

This file contains the following documents:

1. March 14, 2014, JBC staff memo titled: " Correction to Vehicle Lease Payments Table on Page 5".
2. March 14, 2014, JBC Staff document titled: "FY 2014-15 Staff Figure Setting Recommendations Department of Personnel Operating Common Policies".

# MEMORANDUM

**TO:** Joint Budget Committee

**FROM:** Alfredo Kemm, JBC Staff (303-866-4549)

**SUBJECT:** Correction to Vehicle Lease Payments Table on Page 5

**DATE:** March 14, 2014

The table on page 5 of the operating common policies figure setting document failed to include the new/additional vehicles approved for the Department of Regulatory Agencies. The base allocations related to replacement vehicles are not affected. The following table includes the correction.

<b>FY 2014-15 Vehicle Lease Payments by State Agency</b>					
	<b>FY 2013-14 Total Approp.</b>	<b>FY 2014- 15 Base VLP Approp.</b>	<b>FY 2014- 15 Base VLP Adjustment</b>	<b>New/Add'l Vehicles Approved</b>	<b>Total VLP Approp.</b>
<b>Appropriated Agencies</b>					
EDO (Fire Safety & Criminal Justice)	\$169,254	<b>\$165,021</b>	<b>(\$4,233)</b>	\$65,980	\$231,001
CBI	403,134	<b>393,607</b>	<b>(9,527)</b>	0	393,607
Colorado State Patrol	<u>5,836,418</u>	<u><b>6,526,053</b></u>	<u><b>689,635</b></u>	<u>0</u>	6,526,053
Public Safety	6,408,806	<b>7,084,680</b>	<b>675,874</b>	65,980	7,150,660
Agriculture	224,096	<b>247,224</b>	<b>23,128</b>	0	247,224
Agriculture - State Fair	5,645	<b>9,638</b>	<b>3,993</b>	0	9,638
Corrections	2,884,060	<b>3,104,229</b>	<b>220,169</b>	119,104	3,223,333
Education	27,913	<b>21,083</b>	<b>(6,830)</b>	0	21,083
Governor	85,197	<b>90,064</b>	<b>4,867</b>	0	90,064
Human Services	1,180,354	<b>1,259,883</b>	<b>79,529</b>	0	1,259,883
Judicial - Courts	88,182	<b>90,798</b>	<b>2,616</b>	0	90,798
Judicial - Public Defender	105,286	<b>112,755</b>	<b>7,469</b>	0	112,755
Labor and Employment	110,201	<b>122,159</b>	<b>11,958</b>	0	122,159
Law	62,019	<b>55,970</b>	<b>(6,049)</b>	0	55,970
Local Affairs	80,484	<b>79,365</b>	<b>(1,119)</b>	0	79,365
Military Affairs	41,309	<b>47,687</b>	<b>6,378</b>	0	47,687
Natural Resources	3,389,030	<b>3,877,465</b>	<b>488,435</b>	45,745	3,923,210
Personnel	84,173	<b>69,206</b>	<b>(14,967)</b>	0	69,206
Public Health and Environment	318,087	<b>314,541</b>	<b>(3,546)</b>	0	314,541
Regulatory Agencies	203,988	<b>217,588</b>	<b>13,600</b>	7,017	224,605
Revenue	567,407	<b>595,416</b>	<b>28,009</b>	0	595,416
State	3,345	<b>528</b>	<b>(2,817)</b>	0	528
<b>Appropriated Agencies Subtotal</b>	<b>\$15,869,582</b>	<b>\$17,400,278</b>	<b>\$1,530,696</b>	\$237,846	\$17,638,124
<b>Non-appropriated Agencies</b>					
Higher Education	\$1,023,537	<b>\$811,050</b>	<b>(\$212,487)</b>	\$0	\$811,050
Transportation	2,345,827	<b>1,673,598</b>	<b>(672,229)</b>	0	1,673,598
<b>Non-appropriated Agencies Subtotal</b>	<b>3,369,364</b>	<b>2,484,648</b>	<b>(884,716)</b>	0	2,484,648
<b>Statewide Total</b>	<b>\$19,238,946</b>	<b>\$19,884,926</b>	<b>\$645,980</b>	<b>\$237,846</b>	<b>\$20,122,772</b>

**COLORADO GENERAL ASSEMBLY  
JOINT BUDGET COMMITTEE**



**FY 2014-15  
STAFF FIGURE SETTING RECOMMENDATIONS**

**DEPARTMENT OF PERSONNEL  
OPERATING COMMON POLICIES**

**State Agency Allocations for:  
Administrative Law Judge Services,  
Workers' Compensation,  
Payment to Risk Management and Property Funds,  
Capitol Complex Leased Space, and  
Vehicle Lease Payments**

**JBC Working Document - Subject to Change  
Staff Recommendation Does Not Represent Committee Decision**

**Prepared By:  
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March 14, 2014**

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## DEPARTMENT OF PERSONNEL OPERATING COMMON POLICIES FY 2014-15 STAFF FIGURE SETTING

### RECOMMENDATION TABLES

#### Administrative Law Judge Services

The Office of Administrative Courts (OAC) provides an independent, administrative law adjudication system for State agencies in order to resolve cases that concern administrative and regulatory law. It offers a full range of alternative dispute resolution options, including evidentiary hearings, settlement conferences, and mediation. Administrative law judges conduct hearings on workers' compensation cases, public benefits cases (food stamps, Colorado Works/TANF, Medicaid), professional licensing board work involving the denial, revocation, or suspension of licensed professionals (such as doctors, nurses, architects, etc.), teacher dismissal cases, and complaints under the Fair Campaign Practices Act.

**Staff Recommendation: Staff recommends the Committee approve a total of \$4,125,407 for allocation to state agency *Administrative Law Judge Services* lines as follows:**

<b>Administrative Law Judge Services FY 2014-15 Recommended Allocation</b>						
<b>Department</b>	<b>FY 2012-13 Total Hours</b>	<b>FY 2012-13 Utilization</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Final Approp.</b>	<b>FY 2014-15 Adjustment</b>
Agriculture	9.2	0.03%	\$1,237	<b>\$1,272</b>	\$4,446	<b>(\$3,174)</b>
Corrections	0.0	0.00%	0	<b>0</b>	2,782	<b>(2,782)</b>
Education	1,087.5	3.64%	146,199	<b>150,313</b>	78,573	<b>71,740</b>
HCPF	2,640.8	8.85%	355,018	<b>365,007</b>	550,139	<b>(185,132)</b>
Higher Education	18.6	0.06%	2,501	<b>2,571</b>	1,454	<b>1,117</b>
Human Services	4,062.3	13.61%	546,119	<b>561,485</b>	723,531	<b>(162,046)</b>
Labor	18,487.4	61.94%	2,485,371	<b>2,555,300</b>	2,700,053	<b>(144,753)</b>
Law	212.0	0.71%	28,500	<b>29,302</b>	4,362	<b>24,940</b>
Personnel	102.2	0.34%	13,739	<b>14,126</b>	6,236	<b>7,890</b>
Public Health	57.6	0.19%	7,744	<b>7,961</b>	47,493	<b>(39,532)</b>
Regulatory Agencies	1,951.2	6.54%	262,311	<b>269,692</b>	243,353	<b>26,339</b>
Revenue	71.8	0.24%	9,652	<b>9,924</b>	16,777	<b>(6,853)</b>
State	232.2	0.78%	31,216	<b>32,094</b>	31,136	<b>958</b>
Transportation	25.9	0.09%	3,482	<b>3,580</b>	154	<b>3,426</b>
Misc. School Districts	888.3	2.98%	119,419	<b>122,779</b>	107,080	<b>15,699</b>
<b>Allocation Totals</b>	<b>29,847.0</b>	<b>100.0%</b>	<b>\$4,012,509</b>	<b>\$4,125,407</b>	<b>\$4,517,569</b>	<b>(\$392,162)</b>

## Workers' Compensation

The State's Workers' Compensation program is used to pay workers' compensation coverage for state employees. The State is self-insured for workers' compensation, and is appropriated moneys from the State Employees Workers' Compensation Account, a separate account within the Risk Management Fund, created in Section 24-30-1510.7 (1) (a), C.R.S.

