30 – Final assessor rolls are completed, and the protest period ends
- December – Tax rates are set
- January 1 through 15 – Tax bills available to the public
- February 28 – First half property taxes due
- April 30 – Full property taxes due
- June 15 – Second half property taxes due

Due to the compressed time frame from when bills are released to when property taxes are due, it is our recommendation that the application process is available during the month of January yearly and payable by the April due date. This allows sufficient time to process and approve

applications and allocate funds to the county in one payment versus two. If possible, receipt of the tax information by the program administrator ahead of the bill release will improve performance by allowing the application process to begin sooner and allow for a pre-payment amount to be included on the bill for approved deferrals.

Process Timeline



Proposed Expanded Program Process Flow for Property Tax Deferrals

Activity #	Activity Name	Description
Program Process Details		
1.1	Customer Inquiry	Homeowners call in based on the Public Education Program or just seeking a property tax relief program. A state representative will explain the program and ask if the homeowner would like to proceed to the application process.
1.2	Application Process	After the homeowner decides to apply for the Tax Deferral Program, the state representative works with the homeowner to input the required information to complete the application.
1.3	Determine the Deferral Amount	Based on the required input information a rules engine calculated the growth cap from the previous two years and determines based on the current tax bill if there can be a deferral and, if so, the amount.
1.4	Record the Lien	Once the homeowner agrees to the tax deferral, a lien is recorded with the respective county as a matter of public record.
1.5	Notify the County	Once the lien is recorded for the tax deferral, a notification (file) is sent to the county to update their record, and if time allows, note this as a pre-payment on the Tax Bill.
1.6	Request Funding	State Team requests the funding for the deferred tax amount by parcel number/Homeowner Name/and property address.
1.7	Payment made to the County	Once the funding is received from the state, it is sent to the county with the appropriate information, such as parcel number, homeowner name, and property address.
1.8	Verify Payment Status	This process ensures that both the state-funded and homeowner-funded portions of the property tax bills are remitted to the county by the last day to pay without penalty (April 30).
2.1	Remove from the program and notify the homeowner and release lien	If the homeowner or servicer has not paid their portion, the homeowner is now removed from the program; the lien released, allowing the county to process with business as usual on a delinquent tax. The homeowner is notified that they have not met the terms and conditions for the deferral program for the current year and that their taxes are delinquent.
2.2	Notify the county of removal from the program	The state notifies the county by parcel number/homeowner name and property address of homeowners removed from the program for non-payment of their agreed-upon portion at application time.
2.3	Business as usual of Delinquency Process	Counties follow their current process regarding delinquent property taxes once a homeowner is removed from the program
Decision Points/Rules Engines		

D1.1	Application Submission	The homeowner submits application
D1.2	Approved and Accepted	The homeowner is advised if they are eligible for a tax deferral and of the amount and then the homeowner, if eligible, can accept the deferral or decline it. If the homeowner is not eligible or decides not to accept the deferral, the process ends.
D1.3	Full Payment Made	Based on the payment status verification result, if the full tax amount has been paid, the process will end. However, if the full tax amount is not paid due to the homeowner or servicer, the homeowner will be removed from the program. The Tax Collector can show the taxes as delinquent and proceed with their normal delinquency process.
Other Processes		
	Public Education Program	A robust public education program and Market Campaign is recommended to let homeowners know about the tax deferral program and how it works, and where to apply. Also, AARP, State Centralized Representatives, and Military Organizations should participate if desired.
	County Mails the Tax Bill	The county releases the current year's tax bill with the pre-payment noted if time allows. If not, the monitoring service will track the payments to ensure the entire bill amount is paid, and if not, notify the homeowner.
	Homeowner or servicer make payment to the county	The homeowner (Non-Escrow or Non-Mortgage) or the mortgage servicer remits the payment to the county for the property tax amount, minus the deferred amount.
System		
	Rules Engine	An application that qualifies homeowners for the program and tracks activity.

The new process was designed to scale the program and ensure consistent messaging and administration statewide which should create operational efficiencies through centralization. The new process also considers the limited timeframe between the property tax amounts becoming available and the time of the deferral application, approval, and tax payment. Technology, centralization, and a turn-key solution are all key elements for the proposed process.



Costing Model

Activity-based costing was used to quantify the process. This model is a method of measuring the cost of process-related activities as cost objects and assigns cost to activities based on their use and recognizes the casual relationships of cost drivers to the activity. The model takes a disciplined and easily understood approach which is more effective than traditional costing models.

The approach to developing a cost model for the new program design required a significant degree of CoreLogic team member involvement. Each team member-maintained responsibility for specific tasks and sub-tasks and performed the necessary interviews to collect and forecast work volume and time measurements. Additionally, the team reviewed their sections and collaborated with senior management and Industry experts to check for reasonable accuracy of the information. When discrepancies were found, further research and details were gathered to support any modifications to the model. Finally, because the cost modeling was an iterative process, team members continually looked for new information to improve the model's accuracy.

The input to the cost model came from interviews with industry and subject matter experts who based their estimates on existing data and their observations and experience. Each interview began with an overview of the expanded tax deferral law and the goals of the program, and the problems the program is addressing. While the actual style of the interviews varied (i.e., in person, video conferencing, phone, and surveys), the information criteria were standardized. The interview sample below illustrates the information collected during an interview session and the subsequent calculations made.

Sample Interview Sheet

Date: 11/12/2021
 Interviewer: John Gilberti
 Participant: Selma Hepp
 Type of Interview: Video Conference

Notes: High level discussion to present the program to CoreLogic's Sr. Economist to review participation rate model.

Total Cycle Time: N/A

Group Name	Comp \$	Hourly Rate	# of Employees	Production Time	Est. Hours	Calculated Hours
Economist	N/A	N/A	N/A	N/A	N/A	N/A
TOTALS				0	0	0

Unit Volumes	Volume of Units	Annual Volumes	Volume Comments		

Interview Key Takeaways: Property values are projected to increase by 5% in Colorado. Future development could include more economic data past the basic unemployment and inflation rates. Current methodology is sound.

Measurement of Collection Elements

Date	Day, month, year of the interview
Interviewer	CoreLogic team member who conducted the interview
Participants	Interviewees
Notes	General information gathered during the interview
Cycle Time	Elapsed time (days) for a work unit to flow through the process
Work hours per year	Number of available hours at 1,920
Compensation Level	Hourly or annual wage plus 25% for benefits
Number of Employees	Number of employees included in the group
Estimated Hours	Total annual hours estimated for the group
Actual Hours	Total actual annual hours for the group
Unit Volumes	Units of work that flows through on or more activities in the process
Annual Volumes	Total annual volumes handled by the group
Volume Comments/Assumptions	Relevant notes regarding the volumes

Calculating the Cost

CoreLogic categorized the cost of the expanded property tax deferral program as follows:

- Participation rate and loan cost
- Centralized to-be process
- Start-Up cost for the process and people
- Ongoing cost for the process and people
- Technology development cost
- Technology ongoing maintenance cost
- Off-the-shelf technology cost
- Off-the-shelf technology maintenance/licensing
- Loan Administration and securitization cost

Participation Rate and Loan Cost

START-UP COST FOR PROCESS AND PEOPLE

Estimated costs associated with the start-up consist of recruiting, on-boarding, salaries including benefits, program oversight, auditing, and risk mitigation. It is assumed that the state will provide office space. If outsourcing occurs, office space may need to be added to the estimate. Salaries were derived from Colorado's 2021 Pay Plan using the Q2 salary except for the Tax Specialist, where the minimum salary was used. 25% was added to the salaries to account for benefits. (2)

Implementation Cost	Staffing Model				
	Annual Rate	Rate per hour	Hours	Units*	Per Unit Time
Program Manager (1)	\$ 115,020.00	\$ 59.91	1,920	40,000	1
Application Supervisor -Office Manager (1)	\$ 70,335.00	\$ 36.63	1,920	40,000	1
Customer Service -Production III @ \$50,415 per employee (10)	\$ 504,150.00	\$ 26.20	19,200	40,000	0.48
Payment Processors-Property Tax Specialist II (2)	\$ 140,910.00	\$ 36.70	3,840	35,000	7.8
Accountant (2)	\$ 73,140.00	\$ 38.09	1,920	35,000	1
Recruiting expense @100 per employee	\$ 1,500.00	n/a	n/a	n/a	n/a
On-Boarding Expense @\$50 per employee	\$ 750.00	n/a	n/a	n/a	n/a
Total Start-up Expense	\$ 905,805.00	Total Hours	28,800		

*Units represent the activities surrounding the deferral program. It is expected that more applications will be received and processed where not all will be approved, and deferral management may occur. Pay Rates estimated from Colorado Pay Plan. (2)

MARKETING EXPENSE

Marketing will be included in the technical solution. Interested citizens can enter a portal that includes program information, requirements, educational videos/podcasts detailing the program(s), and a link to the self-service application page. There should also be the option to call, email, or chat regarding the program. With this approach, we layered the technology with the customer application team to provide all appropriate options to the citizen.

Outside of the technical solution, we recommend:

- Work with counties to add deferral program information to add to the tax bill
- Press releases and/or interviews with state officials to news media is a cost-effective way
- Social medial platforms like Facebook, Instagram, or LinkedIn using paid advertising Local sessions facilitated by organizations of interest like AARP and Health and Human Services to educate further
- Work with a marketing firm to increase browsers visibility

Typically, businesses allocate 7 to 10% of their revenue towards marketing, but the deferral program will not yield much revenue until it matures, so it would be wise to factor 5% of the loan expense towards marketing, approximately \$600,000.

TECHNOLOGY SOLUTIONS

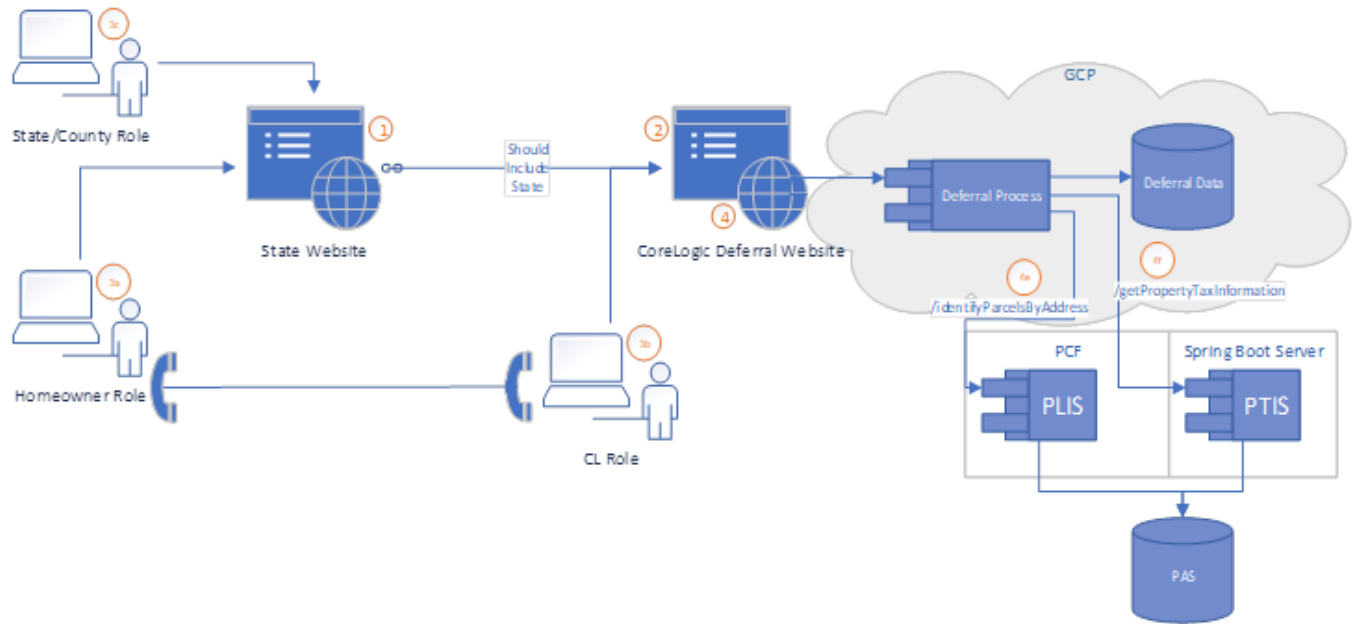
There are two ways that technology will assist in scaling program expansion:

- Digitizing the application process and applying rules engines to the approval process
- Automating workflow and self-service applications

When assessing technology solutions, two methods were contemplated, build or buy.

Build Solution

In a build solution, the optimum development method would be the agile approach. This method allows the basic functions of the application to be deployed earlier with ongoing iterations of enhanced features to allow for continual improvement as the program scales. Another dependency to incorporate is whether the state has any unique criteria beyond what is considered common practice in today's technology environment. Below are the cost estimates to build the custom solution as designed by CoreLogic Engineers:



Build Solution Implementation Cost	
Program Development Items	Hours/Cost
Development/Installation Hours	1,540
QA and Regression Testing	603
Total Estimated Hours	2,143
Estimated Hourly Rate	\$185.00
Estimated Labor Expense	\$396,455
Support and maintenance	\$22,540

Buy Solution

In a buy scenario, there are three main considerations:

- Licenses
- Customizations
- Maintenance

CoreLogic was unable to locate any robust off-the-shelf software that scaled appropriately and provided the required functionality without some customization. CoreLogic recently completed a similar buy scenario process and can provide estimated costs.

Off-the-Shelf Technology Implementation Cost	
Program Development Items	Cost
License Fees* – 150	\$55,000
Customization	\$650,000
Ongoing support and maintenance (annually)	\$13,000
Total Expense	\$718,000
Year-2 and Beyond Licensing Fees (per year)	\$55,000

* CoreLogic estimated 150 user licenses based on the project staffing model, including access for the 64 counties in Colorado

Technology Summary

Apart from cost, the primary consideration in both instances would be the speed of delivery without sacrificing quality. Today's technology industry is experiencing a labor shortage. It will thus be critical to highlight this risk as part of the request for proposal. Therefore, it is important to get the basic elements deployed initially, followed by additional features and functionality.

LOAN COST

The loan cost is calculated based on the participation rate multiplied by the deferral amount. In addition, fees per loan were included as well as an application fee.

Loan Cost	
	Cost/Count
Annual lending for deferral amount	\$12,101,215.00
Estimated Loan Count	34,893
Average Cost Per Loan	\$350.00
Fees Per Loan	\$40.00
Recording Fee (\$30)	
Tax Service Fee (\$10)	
Aggregate Application Fee (34,893 * \$40 = \$1,744,655)	\$1,393,560 or 12%
<i>If the state waives the recording fee, the expense is greatly reduced</i>	<i>\$348,930 or 3%</i>

LOAN DURATION/TERM

CoreLogic recommends that the loan payback period start within two years of issuance and be paid in full within five years, making the total term capped at seven years. If a homeowner is still eligible based on the growth cap and has not exceeded the \$10,000 limit, they would be eligible to increase their deferral amount. This recommendation is based on interviews with lenders and consideration of the average loan amount estimated at \$350 per year (capped at \$10,000 for the life of the deferral).

OUTSOURCING THE LENDING

CoreLogic completed interviews with ten of the most prominent lenders in the mortgage industry, both at a national level and who had a strong presence within Colorado. We further interviewed two lenders based in Colorado, who are generally more flexible with their lending programs.

The optimal lending model would be similar to the Home Equity or HELOC loan, as this approach would provide one loan per deferred parcel/owner combination, although an owner with multiple parcels could combine the deferrals for their contiguous properties into a single loan, in a manner similar to putting multiple parcels on one tax bill. Using this model, we can minimize the number of loans, thus minimizing origination and administration costs while consolidating the financial transactions for the lender and the homeowner into a single loan. At loan approval, the loan cap could be set at \$10,000, the ceiling for the program, then funds disbursed as allowable deferrals are approved.

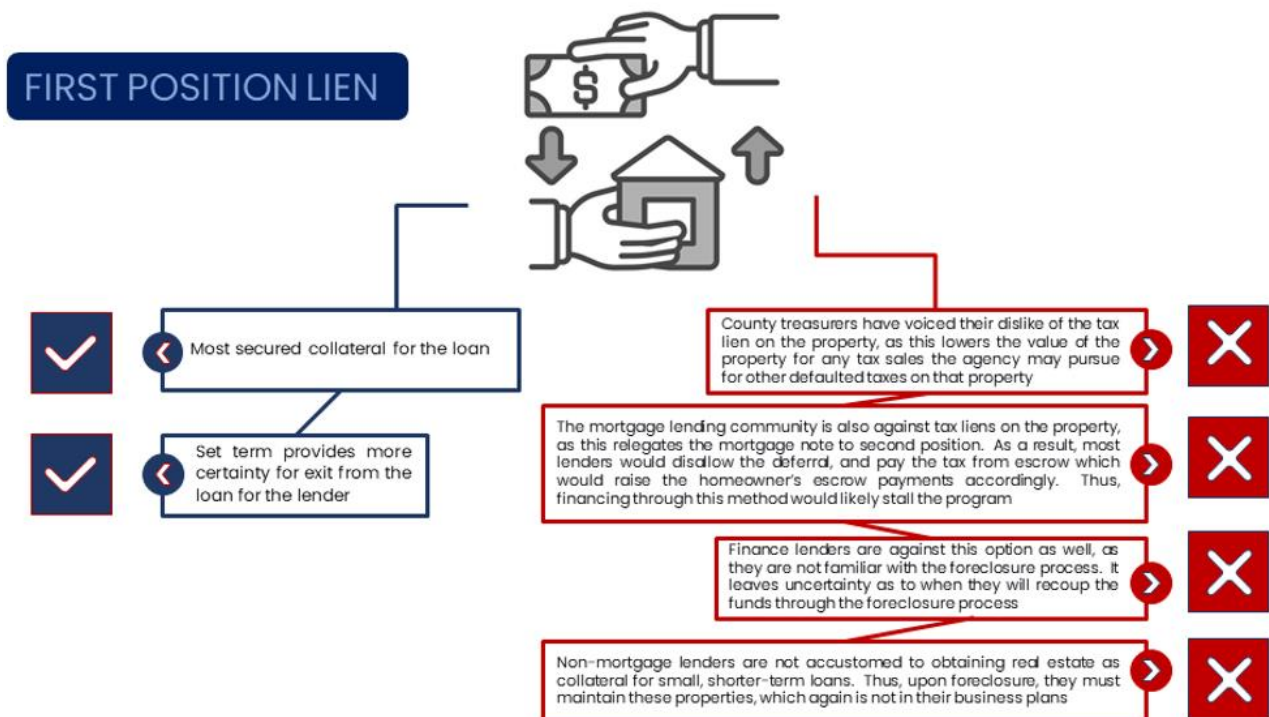
This program closely resembles a home equity loan. When discussing this opportunity with the mortgage lenders, it was discovered that home equity-type loans are not offered as frequently due to the increased mortgage refinance activity, limited debt sizing, and extremely low-interest rates. The deferral loans would be smaller amounts and because the interest rates being offered are 1.08% above prime, the lending requirements are not favorable for the mortgage lender to engage in this type of program. However, they were open to supporting some of the recording and application processes. Because this program seeks financing of small amounts with a vast number of loans, it was suggested to engage lenders that offer short-term lower-dollar loan amounts.

