

JOINT BUDGET COMMITTEE



STAFF BUDGET BRIEFING FY 2023-24

OVERVIEW OF FY 2023-24 BUDGET REQUESTS

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

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NOVEMBER 14, 2022

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TABLE OF CONTENTS

Overview of FY 2023-24 Budget Requests.....	2
Submission of Budget Requests.....	2
Links to Access Each Department’s Budget Request.....	2
Department Requests for Ongoing Operations.....	4
Baseline: Existing FY 2022-23 Operating Appropriations.....	4
Mid-year Changes to FY 2022-23 Operating Appropriations.....	5
Requests for FY 2023-24 for Ongoing Operations.....	6
Proposals and Requests That Require Statutory Changes.....	9
FY 2023-24 Budget Requests in the Context of the September 2022 Revenue Forecasts.....	12
Assumptions.....	12
Major Differences Between the Two Revenue Forecasts.....	15
Budget Requests and Available General Fund Revenue.....	17

Appendices

A – Existing Appropriations for FY 2022-23.....	18
B – Mid-year Changes for FY 2022-23:	
Interim Supplemental Operating Requests Approved by the JBC.....	25
Interim Supplemental Capital Requests Approved by the JBC.....	25
C – Operating Appropriations Requested for FY 2023-24.....	26
D – General Fund Overviews:	
Legislative Council Staff (LCS) September 2022 Revenue Forecast.....	27
Office of State Planning and Budgeting (OSPB) September 2022 Revenue Forecast.....	28
E – Comparisons of Select Elements of LCS and OSPB Forecasts	
Rebates and Expenditures.....	29
Transfers In and Out of the General Fund (excluding those related to infrastructure).....	31
Transfers Out of the General Fund for Infrastructure.....	37

OVERVIEW OF FY 2023-24 BUDGET REQUESTS

SUBMISSION OF BUDGET REQUESTS

On Tuesday November 1, the Governor submitted his FY 2023-24 budget request. The Governor's annual request is a comprehensive plan that is comprised of several elements:

- Amounts requested by Executive Branch agencies for ongoing operations, to be appropriated through the annual general appropriation act (the "Long Bill");
- Placeholders for amounts that will be appropriated for ongoing operations of the Legislative Branch, the Judicial Branch, and those Executive Branch agencies that operate under another elected official (i.e., the Departments of Law, State, and Treasury);
- Amounts the Governor is requesting to fund state facilities and infrastructure;
- Amounts that will be distributed or transferred pursuant to existing constitutional or statutory requirements; and
- Placeholders for amounts that the Governor is proposing be appropriated or transferred through separate legislation.

The Governor's budget request is typically predicated on the most recent revenue forecast prepared by the Office of State Planning and Budgeting (OSPB). The Governor's FY 2023-24 request is based on the OSPB September 2022 forecast.

Each of the Judicial Branch agencies, the Attorney General, the Secretary of State, and the State Treasurer all submit their own budget requests for the ongoing operations of their respective agencies. These requests are not reviewed by OSPB, and they typically differ from the placeholder amounts that are included in the Governor's budget request.

Please note that the Governor will present his FY 2023-24 budget request to the JBC on Tuesday, November 15, 1:30 to 2:30 pm.

LINKS TO ACCESS EACH DEPARTMENT'S BUDGET REQUEST

The Governor's budget request letter includes a list of all of the "decision items" (also called change requests) that are included in Executive Branch departments' requests, along with the placeholders for the Judicial and Legislative Branches and the Departments of Law, State, and Treasury. The Governor's list of individual decision items by department begins on page 78 of the electronic document (Attachment 11-1). The Governor's full letter can be accessed through the following link: <https://drive.google.com/file/d/1kyKSfIjvA8E7j0qhpkyYhhl2eQtCfuEgY/view>

If one is interested in more detail for any of these decision items, or for other requested incremental increases related to prior year legislation, prior year budget actions, or common policies, individual department budget requests can be accessed through the following link: <https://drive.google.com/drive/folders/1krvHxJ06RNfo3KFOA4XdgF16lqge38FL>

The following links provide access to the remaining departments' FY 2023-24 budget requests:

Department of Law:

<https://coag.gov/resources/budget-and-accounting/>

Department of State:

<https://www.sos.state.co.us/pubs/newsRoom/SMART-Act/FY23-24/2023-24BudgetRequest.pdf>

Treasury Department:

<https://treasury.colorado.gov/sites/treasury/files/documents/BudgetRequest24.pdf>

JUDICIAL BRANCH

Judicial Department (Courts and Probation):

https://www.courts.state.co.us/userfiles/file/Administration/Financial_Services/Budget/FY24/FY24%20Judicial%20Branch%20Budget%20Request%20FINAL%20for%20POSTING.pdf

Office of the State Public Defender:

<https://www.coloradodefenders.us/information/budget/>

<https://www.coloradodefenders.us/wp-content/uploads/2022/11/FY24-OSPD-Budget-Request.pdf>

<https://www.coloradodefenders.us/information/legislative-reports/>

Office of the Alternate Defense Counsel:

<https://www.coloradoadc.org/public-information/oadc-agency-documents>

https://www.coloradoadc.org/images/OADCUpload/FY2023-24_OADC_Budget_Request_11-01-22.pdf

Office of the Child's Representative:

<https://coloradochildrep.org/wp-content/uploads/2022/10/OCR-FY24-Budget-Request.pdf>

Office of the Respondent Parents' Counsel:

<https://coloradorpc.org/wp-content/uploads/2022/11/Final-ORPC-FY-2023-24-Budget-Request.pdf>

Office of the Child Protection Ombudsman:

https://coloradopco.org/wp-content/uploads/2022/11/OCPO-FY-2023-24-Agency-Summary-Budget-Request-FINAL_11-4-2022.pdf

Independent Ethics Commission:

https://iec.colorado.gov/sites/iec/files/documents/IEC%20FY24%20Budget%20Request_Strategic%20Plan%20FINAL.pdf

Office of Public Guardianship:

No weblink on current website that is in the process of being updated.

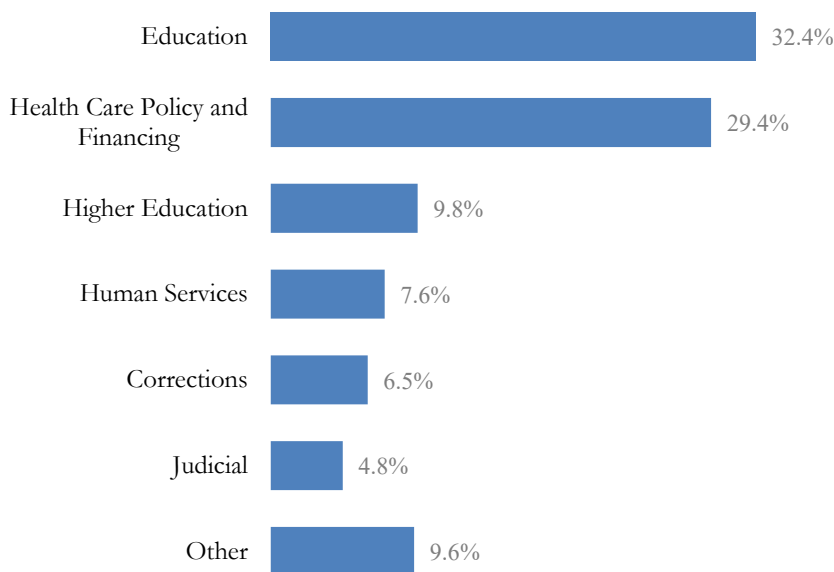
DEPARTMENT REQUESTS FOR ONGOING OPERATIONS

BASELINE: EXISTING FY 2022-23 OPERATING APPROPRIATIONS

The existing *FY 2022-23* budget that supports state government operations includes *General Fund* appropriations totaling \$13.9 billion. This represents an increase of \$1.7 billion (13.5 percent) from the \$12.2 billion adjusted appropriation for FY 2021-22. *Total appropriations* (from all fund sources) increased by \$2.4 billion (6.6 percent) from FY 2021-22 to FY 2022-23.

As illustrated in the following graphic, over 90 percent of *General Fund* appropriations are concentrated in six of the 23 departments.

Distribution of General Fund by Department

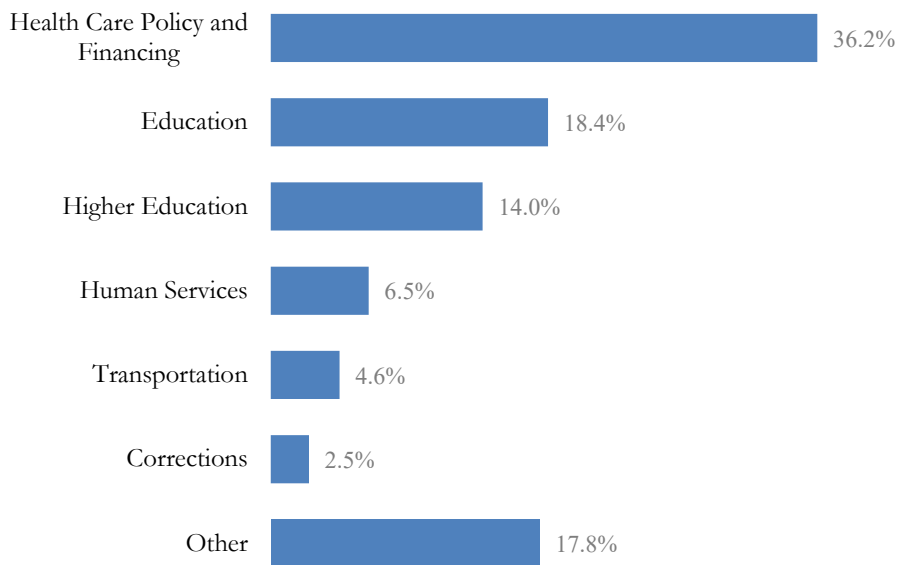


Based on the FY 2022-23 appropriation.

However, when all fund sources that are reflected in the State budget are included, the distribution changes due to other sources of state funding and federal funding available to some departments.

- The two departments with the largest share of appropriations change places due to the significant amount of federal funds that support the Medicaid program, which is administered by the Department of Health Care Policy and Financing (HCPF). Thus, HCPF is ranked first in total appropriations. However, please note that local tax revenues provide significant support for public schools, and these funds are not reflected in the State budget. For example, the FY 2022-23 appropriation for the State Share of Districts' Total Program Funding was predicated on \$3.4 billion in local tax revenues being available for public school operations.
- The Department of Transportation ranks fifth in total appropriations, and the Judicial Branch ranks eighth.

Distribution of Total Funds by Department



Based on the FY 2022-23 appropriation.

From a legislative process perspective, most of the annual funding for state government operations is appropriated through the annual Long Bill (e.g., H.B. 22-1329) and the annual appropriation bill for the Legislative Branch (e.g., H.B. 22-1286). These two bills provide funding for the ongoing operations of all departments based on current law. The remaining appropriations are included in separate bills that also make statutory changes. In most years, these other bills add a relatively small amount of funding to the budget (e.g., appropriations in other bills comprised 3.8 percent of total appropriations for FY 2022-23).

A total of 222 bills have been enacted that included operating appropriations for FY 2022-23; this compares to 197 bills last year and 68 bills the year before. *Appendix A* details operating appropriations for FY 2022-23, by bill and fund source. The table is sorted based on General Fund appropriations.

MID-YEAR CHANGES TO FY 2022-23 OPERATING APPROPRIATIONS

The Governor's budget request reflects a \$201.7 million decrease in General Fund appropriations for FY 2022-23. This is comprised of two types of mid-year adjustments:

- An increase of \$6.3 million General Fund for the interim operating requests that were approved by the Joint Budget Committee in 2022. *Appendix B* details these interim supplemental requests.
- A decrease of \$208.0 million General Fund for anticipated supplemental operating requests. This includes a \$228.7 million decrease in General Fund appropriations to the Department of Health Care Policy and Financing (HCPF) based on the most recent projections of Medicaid program expenses. The remaining \$14.3 million is to cover potential requests from other departments to increase existing General Fund appropriations.

REQUESTS FOR FY 2023-24 FOR ONGOING OPERATIONS

Table 1 summarizes the current operating budget for FY 2022-23, and the incremental changes requested by each department for FY 2023-24. The table is sorted by the General Fund changes requested by each agency, with those agencies requesting the largest dollar increases listed first. While Table 1 focuses on requested incremental increases, *Appendix C* details the total amounts requested by each department for FY 2023-24.

TABLE 1
REQUESTED CHANGES IN APPROPRIATIONS FOR FY 2023-24, BY DEPARTMENT AND FUND SOURCE
SORTED BY INCREMENTAL GENERAL FUND CHANGE

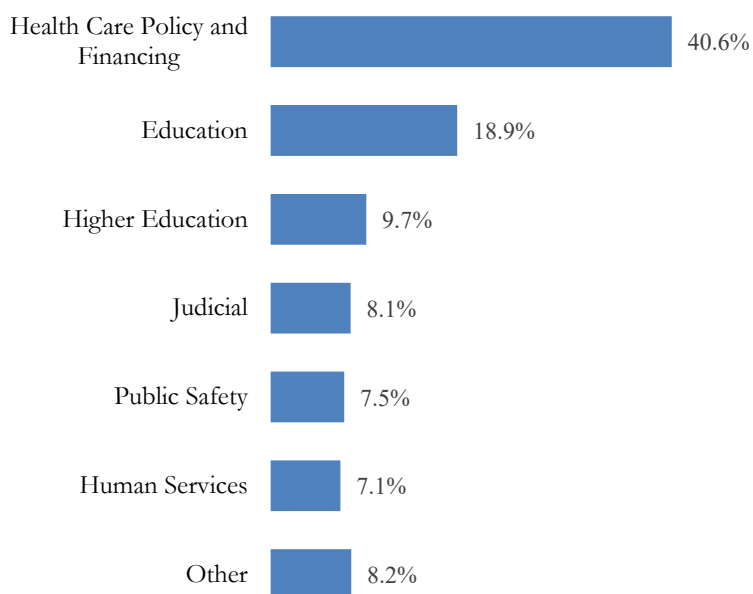
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2022-23 APPROPRIATION:						
TOTAL	\$39,277,720,177	\$13,903,373,049	\$11,099,719,208	\$2,468,964,872	\$11,805,663,048	63,257.3
FY 2023-24 REQUESTED APPROPRIATION:						
FY 2022-23 Appropriation	\$39,277,720,177	\$13,903,373,049	\$11,099,719,208	\$2,468,964,872	\$11,805,663,048	63,257.3
Health Care Policy and Financing	673,106,415	345,995,107	(105,204,195)	10,300,903	422,014,600	11.1
Education	525,506,106	160,910,768	356,683,012	6,518,451	1,393,875	1.2
Higher Education	158,815,293	82,615,241	8,339,479	67,158,382	702,191	(1.4)
Judicial	79,627,610	68,972,756	10,697,373	(42,519)	0	120.0
Public Safety	107,402,760	63,525,870	10,702,946	32,557,267	616,677	226.6
Human Services	(231,041,544)	60,237,278	(303,060,867)	1,023,670	10,758,375	99.3
Corrections	52,753,468	55,319,293	(3,335,920)	455,722	314,373	7.5
Personnel	47,639,477	34,841,110	6,095,636	6,702,731	0	105.3
Early Childhood	248,446,166	16,463,556	275,095,023	5,311,872	(48,424,285)	10.4
State	15,884,195	11,602,276	4,404,844	(122,925)	0	14.1
Treasury	(165,178,797)	9,985,450	(157,516,688)	(17,647,559)	0	4.0
Military and Veterans Affairs	5,955,650	5,674,793	38,603	(14,748)	257,002	3.6
Local Affairs	(63,617,647)	3,695,318	(102,328,681)	(7,041,258)	42,056,974	16.4
Natural Resources	(103,214,062)	3,538,083	(47,392,556)	(59,675,760)	316,171	92.8
Legislature	3,336,982	3,336,982	0	0	0	0.0
Law	9,837,504	3,069,295	1,426,867	4,790,376	550,966	23.1
Agriculture	2,466,099	1,207,284	1,206,105	16,101	36,609	4.4
Regulatory Agencies	5,025,187	260,792	4,488,585	107,884	167,926	12.9
Transportation	(4,300,087)	0	(761,701)	0	(3,538,386)	0.0
Revenue	17,063,684	(1,315,936)	18,981,414	(875,739)	273,945	10.9
Labor and Employment	67,069,091	(1,473,486)	43,373,993	3,840,156	21,328,428	357.1
Governor	9,018,459	(10,625,407)	55,776	18,724,257	863,833	19.9
Public Health and Environment	(54,704,442)	(66,054,038)	(37,686,902)	(17,231,891)	66,268,389	114.0
TOTAL	\$40,684,617,743	\$14,755,155,434	\$11,084,021,354	\$2,523,820,245	\$12,321,620,711	64,510.5
INCREASE/(DECREASE)	\$1,406,897,566	\$851,782,385	(\$15,697,854)	\$54,855,373	\$515,957,663	1,253.3
Percentage Change	3.6%	6.1%	-0.1%	2.2%	4.4%	2.0%