**Staff Recommendation: Staff recommends the Committee approve a total of \$45,089,445 for allocation to state agency Workers' Compensation lines as follows:**

<b>Workers' Compensation FY 2014-15 Recommended Allocation</b>					
<b>Department</b>	<b>Actuarial Allocation</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Adjustment</b>
Agriculture	0.435%	\$200,862	<b>\$195,784</b>	\$161,359	<b>\$34,425</b>
Corrections	21.089%	9,730,300	<b>9,484,276</b>	8,481,245	<b>1,003,031</b>
Education	1.409%	649,934	<b>633,501</b>	632,557	<b>944</b>
Governor	0.873%	402,868	<b>392,682</b>	445,361	<b>(52,679)</b>
Health Care Policy and Financing	0.117%	54,080	<b>52,712</b>	47,285	<b>5,427</b>
Higher Education	8.400%	3,875,550	<b>3,777,559</b>	3,850,165	<b>(72,606)</b>
Human Services					
Cost Allocation Share	26.296%	12,132,834	<b>11,826,063</b>	12,319,196	
Prior Year WC Claim Payments		116,000	<b>116,000</b>	150,000	
Human Services subtotal		12,248,834	<b>11,942,063</b>	12,469,196	<b>(527,133)</b>
Judicial	2.691%	1,241,647	<b>1,210,253</b>	1,337,492	<b>(127,239)</b>
Labor and Employment	1.271%	586,476	<b>571,647</b>	455,050	<b>116,597</b>
Law	0.232%	107,187	<b>104,477</b>	74,945	<b>29,532</b>
Legislature	0.045%	20,700	<b>20,176</b>	25,216	<b>(5,040)</b>
Local Affairs	0.211%	97,315	<b>94,854</b>	92,873	<b>1,981</b>
Military Affairs	0.186%	85,660	<b>83,494</b>	77,843	<b>5,651</b>
Natural Resources	4.178%	1,927,820	<b>1,879,077</b>	1,566,177	<b>312,900</b>
Personnel	0.532%	245,296	<b>239,093</b>	213,489	<b>25,604</b>
Public Health and Environment	1.427%	658,392	<b>641,745</b>	512,315	<b>129,430</b>
Public Safety	8.004%	3,692,860	<b>3,599,489</b>	2,777,091	<b>822,398</b>
Regulatory Agencies	0.171%	78,879	<b>76,885</b>	60,949	<b>15,936</b>
Revenue	2.073%	956,594	<b>932,407</b>	792,798	<b>139,609</b>
State	0.029%	13,256	<b>12,921</b>	14,078	<b>(1,157)</b>
Transportation	20.331%	9,380,524	<b>9,143,344</b>	7,467,464	<b>1,675,880</b>
Treasury	0.002%	1,033	<b>1,007</b>	911	<b>96</b>
<b>Allocation Totals</b>	<b>100.0%</b>	<b>\$46,256,067</b>	<b>\$45,089,445</b>	<b>\$41,555,859</b>	<b>\$3,533,586</b>

## Payment to Risk Management and Property Funds

The State is self-insured for liability claims, and pursuant to Section 24-30-1510 (1), C.R.S., the program's claims-related expenditures are continuously appropriated and funded by the Risk Management Fund, created in Section 24-30-1510 (1), C.R.S. These types of claims include federal claims for employment discrimination, federal claims for civil rights violations, and allegations of negligence on the part of a State agency or employee, such as auto accidents or injuries that occur in a State building.

Property claims are funded by the Self-Insured Property Fund, created in Section 24-30-1510.5 (1), C.R.S. This insurance covers state buildings and their contents, including over 6,000 properties that are worth in excess of \$9.0 billion. Unlike liability and workers' compensation coverage, the State is not self-insured for property insurance and contracts with IMA of Colorado, Inc., to procure commercial coverage for loss or damage to covered state property. Property premiums also provide coverage for boiler and machinery, state aircraft, and crime loss.

**Staff Recommendation:** Staff recommends the Committee approve a total of \$16,944,966 for allocation to state agency *Payment to Risk Management and Property Funds* lines as follows:

<b>Payment to Risk Management and Property Funds FY 2014-15 Recommended Allocation</b>				
<b>Department</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Adjustment</b>
Agriculture	\$154,948	<b>\$156,601</b>	\$147,063	<b>\$9,538</b>
Corrections	3,857,626	<b>3,905,311</b>	3,672,653	<b>232,658</b>
Education	75,014	<b>75,598</b>	92,357	<b>(16,759)</b>
Governor	283,475	<b>287,212</b>	214,323	<b>72,889</b>
Health Care Policy and Financing	164,260	<b>166,889</b>	131,604	<b>35,285</b>
Higher Education	2,854,086	<b>2,846,897</b>	2,848,517	<b>(1,620)</b>
Human Services	1,459,652	<b>1,475,880</b>	1,463,119	<b>12,761</b>
Judicial	676,966	<b>685,664</b>	607,112	<b>78,552</b>
Labor and Employment	67,780	<b>68,518</b>	46,626	<b>21,892</b>
Law	151,506	<b>153,905</b>	128,371	<b>25,534</b>
Legislature	13,358	<b>13,523</b>	13,784	<b>(261)</b>
Local Affairs	29,732	<b>30,090</b>	37,588	<b>(7,498)</b>
Military Affairs	109,548	<b>110,427</b>	65,699	<b>44,728</b>
Natural Resources	759,328	<b>767,271</b>	835,402	<b>(68,131)</b>
Personnel	604,567	<b>607,909</b>	566,716	<b>41,193</b>
Public Health and Environment	109,598	<b>110,909</b>	99,120	<b>11,789</b>
Public Safety	2,203,618	<b>2,238,214</b>	1,185,797	<b>1,052,417</b>
Regulatory Agencies	254,577	<b>258,515</b>	199,878	<b>58,637</b>
Revenue	247,303	<b>250,808</b>	217,833	<b>32,975</b>
State	52,559	<b>53,338</b>	40,701	<b>12,637</b>
Transportation	2,652,342	<b>2,679,701</b>	2,787,211	<b>(107,510)</b>
Treasury	1,760	<b>1,786</b>	1,347	<b>439</b>
<b>Allocation Totals</b>	<b>\$16,783,604</b>	<b>\$16,944,966</b>	<b>\$15,402,821</b>	<b>\$1,542,145</b>

## Capitol Complex Leased Space

Pursuant to Section 24-82-101, C.R.S., the Department maintains the executive and legislative space within the Capitol Complex, as well as facilities in Grand Junction and Camp George West. In total, the Department manages 1,291,789 square feet. The Department is responsible for general maintenance for the plumbing, electrical, elevator, and HVAC (heating, ventilation, and air conditioning) systems. It is also responsible for custodial work and grounds maintenance. In Denver, the Department maintains ten addresses in the Capitol Hill Campus, one address in the North Campus, and two addresses in Lakewood. Each campus has a distinct rental rate calculated on the pooled expenses of the campus.

**Staff Recommendation:** Staff recommends the Committee approve a total of \$10,717,075 for Capitol Complex Leased Space allocations to state agencies and \$1,762,004 for General Assembly payments to the Department of Personnel for Maintenance of Legislative Space.

<b>Capitol Complex Leased Space FY 2014-15 Recommended Allocation</b>				
<b>Department</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Adjustment</b>
Agriculture	\$0	\$0	\$213,608	(\$213,608)
Correctional Industries	37,356	15,892	38,046	(22,154)
Corrections	122,068	39,744	133,025	(93,281)
Education	604,122	527,813	677,530	(149,717)
General Assembly	1,977,827	1,728,002	2,218,160	(490,158)
Governor	526,927	460,269	591,187	(130,918)
Health Care Policy and Financing	442,846	386,909	496,658	(109,749)
Human Services	1,416,149	1,236,932	1,589,006	(352,074)
Labor and Employment	20,752	17,916	23,476	(5,560)
Law	0	0	0	0
Local Affairs	531,293	463,750	592,358	(128,607)
Military Affairs	88,778	47,548	94,354	(46,806)
Natural Resources	1,113,580	972,920	1,248,895	(275,975)
Personnel	1,936,942	1,690,786	2,155,209	(464,422)
Public Health	30,452	26,169	35,150	(8,982)
Public Safety	1,624,418	1,274,761	1,591,078	(316,318)
Regulatory Agencies	4,626	3,975	5,339	(1,364)
Revenue	1,914,700	1,666,699	2,150,284	(483,586)
Transportation	155,644	100,012	171,578	(71,566)
Treasury	61,539	53,766	69,017	(15,251)
CSU Forest Service	6,622	3,211	17,244	(14,033)
<b>Allocation Totals</b>	<b>\$12,616,641</b>	<b>\$10,717,075</b>	<b>\$14,111,204</b>	<b>(\$3,394,129)</b>

<b>General Assembly Payments to the Department of Personnel for Maintenance of Legislative Space</b>	
Capitol Complex Leased Space Allocation	\$1,728,002
Parking at 1525 Sherman Street	28,800
Conference Center Rental for 26 days at 1525 Sherman Street	5,202
<b>Total</b>	<b>\$1,762,004</b>

## Vehicle Lease Payments

In accordance with Section 24-30-1104 (2), C.R.S., the Department is responsible for operating and maintaining the State's vehicle fleet. The State Fleet Management Program purchases vehicles, manages maintenance and repairs, auctions replaced and out-of-service vehicles, and manages the State Motor Pool. The fleet program is funded by fees from user agencies that are deposited in the Motor Fleet Management Fund created in Section 24-30-1115 (1), C.R.S. Appropriations for the Vehicle Lease Payments line items reflect the cost of lease payments and the Department's vehicle management fee, for each agency's vehicles.

