

MEMORANDUM



JOINT BUDGET COMMITTEE

TO Joint Budget Committee
FROM Amanda Bickel, JBC Staff (303-866-4960)
DATE March 17, 2023
SUBJECT Use of Revenue Loss Restoration Cash Fund and Other ARPA Funds in FY 2023-24 Long Bill

SUMMARY

- There are currently approximately \$305 million uncommitted federal Coronavirus State Fiscal Recovery Funds in the Revenue Loss Restoration Cash Fund (the Fund), and an additional \$25 to \$35 million is anticipated to be added to this figure based on the JBC's action related to ending the FAMLI prepay at the end of FY 2023-24, so that the total available should be approximately \$340 million.
- The Governor's Office has proposed spending these one-time funds over two years (approximately \$155.3 million in FY 2023-24 and \$149.9 million in FY 2024-25) to help address a "structural budget deficit" of approximately \$500 million it has projected for FY 2023-24 onward. It is silent on how the General Assembly will address the structural budget deficit identified by the Governor's Office in FY 2025-26.
- The Committee has already taken action to appropriate \$162.1 million from the Fund for FY 2023-24. Staff currently anticipates that there will be \$25 to \$35 million more available in the Revenue Loss Restoration Fund than the Governor's Office had projected due to JBC action to transfer money back from the FAMLI cash fund to the Revenue Loss Restoration Cash Fund. Staff has provided detail on action taken to date and provided some additional options for appropriating ARPA funds in this memo. **Staff is recommending only modest adjustments to the action already taken by the JBC given two competing issues: ensuring ARPA funds are not left on the table and addressing an impending budget "cliff".**

KEY CONSIDERATIONS

- **Staff has twin goals:**
 - **Limit administrative challenges which could arise if the General Assembly delays too much federal funds spending to FY 2024-25.** All of the ARPA funds must be obligated by December 30, 2024. Obligated funds can be expended through December 31, 2026. The 2024 regular legislative session will be the General Assembly's last opportunity to allocate ARPA funds (outside of a special session), and **staff believes that appropriating more federal funds in the 2023 legislative session reduces the risk of problems that could lead to funds being left on the table in later years.**
 - **Manage/prepare for/do not exacerbate the cliff created by using one-time funds to support ongoing expenditures.**
 - The Governor's Office requested spending over two years, which creates a cliff in year 3 (FY 2025-26).
 - If the General Assembly uses more ARPA funds in year 1, however, it potentially creates an even larger cliff earlier -- in year 2 (FY 2024-25).

Staff sees several options for **thinking about the “cliff” problem:**

- 1 Ensure that either the ARPA funds or an equivalent amount of General Fund is used solely for one-time uses. This is the preferred approach, if it can be accomplished. However, *staff has not been able to identify sufficient one-time uses for ARPA funds that can be easily implemented*. Even for items that may appear to be one-time uses, such as funding for CDPHE programs and controlled maintenance, there will be pressure to maintain similar levels of spending in out-years. Thus, the Committee must consider whether there is one-time General Fund spending in FY 2023-24 that is tied to *ongoing* General Fund revenue and that will thus be available to fill the budget hole left when one-time ARPA funds are no longer available. *Thus far, Committee decisions, in aggregate throughout the budget, are expected to result in increased General Fund obligations in FY 2024-25 (\$334.9 million estimate), rather than a decrease.*
- 2 Use a version of the approach proposed by the Governor, which creates a cliff in FY 2025-26, but not in FY 2024-25. This doesn’t solve the problem, but pushes it out.
- 3 Spend somewhat more ARPA funds in FY 2023-24 (as staff recommends)—but avoid making the cliff effect worse than in the Governor’s proposal. Specifically:
 - a. If the Committee uses more ARPA funds than the request, reserve extra money in the General Fund for future use, knowing that the FY 2023-24 budget has been balanced in part with one-time ARPA funds.
 - b. Place additional General Fund “saved” through ARPA swaps back into the Revenue Loss Restoration Cash Fund to limit the scale of the out-year cliff. Functionally, this would be the same as reserving additional money in the General Fund. However, having a larger amount visible in the General Fund could tempt additional expenditure in FY 2023-24. Placing the money in the Revenue Loss Restoration Fund might help manage expectations and emphasize that this is one-time money. Storing the General Fund savings from extra “swaps” could help the General Assembly avoid exacerbating the cliff-effect/shifting the cliff into FY 2024-25.