Overall, the total appropriations requested from all fund sources for FY 2023-24 represent an increase of \$1.4 billion (3.6 percent) compared to FY 2022-23 appropriations. This change includes increases of \$851.8 million General Fund (6.1 percent), \$516.0 million federal funds, and \$54.9 million reappropriated funds. These increases are offset by a \$15.7 million decrease in cash funds.

In most years, one can expect those departments that receive the largest allocation of General Fund appropriations to also request the largest increases in General Fund appropriations. The requests for FY 2023-24 do not reflect this pattern. Specifically:

- HCPF’s requested increase represents more than 40 percent of the total increase, while its current General Fund appropriations represents less than 30 percent of the total;
- Judicial Branch agencies’ total requested increase represents more than eight percent of the total increase, while its current General Fund appropriations represents 4.8 percent of the total;
- the Department of Public Safety’ requested increase represents 7.5 percent of the total increase, while its current General Fund appropriations represent only 1.8 percent of the total; and
- the Department of Education currently receives nearly one-third of total General Fund appropriations, but the requested increase represents only 18.9 percent of the total General Fund increase.

Distribution of Requested General Fund Increase



Based on November 1 budget requests for FY 2023-24.

As illustrated above, over 40 percent of the total requested increase in General Fund appropriations is for HCPF. **About half of HCPF’s requested \$346.0 million General Fund increase is based on HCPF’s projections of the number of individuals eligible for Medicaid throughout FY 2023-24, the utilization and cost of medical services provided to eligible individuals, and the State’s share of funding for these services.** A total of \$177.9 million General Fund is requested through HCPF’s first five prioritized requests (R1 through R5) for this purpose.

Another 40 percent of HCPF’s requested increase (\$142.3 million) concerns provider rate increases that were approved last session, and increases that are proposed for FY 2023-24.

Please note that HCPF’s budget request will be discussed in more detail in the Staff Briefing documents presented by and Eric Kurtz on November 18, 2022 and by Robin Smart on December 2, 2022.

The Department of Education is requesting a \$525.5 million increase in total appropriations for FY 2023-24, but only \$160.9 million of this increase is requested from the General Fund. This is primarily due to the requested for the state share of funding for public schools (R-01). Through R-01 the Department is requesting an increase of \$473.5 million, including \$150.0 million from the General Fund and \$323.5 million from two cash funds. This short-term financing proposal spends down some of the General Fund that the General Assembly transferred to the State Education Fund and the State Public School Fund. Once these transfers are spent down, the General Fund appropriation will need to increase to sustain the proposed level of state funding for public schools.

Please note that the Department of Education's budget request will be discussed in more detail in the Staff Briefing documents presented by Amanda Bickel on November 21, 2022 and by Craig Harper on November 29, 2022.

Judicial Branch agencies are requesting a relatively large increase of \$69.0 million (10.3 percent) in General Fund appropriations for FY 2023-24. Across all Judicial Branch agencies, approximately two-thirds of the requested General Fund increases relate to employee salary increases and rate increases for contractors (attorneys and other professionals).

Please note that Judicial Branch agencies' budget requests will be discussed in more detail in the Staff Briefing document presented by Alfredo Kemm on December 5, 2022.

The Department of Public Safety is requesting a relatively large increase of \$63.5 million (26.3 percent) in General Fund appropriations for FY 2023-24. The most significant prioritized General Fund requests include the following:

- \$11.3 million for fire aviation resources, including staffing and operational funding for a second Firehawk helicopter, additional contract aviation resources, additional staff resources, and increased staff salaries (R-03);
- \$9.0 million for the Law Enforcement Workforce Recruitment, Retention and Tuition Grant Program and the Multidisciplinary Crime Prevention and Crisis Intervention Grants Program, which were established through S.B. 22-145 (R-05);
- \$7.9 million to combat auto theft by augmenting the capacity of the Colorado Auto Theft Prevention Authority and the existing multi-jurisdictional task forces (R-01);
- \$6.0 million for the School Security Disbursement Program (R-04); and
- \$4.7 million to expand training for local fire districts (R12).

Please note that the Department of Public Safety's budget request will be discussed in more detail in the Staff Briefing documents presented by Emily Hansen on November 21, 2022 and by Justin Brakee on December 5, 2022.

Finally, staff has highlighted below a few of the significant statewide common policies that are reflected in departments' requests for FY 2023-24:

- The Governor is proposing a 5.0 percent across-the-board salary increase for state employees, plus additional funding to ensure that all employees are paid a minimum of \$15.75 per hour or the minimum salary based on the adjusted salary range for their position.
- The Governor is proposing a 3.0 percent across-the-board increase in community provider rates.

Please note that Compensation Common Policies will be discussed in more detail in the Staff Budget Briefing document presented by Robin Smart on November 21, 2022.

PROPOSALS AND REQUESTS THAT REQUIRE STATUTORY CHANGES

The State Constitution requires that the annual general appropriation bill (called the “Long Bill”) include only appropriations for agency expenses that are authorized under current law¹. Most of the funding requested by departments for FY 2023-24 is for purposes authorized under current law, and, if approved, will be included in the 2023 Long Bill that is sponsored by the JBC. When a proposal within the budget request is contingent on a statutory change, the Governor typically includes a “placeholder” to set aside funding for that purpose. The required funds would then be appropriated or transferred through separate legislation that includes the necessary statutory changes. The JBC is often asked to consider sponsoring some of these bills.

In addition, the Governor may include placeholders to set aside funding for future requests for mid-year budget adjustments or amendments to the November 1 budget request.

Table 2 summarizes all of the Governor’s General Fund placeholders. These placeholders would reduce appropriations for FY 2022-23 by \$208.0 million, and increase appropriations for FY 2023-24 by \$128.0 million. These placeholders would increase transfers out of the General Fund in FY 2023-24 by \$446.7 million. None of the proposed transfers are intended to continue into FY 2024-25. The Governor’s budget proposal also includes a placeholder of \$100.0 million to account for potential increases in projections of cash fund revenues collected in FY 2023-24, which would increase the General Fund obligation for taxpayer refunds.

DESCRIPTION	FY 2022-23	FY 2023-24
<i>Appropriations:</i>		
Supplemental requests and budget amendments (includes refinance of certain operating appropriations with appropriations from the Revenue Loss Restoration Fund (will be requested through budget amendments))	(\$208,044,719)	\$113,000,000
Separate legislation requiring a General Fund appropriation	0	15,000,000
Subtotal: Appropriations	(\$208,044,719)	\$128,000,000
<i>TABOR Refund:</i>		
Potential adjustments to TABOR Surplus based on changes in cash fund revenue estimates	\$0	\$100,000,000
Subtotal: TABOR Refund	\$0	\$100,000,000
<i>Transfers:</i>		
Transportation	\$0	\$0
Capital Construction and Information Technology Projects	0	282,695,304
Other	0	164,000,000
Subtotal: Transfers	\$0	\$446,695,304
TOTAL	(\$208,044,719)	\$674,695,304

Table 3 provides a detailed list of the items within the Governor’s budget proposal that would require separate legislation. The top portion of the table identifies items that relate to appropriations, and the bottom portion includes items that involve transfers between funds. If a proposal was submitted as part of a department’s prioritized operating budget requests, the priority number and title of that request is noted in the “description” column. JBC Staff will note in their Staff Budget Briefing document any requests that would require statutory changes.

¹Article V, Section 32 of the State Constitution specifies the general appropriation bill “shall embrace nothing but appropriations for the expense of the executive, legislative and judicial departments of the state, state institutions...and for public schools. All other appropriations shall be made by separate bills, each embracing but one subject.”

TABLE 3
GOVERNOR'S FY 2023-24 DECISION ITEMS AND PROPOSALS THAT REQUIRE STATUTORY CHANGES

DEPARTMENT	DESCRIPTION	TOTAL FUNDS	GENERAL FUND	OTHER FUNDS
Appropriation Changes:				
Early Childhood	R-03: Universal Preschool Provider Bonuses	\$5,000,000	\$5,000,000	\$0
Early Childhood	R-08: Records and Reports Cash Fund Solution	(271,135)	0	(271,135)
Education	R-01: State Share of District Total Program Increase (portion of request that reduces budget stabilization factor from 3.7 percent to 3.0 percent)	35,000,000	0	35,000,000
Education	R-02: Categorical Programs Inflation Increase (portion of request concerning special education programs)	29,020,152	0	29,020,152
Governor	OEDIT R-01: Reauthorize Advanced Industries Accelerator Grant	0	0	0
Health Care Policy and Financing	R-07: Provider Rate Adjustments (portion of request related to copay changes and nursing facility rates)	45,892,214	20,906,282	24,985,932
Human Services	DHS R02: Preventing Youth Homelessness (portion of request related to creation of a new housing voucher for foster youth)	1,086,800	1,086,800	0
Human Services	DHS R-13: Sustaining ReHire Colorado	102,904	102,904	0
Human Services	Behavioral Health Administration R-05: Technical Adjustments (Care Navigation Program and 988 National Suicide Prevention Lifeline)	0	0	0
Judicial	Courts and Probation R-04: Judicial Security Office and Security Grant Funding Reinstatement	1,094,776	1,094,776	0
Labor and Employment	R-01: Employment Support Fund	0	0	0
Labor and Employment	R-03: Wage Theft Enforcement Workers Payments	201,252	0	201,252
Labor and Employment	R-04: Business Enterprise Program for People Who Are Blind (request for continuous appropriation)	0	0	0
Military and Veterans Affairs	R-01: Cash Fund Restoration (this request to reverse a previous transfer to the General Fund was requested as an appropriation, but should be done through a statutory transfer)	4,908,395	4,908,395	0
Military and Veterans Affairs	R-04: Technical Funding Adjustment (Veterans Trust Fund and Real Estate Proceeds Cash Fund)	0	0	0
Natural Resources	R-04: Continue Wildfire Mitigation and Workforce Grants	5,000,000	0	5,000,000
Personnel	R-01: Center for Organizational Effectiveness Common Policy	0	(467,374)	467,374
Public Health and Environment	R-02: Water Infrastructure State Revolving Fund Match (expand eligible uses of Small Communities Water and Wastewater Grant Fund)	0	0	0
Public Safety	R-02: Create Office of School Safety	2,093,313	2,093,313	0
Public Safety	R-03: Fire Aviation Resources (portion of request for operating expenses related to the finance purchase of a Firehawk)	2,830,000	2,830,000	0
Public Safety	R-10: Resources for Fire Investigation and Data	3,243,155	3,243,155	0
Subtotal: Appropriations		\$135,201,826	\$40,798,251	\$94,403,575
Transfers Out:				
Governor	OSPB R-01: Infrastructure Investment and Jobs Act Cash Fund	91,000,000	91,000,000	0
n/a	Transfer \$50.0 million General Fund to the State Emergency Reserve Cash Fund	0	50,000,000	0
State	Transfer to the Secretary of State Cash Fund to reduce business filing fees	9,000,000	9,000,000	0
Natural Resources	R-03: Wildfire Mitigation Investment Package	0	9,000,000	(9,000,000)
Natural Resources	R-07: Support for Winter Recreation and Avalanche Safety	1,108,178	0	1,108,178
Natural Resources	R-17: Water Plan Grant Program Legislative Placeholder	5,000,000	5,000,000	0

DEPARTMENT	DESCRIPTION	TOTAL FUNDS	GENERAL FUND	OTHER FUNDS
Revenue	R-06: Marijuana Enforcement Division Cash Fund Solvency (\$2.1 million transfer from Marijuana Tax Cash Fund to Marijuana Cash Fund)	2,100,000	0	2,100,000
Education	Partially delay statutory transfers from Marijuana Tax Cash Fund to the Public School Capital Construction Assistance Fund for the Building Excellent Schools Today (BEST) Program (shift of \$10.0 million from FY 2022-23 to following two fiscal years)	0	0	0
Subtotal: Transfers Out		\$108,208,178	\$164,000,000	(\$5,791,822)
TOTAL		\$243,410,004	\$204,798,251	\$88,611,753

Finally, Table 4 provides details related to the Governor's proposed transfers for infrastructure investments.

DEPARTMENT	DESCRIPTION	GENERAL FUND
<i>Capital Construction:</i>		
Controlled Maintenance	Levels I and II	\$129,408,559
Various	Capital Construction Projects (14)	92,853,717
Public Safety	Finance Purchase of Firehawk (requires legislation)	2,000,000
Higher Education	COP - Fort Lewis College, Colorado State University, University of Colorado	1,926,018
Higher Education	COP - Colorado State University for National Western Campus	17,499,348
Higher Education	Adjustment to avoid double-counting COP payment (reflected in OSPB forecast as part of infrastructure transfers)	<u>(17,499,348)</u>
Adjusted Subtotal: Capital Construction		\$226,188,294
Various	Subtotal: Capital Information Technology Projects (4)	\$56,507,010
TOTAL		\$282,695,304

As noted in the Governor's budget letter, Table 4 excludes funding for three higher education capital construction projects that were initially funded in FY 2022-23:

- CU Boulder Hellems Arts & Sciences and Mary Rippon Theater;
- CSU Clark Building Renovation and;
- AHEC Campus-wide HVAC, remaining six buildings.