The major deterrents to financing would be as follows:

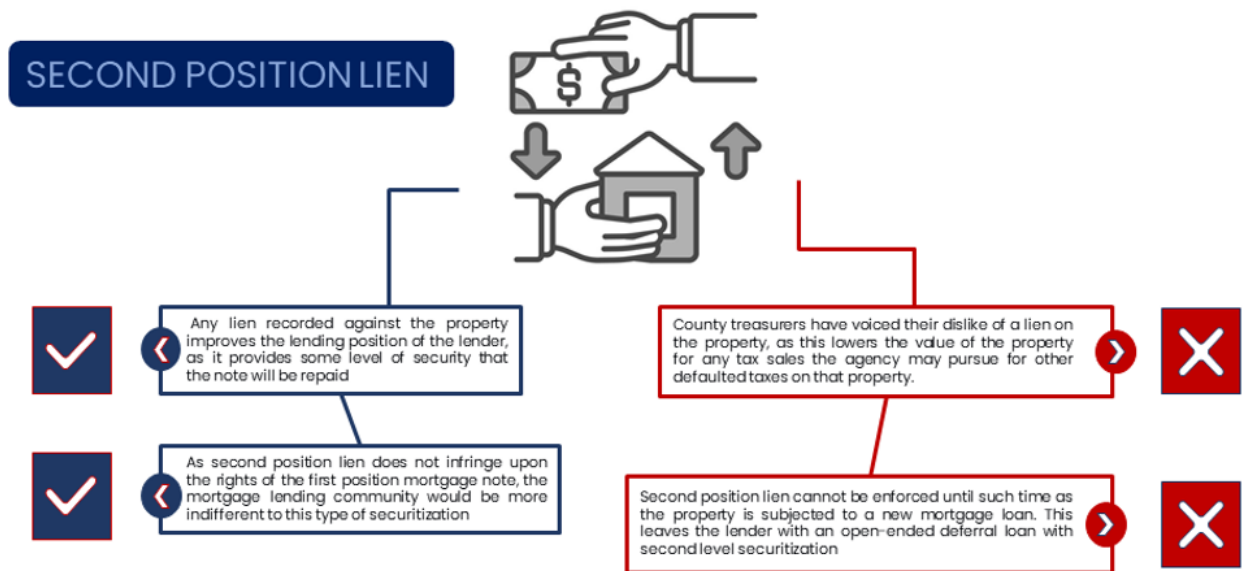
- High volume of individual loans – As administration and financing costs are tied to the loan level, each loan would have to be considered individually
- Interest rates being offered at 1.08% above prime provide little return in exchange for the level of risk the lender is assuming
- If the lender assumes the risk and the loan should default, the recourse is to foreclose on the property
 - This adds expense and process to a low return lending opportunity
 - Lack of experience executing the foreclosure process or managing lender-owned properties may exist

To balance out interest rates, lending fees, risk, and return, there are three potential financing alternatives.

FIRST POSITION LIEN - Whenever a deferral is granted, it results in a first position tax lien against the property for the amount borrowed. Term is set at seven years. If there is a default on the loan, the borrower is immediately expelled from the program, and the lender must foreclose on the property through the lien and then recoup their funds through the sale of the property.

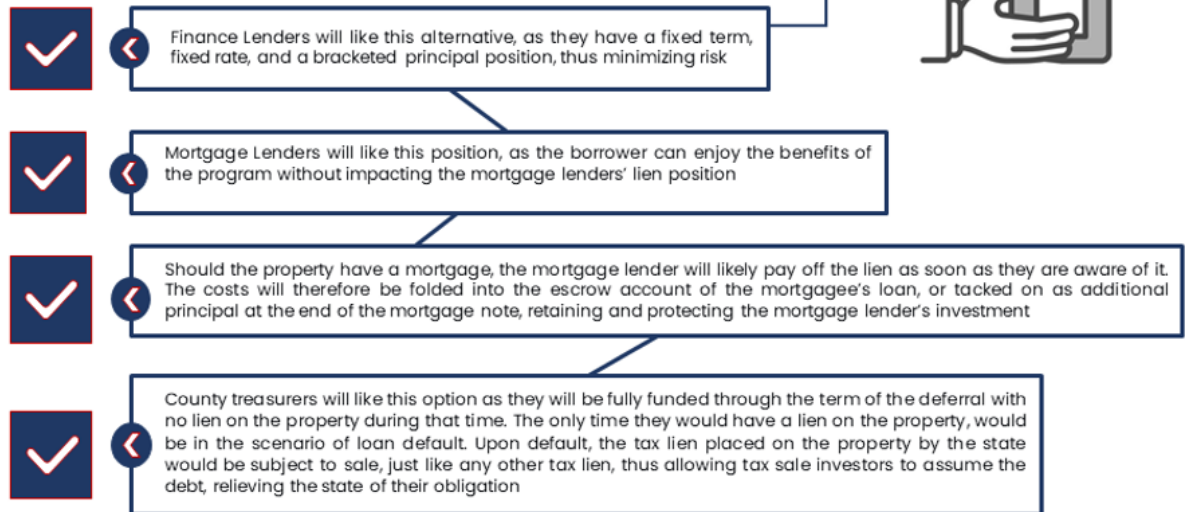


SECOND POSITION LIEN - Whenever a deferral is granted, a second position lien is added against the property for the amount owed. The lien remains in place until the loan is satisfied or the property is transferred to another mortgage. If the homeowner defaults on the deferral loan, they are immediately removed from the program.



LIEN UPON DEFAULT – In this scenario, the loan is unsecured, but the securitization would occur with the state. The lender funds one loan, with a credit line up to \$10,000 and a term of 7 years. If at any time the borrower were to default on their mortgage loan, property taxes, or the deferral program, they are immediately removed from the program, and a tax lien (first position) is placed on the property. The state will reimburse the lender for the full amount of the note and request the tax lien through the county. Subsequently, this tax lien may be sold at a tax sale, retained, or otherwise resolved by the state.

LIEN UPON DEFAULT



SECURITIZATION COST

Financing a Statewide Program

The expanded property tax deferral program would be revenue-neutral at the property level. The state provides the counties the deferred property tax money upfront and begins collecting the amount funded with interest shortly after (two years) the deferral is initiated. In this simple model, the amount required to finance the property tax deferral program will be highest in the first year of the program, then decline each year thereafter as people exit the program and pay back the taxes deferred. The total outstanding amount will therefore grow at first, before stabilizing when taxes are paid back and eventually equal new deferrals.

CoreLogic economists forecast home prices will most likely increase by 5% annually, which can increase the deferrals. The model results show that the program would require about \$12 million in new loans in the first year, with the amount rising to \$50 million in 2032. The question is how to finance these shortfalls, particularly during the start-up period.

The most efficient approach would be for the state of Colorado to cover the costs through borrowing. The state then needs some way to cover the expenditure in its budget. Since general obligation bonds are typically utilized only for capital expenditures and the terms of the bonds are typically tied to the projects that are being funded, the most logical vehicle would be debt based on anticipated revenues. This approach could involve Revenue Anticipation Notes (RANs) or Tax

Anticipation Notes (TANs), which are general obligations of the state but are repaid with the revenues or taxes collected at some point in the future. Traditionally, TANs are shorter-term obligations and typically repaid within the same fiscal year but proposed legislation could extend that term. In a RANs scenario, the state could issue a seven-year general obligation debt to fund the deficit, anticipating revenues to be collected in the future. Regardless of the approach taken, homeowners would only be charged the low-interest rate when adding onto an existing deferral loan.

For calculating the program's cost, we have assumed that the interest on the deferred taxes is financed by borrowing. The borrowed amounts would add to Colorado's outstanding debt by less than 1%. Since the deferred taxes are secured by liens on the properties, rating agencies should conclude that the state's financial strength had not been burdened with added risk. If the state does not want to add to the budget, then private funding sources could be available. The private financial intermediary could work directly with the state to aggregate all the property tax deferrals and related tax liens. The state would then sell these claims to the private financial intermediary, which would securitize them and sell the securities. This approach would require the state to charge a rate higher than its general obligation borrowing rate to compensate the financial intermediary for liquidating these claims earlier in the process.

Based on the options presented, if the state's goal is to keep program costs low, then the state should maintain the debt. Alternatively, if the state's goal is to remove the program expense from the budget, then the securitization option should be further explored with the knowledge that it will increase the costs of the loans by approximately 10%.

CoreLogic has met with a key of lenders about securitizing the debt and can facilitate ongoing dialogue with the state at the appropriate time. CoreLogic also found the checklist below to help make the final decision regarding securitization.

- Ensure they have legal authorization to enter into these types of transactions and understand any conditions or limitations imposed by state or local law.
- Be clear about the public policy objectives to be achieved, such as improving collections or avoiding costs associated with the ownership of the property on which taxes are owed.
- Evaluate whether changes in the collection process could reduce the occurrence of delinquencies.
- Use sale proceeds for non-recurring purposes, particularly if the amount of the sale or securitization is large. Governments using securitization as a one-time mechanism to address a current year budget gap should assess the short- and long-term implications for the government's credit quality. They also should consider how gaps will be closed in later years and whether structural budgetary balance is able to be achieved without future tax lien sales or securitizations.

- Determine that the net return after taking account of transaction costs is acceptable in terms of alternative approaches, including retaining ownership of uncollected receivables.
- Examine the lien pool carefully to ensure properties will be acceptable to investors. Lien-to-value ratios of various classes of property, the age of the liens, historical redemption rates in the community, property types, and the number of environmentally impacted properties are among the factors that should be considered.
- Review statutory cure periods established to permit owners to pay delinquent revenues to ensure an appropriate balance between government policy objectives and acceptability to investors.
- Select legal and financial advisors and other service providers with demonstrated experience with these transactions. Specifically, lenders with expertise in short-term loans.
- Select a servicer with a proven track record if such a firm is being used to collect delinquent taxes. Rating agency approval of the servicer is typically required and will be based, in part, on the record of the servicer. Among the qualifications that should be evaluated are: Knowledge of state and local law; due diligence capabilities in the lien selection process; adequacy of the servicing system, including recording, auditing, and financial reporting procedures; and historical performance in servicing liens, including procedures for workouts and foreclosures.
- Recognize the community relations impact of establishing a private collection mechanism. Governments should take steps to maintain good relations among all affected parties, such as designating an ombudsperson or instituting a formal complaint process through which problems that may arise are addressed.

CASHFLOWS ANALYSIS

Participation rates year over year

Participation rates are expected to increase over time. The primary barrier we have found to this program are the liens applied to the property as the result of the deferral. Once a participant enters the program, that barrier is crossed so that additional years could be deferred without additional liens. It simply adds to the deferred amount. Borrower education will not be immediate but will improve over the term of the program. Thus, we anticipate early adoption by a small population of homeowners. However, that adoption rate should increase over time as awareness improves and will likely include repeat participants until such time as those participants reach their \$10,000 deferral cap.

Year 2 assumes 10% voluntary payback from year one but is not required

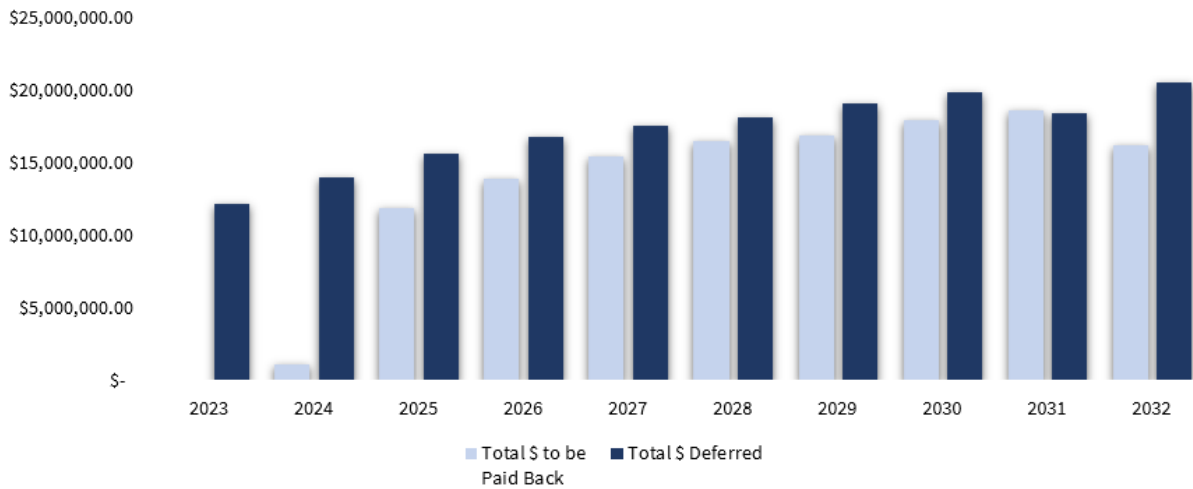
Due to the lien placed on the subject property, we anticipate that a percentage of participants will aggressively work to pay off the liens as soon as possible. Simultaneously, others will continue to amass more deferrals up to or approaching the \$10,000 cap, simply due to opportunity costs being

so low, freeing up funds for other needs. Data from other similar programs appears to show that seniors will be more likely to pay off the deferrals quickly, while younger taxpayers may be more likely to use the program to its limits.

95% start to repay after two years

The 95% variable is strictly dependent on the way the program is expanded. With seniors, we have seen that the distaste for the additional lien on the property is significant to the point of non-participation. Thus, for those who do participate, the payoff should commence quickly, starting in the second year. However, because this program is being expanded to non-seniors, we anticipate a good portion of participants who are not on a fixed income but rather are on a lower income or are early in their careers. Advancement and improved economic conditions will likely contribute to an accelerated payback event within this demographic.

Total Amount Deferred vs Deferred Amount Owed with Interest by Year



Total Amount Deferred & Estimated Repayment with Interest by Year



The deferrals may remain intact until the transfer of ownership, or as we suggest, through a seven-year term. Payoff activity during the term is expected to be highly influenced by the parameters of the deferral itself. If deferrals are offered without specific payback requirements other than by the date of ownership transfer, many of these deferrals will likely remain in place to that point. Therefore, to ensure predictable and reasonable payoff periods and to aid in reducing payoff risk, we suggest that quarterly payments be required to commence in year three of the deferral.

Year	Participants	Increase % Participation	Average Deferral	Deferral \$ Increase	Total \$ Deferred	% Paid Back	Total \$ to be Paid Back	Total Estimated Interest to be Paid Back	\$ Re-paid Principle	Estimated Repayment with Interest	Carry Over Balance
2023	34,893	0%	\$ 350	n/a	\$12,212,581.50	0%					\$ 12,212,581.50
2024	38,382	10%	\$ 368	5%	\$14,105,531.63	10%	\$ 1,221,258.15	\$ 1,221,258.15	\$ 122,125.82	\$ 1,343,383.97	\$ 12,884,273.48
2025	40,685	6%	\$ 386	5%	\$15,699,456.71	85%	\$ 11,989,701.89	\$ 2,397,940.38	\$ 239,794.04	\$ 2,637,734.42	\$ 3,709,754.82
2026	42,720	5%	\$ 394	2%	\$16,814,118.13	89%	\$ 13,972,516.47	\$ 2,794,503.29	\$ 279,450.33	\$ 3,073,953.62	\$ 2,841,601.66
2027	44,001	3%	\$ 401	2%	\$17,664,912.51	92%	\$ 15,468,988.68	\$ 3,093,797.74	\$ 309,379.77	\$ 3,403,177.51	\$ 2,195,923.83
2028	44,441	1%	\$ 409	2%	\$18,198,392.87	94%	\$ 16,605,017.76	\$ 3,321,003.55	\$ 332,100.36	\$ 3,653,103.91	\$ 1,593,375.11
2029	45,774	3%	\$ 418	2%	\$19,119,231.55	93%	\$ 16,924,505.37	\$ 3,384,901.07	\$ 338,490.11	\$ 3,723,391.18	\$ 2,194,726.18
2030	46,232	1%	\$ 430	3%	\$19,889,736.58	94%	\$ 17,972,077.65	\$ 3,594,415.53	\$ 359,441.55	\$ 3,953,857.08	\$ 1,917,658.92
2031	46,695	1%	\$ 396	-8%	\$18,481,543.23	94%	\$ 18,696,352.38	\$ 3,739,270.48	\$ 373,927.05	\$ 4,113,197.52	\$ (214,809.16)
2032	49,963	7%	\$ 412	4%	\$20,566,261.31	88%	\$ 16,263,758.04	\$ 3,252,751.61	\$ 325,275.16	\$ 3,578,026.77	\$ 4,302,503.26
Total	44,521		\$ 396		\$172,751,766.01		\$ 129,114,176.40	\$ 26,799,841.80	\$ 2,679,984.18	\$ 29,479,825.98	\$ 4,363,759.00
					Total deferred \$ minus total paid back		\$14,157,763.64				
					Total \$ to be paid back plus interest		\$158,594,002.38				

Assumptions
10 Year Cash Flow Analysis
Participation rates increase year over year
Year 1 has no incoming payments
Year 2 assumes 10% payback from year one but nor required
95% start to repay after two years
5% default rate
Annual simple interest rate assumed at 2%, assuming paid on only one year for simplicity of calculation. (Marginal impact)
Expected average life is to be five years. Payments start year 2-7, and there is 10% of the participants that are expected to make a voluntary payment at year 2
7-year term with payments being made quarterly starting in year 3
Deferral amounts assume a positive increase in \$ with the exception of 1 year where the market corrects

Borrower Education

The goal of expanding the tax deferral program is to provide a layer of protection from increasing tax liabilities to those on tight or fixed incomes. Fortunately, there are many programs already in use, which provide similar relief to various demographic segments. Although these programs are available, we continue to see limited use and what use we do see varies significantly from county to county within the state. This implies that when homeowners are aware of these programs, there will be some level of participation. Although demographics likely play a role (more senior citizens in one county over another, for instance), we feel the low usage is more of an awareness issue than a distaste for the programs.

Through interviews with tax collectors, each has a different approach to encouraging public awareness of various tax programs. For example, some place information on their websites, and some insert fliers with their tax bills. But no approaches we have observed were interactive, which is a key function if programs target those challenged to understand the fliers or web postings. Thus, anytime one-on-one contact with the taxpayer is made, an opportunity to expand their understanding and participation in the programs developed specifically for their use.