BACKGROUND – ORIGINAL GOVERNOR REQUEST

The Governor’s November 1, 2022 and January 2, 2023 submissions included a proposal to appropriate ARPA funds that are currently Revenue Loss Restoration Cash Fund into the Long Bill in lieu of General Fund for multiple line items/programs. It called this request “ARPA Prepays”. On January 17, 2023, OSPB provided budget schedules for individual departments to align with these proposals.

The Governor’s request calculated \$305.0 million in ARPA funds that had not yet been allocated by the General Assembly. Almost all of these funds are in the Revenue Loss Restoration Cash Fund. **The Executive Branch proposed \$155.3 million in ARPA “swaps”/”prepays” in FY 2023-24 and indicated that it would also like the General Assembly to appropriate the remaining balance in the Coronavirus State Fiscal Recovery Fund, approximately \$150.0 million, in FY 2024-25,** as reflected in the table below, which was included in the Governor’s January 2 letter.

ARPA PREPAY: Refinance ARPA-eligible base spending to close structural deficit			FY24	Save for FY25
Building workforce for economic recovery	DPA/CDHE	Higher education capital, controlled maintenance (levels 1&2)	\$80.6	\$0.0
Improving behavioral health	DHS	Mental Health Institute at Pueblo, Personal Services	\$32.1	\$108.9
	DHS	Mental Health Institute at Fort Logan, Personal Services	\$27.6	\$26.0
Securing affordable housing	DOLA	Fort Lyon Supportive Residential Community	\$5.0	\$5.0
Supporting local public health	CDPHE	Distributions to local Public Health Agencies	\$10.0	\$10.0
TOTAL PREPAYS UTILIZED OVER 2 YEARS			\$155.3	\$149.9

Staff assumed that the action in FY 2024-25 would exhaust the final balance in the Revenue Loss Restoration Cash Fund. Thus, beginning in FY 2025-26, approximately \$150 million General Fund would need to be restored to the base budget.

Staff notes that the ARPA request was part of a larger proposal that indicated that the Governor’s Office wished to use one-time funds to temporarily plug what it called a “structural budget deficit” of approximately \$500 million per year in FY 2023-24 and FY 2024-25.

PREPAY UTILIZATION	FY24	FY25
FISCAL YEAR 2023-24		
ARPA prepay: Refinance ARPA-eligible spending to close structural deficit	\$155.0	
PERA prepay (paid early to PERA in FY23)	\$155.0	
Medicaid FMAP extension	\$100.0	
FAMLI prepay reduces state obligation	\$10.0	
Total prepays utilized FY24	\$420.0	
SAVE FOR FISCAL YEAR 2024-25		
ARPA prepay: Refinance ARPA-eligible spending to close structural deficit		\$150.0
Controlled Maintenance prepay		\$110.0
State Education Fund (prepay to maintain BSF FY23 \$250M buydown)		\$290.0
FAMLI prepay (\$57 over 4-5 years)		\$10.0
Total prepays utilized FY25		\$560.0
TOTAL PREPAYS UTILIZED OVER 2 YEARS		\$980.0

JBC ACTION TO-DATE

On February 8, 2023, Staff presented details of the Executive Request. Staff included additional background on the legal status of the ARPA funds. The ARPA funds must be obligated by December 31, 2024 and expended by December 31, 2026 under federal law. Current state law requires that amounts that are not obligated or expended by December 30, 2024 (*half way through* FY 2024-25) are transferred to the Unemployment Insurance Trust Fund on December 31, 2024. The State will have far less flexibility after December 30, 2024 to reassign ARPA funds to other uses. For additional detail on the legal provisions as currently understood, see the JBC Staff February 8, 2023 document.¹