The most recent estimates indicate that another \$88.1 million General Fund would be required should the General Assembly wish to provide continued funding for these three projects for FY 2023-24.

Please note that capital requests for state facilities (including higher education facilities) will be discussed in the Staff Budget Briefing document presented by Andrea Uhl on December 12, 2022, and capital requests for information technology projects will be discussed in more detail in Staff Budget Briefing document presented by Scott Thompson on December 13, 2022.

FY 2023-24 BUDGET REQUESTS IN THE CONTEXT OF THE SEPTEMBER 2022 REVENUE FORECASTS

This section considers the budget requests and proposals that were submitted on November 1, 2022, in the context of the most recent economic and revenue forecasts. The assumptions staff used for this analysis are described first, followed by a discussion of the major differences between the two forecasts and the amount of General Fund revenue available under each forecast to support the proposed state budget for FY 2023-24.

ASSUMPTIONS

ECONOMIC AND REVENUE FORECASTS

The General Assembly utilized the Legislative Council Staff (LCS) March 2022 revenue forecast as the basis for the FY 2022-23 budget. The Governor's budget request for FY 2023-24 is based on the Office of State Planning and Budgeting (OSPB) September 2022 revenue forecast. This document includes the **September 2022 LCS and OSPB projections of General Fund revenue and obligations based on current law.**

At the time this document was prepared, results from the 2022 election clearly indicate that **Amendment E (Extend Homestead Exemption to Gold Star Spouses)** and **Proposition 121 (State Income Tax Rate Reduction)** were approved by voters. Staff has included the estimated fiscal impact of these measures based on updated information provided by Legislative Council Staff. At the time this document was prepared, it was not yet clear whether Proposition FF (Healthy School Meals for All) or Proposition 123 (Dedicate Revenue for Affordable Housing Programs) were approved by voters. Thus, staff has not included any impacts of these two measures.

PROPOSED APPROPRIATIONS AND TRANSFERS

For both the LCS and OSPB scenarios, staff used the same assumptions about appropriations and transfers from the General Fund. Specifically, staff included:

- Mid-year adjustments for FY 2022-23 that were identified in the Governor's budget request;
- Appropriations that have been requested for FY 2023-24 by the Governor, Judicial Branch agencies, and the Attorney General, Secretary of State, and State Treasurer; and
- Placeholders identified in the Governor's request for FY 2022-23 and FY 2023-24.

PROJECTIONS OF FY 2024-25 GENERAL FUND OBLIGATIONS

Please note that staff has included some **projections of General Fund Obligations for FY 2024-25 in both scenarios, but they are likely understated.**

For *General Fund operating appropriations*, staff has included continuation of requested appropriations for FY 2023-24 plus a projected increase of \$691.3 million, comprised of the following three items:

- Staff has included an increase of \$469.9 million based on the **incremental out-year changes that are reflected in department budget requests**, as detailed in Table 5. As indicated by the dark blue shading in Table 5, the largest component of this increase is HCPF's projection of costs related to Medicaid enrollment and utilization (a total of \$204.1 million). The other significant component is the proposed \$173.8 million increase in the General Fund share of funding for public schools for FY 2024-25.

- Staff has included an additional \$166.8 million for **increases in community provider rates**. This amount is based on preliminary information about the total General Fund cost of community provider rate increases requested by departments for FY 2023-24. This amount also includes the additional funding requested for FY 2023-24 to provide a full 12 months of funding for the rate increases approved for FY 2022-23 (primarily in HCPF). For purposes of this document, staff simply included the same dollar increase in FY 2024-25, rather than trying to estimate the adjusted base amounts paid to providers statewide.
- Staff has included an additional \$54.6 million for FY 2024-25 for **state employee salary increases**. This amount is estimated based on preliminary information about the total General Fund cost of the salary increases requested by departments for FY 2023-24 (\$88.8 million). The \$54.6 million reflects the estimated cost of approving the FY 2023-24 request, and approving another 3.0 percent across the board salary increase in FY 2024-25 (based on staff's current understanding of the Administration's recent negotiations with Colorado Wins). Please note that this estimate is low because it does not yet include the associated costs of required employer PERA contributions.

Finally, please note that the estimated operating appropriations for FY 2024-25 are understated as they currently exclude two types of annual increases that typically occur:

- Staff has not included a projection of amounts likely to be provided for other state employee benefits (e.g., health and life insurance, short-term disability, and family and medical leave).
- Staff has not included a projection of increases in state funding for higher education institutions to cover similar increases in employee salary increases and benefits.

DEPARTMENT/ DECISION ITEM TITLE	FY 2023-24	FY 2024-25	FY 2024-25 CHANGE
Agriculture			
NP5 Legal Allocations	\$145,776	\$0	(\$145,776)
Corrections			
R8 Sober Recovery Homes for Reentry	5,000,000	377,000	(4,623,000)
R9 Fugitive Apprehension Unit	395,600	227,550	(168,050)
R11 Virtual Reality Career Training Program	845,814	576,711	(269,103)
Early Childhood			
R2 Increasing UPK Participation	3,480,000	0	(3,480,000)
R3 UPK Provider Bonuses	5,000,000	0	(5,000,000)
R4 Early Intervention Caseload Adjustment	395,949	6,148,658	5,752,709
R5 Equity in the DEC	384,519	94,617	(289,902)
Education			
R1 State Share of Total Program Increase	150,000,000	323,759,819	173,759,819
R9 Leased Space Consolidation	507,665	(90,758)	(598,423)
R12 Developing a Vision for Strategic Alignment	175,000	0	(175,000)
Governor			
R1 (CEO) EPC Feasibility Study	750,000	0	(750,000)
HCPF			
R1 Medical services premiums	155,659,118	419,663,559	264,004,441
R2 Behavioral health programs	(3,443,854)	10,174,781	13,618,635
R3 Child health plan plus	8,051,152	11,154,614	3,103,462
R4 Medicare Modernization Act state contribution	3,285,804	14,483,870	11,198,066
R5 Office of Community Living	14,353,416	44,617,252	30,263,836
R6 Supporting PCMP Transition Value based payments	2,853,173	3,048,437	195,264
R7 Provider Rate Adjustments	69,830,979	89,271,077	19,440,098
R9 Advancing Birthing Equity	(357,242)	(49,744)	307,498
R10 Children and Youth with Complex and Co-Occurring Needs	200,043	1,085,358	885,315

TABLE 5 INCREMENTAL GENERAL FUND CHANGE FOR DECISION ITEMS SUBMITTED FOR FY 2023-24			
DEPARTMENT/ DECISION ITEM TITLE	FY 2023-24	FY 2024-25	FY 2024-25 CHANGE
R11 Compliance	(3,417,450)	(4,055,829)	(638,379)
R12 Behavioral Health Eligibility and Claims Processing	2,889,302	3,040,781	151,479
R13 Case Management Redesign	168,000	2,102,786	1,934,786
NP1 DOLA Housing Vouchers	(2,107,944)	(6,031,062)	(3,923,118)
Human Services			
DHSR4 Improving Medicaid Access for Child Welfare Youth	162,500	325,000	162,500
DHSR6 DYS Security Equipment Upgrades	540,600	137,000	(403,600)
DHSR17 Realign Child Welfare Hotline Budget	(535,787)	0	535,787
Judicial			
OSPD R1 Salary survey	10,958,435	11,954,656	996,221
JUDR11 County initiated courthouse furnishings	1,302,525	0	(1,302,525)
Law			
R9 Safe2Tell	202,218	16,194	(186,024)
Local Affairs			
R1 Additional Resources for DOLA/HCPF Housing Voucher Program	1,659,303	3,417,069	1,757,766
Military and Veterans Affairs			
R1 Cash Fund Restoration	4,908,395	0	(4,908,395)
Personnel			
NP5 Capitol complex staffing	114,384	0	(114,384)
R2 Labor union support team	1,833,908	2,268,009	434,101
R3 Statewide COWINS wage reopener impacts	30,004,602	27,572,696	(2,431,906)
R11 Employee engagement survey vendor	285,000	0	(285,000)
Public Health and Environment			
R1 Protective water quality control	4,125,165	5,961,596	1,836,431
R3 Health Facilities Cash Fund fee relief	2,100,000	0	(2,100,000)
R4 Dairy protection fee relief	412,000	0	(412,000)
R5 Sustaining environmental justice act services	4,487,382	0	(4,487,382)
R6 Vital Statistics Records Cash Fund fee relief	1,383,409	0	(1,383,409)
Public Safety			
R1 CO Auto theft prevention initiative	7,915,323	4,719,274	(3,196,049)
R2 Create Office of School Safety	2,093,313	1,857,472	(235,841)
R3 Fire aviation resources	11,830,823	11,657,990	(172,833)
R4 Grants for physical security in schools	6,000,000	0	(6,000,000)
R5 Invest in local crime prevention	9,000,000	0	(9,000,000)
R10 Resources for fire investigations and data	3,243,155	2,317,095	(926,060)
R12 Expand training for local fire districts	4,651,780	2,748,851	(1,902,929)
R14 Statewide fire risk reduction initiative	1,556,309	890,242	(666,067)
R19 VINE program update	283,709	58,080	(225,629)
Treasury			
R4 Deferred property tax program	441,550	546,186	104,636
R5 IT accessibility	183,815	16,711	(167,104)
All other decision items	185,222,987	180,321,796	(4,901,191)
TOTAL STATEWIDE FOR ALL DECISION ITEMS	\$705,870,247	\$1,175,780,844	\$469,910,597

For the Governor's *appropriation placeholders*, staff has assumed the following:

- Staff's figure for budget amendments is consistent with the Governor proposal to utilize \$305.0 million from the Revenue Loss Restoration Fund to temporarily reduce existing General Fund appropriations over the next two fiscal years (\$155.0 million in FY 2023-24 and \$150.0 million in FY 2024-25). [Please note that this proposal would require a \$150.0 million increase in FY 2025-26.]
- Staff assumes that the \$15.0 million that is anticipated to be appropriated through separate legislation will remain the same for FY 2024-25.

For FY 2024-25 *transfers out of the General Fund*, staff has assumed the following:

- For the out-year costs associated with the state facility projects recommended by the Governor, staff has reflected the FY 2024-25 Capital Construction Fund costs that are identified for all capital construction and information technology projects included in the Governor’s budget request. Staff has also included \$142.8 million for controlled maintenance projects. This amount is equal to 1.0 percent of the current replacement value of state facilities, consistent with the longstanding recommendation from the Office of the State Architect concerning annual funding for controlled maintenance. For purposes of comparison, the Governor’s FY 2023-24 budget request includes \$129.4 million for controlled maintenance projects.
- While the Governor is proposing \$164.0 million in transfers out of the General Fund for various purposes in FY 2023-24, all of these transfers are described as one-time state investments. Thus, staff has not included continuation of any of these transfers in FY 2024-25.

MAJOR DIFFERENCES BETWEEN THE TWO REVENUE FORECASTS

Tables 6 through 8 allow the Committee to consider the budget requests and proposals that were submitted on November 1, 2022, in the context of the most recent revenue forecasts. Table 6 is based on the LCS forecast, Table 7 is based on the OSPB forecast, and Table 8 identifies the differences between the two forecasts. A full General Fund overview for each forecast is included in *Appendix D*.

Table 6 General Fund Overview as of November 9, 2022 LCS September 2022 Forecast (\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Fund Available					
1	Beginning Reserve	\$3,181.5	\$3,144.6	\$2,002.1	\$1,903.2
2	Gross General Fund Revenue	17,697.9	17,291.1	17,626.3	17,805.9
3	Transfers In From Other Funds	59.5	25.1	27.3	26.2
4	Total General Fund Available	\$20,939.0	\$20,460.8	\$19,655.7	\$19,735.3
General Fund Obligations					
5	Appropriations subject to statutory reserve requirement	\$12,031.2	\$13,472.2	\$14,660.1	\$15,347.7
6	Rebates and Expenditures	149.6	145.3	144.6	143.8
7	TABOR Refund Obligations	3,734.6	2,971.4	1,852.5	1,452.0
8	Transfers Out and Other Diversions	1,879.0	1,869.6	1,095.2	1,062.1
9	Total General Fund Obligations	\$17,794.4	\$18,458.7	\$17,752.5	\$18,005.6
10	Fiscal Year-end General Fund Reserve	\$3,144.6	\$2,002.1	\$1,903.2	\$1,729.6
11	Statutorily Required Reserve Percent	13.4%	15.0%	15.0%	15.0%
12	Required Reserve Amount	\$1,612.2	\$2,020.8	\$2,199.0	\$2,302.2
13	Year-end Reserve Above/ (Below) Statutory Requirement	\$1,532.4	(\$18.7)	(\$295.8)	(\$572.5)

Table 7
General Fund Overview as of November 9, 2022
OSPB September 2022 Forecast
(\$ millions)

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Fund Available					
1	Beginning Reserve	\$3,181.5	\$3,324.2	\$2,330.2	\$2,399.6
2	Gross General Fund Revenue	17,697.9	15,774.9	16,288.9	17,206.5
3	Transfers In From Other Funds	26.9	59.1	28.7	27.8
4	Total General Fund Available	\$20,906.4	\$19,158.2	\$18,647.8	\$19,633.9
General Fund Obligations					
5	Appropriations subject to statutory reserve requirement	\$12,031.2	\$13,472.2	\$14,660.1	\$15,347.7
6	Rebates and Expenditures	141.8	140.1	141.7	142.4
7	TABOR Refund Obligations	3,734.6	1,241.1	354.9	297.0
8	Transfers Out and Other Diversions	1,674.5	1,974.7	1,091.5	802.8
9	Total General Fund Obligations	\$17,582.1	\$16,828.0	\$16,248.2	\$16,590.0
10	Fiscal Year-end General Fund Reserve	\$3,324.2	\$2,330.2	\$2,399.6	\$3,043.9
11	Statutorily Required Reserve Percent	13.40%	15.00%	15.00%	15.00%
12	Required Reserve Amount	\$1,612.2	\$2,020.8	\$2,199.0	\$2,302.2
13	Year-end Reserve Above/(Below) Statutory Requirement	\$1,712.0	\$309.3	\$200.6	\$741.8

Table 8
General Fund Overview as of November 9, 2022
Differences: LCS Higher/(Lower) Than OSPB
(\$ millions)

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Fund Available					
1	Beginning Reserve	\$0.0	(\$179.6)	(\$328.1)	(\$496.4)
2	Gross General Fund Revenue	(0.0)	1,516.2	1,337.5	599.4
3	Transfers In From Other Funds	32.6	(34.0)	(1.5)	(1.6)
4	Total General Fund Available	\$32.6	\$1,302.6	\$1,007.9	\$101.3
General Fund Obligations					
5	Appropriations subject to statutory reserve requirement	\$0.0	\$0.0	\$0.0	\$0.0
6	Rebates and Expenditures	7.8	5.2	2.9	1.4
7	TABOR Refund Obligations	0.0	1,730.4	1,497.7	1,155.1
8	Transfers Out and Other Diversions	204.5	(105.0)	3.7	259.2
9	Total General Fund Obligations	\$212.3	\$1,630.6	\$1,504.3	\$1,415.7
10	Fiscal Year-end General Fund Reserve	(\$179.6)	(\$328.1)	(\$496.4)	(\$1,314.3)

The most significant differences between the two revenue forecasts include the following:

- The LCS forecast of General Fund revenue is higher than the OSPB forecast throughout the forecast period. The gap is relatively large in the near term (\$1.5 billion for the current fiscal year), representing nearly 10 percent of projected General Fund revenues. The gap remains large for FY 2023-24 (\$1.3 billion), and narrows to \$600 million for FY 2024-25.
- Both forecasts anticipate that state revenues will exceed the Referendum C cap throughout the forecast period. As expected based on higher projected General Fund revenues, the LCS forecast projects larger TABOR refunds than the OSPB forecast.
- The LCS forecast of cash funds that are subject to the TABOR limit is also higher than the OSPB forecast, which also contributes to the higher LCS projected TABOR refunds.
- The two forecasts of transfers out of the General Fund differ by significant amounts in three of the four fiscal years reflected.