**Staff Recommendation: Staff recommends the Committee approve a total of \$19,028,555 for the State Fleet Management Program's Vehicle Replacement Lease/Purchase line and a total of \$20,115,755 for allocation to state agency Vehicle Lease Payments lines as outlined in the following table.**

<b>FY 2014-15 Vehicle Lease Payments by State Agency</b>					
	<b>FY 2013-14 Total Approp.</b>	<b>FY 2014-15 Base VLP Approp.</b>	<b>FY 2014-15 Base VLP Adjustment</b>	<b>New/Add'l Vehicles Approved</b>	<b>Total VLP Approp.</b>
<b>Appropriated Agencies</b>					
EDO (Fire Safety & Criminal Justice)	\$169,254	\$165,021	(\$4,233)	\$65,980	\$231,001
CBI	403,134	393,607	(9,527)	0	393,607
Colorado State Patrol	<u>5,836,418</u>	<u>6,526,053</u>	<u>689,635</u>	0	6,526,053
Public Safety	6,408,806	7,084,680	675,874	65,980	7,150,660
Agriculture	224,096	247,224	23,128	0	247,224
Agriculture - State Fair	5,645	9,638	3,993	0	9,638
Corrections	2,884,060	3,104,229	220,169	119,104	3,223,333
Education	27,913	21,083	(6,830)	0	21,083
Governor	85,197	90,064	4,867	0	90,064
Human Services	1,180,354	1,259,883	79,529	0	1,259,883
Judicial - Courts	88,182	90,798	2,616	0	90,798
Judicial - Public Defender	105,286	112,755	7,469	0	112,755
Labor and Employment	110,201	122,159	11,958	0	122,159
Law	62,019	55,970	(6,049)	0	55,970
Local Affairs	80,484	79,365	(1,119)	0	79,365
Military Affairs	41,309	47,687	6,378	0	47,687
Natural Resources	3,389,030	3,877,465	488,435	45,745	3,923,210
Personnel	84,173	69,206	(14,967)	0	69,206
Public Health and Environment	318,087	314,541	(3,546)	0	314,541
Regulatory Agencies	203,988	217,588	13,600	0	217,588
Revenue	567,407	595,416	28,009	0	595,416
State	3,345	528	(2,817)	0	528
<b>Appropriated Agencies Subtotal</b>	<b>\$15,869,582</b>	<b>\$17,400,278</b>	<b>\$1,530,696</b>	<b>\$230,829</b>	<b>\$17,631,107</b>
<b>Non-appropriated Agencies</b>					
Higher Education	\$1,023,537	\$811,050	(\$212,487)	\$0	\$811,050
Transportation	2,345,827	1,673,598	(672,229)	0	1,673,598
<b>Non-appropriated Agencies Subtotal</b>	<b>3,369,364</b>	<b>2,484,648</b>	<b>(884,716)</b>	<b>0</b>	<b>2,484,648</b>
<b>Statewide Total</b>	<b>\$19,238,946</b>	<b>\$19,884,926</b>	<b>\$645,980</b>	<b>\$230,829</b>	<b>\$20,115,755</b>

## COMMON POLICY BUILD SECTIONS

### Administrative Law Judge Services

#### ALJ Services Program Costs

The following table outlines total administrative law judge services costs for allocation to state agencies that include program costs and a fund balance reserve adjustment. Personal services, operating expenses, and indirect costs are based on FY 2014-15 figure setting decisions. Program share of departmental benefits pots, legal services, OIT and operating common policy items are provided by the Department and based on FY 2013-14 appropriations.

<b>FY 2014-15 Administrative Law Judge Services Program Costs</b>			
	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>
Personal Services	\$3,229,131	\$3,293,646	\$3,374,818
Benefits POTS	435,056	569,195	569,195
Operating Expenses	143,260	148,913	143,260
OpCP, Legal Svcs., and Leased Space	492,047	384,967	384,967
OIT Common Policies	52,420	104,446	104,446
Indirect Costs	<u>15,853</u>	<u>171,000</u>	<u>230,033</u>
ALJ Program Costs Subtotal	4,367,767	4,672,167	4,806,719
Fund Balance Reserve Adjustment	137,680	(659,658)	(681,312)
<b>Total for Allocation</b>	<b>4,505,447</b>	<b>4,012,509</b>	<b>4,125,407</b>

#### Fund Balance Reserve Adjustment

The following table outlines the fund balance reserve adjustment recommendation. Staff recommends continuation of a 5.0 percent fund balance reserve calculated on the estimated expenditure base of personal services, operating expenses, and indirect costs for FY 2014-15. The FY 2013-14 beginning fund balance is taken from the Department's FY 2014-15 budget request schedule 9 for the Administrative Courts Cash Fund created in Section 24-30-1001 (3), C.R.S.

<b>Administrative Courts Cash Fund Recommended Reserve Adjustment</b>	
<b>FY 2013-14</b>	
Beginning Fund Balance	\$731,038
Revenue	4,505,447
Expenditures	<u>(4,367,767)</u>
Ending Fund Balance	\$868,718
<b>FY 2014-15</b>	
Expenditure Base (PS+OE+IC)	\$3,748,111
Fund Balance Target Reserve	5.0%
Fund Balance Reserve Amount	187,406
<b>Fund Balance Reserve Adjustment</b>	<b>(\$681,312)</b>

### State Agency Utilization and Allocation

The costs of providing administrative law judge services are allocated to state agencies, based upon actual usage for the most recent fiscal year that actual data is available. The FY 2014-15 allocation is determined by the FY 2012-13 actual utilization amounts of total number of administrative law judge and paralegal hours used by agency.

<b>Administrative Law Judge Services FY 2014-15 Recommended Allocation</b>						
<b>Department</b>	<b>FY 2012-13 Total Hours</b>	<b>FY 2012-13 Utilization</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Final Approp.</b>	<b>FY 2014-15 Adjustment</b>
Agriculture	9.2	0.03%	\$1,237	<b>\$1,272</b>	\$4,446	<b>(\$3,174)</b>
Corrections	0.0	0.00%	0	<b>0</b>	2,782	<b>(2,782)</b>
Education	1,087.5	3.64%	146,199	<b>150,313</b>	78,573	<b>71,740</b>
HCPF	2,640.8	8.85%	355,018	<b>365,007</b>	550,139	<b>(185,132)</b>
Higher Education	18.6	0.06%	2,501	<b>2,571</b>	1,454	<b>1,117</b>
Human Services	4,062.3	13.61%	546,119	<b>561,485</b>	723,531	<b>(162,046)</b>
Labor	18,487.4	61.94%	2,485,371	<b>2,555,300</b>	2,700,053	<b>(144,753)</b>
Law	212.0	0.71%	28,500	<b>29,302</b>	4,362	<b>24,940</b>
Personnel	102.2	0.34%	13,739	<b>14,126</b>	6,236	<b>7,890</b>
Public Health	57.6	0.19%	7,744	<b>7,961</b>	47,493	<b>(39,532)</b>
Regulatory Agencies	1,951.2	6.54%	262,311	<b>269,692</b>	243,353	<b>26,339</b>
Revenue	71.8	0.24%	9,652	<b>9,924</b>	16,777	<b>(6,853)</b>
State	232.2	0.78%	31,216	<b>32,094</b>	31,136	<b>958</b>
Transportation	25.9	0.09%	3,482	<b>3,580</b>	154	<b>3,426</b>
Misc. School Districts	888.3	2.98%	119,419	<b>122,779</b>	107,080	<b>15,699</b>
<b>TOTAL</b>	<b>29,847.0</b>	<b>100.0%</b>	<b>\$4,012,509</b>	<b>\$4,125,407</b>	<b>\$4,517,569</b>	<b>(\$392,162)</b>

## Workers' Compensation

### Risk Management Program Costs

The following table outlines total risk management program overhead costs for allocation to risk programs. Risk management's personal services, operating expenses, and indirect costs are based on FY 2014-15 figure setting decisions. Program share of departmental benefits pots and OIT and operating common policy items are provided by the Department and based on FY 2013-14 appropriations. The workers' compensation program's share of risk management overhead costs are calculated at 50.3 percent for FY 2014-15, consistent with the share for FY 2013-14.

<b>Risk Management Program Costs</b>						
	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>Workers' Comp. Share</b>	<b>Liability Share</b>	<b>Property Share</b>
Program Allocation Share	100.0%	100.0%	100.0%	50.3%	36.7%	13.0%
Personal Services	\$753,646	\$753,646	\$813,647	\$409,510	\$298,742	\$105,395
Benefits POTS	135,693	144,362	144,362	72,658	53,004	18,700
Operating Expenses	68,427	68,427	68,427	34,439	25,124	8,864
Op CP's and Leased Space	49,484	81,216	81,216	40,876	29,820	10,520
OIT Common Policies	11,093	18,195	18,195	9,158	6,681	2,357
Audit Expense	0	83,721	83,721	42,137	30,739	10,845
Indirect Costs	52,088	42,010	95,199	47,914	34,954	12,332
<b>Total Risk Management Costs for Allocation</b>	<b>\$1,070,431</b>	<b>\$1,191,577</b>	<b>\$1,304,767</b>	<b>\$656,692</b>	<b>\$479,063</b>	<b>\$169,013</b>

### Workers' Compensation Program Costs

The following table outlines total workers' compensation program costs for allocation to state agencies that include:

- Risk management program overhead costs;
- Workers' compensation third party administrator (TPA) fees and loss control programs;
- Workers' compensation claims, excess policy, and legal expenses;
- Actuarial and broker services attributable to workers' compensation;
- Workers' compensation share of the Risk Management Information System; and
- A fund balance reserve adjustment.