¹ <https://leg.colorado.gov/sites/default/files/fedfundfigset-02-08-23.pdf>

- On February 8, the JBC took action to “swap” ARPA funds for General Fund for multiple line items in FY 2023-24. At staff’s recommendation it took some additional actions (beyond the Executive Request) in the Department of Human Services and held off taking action related to controlled maintenance while staff investigated this option further.
- The Committee requested that the Executive Branch return with a proposal for additional options by March 1, 2023.
- Through the figure setting process, the JBC members initiated some additional “swaps” in the Department of Public Health and Environment.

The table below shows **JBC Action to-date for FY 2023-24 in summary**. An attachment shows detail by line item. Action to date includes continuation of some amounts for administration in the Departments of Personnel and Public Safety and the Judicial Department that are continuations of prior year action and were not called out in earlier discussions.

JBC APPROPRIATIONS TO-DATE FROM ARPA REVENUE LOSS RESTORATION CASH FUND FY 2023-24			
DEPARTMENT	DIVISION/LINE ITEM		AMOUNT
Human Services	Office of Behavioral Health	JBC-approved ARPA swap for Mental Health Institute-related line items	\$130,377,154
Judicial	Courts Administration	Continuation from prior Long Bill for ARPA administrative costs – assumed to end in FY 2024-25	114,368
Local Affairs	Division of Housing	Fort Lyon - JBC - approved ARPA Swap	5,002,336
Personnel	EDO/Human Resources	Continuation from prior Long Bill related to on-boarding/off-boarding ARPA staff – assumed to end in FY 2024-25	293,501
Public Safety	Division of Homeland Security and Emergency Management	HB 22-1352 Stockpile for Disaster Emergencies - continues through FY 2024-25 based on the fiscal note	1,881,727
Public Health and Environment	Various	JBC-approved ARPA swap-amounts for various programs. Technically these do not continue in FY 25, but staff assumes there will be requests to continue funding	<u>24,393,558</u>
TOTAL			\$162,062,644

Staff notes that at the February 8 meeting, the Committee did not discuss how it wished amounts for the Department of Human Services and Department of Personnel to be addressed in the out-year. For purposes of the scenarios discussed later in this memo, staff has made some assumptions that align with the assumptions used for Director Kampman’s March 14 and March 17 General Fund overviews.

ADDITIONAL OPTIONS - PROVIDED BY GOVERNOR’S OFFICE IF JBC WISHES TO APPROPRIATE MORE IN FY 2023-24 (PROVIDED MARCH 1)

As requested by the Committee, on March 1, 2023, the Governor’s Office provided additional options for use of the ARPA funds in FY 2023-24 if the Committee wishes to front-load ARPA spending and reduce the amount expended in FY 2024-25.

ARPA PREPAY: Refinance ARPA-eligible base spending to close structural deficit			FY24 ARPA	FY 24 GF set aside transfer to cash fund to support FY 25 balancing
Building workforce for economic recovery	Multiple (OSA)	87% of Controlled maintenance (level 1) excluding \$3M emergency fund	\$62,135,457	
	CDHE	R-01 State Funding Increase for Higher Education	\$85,990,045	
Improving behavioral health	DHS	Mental Health Institute at Pueblo, Personal Services	\$90,261,986	
	DHS	Mental Health Institute at Fort Logan, Personal Services	\$31,257,751	
	DHS	Forensic Services: Forensic Administration FTE	\$764,047	
	DHS	Forensic Services: Forensic Support Team FTE	\$1,441,919	
	DHS	Forensic Services: Court Services FTE	\$5,165,661	
	DHS	Forensic Services: Forensic Community-based Services FTE	\$1,237,790	
Securing affordable housing	DOLA	Fort Lyon Supportive Residential Community	\$5,000,000	
Supporting local public health	CDPHE	Distributions to local Public Health Agencies	\$17,523,706	
	CDPHE	R-06: Vital Stats Records Cash Fund	\$765,227	
	CDPHE	R-03: Health Facilities Cash Fund Fee Relief	\$2,140,508	
	CDPHE	Administration and Support, Office of Health Equity, Personal Services	\$1,315,903	
TOTAL PREPAYS UTILIZED OVER 2 YEARS			\$305,000,000	\$150,000,000