For further details concerning the differences between the two forecasts, including projected transfers out of the General Fund, see *Appendix E*.

BUDGET REQUESTS AND AVAILABLE GENERAL FUND REVENUE

Under the OSPB forecast, the total amount of available General Fund is sufficient to cover the proposed budget. However, under the LCS forecast, the General Fund reserve would fall short of the statutorily required reserve starting in the current fiscal year. This shortfall grows from \$18.7 million in FY 2022-23 to \$572.5 million in FY 2024-25.

Both OSPB and LCS will produce two more revenue forecasts before the JBC needs to finalize FY 2022-23 appropriations and propose the FY 2023-24 budget. By late December, the actual year-end fund balance for FY 2019-20 will be known. This will assist the JBC in selecting a reasonable estimate of the amount of General Fund revenue that will be available for FY 2022-23 and FY 2023-24.

APPENDIX A: EXISTING APPROPRIATIONS FOR FY 2022-23

APPROPRIATIONS FOR FY 2022-23, BY BILL AND FUND SOURCE							
BILL NUMBER	SHORT TITLE FOR BILL	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Appropriations Based on Existing Law							
HB 22-1329	2022-23 Long Bill	\$37,736,904,641	\$13,659,168,006	\$9,971,918,141	\$2,356,087,392	\$11,749,731,102	62,447.4
HB 22-1286	FY 2022-23 Legislative Appropriation Bill	61,469,806	59,844,475	90,000	1,535,331	0	421.0
Subtotal		\$37,798,374,447	\$13,719,012,481	\$9,972,008,141	\$2,357,622,723	\$11,749,731,102	62,868.4
<i>Percent of Total Appropriations</i>		<i>96.2%</i>	<i>98.7%</i>	<i>89.8%</i>	<i>95.5%</i>	<i>99.5%</i>	<i>99.4%</i>
Appropriations in Other Bills (Sorted by General Fund Amount)							
HB 22-1326	Fentanyl Accountability And Prevention	\$54,560,756	\$24,426,867	\$30,133,889	\$0	\$0	9.0
HB 22-1358	Clean Water In Schools & Child Care Centers	45,153,517	23,648,019	0	21,505,498	0	8.4
SB 22-145	Resources To Increase Community Safety	15,300,000	15,300,000	0	0	0	1.8
SB 22-001	Crime Prevention Through Safer Streets	10,300,000	10,300,000	0	0	0	2.0
SB 22-036	State Payment Old Hire Death & Disability Benefits	6,650,000	6,650,000	0	0	0	0.0
SB 22-193	Air Quality Improvement Investments	6,385,090	6,250,000	0	135,090	0	1.5
SB 22-140	Expansion Of Experiential Learning Opportunities	6,111,319	6,111,319	0	0	0	5.1
HB 22-1243	Sch Security and Sch Behavioral Hlth Servs Funding	20,000,000	6,000,000	8,000,000	6,000,000	0	1.0
HB 22-1359	Colorado Household Financial Recovery Program	5,259,142	5,200,000	0	59,142	0	0.3
HB 22-1323	Updates To State Forest Service Tree Nursery	5,000,000	5,000,000	0	0	0	0.0
HB 22-1278	Behavioral Health Administration	12,627,343	3,879,504	142,766	8,358,674	246,399	32.7
HB 22-1013	Microgrids For Community Resilience Grant Program	3,520,713	3,520,713	0	0	0	1.8
HB 22-1390	Public School Finance	186,421,986	3,398,071	182,023,915	1,000,000	0	0.5
HB 22-1244	Public Protections From Toxic Air Contaminants	3,807,009	3,135,853	0	671,156	0	17.5
HB 22-1364	Food Pantry Assistance Grant Program	3,000,000	3,000,000	0	0	0	0.0
SB 22-005	Law Enforcement Agency Peace Officer Services	6,000,000	3,000,000	0	3,000,000	0	2.5
HB 22-1366	Improving Students Postsecondary Options	2,875,000	2,875,000	0	0	0	6.9
SB 22-008	Higher Education Support For Foster Youth	2,610,575	2,610,575	0	0	0	3.7
SB 22-192	Opportunities For Credential Attainment	4,075,275	2,600,000	1,000,000	475,275	0	1.5
SB 22-233	TABOR Refund Mechanism For FY 2021-22 Only	4,294,630	2,578,995	0	1,715,635	0	11.5
HB 22-1333	Increase Minimum Wage For Nursing Home Workers	4,779,253	2,389,627	0	0	2,389,626	0.0
HB 22-1003	Youth Delinquency Prevention & Intervention Grants	2,100,000	2,100,000	0	0	0	1.8
SB 22-163	Establish State Procurement Equity Program	2,122,531	2,007,707	0	114,824	0	4.6
HB 22-1393	Displaced Aurarian Scholarship	2,000,000	2,000,000	0	0	0	0.0
HB 22-1397	Statewide Equity Office	2,523,839	1,793,072	0	655,777	74,990	18.2
SB 22-220	Property Tax Deferral Program	1,725,883	1,725,883	0	0	0	16.0
HB 22-1289	Health Benefits For CO Children & Pregnant Persons	2,039,679	1,298,428	(905,405)	0	1,646,656	7.6

APPENDIX A: EXISTING APPROPRIATIONS FOR FY 2022-23

APPROPRIATIONS FOR FY 2022-23, BY BILL AND FUND SOURCE							
BILL NUMBER	SHORT TITLE FOR BILL	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
SB 22-216	Reallocation Of Limited Gaming Revenues	3,550,000	1,250,000	2,300,000	0	0	0.0
SB 22-172	Colorado Rural Health-care Workforce Initiative	2,335,000	1,200,000	0	1,135,000	0	0.0
SB 22-201	Commission On Judicial Discipline	1,285,614	1,196,901	0	88,713	0	5.0
SB 22-133	Provide Security For Certain Elected Officials	1,188,842	1,115,090	0	73,752	0	7.3
HB 22-1315	Colorado 2-1-1 Collaborative Funding	1,055,645	1,055,645	0	0	0	0.9
HB 22-1234	Preventing Identity-based Violence Grant Program	1,000,000	1,000,000	0	0	0	1.0
SB 22-002	Resources For Volunteer Firefighters	1,000,000	1,000,000	0	0	0	0.0
SB 22-153	Internal Election Security Measures	1,117,000	1,000,000	117,000	0	0	0.0
SB 22-165	CO Career Advisor Training Program	1,000,000	1,000,000	0	0	0	0.0
SB 22-232	Creation Of CO Workforce Hous Trust Auth	1,000,000	1,000,000	0	0	0	0.0
SB 22-206	Disaster Preparedness & Recovery Resources	1,184,123	905,218	249,334	29,571	0	7.3
HB 22-1267	Culturally Relevant Training Health Professionals	900,000	900,000	0	0	0	0.0
HB 22-1061	Modifications To Not Guilty By Reason Of Insanity	868,271	868,271	0	0	0	2.0
HB 18-1077*	Penalty For Burglary Of Firearms	864,432	864,432	0	0	0	0.0
HB 22-1223	Mobile Home Prop Tax Sale Notice & Exemption	833,193	833,193	0	0	0	0.0
SB 22-007	Increase Wildfire Risk Mitigation Outreach Efforts	800,000	800,000	0	0	0	0.0
HB 22-1401	Hospital Nurse Staffing Standards	785,279	785,279	0	0	0	7.1
HB 22-1374	Foster Care Success Act	774,245	774,245	0	0	0	1.5
SB 22-099	Sealing Criminal Records	725,145	725,145	0	0	0	0.8
HB 22-1220	Removing Barriers To Educator Preparation	52,720,612	720,612	52,000,000	0	0	4.6
SB 22-097	Whistleblower Protection Health & Safety	780,677	646,128	0	134,549	0	5.1
HB 22-1327	Native American Boarding Schools	618,611	618,611	0	0	0	1.0
HB 22-1302	Health-care Practice Transformation	36,603,916	616,968	35,000,000	0	986,948	14.3
HB 22-1256	Modifications To Civil Involuntary Commitment	786,559	609,133	0	177,426	0	5.5
HB 22-1376	Supportive Learning Environments For K-12 Students	546,451	516,451	30,000	0	0	2.4
HB 22-1077	Colorado Nonprofit Security Grant Program	500,000	500,000	0	0	0	0.9
SB 22-188	Behavioral Health Support For Crim Jus Advocates	1,000,000	500,000	0	500,000	0	0.0
SB 22-150	Missing And Murdered Indigenous Relatives	513,232	497,250	0	15,982	0	4.5
SB 22-210	License Supplemental Health-care Staffing Agencies	482,752	467,207	0	15,545	0	2.3
SB 22-070	K-12 Licensed Personnel Performance Evaluations	472,687	452,973	0	19,714	0	0.1
HB 22-1107	Inclusive Higher Education Opportunities	450,000	450,000	0	0	0	0.0
SB 22-161	Wage Theft Employee Misclassification Enforcement	471,319	440,269	0	31,050	0	4.4
HB 22-1205	Senior Housing Income Tax Credit	452,272	424,445	0	27,827	0	4.7
HB 22-1217	Catalytic Converter Records And Grant Program	511,742	405,871	0	105,871	0	1.0

APPENDIX A: EXISTING APPROPRIATIONS FOR FY 2022-23

APPROPRIATIONS FOR FY 2022-23, BY BILL AND FUND SOURCE							
BILL NUMBER	SHORT TITLE FOR BILL	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
HB 22-1413	Remote Testimony Before Legislative Committees	391,709	391,709	0	0	0	6.0
HB 22-1294	Special Education Services In Charter Schools	375,000	375,000	0	0	0	0.0
HB 22-1295	Dept. Early Childhood & Universal Preschool Prog	1,236,450	365,074	0	871,376	0	1.6
HB 22-1157	Utilization Of Demographic Data By CDPHE	360,000	360,000	0	0	0	0.0
SB 22-230	Collective Bargaining For Counties	385,234	326,092	0	59,142	0	2.8
HB 22-1052	Promoting Crisis Services To Students	267,065	267,065	0	0	0	0.9
SB 22-225	Ambulance Service Sustainability & State Licensing	256,504	256,504	0	0	0	1.0
HB 22-1230	Employment Support And Job Retention Services	500,000	250,000	0	250,000	0	0.0
HB 22-1248	Extend School Leadership Pilot Program	250,000	250,000	0	0	0	1.2
HB 22-1242	Regulate Tiny Homes Manufacture Sale & Install	424,616	227,612	86,946	110,058	0	2.6
HB 22-1251	Cardiac Arrest Management	200,000	200,000	0	0	0	0.0
SB 22-224	Protections For Donor-conceived Persons & Families	192,293	192,293	0	0	0	1.6
SB 22-199	Native Pollinating Insects Protection Study	179,642	179,642	0	0	0	0.6
SB 22-182	Economic Mobility Program	1,970,570	171,000	1,799,570	0	0	3.1
SB 22-235	County Admin Of Public Assistance Programs	560,000	168,120	31,880	160,000	200,000	0.0
HB 22-1202	At-risk Student Measure For School Finance	163,338	163,338	0	0	0	0.5
HB 22-1010	Early Childhood Educator Income Tax Credit	157,775	156,743	0	1,032	0	2.0
SB 22-068	Provider Tool To View All-payer Claims Database	155,250	155,250	0	0	0	0.0
SB 22-011	America 250 - Colorado 150 Commission	148,889	148,889	0	0	0	0.9
HB 22-1308	Agricultural Workforce Services Program	142,859	142,859	0	0	0	0.9
HB 22-1056	Emergency Temporary Care For Children	150,327	137,308	0	0	13,019	0.0
HB 22-1391	Modifications To Severance Tax	133,401	133,401	0	0	0	2.1
HB 22-1083	Colorado Homeless Contribution Income Tax Credit	160,208	129,613	0	30,595	0	1.2
HB 22-1355	Producer Responsibility Program For Recycling	139,633	119,130	0	20,503	0	0.9
HB 22-1131	Reduce Justice-involvement For Young Children	114,433	114,433	0	0	0	0.0
HB 22-1367	Updates To Employment Discrimination Laws	113,548	113,548	0	0	0	1.7
HB 22-1290	Changes To Medicaid For Wheelchair Repairs	225,336	112,668	0	0	112,668	1.0
SB 22-021	Treatment Behavioral Hlth Disorders Justice System	108,131	108,131	0	0	0	1.0
HB 22-1406	Qualified Retailer Retain Sales Tax	106,400	106,400	0	0	0	0.0
HB 22-1389	Financial Literacy Exchange Program	103,355	103,355	0	0	0	0.5
HB 22-1042	Teen Parent Driving Instruction Course	100,000	100,000	0	0	0	0.0
HB 22-1091	Online Availability Of Judicial Opinions	100,000	100,000	0	0	0	0.0
HB 22-1274	Sunset CO Interagency Working Group On Sch Safety	100,000	100,000	0	0	0	0.3
SB 22-025	Security Token Offerings State Capital Financing	130,000	100,000	0	30,000	0	0.2