CoreLogic, therefore, recommends that before any homeowner is evaluated for the expanded tax deferral program, that they are presented with all of the possible exemption, abatement, protest options available to them to ensure they have exhausted those alternatives before deferring their current taxes and potentially exposing their property to tax lien. This could be done as a first step in the deferral qualification process through a simple series of questions, such as age, owner occupancy, military association, disability, etc. The answers to the questions would lead the interviewer to the palate of possible remedies available to the homeowner. In addition, the program representative should have any forms available for email or mail, based on the qualifications of the taxpayer and their home, as well as the process and shipment requirements of the forms. Optimally, the representative could complete the forms for the homeowner and simply ship to them for signature. Alternately, the representative could reference the homeowner to the county website for remittance of the forms or completion of electronic forms.

Ideally, a separate system could be constructed as part of the deferral program, being a centralized database with GUI, which could intake the necessary data, and remit that data to the appropriate county electronically. Such an approach on the part of the state would serve to ensure uniform application of the programs across the state, reduce individual county outlays for individual county programming, and provide a place where the questions, the way the questions are asked, the sequence of the questions, and the maintenance of the forms and communications to the counties could be standardized. While this would not address individual county programs, it would empower the state to ensure state-level tax initiatives are implemented and encouraged as intended.

SUMMARY OF IMPACT ON STATE BUDGET

We estimate the initial costs of the expanded program to be approximately \$13.8M.

The following expenditures have been provided based on the following assumptions:

- Loan expense based on participation rate previously forecasted
- Personnel expense includes start-up cost for year one and then ongoing cost for attrition
- Technology expense for development costs is amortized over ten years, and licensing fees is factored in annually
- Loan payment schedule follows the cash flow analysis

The total impact to the state budget based on build or off-shelf (with modifications) is shown below. If the state wanted to include securitization, it would add approximately 10% to the loan expense.

Impact on State Budget if Technology is Developed								
Year	1	2	3	4	5	6	7	
Loan Expense	\$ 12,212,582	\$ 14,105,532	\$ 15,699,457	\$ 16,814,118	\$ 17,664,913	\$ 18,198,393	\$ 19,119,232	
Personnel Expense	\$ 905,805	\$ 903,638	\$ 930,747	\$ 958,670	\$ 987,430	\$ 1,017,053	\$ 1,047,564	
Technology Expense Custom with Amortization (10 Years)	\$ 39,646	\$ 39,646	\$ 39,646	\$ 39,646	\$ 39,646	\$ 39,646	\$ 39,646	
Maintenance Fees	\$ 22,540	\$ 22,540	\$ 22,540	\$ 22,540	\$ 22,540	\$ 22,540	\$ 22,540	
Marketing expense	\$ 600,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Loan Payments	\$ -	\$ 1,343,384	\$ 2,637,734	\$ 3,073,954	\$ 3,403,178	\$ 3,653,104	\$ 3,723,391	
Total Impact on State Budget	\$ 13,780,573	\$ 14,027,972	\$ 15,549,006	\$ 15,297,239	\$ 15,740,575	\$ 15,974,454	\$ 16,675,878	

Impact on State Budget using Off the Shelf Technology								
Year	1	2	3	4	5	6	7	
Loan Expense	\$ 12,212,582	\$ 14,105,532	\$ 15,699,457	\$ 16,814,118	\$ 17,664,913	\$ 18,198,393	\$ 19,119,232	
Personnel Expense	\$ 905,805	\$ 903,638	\$ 930,747	\$ 958,670	\$ 987,430	\$ 1,017,053	\$ 1,047,564	
Technology Expense Custom with Amortization (10 Years)	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
Licensing Fees (150 Licenses)	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
Maintenance Fees	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	
Marketing Expense	\$ 600,000	\$ 300,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Loan Payments	\$ -	\$ 1,343,384	\$ 2,637,734	\$ 3,073,954	\$ 3,403,178	\$ 3,653,104	\$ 3,723,391	
Total Impact on State Budget	\$ 13,851,387	\$ 14,098,786	\$ 14,325,469	\$ 14,931,834	\$ 15,482,165	\$ 15,795,341	\$ 16,676,404	

Summary and Recommendations

The purpose of this study was to conduct a comprehensive study and make recommendations that the state of Colorado could consider as possible solutions to the structure and financing for the expansion of their current property tax deferral program. This report includes operational, financial, and technical requirements needed to determine the total administration cost and how it will impact the state's budget.

Most states that have property tax deferral programs that are directed towards low-income, senior and veteran homeowners. Eligibility requirements typically include homeowner age, length of residency, and income. Seniors often do not participate in these programs because they do not want to put any liens on their property. The younger population is more open to these programs because the cost is traditionally lower than secured loans.

Long residency requirements are a barrier to entry because it eliminates a large portion of the population who are either new to the state or more recent homeowners. The state should consider allowing homeowners to qualify or maintain their deferral based on the length of state residency rather than residency to a specific property. This would allow residents who may have to relocate within the state due to medical or professional reasons to still qualify.

Income limits are usually set at the median income of county, state, or below the poverty level, making it difficult to qualify. In addition, income requirements typically are relatively low, resulting in programs only being offered to those at or below the poverty line. If, however, the state wanted to consider homeowner income, self-reporting of that income, along with a random audit on a small number of participants is suggested to ensure compliance with the program.

The average deferral amount of the proposed program is estimated at \$350. The participation rate is calculated to be approximately 1% to 8%, depending on county population and property values in that county. During the study, there are some key findings for traditionally low participation rates, lack of program awareness, historically low-interest rates, and program guidelines that are difficult to understand.

- Colorado should consider the state absorbing as much of the initial program costs as possible to keep costs to the borrower minimal until the program becomes self-sufficient break-even year.
- Securitization and third-party lenders will increase the program cost, and due to the low amount of a deferral and low-interest rate, it does not seem attractive to traditional lenders.
- Colorado should consider working with AARP and local outreach centers and other groups and organizations to get a clear understanding of the required messaging.

Financing the overall program puts economies of scale into the calculations, as the initial loan costs and interest charged are uniform over the portfolio. However, there is added cost for administration which would be minimized in a consolidated administration of the program at the state level. Not only would this allow for a specialized group to administer the entire program statewide, but it would also further reduce costs by utilizing that defined group of resources with precise knowledge of the program's needs and using the resources across all counties. In addition, this approach further incorporates the county collector's concerns because they don't have the local staffing or resources to support the program at the local level. A centralized administration of the program reduces costs, creates a uniform application of the program, avoids added pressure on the counties, and allocates staffing costs specifically to the program. In addition, Colorado should consider using a digital interface approach for application, workflow, and reporting capabilities.

- Use a simulator to monitor the various rates of participation to better access the cost of the program over time.
- Disqualify homeowners who do not pay their portion so tax collectors can use the current lien sale process for revenue
- Digitize the application process and automate the qualification process
- Keep the administration cost low as the deferral amounts are forecasted to be low at less than \$400

Colorado should also consider a fixed, seven-year term, with mandatory payments beginning in year two and a total payoff by the end of year seven. If the borrower defaults on a deferral loan, the state should immediately step in to make the lender whole and then submit a tax lien against the property for the outstanding balance. By utilizing tax liens in this manner, mortgage lenders would likely pay those liens upon awareness, which would roll the amount due back into the mortgage or escrow account, depending on how the mortgage lender chooses to address it. But it relegates the borrower's default back to the borrower and removes everyone else from the process should the loan reach that point.

Colorado should consider Legislative changes:

- Consider adding loan terms on the portion of the enhancement of the bill.
- Consider changing the current requirement that applicants lose their deferral if they move from their home. Allow them to move within the state
- Consider modifying section 39.3.5-102 to read: THE TAXPAYER MUST FILE A CLAIM FOR DEFERRAL WITH THE STATE OF COLORADO TREASURY OFFICE, UPON APPROVAL NOTICE OF APPROVAL WILL BE SENT TO TAXPAYER, TREASURER IN THE COUNTY IN WHICH THE TAXPAYER'S HOMESTEAD IS LOCATED.

In conclusion, Colorado has a unique opportunity with this program to provide its taxpayers with an equitable solution to rising property taxes. In addition, all other programs offered by the state, such as Senior Exemption, should be offered in combination with this program for additional tax relief options. Finally, if the outreach to taxpayers is significant, Colorado's program will become a standard for other states to model and improve their existing programs.

Appendix

State of Colorado Pay Plan(2)



Colorad Pay Plan

	OCC Group	Class Code	Class 6 Code	Pay Grade	Minimum	Q2	Range Midpoint Q3	Q4	Maximum	Salary Lid	Pay Differential Code
ACCOUNTANT I	H	H8A1	H8A1XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
ACCOUNTANT II	H	H8A2	H8A2XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
ACCOUNTANT III	H	H8A3	H8A3XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
ACCOUNTANT IV	H	H8A4	H8A4XX	H34	\$6,900	\$7,970	\$9,039	\$10,109	\$11,178	\$18,273	0
ACCOUNTING TECHNICIAN I	H	H8B1	H8B1XX	H06	\$2,850	\$3,143	\$3,436	\$3,729	\$4,022	\$18,273	1
ACCOUNTING TECHNICIAN II	H	H8B2	H8B2XX	H11	\$3,295	\$3,633	\$3,972	\$4,310	\$4,648	\$18,273	1
ACCOUNTING TECHNICIAN III	H	H8B3	H8B3XX	H16	\$3,805	\$4,196	\$4,588	\$4,979	\$5,370	\$18,273	1
ACCOUNTING TECHNICIAN IV	H	H8B4	H8B4XX	H20	\$4,398	\$4,850	\$5,302	\$5,754	\$6,206	\$18,273	0
ACTUARY I	I	I1A1	I1A1XX	I14	\$5,943	\$6,710	\$7,476	\$8,243	\$9,009	\$18,273	0
ACTUARY II	I	I1A2	I1A2XX	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
ACTUARY III	I	I1A3	I1A3XX	I19	\$7,591	\$8,570	\$9,549	\$10,528	\$11,507	\$18,273	0
ACTUARY IV	I	I1A4	I1A4XX	I21	\$8,237	\$9,299	\$10,362	\$11,424	\$12,486	\$18,273	0
ADMIN ASSISTANT I	G	G3A2	G3A2TX	G06	\$2,557	\$2,827	\$3,097	\$3,366	\$3,636	\$18,273	1
ADMIN ASSISTANT II	G	G3A3	G3A3XX	G10	\$2,954	\$3,266	\$3,578	\$3,890	\$4,202	\$18,273	1
ADMIN ASSISTANT III	G	G3A4	G3A4XX	G16	\$3,671	\$4,058	\$4,445	\$4,832	\$5,219	\$18,273	1
ADMIN ASSISTANT INT	G	G3A1	G3A1IX	G02	\$2,179	\$2,336	\$2,493	\$2,650	\$2,807	\$18,273	1
ADMIN LAW JUDGE I	H	H5L1	H5L1XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
ADMIN LAW JUDGE II	H	H5L2	H5L2XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
ADMIN LAW JUDGE III	H	H5L3	H5L3XX	H36	\$7,997	\$9,028	\$10,059	\$11,090	\$12,121	\$18,273	0
ADMINISTRATOR I	H	H1B1	H1B1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
ADMINISTRATOR II	H	H1B2	H1B2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
ADMINISTRATOR III	H	H1B3	H1B3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
ADMINISTRATOR IV	H	H1B4	H1B4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
ADMINISTRATOR V	H	H1B5	H1B5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
AIR ENVIRON SYS TECH I	I	I5A1	I5A1XX	I11	\$5,236	\$5,775	\$6,313	\$6,852	\$7,390	\$18,273	1
AIR ENVIRON SYS TECH II	I	I5A2	I5A2XX	I15	\$6,049	\$6,671	\$7,293	\$7,915	\$8,537	\$18,273	0
AIR TRAFFIC CONTRL I	H	H4N1	H4N1XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	1
AIR TRAFFIC CONTRL II	H	H4N2	H4N2XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	1
AIR TRAFFIC CONTRL III	H	H4N3	H4N3XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	1

AIRCRAFT PILOT	H	H4O1	H4O1XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
ANALYST I	H	H1C1	H1C1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
ANALYST II	H	H1C2	H1C2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
ANALYST III	H	H1C3	H1C3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
ANALYST IV	H	H1C4	H1C4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
ANALYST V	H	H1C5	H1C5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
ANALYST VI	H	H1C6	H1C6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
ANALYST VII	H	H1C7	H1C7XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
ANG PATROL OFFICER I	A	A9A1	A9A1XX	A01	\$2,867	\$3,216	\$3,565	\$3,913	\$4,262	\$18,273	1
ANG PATROL OFFICER II	A	A9A2	A9A2XX	A03	\$3,163	\$3,547	\$3,931	\$4,315	\$4,699	\$18,273	1
ANG PATROL OFFICER III	A	A9A3	A9A3XX	A05	\$3,659	\$4,104	\$4,549	\$4,993	\$5,438	\$18,273	1
ANIMAL CARE I	C	C9A1	C9A1XX	C03	\$2,270	\$2,504	\$2,737	\$2,971	\$3,204	\$18,273	1
ANIMAL CARE II	C	C9A2	C9A2XX	C10	\$3,259	\$3,594	\$3,929	\$4,264	\$4,599	\$18,273	1
ANIMAL CARE III	C	C9A3	C9A3XX	C14	\$3,763	\$4,151	\$4,539	\$4,926	\$5,314	\$18,273	1
APPRAISER I	H	H1F1	H1F1XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
APPRAISER II	H	H1F2	H1F2XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
APPRAISER III	H	H1F3	H1F3XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
ARCHITECT I	I	I2A2	I2A2XX	I14	\$5,943	\$6,710	\$7,476	\$8,243	\$9,009	\$18,273	0
ARCHITECT II	I	I2A3	I2A3XX	I17	\$6,995	\$7,898	\$8,800	\$9,703	\$10,605	\$18,273	0
ARCHITECT III	I	I2A4	I2A4XX	I19	\$7,591	\$8,570	\$9,549	\$10,528	\$11,507	\$18,273	0
ARCHIVIST I	H	H6H1	H6H1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
ARCHIVIST II	H	H6H2	H6H2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
ARTS PROFESSIONAL I	H	H3U3	H3U3XX	H10	\$3,271	\$3,651	\$4,031	\$4,410	\$4,790	\$18,273	1
ARTS PROFESSIONAL II	H	H3U4	H3U4XX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	1
ARTS PROFESSIONAL III	H	H3U5	H3U5XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
ARTS PROFESSIONAL IV	H	H3U6	H3U6XX	H25	\$5,049	\$5,635	\$6,220	\$6,806	\$7,391	\$18,273	0
ARTS TECHNICIAN I	H	H3U1	H3U1IX	H04	\$2,294	\$2,530	\$2,767	\$3,003	\$3,239	\$18,273	1
ARTS TECHNICIAN II	H	H3U2	H3U2TX	H06	\$2,850	\$3,143	\$3,436	\$3,729	\$4,022	\$18,273	1
AUDIT INTERN	H	H8D1	H8D1IX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
AUDITOR I	H	H8D2	H8D2TX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	0
AUDITOR II	H	H8D3	H8D3XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
AUDITOR III	H	H8D4	H8D4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
AUDITOR IV	H	H8D5	H8D5XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
AUDITOR V	H	H8D6	H8D6XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
BARBER/COSMETOLOGIST	G)	D8A1	D8A1XX	D05	\$2,275	\$2,515	\$2,755	\$2,994	\$3,234	\$18,273	1
BUDGET & POLICY ANLST III	H	H8E3	H8E3XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
BUDGET & POLICY ANLST IV	H	H8E4	H8E4XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
BUDGET & POLICY ANLST V	H	H8E5	H8E5XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
BUDGET ANALYST I	H	H8E1	H8E1XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
BUDGET ANALYST II	H	H8E2	H8E2XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0

BUSINESS APPLICATION SUPPORT INTERN	PS	H9A1	H9A1IX	H11	\$3,295	\$3,633	\$3,972	\$4,310	\$4,648	\$18,273	0
BUSINESS APPLICATION SUPPORT SPECIALIST I	PS	H9A2	H9A2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
BUSINESS APPLICATION SUPPORT SPECIALIST II	PS	H9A3	H9A3XX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	0
BUSINESS APPLICATION SUPPORT SPECIALIST III	PS	H9A4	H9A4XX	H25	\$5,049	\$5,635	\$6,220	\$6,806	\$7,391	\$18,273	0
CHAPLAIN I	H	H6I1	H6I1XX	H25	\$5,049	\$5,635	\$6,220	\$6,806	\$7,391	\$18,273	0
CHAPLAIN II	H	H6I2	H6I2XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
CHILD CARE AIDE	H	H7C1	H7C1XX	H01	\$2,179	\$2,387	\$2,595	\$2,802	\$3,010	\$18,273	1
CIVIL ENG PROJ MANAGER I	I	I5C1	I5C1**	I12	\$5,593	\$6,241	\$6,889	\$7,536	\$8,184	\$18,273	0
CIVIL ENG PROJ MANAGER II	I	I5C2	I5C2**	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
CLIENT CARE AIDE I	C	C6P1	C6P1XX	C01	\$2,179	\$2,379	\$2,579	\$2,778	\$2,978	\$18,273	3
CLIENT CARE AIDE II	C	C6P2	C6P2XX	C03	\$2,270	\$2,504	\$2,737	\$2,971	\$3,204	\$18,273	3
CLINICAL BEHAV SPEC II	C	C4J1	C4J1XX	C17	\$4,646	\$5,185	\$5,724	\$6,263	\$6,802	\$18,273	0
CLINICAL BEHAV SPEC III	C	C4J2	C4J2XX	C19	\$4,995	\$5,574	\$6,153	\$6,731	\$7,310	\$18,273	0
CLINICAL TEAM LEADER	C	C7A1	C7A1XX	C25	\$7,291	\$8,231	\$9,172	\$10,112	\$11,052	\$18,273	0
CLINICAL THERAPIST I	C	C5J1	C5J1IX	C09	\$3,239	\$3,614	\$3,989	\$4,364	\$4,739	\$18,273	1
CLINICAL THERAPIST II	C	C5J2	C5J2TX	C13	\$3,741	\$4,174	\$4,608	\$5,041	\$5,474	\$18,273	1
CLINICAL THERAPIST III	C	C5J3	C5J3XX	C15	\$4,022	\$4,488	\$4,953	\$5,419	\$5,884	\$18,273	0
CLINICAL THERAPIST IV	C	C5J4	C5J4XX	C19	\$4,995	\$5,574	\$6,153	\$6,731	\$7,310	\$18,273	0
CLINICAL THERAPIST V	C	C5J5	C5J5XX	C20	\$5,371	\$5,993	\$6,616	\$7,238	\$7,860	\$18,273	0
COLLECTIONS REP I	G	G4A1	G4A1XX	G09	\$2,795	\$3,082	\$3,369	\$3,656	\$3,943	\$18,273	1
COLLECTIONS REP II	G	G4A2	G4A2XX	G13	\$3,228	\$3,561	\$3,893	\$4,226	\$4,558	\$18,273	1
COLLECTIONS REP III	G	G4A3	G4A3XX	G23	\$4,635	\$5,112	\$5,589	\$6,066	\$6,543	\$18,273	0
COMMUNITY & ECON DEVT I	H	H1N1	H1N1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
COMMUNITY & ECON DEVT II	H	H1N2	H1N2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
COMMUNITY & ECON DEVT III	H	H1N3	H1N3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
COMMUNITY & ECON DEVT IV	H	H1N4	H1N4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
COMMUNITY & ECON DEVT V	H	H1N5	H1N5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
COMMUNITY & ECON DEVT VI	H	H1N6	H1N6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
COMMUNITY PAROLE MGR	A	A3C4	A3C4XX	A23	\$5,990	\$6,920	\$7,849	\$8,779	\$9,708	\$18,273	0
COMMUNITY PAROLE OFF	A	A3C1	A3C1XX	A07	\$3,757	\$4,601	\$5,445	\$6,288	\$7,132	\$18,273	0
COMMUNITY PAROLE SUPV	A	A3C3	A3C3XX	A22	\$5,552	\$6,227	\$6,902	\$7,577	\$8,252	\$18,273	0
COMMUNITY PAROLE TEAM LDR	A	A3C2	A3C2XX	A16	\$5,037	\$5,648	\$6,260	\$6,871	\$7,482	\$18,273	0
COMMUNITY PROG SPEC I	H	H1O1	H1O1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
COMMUNITY PROG SPEC II	H	H1O2	H1O2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
COMMUNITY PROG SPEC III	H	H1O3	H1O3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
COMMUNITY PROG SPEC IV	H	H1O4	H1O4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
COMMUNITY PROG SPEC V	H	H1O5	H1O5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
COMMUNITY PROG SPEC VI	H	H1O6	H1O6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0