OTHER DEVELOPMENT – FAMILY AND MEDICAL LEAVE INSURANCE (FAMLI)

On March 14, 2023, the JBC voted to sponsor LLS 23-0906.01 (State Employee Insurance Premiums). The bill draft transfers \$35,000,000 in federal ARPA funds to be returned to the Revenue Loss Restoration Cash Fund on the date that the Family and Medical Leave Insurance Fund has a fund balance that meets or exceeds \$100,000,000. The JBC analyst for the Department of Labor and Employment has indicated that this figure may be reduced to \$25,000,000, so that is the figure staff has assumed in the balancing scenarios below.

OPTIONS FOR JBC CONSIDERATION

The staff scenarios below are based on a total of \$332,505,885 federal ARPA funds available for appropriation from the Revenue Loss Restoration Cash Fund, which includes \$307,505,886 that had not been appropriated or transferred as of the end of the 2022 legislative session plus \$25,000,000 assumed to be returned from the FAMLI Fund. Staff anticipates that the total may undergo further adjustment based on: (1) final resolution of the amount to be transferred from the FAMLI Fund; and (2) reversions/other adjustments that may need to be taken into consideration (most likely during the 2024 legislative session).

Scenario #1 - Action Taken & Assumptions Thus Far

- \$33.2 million not yet assigned to any year;
- Assumes no technical issues with large “swap” for the mental health institute continuing in FY 2024-25;
- **Cliff hits in FY 2025-26;**
- Although \$24.4 million in CDPHE funding is reflected as one-time only, staff anticipates a decision item to backfill much of the amount in FY 2024-25.

SCENARIO #1 - ACTION TO-DATE/OUT-YEAR ASSUMPTIONS ALIGN WITH GENERAL FUND OVERVIEW					
		FY 2023-24 ACTION TO-DATE	FY 2024-25 ASSUMPTION	GENERAL FUND BACKFILL REQUIRED IN FY 2024-25	FY 2025-26 ADDITIONAL GENERAL FUND BACKFILL COMPARED TO FY 2024-25 BACKFILL
Human Services	JBC-approved ARPA SWAP for Mental Health Institute-related line items	\$130,377,154	\$130,377,154	\$0	130,377,154
Judicial	Continuation from prior Long Bill for ARPA administrative costs (first added as FY 2021-22 supplemental)	114,368	0	0	0
Local Affairs	Fort Lyon - JBC - approved ARPA SWAP	5,002,336	5,000,000	2,336	5,000,000
Personnel	Continuation from prior Long Bill related to on-boarding ARPA staff	293,501	0	0	0
Public Safety	HB 22-1352 Stockpile for Disaster Emergencies - continues through FY 2024-25	1,881,727	1,881,727	0	0
Public Health and Environment	JBC-approved ARPA SWAP amounts technically do not continue in FY 24, but staff assumes there will be requests to continue some funding	24,393,558	0	0	0
					0
Total		\$162,062,644	\$137,258,881	\$2,336	\$135,377,154
<u>Two-year Summary</u>					
Projected Funds Available			\$332,505,886		
Sum of FY 24 & FY 25 Projected Approps.			299,321,525		
Revenue above/(below) Projected Approps.			\$33,184,361		

Scenario #2 – Appropriate all ARPA Funds in FY 2023-24

- Adds \$62.1 million Controlled Maintenance Level 1 Projects in FY 2023-24
- Adds \$105.7 million for higher education financial aid in FY 2023-24. Note that the Governor’s Office had proposed appropriations for higher education R1 (governing boards and financial aid). The institutions have indicated that they believe financial aid is the best option so long as: (1) the General Assembly and Governor’s Office agree that these funds will not be subject to more than the minimum reporting requirements needed for ARPA funds spend for general government

services (staff would recommend a footnote); and (2) it is clearly understood that this represents a one-time reduction that would be restored.