APPENDIX A: EXISTING APPROPRIATIONS FOR FY 2022-23

APPROPRIATIONS FOR FY 2022-23, BY BILL AND FUND SOURCE							
BILL NUMBER	SHORT TITLE FOR BILL	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
SB 22-187	Supporting Recovery Programs Persons Who Wander	200,000	100,000	0	100,000	0	0.2
HB 22-1375	Child Residential Treatment & Runaway Youth	99,500	99,500	0	0	0	0.0
HB 22-1240	Mandatory Reporters	97,500	97,500	0	0	0	0.0
HB 22-1063	Jail Standards Commission	96,039	96,039	0	0	0	0.9
HB 22-1012	Wildfire Mitigation And Recovery	95,407	95,407	0	0	0	0.0
HB 22-1026	Alternative Transportation Options Tax Credit	105,952	93,758	0	12,194	0	0.2
HB 22-1303	Increase Residential Behavioral Health Beds	47,354,608	91,938	47,160,741	9,992	91,937	12.1
HB 22-1215	Study Of Expanding Extended High School Programs	91,089	91,089	0	0	0	0.2
HB 22-1149	Advanced Industry Investment Tax Credit	90,000	90,000	0	0	0	0.8
HB 22-1287	Protections For Mobile Home Park Residents	140,043	89,870	0	50,173	0	0.8
HB 22-1114	Transp Services For Medicaid Waiver Recipients	547,674	88,411	22,400	0	436,863	0.0
SB 22-196	Health Needs Of Persons In Criminal Justice Sys	63,123,037	81,164	61,200,000	1,760,709	81,164	9.2
SB 22-186	Create Colorado Rare Disease Advisory Council	80,567	80,567	0	0	0	0.4
HB 22-1388	Vehicle Registration & Certificate Of Title	329,037	76,482	242,358	10,197	0	0.0
SB 22-018	Expand Court Reminder Program	74,713	74,713	0	0	0	1.0
SB 22-154	Increasing Safety In Assisted Living Residences	122,189	74,509	0	47,680	0	0.3
HB 22-1053	Blockchain Agriculture & Uniform Commercial Code	72,768	72,768	0	0	0	0.0
HB 22-1210	Sunset Domestic Violence Management Board	70,232	70,232	0	0	0	1.0
SB 22-057	Violent Crime Victim Brain Injury Screening Prog	65,000	65,000	0	0	0	0.0
SB 22-209	Meat Processing Grant & Loan Assistance	62,885	62,885	0	0	0	0.9
SB 22-006	Sales Tax Assistance For Small Bus	61,980	61,980	0	0	0	0.0
SB 22-207	Prevention Of Title IX Misconduct In Public Schs	57,850	57,850	0	0	0	0.0
HB 22-1325	Primary Care Alternative Payment Models	56,328	56,328	0	0	0	0.7
HB 22-1257	2022 Criminal & Juv Justice Commn Recommendations	53,390	53,390	0	0	0	0.7
HB 22-1190	Suppl State Payment To Urban Indian Organizations	48,025	48,025	0	0	0	0.0
SB 22-098	Program Allowing Redispensing Of Unused Drugs	47,423	47,423	0	0	0	0.1
SB 22-053	Health Facility Visitation During Pandemic	45,409	45,409	0	0	0	0.6
SB 22-211	Repurpose The Ridge View Campus	45,044,557	44,557	45,000,000	0	0	2.7
HB 22-1320	ABLE Savings Accounts	44,517	44,517	0	0	0	0.0
SB 22-100	Continue Domestic Violence Fatality Review Board	40,850	43,350	(2,500)	0	0	0.0
HB 19-1250*	Sexual Assault While In Custody Or Detained	43,111	43,111	0	0	0	0.0
SB 22-106	Conflict Of Interest In Public Behavioral Hlth	85,315	42,658	0	0	42,657	0.9
SB 22-202	State Match For Mill Levy Override Revenue	10,041,238	41,238	10,000,000	0	0	0.5
HB 22-1392	Contaminated Land Income Tax & Property Tax Exempt	51,102	41,102	10,000	0	0	0.0

APPENDIX A: EXISTING APPROPRIATIONS FOR FY 2022-23

APPROPRIATIONS FOR FY 2022-23, BY BILL AND FUND SOURCE							
BILL NUMBER	SHORT TITLE FOR BILL	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
HB 18-1200*	Cybercrime Changes	39,334	39,334	0	0	0	0.0
SB 18-119*	False Imprisonment Of A Minor	39,334	39,334	0	0	0	0.0
HB 22-1025	Repeal Of Infrequently Used Tax Expenditures	30,750	30,750	0	0	0	0.0
SB 22-104	Tribal Governments Included In State Programs	25,000	25,000	0	0	0	0.0
HB 22-1014	Epilepsy Awareness Special License Plate	32,839	23,940	5,731	3,168	0	0.0
HB 22-1249	Electric Grid Resilience & Reliability Roadmap	22,470	22,470	0	0	0	0.2
SB 22-069	Learning Disruption Effect On Teacher Evaluation	21,265	21,265	0	0	0	0.0
SB 22-114	Fire Suppression Ponds Water Rights	38,856	19,428	0	19,428	0	0.0
HB 22-1418	Extension Of Certain Unused Tax Credits	18,412	18,412	0	0	0	0.2
SB 22-190	United States Space Force Special License Plate	25,704	18,258	5,020	2,426	0	0.0
SB 21-064*	Retaliation Against An Elected Official	16,279	16,279	0	0	0	0.0
HB 22-1043	Motorcycle & Autocycle Definitions	15,976	15,976	0	0	0	0.0
HB 22-1103	Delta Sigma Theta Special License Plate	29,566	15,976	11,461	2,129	0	0.0
HB 22-1154	Colorado Rotary License Plates	20,313	15,976	2,208	2,129	0	0.0
SB 22-118	Encourage Geothermal Energy Use	15,000	15,000	0	0	0	0.0
HB 22-1241	CASA Special License Plate	30,922	14,838	14,105	1,979	0	0.0
SB 22-107	Pikes Peak International Hill Climb License Plate	41,734	14,838	26,896	0	0	0.0
HB 22-1119	Colorado False Claims Act	13,568	13,568	0	0	0	0.0
SB 22-113	Artificial Intelligence Facial Recognition	11,109	11,109	0	0	0	0.2
SB 22-055	Alcohol Monitoring For Impaired Driving Offenders	528,972	10,294	517,292	1,386	0	1.3
HB 22-1351	Temporarily Reduce Road User Charges	5,850	5,850	0	0	0	0.0
HB 22-1208	Jail Data Collection Clean-up	4,918	4,918	0	0	0	0.1
HB 22-1024	Sales & Use Tax Exemption Mun Pub Sch Constr	3,375	3,375	0	0	0	0.0
HB 22-1408	Modify Performance-based Incentive For Film Produc	2,002,131	2,131	2,000,000	0	0	0.0
SB 22-032	Simplify Local Sales & Use Tax Administration	2,100	2,100	0	0	0	0.0
HB 22-1416	Property Tax Administrative Procedures	2,000	2,000	0	0	0	0.0
SB 22-013	Boards & Commissions	28,810	600	14,105	14,105	0	0.0
HB 22-1016	Voluntary Contribution Check-off Feeding Colorado	10,513	0	10,513	0	0	0.0
HB 22-1060	Contribution Limits School Dist Dir Candidate	7,500	0	7,500	0	0	0.0
HB 22-1067	Clarifying Changes To Ensure Prompt Bond Hearings	(600,000)	0	0	(600,000)	0	0.0
HB 22-1093	Updates To Bingo & Raffles Law	47,471	0	47,471	0	0	0.4
HB 22-1098	DORA Barriers To Practice Regulated Professions	11,036	0	11,036	0	0	0.2
HB 22-1111	Insurance Coverage For Loss Declared Fire Disaster	66,781	0	66,781	0	0	1.0
HB 22-1115	Prescription Drug Monitoring Program	2,016,475	0	2,016,475	0	0	0.0

APPENDIX A: EXISTING APPROPRIATIONS FOR FY 2022-23

APPROPRIATIONS FOR FY 2022-23, BY BILL AND FUND SOURCE							
BILL NUMBER	SHORT TITLE FOR BILL	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
HB 22-1122	Pharmacy Benefit Manager Prohibited Practices	17,109	0	17,109	0	0	0.3
HB 22-1151	Turf Replacement Program	2,011,400	0	2,000,000	11,400	0	0.8
HB 22-1193	Fund Just Transition Coal Workforce Programs	2,555,000	0	2,555,000	0	0	0.0
HB 22-1228	Sunset Continue Regulate Preneed Funeral Contracts	81,958	0	81,958	0	0	0.9
HB 22-1235	Sunset Continue Regulation Of Veterinary Practice	80,708	0	80,708	0	0	1.2
HB 22-1246	Hospice Inpatient Unit Specialized Rx Drug Outlet	63,128	0	53,611	9,517	0	0.3
HB 22-1254	Vehicle Taxes & Fees Late Registration	248,249	0	248,249	0	0	1.6
HB 22-1259	Modifications To Colorado Works Program	14,415,703	0	13,349,303	1,066,400	0	5.0
HB 22-1269	Health-care Sharing Plan Reporting Reqmnts	123,164	0	84,568	38,596	0	0.6
HB 22-1281	Behavioral Health-care Continuum Gap Grant Program	90,000,000	0	90,000,000	0	0	5.0
HB 22-1283	Youth & Family Behavioral Health Care	19,667,949	0	19,667,949	0	0	4.0
HB 22-1284	Health Ins Surprise Billing Protections	329,237	0	240,524	88,713	0	2.2
HB 22-1304	State Grants Investments Local Affordable Hous	431,985	0	0	431,985	0	4.8
HB 22-1314	Towing Carrier Nonconsensual Tows	115,208	0	109,475	5,733	0	1.4
HB 22-1316	CO Water Conservation Bd Construction Fund Project	17,080,000	0	17,080,000	0	0	0.0
HB 22-1321	Study Of Devices Assessing Motorist Impairment	751,649	0	751,649	0	0	0.0
HB 22-1331	Supplemental Funding For Facility Schools	5,134,000	0	5,134,000	0	0	0.0
HB 22-1338	Mod DOR Motor Vehicle-related Functions Funding	0	0	0	0	0	0.0
HB 22-1346	Elec Plumber Licensing Apprentice Ratio	211,025	0	191,991	19,034	0	2.0
HB 22-1348	Oversight Of Chemicals Used In Oil & Gas	123,000	0	61,500	61,500	0	0.0
HB 22-1349	Postsecondary Student Success Data System	3,000,000	0	3,000,000	0	0	1.0
HB 22-1352	Stockpile For Declared Disaster Emergencies	1,881,727	0	1,881,727	0	0	1.1
HB 22-1356	Small Community-based Nonprofit Grant Program	35,000,000	0	35,000,000	0	0	0.5
HB 22-1369	Childrens Mental Health Programs	2,000,000	0	2,000,000	0	0	0.3
HB 22-1370	Coverage Requirements For Health-care Products	252,667	0	252,667	0	0	1.7
HB 22-1377	Grant Program Providing Responses To Homelessness	9,218	0	0	9,218	0	0.0
HB 22-1378	Denver-metro Regional Navigation Campus Grant	44,557	0	0	44,557	0	0.4
HB 22-1379	Wildfire Prevention Watershed Restoration Funding	15,000,000	0	15,000,000	0	0	0.0
HB 22-1380	Critical Services For Low-income Households	14,000,000	0	14,000,000	0	0	1.8
HB 22-1386	Competency To Proceed & Restoration To Competency	29,362,828	0	29,362,828	0	0	0.0
HB 22-1394	Fund Just Transition Community & Worker Supports	15,000,000	0	15,000,000	0	0	0.0
HB 22-1402	Responsible Gaming Grant Program	2,700,000	0	2,700,000	0	0	0.0
SB 22-004	Evidence-based Training In Science Of Reading	251,139	0	251,139	0	0	0.8
SB 22-028	Groundwater Compact Compliance Fund	120,000,000	0	60,000,000	60,000,000	0	0.0

APPENDIX A: EXISTING APPROPRIATIONS FOR FY 2022-23

APPROPRIATIONS FOR FY 2022-23, BY BILL AND FUND SOURCE							
BILL NUMBER	SHORT TITLE FOR BILL	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
SB 22-040	Actuarial Reviews Health Ins Mandate Legislation	100,000	0	100,000	0	0	0.3
SB 22-043	Restitution Services For Victims	129,359	0	129,359	0	0	1.6
SB 22-077	Interstate Licensed Professional Counselor Compact	104,538	0	104,538	0	0	0.3
SB 22-127	Special Education Funding	80,000,000	0	80,000,000	0	0	0.0
SB 22-130	State Entity Auth For Public-private Partnerships	355,919	0	306,634	49,285	0	3.3
SB 22-146	Middle Income Access Program Expansion	25,000,000	0	25,000,000	0	0	0.0
SB 22-147	Behavioral Health-care Services For Children	11,100,000	0	11,100,000	0	0	0.8
SB 22-148	CO Land-based Tribe Behavioral Hlth Grant Prog	5,000,000	0	5,000,000	0	0	0.0
SB 22-159	Revolving Loan Fund Invest Affordable Hous	379,081	0	0	379,081	0	4.3
SB 22-160	Loan Program Resident-owned Communities	413,590	0	0	413,590	0	4.5
SB 22-168	Backcountry Search & Rescue	685,877	0	685,877	0	0	(1.3)
SB 22-170	Permissible Uses Of Waste Tire Fund	165,227	0	77,780	87,447	0	0.5
SB 22-177	Investments In Care Coordination Infrastructure	12,200,000	0	12,200,000	0	0	3.0
SB 22-178	Licensees Ability To Change Marijuana Designation	228,510	0	228,510	0	0	2.9
SB 22-181	Behavioral Hlth-care Workforce	72,000,002	0	72,000,002	0	0	5.0
SB 22-204	Repeal Fed Gov Confirm Status For ID Documents	21,972	0	19,397	2,575	0	0.0
SB 22-205	Intoxicating Hemp & Tetrahydrocannabinol Products	591,977	0	587,347	4,630	0	3.0
SB 22-213	Child Care Support Programs	99,500,000	0	49,500,000	0	50,000,000	9.6
SB 22-217	Programs That Benefit Persons With Disabilities	147,173	0	74,153	73,020	0	0.0
SB 22-219	Regulate Dental Therapists	29,572	0	14,786	14,786	0	0.1
SB 22-226	Programs To Support Health-care Workforce	61,000,000	0	61,000,000	0	0	0.0
SB 22-237	Ballot Measure Campaign Finance	14,309	0	14,309	0	0	0.3
HB 22-1337	State Personnel Directors Compensation Report	(152,571)	(152,571)	0	0	0	1.0
HB 22-1330	Suspend 5-year Corrections Appropriations	(1,002,490)	(1,002,490)	0	0	0	0.0
HB 22-1133	Family & Medical Leave Insurance Fund	(4,397,746)	(2,534,307)	(987,068)	(485,390)	(390,981)	0.0
Subtotal: Other Bills		\$1,479,345,730	\$184,360,568	\$1,127,711,067	\$111,342,149	\$55,931,946	388.9
<i>Percent of Total Appropriations</i>		<i>3.8%</i>	<i>1.3%</i>	<i>10.2%</i>	<i>4.5%</i>	<i>0.5%</i>	<i>0.6%</i>
TOTAL APPROPRIATIONS		\$39,277,720,177	\$13,903,373,049	\$11,099,719,208	\$2,468,964,872	\$11,805,663,048	63,257.3

* The statutory appropriations for five acts passed prior to 2022 were not included in the Appropriations Report for FY 2022-23. These amounts, totaling \$1,002,490 General Fund, are included here to correctly reflect total appropriations to the Department of Corrections for FY 2022-23.