<b>Workers' Compensation Program Costs</b>			
	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>
Risk Management Program Costs	\$538,750	\$651,539	\$656,692
Workers' Compensation Claims	36,883,838	38,600,694	38,600,694
W.C. TPA Fees and Loss Control	2,200,000	2,450,000	2,450,000
W.C. Excess Policy	951,893	1,041,653	951,893 <sup>/1</sup>
W.C. Legal Services (Litigation)	1,085,089	1,885,000	1,085,089 <sup>/1</sup>
Actuarial and Broker Services	53,443	37,500	37,500
Risk Management Information System	<u>45,816</u>	<u>45,816</u>	<u>45,816</u>
Workers' Compensation Program Costs Subtotal	41,758,829	44,712,202	43,827,684
Fund Balance Reserve Adjustment	(202,969)	1,543,865	1,261,762
<b>Total for Allocation</b>	<b>\$41,555,860</b>	<b>\$46,256,067</b>	<b>\$45,089,445</b>

<sup>/1</sup> The FY 2014-15 Department of Personnel budget request included these request amounts.

*Workers' Compensation Claims:* This figure includes prospective claims payments defined by risk management from figures provided by the program actuary. This figure also includes a \$116,000 payment for Department of Human Services (DHS) prior year claims payments for certain DHS institutions claims – all permanent, total disability claims – that were open when the Department joined the State risk pool. There are two broad categories of workers' compensation claims: indemnity benefits and medical benefits. *Indemnity benefits* include settlements for permanent injuries and lost wages. The maximum workers' compensation benefits for lost wages are established by the Department of Labor and Employment pursuant to Section 8-47-106, C.R.S. There is no maximum for medical benefits.

*W.C. TPA Fees and Loss Control:* This figure includes fees paid to the State's third party administrator (TPA), Broadspire, for contracted TPA services. This figure also includes loss control incentives used for agencies with initiatives to reduce workers' compensation claims.

*Workers' Compensation Excess Policy:* This figure includes the insurance policy purchased to cover the possibility of a catastrophic workers' compensation loss, required by the Colorado Department of Labor and Employment (CDLE) for a self-insurance permit. The cost of the policy is calculated on payroll. Also included are payments to the CDLE for permit fees and surcharges imposed on self-insured employers.

*Workers' Compensation Legal Services (Litigation):* This figure represents the cost the Department anticipates spending for legal representation at workers' compensation hearings and for expert opinions provided through the TPA contract with Broadspire, and which is included in actuarial projections provided by the State's actuary.

*RMIS Service Fees:* The Department contracts for data management and technical support for the Risk Management Information System that tracks claims for all risk management programs. The Department splits the cost for the RMIS equally among the three risk management programs.

### **Fund Balance Reserve Adjustment**

The following table outlines the fund balance reserve adjustment recommendation. Staff recommends a *cash flow* fund balance reserve calculated at 5.0 percent of the estimated program costs for FY 2014-15. Staff also recommends an *extraordinary claims* fund balance reserve calculated at 10.0 percent of the workers' compensation claims estimate. The recommendation's FY 2013-14 beginning fund balance is taken from the Department's FY 2014-15 budget request schedule 9 for the State Employee Workers' Compensation Account in the Risk Management Fund. Revenue represents FY 2013-14 total allocations (billings) to state agencies and expenditures represents FY 2013-14 appropriated program costs.

<b>State Employees Workers Compensation Account Recommended Reserve Adjustment</b>	
<b>FY 2013-14</b>	
Beginning Fund Balance	\$4,992,661
Revenue	41,555,860
Expenditures	<u>(41,758,829)</u>
Ending Fund Balance	4,789,692
<b>FY 2014-15</b>	
Beginning Fund Balance	4,789,692
<b>Cash Flow Reserve</b>	
Expenditures (estimated)	43,827,684
Cash Flow Reserve Percentage	<u>5.0%</u>
Cash Flow Reserve Amount	2,191,384
<b>Extraordinary Claims Reserve</b>	
Workers' Compensation Claims Estimate	38,600,694
Extraordinary Claims Reserve Percentage	<u>10.0%</u>
Extraordinary Claims Reserve Amount	<u>3,860,069</u>
Total Recommended Reserve Amount	6,051,454
<b>Fund Balance Reserve Adjustment</b>	<b>\$1,261,762</b>

### State Agency Allocation

The program's actuary projects the State's total workers' compensation needs by analyzing prior year's losses. Using this same data, the actuary then estimates the allocation for each agency as a percent of the total (including each institution of Higher Education). The following table outlines the recommended allocation for FY 2014-15.

<b>Workers' Compensation FY 2014-15 Recommended Allocation</b>					
<b>Department</b>	<b>Actuarial Allocation</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Adjustment</b>
Agriculture	0.435%	\$200,862	<b>\$195,784</b>	\$161,359	<b>\$34,425</b>
Corrections	21.089%	9,730,300	<b>9,484,276</b>	8,481,245	<b>1,003,031</b>
Education	1.409%	649,934	<b>633,501</b>	632,557	<b>944</b>
Governor	0.873%	402,868	<b>392,682</b>	445,361	<b>(52,679)</b>
Health Care Policy and Financing	0.117%	54,080	<b>52,712</b>	47,285	<b>5,427</b>
Higher Education	8.400%	3,875,550	<b>3,777,559</b>	3,850,165	<b>(72,606)</b>
Human Services					
Cost Allocation Share	26.296%	12,132,834	<b>11,826,063</b>	12,319,196	
Prior Year WC Claim Payments		<u>116,000</u>	<u><b>116,000</b></u>	<u>150,000</u>	
Human Services subtotal		12,248,834	<b>11,942,063</b>	12,469,196	<b>(527,133)</b>
Judicial	2.691%	1,241,647	<b>1,210,253</b>	1,337,492	<b>(127,239)</b>
Labor and Employment	1.271%	586,476	<b>571,647</b>	455,050	<b>116,597</b>
Law	0.232%	107,187	<b>104,477</b>	74,945	<b>29,532</b>
Legislature	0.045%	20,700	<b>20,176</b>	25,216	<b>(5,040)</b>
Local Affairs	0.211%	97,315	<b>94,854</b>	92,873	<b>1,981</b>
Military Affairs	0.186%	85,660	<b>83,494</b>	77,843	<b>5,651</b>
Natural Resources	4.178%	1,927,820	<b>1,879,077</b>	1,566,177	<b>312,900</b>
Personnel	0.532%	245,296	<b>239,093</b>	213,489	<b>25,604</b>
Public Health and Environment	1.427%	658,392	<b>641,745</b>	512,315	<b>129,430</b>
Public Safety	8.004%	3,692,860	<b>3,599,489</b>	2,777,091	<b>822,398</b>

<b>Workers' Compensation FY 2014-15 Recommended Allocation</b>					
<b>Department</b>	<b>Actuarial Allocation</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Adjustment</b>
Regulatory Agencies	0.171%	78,879	<b>76,885</b>	60,949	<b>15,936</b>
Revenue	2.073%	956,594	<b>932,407</b>	792,798	<b>139,609</b>
State	0.029%	13,256	<b>12,921</b>	14,078	<b>(1,157)</b>
Transportation	20.331%	9,380,524	<b>9,143,344</b>	7,467,464	<b>1,675,880</b>
Treasury	0.002%	1,033	<b>1,007</b>	911	<b>96</b>
<b>Allocation Totals</b>	<b>100.0%</b>	<b>\$46,256,067</b>	<b>\$45,089,445</b>	<b>\$41,555,859</b>	<b>\$3,533,586</b>

The following table outlines the allocation by institution for the Department of Higher Education.

<b>Workers' Compensation Allocation for Higher Education</b>		
	<b>Actuarial Allocation</b>	<b>FY 2014-15 Recommend.</b>
Arapahoe	2.677%	\$101,123
Auraria	11.358%	429,052
Aurora CC	1.820%	68,754
CCHE	0.296%	11,170
College Access Network	0.675%	25,510
College Invest	0.134%	5,076
Community College System	3.901%	147,370
CSU - Global	0.305%	11,522
Denver CC	2.115%	79,897
Front Range	10.630%	401,568
Historical Society	2.583%	97,562
Lamar	1.883%	71,131
Metropolitan	5.913%	223,373
Morgan	1.974%	74,572
Northeastern JC	0.563%	21,285
Northwestern JC	0.423%	15,960
Otero	1.955%	73,848
Pikes Peak	13.550%	511,855
Private Occupational	0.047%	1,759
Pueblo	7.084%	267,611
Red Rocks	4.761%	179,846
School of Mines	12.830%	484,676
Trinidad	3.857%	145,716
USC	8.665%	327,325
<b>Allocation Totals</b>	<b>100.0%</b>	<b>\$3,777,559</b>

## Liability

### Risk Management Program Costs

The following table outlines total risk management program overhead costs for allocation to risk programs. The liability program's share of risk management overhead costs are calculated at 36.7 percent for FY 2014-15, consistent with the share for FY 2013-14.