- Increases appropriation for Fort Lyon (in Local Affairs) to align with the final Fort Lyon appropriation approved by the JBC for FY 2023-24 (\$5.75 million total)
- **Cliff effect is felt in FY 2024-25 –\$303.9 million backfill projected to be required in FY 2024-25**
- **Should only be considered if JBC is also prepared to reserve a large share of savings—staff suggests \$200.0 million—to ease the FY 2024-25 and potentially FY 2025-26 cliff**

SCENARIO #2 – APPROPRIATE ALL ARPA FUNDS IN FY 2023-24					
		FY 2023-24	FY 2024-25 ASSUMPTION	GENERAL FUND BACKFILL REQUIRED IN FY 2024-25	FY 2025-26 ADDITIONAL GENERAL FUND BACKFILL COMPARED TO FY 2024-25 BACKFILL
Action to Date					
Human Services	JBC-approved ARPA SWAP for Mental Health Institute-related line items	\$130,377,154	0	\$130,377,154	0
Judicial	Continuation from prior Long Bill for ARPA administrative costs (first added as FY 2021-22 supplemental)	114,368	0	0	0
Local Affairs	Fort Lyon - JBC - approved ARPA SWAP	5,002,336	0	5,002,336	0
Personnel	Continuation from prior Long Bill related to on-boarding ARPA staff	293,501	0	0	0
Public Safety	HB 22-1352 Stockpile for Disaster Emergencies - continues through FY 2024-25	1,881,727	1,881,727	0	0
Public Health and Environment	JBC-approved ARPA SWAP amounts technically do not continue in FY 24, but staff assumes there will be requests to continue some funding	24,393,558	0	0	0
Total		\$162,062,644	\$1,881,727	\$135,379,490	\$0
Additional Options					
	Controlled Maintenance Projects	62,135,457	0	62,135,457	0
	Extra Fort Lyons	747,664	0	747,664	0
	Higher Education Need Based Grants	105,678,394	0	105,678,394	0
			0	0	0
Totals with Additional Options		\$330,624,159	\$1,881,727	\$303,941,005	0
Two-year Summary					
		Projected Funds Available	\$332,505,886		
		Sum of FY 24 & FY 25 Projected Approps.	<u>332,505,886</u>		
		Revenue above/(below) Projected Approps.	\$0		

Scenarios #3 & #4 – Some Adjustments to Action Taken – Impact Continues to be Spread Over 2 Years: Scenario #3 does more in FY 2023-24 & Scenario #4 does more in FY 2024-25

- Scenario #3 - adds \$62.1 million Controlled Maintenance Level 1 Projects in FY 2023-24; Scenario #4 adds \$32.4 million Controlled Maintenance Level 1 projects in FY 2023-24
- Scenario #3 – reduces ARPA funds at the mental health institutes in FY 2024-25
- Both scenarios increases appropriation for Fort Lyon (in Local Affairs) to align with the final Fort Lyon appropriation approved by the JBC for FY 2023-24 (\$5.75 million total)
- **Cliff effect begins to be felt in FY 2024-25 to varying degrees in these scenarios; funds should be reserved to limit this impact (particularly if use Scenario #3)**
- **Staff prefers Scenario #4 from a budget balancing perspective.** Scenario #3 presents somewhat more risks related to fully using the ARPA funds. The Governor’s Office has indicated that it believes personal services expenditures can be obligated and used throughout FY 2024-25 and therefore does not believe Scenario #4 presents significant risks. Given this, staff currently favors Scenario #4.