COMMUNITY WORKER I	C	C7B1	C7B1XX	C05	\$2,621	\$2,891	\$3,161	\$3,431	\$3,701	\$18,273	1
COMMUNITY WORKER II	C	C7B2	C7B2XX	C06	\$2,819	\$3,109	\$3,399	\$3,688	\$3,978	\$18,273	1
COMP INSURANCE INTERN	H	H6J1	H6J1IX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
COMP INSURANCE SPEC I	H	H6J2	H6J2TX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
COMP INSURANCE SPEC II	H	H6J3	H6J3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
COMP INSURANCE SPEC III	H	H6J4	H6J4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
COMP INSURANCE SPEC IV	H	H6J5	H6J5XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
COMP INSURANCE SPEC V	H	H6J6	H6J6XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
COMP INSURANCE SPEC VI	H	H6J7	H6J7XX	H34	\$6,900	\$7,970	\$9,039	\$10,109	\$11,178	\$18,273	0
COMPL INVESTIGATOR I	H	H6K2	H6K2TX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
COMPL INVESTIGATOR II	H	H6K3	H6K3XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
COMPL INVESTIGATOR III	H	H6K4	H6K4XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
COMPL INVESTIGATOR INT	H	H6K1	H6K1IX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
COMPLIANCE SPECIALIST I	H	H1G1	H1G1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
COMPLIANCE SPECIALIST II	H	H1G2	H1G2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
COMPLIANCE SPECIALIST III	H	H1G3	H1G3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
COMPLIANCE SPECIALIST IV	H	H1G4	H1G4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
COMPLIANCE SPECIALIST V	H	H1G5	H1G5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
COMPLIANCE SPECIALIST VI	H	H1G6	H1G6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
COMPUTER OPER SUPV I	G	G2A4	G2A4XX	G22	\$4,588	\$5,120	\$5,652	\$6,183	\$6,715	\$18,273	1
COMPUTER OPER SUPV II	G	G2A5	G2A5XX	G25	\$5,552	\$6,195	\$6,839	\$7,482	\$8,125	\$18,273	0
COMPUTER OPERATIONS MGR	H	H2B1	H2B1XX	H34	\$6,900	\$7,970	\$9,039	\$10,109	\$11,178	\$18,273	0
COMPUTER OPERATOR I	G	G2A2	G2A2TX	G08	\$2,750	\$3,040	\$3,330	\$3,619	\$3,909	\$18,273	1
COMPUTER OPERATOR II	G	G2A3	G2A3XX	G14	\$3,416	\$3,776	\$4,135	\$4,495	\$4,854	\$18,273	1
COMPUTER OPERATOR INTERN	G	G2A1	G2A1IX	G02	\$2,179	\$2,336	\$2,493	\$2,650	\$2,807	\$18,273	1
COMPUTER PROD COORD I	G	G2B2	G2B2TX	G06	\$2,557	\$2,827	\$3,097	\$3,366	\$3,636	\$18,273	1
COMPUTER PROD COORD INT	G	G2B1	G2B1IX	G02	\$2,179	\$2,336	\$2,493	\$2,650	\$2,807	\$18,273	1
CONTRACT ADMINISTRATOR I	H	H1H1	H1H1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
CONTRACT ADMINISTRATOR II	H	H1H2	H1H2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
CONTRACT ADMINISTRATOR III	H	H1H3	H1H3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
CONTRACT ADMINISTRATOR IV	H	H1H4	H1H4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
CONTRACT ADMINISTRATOR V	H	H1H5	H1H5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
CONTRACT ADMINISTRATOR VI	H	H1H6	H1H6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
CONTROLLER I	H	H8C1	H8C1XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
CONTROLLER II	H	H8C2	H8C2XX	H36	\$7,997	\$9,028	\$10,059	\$11,090	\$12,121	\$18,273	0
CONTROLLER III	H	H8C3	H8C3XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
CORR SUP LIC TRDE SUP I	A	A1K1	A1K1XX	A10	\$4,145	\$4,649	\$5,152	\$5,656	\$6,159	\$18,273	1
CORR SUP LIC TRDE SUP II	A	A1K2	A1K2XX	A13	\$4,569	\$5,123	\$5,678	\$6,232	\$6,786	\$18,273	1

CORR SUP LIC TRDE SUP III	A	A1K3	A1K3XX	A17	\$5,149	\$5,775	\$6,400	\$7,026	\$7,651	\$18,273	0
CORR SUPP TRADES SUPV I	A	A1L1	A1L1XX	A09	\$4,033	\$4,524	\$5,014	\$5,505	\$5,995	\$18,273	1
CORR SUPP TRADES SUPV II	A	A1L2	A1L2XX	A12	\$4,445	\$4,986	\$5,527	\$6,067	\$6,608	\$18,273	1
CORR SUPP TRADES SUPV III	A	A1L3	A1L3XX	A17	\$5,149	\$5,775	\$6,400	\$7,026	\$7,651	\$18,273	0
CORR SUPP TRADES SUPV IV	A	A1L4	A1L4XX	A19	\$5,301	\$6,123	\$6,945	\$7,766	\$8,588	\$18,273	0
CORR/YTH SEC OFF IV	A	A1D6	A1D6XX	A17	\$5,149	\$5,775	\$6,400	\$7,026	\$7,651	\$18,273	1
CORR/YTH SEC OFF V	A	A1D7	A1D7XX	A19	\$5,301	\$6,123	\$6,945	\$7,766	\$8,588	\$18,273	0
CORR/YTH/CLIN SEC INTERN	A	A1D1	A1D1IX	A02	\$2,946	\$3,305	\$3,664	\$4,023	\$4,382	\$18,273	1
CORR/YTH/CLIN SEC OFF I	A	A1D2	A1D2TX	A05	\$3,659	\$4,104	\$4,549	\$4,993	\$5,438	\$18,273	1
CORR/YTH/CLIN SEC OFF II	A	A1D3	A1D3XX	A09	\$4,033	\$4,524	\$5,014	\$5,505	\$5,995	\$18,273	1
CORR/YTH/CLN SEC SPEC III	A	A1D4	A1D4XX	A12	\$4,445	\$4,986	\$5,527	\$6,067	\$6,608	\$18,273	1
CORR/YTH/CLN SEC SUPV III	A	A1D5	A1D5XX	A12	\$4,445	\$4,986	\$5,527	\$6,067	\$6,608	\$18,273	1
CORRECTIONS CASE MGR I	A	A1A1	A1A1XX	A12	\$4,445	\$4,986	\$5,527	\$6,067	\$6,608	\$18,273	1
CORRECTIONS CASE MGR II	A	A1A2	A1A2XX	A15	\$4,901	\$5,498	\$6,094	\$6,691	\$7,287	\$18,273	1
CORRECTIONS CASE MGR III	A	A1A3	A1A3XX	A17	\$5,149	\$5,775	\$6,400	\$7,026	\$7,651	\$18,273	0
CORRECTL INDUS SUPV I	D	D9A1	D9A1XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
CORRECTL INDUS SUPV II	D	D9A2	D9A2XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	1
CORRECTL INDUS SUPV III	D	D9A3	D9A3XX	D19	\$5,824	\$6,439	\$7,054	\$7,668	\$8,283	\$18,273	1
CORRL ACCOUNT SALES REP	H	H6L1	H6L1XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
CRIMINAL INVESTIGATOR I	A	A2A2	A2A2TX	A17	\$5,149	\$5,775	\$6,400	\$7,026	\$7,651	\$18,273	0
CRIMINAL INVESTIGATOR II	A	A2A3	A2A3XX	A26	\$6,253	\$7,015	\$7,777	\$8,538	\$9,300	\$18,273	0
CRIMINAL INVESTIGATOR III	A	A2A4	A2A4XX	A30	\$7,243	\$8,123	\$9,004	\$9,884	\$10,764	\$18,273	0
CRIMINAL INVESTIGATOR INT	A	A2A1	A2A1IX	A12	\$4,445	\$4,986	\$5,527	\$6,067	\$6,608	\$18,273	0
CRIMINAL INVESTIGATOR IV	A	A2A5	A2A5XX	A32	\$7,649	\$8,835	\$10,022	\$11,208	\$12,394	\$18,273	0
CUSTODIAN I	D	D8B1	D8B1TX	D22	\$2,364	\$2,614	\$2,864	\$3,114	\$3,364	\$18,273	1
CUSTODIAN II	D	D8B2	D8B2XX	D23	\$2,543	\$2,811	\$3,080	\$3,348	\$3,616	\$18,273	1
CUSTODIAN III	D	D8B3	D8B3XX	D29	\$3,650	\$4,035	\$4,420	\$4,805	\$5,190	\$18,273	1
CUSTODIAN IV	D	D8B4	D8B4XX	D31	\$4,219	\$4,664	\$5,109	\$5,553	\$5,998	\$18,273	0
DATA ENTRY INTERN	G	G2D1	G2D1IX	G02	\$2,179	\$2,336	\$2,493	\$2,650	\$2,807	\$18,273	1
DATA ENTRY OPERATOR I	G	G2D2	G2D2TX	G06	\$2,557	\$2,827	\$3,097	\$3,366	\$3,636	\$18,273	1
DATA ENTRY OPERATOR II	G	G2D3	G2D3XX	G08	\$2,750	\$3,040	\$3,330	\$3,619	\$3,909	\$18,273	1
DATA MANAGEMENT I	H	H1D1	H1D1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
DATA MANAGEMENT II	H	H1D2	H1D2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
DATA MANAGEMENT III	H	H1D3	H1D3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
DATA MANAGEMENT IV	H	H1D4	H1D4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
DATA MANAGEMENT V	H	H1D5	H1D5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
DATA MANAGEMENT VI	H	H1D6	H1D6XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
DATA SPECIALIST	G	G2D4	G2D4XX	G12	\$3,175	\$3,511	\$3,847	\$4,183	\$4,519	\$18,273	1
DATA SUPERVISOR	G	G2D5	G2D5XX	G16	\$3,671	\$4,058	\$4,445	\$4,832	\$5,219	\$18,273	1
DENTAL CARE I	C	C6Q1	C6Q1XX	C06	\$2,819	\$3,109	\$3,399	\$3,688	\$3,978	\$18,273	1

DENTAL CARE II	C	C6Q2	C6Q2XX	C08	\$3,030	\$3,342	\$3,654	\$3,965	\$4,277	\$18,273	1
DENTAL CARE III	C	C6Q3	C6Q3XX	C14	\$3,763	\$4,151	\$4,539	\$4,926	\$5,314	\$18,273	1
DENTAL CARE IV	C	C6Q4	C6Q4XX	C18	\$4,678	\$5,159	\$5,639	\$6,120	\$6,600	\$18,273	1
DENTAL CARE V	C	C6Q5	C6Q5XX	C21	\$5,405	\$5,961	\$6,517	\$7,073	\$7,629	\$18,273	0
DENTIST I	C	C1H1	C1H1XX	C29	\$9,125	\$10,422	\$11,718	\$13,015	\$14,311	\$32,454	0
DENTIST II	C	C1H2	C1H2XX	C30	\$9,901	\$11,308	\$12,715	\$14,121	\$15,528	\$32,454	0
DENTIST III	C	C1H3	C1H3XX	C32	\$10,744	\$12,270	\$13,797	\$15,323	\$16,849	\$32,454	0
DESIGNER/PLANNER	I	I2A1	I2A1XX	I10	\$5,200	\$5,803	\$6,406	\$7,009	\$7,612	\$18,273	0
DIAG PROCED TECHNOL I	C	C8A1	C8A1XX	C09	\$3,239	\$3,614	\$3,989	\$4,364	\$4,739	\$18,273	3
DIAG PROCED TECHNOL II	C	C8A2	C8A2XX	C16	\$4,323	\$4,824	\$5,325	\$5,826	\$6,327	\$18,273	3
DIAG PROCED TECHNOL III	C	C8A3	C8A3XX	C22	\$5,708	\$6,444	\$7,180	\$7,916	\$8,652	\$18,273	3
DIAG PROCED TECHNOL IV	C	C8A4	C8A4XX	C23	\$6,192	\$6,991	\$7,789	\$8,588	\$9,386	\$18,273	0
DIETITIAN I	C	C8B1	C8B1IX	C15	\$4,022	\$4,488	\$4,953	\$5,419	\$5,884	\$18,273	1
DIETITIAN II	C	C8B2	C8B2TX	C16	\$4,323	\$4,824	\$5,325	\$5,826	\$6,327	\$18,273	1
DIETITIAN III	C	C8B3	C8B3XX	C17	\$4,646	\$5,185	\$5,724	\$6,263	\$6,802	\$18,273	0
DINING SERVICES I	D	D8C1	D8C1XX	D02	\$2,179	\$2,328	\$2,477	\$2,625	\$2,774	\$18,273	1
DINING SERVICES II	D	D8C2	D8C2XX	D03	\$2,179	\$2,342	\$2,505	\$2,668	\$2,831	\$18,273	1
DINING SERVICES III	D	D8C3	D8C3XX	D05	\$2,275	\$2,515	\$2,755	\$2,994	\$3,234	\$18,273	1
DINING SERVICES IV	D	D8C4	D8C4XX	D06	\$2,447	\$2,705	\$2,963	\$3,221	\$3,479	\$18,273	1
DINING SERVICES V	D	D8C5	D8C5XX	D12	\$3,510	\$3,881	\$4,251	\$4,622	\$4,992	\$18,273	1
DRIVER'S LIC EXAM I	G	G4B1	G4B1XX	G07	\$2,599	\$2,867	\$3,134	\$3,402	\$3,669	\$18,273	1
DRIVER'S LIC EXAM II	G	G4B2	G4B2XX	G11	\$3,004	\$3,313	\$3,622	\$3,931	\$4,240	\$18,273	1
DRIVER'S LIC EXAM III	G	G4B3	G4B3XX	G15	\$3,471	\$3,828	\$4,185	\$4,542	\$4,899	\$18,273	1
DRIVER'S LIC EXAM IV	G	G4B4	G4B4XX	G19	\$4,012	\$4,425	\$4,837	\$5,250	\$5,662	\$18,273	0
DRIVER'S LIC EXAM V	G	G4B5	G4B5XX	G23	\$4,635	\$5,112	\$5,589	\$6,066	\$6,543	\$18,273	0
EARLY CHILDHOOD EDUC I	H	H7C2	H7C2XX	H02	\$2,279	\$2,543	\$2,807	\$3,071	\$3,335	\$18,273	1
EARLY CHILDHOOD EDUC II	H	H7C3	H7C3XX	H05	\$2,634	\$2,939	\$3,245	\$3,550	\$3,855	\$18,273	1
ECONOMIST I	H	H1P1	H1P1XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
ECONOMIST II	H	H1P2	H1P2XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
ECONOMIST III	H	H1P3	H1P3XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
ECONOMIST IV	H	H1P4	H1P4XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
ECONOMIST V	H	H1P5	H1P5XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
ELECTIONS SPECIALIST I	H	H1U1	H1U1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
ELECTIONS SPECIALIST II	H	H1U2	H1U2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
ELECTIONS SPECIALIST III	H	H1U3	H1U3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
ELECTIONS SPECIALIST IV	H	H1U4	H1U4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
ELECTIONS SPECIALIST V	H	H1U5	H1U5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
ELECTIONS SPECIALIST VI	H	H1U6	H1U6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
ELECTRICAL TRADES I	D	D6A1	D6A1XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
ELECTRICAL TRADES II	D	D6A2	D6A2XX	D16	\$4,689	\$5,184	\$5,679	\$6,173	\$6,668	\$18,273	1