<b>Risk Management Program Costs</b>						
	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>Workers' Comp. Share</b>	<b>Liability Share</b>	<b>Property Share</b>
Program Allocation Share	100.0%	100.0%	100.0%	50.3%	36.7%	13.0%
Personal Services	\$753,646	\$753,646	\$813,647	\$409,510	\$298,742	\$105,395
Benefits POTS	135,693	144,362	144,362	72,658	53,004	18,700
Operating Expenses	68,427	68,427	68,427	34,439	25,124	8,864
Op CP's and Leased Space	49,484	81,216	81,216	40,876	29,820	10,520
OIT Common Policies	11,093	18,195	18,195	9,158	6,681	2,357
Audit Expense	0	83,721	83,721	42,137	30,739	10,845
Indirect Costs	52,088	42,010	95,199	47,914	34,954	12,332
<b>Total Risk Management Costs for Allocation</b>	<b>\$1,070,431</b>	<b>\$1,191,577</b>	<b>\$1,304,767</b>	<b>\$656,692</b>	<b>\$479,063</b>	<b>\$169,013</b>

### Liability Program Costs

The following table outlines total liability program costs for allocation to state agencies that include:

- Risk management program overhead costs;
- Liability claims, excess policy, and legal services expenses;
- Actuarial and broker services attributable to workers' compensation;
- Liability share of the Risk Management Information System;
- Colorado State Employees Assistance Program (C-SEAP) costs; and
- A fund balance reserve adjustment.

<b>Liability Program Costs</b>			
	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>
Risk Management Program Costs	\$393,023	\$399,199	\$479,063
Liability Claims	4,584,689	4,381,124	4,381,124
Liability Excess Policy	299,151	339,223	339,223
Liability Legal Services	3,056,460	3,044,510	3,044,510
Actuarial and Broker Services	48,073	32,073	32,073
Risk Mgt. Information System	<u>45,816</u>	<u>45,816</u>	<u>45,816</u>
Workers' Compensation Program Costs	8,427,212	8,241,945	8,321,809
Subtotal			
C-SEAP Funding	1,052,877	1,206,711	1,239,280
Fund Balance Reserve Adjustment	(952,732)	494,410	543,467
<b>Total for Allocation</b>	<b>\$8,527,357</b>	<b>\$9,943,066</b>	<b>\$10,104,556</b>

### C-SEAP Program Costs

The following table outlines Colorado State Employees Assistance Program (C-SEAP) costs that are included in liability program allocation. Section 24-30-1510 (3) (g), C.R.S., provides for the payment of the C-SEAP through the Risk Management Fund which funds the Liability Program.

<b>C-SEAP Program Costs</b>			
	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>
Personal Services	\$621,877	\$715,500	\$779,777
Benefits Pots	157,016	195,134	195,134
Operating Expenses	52,844	53,794	53,794
Op CP's, Legal Svcs, Leased Space	78,006	104,996	104,996
OIT Common Policies	12,935	27,269	27,269
Indirect Costs	130,199	110,018	78,310
<b>Total C-SEAP Program Costs</b>	<b>\$1,052,877</b>	<b>\$1,206,711</b>	<b>\$1,239,280</b>

### Fund Balance Reserve Adjustment

The following table outlines the fund balance reserve adjustment recommendation. Staff recommends a *cash flow* fund balance reserve calculated at 5.0 percent of the estimated program costs for FY 2014-15. Staff also recommends an *extraordinary claims* fund balance reserve calculated at 25.0 percent of the liability claims estimate. The recommendation's FY 2013-14 beginning fund balance is taken from the Department's FY 2014-15 budget request schedule 9 for the Risk Management Fund. Revenue is FY 2013-14 total allocations (billings) to state agencies and expenditures are FY 2013-14 appropriated program costs.

<b>Risk Management Fund (Liability) Recommended Reserve Adjustment</b>	
<b>FY 2013-14</b>	
Beginning Fund Balance	\$1,982,600
Revenue	8,527,357
Expenditures	(9,480,089)
Ending Fund Balance	1,029,868
<b>FY 2014-15</b>	
Beginning Fund Balance	1,029,868
<b>Cash Flow Reserve</b>	
Expenditures (estimated)	9,561,089
Cash Flow Reserve Percentage	<u>5.0%</u>
Cash Flow Reserve Amount	478,054
<b>Extraordinary Claims Reserve</b>	
Liability Claims Estimate	4,381,124
Extraordinary Claims Reserve Percentage	<u>25.0%</u>
Extraordinary Claims Reserve Amount	1,095,281
Total Recommended Reserve Amount	1,573,335
<b>Fund Balance Reserve Adjustment</b>	<b>\$543,467</b>

### State Agency Allocation

The program's actuary projects the State's total liability needs by analyzing prior year's losses. Using this same data, the actuary then estimates the allocation for each agency as a percent of the total (including each institution of Higher Education). The following table outlines the recommended allocation for FY 2014-15.

<b>Liability FY 2014-15 Recommended Allocation</b>					
<b>Department</b>	<b>Actuarial Allocation</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Adjustment</b>
Agriculture	0.885%	\$88,040	<b>\$89,470</b>	\$74,017	<b>\$15,453</b>
Corrections	27.129%	2,697,433	<b>2,741,243</b>	2,410,428	<b>330,815</b>
Education	0.260%	25,844	<b>26,264</b>	38,203	<b>(11,939)</b>
Governor	2.176%	216,319	<b>219,832</b>	142,748	<b>77,084</b>
Health Care Policy and Financing	1.622%	161,286	<b>163,906</b>	129,957	<b>33,949</b>
Higher Education	4.873%	484,570	<b>492,440</b>	458,090	<b>34,350</b>
Human Services	8.850%	879,952	<b>894,243</b>	846,425	<b>47,818</b>
Judicial	5.018%	498,918	<b>507,022</b>	597,000	<b>(89,978)</b>
Labor and Employment	0.399%	39,683	<b>40,328</b>	31,295	<b>9,033</b>
Law	1.476%	146,788	<b>149,172</b>	123,220	<b>25,952</b>
Legislature	0.093%	9,247	<b>9,397</b>	9,295	<b>102</b>
Local Affairs	0.202%	20,042	<b>20,368</b>	14,411	<b>5,957</b>
Military Affairs	0.401%	39,850	<b>40,497</b>	33,683	<b>6,814</b>
Natural Resources	4.215%	419,054	<b>425,860</b>	475,571	<b>(49,711)</b>
Personnel	1.031%	102,561	<b>104,226</b>	88,173	<b>16,053</b>
Public Health and Environment	0.736%	73,208	<b>74,397</b>	51,420	<b>22,977</b>
Public Safety	21.232%	2,111,103	<b>2,145,390</b>	1,105,913	<b>1,039,477</b>
Regulatory Agencies	2.407%	239,284	<b>243,171</b>	192,718	<b>50,453</b>
Revenue	2.088%	207,606	<b>210,978</b>	178,051	<b>32,927</b>
State	0.470%	46,755	<b>47,515</b>	34,365	<b>13,150</b>
Transportation	14.421%	1,433,902	<b>1,457,191</b>	1,491,179	<b>(33,988)</b>
Treasury	0.016%	1,620	<b>1,646</b>	1,194	<b>452</b>
<b>Allocation Totals</b>	<b>100.0%</b>	<b>\$9,943,066</b>	<b>\$10,104,556</b>	<b>\$8,527,356</b>	<b>\$1,577,200</b>

The following table outlines the allocation by institution for the Department of Higher Education.

<b>Liability Allocation for Higher Education</b>		
	<b>Actuarial Allocation</b>	<b>FY 2014-15 Recommend.</b>
Adams	0.000%	\$0
Arapahoe	4.989%	24,568
Auraria	2.924%	14,401
Aurora CC	3.691%	18,177
CCHE	0.487%	2,396
College Access Network	4.091%	20,143
College Invest	0.463%	2,280
Community College System	2.610%	12,852
CSU - Global	1.109%	5,463
Denver CC	3.141%	15,466

<b>Liability Allocation for Higher Education</b>		
	<b>Actuarial Allocation</b>	<b>FY 2014-15 Recommend.</b>
Front Range	11.047%	54,401
Historical Society	1.462%	7,199
Lamar	0.487%	2,396
Metropolitan	19.411%	95,588
Morgan	0.708%	3,486
Northeastern JC	0.929%	4,574
Northwestern JC	0.796%	3,920
Otero	0.575%	2,832
Pikes Peak	8.247%	40,614
Private Occupational School	0.123%	605
Pueblo	5.212%	25,665
Red Rocks	3.716%	18,298
School of Mines	13.616%	67,050
Trinidad	2.239%	11,028
USC	7.927%	39,038
<b>Allocation Totals</b>	<b>100.0%</b>	<b>\$492,440</b>

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## Property

### Risk Management Program Costs

The following table outlines total risk management program overhead costs for allocation to risk programs. The property program's share of risk management overhead costs are calculated at 13.0 percent for FY 2014-15, consistent with the share for FY 2013-14.