SCENARIO #3 - ACTION TO-DATE WITH ADDING CONTROLLED MAINTENANCE IN FY 2023-24 & REDUCING MENTAL HEALTH INSTITUTE USE FY 2024-25					
		FY 2023-24	FY 2024-25 ASSUMPTION	GENERAL FUND BACKFILL REQUIRED IN FY 2024-25	FY 2025-26 ADDITIONAL GENERAL FUND BACKFILL COMPARED TO FY 2024-25 BACKFILL
Human Services	JBC-approved ARPA SWAP for Mental Health Institute-related line items	\$130,377,154	\$100,678,394	\$29,698,760	100,678,394
Judicial	Continuation from prior Long Bill for ARPA administrative costs (first added as FY 2021-22 supplemental)	114,368	0	0	0
Local Affairs	Fort Lyon - JBC - approved ARPA SWAP	5,002,336	5,000,000	2,336	5,000,000
Personnel	Continuation from prior Long Bill related to on-boarding ARPA staff	293,501	0	0	0
Public Safety	HB 22-1352 Stockpile for Disaster Emergencies - continues through FY 2024-25	1,881,727	1,881,727	0	0
Public Health and Environment	JBC-approved ARPA SWAP amounts technically do not continue in FY 24, but staff assumes there will be requests to continue some funding	24,393,558	0	0	0
Total		\$162,062,644	\$107,560,121	\$29,701,096	\$105,678,394
Additional Options					
	Controlled Maintenance - adjusted for whole projects	62,135,457	0	62,135,457	0
	Extra Fort Lyons	747,664	0	747,664	0
	Higher Education Need-based Aid	0	0	0	0
	-				
Totals with Additional Options		\$224,945,765	\$107,560,121	\$92,584,217	\$105,678,394

SCENARIO #3 - ACTION TO-DATE WITH ADDING CONTROLLED MAINTENANCE IN FY 2023-24 & REDUCING MENTAL HEALTH INSTITUTE USE FY 2024-25					
		FY 2023-24	FY 2024-25 ASSUMPTION	GENERAL FUND BACKFILL REQUIRED IN FY 2024-25	FY 2025-26 ADDITIONAL GENERAL FUND BACKFILL COMPARED TO FY 2024-25 BACKFILL
Two-year Summary					
Projected Funds Available			\$332,505,886		
Sum of FY 24 & FY 25 Projected Approps.			<u>332,505,886</u>		
Revenue above/(below) Projected Approps.			\$0		

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SCENARIO #4 - ACTION TO-DATE WITH ADDING SOME CONTROLLED MAINTENANCE IN FY 2023-24					
		FY 2023-24	FY 2024-25 ASSUMPTION	GENERAL FUND BACKFILL REQUIRED IN FY 2024-25	FY 2025-26 ADDITIONAL GENERAL FUND BACKFILL COMPARED TO FY 2024-25 BACKFILL
Human Services	JBC-approved ARPA SWAP for Mental Health Institute-related line items	\$130,377,154	130,377,154	0	\$130,377,154
Judicial	Continuation from prior Long Bill for ARPA administrative costs (first added as FY 2021-22 supplemental)	114,368	0	0	0
Local Affairs	Fort Lyon - JBC - approved ARPA SWAP	5,002,336	5,000,000	2,336	5,000,000
Personnel	Continuation from prior Long Bill related to on-boarding ARPA staff	293,501	0	0	0
Public Safety	HB 22-1352 Stockpile for Disaster Emergencies - continues through FY 2024-25	1,881,727	1,881,727	0	0
Public Health and Environment	JBC-approved ARPA SWAP amounts technically do not continue in FY 24, but staff assumes there will be requests to continue some funding	24,393,558	0	0	0
Total		\$162,062,644	\$137,258,881	\$2,336	\$135,377,154
Additional Options					
	Controlled Maintenance - adjusted for whole projects	32,436,697	0	32,436,697	0
	Extra Fort Lyons	747,664	0	747,664	0
	Higher Education Need-based Aid	0	0	0	0
		-			
Totals with Additional Options		\$195,247,005	\$137,258,881	\$33,186,697	\$135,377,154