ELECTRICAL TRADES III	D	D6A3	D6A3XX	D18	\$5,419	\$5,990	\$6,562	\$7,133	\$7,704	\$18,273	1
ELECTRONICS ENGINEER I	I	I2B1	I2B1XX	I15	\$6,049	\$6,671	\$7,293	\$7,915	\$8,537	\$18,273	0
ELECTRONICS ENGINEER II	I	I2B2	I2B2XX	I17	\$6,995	\$7,898	\$8,800	\$9,703	\$10,605	\$18,273	0
ELECTRONICS ENGINEER III	I	I2B3	I2B3XX	I20	\$8,029	\$9,275	\$10,521	\$11,766	\$13,012	\$18,273	0
ELECTRONICS ENGINEER IV	I	I2B4	I2B4XX	I22	\$9,058	\$10,208	\$11,358	\$12,507	\$13,657	\$18,273	0
ELECTRONICS SPEC I	I	I5E2	I5E2TX	I02	\$3,894	\$4,346	\$4,798	\$5,249	\$5,701	\$18,273	0
ELECTRONICS SPEC II	I	I5E3	I5E3XX	I08	\$4,838	\$5,399	\$5,960	\$6,521	\$7,082	\$18,273	1
ELECTRONICS SPEC III	I	I5E4	I5E4XX	I10	\$5,200	\$5,803	\$6,406	\$7,009	\$7,612	\$18,273	0
ELECTRONICS SPEC INTERN	I	I5E1	I5E1IX	I01	\$3,370	\$3,761	\$4,152	\$4,542	\$4,933	\$18,273	1
ELECTRONICS SPEC IV	I	I5E5	I5E5XX	I14	\$5,943	\$6,710	\$7,476	\$8,243	\$9,009	\$18,273	0
EMER PREP & COMM SPEC I	H	H6F1	H6F1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
EMER PREP & COMM SPEC II	H	H6F2	H6F2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
EMER PREP & COMM SPEC III	H	H6F3	H6F3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
EMER PREP & COMM SPEC IV	H	H6F4	H6F4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
EMER PREP & COMM SPEC V	H	H6F5	H6F5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
EMER PREP & COMM SPEC VI	H	H6F6	H6F6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
ENGINEER-IN-TRAINING I	I	I2C1	I2C1*	I10	\$5,200	\$5,803	\$6,406	\$7,009	\$7,612	\$18,273	0
ENGINEER-IN-TRAINING II	I	I2C2	I2C2*	I12	\$5,593	\$6,241	\$6,889	\$7,536	\$8,184	\$18,273	0
ENGINEER-IN-TRAINING III	I	I2C3	I2C3**	I14	\$5,943	\$6,710	\$7,476	\$8,243	\$9,009	\$18,273	0
ENGR/PHYS SCI ASST I	D	D9B1	D9B1IX	D06	\$2,447	\$2,705	\$2,963	\$3,221	\$3,479	\$18,273	1
ENGR/PHYS SCI ASST II	D	D9B2	D9B2TX	D08	\$2,826	\$3,124	\$3,423	\$3,721	\$4,019	\$18,273	1
ENGR/PHYS SCI ASST III	D	D9B3	D9B3XX	D12	\$3,510	\$3,881	\$4,251	\$4,622	\$4,992	\$18,273	1
ENGR/PHYS SCI TECH I	I	I5D1	I5D1**	I05	\$4,214	\$4,648	\$5,082	\$5,515	\$5,949	\$18,273	1
ENGR/PHYS SCI TECH II	I	I5D2	I5D2**	I07	\$4,530	\$4,996	\$5,462	\$5,928	\$6,394	\$18,273	0
ENGR/PHYS SCI TECH III	I	I5D3	I5D3**	I09	\$4,869	\$5,370	\$5,871	\$6,371	\$6,872	\$18,273	0
ENVIRON PROTECT INTERN	I	I3A1	I3A1*	I06	\$4,500	\$5,022	\$5,544	\$6,066	\$6,588	\$18,273	0
ENVIRON PROTECT SPEC I	I	I3A2	I3A2*	I08	\$4,838	\$5,399	\$5,960	\$6,521	\$7,082	\$18,273	0
ENVIRON PROTECT SPEC II	I	I3A3	I3A3**	I12	\$5,593	\$6,241	\$6,889	\$7,536	\$8,184	\$18,273	0
ENVIRON PROTECT SPEC III	I	I3A4	I3A4**	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
ENVIRON PROTECT SPEC IV	I	I3A5	I3A5**	I17	\$6,995	\$7,898	\$8,800	\$9,703	\$10,605	\$18,273	0
ENVIRON PROTECT SPEC V	I	I3A6	I3A6**	I20	\$8,029	\$9,275	\$10,521	\$11,766	\$13,012	\$18,273	0
EQUIPMENT MECHANIC I	D	D7A1	D7A1XX	D11	\$3,266	\$3,610	\$3,955	\$4,299	\$4,643	\$18,273	1
EQUIPMENT MECHANIC II	D	D7A2	D7A2XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
EQUIPMENT MECHANIC III	D	D7A3	D7A3XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	1
EQUIPMENT MECHANIC IV	D	D7A4	D7A4XX	D16	\$4,689	\$5,184	\$5,679	\$6,173	\$6,668	\$18,273	0
EQUIPMENT OPERATOR I	D	D7B1	D7B1XX	D07	\$2,630	\$2,907	\$3,185	\$3,462	\$3,739	\$18,273	1
EQUIPMENT OPERATOR II	D	D7B2	D7B2XX	D11	\$3,266	\$3,610	\$3,955	\$4,299	\$4,643	\$18,273	1
EQUIPMENT OPERATOR III	D	D7B3	D7B3XX	D12	\$3,510	\$3,881	\$4,251	\$4,622	\$4,992	\$18,273	1
EQUIPMENT OPERATOR IV	D	D7B4	D7B4XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
FIN/CREDIT EXAMINER I	H	H8F2	H8F2XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0

FIN/CREDIT EXAMINER II	H	H8F3	H8F3XX	H25	\$5,049	\$5,635	\$6,220	\$6,806	\$7,391	\$18,273	0
FIN/CREDIT EXAMINER III	H	H8F4	H8F4XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	0
FIN/CREDIT EXAMINER INT	H	H8F1	H8F1IX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
FIN/CREDIT EXAMINER IV	H	H8F5	H8F5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
FIN/CREDIT EXAMINER V	H	H8F6	H8F6XX	H34	\$6,900	\$7,970	\$9,039	\$10,109	\$11,178	\$18,273	0
FINGERPRINT EXAMINER I	H	H4P2	H4P2TX	H16	\$3,805	\$4,196	\$4,588	\$4,979	\$5,370	\$18,273	1
FINGERPRINT EXAMINER II	H	H4P3	H4P3XX	H23	\$4,727	\$5,213	\$5,700	\$6,186	\$6,672	\$18,273	1
FINGERPRINT EXAMINER III	H	H4P4	H4P4XX	H29	\$5,463	\$6,025	\$6,586	\$7,148	\$7,709	\$18,273	0
FINGERPRINT EXAMINER INT	H	H4P1	H4P1IX	H13	\$3,539	\$3,903	\$4,268	\$4,632	\$4,996	\$18,273	1
FIREFIGHTER I	A	A5A1	A5A1XX	A04	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
FIREFIGHTER II	A	A5A2	A5A2XX	A08	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
FIREFIGHTER III	A	A5A3	A5A3XX	A11	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
FIREFIGHTER IV	A	A5A4	A5A4XX	A21	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
FIREFIGHTER V	A	A5A5	A5A5XX	A28	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
FIREFIGHTER VI	A	A5A6	A5A6XX	A31	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
FIREFIGHTER VII	A	A5A7	A5A7XX	A33	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
FOOD SERV MGR I	H	H6M1	H6M1XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
FOOD SERV MGR II	H	H6M2	H6M2XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
FOOD SERV MGR III	H	H6M3	H6M3XX	H27	\$5,403	\$6,241	\$7,079	\$7,916	\$8,754	\$18,273	0
FOOD SERV MGR IV	H	H6M4	H6M4XX	H31	\$6,106	\$7,053	\$8,000	\$8,947	\$9,894	\$18,273	0
GENERAL LABOR I	D	D8D1	D8D1XX	D07	\$2,630	\$2,907	\$3,185	\$3,462	\$3,739	\$18,273	1
GENERAL LABOR II	D	D8D2	D8D2XX	D08	\$2,826	\$3,124	\$3,423	\$3,721	\$4,019	\$18,273	1
GENERAL LABOR III	D	D8D3	D8D3XX	D11	\$3,266	\$3,610	\$3,955	\$4,299	\$4,643	\$18,273	1
GRANTS SPECIALIST I	H	H1I1	H1I1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
GRANTS SPECIALIST II	H	H1I2	H1I2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
GRANTS SPECIALIST III	H	H1I3	H1I3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
GRANTS SPECIALIST IV	H	H1I4	H1I4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
GRANTS SPECIALIST V	H	H1I5	H1I5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
GRANTS SPECIALIST VI	H	H1I6	H1I6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
GROUND & NURSERY I	D	D8E1	D8E1XX	D11	\$3,266	\$3,610	\$3,955	\$4,299	\$4,643	\$18,273	1
GROUND & NURSERY II	D	D8E2	D8E2XX	D12	\$3,510	\$3,881	\$4,251	\$4,622	\$4,992	\$18,273	1
GROUND & NURSERY III	D	D8E3	D8E3XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	1
HCS TRAINEE I	C	C7D1	C7D1IX	C02	\$2,255	\$2,517	\$2,778	\$3,040	\$3,301	\$18,273	1
HCS TRAINEE II	C	C7D2	C7D2IX	C02	\$2,255	\$2,517	\$2,778	\$3,040	\$3,301	\$18,273	1
HCS TRAINEE III	C	C7D3	C7D3IX	C07	\$3,011	\$3,360	\$3,709	\$4,058	\$4,407	\$18,273	1
HEALTH CARE TECH I	C	C6R1	C6R1XX	C08	\$3,030	\$3,342	\$3,654	\$3,965	\$4,277	\$18,273	3
HEALTH CARE TECH II	C	C6R2	C6R2XX	C10	\$3,259	\$3,594	\$3,929	\$4,264	\$4,599	\$18,273	1
HEALTH CARE TECH III	C	C6R3	C6R3XX	C12	\$3,501	\$3,861	\$4,222	\$4,582	\$4,942	\$18,273	1
HEALTH CARE TECH IV	C	C6R4	C6R4XX	C14	\$3,763	\$4,151	\$4,539	\$4,926	\$5,314	\$18,273	1
HEALTH PROFESSIONAL I	C	C7C1	C7C1IX	C13	\$3,741	\$4,174	\$4,608	\$5,041	\$5,474	\$18,273	0

HEALTH PROFESSIONAL II	C	C7C2	C7C2TX	C16	\$4,323	\$4,824	\$5,325	\$5,826	\$6,327	\$18,273	0
HEALTH PROFESSIONAL III	C	C7C3	C7C3XX	C17	\$4,646	\$5,185	\$5,724	\$6,263	\$6,802	\$18,273	0
HEALTH PROFESSIONAL IV	C	C7C4	C7C4XX	C19	\$4,995	\$5,574	\$6,153	\$6,731	\$7,310	\$18,273	0
HEALTH PROFESSIONAL V	C	C7C5	C7C5XX	C22	\$5,708	\$6,444	\$7,180	\$7,916	\$8,652	\$18,273	0
HEALTH PROFESSIONAL VI	C	C7C6	C7C6XX	C25	\$7,291	\$8,231	\$9,172	\$10,112	\$11,052	\$18,273	0
HEALTH PROFESSIONAL VII	C	C7C7	C7C7XX	C26	\$7,711	\$8,908	\$10,105	\$11,301	\$12,498	\$18,273	0
HEARINGS OFFICER I	H	H5F1	H5F1IX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	0
HEARINGS OFFICER II	H	H5F2	H5F2TX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
HEARINGS OFFICER III	H	H5F3	H5F3XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
HEARINGS REPORTER	G	G3B2	G3B2XX	G22	\$4,588	\$5,120	\$5,652	\$6,183	\$6,715	\$18,273	1
HUMAN RESOURCES SPEC I	H	H4G1	H4G1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
HUMAN RESOURCES SPEC II	H	H4G2	H4G2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
HUMAN RESOURCES SPEC III	H	H4G3	H4G3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
HUMAN RESOURCES SPEC IV	H	H4G4	H4G4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
HUMAN RESOURCES SPEC V	H	H4G5	H4G5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
HUMAN RESOURCES SPEC VI	H	H4G6	H4G6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
HUMAN RESOURCES SPEC VII	H	H4G7	H4G7XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
INSPECTOR I	D	D9C1	D9C1XX	D14	\$4,058	\$4,486	\$4,914	\$5,341	\$5,769	\$18,273	1
INSPECTOR II	D	D9C2	D9C2XX	D16	\$4,689	\$5,184	\$5,679	\$6,173	\$6,668	\$18,273	1
INSPECTOR III	D	D9C3	D9C3XX	D17	\$5,040	\$5,572	\$6,105	\$6,637	\$7,169	\$18,273	1
INVESTMENT OFFICER I	H	H8H1	H8H1XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	0
INVESTMENT OFFICER II	H	H8H2	H8H2XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
INVESTMENT OFFICER III	H	H8H3	H8H3XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
IT MANAGER	T	T1A4	T1A4XX	T04	\$8,791	\$9,908	\$11,024	\$12,141	\$13,257	\$18,273	0
IT PROFESSIONAL	T	T1A2	T1A2XX	T02	\$4,787	\$6,092	\$7,397	\$8,701	\$10,006	\$18,273	0
IT SUPERVISOR	T	T1A3	T1A3XX	T03	\$7,278	\$8,501	\$9,725	\$10,948	\$12,171	\$18,273	0
IT TECHNICIAN	T	T1A1	T1A1XX	T01	\$3,726	\$4,352	\$4,979	\$5,605	\$6,231	\$18,273	0
LABOR/EMPLOYMENT SPEC I	H	H6N2	H6N2TX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
LABOR/EMPLOYMENT SPEC II	H	H6N3	H6N3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
LABOR/EMPLOYMENT SPEC III	H	H6N4	H6N4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
LABOR/EMPLOYMENT SPEC INT	H	H6N1	H6N1IX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
LABOR/EMPLOYMENT SPEC IV	H	H6N5	H6N5XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	0
LABOR/EMPLOYMENT SPEC V	H	H6N6	H6N6XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
LABORATORY COORD I	I	I9A1	I9A1XX	I03	\$3,920	\$4,323	\$4,726	\$5,128	\$5,531	\$18,273	1
LABORATORY COORD II	I	I9A2	I9A2XX	I09	\$4,869	\$5,370	\$5,871	\$6,371	\$6,872	\$18,273	1
LABORATORY COORD III	I	I9A3	I9A3XX	I13	\$5,627	\$6,206	\$6,785	\$7,364	\$7,943	\$18,273	1
LABORATORY SUPPORT I	C	C8C1	C8C1XX	C04	\$2,439	\$2,690	\$2,942	\$3,193	\$3,444	\$18,273	1
LABORATORY SUPPORT II	C	C8C2	C8C2XX	C06	\$2,819	\$3,109	\$3,399	\$3,688	\$3,978	\$18,273	1
LABORATORY SUPPORT III	C	C8C3	C8C3XX	C10	\$3,259	\$3,594	\$3,929	\$4,264	\$4,599	\$18,273	1

LABORATORY TECHNOLOGY I	C	C8D1	C8D1XX	C13	\$3,741	\$4,174	\$4,608	\$5,041	\$5,474	\$18,273	3
LABORATORY TECHNOLOGY II	C	C8D2	C8D2XX	C15	\$4,022	\$4,488	\$4,953	\$5,419	\$5,884	\$18,273	3
LABORATORY TECHNOLOGY III	C	C8D3	C8D3XX	C19	\$4,995	\$5,574	\$6,153	\$6,731	\$7,310	\$18,273	3
LABORATORY TECHNOLOGY IV	C	C8D4	C8D4XX	C22	\$5,708	\$6,444	\$7,180	\$7,916	\$8,652	\$18,273	3
LAND SURVEY INTERN I	I	I9B1	I9B1IX	I01	\$3,370	\$3,761	\$4,152	\$4,542	\$4,933	\$18,273	1
LAND SURVEY INTERN II	I	I9B2	I9B2TX	I04	\$4,188	\$4,673	\$5,158	\$5,643	\$6,128	\$18,273	1
LANDSCAPE ARCHITECT I	I	I2D3	I2D3XX	I12	\$5,593	\$6,241	\$6,889	\$7,536	\$8,184	\$18,273	0
LANDSCAPE ARCHITECT II	I	I2D4	I2D4XX	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
LANDSCAPE INTERN	I	I2D1	I2D1IX	I06	\$4,500	\$5,022	\$5,544	\$6,066	\$6,588	\$18,273	0
LANDSCAPE SPECIALIST	I	I2D2	I2D2TX	I08	\$4,838	\$5,399	\$5,960	\$6,521	\$7,082	\$18,273	0
LEGAL ASSISTANT I	H	H5E1	H5E1XX	H20	\$4,398	\$4,850	\$5,302	\$5,754	\$6,206	\$18,273	0
LEGAL ASSISTANT II	H	H5E2	H5E2XX	H29	\$5,463	\$6,025	\$6,586	\$7,148	\$7,709	\$18,273	0
LEGISLATIVE AUDITOR	H	LEGA	LEGAUD	N/A	\$2,136	\$5,466	\$9,009	\$12,551	\$16,093	\$18,273	1
LIAISON I	H	H1Q1	H1Q1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
LIAISON II	H	H1Q2	H1Q2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
LIAISON III	H	H1Q3	H1Q3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
LIAISON IV	H	H1Q4	H1Q4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
LIAISON V	H	H1Q5	H1Q5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
LIAISON VI	H	H1Q6	H1Q6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
LIBRARIAN I	H	H3G1	H3G1XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
LIBRARIAN II	H	H3G2	H3G2XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
LIBRARIAN III	H	H3G3	H3G3XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
LIBRARY TECHNICIAN I	G	G3C1	G3C1XX	G09	\$2,795	\$3,082	\$3,369	\$3,656	\$3,943	\$18,273	1
LIBRARY TECHNICIAN II	G	G3C2	G3C2XX	G11	\$3,004	\$3,313	\$3,622	\$3,931	\$4,240	\$18,273	1
LIBRARY TECHNICIAN III	G	G3C3	G3C3XX	G13	\$3,228	\$3,561	\$3,893	\$4,226	\$4,558	\$18,273	0
LIF/SOC SCI RSRCH/SCI I	H	H6E1	H6E1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
LIF/SOC SCI RSRCH/SCI II	H	H6E2	H6E2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
LIF/SOC SCI RSRCH/SCI III	H	H6E3	H6E3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
LIF/SOC SCI RSRCH/SCI IV	H	H6E4	H6E4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
LIF/SOC SCI RSRCH/SCI V	H	H6E5	H6E5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
LIF/SOC SCI RSRCH/SCI VI	H	H6E6	H6E6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
LTC OPERATIONS I	D	D9D1	D9D1XX	D18	\$5,419	\$5,990	\$6,562	\$7,133	\$7,704	\$18,273	0
LTC OPERATIONS II	D	D9D2	D9D2XX	D20	\$6,731	\$7,441	\$8,151	\$8,861	\$9,571	\$18,273	0
LTC TRAINEE I	D	D8F1	D8F1IX	D01	\$2,179	\$2,319	\$2,459	\$2,599	\$2,739	\$18,273	1
LTC TRAINEE II	D	D8F2	D8F2IX	D01	\$2,179	\$2,319	\$2,459	\$2,599	\$2,739	\$18,273	1
LTC TRAINEE III	D	D8F3	D8F3IX	D03	\$2,179	\$2,342	\$2,505	\$2,668	\$2,831	\$18,273	1
LTC TRAINEE IV	D	D8F4	D8F4IX	D05	\$2,275	\$2,515	\$2,755	\$2,994	\$3,234	\$18,273	1
LTC TRAINEE V	D	D8F5	D8F5IX	D06	\$2,447	\$2,705	\$2,963	\$3,221	\$3,479	\$18,273	1
LTC TRAINEE VII	D	D8F7	D8F7IX	D09	\$3,040	\$3,361	\$3,681	\$4,002	\$4,322	\$18,273	0
MACHINING TRADES I	D	D6B1	D6B1XX	D12	\$3,510	\$3,881	\$4,251	\$4,622	\$4,992	\$18,273	1