Risk Management Program Costs						
	FY 2013-14 Approp.	FY 2014-15 Request	FY 2014-15 Recommend.	Workers' Comp. Share	Liability Share	Property Share
Program Allocation Share	100.0%	100.0%	100.0%	50.3%	36.7%	13.0%
Personal Services	\$753,646	\$753,646	\$813,647	\$409,510	\$298,742	\$105,395
Benefits POTS	135,693	144,362	144,362	72,658	53,004	18,700
Operating Expenses	68,427	68,427	68,427	34,439	25,124	8,864
Op CP's and Leased Space	49,484	81,216	81,216	40,876	29,820	10,520
OIT Common Policies	11,093	18,195	18,195	9,158	6,681	2,357
Audit Expense	0	83,721	83,721	42,137	30,739	10,845
Indirect Costs	52,088	42,010	95,199	47,914	34,954	12,332
<b>Total Risk Management Costs for Allocation</b>	<b>\$1,070,431</b>	<b>\$1,191,577</b>	<b>\$1,304,767</b>	<b>\$656,692</b>	<b>\$479,063</b>	<b>\$169,013</b>

### Property Program Costs

The following table outlines total property program costs for allocation to state agencies that include:

- Risk management program overhead costs;
- Property policies and policy deductibles and payouts;
- Broker services attributable to property;
- Property share of the Risk Management Information System; and
- A fund balance reserve adjustment.

Property Program Costs			
	FY 2013-14 Approp.	FY 2014-15 Request	FY 2014-15 Recommend.
Risk Management Program Costs	\$138,658	\$140,838	\$169,013
Property Policies			
Property & Boiler Policies	4,394,224	3,991,185	3,991,185
Auto Physical Damage	19,455	20,427	20,427
Terrorism Premium	300,000	240,332	240,332
Flood Zone A Premiums	23,495	600	600
Crime Policy	<u>337,648</u>	<u>351,878</u>	<u>351,878</u>
Property Policies Subtotal	5,074,822	4,604,422	4,604,422
Policy Deductibles and Payouts	2,909,193	2,600,000	2,600,000
Broker Services	225,000	202,427	202,427
Risk Management Information System	<u>45,816</u>	<u>45,816</u>	<u>45,816</u>
Workers' Compensation Program Costs Subtotal	8,393,489	7,593,503	7,621,678
Fund Balance Reserve Adjustment	(1,518,023)	(775,863)	(781,268)
<b>Total for Allocation</b>	<b>\$6,875,466</b>	<b>\$6,817,640</b>	<b>\$6,840,409</b>

### Fund Balance Reserve Adjustment

The following table outlines the fund balance reserve adjustment recommendation. Staff recommends a *cash flow* fund balance reserve calculated at 5.0 percent of the estimated program costs for FY 2014-15. Staff also recommends an *extraordinary claims* fund balance reserve calculated at 10.0 percent of the property deductibles and payouts estimate. The recommendation's FY 2013-14 beginning fund balance is taken from the Department's FY 2014-15 budget request schedule 9 for the Self-insured Property Fund. Revenue is FY 2013-14 total allocations (billings) to state agencies and expenditures are FY 2013-14 appropriated program costs.

<b>Self-insured Property Fund Recommended Reserve Adjustment</b>	
<b>FY 2013-14</b>	
Beginning Fund Balance	\$2,940,375
Revenue	6,875,466
Expenditures	(8,393,489)
Ending Fund Balance	1,422,352
<b>FY 2014-15</b>	
Beginning Fund Balance	1,422,352
<b>Cash Flow Reserve</b>	
Expenditures (estimated)	7,621,678
Cash Flow Reserve Percentage	<u>5.0%</u>
Cash Flow Reserve Amount	381,084
<b>Extraordinary Claims Reserve</b>	
Deductibles and Payouts Estimate	2,600,000
Extraordinary Claims Reserve Percentage	<u>10.0%</u>
Extraordinary Claims Reserve Amount	260,000
Total Recommended Reserve Amount	641,084
<b>Fund Balance Reserve Adjustment</b>	<b>(\$781,268)</b>

### State Agency Allocation

Policy premiums are allocated to state agencies according to their property holdings (building and content values) and loss histories (including each institution of Higher Education). The following table outlines the recommended allocation for FY 2014-15.

<b>Property FY 2014-15 Recommended Allocation</b>						
Department	Property Value	Prop. Value Allocation	FY 2014-15 Request	FY 2014-15 Recommend.	FY 2013-14 Approp.	FY 2014-15 Adjustment
Agriculture	\$91,042,746	0.981%	\$66,908	<b>\$67,131</b>	\$73,046	<b>(\$5,915)</b>
Corrections	1,578,704,555	17.019%	1,160,193	<b>1,164,068</b>	1,262,225	<b>(98,157)</b>
Education	66,906,039	0.721%	49,170	<b>49,334</b>	54,154	<b>(4,820)</b>
Governor	91,380,614	0.985%	67,156	<b>67,380</b>	71,575	<b>(4,195)</b>
Health Care Policy and Financing	4,046,765	0.044%	2,974	<b>2,984</b>	1,647	<b>1,337</b>
Higher Education <sup>1</sup>	3,192,292,210	34.414%	2,369,516	<b>2,354,457</b>	2,390,427	<b>(35,970)</b>
Human Services	788,813,046	8.504%	579,700	<b>581,636</b>	616,694	<b>(35,058)</b>
Judicial	242,274,000	2.612%	178,048	<b>178,642</b>	10,112	<b>168,530</b>
Labor and Employment	38,231,912	0.412%	28,097	<b>28,191</b>	15,331	<b>12,860</b>
Law	6,419,716	0.069%	4,718	<b>4,734</b>	5,151	<b>(417)</b>

<b>Property FY 2014-15 Recommended Allocation</b>						
<b>Department</b>	<b>Property Value</b>	<b>Prop. Value Allocation</b>	<b>FY 2014-15 Request</b>	<b>FY 2014-15 Recommend.</b>	<b>FY 2013-14 Approp.</b>	<b>FY 2014-15 Adjustment</b>
Legislature	5,594,609	0.060%	4,111	<b>4,125</b>	4,489	<b>(364)</b>
Local Affairs	13,185,841	0.142%	9,690	<b>9,723</b>	23,177	<b>(13,454)</b>
Military Affairs	94,839,266	1.022%	69,698	<b>69,930</b>	32,016	<b>37,914</b>
Natural Resources	463,020,080	4.992%	340,274	<b>341,411</b>	359,831	<b>(18,420)</b>
Personnel	683,092,791	7.364%	502,006	<b>503,683</b>	478,543	<b>25,140</b>
Public Health and Environment	49,517,124	0.534%	36,390	<b>36,512</b>	47,700	<b>(11,188)</b>
Public Safety	125,886,931	1.357%	92,515	<b>92,824</b>	79,884	<b>12,940</b>
Regulatory Agencies	20,809,653	0.224%	15,293	<b>15,344</b>	7,160	<b>8,184</b>
Revenue	54,017,248	0.582%	39,697	<b>39,830</b>	39,782	<b>48</b>
State	7,897,247	0.085%	5,804	<b>5,823</b>	6,336	<b>(513)</b>
Transportation	1,657,963,450	17.873%	1,218,440	<b>1,222,510</b>	1,296,032	<b>(73,522)</b>
Treasury	190,226	0.002%	140	<b>140</b>	153	<b>(13)</b>
<b>Allocation Totals</b>	<b>\$9,276,126,069</b>	<b>100.0%</b>	<b>\$6,840,538</b>	<b>\$6,840,409</b>	<b>\$6,875,465</b>	<b>(\$35,056)</b>

<sup>1</sup> The Department's requested property allocations include Higher Education with \$23,495 for Flood Zone A rather than \$600 as included in program costs. Staff's recommendations include allocations at \$600 for Flood Zone A.

The following table outlines the allocation by institution for the Department of Higher Education.