SCENARIO #4 - ACTION TO-DATE WITH ADDING SOME CONTROLLED MAINTENANCE IN FY 2023-24					
		FY 2023-24	FY 2024-25 ASSUMPTION	GENERAL FUND BACKFILL REQUIRED IN FY 2024-25	FY 2025-26 ADDITIONAL GENERAL FUND BACKFILL COMPARED TO FY 2024-25 BACKFILL
Two-year Summary					
	Projected Funds Available		\$332,505,886		
	Sum of FY 24 & FY 25 Projected Approps.		<u>332,505,886</u>		
	Revenue above/(below) Projected Approps.				\$0

→ OTHER ARPA-RELATED CORRECTIONS TO JBC ACTION TO-DATE

In the process of balancing ARPA fund sources, staff determined that there were appropriations provided in FY 2022-23 on a one-time basis that were continued in FY 2023-24 figure setting amounts due to technical errors. Specifically:

- \$4,000,000 from the ARPA Behavioral and Mental Health Cash Fund provided to the Judicial Department for pre-trial diversion in S.B. 22-196 was continued in FY 2023-24 in error and should not be included in the Long Bill.
- \$8,000,000 from the ARPA Economic Recovery and Relief Cash Fund provided to the Department of Agriculture for Agricultural Marketing in H.B. 22-1380 was continued in FY 2023-24 in error and should not be included in the Long Bill.

Staff requests permission to make these corrections.

→ REMAINING BALANCES IN ARPA CASH FUNDS – IMPACT OF LONG BILL

The table below shows the balances in the ARPA Cash Funds as of the end of the 2022 session.

2022 LEGISLATIVE SESSION ALLOCATION OF CORONAVIRUS STATE FISCAL RECOVERY FUND MONEY AND BALANCES REMAINING – FEDERAL FUNDS			
	TRANSFER TO CASH FUND BASED ON 2021 AND 2022 SESSION LEGISLATION	SPENDING AUTHORITY PROVIDED IN 2021 AND 2022 LEGISLATIVE SESSION, INCLUDING CONTINUOUS APPROPRIATION	BALANCE AVAILABLE FOR FUTURE LEGISLATIVE APPROPRIATION/TRANSFER
Transportation-related Cash Funds	\$343,500,000	\$343,500,000	\$0
Revenue Loss Restoration Cash Fund ¹	1,365,957,992	1,058,452,106	307,505,886
Economic Recovery and Relief Cash Fund	752,324,618	752,283,144	41,474
Workers, Employers, and Workforce Centers Cash Fund	232,373,184	232,373,184	0
Behavioral and Mental Health Cash Fund	550,000,000	542,142,370	7,857,630
Affordable Housing and Home Ownership Cash Fund	214,605,996	214,605,996	0
Balance in American Rescue Plan Act of 2021 Cash Fund	370,000,000	370,000,000	0
TOTAL	\$3,828,761,790	\$3,513,356,800	\$315,404,990

¹ There is also a balance of \$10,000,000 General Fund in the Revenue Loss Restoration Cash Fund

Based on Committee Action to-date, the FY 2023-24 Long Bill includes:

- \$41,474 appropriation from the **Economic Recovery and Relief Cash Fund** to the Judicial Department, which will bring the **balance to \$0**.
- \$1,760,709 appropriation from the **Behavioral and Mental Health Cash Fund** to the Department of Public Safety for the continuing second-year impact of S.B. 22-196 (Health Needs of Persons in Criminal Justice System; relates to funds transferred to OIT). **This should leave a balance in this fund of \$6,096,921**. The Governor's Office has indicated that its intent is that this remaining \$6.1 million balance is to offset expenditures required related to H.B. 22-1303 (Increase Residential Behavioral Health Beds) in FY 2024-25.
- As described above, the balance in the **Revenue Loss Restoration Cash Fund** is expected to increase by \$25 to \$35 million, based on JBC Action on the FAMLI bill. Appropriations for FY 2023-24 will depend on pending Committee action. Appropriations approved to-date are \$162,062,644.