MACHINING TRADES II	D	D6B2	D6B2XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
MACHINING TRADES III	D	D6B3	D6B3XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	1
MACHINING TRADES IV	D	D6B4	D6B4XX	D17	\$5,040	\$5,572	\$6,105	\$6,637	\$7,169	\$18,273	0
MANAGEMENT	H	H6G8	H6G8XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
MATERIALS HANDLER I	D	D8G1	D8G1XX	D06	\$2,447	\$2,705	\$2,963	\$3,221	\$3,479	\$18,273	1
MATERIALS HANDLER II	D	D8G2	D8G2XX	D09	\$3,040	\$3,361	\$3,681	\$4,002	\$4,322	\$18,273	1
MATERIALS HANDLER III	D	D8G3	D8G3XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
MATERIALS SUPERVISOR	D	D8G4	D8G4XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	0
MEDIA SPECIALIST I	H	H3I2	H3I2TX	H06	\$2,850	\$3,143	\$3,436	\$3,729	\$4,022	\$18,273	1
MEDIA SPECIALIST II	H	H3I3	H3I3XX	H08	\$3,063	\$3,378	\$3,694	\$4,009	\$4,324	\$18,273	1
MEDIA SPECIALIST III	H	H3I4	H3I4XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	1
MEDIA SPECIALIST INTERN	H	H3I1	H3I1IX	H03	\$2,294	\$2,528	\$2,761	\$2,995	\$3,228	\$18,273	1
MEDIA SPECIALIST IV	H	H3I5	H3I5XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
MEDIA SPECIALIST V	H	H3I6	H3I6XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
MEDICAL RECORDS TECH I	G	G3D1	G3D1XX	G09	\$2,795	\$3,082	\$3,369	\$3,656	\$3,943	\$18,273	1
MEDICAL RECORDS TECH II	G	G3D2	G3D2XX	G19	\$4,012	\$4,425	\$4,837	\$5,250	\$5,662	\$18,273	1
MEDICAL RECORDS TECH III	G	G3D3	G3D3XX	G21	\$4,313	\$4,756	\$5,199	\$5,642	\$6,085	\$18,273	1
MENTAL HLTH CLINICIAN I	C	C6U1	C6U1XX	C09	\$3,239	\$3,614	\$3,989	\$4,364	\$4,739	\$18,273	1
MENTAL HLTH CLINICIAN II	C	C6U2	C6U2XX	C11	\$3,481	\$3,884	\$4,287	\$4,690	\$5,093	\$18,273	1
MENTAL HLTH CLINICIAN III	C	C6U3	C6U3XX	C13	\$3,741	\$4,174	\$4,608	\$5,041	\$5,474	\$18,273	1
MID-LEVEL PROVIDER	C	C6S4	C6S4XX	C24	\$6,718	\$7,585	\$8,452	\$9,319	\$10,186	\$18,273	1
MKTG & COMM SPEC I	H	H4K1	H4K1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
MKTG & COMM SPEC II	H	H4K2	H4K2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
MKTG & COMM SPEC III	H	H4K3	H4K3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
MKTG & COMM SPEC IV	H	H4K4	H4K4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
MKTG & COMM SPEC V	H	H4K5	H4K5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
MKTG & COMM SPEC VI	H	H4K6	H4K6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
MUSEUM GUIDE	G	G3E1	G3E1XX	G04	\$2,213	\$2,447	\$2,681	\$2,914	\$3,148	\$18,273	1
NURSE CONSULTANT	C	C7E1	C7E1XX	C24	\$6,718	\$7,585	\$8,452	\$9,319	\$10,186	\$18,273	0
NURSE I	C	C6S1	C6S1XX	C20	\$5,371	\$5,993	\$6,616	\$7,238	\$7,860	\$18,273	1
NURSE II	C	C6S2	C6S2XX	C22	\$5,708	\$6,444	\$7,180	\$7,916	\$8,652	\$18,273	1
NURSE III	C	C6S3	C6S3XX	C23	\$6,192	\$6,991	\$7,789	\$8,588	\$9,386	\$18,273	1
NURSE V	C	C6S5	C6S5XX	C25	\$7,291	\$8,231	\$9,172	\$10,112	\$11,052	\$18,273	0
NURSE VI	C	C6S6	C6S6XX	C26	\$7,711	\$8,908	\$10,105	\$11,301	\$12,498	\$18,273	0
OFFICE MANAGER I	G	G3A5	G3A5XX	G20	\$4,242	\$4,689	\$5,137	\$5,584	\$6,031	\$18,273	0
OFFICE MANAGER II	G	G3A6	G3A6XX	G22	\$4,588	\$5,120	\$5,652	\$6,183	\$6,715	\$18,273	0
PARAMEDIC	C	C6V1	C6V1XX	C16	\$4,323	\$4,824	\$5,325	\$5,826	\$6,327	\$18,273	1
PARK MANAGER I	H	H6P1	H6P1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	1
PARK MANAGER II	H	H6P2	H6P2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	1
PARK MANAGER III	H	H6P3	H6P3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0

PARK MANAGER IV	H	H6P4	H6P4XX	H25	\$5,049	\$5,635	\$6,220	\$6,806	\$7,391	\$18,273	0
PARK MANAGER V	H	H6P5	H6P5XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
PARK MANAGER VI	H	H6P6	H6P6XX	H34	\$6,900	\$7,970	\$9,039	\$10,109	\$11,178	\$18,273	0
PHARMACIST I	C	C8E1	C8E1XX	C27	\$7,910	\$8,930	\$9,951	\$10,971	\$11,991	\$18,273	1
PHARMACIST II	C	C8E2	C8E2XX	C28	\$9,125	\$10,123	\$11,120	\$12,118	\$13,115	\$18,273	1
PHARMACIST III	C	C8E3	C8E3XX	C31	\$10,744	\$11,337	\$11,930	\$12,522	\$13,115	\$18,273	1
PHARMACY TECHNICIAN I	C	C8F1	C8F1XX	C06	\$2,819	\$3,109	\$3,399	\$3,688	\$3,978	\$18,273	1
PHARMACY TECHNICIAN II	C	C8F2	C8F2XX	C08	\$3,030	\$3,342	\$3,654	\$3,965	\$4,277	\$18,273	1
PHY SCI RES/SCIENTIST I	I	I3B2	I3B2*	I08	\$4,838	\$5,399	\$5,960	\$6,521	\$7,082	\$18,273	0
PHY SCI RES/SCIENTIST II	I	I3B3	I3B3**	I12	\$5,593	\$6,241	\$6,889	\$7,536	\$8,184	\$18,273	0
PHY SCI RES/SCIENTIST III	I	I3B4	I3B4**	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
PHY SCI RES/SCIENTIST INT	I	I3B1	I3B1*	I06	\$4,500	\$5,022	\$5,544	\$6,066	\$6,588	\$18,273	0
PHY SCI RES/SCIENTIST IV	I	I3B5	I3B5**	I17	\$6,995	\$7,898	\$8,800	\$9,703	\$10,605	\$18,273	0
PHY SCI RES/SCIENTIST V	I	I3B6	I3B6**	I20	\$8,029	\$9,275	\$10,521	\$11,766	\$13,012	\$18,273	0
PHYSICIAN I	C	C1J1	C1J1XX	C33	\$12,647	\$14,443	\$16,240	\$18,036	\$19,832	\$32,454	0
PHYSICIAN II	C	C1J2	C1J2XX	C35	\$13,721	\$15,671	\$17,621	\$19,570	\$21,520	\$32,454	0
PIPE/MECH TRADES I	D	D6C1	D6C1XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
PIPE/MECH TRADES II	D	D6C2	D6C2XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	1
PIPE/MECH TRADES III	D	D6C3	D6C3XX	D17	\$5,040	\$5,572	\$6,105	\$6,637	\$7,169	\$18,273	1
PLANNING SPECIALIST I	H	H1J1	H1J1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
PLANNING SPECIALIST II	H	H1J2	H1J2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
PLANNING SPECIALIST III	H	H1J3	H1J3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
PLANNING SPECIALIST IV	H	H1J4	H1J4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
PLANNING SPECIALIST V	H	H1J5	H1J5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
PLANNING SPECIALIST VI	H	H1J6	H1J6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
POLICE ADMINISTRATOR I	A	A4B5	A4B5XX	A27	\$6,768	\$7,818	\$8,868	\$9,917	\$10,967	\$18,273	0
POLICE ADMINISTRATOR II	A	A4B6	A4B6XX	A32	\$7,649	\$8,835	\$10,022	\$11,208	\$12,394	\$18,273	0
POLICE COMMUNICATION SUPV	G	G1A3	G1A3XX	G23	\$4,635	\$5,112	\$5,589	\$6,066	\$6,543	\$18,273	1
POLICE COMMUNICATION TECH	G	G1A2	G1A2TX	G17	\$3,731	\$4,115	\$4,499	\$4,882	\$5,266	\$18,273	1
POLICE OFFICER I	A	A4B2	A4B2TX	A14	\$4,632	\$5,195	\$5,758	\$6,320	\$6,883	\$18,273	0
POLICE OFFICER II	A	A4B3	A4B3XX	A18	\$5,217	\$5,852	\$6,486	\$7,121	\$7,755	\$18,273	0
POLICE OFFICER III	A	A4B4	A4B4XX	A25	\$6,205	\$6,959	\$7,714	\$8,468	\$9,222	\$18,273	0
POLICE OFFICER INTERN	A	A4B1	A4B1IX	A06	\$4,199	\$4,711	\$5,224	\$5,736	\$6,248	\$18,273	0
POLICY ADVISOR I	H	H1R1	H1R1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
POLICY ADVISOR II	H	H1R2	H1R2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
POLICY ADVISOR III	H	H1R3	H1R3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
POLICY ADVISOR IV	H	H1R4	H1R4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
POLICY ADVISOR V	H	H1R5	H1R5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
POLICY ADVISOR VI	H	H1R6	H1R6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
POLICY ADVISOR VII	H	H1R7	H1R7XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0

PORT OF ENTRY I	H	H4Q2	H4Q2TX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	1
PORT OF ENTRY II	H	H4Q3	H4Q3XX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	1
PORT OF ENTRY III	H	H4Q4	H4Q4XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
PORT OF ENTRY INTERN	H	H4Q1	H4Q1IX	H10	\$3,271	\$3,651	\$4,031	\$4,410	\$4,790	\$18,273	1
PRODUCTION I	D	D7C1	D7C1XX	D05	\$2,275	\$2,515	\$2,755	\$2,994	\$3,234	\$18,273	1
PRODUCTION II	D	D7C2	D7C2XX	D08	\$2,826	\$3,124	\$3,423	\$3,721	\$4,019	\$18,273	1
PRODUCTION III	D	D7C3	D7C3XX	D09	\$3,040	\$3,361	\$3,681	\$4,002	\$4,322	\$18,273	1
PRODUCTION IV	D	D7C4	D7C4XX	D12	\$3,510	\$3,881	\$4,251	\$4,622	\$4,992	\$18,273	1
PRODUCTION V	D	D7C5	D7C5XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	0
PROF LAND SURVEYOR I	I	I9B3	I9B3XX	I10	\$5,200	\$5,803	\$6,406	\$7,009	\$7,612	\$18,273	0
PROF LAND SURVEYOR II	I	I9B4	I9B4XX	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
PROFESSIONAL ENGINEER I	I	I2C4	I2C4**	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
PROFESSIONAL ENGINEER II	I	I2C5	I2C5**	I19	\$7,591	\$8,570	\$9,549	\$10,528	\$11,507	\$18,273	0
PROFESSIONAL ENGINEER III	I	I2C6	I2C6**	I20	\$8,029	\$9,275	\$10,521	\$11,766	\$13,012	\$18,273	0
PROFESSIONAL ENGINEER IV	I	I2C7	I2C7**	I22	\$9,058	\$10,208	\$11,358	\$12,507	\$13,657	\$18,273	0
PROGRAM ASSISTANT I	H	H4R1	H4R1XX	H18	\$4,092	\$4,512	\$4,933	\$5,353	\$5,773	\$18,273	0
PROGRAM ASSISTANT II	H	H4R2	H4R2XX	H20	\$4,398	\$4,850	\$5,302	\$5,754	\$6,206	\$18,273	0
PROGRAM COORDINATOR	H	H1A1	H1A1XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
PROGRAM MANAGEMENT I	H	H1A2	H1A2XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
PROGRAM MANAGEMENT II	H	H1A3	H1A3XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
PROGRAM MANAGEMENT III	H	H1A4	H1A4XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
PROJECT COORDINATOR	H	H1K1	H1K1XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
PROJECT MANAGER I	H	H1K2	H1K2XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
PROJECT MANAGER II	H	H1K3	H1K3XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
PROJECT MANAGER III	H	H1K4	H1K4XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
PROJECT PLANNER I	D	D9E1	D9E1XX	D17	\$5,040	\$5,572	\$6,105	\$6,637	\$7,169	\$18,273	0
PROJECT PLANNER II	D	D9E2	D9E2XX	D19	\$5,824	\$6,439	\$7,054	\$7,668	\$8,283	\$18,273	0
PROPERTY TAX SPEC I	H	H8J2	H8J2XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
PROPERTY TAX SPEC II	H	H8J3	H8J3XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
PROPERTY TAX SPEC III	H	H8J4	H8J4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
PROPERTY TAX SPEC INTERN	H	H8J1	H8J1IX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
PROPERTY TAX SPEC IV	H	H8J5	H8J5XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
PSYCHOLOGIST CANDIDATE	C	C4M1	C4M1XX	C22	\$5,708	\$6,444	\$7,180	\$7,916	\$8,652	\$18,273	0
PSYCHOLOGIST I	C	C4M2	C4M2XX	C23	\$6,192	\$6,991	\$7,789	\$8,588	\$9,386	\$18,273	0
PSYCHOLOGIST II	C	C4M3	C4M3XX	C24	\$6,718	\$7,585	\$8,452	\$9,319	\$10,186	\$18,273	0
PUB HLTH & CMTY OUT I	H	H1S1	H1S1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
PUB HLTH & CMTY OUT II	H	H1S2	H1S2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
PUB HLTH & CMTY OUT III	H	H1S3	H1S3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
PUB HLTH & CMTY OUT IV	H	H1S4	H1S4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
PUB HLTH & CMTY OUT V	H	H1S5	H1S5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0

PUB HLTH & CMTY OUT VI	H	H1S6	H1S6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
PUB HLTH MED ADMIN I	C	C1K1	C1K1XX	C33	\$12,647	\$14,443	\$16,240	\$18,036	\$19,832	\$32,454	0
PUB HLTH MED ADMIN II	C	C1K2	C1K2XX	C34	\$13,228	\$15,454	\$17,679	\$19,905	\$22,130	\$32,454	0
PURCHASING AGENT I	H	H1L1	H1L1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
PURCHASING AGENT II	H	H1L2	H1L2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
PURCHASING AGENT III	H	H1L3	H1L3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
PURCHASING AGENT IV	H	H1L4	H1L4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
PURCHASING AGENT V	H	H1L5	H1L5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
PURCHASING AGENT VI	H	H1L6	H1L6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
PURCHASING AGENT VII	H	H1L7	H1L7XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
RATE/FINANCIAL ANLYST I	H	H8G2	H8G2XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
RATE/FINANCIAL ANLYST II	H	H8G3	H8G3XX	H25	\$5,049	\$5,635	\$6,220	\$6,806	\$7,391	\$18,273	0
RATE/FINANCIAL ANLYST III	H	H8G4	H8G4XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	0
RATE/FINANCIAL ANLYST INT	H	H8G1	H8G1IX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
RATE/FINANCIAL ANLYST IV	H	H8G5	H8G5XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
RATE/FINANCIAL ANLYST V	H	H8G6	H8G6XX	H37	\$7,795	\$9,005	\$10,214	\$11,424	\$12,633	\$18,273	0
REAL ESTATE SPEC I	H	H1M1	H1M1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
REAL ESTATE SPEC II	H	H1M2	H1M2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
REAL ESTATE SPEC III	H	H1M3	H1M3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
REAL ESTATE SPEC IV	H	H1M4	H1M4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
REAL ESTATE SPEC V	H	H1M5	H1M5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
REAL ESTATE SPEC VI	H	H1M6	H1M6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
RECORDS ADMINISTRATOR I	H	H6Q1	H6Q1XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
RECORDS ADMINISTRATOR II	H	H6Q2	H6Q2XX	H27	\$5,403	\$6,241	\$7,079	\$7,916	\$8,754	\$18,273	0
REHABILITATION COUNS I	H	H6R2	H6R2TX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
REHABILITATION COUNS II	H	H6R3	H6R3XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
REHABILITATION INTERN	H	H6R1	H6R1IX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	1
REHABILITATION SUPV I	H	H6R4	H6R4XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	0
REHABILITATION SUPV II	H	H6R5	H6R5XX	H31	\$6,106	\$7,053	\$8,000	\$8,947	\$9,894	\$18,273	0
RETAIL BUS ANALYST II	H	H6O2	H6O2XX	H15	\$3,787	\$4,298	\$4,809	\$5,320	\$5,831	\$18,273	0
RETAIL BUS ANALYST III	H	H6O3	H6O3XX	H21	\$4,255	\$4,829	\$5,404	\$5,978	\$6,552	\$18,273	0
RETAIL BUS ANALYST IV	H	H6O4	H6O4XX	H24	\$4,781	\$5,426	\$6,072	\$6,717	\$7,362	\$18,273	0
RETAIL BUS REP	H	H6O1	H6O1XX	H09	\$3,178	\$3,544	\$3,910	\$4,276	\$4,642	\$18,273	1
REVENUE AGENT I	H	H8K2	H8K2XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
REVENUE AGENT II	H	H8K3	H8K3XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
REVENUE AGENT III	H	H8K4	H8K4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
REVENUE AGENT INTERN	H	H8K1	H8K1IX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
REVENUE AGENT IV	H	H8K5	H8K5XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
SAFETY SECURITY OFF I	A	A4C1	A4C1XX	A10	\$4,145	\$4,649	\$5,152	\$5,656	\$6,159	\$18,273	0
SAFETY SECURITY OFF III	A	A4C2	A4C2XX	A17	\$5,149	\$5,775	\$6,400	\$7,026	\$7,651	\$18,273	0