<b>Property Allocation for Higher Education</b>					
	<b>Property Value</b>	<b>Actuarial Allocation</b>	<b>FY 2014-15 Allocation</b>	<b>Flood Zone</b>	<b>Allocation w/ Flood</b>
Adams	\$0	0.000%	\$0	\$0	\$0
Arapahoe	138,171,258	3.531%	83,126	\$0	\$83,126
Auraria	558,337,809	19.058%	448,592	\$306	\$448,898
Aurora CC	16,824,110	0.343%	8,077	\$0	\$8,077
CCHE	556,225	0.019%	444	\$0	\$444
College Assist	31,254	0.001%	25	\$0	\$25
College Invest	750,550	0.024%	567	\$0	\$567
Denver CC	15,350,881	0.405%	9,542	\$0	\$9,542
Front Range	198,979,322	7.332%	172,591	\$0	\$172,591
Historical Society	117,038,537	5.569%	131,090	\$0	\$131,090
Lamar	57,326,308	1.575%	37,066	\$294	\$37,360
Metropolitan	75,568,503	0.674%	15,872	\$0	\$15,872
Morgan	47,528,629	1.572%	37,000	\$0	\$37,000
Northeastern JC	132,289,098	3.141%	73,940	\$0	\$73,940
Northwestern JC	54,298,755	1.626%	38,284	\$0	\$38,284
Occupational Ed. Division	132,945,357	4.142%	97,504	\$0	\$97,504
Otero	67,227,190	2.259%	53,184	\$0	\$53,184
Pikes Peak	193,168,693	4.447%	104,686	\$0	\$104,686
Pueblo	129,447,746	3.076%	72,402	\$0	\$72,402
Red Rocks	130,010,155	2.716%	63,919	\$0	\$63,919
School of Mines	705,618,161	25.989%	611,735	\$0	\$611,735
Trinidad	120,007,279	3.758%	88,469	\$0	\$88,469
USC	300,816,390	8.741%	205,741	\$0	\$205,741
Western	0	0.000%	0	\$0	\$0
<b>Allocation Totals</b>	<b>\$3,192,292,210</b>	<b>100.0%</b>	<b>\$2,353,857</b>	<b>\$600</b>	<b>\$2,354,457</b>

## Capitol Complex Leased Space

### Capitol Complex Leased Space Program Costs

The following table outlines total Facilities Maintenance – Capitol Complex program costs for allocation to state agencies through the *Capitol Complex Leased Space* and *Maintenance of Legislative Space* line items that include program overhead costs consisting of staff and administrative expenses; building and maintenance costs; depreciation, energy and utility costs; and a fund balance reserve adjustment. Personal services, operating expenses, repairs, security, and indirect costs are based on FY 2014-15 figure setting decisions. Benefit POTS and OIT and operating common policy items are estimated by the Department on FY 2013-14 appropriations. Utilities and depreciation as well as campus splits are based on Department-determined methodologies.

<b>Capitol Complex Leased Space Program Costs</b>			
	<b>FY 2013-14</b>	<b>FY 2014-15</b>	<b>FY 2014-15</b>
	<b>Approp.</b>	<b>Request</b>	<b>Recommend.</b>
Personal Services	\$2,803,256	\$2,803,256	\$3,039,966
Benefits POTS	499,218	531,117	531,117
OIT and Operating Common Policies	173,609	354,323	354,323
Operating Expenses	2,753,145	2,696,624	2,696,625
Capitol Complex Repairs	56,520	56,520	56,520
Capitol Complex Security	375,064	375,064	405,243
Utilities	3,663,729	3,595,763	3,595,763
Indirect Cost Assessment	2,067,945	2,067,945	1,399,867
Depreciation	1,367,973	1,497,316	1,497,316
Sprint Leased Tower Space	<u>(50,222)</u>	<u>(50,222)</u>	<u>(50,222)</u>
CCLS Program Costs Subtotal	13,710,237	13,927,706	13,526,518
Fund Balance Adjustment	74,985	(1,641,709)	(2,809,442)
<b>Total for Allocation</b>	<b>\$13,785,222</b>	<b>\$12,285,997</b>	<b>\$10,717,076</b>

<b>Capitol Complex Leased Space Program Costs by Campus</b>						
	<b>FY 2014-15</b>			<b>North</b>	<b>Grand</b>	<b>Camp</b>
	<b>Recommend.</b>	<b>Denver</b>	<b>Pierce St.</b>	<b>Campus</b>	<b>Junction</b>	<b>George West</b>
Personal Services	\$3,039,966	\$2,618,880	\$232,789	\$58,198	\$48,899	\$81,201
Benefits POTS	531,117	457,547	40,672	10,168	8,542	14,188
OIT and Operating Common Policies	354,323	309,235	26,416	7,087	5,793	5,793
Operating Expenses	2,696,625	2,225,826	197,851	49,463	96,994	126,490
Capitol Complex Repairs	56,520	50,868	4,522	1,130	0	0
Capitol Complex Security	405,243	405,243	0	0	0	0
Utilities	3,595,763	3,072,738	273,132	68,283	89,960	91,650
Indirect Cost Assessment	1,399,867	1,183,384	105,190	26,298	34,962	50,033
Depreciation	1,497,316	1,484,515	10,240	2,560	0	0
Sprint Leased Tower Space	<u>(50,222)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(50,222)</u>
CCLS Program Costs Subtotal	13,526,518	11,808,236	890,812	223,186	285,149	319,132
Fund Balance Adjustment	<u>(2,809,442)</u>	<u>(2,452,557)</u>	<u>(185,021)</u>	<u>(46,355)</u>	<u>(59,225)</u>	<u>(66,283)</u>
<b>Total for Allocation</b>	<b>\$10,717,076</b>	<b>\$9,355,679</b>	<b>\$705,791</b>	<b>\$176,831</b>	<b>\$225,924</b>	<b>\$252,849</b>
Allocated Square Footage	1,291,789	761,978	116,448	81,787	34,499	297,077
<b>Allocation Cost per Square Foot</b>	<b>\$8.30</b>	<b>\$12.28</b>	<b>\$6.06</b>	<b>\$2.16</b>	<b>\$6.55</b>	<b>\$0.85</b>

### Fund Balance Reserve Adjustment

The following table outlines the fund balance reserve adjustment recommendation. Staff recommends a *cash flow* fund balance reserve equal to the statutory excess reserve allowance of 16.5 percent for FY 2014-15. The recommendation's FY 2013-14 beginning fund balance is taken from the Department's FY 2014-15 budget request schedule 9 for the Capitol Complex Facilities Fund in the Department of Personnel Revolving Fund. Revenue is FY 2013-14 total allocations (billings) to state agencies and expenditures are FY 2013-14 appropriated program costs.

<b>Capitol Complex Facilities Fund Recommended Reserve Adjustment</b>	
<b>FY 2013-14</b>	
Beginning Fund Balance	\$4,640,350
Revenue	14,111,204
Expenditures	<u>(13,710,237)</u>
Ending Fund Balance	\$5,041,317
<b>FY 2014-15</b>	
Estimated Program Costs	\$13,526,518
Fund Balance Target Reserve	16.5%
Fund Balance Reserve Amount	2,231,875
<b>Fund Balance Reserve Adjustment</b>	<b>(\$2,809,442)</b>

### State Agency Allocation

The following table outlines square footage allocation by agency.

	<b>Square Foot Allocation by State Agency</b>					<b>Total</b>
	<b>Denver</b>	<b>Pierce St.</b>	<b>North Campus</b>	<b>Grand Junction</b>	<b>Camp George West</b>	
Agriculture	0	0	0	0	0	0
Correctional Industries	0	0	0	0	18,672	18,672
Corrections	0	0	0	0	46,696	46,696
Education	42,988	0	0	0	0	42,988
General Assembly	140,738	0	0	0	0	140,738
Governor	36,994	0	0	924	0	37,918
Health Care Policy and Financing	31,512	0	0	0	0	31,512
Human Services	99,087	0	0	3,104	0	102,191
Labor and Employment	0	0	4,364	1,295	0	5,659
Law	0	0	0	0	0	0
Local Affairs	35,654	0	0	3,968	0	39,622
Military Affairs	0	0	0	0	55,865	55,865
Natural Resources	79,240	0	0	0	0	79,240
Personnel	123,328	0	74,783	2,269	0	200,380
Public Health	0	0	0	3,996	0	3,996
Public Safety	93,378	0	0	0	150,685	244,063
Regulatory Agencies	0	0	0	607	0	607
Revenue	74,580	116,448	2,640	6,031	0	199,699
Transportation	100	0	0	12,305	21,386	33,791
Treasury	4,379	0	0	0	0	4,379
CSU Forest Service	0	0	0	0	3,773	3,773
<b>Total</b>	<b>761,978</b>	<b>116,448</b>	<b>81,787</b>	<b>34,499</b>	<b>297,077</b>	<b>1,291,789</b>

The following table outlines cost by square footage as allocated.

<b>Capitol Complex Leased Space Allocation by State Agency</b>						
	<b>Denver</b>	<b>Pierce St.</b>	<b>North Campus</b>	<b>Grand Junction</b>	<b>Camp George West</b>	<b>Total</b>
<b>CCLS Cost per Square Foot</b>	<b>\$12.28</b>	<b>\$6.06</b>	<b>\$2.16</b>	<b>\$6.55</b>	<b>\$0.85</b>	
Agriculture	\$0	\$0	\$0	\$0	\$0	\$0
Correctional Industries	0	0	0	0	15,892	15,892
Corrections	0	0	0	0	39,744	39,744
Education	527,813	0	0	0	0	527,813
General Assembly	1,728,002	0	0	0	0	1,728,002
Governor	454,218	0	0	6,051	0	460,269
Health Care Policy and Financing	386,909	0	0	0	0	386,909
Human Services	1,216,605	0	0	20,327	0	1,236,932
Labor and Employment	0	0	9,435	8,481	0	17,916
Law	0	0	0	0	0	0
Local Affairs	437,765	0	0	25,985	0	463,750
Military Affairs	0	0	0	0	47,548	47,548
Natural Resources	972,920	0	0	0	0	972,920
Personnel	1,514,240	0	161,688	14,859	0	1,690,786
Public Health	0	0	0	26,169	0	26,169
Public Safety	1,146,509	0	0	0	128,252	1,274,761
Regulatory Agencies	0	0	0	3,975	0	3,975
Revenue	915,704	705,791	5,708	39,495	0	1,666,699
Transportation	1,228	0	0	80,582	18,202	100,012
Treasurer	53,766	0	0	0	0	53,766
CSU Forest Service	0	0	0	0	3,211	3,211
<b>Total</b>	<b>\$9,355,679</b>	<b>\$705,791</b>	<b>\$176,831</b>	<b>\$225,924</b>	<b>\$252,849</b>	<b>\$10,717,075</b>

The following table outlines the allocation and additional costs paid by the General Assembly.