APPENDICES

REVENUE LOSS RESTORATION CASH FUND FY 2023-24 APPROPRIATION DETAIL

COMMITTEE ACTION ON ARPA REVENUE LOSS RESTORATION CASH FUND FOR FY 2023-24 AS OF 3/15/23 BY LINE ITEM					
DEPARTMENT	DIVISION	SUBDIVISION	SUB-SUB DIVISION	LINE ITEM	AMOUNT
Human Services	Office of Behavioral Health	Mental Health Institute - Ft. Logan		Personal Services	\$31,257,751
Human Services	Office of Behavioral Health	Mental Health Institute - Pueblo		Personal Services	90,509,986
Human Services	Office of Behavioral Health	Forensic Services		Forensic Services Administration	764,047
Human Services	Office of Behavioral Health	Forensic Services		Forensic Support Team	1,441,919
Human Services	Office of Behavioral Health	Forensic Services		Court Services	5,165,661
Human Services	Office of Behavioral Health	Forensic Services		Forensic Community-based Services	1,237,790
Judicial	Courts Administration	Administration and Technology		General Courts Administration	114,368
Local Affairs	Division of Housing	Community and Non-Profit Services	Community Services	Low Income Rental Subsidies	0
Local Affairs	Division of Housing	Community and Non-Profit Services	Fort Lyon Supportive Housing Program	Program Costs	5,002,336
Personnel	Executive Director's Office	Department Administration		Health, Life, and Dental	40,000
Personnel	Executive Director's Office	Department Administration		Short-term Disability	332
Personnel	Executive Director's Office	Department Administration		S.B. 04-257 Amortization Equalization Disbursement	9,771
Personnel	Executive Director's Office	Department Administration		S.B. 06-235 Supplemental Amortization Equalization Disbursement	9,771
Personnel	Division of Human Resources	Human Resource Services	State Agency Services	Personal Services	220,727
Personnel	Division of Human Resources	Human Resource Services	State Agency Services	Operating Expenses	12,900
Public Safety	Executive Director's Office	Administration		Personal Services	64,388
Public Safety	Executive Director's Office	Administration		Operating Expenses	7,685
Public Safety	Division of Homeland Security and Emergency Management	Office of Emergency Management		Program Administration	1,809,654
Public Health and Environment	Administration and Support	Office of Public Health Practice, Planning and Local Partnerships		Distributions to Local Public Health Agencies	10,000,000

COMMITTEE ACTION ON ARPA REVENUE LOSS RESTORATION CASH FUND FOR FY 2023-24 AS OF 3/15/23 BY LINE ITEM					
DEPARTMENT	DIVISION	SUBDIVISION	SUB-SUB DIVISION	LINE ITEM	AMOUNT
Public Health and Environment	Center for Health and Environmental Information	Health Statistics and Vital Records		Personal Services	1,203,409
Public Health and Environment	Division of Disease Control and Public Health Response	Administration		Administration and Support	11,090,149
Public Health and Environment	Health Facilities and Emergency Medical Services Division	Operations Management		Appropriation to the Health Facilities General Licensure CF	400,000
Public Health and Environment	Health Facilities and Emergency Medical Services Division	Operations Management		Appropriation to the Assisted Living Residence Cash Fund	600,000
Public Health and Environment	Health Facilities and Emergency Medical Services Division	Operations Management		Appropriation to the Home Care Agency Cash Fund	1,100,000
Total					\$162,062,644

DETAIL ON COLORADO USE OF CORONAVIRUS STATE FISCAL RECOVERY FUNDS
(ARPA FUNDS)

During the 2021 and 2022 legislative sessions, the General Assembly deposited the ARPA funds into multiple cash funds for designated uses. For detailed information on bills and programs authorized, see Appendix D2 of the FY 2023-24 Appropriations Report.²

² <http://leg.colorado.gov/publications/appropriations-report-fiscal-year-2022-23>