SAFETY SPECIALIST I	H	H4H1	H4H1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
SAFETY SPECIALIST II	H	H4H2	H4H2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
SAFETY SPECIALIST III	H	H4H3	H4H3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
SAFETY SPECIALIST IV	H	H4H4	H4H4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
SAFETY SPECIALIST V	H	H4H5	H4H5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
SALES ASSISTANT I	G	G3F1	G3F1XX	G03	\$2,179	\$2,366	\$2,553	\$2,739	\$2,926	\$18,273	1
SALES ASSISTANT II	G	G3F2	G3F2XX	G05	\$2,378	\$2,629	\$2,880	\$3,130	\$3,381	\$18,273	1
SALES ASSISTANT III	G	G3F3	G3F3XX	G08	\$2,750	\$3,040	\$3,330	\$3,619	\$3,909	\$18,273	1
SALES MANAGER I	H	H6S1	H6S1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
SALES MANAGER II	H	H6S2	H6S2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
SALES MANAGER III	H	H6S3	H6S3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
SCHEDULER	D	D9F1	D9F1XX	D10	\$3,226	\$3,567	\$3,908	\$4,248	\$4,589	\$18,273	1
SCINT PRGMR/ANLST I	H	H1E1	H1E1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
SCINT PRGMR/ANLST II	H	H1E2	H1E2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
SCINT PRGMR/ANLST III	H	H1E3	H1E3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
SCINT PRGMR/ANLST IV	H	H1E4	H1E4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
SCINT PRGMR/ANLST V	H	H1E5	H1E5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
SECURITY I	D	D8H1	D8H1XX	D07	\$2,630	\$2,907	\$3,185	\$3,462	\$3,739	\$18,273	1
SECURITY II	D	D8H2	D8H2XX	D09	\$3,040	\$3,361	\$3,681	\$4,002	\$4,322	\$18,273	1
SECURITY III	D	D8H3	D8H3XX	D12	\$3,510	\$3,881	\$4,251	\$4,622	\$4,992	\$18,273	0
SERVICE DISPATCHER	G	G1B2	G1B2XX	G10	\$2,954	\$3,266	\$3,578	\$3,890	\$4,202	\$18,273	1
SOC SERVICES SPEC I	H	H1T1	H1T1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
SOC SERVICES SPEC II	H	H1T2	H1T2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
SOC SERVICES SPEC III	H	H1T3	H1T3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
SOC SERVICES SPEC IV	H	H1T4	H1T4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
SOC SERVICES SPEC V	H	H1T5	H1T5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
SOC SERVICES SPEC VI	H	H1T6	H1T6XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
SOCIAL WORK/COUNSELOR I	C	C4L1	C4L1TX	C13	\$3,741	\$4,174	\$4,608	\$5,041	\$5,474	\$18,273	1
SOCIAL WORK/COUNSELOR II	C	C4L2	C4L2XX	C16	\$4,323	\$4,824	\$5,325	\$5,826	\$6,327	\$18,273	0
SOCIAL WORK/COUNSELOR III	C	C4L3	C4L3XX	C17	\$4,646	\$5,185	\$5,724	\$6,263	\$6,802	\$18,273	0
SOCIAL WORK/COUNSELOR IV	C	C4L4	C4L4XX	C19	\$4,995	\$5,574	\$6,153	\$6,731	\$7,310	\$18,273	0
STAFF ACCOMPANIST	H	H6T1	H6T1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
STATE PATROL ADMIN I	A	A4A6	A4A6XX	A35	\$9,438	\$9,842	\$10,246	\$10,649	\$11,053	\$18,273	0
STATE PATROL ADMIN II	A	A4A7	A4A7XX	A36	\$10,991	\$11,403	\$11,815	\$12,227	\$12,639	\$18,273	0
STATE PATROL CADET	A	A4A1	A4A1IX	A20	\$5,385	\$5,587	\$5,789	\$5,991	\$6,193	\$18,273	0
STATE PATROL SUPERVISOR	A	A4A5	A4A5XX	A34	\$7,944	\$8,408	\$8,872	\$9,336	\$9,800	\$18,273	0
STATE PATROL TROOPER	A	A4A3	A4A3TX	A24	\$6,176	\$6,860	\$7,543	\$8,227	\$8,910	\$18,273	0
STATE PATROL TROOPER III	A	A4A4	A4A4XX	A29	\$6,930	\$7,516	\$8,102	\$8,688	\$9,274	\$18,273	0
STATE SERV PROF TRAIN I	H	H4S1	H4S1IX	H07	\$3,045	\$3,397	\$3,750	\$4,102	\$4,454	\$18,273	0
STATE SERV PROF TRAIN II	H	H4S2	H4S2IX	H10	\$3,271	\$3,651	\$4,031	\$4,410	\$4,790	\$18,273	0

STATE SERVICE TRAINEE I	G	G3J1	G3J1IX	G01	\$2,179	\$2,323	\$2,466	\$2,610	\$2,753	\$18,273	1
STATE SERVICE TRAINEE II	G	G3J2	G3J2IX	G01	\$2,179	\$2,323	\$2,466	\$2,610	\$2,753	\$18,273	1
STATE SERVICE TRAINEE III	G	G3J3	G3J3IX	G02	\$2,179	\$2,336	\$2,493	\$2,650	\$2,807	\$18,273	1
STATE SERVICE TRAINEE IV	G	G3J4	G3J4IX	G04	\$2,213	\$2,447	\$2,681	\$2,914	\$3,148	\$18,273	1
STATE SERVICE TRAINEE V	G	G3J5	G3J5IX	G05	\$2,378	\$2,629	\$2,880	\$3,130	\$3,381	\$18,273	1
STATE TEACHER AIDE	H	H7B1	H7B1XX	H05	\$2,634	\$2,939	\$3,245	\$3,550	\$3,855	\$18,273	0
STATE TEACHER I	H	H7A1	H7A1XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
STATE TEACHER II	H	H7A2	H7A2XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
STATE TEACHER III	H	H7A3	H7A3XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
STATE TEACHER IV	H	H7A4	H7A4XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
STATISTICAL ANALYST I	I	I1B1	I1B1XX	I06	\$4,500	\$5,022	\$5,544	\$6,066	\$6,588	\$18,273	0
STATISTICAL ANALYST II	I	I1B2	I1B2XX	I08	\$4,838	\$5,399	\$5,960	\$6,521	\$7,082	\$18,273	0
STATISTICAL ANALYST III	I	I1B3	I1B3XX	I14	\$5,943	\$6,710	\$7,476	\$8,243	\$9,009	\$18,273	0
STATISTICAL ANALYST IV	I	I1B4	I1B4XX	I16	\$6,448	\$7,280	\$8,112	\$8,943	\$9,775	\$18,273	0
STATISTICAL ANALYST V	I	I1B5	I1B5XX	I18	\$7,105	\$8,207	\$9,310	\$10,412	\$11,514	\$18,273	0
STORE MANAGER I	H	H6S4	H6S4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
STRUCTURAL TRADES I	D	D6D1	D6D1XX	D11	\$3,266	\$3,610	\$3,955	\$4,299	\$4,643	\$18,273	1
STRUCTURAL TRADES II	D	D6D2	D6D2XX	D13	\$3,775	\$4,173	\$4,571	\$4,968	\$5,366	\$18,273	1
STRUCTURAL TRADES III	D	D6D3	D6D3XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	1
STUDENT SERVICES SPEC I	H	H3H1	H3H1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
STUDENT SERVICES SPEC II	H	H3H2	H3H2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
STUDENT SERVICES SPEC III	H	H3H3	H3H3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
STUDENT SERVICES SPEC IV	H	H3H4	H3H4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
STUDENT SERVICES SPEC V	H	H3H5	H3H5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
STUDENT TRAINEE I	H	H4T1	H4T1IX	H05	\$2,634	\$2,939	\$3,245	\$3,550	\$3,855	\$18,273	1
STUDENT TRAINEE II	H	H4T2	H4T2IX	H07	\$3,045	\$3,397	\$3,750	\$4,102	\$4,454	\$18,273	1
STUDENT TRAINEE III	H	H4T3	H4T3IX	H10	\$3,271	\$3,651	\$4,031	\$4,410	\$4,790	\$18,273	1
STUDENT TRAINEE IV	H	H4T4	H4T4IX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	1
SYSTEMS MONITORING COORD I	G	G2C2	G2C2TX	G18	\$3,945	\$4,361	\$4,777	\$5,193	\$5,609	\$18,273	1
SYSTEMS MONITORING COORD II	G	G2C3	G2C3XX	G20	\$4,242	\$4,689	\$5,137	\$5,584	\$6,031	\$18,273	0
SYSTEMS MONITORING COORD III	G	G2C4	G2C4XX	G24	\$5,047	\$5,632	\$6,218	\$6,803	\$7,388	\$18,273	0
SYSTEMS MONITORING INTERN	G	G2C1	G2C1IX	G14	\$3,416	\$3,776	\$4,135	\$4,495	\$4,854	\$18,273	1
TAX COMPLIANCE AGENT I	H	H8M2	H8M2XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
TAX COMPLIANCE AGENT II	H	H8M3	H8M3XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
TAX COMPLIANCE AGENT IN	H	H8M1	H8M1IX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	0
TAX CONFEREE I	H	H8L1	H8L1XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
TAX CONFEREE II	H	H8L2	H8L2XX	H35	\$7,368	\$8,319	\$9,270	\$10,221	\$11,172	\$18,273	0
TAX EXAMINER I	H	H8N1	H8N1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	1
TAX EXAMINER II	H	H8N2	H8N2XX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	1

TAX EXAMINER III	H	H8N3	H8N3XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
TAX EXAMINER IV	H	H8N4	H8N4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
TAX EXAMINER V	H	H8N5	H8N5XX	H31	\$6,106	\$7,053	\$8,000	\$8,947	\$9,894	\$18,273	0
TECHNICIAN I	H	H4M1	H4M1IX	H06	\$2,850	\$3,143	\$3,436	\$3,729	\$4,022	\$18,273	1
TECHNICIAN II	H	H4M2	H4M2TX	H08	\$3,063	\$3,378	\$3,694	\$4,009	\$4,324	\$18,273	1
TECHNICIAN III	H	H4M3	H4M3XX	H16	\$3,805	\$4,196	\$4,588	\$4,979	\$5,370	\$18,273	1
TECHNICIAN IV	H	H4M4	H4M4XX	H18	\$4,092	\$4,512	\$4,933	\$5,353	\$5,773	\$18,273	1
TECHNICIAN V	H	H4M5	H4M5XX	H26	\$5,083	\$5,606	\$6,129	\$6,652	\$7,175	\$18,273	1
TELECOMMUNICATIONS ENGINEER I	PSE	I6B1	I6B1XX	I15	\$6,049	\$6,671	\$7,293	\$7,915	\$8,537	\$18,273	0
TELECOMMUNICATIONS ENGINEER II	PSE	I6B2	I6B2XX	I17	\$6,995	\$7,898	\$8,800	\$9,703	\$10,605	\$18,273	0
TELECOMMUNICATIONS ENGINEER III	PSE	I6B3	I6B3XX	I20	\$8,029	\$9,275	\$10,521	\$11,766	\$13,012	\$18,273	0
TELECOMMUNICATIONS ENGINEER IV	PSE	I6B4	I6B4XX	I22	\$9,058	\$10,208	\$11,358	\$12,507	\$13,657	\$18,273	0
TELECOMMUNICATIONS INTERN	PSE	I6A1	I6A1IX	I01	\$3,370	\$3,761	\$4,152	\$4,542	\$4,933	\$18,273	0
TELECOMMUNICATIONS SPECIALIST I	PSE	I6A2	I6A2XX	I02	\$3,894	\$4,346	\$4,798	\$5,249	\$5,701	\$18,273	0
TELECOMMUNICATIONS SPECIALIST II	PSE	I6A3	I6A3XX	I08	\$4,838	\$5,399	\$5,960	\$6,521	\$7,082	\$18,273	0
TELECOMMUNICATIONS SPECIALIST III	PSE	I6A4	I6A4XX	I10	\$5,200	\$5,803	\$6,406	\$7,009	\$7,612	\$18,273	0
TELECOMMUNICATIONS SPECIALIST IV	PSE	I6A5	I6A5XX	I14	\$5,943	\$6,710	\$7,476	\$8,243	\$9,009	\$18,273	0
TELEPHONE OPERATOR I	G	G1C2	G1C2TX	G04	\$2,213	\$2,447	\$2,681	\$2,914	\$3,148	\$18,273	1
TELEPHONE OPERATOR II	G	G1C3	G1C3XX	G05	\$2,378	\$2,629	\$2,880	\$3,130	\$3,381	\$18,273	1
TEMPORARY AIDE	P	P1A1	P1A1XX	P10	\$2,136	\$5,426	\$8,929	\$12,431	\$15,933	\$18,273	0
THERAPIST I	C	C5K1	C5K1IX	C15	\$4,022	\$4,488	\$4,953	\$5,419	\$5,884	\$18,273	1
THERAPIST II	C	C5K2	C5K2TX	C20	\$5,371	\$5,993	\$6,616	\$7,238	\$7,860	\$18,273	1
THERAPIST III	C	C5K3	C5K3XX	C22	\$5,708	\$6,444	\$7,180	\$7,916	\$8,652	\$18,273	0
THERAPIST IV	C	C5K4	C5K4XX	C23	\$6,192	\$6,991	\$7,789	\$8,588	\$9,386	\$18,273	0
THERAPY ASSISTANT I	C	C5L1	C5L1XX	C07	\$3,011	\$3,360	\$3,709	\$4,058	\$4,407	\$18,273	1
THERAPY ASSISTANT II	C	C5L2	C5L2XX	C11	\$3,481	\$3,884	\$4,287	\$4,690	\$5,093	\$18,273	1
THERAPY ASSISTANT III	C	C5L3	C5L3XX	C13	\$3,741	\$4,174	\$4,608	\$5,041	\$5,474	\$18,273	1
THERAPY ASSISTANT IV	C	C5L4	C5L4XX	C15	\$4,022	\$4,488	\$4,953	\$5,419	\$5,884	\$18,273	1
TRAINING SPECIALIST I	H	H4I1	H4I1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
TRAINING SPECIALIST II	H	H4I2	H4I2XX	H14	\$3,782	\$4,220	\$4,658	\$5,096	\$5,534	\$18,273	0
TRAINING SPECIALIST III	H	H4I3	H4I3XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	0
TRAINING SPECIALIST IV	H	H4I4	H4I4XX	H28	\$5,428	\$6,058	\$6,687	\$7,317	\$7,946	\$18,273	0
TRAINING SPECIALIST V	H	H4I5	H4I5XX	H33	\$6,792	\$7,668	\$8,544	\$9,420	\$10,296	\$18,273	0
TRANSPORTATION MTC I	D	D7D1	D7D1XX	D09	\$3,040	\$3,361	\$3,681	\$4,002	\$4,322	\$18,273	1
TRANSPORTATION MTC II	D	D7D2	D7D2XX	D14	\$4,058	\$4,486	\$4,914	\$5,341	\$5,769	\$18,273	1
TRANSPORTATION MTC III	D	D7D3	D7D3XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	0
UNEMP INSURANCE TECH	G	G3H2	G3H2TX	G13	\$3,228	\$3,561	\$3,893	\$4,226	\$4,558	\$18,273	1
UNEMP INSURANCE TECH INT	G	G3H1	G3H1IX	G11	\$3,004	\$3,313	\$3,622	\$3,931	\$4,240	\$18,273	1

UTILITY PLANT OPER I	D	D6E1	D6E1XX	D15	\$4,363	\$4,823	\$5,283	\$5,742	\$6,202	\$18,273	1
UTILITY PLANT OPER II	D	D6E2	D6E2XX	D17	\$5,040	\$5,572	\$6,105	\$6,637	\$7,169	\$18,273	1
VETERINARIAN I	C	C9B1	C9B1XX	C24	\$6,718	\$7,585	\$8,452	\$9,319	\$10,186	\$18,273	0
VETERINARIAN II	C	C9B2	C9B2XX	C27	\$7,910	\$8,930	\$9,951	\$10,971	\$11,991	\$18,273	0
VETERINARIAN III	C	C9B3	C9B3XX	C26	\$7,711	\$8,908	\$10,105	\$11,301	\$12,498	\$18,273	0
VETERINARY TECHNOLOGY I	C	C9C1	C9C1XX	C07	\$3,011	\$3,360	\$3,709	\$4,058	\$4,407	\$18,273	1
VETERINARY TECHNOLOGY II	C	C9C2	C9C2XX	C11	\$3,481	\$3,884	\$4,287	\$4,690	\$5,093	\$18,273	1
VETERINARY TECHNOLOGY III	C	C9C3	C9C3XX	C13	\$3,741	\$4,174	\$4,608	\$5,041	\$5,474	\$18,273	1
VETERINARY TECHNOLOGY IV	C	C9C4	C9C4XX	C15	\$4,022	\$4,488	\$4,953	\$5,419	\$5,884	\$18,273	1
WILDLIFE MANAGER I	H	H6U1	H6U1XX	H12	\$3,519	\$3,927	\$4,334	\$4,742	\$5,149	\$18,273	0
WILDLIFE MANAGER II	H	H6U2	H6U2XX	H17	\$4,064	\$4,536	\$5,008	\$5,479	\$5,951	\$18,273	0
WILDLIFE MANAGER III	H	H6U3	H6U3XX	H22	\$4,697	\$5,241	\$5,786	\$6,330	\$6,874	\$18,273	0
WILDLIFE MANAGER IV	H	H6U4	H6U4XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	0
WILDLIFE MANAGER V	H	H6U5	H6U5XX	H32	\$6,259	\$7,066	\$7,874	\$8,681	\$9,488	\$18,273	0
WILDLIFE MANAGER VI	H	H6U6	H6U6XX	H34	\$6,900	\$7,970	\$9,039	\$10,109	\$11,178	\$18,273	0
YOUTH SERV ADMIN	H	H6V5	H6V5XX	H34	\$6,900	\$7,970	\$9,039	\$10,109	\$11,178	\$18,273	0
YOUTH SERV COUNSELOR I	H	H6V1	H6V1XX	H19	\$4,370	\$4,876	\$5,383	\$5,889	\$6,395	\$18,273	1
YOUTH SERV COUNSELOR II	H	H6V2	H6V2XX	H25	\$5,049	\$5,635	\$6,220	\$6,806	\$7,391	\$18,273	1
YOUTH SERV COUNSELOR III	H	H6V3	H6V3XX	H30	\$5,769	\$6,513	\$7,257	\$8,000	\$8,744	\$18,273	0

Survey Template



deferral survey
pdf.pdf

Good afternoon,

Thank you for taking the time to talk with us regarding your program. Briefly, we are reaching out states that have and have had programs for a study we are working on.

1. Can you briefly outline your program
2. How long has the property tax deferral program been in place?
 - a. Does your program target specific groups or areas?
 - b. What prompted the state to take on this type of program?
 - c. Have you found that it has been successful or are there any areas that need to be addressed?
 - d. What type of reach out does the state have?
3. How many currently participate in your state?
 - a. How many tax dollars deferred on average?
 - b. Can the homeowner defer the full amount of their property taxes?
4. How many people participating continue their deferment for longer than one year?
 - a. Until they sell?
 - b. Pass away?
 - c. Does your state have a mechanism in place to alert the change of status?
5. How is the tax deferral program funded?
6. How is the program managed on a state, county, or city level?
7. What type of requirements are there for participation?
 - a. Age, Income, Assets, Veteran Status, Disability
8. What applications must be completed to participate?
9. Are there certain deadlines that must be met for applying to participate?
10. What interest rate is applied to deferred taxes?
 - a. Is it simple or compound?
11. Does the Homeowner need to reapply each year?
 - a. If they do not reapply, or are ineligible, when/how do they begin paying back the deferred taxes?
12. If a participant's house is still under an escrowed mortgage, are they responsible for communicating their participation in the tax deferral program to their servicer? or is there a requirement that the mortgage agree to the program?
13. What about reverse mortgages – can homeowners who participate in these types of programs eligible?
14. Are there any aspects of the tax deferral program that have recently changed/will be changing soon?