APPENDIX B: MID-YEAR CHANGES FOR FY 2022-23

FY 2022-23 INTERIM SUPPLEMENTAL <i>OPERATING</i> REQUESTS APPROVED BY THE JBC							
DEPARTMENT	REQUEST TITLE	TOTAL FUNDS	FTE	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Human Services	Children and Youth Mental Health Treatment Act	\$3,000,000	0.0	\$3,000,000	\$0	\$0	\$0
Public Health and Environment	Monkeypox Public Health Response	3,347,178	0.0	3,347,178	0	0	0
TOTAL		\$6,347,178	0.0	\$6,347,178	\$0	\$0	\$0

FY 2022-23 INTERIM SUPPLEMENTAL <i>CAPITAL</i> REQUESTS APPROVED BY THE JBC							
DEPARTMENT	REQUEST TITLE	TOTAL FUNDS	FTE	GENERAL FUND (TRANSFER TO CAPITAL CONSTRUCTION FUND)	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Higher Education	Arapahoe Community College, Health Program Integration and Annex Building Renovation	\$3,500,000	0.0	\$0	\$3,500,000	\$0	\$0
Higher Education	Community College of Aurora, Diesel and Support Services Building, and BuildStrong Academy	4,599,586	0	0	4,599,586	0	0
TOTAL		\$8,099,586	0.0	\$0	\$8,099,586	\$0	\$0

APPENDIX C: OPERATING APPROPRIATIONS REQUESTED FOR FY 2023-24

SUMMARY OF BUDGET REQUESTS FOR FY 2023-24 SUBMITTED NOVEMBER 1, 2022						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
Agriculture	\$73,958,438	\$15,970,155	\$51,365,147	\$2,639,597	\$3,983,539	315.1
Corrections	1,048,250,694	955,113,645	44,961,534	44,929,020	3,246,495	6,318.8
Early Childhood	787,128,325	128,867,910	383,721,193	17,210,949	257,328,273	218.4
Education	7,739,723,051	4,661,206,613	1,949,834,590	78,838,102	1,049,843,746	638.4
Governor	485,324,839	46,400,035	94,647,442	336,626,916	7,650,446	1,305.1
Health Care Policy and Financing	14,894,170,812	4,430,841,585	1,733,776,198	105,359,098	8,624,193,931	752.9
Higher Education	5,672,728,873	1,445,219,595	3,051,327,536	1,149,629,731	26,552,011	26,487.8
Human Services	2,320,377,846	1,117,393,924	421,632,376	216,817,997	564,533,549	5,341.0
Judicial	995,363,550	737,806,584	194,960,373	58,171,593	4,425,000	5,293.4
Labor and Employment	404,316,904	30,489,903	155,961,487	10,964,083	206,901,431	1,701.1
Law	123,413,721	23,693,196	21,939,438	74,001,924	3,779,163	615.2
Legislature ¹	71,701,943	70,076,612	90,000	1,535,331	0	429.1
Local Affairs	378,461,424	59,036,867	179,474,740	15,318,337	124,631,480	238.3
Military and Veterans Affairs	148,986,617	18,329,266	1,610,509	65,557	128,981,285	2,517.5
Natural Resources	398,615,975	42,227,434	321,836,276	8,209,115	26,343,150	1,649.9
Personnel	285,028,823	62,424,303	17,962,257	204,642,263	0	548.5
Public Health and Environment	858,750,019	133,781,655	273,812,805	60,444,284	390,711,275	1,844.9
Public Safety	729,282,917	305,213,526	267,209,485	87,244,593	69,615,313	2,356.7
Regulatory Agencies	125,887,946	3,276,545	114,433,641	6,414,300	1,763,460	681.8
Revenue	487,784,244	142,306,992	336,166,483	7,877,102	1,433,667	1,699.5
State	51,521,712	12,753,927	38,433,361	334,424	0	161.3
Transportation	1,785,722,101	0	954,540,508	5,478,096	825,703,497	3,327.0
Treasury	818,116,970	312,725,162	474,323,975	31,067,833	0	68.8
OPERATING TOTAL	\$40,684,617,743	\$14,755,155,434	\$11,084,021,354	\$2,523,820,245	\$12,321,620,711	64,510.5

¹ These figures reflect the FY 2022-23 appropriation for the Legislative Branch, plus the General Fund placeholder that was included in the Governor's FY 2023-24 budget proposal. This \$3.4 million increase in General Fund is equivalent to a 5.0 percent increase.

APPENDIX D: GENERAL FUND OVERVIEW - LCS

General Fund Overview as of November 9, 2022 Based on the LCS SEPTEMBER 2022 Forecast (\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Fund Available					
1	Beginning Reserve	\$3,181.5	\$3,144.6	\$2,002.1	\$1,903.2
2	Gross General Fund Revenue	17,697.9	17,948.3	18,056.5	18,251.3
3	Impact of voter approval of Proposition 121 (State Income Tax Rate Reduction)	n/a	(657.2)	(430.2)	(445.4)
4	Transfers In (existing law reflected in forecast)	59.5	25.1	27.3	26.2
5	Total General Fund Available	\$20,939.0	\$20,460.8	\$19,655.7	\$19,735.3
General Fund Obligations					
6	<i>Appropriations</i> (actual, requested, and projected)	\$12,247.1	\$13,903.4	\$14,755.2	\$15,446.4
7	Interim supplemental requests approved by JBC (operating)	n/a	6.3	0.0	0.0
8	Governor's placeholder for supplemental requests and budget amendments	n/a	(208.0)	113.0	118.0
9	Governor's placeholder for 2023 legislation	n/a	n/a	15.0	15.0
10	LESS: Appropriations for rebates and expenditures	(215.9)	(229.4)	(223.0)	(231.7)
11	Subtotal: Appropriations subject to statutory reserve requirement	12,031.2	13,472.2	14,660.1	15,347.7
12	<i>Rebates and Expenditures</i> (reflected in forecast)	149.6	145.3	144.6	143.8
13	Impact of voter approval of Amendment E (Extend Homestead Ex. to Gold Star Spouses)	n/a	n/a	0.0	0.0
<i>TABOR Refund [Article X, Section 20 (7)(d)]</i>					
14	Current year revenue above Referendum C Cap (refunded in following fiscal year)	3,734.6	3,628.6	2,282.7	1,897.4
15	Impact of voter approval of Proposition 121 (State Income Tax Rate Reduction)	n/a	(657.2)	(430.2)	(445.4)
16	Governor's FY 2023-24 placeholder for potential adjustments to TABOR surplus based on changes in cash fund revenue estimates	n/a	n/a	n/a	n/a
<i>Transfers Out and Other Diversions</i>					
17	Transportation (existing law reflected in forecast)	484.9	88.0	0.0	100.0
18	Capital/IT projects (existing law reflected in forecast, including HB 22-1195)	357.5	482.2	20.0	20.0
19	Interim supplemental requests approved by JBC (capital)	0.0	0.0	n/a	n/a
20	Governor's FY 2023-24 placeholder for other proposed transfers for capital projects	n/a	0.0	282.7	245.3
21	Other Transfers and Diversions (existing law reflected in forecast)	1,036.6	1,299.4	628.5	696.8
22	Governor's FY 2023-24 placeholder for other proposed transfers	n/a	0.0	164.0	0.0
23	Subtotal: Other Obligations	5,763.2	4,986.4	3,092.4	2,657.9
24	Total General Fund Obligations	\$17,794.4	\$18,458.7	\$17,752.5	\$18,005.6
Reserve					
25	Fiscal Year-end General Fund Reserve	\$3,144.6	\$2,002.1	\$1,903.2	\$1,729.6
<i>Statutory Reserve Requirement</i>					
26	Statutorily Required Reserve Percent	13.4%	15.0%	15.0%	15.0%
27	Required Reserve Amount	\$1,612.2	\$2,020.8	\$2,199.0	\$2,302.2
28	Year-end Reserve Above/(Below) Requirement	\$1,532.4	(\$18.7)	(\$295.8)	(\$572.5)

Totals may not sum due to rounding.

NOTE: Shaded cells include amounts that are based on common assumptions.

APPENDIX D: GENERAL FUND OVERVIEW - OSPB

General Fund Overview as of November 9, 2022 Based on the OSPB SEPTEMBER 2022 Forecast (\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
General Fund Available					
1	Beginning Reserve	\$3,181.5	\$3,324.2	\$2,330.2	\$2,399.6
2	Gross General Fund Revenue	17,697.9	16,432.1	16,719.1	17,651.9
3	Impact of voter approval of Proposition 121 (State Income Tax Rate Reduction)	n/a	(657.2)	(430.2)	(445.4)
4	Transfers In (existing law reflected in forecast)	26.9	59.1	28.7	27.8
5	Total General Fund Available	\$20,906.4	\$19,158.2	\$18,647.8	\$19,633.9
General Fund Obligations					
6	<i>Appropriations (actual, requested, and projected)</i>	\$12,247.1	\$13,903.4	\$14,755.2	\$15,446.4
7	Interim supplemental requests approved by JBC (operating)	n/a	6.3	0.0	0.0
8	Governor's placeholder for supplemental requests and budget amendments	n/a	(208.0)	113.0	118.0
9	Governor's placeholder for 2023 legislation	\$0.0	n/a	15.0	15.0
10	LESS: Appropriations for rebates and expenditures	(215.9)	(229.4)	(223.0)	(231.7)
11	Subtotal: Appropriations subject to statutory reserve requirement	12,031.2	13,472.2	14,660.1	15,347.7
12	Rebates and Expenditures (reflected in forecast)	141.8	140.1	141.7	142.4
13	Impact of voter approval of Amendment E (Extend Homestead Ex. to Gold Star Spouses)	n/a	n/a	0.0	0.0
<i>TABOR Refund [Article X, Section 20 (7)(d)]</i>					
14	Current year revenue above Referendum C Cap (refunded in following fiscal year)	3,734.6	1,898.3	685.1	742.4
15	Impact of voter approval of Proposition 121 (State Income Tax Rate Reduction)	n/a	(657.2)	(430.2)	(445.4)
16	Governor's FY 2023-24 placeholder for potential adjustments to TABOR surplus based on changes in cash fund revenue estimates	n/a	0.0	100.0	0.0
<i>Transfers Out and Other Diversions</i>					
17	Transportation (existing law reflected in forecast)	400.4	200.5	0.0	0.0
18	Capital/IT projects (existing law reflected in forecast, including HB 22-1195)	357.0	482.2	20.0	20.0
19	Interim supplemental requests approved by JBC (capital)	0.0	0.0	n/a	n/a
20	Governor's FY 2023-24 placeholder for other proposed transfers for capital projects	n/a	0.0	282.7	245.3
21	Other Transfers and Diversions (existing law reflected in forecast)	917.1	1,292.0	624.8	537.5
22	Governor's FY 2023-24 placeholder for other proposed transfers	n/a	0.0	164.0	0.0
23	Subtotal: Other Obligations	5,550.9	3,355.8	1,588.1	1,242.2
24	Total General Fund Obligations	\$17,582.1	\$16,828.0	\$16,248.2	\$16,590.0
Reserve					
25	Fiscal Year-end General Fund Reserve	\$3,324.2	\$2,330.2	\$2,399.6	\$3,043.9
<i>Statutory Reserve Requirement</i>					
26	Statutorily Required Reserve Percent	13.4%	15.0%	15.0%	15.0%
27	Required Reserve Amount	\$1,612.2	\$2,020.8	\$2,199.0	\$2,302.2
28	Year-end Reserve Above/(Below) Requirement	\$1,712.0	\$309.3	\$200.6	\$741.8

Totals may not sum due to rounding.

NOTE: Shaded cells include amounts that are based on common assumptions.

APPENDIX E: REBATES AND EXPENDITURES

Rebates and Expenditures as of September 2022					
Based on: Legislative Council Staff (LCS) Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Items that are included in annual General Fund appropriations:					
1	Senior citizen and disabled veteran property tax ("Homestead") exemption	\$162.1	\$161.3	\$160.7	\$168.2
2	Less: Portion used as TABOR refund mechanism	0.0	0.0	0.0	0.0
3	Property tax assessed value reductions (SB 22-238)	n/a	n/a	225.0	n/a
4	Less: Portion used as TABOR refund mechanism	n/a	n/a	(225.0)	n/a
5	Retail marijuana sales tax distributions to local governments	25.6	22.6	23.8	24.7
6	Business personal property tax exemptions ¹	n/a	17.3	18.9	19.6
7	Cigarette tax rebates to local governments	8.2	7.2	7.0	6.8
8	Old Age Heat and Fuel and Property Tax Assistance Grants	5.9	7.2	7.1	6.9
9	State contributions for local volunteer firefighter benefits	4.5	4.7	4.8	4.8
10	General Fund appropriations related to certain tobacco tax ("Amendment 35") revenues	0.7	0.7	0.7	0.7
11	Subtotal	\$207.0	\$221.1	\$223.0	\$231.7
Items that are NOT included in annual General Fund appropriations:					
12	Sales and use tax revenues credited to the Old Age Pension Fund	\$66.9	\$60.0	\$56.7	\$54.7
13	Sales and use tax revenues credited to the Old Age Pension Health and Medical Fund	10.0	10.0	10.0	10.0
14	Sales and use tax revenues credited to Older Coloradans Cash Fund	10.0	10.0	10.0	10.0
15	Cash flow loans to school districts	1.0	5.6	5.6	5.6
16	Business personal property tax exemptions ¹	16.7	n/a	n/a	n/a
17	Subtotal	\$104.7	\$85.5	\$82.3	\$80.3
18	Total	\$311.7	\$306.7	\$305.3	\$312.0

¹Pursuant to HB 21-1312, local government are reimbursed for expanded business personal property tax exemptions. This was not reflected in FY 2021-22 appropriations, but was included in the FY 2022-23 Long Bill. Mitch will add a letter notation describing why the GF amount

APPENDIX E: REBATES AND EXPENDITURES

Rebates and Expenditures as of September 2022					
Based on: Office of State Planning and Budgeting (OSPB) Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Items that are included in annual General Fund appropriations:					
1	Senior citizen and disabled veteran property tax ("Homestead") exemption	\$162.1	\$165.9	\$164.2	\$182.9
2	Less: Portion used as TABOR refund mechanism	(162.1)	(165.9)	(164.2)	(182.9)
3	Property tax assessed value reductions (SB 22-238)	n/a	n/a	0.0	n/a
4	Less: Portion used as TABOR refund mechanism	n/a	n/a	0.0	n/a
5	Retail marijuana sales tax distributions to local governments	25.9	25.4	26.7	27.3
6	Business personal property tax exemptions ¹	n/a	19.0	19.1	19.2
7	Cigarette tax rebates to local governments	6.6	4.9	4.6	4.5
8	Old Age Heat and Fuel and Property Tax Assistance Grants	6.7	6.8	6.9	7.0
9	State contributions for local volunteer firefighter benefits	4.5	4.7	4.8	4.8
10	General Fund appropriations related to certain tobacco tax ("Amendment 35") revenues	0.6	0.5	0.5	0.5
11	Subtotal	\$44.3	\$61.2	\$62.7	\$63.2
Items that are NOT included in annual General Fund appropriations:					
12	Sales and use tax revenues credited to the Old Age Pension Fund	\$57.2	\$57.4	\$57.4	\$57.4
13	Sales and use tax revenues credited to the Old Age Pension Health and Medical Fund	10.0	10.0	10.0	10.0
14	Sales and use tax revenues credited to Older Coloradans Cash Fund	10.0	10.0	10.0	10.0
15	Cash flow loans to school districts	1.4	1.5	1.7	1.9
16	Business personal property tax exemptions ¹	18.9	n/a	n/a	n/a
17	Subtotal	\$97.5	\$78.9	\$79.1	\$79.3
18	Total	\$141.8	\$140.1	\$141.7	\$142.4