Interviews Conducted

State	Contact Name	Interviewed or Surveyed	Notes
Arizona	Darren Rasmussen	Zoom Interview	Handled at county level
California	Jennifer Curtis	Survey	Informed they were working on it (9.22) Followed up 10.4
Florida	Robert Blick	Survey	Survey Complete
Idaho	Pamela Walters	Zoom Interview	Interview complete
Illinois	Abbie Rennolds/ Aaron Allen	Surveyed	Survey Complete
Maine	Rachel (No last name)	Surveyed	Unable to answer questions since program is expected to go in place 2022 but details are not fully figured out yet - reached out for general discussion/collab (9.28)
Massachusetts	Vanessa Weathers	Surveyed	Currently waiting for survey results. Hoping to receive first week of October
Michigan	Sean Mulchay	Needs to be county level (summer only)	Handled at county level
Minnesota	Jared Swanson	Zoom Interview	Interview complete
Oregon	Amber South	reached back out 10.4	Received response directing to dep. Of revenue website for any information - Requested further communication/references to who might be able to offer more insight (10.4)
Tennessee	Beth Heathcock	Zoom Interview	Only in Davidson county - reached out to tax dep...waiting to find hear back
State of Texas	Max Miller	Responded 9.14	Local only - would need to choose municipalities
State of Utah	Joshua Nielsen	Surveyed-9/28/2021	Responded 9.29 - Survey returned...offered to speak further if needed
State of Washington	Ras Roberts	Contacted 9.21	Followed up 9.27
State of Wyoming	Brian Judkins (state level)	Surveyed (state)	county level program, not very descriptive answers
State of Wyoming	Jennifer Simmers (Teton County)	Contacted Teton County 9.27	county level program, not very descriptive answers

CoreLogic Compliance	AnneMartinsen	Zoom Interview-10/8/2021	Anne was able to scan the procedure document and identify servicers current practices regarding deferrals.
Carrington	Mike Ceppetelli	Zoom Interview-11/3/2021	Reviewed the program to solicit servicer interest in securitization of the loans.
SLS	Natasha Williams	Zoom Interview-10/28/2021	Discussed Lending and Securitizing interest and options.
SLS	Rick Ravensborg	Zoom Interview-10/28/2021	Discussed Lending and Securitizing interest and options.
Chase	Ryan Edwards	Zoom Interview-11/4/2021	Discussed Lending and Securitizing interest and options.
US Bank	RJ Salalansang	Zoom Interview-11/4/2021	Discussed Lending and Securitizing interest and options.
Rocket Mortgage	Brenda Goulds	Zoom Interview-11/1/2021	Discussed Lending and Securitizing interest and options.
Flagstar	Travonda Drew	Zoom Interview-11/1/2021	Discussed Lending and Securitizing interest and options.
Bank of America	Frank Duda	Zoom Interview-11/4/2021	Discussed Lending and Securitizing interest and options.
Chase	Michael Popuolorum	Zoom Interview-11/4/2021	Discussed Lending and Securitizing interest and options.
Carrington	Nolan Turner	Zoom Interview-11/3/2021	Discussed Lending and Securitizing interest and options.
Carrington	Wes Iseley	Zoom Interview-11/3/2021	Discussed Lending and Securitizing interest and options.
Carrington	Tom Huddleston	Zoom Interview-11/3/2021	Discussed Lending and Securitizing interest and options.
CoreLogic Doc Prep	Sapin Barfra	Zoom Interview-11/8/2021	Discussed a turn-Key solution for documents and recording services/fees for the program/ solution for
CoreLogic Public Policy	Pete Carroll	Zoom Interview-9/11/2021	
CoreLogic Staff Augmentation	Christine Cruso	Zoom Interview-11/4/2021	Review of how the major servicers handle deferrals in their procedures currently. It's a mixed bag as many allow them outright and some refuse to honor them based on the mortgage agreement.

CoreLogic Staff Augmentation	Jason Benavidez	Zoom Interview-11/4/2021	Review of how the major servicers handle deferrals in their procedures currently. It's a mixed bag as many allow them outright and some refuse to honor them based on the mortgage agreement.
CoreLogic Staff Augmentation	Ken Stiles	Zoom Interview-11/4/2021	Review of how the major servicers handle deferrals in their procedures currently. It's a mixed bag as many allow them outright and some refuse to honor them based on the mortgage agreement.
CoreLogic TSG-Labs	Mark Wikoff	Zoom Interview-10/29/2021	Program description and forms review for Designing and Framing Estimate
CoreLogic Economist	Selma Hepp	Zoom Interview 11/12/2021	Introduced the program and gathered insight on participation rate and factor economic factors that could influence the participation.

Sample of CoreLogic Data



Sample Data.pdf

CLIP	FIPS Code	County	APN	Owner Occupancy Code	Situs City	2018 Tax Amount	2019 Tax Amount	2020 Tax Amount	18 & 19 Average	Tax Growth Cap	Tax Year 2020 Tax in Excess of Cap	3 Years of data?	Meets Deferral Threshold	Deferrable Amount
323775577	8013	Boulder	R0000002	0	BOULDER	\$4,410.26	\$4,915.04	\$4,991.42	\$4,662.65	\$4,849.16	\$142.26	YES	TRUE	\$142.26
3775950915	8013	Boulder	R0000003	0	BOULDER	\$4,408.34	\$4,792.48	\$4,866.94	\$4,600.41	\$4,784.43	\$82.51	YES	FALSE	\$0.00
9565525884	8013	Boulder	R0000005	0	BOULDER	\$4,330.32	\$4,421.16	\$4,489.66	\$4,375.74	\$4,550.77	-\$60.91	YES	FALSE	\$0.00
4905657847	8013	Boulder	R0000006	0	BOULDER	\$5,651.88	\$6,350.40	\$6,449.08	\$6,001.14	\$6,241.19	\$207.89	YES	TRUE	\$207.89
3424941647	8013	Boulder	R0000007	0	BOULDER	\$7,613.30	\$8,774.78	\$9,911.14	\$8,194.04	\$9,521.80	\$389.34	YES	TRUE	\$389.34
3774838878	8013	Boulder	R0000008	0	BOULDER	\$3,493.32	\$4,720.80	\$4,794.16	\$4,077.06	\$4,240.14	\$554.02	YES	TRUE	\$554.02
2198916496	8013	Boulder	R0000009	0	BOULDER	\$8,128.22	\$9,208.66	\$9,351.76	\$8,668.44	\$9,015.18	\$336.58	YES	TRUE	\$336.58
8280014588	8013	Boulder	R0000010	0	BOULDER	\$5,656.22	\$6,372.42	\$6,471.44	\$6,014.32	\$6,254.89	\$216.55	YES	TRUE	\$216.55
272769472	8013	Boulder	R0000011	0	BOULDER	\$5,186.22	\$5,576.80	\$5,665.48	\$5,382.51	\$5,597.81	\$67.67	YES	FALSE	\$0.00
4196888321	8013	Boulder	R0000012	0	BOULDER	\$7,487.76	\$7,238.36	\$7,350.86	\$7,363.06	\$7,657.58	-\$306.72	YES	FALSE	\$0.00
4413592570	8013	Boulder	R0000017	0	BOULDER	\$4,036.32	\$4,248.88	\$4,314.90	\$4,142.60	\$4,308.30	\$6.60	YES	FALSE	\$0.00
3726668959	8013	Boulder	R0000018	0	BOULDER	\$3,844.72	\$4,188.26	\$4,253.36	\$4,016.49	\$4,177.15	\$76.21	YES	FALSE	\$0.00
3774778944	8013	Boulder	R0000019	0	BOULDER	\$3,375.24	\$4,239.10	\$4,304.98	\$3,807.17	\$3,959.46	\$345.52	YES	TRUE	\$345.52
2542187643	8013	Boulder	R0000021	0	BOULDER	\$8,226.26	\$8,967.30	\$9,106.64	\$8,596.78	\$8,940.65	\$165.99	YES	TRUE	\$165.99
4418448819	8013	Boulder	R0000023	0	BOULDER	\$5,779.24	\$6,419.56	\$6,519.32	\$6,099.40	\$6,343.38	\$175.94	YES	TRUE	\$175.94
5243014769	8013	Boulder	R0000024	0	BOULDER	\$6,284.88	\$0.00	\$6,986.76	\$3,142.44	\$3,268.14	\$3,718.62	NO	TRUE	\$0.00
3751648993	8013	Boulder	R0000025	0	BOULDER	\$6,500.24	\$7,215.06	\$7,327.18	\$6,857.65	\$7,131.96	\$195.22	YES	TRUE	\$195.22
8816288862	8013	Boulder	R0000026	0	BOULDER	\$7,740.58	\$8,170.50	\$8,297.48	\$7,955.54	\$8,273.76	\$23.72	YES	FALSE	\$0.00
7463118077	8013	Boulder	R0000028	0	BOULDER	\$0.00	\$0.00	\$12,500.36	\$0.00	\$0.00	\$12,500.36	NO	TRUE	\$0.00
1022005880	8013	Boulder	R0000029	0	BOULDER	\$3,839.08	\$4,443.78	\$4,512.84	\$4,141.43	\$4,307.09	\$205.75	YES	TRUE	\$205.75
6182820788	8013	Boulder	R0000030	0	BOULDER	\$4,791.04	\$5,347.12	\$5,430.22	\$5,069.08	\$5,271.84	\$158.38	YES	TRUE	\$158.38
8371700368	8013	Boulder	R0000032	0	BOULDER	\$10,359.26	\$10,909.90	\$11,079.44	\$10,634.58	\$11,059.96	\$19.48	YES	FALSE	\$0.00
4337313295	8013	Boulder	R0000033	0	BOULDER	\$3,839.08	\$4,068.72	\$4,131.94	\$3,953.90	\$4,112.06	\$19.88	YES	FALSE	\$0.00
3422057968	8013	Boulder	R0000034	0	BOULDER	\$6,015.76	\$6,539.72	\$6,641.36	\$6,277.74	\$6,528.85	\$112.51	YES	TRUE	\$112.51
8736557677	8013	Boulder	R0000035	0	BOULDER	\$3,543.78	\$3,868.90	\$3,929.02	\$3,706.34	\$3,854.59	\$74.43	YES	FALSE	\$0.00
8409415810	8013	Boulder	R0000036	0	BOULDER	\$11,077.14	\$11,558.32	\$11,115.56	\$11,317.73	\$11,770.44	-\$654.88	YES	FALSE	\$0.00
5561771416	8013	Boulder	R0000037	0	BOULDER	\$4,088.78	\$4,450.56	\$4,519.72	\$4,269.67	\$4,440.46	\$79.26	YES	FALSE	\$0.00
3757421537	8013	Boulder	R0000039	0	BOULDER	\$6,679.36	\$6,711.32	\$6,815.62	\$6,695.34	\$6,963.15	-\$147.53	YES	FALSE	\$0.00
6180916976	8013	Boulder	R0000041	0	BOULDER	\$15,496.16	\$16,910.92	\$17,173.72	\$16,203.54	\$16,851.68	\$322.04	YES	TRUE	\$322.04
5249295120	8013	Boulder	R0000042	0	BOULDER	\$4,736.76	\$5,340.44	\$5,423.42	\$5,038.60	\$5,240.14	\$183.28	YES	TRUE	\$183.28
3126728041	8013	Boulder	R0000043	0	BOULDER	\$3,498.86	\$3,590.08	\$3,495.88	\$3,544.47	\$3,686.25	\$399.63	YES	TRUE	\$399.63
2416331000	8013	Boulder	R0000044	0	BOULDER	\$4,835.34	\$7,557.06	\$7,674.50	\$6,196.20	\$6,444.05	\$1,230.45	YES	TRUE	\$1,230.45
1089310783	8013	Boulder	R0000046	0	BOULDER	\$4,203.64	\$4,580.40	\$4,651.58	\$4,392.02	\$4,567.70	\$83.88	YES	FALSE	\$0.00
6778200244	8013	Boulder	R0000047	0	BOULDER	\$5,191.76	\$5,413.30	\$4,875.04	\$5,302.53	\$5,514.63	-\$639.59	YES	FALSE	\$0.00
8334560068	8013	Boulder	R0000048	0	BOULDER	\$0.00	\$0.00	\$5,667.32	\$0.00	\$0.00	\$5,667.32	NO	TRUE	\$0.00
3451052325	8013	Boulder	R0000049	0	BOULDER	\$4,613.14	\$4,957.38	\$5,034.42	\$4,785.26	\$4,976.67	\$57.75	YES	FALSE	\$0.00
3480472752	8013	Boulder	R0000050	0	BOULDER	\$10,018.44	\$11,460.34	\$11,638.44	\$10,739.39	\$11,168.97	\$469.47	YES	TRUE	\$469.47
3124138950	8013	Boulder	R0000052	0	BOULDER	\$10,424.80	\$13,223.46	\$13,428.96	\$11,824.13	\$12,297.10	\$1,131.86	YES	TRUE	\$1,131.86
3104459868	8013	Boulder	R0000060	0	BOULDER	\$8,308.64	\$8,549.28	\$8,682.12	\$8,428.96	\$8,766.12	-\$84.00	YES	FALSE	\$0.00
89151500737	8013	Boulder	R0000061	0	BOULDER	\$8,387.88	\$9,136.30	\$9,278.30	\$8,762.09	\$9,112.57	\$165.73	YES	TRUE	\$165.73
1961565985	8013	Boulder	R0000062	0	BOULDER	\$7,694.98	\$8,781.46	\$8,917.94	\$8,238.22	\$8,567.75	\$350.19	YES	TRUE	\$350.19
3934306171	8013	Boulder	R0000063	0	BOULDER	\$6,229.30	\$6,998.72	\$7,107.48	\$6,614.01	\$6,878.57	\$228.91	YES	TRUE	\$228.91
8431559407	8013	Boulder	R0000064	0	BOULDER	\$6,465.22	\$7,248.14	\$7,360.78	\$6,856.68	\$7,130.95	\$229.83	YES	TRUE	\$229.83
2369666336	8013	Boulder	R0000065	0	BOULDER	\$6,884.76	\$7,734.22	\$7,854.42	\$7,309.49	\$7,601.87	\$252.55	YES	TRUE	\$252.55
3122440054	8013	Boulder	R0000066	0	BOULDER	\$7,299.28	\$8,243.44	\$8,371.54	\$7,771.36	\$8,082.21	\$289.33	YES	TRUE	\$289.33

Colorado Census Data⁽³⁾

ESTIMATES, JULY 1, 2019, (V2019)

Population

Population estimates, July 1, 2019, (V2019)	5,758,736
Population estimates base, April 1, 2010, (V2019)	5,029,319
Population, percent change - April 1, 2010 (estimates base) to July 1, 2019, (V2019)	14.5%
Population, Census, April 1, 2020	5,773,714
Population, Census, April 1, 2010	5,029,196

Age and Sex

Persons under 5 years, percent	5.8%
Persons under 18 years, percent	21.9%
Persons 65 years and over, percent	14.6%
Female persons, percent	49.6%

Race and Hispanic Origin

White alone, percent	86.9%
Black or African American alone, percent(a)	4.6%
American Indian and Alaska Native alone, percent(a)	1.6%
Asian alone, percent(a)	3.5%
Native Hawaiian and Other Pacific Islander alone, percent(a)	0.2%
Two or More Races, percent	3.1%
Hispanic or Latino, percent(b)	21.8%
White alone, not Hispanic or Latino, percent	67.7%

Population Characteristics

Veterans, 2015-2019	373,795
Foreign born persons, percent, 2015-2019	9.7%

Housing

Housing units, July 1, 2019, (V2019)	2,464,164
Owner-occupied housing unit rate, 2015-2019	65.2%
Median value of owner-occupied housing units, 2015-2019	\$343,300
Median selected monthly owner costs -with a mortgage, 2015-2019	\$1,744
Median selected monthly owner costs -without a mortgage, 2015-2019	\$474
Median gross rent, 2015-2019	\$1,271
Building permits, 2020	40,469

Families & Living Arrangements

Households, 2015-2019 2,148,994
Persons per household, 2015-2019 2.56
Living in same house 1 year ago, percent of persons age 1 year+, 2015-2019 82.0%
Language other than English spoken at home, percent of persons age 5 years+, 2015-2019 16.9%

Computer and Internet Use

Households with a computer, percent, 2015-2019 93.9%
Households with a broadband Internet subscription, percent, 2015-2019 87.6%

Education

High school graduate or higher, percent of persons age 25 years+, 2015-2019 91.7%
Bachelor's degree or higher, percent of persons age 25 years+, 2015-2019 40.9%

Health

With a disability, under age 65 years, percent, 2015-2019 7.2%
Persons without health insurance, under age 65 years, percent 9.3%

Economy

In civilian labor force, total, percent of population age 16 years+, 2015-2019 67.6%
In civilian labor force, female, percent of population age 16 years+, 2015-2019 62.7%
Total accommodation and food services sales, 2012 (\$1,000)(c) 13,617,654
Total health care and social assistance receipts/revenue, 2012 (\$1,000)(c) 29,488,161
Total manufacturers shipments, 2012 (\$1,000)(c) 50,447,098
Total retail sales, 2012 (\$1,000)(c) 67,815,200
Total retail sales per capita, 2012(c) \$13,073

Transportation

Mean travel time to work (minutes), workers age 16 years+, 2015-2019 25.8

Income and Poverty

Median household income (in 2019 dollars), 2015-2019 \$72,331
Per capita income in past 12 months (in 2019 dollars), 2015-2019 \$38,226
Persons in poverty, percent 9.3%

Businesses

Total employer establishments, 2019 174,258
Total employment, 2019 2,473,192
Total annual payroll, 2019 (\$1,000) 142,461,322
Total employment, percent change, 2018-2019 2.0%
Total nonemployer establishments, 2018 535,299
All firms, 2012 547,352
Men-owned firms, 2012 284,554

Women-owned firms, 2012	194,508
Minority-owned firms, 2012	85,849
Nonminority-owned firms, 2012	442,365
Veteran-owned firms, 2012	51,722
Nonveteran-owned firms, 2012	469,524

Geography

Population per square mile, 2010	48.5
Land area in square miles, 2010	103,641.89
FIPS Code	8

Tax Deferral Summary



Tax Deferral
Summary.pdf

References

- (1) Colorado Department of Treasury. Senior and Veteran Programs (2020)
- (2) Colorado Fiscal Year Pay (Admin Assistant III- Class Code G3A4 -minimum pay \$3671-\$5219 salary range)
- (3) United States 2019 Census Data
- (4) City of Philadelphia Real Estate Tax deferral program <https://www.phila.gov/services/payments-assistance-taxes/income-based-assistance-programs/real-estate-tax-deferral-program/>