Rebates and Expenditures as of September 2022					
Differences: LCS Higher/(Lower) Than OSPB					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Items that are included in annual General Fund appropriations:					
1	Senior citizen and disabled veteran property tax ("Homestead") exemption	(\$0.0)	(\$4.5)	(\$3.5)	(\$14.7)
2	Less: Portion used as TABOR refund mechanism	0.0	4.5	3.5	14.7
3	Property tax assessed value reductions (SB 22-238)	n/a	n/a	225.0	n/a
4	Less: Portion used as TABOR refund mechanism	n/a	n/a	(225.0)	n/a
5	Retail marijuana sales tax distributions to local governments	(0.3)	(2.7)	(2.9)	(2.5)
6	Business personal property tax exemptions ¹	n/a	(1.7)	(0.2)	0.4
7	Cigarette tax rebates to local governments	1.6	2.4	2.4	2.4
8	Old Age Heat and Fuel and Property Tax Assistance Grants	(0.8)	0.5	0.3	(0.0)
9	State contributions for local volunteer firefighter benefits	0.0	(0.0)	(0.0)	(0.0)
10	General Fund appropriations related to certain tobacco tax ("Amendment 35") revenues	0.1	0.2	0.2	0.2
11	Subtotal	\$0.6	(\$1.4)	(\$0.3)	\$0.3
Items that are NOT included in annual General Fund appropriations:					
12	Sales and use tax revenues credited to the Old Age Pension Fund	\$9.7	\$2.6	(\$0.6)	(\$2.7)
13	Sales and use tax revenues credited to the Old Age Pension Health and Medical Fund	0.0	0.0	0.0	0.0
14	Sales and use tax revenues credited to Older Coloradans Cash Fund	0.0	0.0	0.0	0.0
15	Cash flow loans to school districts	(0.4)	4.0	3.9	3.7
16	Business personal property tax exemptions ¹	(2.2)	n/a	n/a	n/a
17	Subtotal	\$7.2	\$6.6	\$3.2	\$1.0
18	Total	\$7.8	\$5.2	\$2.9	\$1.4

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers (Excluding Infrastructure) and Revenue Changes as of September 2022					
Based on: Legislative Council Staff (LCS) Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Transfers to the General Fund					
1	HB 05-1262 Amendment 35 Tobacco Tax	\$0.7	\$0.7	\$0.7	0.7
2	HB 08-1216 Consumer Outreach and Education Program	0.0	0.0	0.0	0.0
3	SB 13-133/HB 20-1400/SB 22-216/HB 22-1402 Limited Gaming Fund	14.0	20.4	21.0	21.4
4	SB 17-261 Repeal of Flood Recovery Account	8.3	0.0	0.0	0.0
5	HB 20-1427 2020 Tax Holding Fund	4.1	4.1	4.1	4.1
6	SB 21-209 Repealed Cash Funds	0.1	0.0	0.0	0.0
7	SB 21-251 Loan Family Medical Leave Program	0.0	0.0	1.5	0.0
8	HB 22-1350 Workers, Employers, and Workforce Centers Cash Fund	32.4	0.0	0.0	0.0
9	Total Transfers In	\$59.5	\$25.1	\$27.3	\$26.2
Transfers Out of/ Diversions from the General Fund					
10	SB 11-047 Bioscience Income Tax Transfer to OEDIT	14.6	15.0	14.8	15.3
11	SB 13-254/SB 19-246/HB 20-1420/SB 21-208/SB 22-202/HB 22-1390 Transfers to State Education Fund	123.0	290.0	0.0	0.0
12	SB 14-215 Marijuana Tax Cash Fund	165.7	146.4	154.0	160.0
13	HB 14-1016/HB 20-1116 Procurement Technical Assistance Cash Fund	0.2	0.2	0.2	0.2
14	SB 15-244/SB 17-267 State Public School Fund	29.0	25.7	27.0	28.0
15	HB 18-1323 Pay For Success Contracts Pilot Program Funding	0.4	0.0	0.0	0.0
16	HB 19-1168 and SB 20-215 Health Insurance Affordability CF	12.6	13.6	14.2	14.5
17	HB 19-1245 Vendor Fee Revenue to Housing Devel. Grant Fund	66.1	72.0	76.8	80.3
18	HB 20-1427/Proposition EE 2020 Tax Holding Fund	208.0	209.2	204.6	255.0
19	HB 20-1427/Proposition EE Preschool Programs Cash Fund	0.4	0.0	0.0	0.0
20	Multiple bills that increase expenditures from Division of Insurance Cash Fund, thereby reducing General Fund revenues	(a)	(a)	(a)	(a)
21	SB 21-225 Repay Cash Funds for 2020 Transfers	10.0	0.0	0.0	0.0
22	SB 21-227 State Emergency Reserve				
22	SB 21-252 Community Revitalization Grant Program	65.0	0.0	0.0	0.0
23	SB 21-281 Severance Tax Trust Fund Allocation	0.0	9.5	0.0	0.0
24	SB 21-283 Cash Fund Solvency	4.3	0.0	0.0	0.0
25	HB 21-1149 Energy Sector Career Pathway in Higher Education	5.0	0.0	0.0	0.0
26	HB 21-1285 Funding to Support Creative Arts Industries	18.0	0.0	0.0	0.0
27	SB 22-036 State Payment Old Hire Death and Disability Benefits	0.0	6.7	0.0	0.0
28	SB 22-130 Authority For Public-Private Partnerships	0.0	15.0	0.0	0.0
29	SB 22-134 State Fair Master Plan Funding	4.0	0.0	0.0	0.0
30	SB 22-151 Safe Crossings for Colorado Wildlife and Motorists	0.0	5.0	0.0	0.0
31	SB 22-163 Establish State Procurement Equity Program	0.0	2.0	0.0	0.0
32	SB 22-168 Backcountry Search and Rescue	1.0	0.0	0.0	0.0
33	SB 22-180 Programs to Reduce Ozone Through Transit	28.0	0.0	0.0	0.0
34	SB 22-183 Crime Victims Services	6.0	1.0	0.0	0.0
35	SB 22-191 Procurement of Information Technology Resources	0.0	0.0	0.0	0.0
36	SB 22-193 Air Quality Improvement Investments	102.0	1.5	0.0	0.0
37	SB 22-195 Conservation District Grant Fund	0.0	0.1	0.1	0.1
38	SB 22-202 State Match for Mill Levy Override Revenue	0.0	10.0	0.0	0.0
39	SB 22-206 Disaster Preparedness and Recovery Resources	35.0	0.0	0.0	0.0
40	SB 22-214 General Fund Transfer to PERA Payment Cash Fund	0.0	198.5	0.0	0.0
41	SB 22-215 Infrastructure Investment and Jobs Act Cash Fund	80.3	0.0	0.0	0.0
42	SB 22-216 Reallocation of Limited Gaming Revenues	0.0	0.0	0.0	0.0
43	SB 22-238 State Public School Fund	0.0	200.0	0.0	0.0
44	HB 22-1001 Reduce Fees For Business Filings	0.0	8.4	0.0	0.0
45	HB 22-1004 Driver License Fee Reduction	0.0	3.9	0.0	0.0
46	HB 22-1011 Wildfire Mitigation Incentives for Local Governments	0.0	10.0	0.0	0.0

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers (Excluding Infrastructure) and Revenue Changes as of September 2022					
Based on: Legislative Council Staff (LCS) Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
1	HB 22-1012 Wildfire Mitigation and Recovery	0.0	7.2	0.0	0.0
2	HB 22-1115 Prescription Drug Monitoring Program	0.0	2.0	0.0	0.0
3	HB 22-1132 Regulation and Services for Wildfire Mitigation	0.0	0.1	0.0	0.0
4	HB 22-1151 Turf Replacement Program	0.0	2.0	0.0	0.0
5	HB 22-1194 Local Firefighter Safety Resources	5.0	0.0	0.0	0.0
6	HB 22-1295 Preschool Programs Cash Fund	0.0	0.0	136.8	143.3
7	HB 22-1298 Fee Relief for Nurses, Nurse Aides, and Technicians	0.0	11.7	0.0	0.0
8	HB 22-1299 Fee Relief for Mental Health Professionals	0.0	3.7	0.0	0.0
9	HB 22-1362 Building Greenhouse Gas Emissions	25.0	0.0	0.0	0.0
10	HB 22-1381 CO Energy Office Geothermal Grant Program	0.0	12.0	0.0	0.0
11	HB 22-1382 Support Dark Sky Designation and Promotion	0.0	0.0	0.0	0.0
12	HB 22-1394 Fund Just Transition Community & Worker Supports	0.0	15.0	0.0	0.0
13	HB 22-1408 Modify Incentives for Film Production	0.0	2.0	0.0	0.0
14	HB 22-1411 Money from Coronavirus State Fiscal Recovery Fund	28.0	0.0	0.0	0.0
15	Total Transfer Out	\$1,155.6	\$1,373.1	\$698.8	\$757.9
16	Net General Fund Impact	(\$859.8)	(\$1,231.3)	(\$558.7)	(\$616.1)

a/ These bills increased expenditures of insurance premium tax revenues, thereby reducing the amount that remains available and is credited to the General Fund. The Legislative Council Staff forecast does not reflect these reductions to General Fund revenues in the above table, and instead reflects this impact in the LCS forecast of General Fund revenues.

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers (Excluding Infrastructure) and Revenue Changes as of September 2022					
Based on: Office of State Planning and Budgeting (OSPB) Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Transfers to the General Fund					
1	HB 05-1262 Amendment 35 Tobacco Tax	\$0.6	\$0.5	\$0.5	\$0.5
2	HB 08-1216 Consumer Outreach and Education Program	0.0	0.0	0.0	0.0
3	SB 13-133/HB 20-1400/SB 22-216/HB 22-1402 Limited Gaming Fund	22.1	22.1	22.6	23.2
4	SB 17-261 Repeal of Flood Recovery Account	0.0	0.0	0.0	0.0
5	HB 20-1427 2020 Tax Holding Fund	4.1	4.1	4.1	4.1
6	SB 21-209 Repealed Cash Funds	0.1	0.0	0.0	0.0
7	SB 21-251 Loan Family Medical Leave Program	0.0	0.0	1.5	0.0
8	HB 22-1350 Workers, Employers, and Workforce Centers Cash Fund	0.0	32.4	0.0	0.0
9	Total Transfers In	\$26.9	\$59.1	\$28.7	\$27.8
Transfers Out of/ Diversions from the General Fund					
10	SB 11-047 Bioscience Income Tax Transfer to OEDIT	14.6	7.0	7.0	7.0
11	SB 13-254/SB 19-246/HB 20-1420/SB 21-208/SB 22-202/HB 22-1390 Transfers to State Education Fund	123.0	290.0	0.0	0.0
12	SB 14-215 Marijuana Tax Cash Fund	167.3	164.0	173.0	176.4
13	HB 14-1016/HB 20-1116 Procurement Technical Assistance Cash Fund	0.2	0.2	0.2	0.2
14	SB 15-244/SB 17-267 State Public School Fund	29.3	28.7	30.3	30.9
15	HB 18-1323 Pay For Success Contracts Pilot Program Funding	0.4	0.0	0.0	0.0
16	HB 19-1168 and SB 20-215 Health Insurance Affordability CF	12.6	13.6	14.6	14.6
17	HB 19-1245 Vendor Fee Revenue to Housing Devel. Grant Fund	45.3	46.7	48.1	48.1
18	HB 20-1427/Proposition EE 2020 Tax Holding Fund	210.9	213.5	213.9	259.4
19	HB 20-1427/Proposition EE Preschool Programs Cash Fund	0.6	0.6	0.0	0.0
20	Multiple bills that increase expenditures from Division of Insurance Cash Fund, thereby reducing General Fund revenues	1.0	0.7	0.7	0.7
21	SB 21-225 Repay Cash Funds for 2020 Transfers	10.0	0.0	0.0	0.0
22	SB 21-252 Community Revitalization Grant Program	0.0	0.0	0.0	0.0
23	SB 21-281 Severance Tax Trust Fund Allocation	0.0	9.5	0.0	0.0
24	SB 21-283 Cash Fund Solvency	4.3	0.0	0.0	0.0
25	HB 21-1149 Energy Sector Career Pathway in Higher Education	5.0	0.0	0.0	0.0
26	HB 21-1285 Funding to Support Creative Arts Industries	5.0	0.0	0.0	0.0
27	SB 22-036 State Payment Old Hire Death and Disability Benefits	0.0	6.7	0.0	0.0
28	SB 22-130 Authority For Public-Private Partnerships	0.0	15.0	0.0	0.0
29	SB 22-134 State Fair Master Plan Funding	4.0	0.0	0.0	0.0
30	SB 22-151 Safe Crossings for Colorado Wildlife and Motorists	0.0	5.0	0.0	0.0
31	SB 22-163 Establish State Procurement Equity Program	0.0	2.0	0.0	0.0
32	SB 22-168 Backcountry Search and Rescue	0.0	0.0	0.0	0.0
33	SB 22-180 Programs to Reduce Ozone Through Transit	0.0	0.0	0.0	0.0
34	SB 22-183 Crime Victims Services	6.0	1.0	0.0	0.0
35	SB 22-191 Procurement of Information Technology Resources	0.0	0.0	0.0	0.0
36	SB 22-193 Air Quality Improvement Investments	102.0	1.5	0.0	0.0
37	SB 22-195 Conservation District Grant Fund	0.0	0.1	0.1	0.1
38	SB 22-202 State Match for Mill Levy Override Revenue	0.0	10.0	0.0	0.0
39	SB 22-206 Disaster Preparedness and Recovery Resources	35.0	0.0	0.0	0.0
40	SB 22-214 General Fund Transfer to PERA Payment Cash Fund	0.0	198.5	0.0	0.0
41	SB 22-215 Infrastructure Investment and Jobs Act Cash Fund	80.0	0.0	0.0	0.0
42	SB 22-216 Reallocation of Limited Gaming Revenues	3.0	0.0	0.0	0.0
43	SB 22-238 State Public School Fund	0.0	200.0	0.0	0.0
44	HB 22-1001 Reduce Fees For Business Filings	0.0	8.4	0.0	0.0
45	HB 22-1004 Driver License Fee Reduction	0.0	3.9	0.0	0.0
46	HB 22-1011 Wildfire Mitigation Incentives for Local Governments	0.0	10.0	0.0	0.0

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers (Excluding Infrastructure) and Revenue Changes as of September 2022					
Based on: Office of State Planning and Budgeting (OSPB) Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
47	HB 22-1012 Wildfire Mitigation and Recovery	0.0	7.2	0.0	0.0
48	HB 22-1115 Prescription Drug Monitoring Program	0.0	2.0	0.0	0.0
49	HB 22-1132 Regulation and Services for Wildfire Mitigation	0.0	0.1	0.0	0.0
50	HB 22-1151 Turf Replacement Program	0.0	2.0	0.0	0.0
51	HB 22-1194 Local Firefighter Safety Resources	5.0	0.0	0.0	0.0
52	HB 22-1295 Preschool Programs Cash Fund	0.0	0.0	136.8	0.0
53	HB 22-1298 Fee Relief for Nurses, Nurse Aides, and Technicians	0.0	11.7	0.0	0.0
54	HB 22-1299 Fee Relief for Mental Health Professionals	0.0	3.7	0.0	0.0
55	HB 22-1362 Building Greenhouse Gas Emissions	25.0	0.0	0.0	0.0
56	HB 22-1381 CO Energy Office Geothermal Grant Program	0.0	12.0	0.0	0.0
57	HB 22-1382 Support Dark Sky Designation and Promotion	0.0	0.0	0.0	0.0
58	HB 22-1394 Fund Just Transition Community & Worker Supports	0.0	15.0	0.0	0.0
59	HB 22-1408 Modify Incentives for Film Production	0.0	2.0	0.0	0.0
60	HB 22-1411 Money from Coronavirus State Fiscal Recovery Fund	28.0	0.0	0.0	0.0
61	Total Transfer Out	\$917.1	\$1,292.0	\$624.8	\$537.5
62	Net General Fund Impact	(\$890.2)	(\$1,232.9)	(\$596.1)	(\$509.7)

a/ Senate Bill 21-243 included an appropriation of \$14.5 million General Fund to the Economic Recovery and Relief Cash Fund. This appropriation is now correctly accounted for in FY 2021-22 appropriations. The Office of State Planning and Budgeting erroneously include this as a statutory transfer in their September 2022 forecast. In order to avoid double-counting this amount, these transfers are excluded from the above table.

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers (Excluding Infrastructure) and Revenue Changes as of September 2022					
Differences: LCS Higher/(Lower) Than OSPB					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Transfers to the General Fund					
1	HB 05-1262 Amendment 35 Tobacco Tax	\$0.1	\$0.2	\$0.2	\$0.2
2	HB 08-1216 Consumer Outreach and Education Program	0.0	0.0	0.0	0.0
3	SB 13-133/HB 20-1400/SB 22-216/HB 22-1402 Limited Gaming Fund	(8.2)	(1.8)	(1.6)	(1.8)
4	SB 17-261 Repeal of Flood Recovery Account	8.3	0.0	0.0	0.0
5	HB 20-1427 2020 Tax Holding Fund	(0.0)	(0.0)	(0.0)	(0.0)
6	SB 21-209 Repealed Cash Funds	0.0	0.0	0.0	0.0
7	SB 21-251 Loan Family Medical Leave Program	0.0	0.0	0.0	0.0
8	HB 22-1350 Workers, Employers, and Workforce Centers Cash Fund	32.4	(32.4)	0.0	0.0
9	Total Transfers In	\$32.6	(\$34.0)	(\$1.5)	(\$1.6)
Transfers Out of/ Diversions from the General Fund					
		\$0.0	\$0.0	\$0.0	\$0.0
10	SB 11-047 Bioscience Income Tax Transfer to OEDIT	0.0	8.0	7.8	8.3
11	SB 13-254/SB 19-246/HB 20-1420/SB 21-208/SB 22-202/HB 22-1390 Transfers to State Education Fund	0.0	0.0	0.0	0.0
12	SB 14-215 Marijuana Tax Cash Fund	(1.6)	(17.7)	(19.0)	(16.4)
13	HB 14-1016/HB 20-1116 Procurement Technical Assistance Cash Fund	0.0	0.0	0.0	0.0
14	SB 15-244/SB 17-267 State Public School Fund	(0.3)	(3.1)	(3.3)	(2.9)
15	HB 18-1323 Pay For Success Contracts Pilot Program Funding	0.0	0.0	0.0	0.0
16	HB 19-1168 and SB 20-215 Health Insurance Affordability CF	0.0	(0.0)	(0.4)	(0.1)
17	HB 19-1245 Vendor Fee Revenue to Housing Devel. Grant Fund	20.8	25.3	28.7	32.2
18	HB 20-1427/Proposition EE 2020 Tax Holding Fund	(3.0)	(4.4)	(9.3)	(4.4)
19	HB 20-1427/Proposition EE Preschool Programs Cash Fund	(0.2)	(0.6)	0.0	0.0
21	SB 21-225 Repay Cash Funds for 2020 Transfers	0.0	0.0	0.0	0.0
22	SB 21-252 Community Revitalization Grant Program	65.0	0.0	0.0	0.0
23	SB 21-281 Severance Tax Trust Fund Allocation	0.0	(0.0)	0.0	0.0
24	SB 21-283 Cash Fund Solvency	0.0	0.0	0.0	0.0
25	HB 21-1149 Energy Sector Career Pathway in Higher Education	0.0	0.0	0.0	0.0
26	HB 21-1285 Funding to Support Creative Arts Industries	13.0	0.0	0.0	0.0
27	SB 22-036 State Payment Old Hire Death and Disability Benefits	0.0	0.0	0.0	0.0
28	SB 22-130 Authority For Public-Private Partnerships	0.0	0.0	0.0	0.0
29	SB 22-134 State Fair Master Plan Funding	0.0	0.0	0.0	0.0
30	SB 22-151 Safe Crossings for Colorado Wildlife and Motorists	0.0	0.0	0.0	0.0
31	SB 22-163 Establish State Procurement Equity Program	0.0	0.0	0.0	0.0
32	SB 22-168 Backcountry Search and Rescue	1.0	0.0	0.0	0.0
33	SB 22-180 Programs to Reduce Ozone Through Transit	28.0	0.0	0.0	0.0
34	SB 22-183 Crime Victims Services	0.0	0.0	0.0	0.0
35	SB 22-191 Procurement of Information Technology Resources	0.0	0.0	0.0	0.0
36	SB 22-193 Air Quality Improvement Investments	0.0	0.0	0.0	0.0
37	SB 22-195 Conservation District Grant Fund	0.0	0.0	0.0	0.0
38	SB 22-202 State Match for Mill Levy Override Revenue	0.0	0.0	0.0	0.0
39	SB 22-206 Disaster Preparedness and Recovery Resources	0.0	0.0	0.0	0.0
40	SB 22-214 General Fund Transfer to PERA Payment Cash Fund	0.0	0.0	0.0	0.0
41	SB 22-215 Infrastructure Investment and Jobs Act Cash Fund	0.3	0.0	0.0	0.0
42	SB 22-216 Reallocation of Limited Gaming Revenues	(3.0)	0.0	0.0	0.0
43	SB 22-238 State Public School Fund	0.0	0.0	0.0	0.0
44	HB 22-1001 Reduce Fees For Business Filings	0.0	0.0	0.0	0.0
45	HB 22-1004 Driver License Fee Reduction	0.0	0.0	0.0	0.0
46	HB 22-1011 Wildfire Mitigation Incentives for Local Governments	0.0	0.0	0.0	0.0

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers (Excluding Infrastructure) and Revenue Changes as of September 2022					
Differences: LCS Higher/(Lower) Than OSPB					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
47	HB 22-1012 Wildfire Mitigation and Recovery	0.0	0.0	0.0	0.0
48	HB 22-1115 Prescription Drug Monitoring Program	0.0	0.0	0.0	0.0
49	HB 22-1132 Regulation and Services for Wildfire Mitigation	0.0	0.0	0.0	0.0
50	HB 22-1151 Turf Replacement Program	0.0	0.0	0.0	0.0
51	HB 22-1194 Local Firefighter Safety Resources	0.0	0.0	0.0	0.0
52	HB 22-1295 Preschool Programs Cash Fund	0.0	0.0	0.0	143.3
53	HB 22-1298 Fee Relief for Nurses, Nurse Aides, and Technicians	0.0	0.0	0.0	0.0
54	HB 22-1299 Fee Relief for Mental Health Professionals	0.0	0.0	0.0	0.0
55	HB 22-1362 Building Greenhouse Gas Emissions	0.0	0.0	0.0	0.0
56	HB 22-1381 CO Energy Office Geothermal Grant Program	0.0	0.0	0.0	0.0
57	HB 22-1382 Support Dark Sky Designation and Promotion	0.0	0.0	0.0	0.0
58	HB 22-1394 Fund Just Transition Community & Worker Supports	0.0	0.0	0.0	0.0
59	HB 22-1408 Modify Incentives for Film Production	0.0	0.0	0.0	0.0
60	HB 22-1411 Money from Coronavirus State Fiscal Recovery Fund	0.0	0.0	0.0	0.0
61	Total Transfer Out	\$119.5	\$7.5	\$3.7	\$159.2
62	Net General Fund Impact	(\$86.8)	(\$41.4)	(\$5.2)	(\$160.9)

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers for Transportation and Capital Construction as of September 2022					
Based on: Legislative Council Staff Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Transfers Out of the General Fund for Transportation					
1	SB 21-260 Sustainability of the Transportation System	\$282.5	\$2.5	\$0.0	\$100.0
2	SB 21-265 Transfer from General Fund to State Highway Fund	124.0	0.0	0.0	0.0
3	SB 22-176 Early State Front Range Passenger Rail Funding	1.9	7.0	0.0	0.0
4	SB 22-180 S.B. 22-180 Programs to Reduce Ozone Through Increased Transit	40.0	0.0	0.0	0.0
5	HB 22-1351 Temporarily Reduce Road User Charges	0.0	78.5	0.0	0.0
6	HB 22-1411 Money from Coronavirus State Fiscal Recovery Fund	36.5	0.0	0.0	0.0
7	Total Transfers Out for Transportation	\$484.9	\$88.0	\$0.0	\$100.0
Transfers Out of the General Fund for Capital Construction					
8	HB 15-1344 [CSU National Western Campus COP Fund (Section 23-31-902 (2), C.R.S.)]	16.6	16.6	16.6	16.6
9	HB 15-1344 [Capitol Complex Master Plan Implementation Fund (Section 24-75-307 (1), C.R.S.)]	3.4	3.4	3.4	3.4
10	SB 21-064 (Retaliation Against An Elected Official)	0.1	0.0	0.0	0.0
11	SB 21-224 Capital-related Transfers of Money	328.8	0.0	0.0	0.0
12	HB 22-1195 (Capital-related transfers of money)	5.1	0.0	0.0	0.0
13	HB 22-1197 Effective Date of Dept of Early Childhood	3.5	0.0	0.0	0.0
14	HB 22-1340 Capital-related Transfers of Money	0.0	462.2	0.0	0.0
15	Total Transfers Out for Capital Construction	\$357.5	\$482.2	\$20.0	\$20.0

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers for Transportation and Capital Construction as of September 2022					
Based on: OSPB Forecast					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Transfers Out of the General Fund for Transportation					
1	SB 21-260 Sustainability of the Transportation System	\$170.0	\$115.0	\$0.0	\$0.0
2	SB 21-265 Transfer from General Fund to State Highway Fund	124.0	0.0	0.0	0.0
3	SB 22-176 Early State Front Range Passenger Rail Funding	1.9	7.0	0.0	0.0
4	SB 22-180 S.B. 22-180 Programs to Reduce Ozone Through Increased Transit	68.0	0.0	0.0	0.0
5	HB 22-1351 Temporarily Reduce Road User Charges	0.0	78.5	0.0	0.0
6	HB 22-1411 Money from Coronavirus State Fiscal Recovery Fund	36.5	0.0	0.0	0.0
7	Total Transfers Out for Transportation	\$400.4	\$200.5	\$0.0	\$0.0
Transfers Out of the General Fund for Capital Construction					
8	HB 15-1344 [CSU National Western Campus COP Fund (Section 23-31-902 (2), C.R.S.)]	16.6	16.6	16.6	16.6
9	HB 15-1344 [Capitol Complex Master Plan Implementation Fund (Section 24-75-307 (1), C.R.S.)]	3.4	3.4	3.4	3.4
10	SB 21-064 (Retaliation Against An Elected Official)	0.1	0.0	0.0	0.0
11	SB 21-224 Capital-related Transfers of Money	328.8	0.0	0.0	0.0
12	HB 22-1195 (Capital-related transfers of money)	5.1	0.0	0.0	0.0
13	HB 22-1197 Effective Date of Dept of Early Childhood	3.0	0.0	0.0	0.0
14	HB 22-1340 Capital-related Transfers of Money	0.0	462.2	0.0	0.0
15	Total Transfers Out for Capital Construction	\$357.0	\$482.2	\$20.0	\$20.0

APPENDIX E: TRANSFERS AFFECTING GENERAL FUND

General Fund Transfers for Transportation and Capital Construction as of September 2022					
Differences: LCS Higher/(Lower) Than OSPB					
(\$ millions)					
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	
Transfers Out of the General Fund for Transportation					
1	SB 21-260 Sustainability of the Transportation System	\$112.5	(\$112.5)	\$0.0	\$100.0
2	SB 21-265 Transfer from General Fund to State Highway Fund	0.0	0.0	0.0	0.0
3	SB 22-176 Early State Front Range Passenger Rail Funding	0.0	0.0	0.0	0.0
4	SB 22-180 S.B. 22-180 Programs to Reduce Ozone Through Increased Transit	(28.0)	0.0	0.0	0.0
5	HB 22-1351 Temporarily Reduce Road User Charges	0.0	0.0	0.0	0.0
6	HB 22-1411 Money from Coronavirus State Fiscal Recovery Fund	0.0	0.0	0.0	0.0
7	Total Transfers Out for Transportation	\$84.5	(\$112.5)	\$0.0	\$100.0
Transfers Out of the General Fund for Capital Construction					
8	HB 15-1344 [CSU National Western Campus COP Fund (Section 23-31-902 (2), C.R.S.)]	0.0	0.0	0.0	0.0
9	HB 15-1344 [Capitol Complex Master Plan Implementation Fund (Section 24-75-307 (1), C.R.S.)]	0.0	0.0	0.0	0.0
10	SB 21-064 (Retaliation Against An Elected Official)	0.0	0.0	0.0	0.0
11	SB 21-224 Capital-related Transfers of Money	0.0	0.0	0.0	0.0
12	HB 22-1195 (Capital-related transfers of money)	0.0	0.0	0.0	0.0
13	HB 22-1197 Effective Date of Dept of Early Childhood	0.5	0.0	0.0	0.0
14	HB 22-1340 Capital-related Transfers of Money	0.0	0.0	0.0	0.0
15	Total Transfers Out for Capital Construction	\$0.5	\$0.0	\$0.0	\$0.0