<b>General Assembly Payments to the Department of Personnel for Maintenance of Legislative Space</b>	
Capitol Complex Leased Space Allocation	\$1,728,002
Parking at 1525 Sherman Street	28,800
Conference Center Rental for 26 days at 1525 Sherman Street	5,202
<b>Total</b>	<b>\$1,762,004</b>

Conference center rental is billed to agencies by occurrence and not included in capitol complex allocation rates. Rather than pay by occurrence, the General Assembly has agreed to pay for an estimated 26 days of conference center use through its payments to the Department of Personnel for *Maintenance of Legislative Space*, which will be trued up annually through the capitol complex leased space common policy. Similarly, parking at 1525 Sherman Street is billed directly to employees parking in the lot, however the General Assembly pays \$120 per month per space for their 20 parking spaces at the lot through the *Maintenance of Legislative Space* line item.

**Additional Staff Recommendation for Department Line Items**

**Staff recommends that the Committee adjust the appropriations for the personal services and operating expenses line items for Facilities Maintenance – Capitol Complex, by an additional \$2,763 reappropriated funds and \$12,843 reappropriated funds respectively.**

The additional amount represents anticipated staff, setup, and custodial expenses as a result of additional purchases by state agencies for rental of the Conference Center at 1525 Sherman Street in FY 2014-15, which were not anticipated by budget request deadlines. Staff recommends that the Committee approve the additional spending authority for these lines related to the operation of the Conference Center.

## Vehicle Lease Payments

In accordance with Section 24-30-1104 (2), C.R.S., the Department is responsible for operating and maintaining the State's vehicle fleet. The State Fleet Management Program purchases vehicles, manages maintenance and repairs, auctions replaced and out-of-service vehicles, and manages the State Motor Pool. The fleet program is funded by fees from user agencies that are deposited in the Motor Fleet Management Fund created in Section 24-30-1115 (1), C.R.S. Appropriations for the Vehicle Lease Payments line items reflect the cost of lease payments and the Department's vehicle management fee, for each agency's vehicles.

**Staff Recommendation: Staff recommends the Committee approve a total of \$19,028,555 for the State Fleet Management Program's Vehicle Replacement Lease/Purchase line and a total of \$20,115,755 for allocation to state agency Vehicle Lease Payments lines as outlined in the following table and detailed in the last table.**

<b>FY 2014-15 Vehicle Lease Payments by State Agency</b>					
	<b>FY 2013-14 Total Approp.</b>	<b>FY 2014-15 Base VLP Approp.</b>	<b>FY 2014-15 Base VLP Adjustment</b>	<b>New/Add'l Vehicles Approved</b>	<b>Total VLP Approp.</b>
<b>Appropriated Agencies</b>					
EDO (Fire Safety & Criminal Justice)	\$169,254	\$165,021	(\$4,233)	\$65,980	\$231,001
CBI	403,134	393,607	(9,527)	0	393,607
Colorado State Patrol	<u>5,836,418</u>	<u>6,526,053</u>	<u>689,635</u>	0	6,526,053
Public Safety	6,408,806	7,084,680	675,874	65,980	7,150,660
Agriculture	224,096	247,224	23,128	0	247,224
Agriculture - State Fair	5,645	9,638	3,993	0	9,638
Corrections	2,884,060	3,104,229	220,169	119,104	3,223,333
Education	27,913	21,083	(6,830)	0	21,083
Governor	85,197	90,064	4,867	0	90,064
Human Services	1,180,354	1,259,883	79,529	0	1,259,883
Judicial - Courts	88,182	90,798	2,616	0	90,798
Judicial - Public Defender	105,286	112,755	7,469	0	112,755
Labor and Employment	110,201	122,159	11,958	0	122,159
Law	62,019	55,970	(6,049)	0	55,970
Local Affairs	80,484	79,365	(1,119)	0	79,365
Military Affairs	41,309	47,687	6,378	0	47,687
Natural Resources	3,389,030	3,877,465	488,435	45,745	3,923,210
Personnel	84,173	69,206	(14,967)	0	69,206
Public Health and Environment	318,087	314,541	(3,546)	0	314,541
Regulatory Agencies	203,988	217,588	13,600	0	217,588
Revenue	567,407	595,416	28,009	0	595,416
State	3,345	528	(2,817)	0	528
<b>Appropriated Agencies Subtotal</b>	<b>\$15,869,582</b>	<b>\$17,400,278</b>	<b>\$1,530,696</b>	<b>\$230,829</b>	<b>\$17,631,107</b>
<b>Non-appropriated Agencies</b>					
Higher Education	\$1,023,537	\$811,050	(\$212,487)	\$0	\$811,050
Transportation	2,345,827	1,673,598	(672,229)	0	1,673,598
<b>Non-appropriated Agencies Subtotal</b>	<b>3,369,364</b>	<b>2,484,648</b>	<b>(884,716)</b>	<b>0</b>	<b>2,484,648</b>
<b>Statewide Total</b>	<b>\$19,238,946</b>	<b>\$19,884,926</b>	<b>\$645,980</b>	<b>\$230,829</b>	<b>\$20,115,755</b>

FY 2014-15 Vehicle Lease Payments by State Agency											
	FY 2013-14					FY 2014-15					
	Long Bill Approp.	Supp. Approp.	Total Approp.	Estimated Base VLP Need	Approp. Variance from Need	Projected Base VLP Need (Replacements)	FY13-14 Under- Approp. Adjust.	Base VLP Approp. (Replacements)	VLP Adjustment	New/Add'l Vehicles Approved	Total VLP Approp.
<b>Appropriated Agencies</b>											
EDO	\$128,858	\$40,396	\$169,254	\$169,253	(\$1)	\$165,021	\$0	\$165,021	(\$4,233)	\$65,980	\$231,001
CBI	269,849	133,285	403,134	403,134	0	393,607	0	393,607	(9,527)	0	393,607
Colorado State Patrol	<u>5,790,302</u>	<u>46,116</u>	<u>5,836,418</u>	<u>5,836,418</u>	<u>0</u>	<u>6,526,052</u>	<u>0</u>	<u>6,526,053</u>	<u>689,635</u>	<u>0</u>	<u>6,526,053</u>
Public Safety	6,189,009	219,797	6,408,806	6,408,806	(0)	7,084,680	0	7,084,680	675,874	65,980	7,150,660
Agriculture	224,096	0	224,096	230,159	6,063	241,160	6,063	247,224	23,128	0	247,224
Agriculture - State Fair	5,645	0	5,645	4,685	(960)	9,638	0	9,638	3,993	0	9,638
Corrections	3,098,328	(214,268)	2,884,060	2,862,860	(21,200)	3,104,229	0	3,104,229	220,169	119,104	3,223,333
Education	27,913	0	27,913	26,216	(1,697)	21,083	0	21,083	(6,830)	0	21,083
Governor	85,197	0	85,197	86,548	1,351	88,713	1,351	90,064	4,867	0	90,064
Human Services	1,180,354	0	1,180,354	1,200,006	19,652	1,240,230	19,652	1,259,883	79,529	0	1,259,883
Judicial - Courts	88,182	0	88,182	79,051	(9,131)	90,798	0	90,798	2,616	0	90,798
Judicial - Public Defender	44,407	60,879	105,286	105,286	0	112,755	0	112,755	7,469	0	112,755
Labor and Employment	110,201	0	110,201	103,602	(6,599)	122,159	0	122,159	11,958	0	122,159
Law	62,019	0	62,019	60,938	(1,081)	55,970	0	55,970	(6,049)	0	55,970
Local Affairs	67,276	13,208	80,484	80,484	0	79,365	0	79,365	(1,119)	0	79,365
Military Affairs	41,309	0	41,309	42,725	1,416	46,271	1,416	47,687	6,378	0	47,687
Natural Resources	3,462,996	(73,966)	3,389,030	3,389,030	0	3,877,465	0	3,877,465	488,435	45,745	3,923,210
Personnel	84,173	0	84,173	84,483	310	68,897	310	69,206	(14,967)	0	69,206
Public Health and Env.	257,112	60,975	318,087	318,087	(0)	314,541	0	314,541	(3,546)	0	314,541
Regulatory Agencies	203,988	0	203,988	199,165	(4,823)	217,588	0	217,588	13,600	0	217,588
Revenue	567,407	0	567,407	555,779	(11,628)	595,416	0	595,416	28,009	0	595,416
State	3,345	0	3,345	3,071	(274)	528	0	528	(2,817)	0	528
<b>Appropriated Agencies Subtotal</b>	<b>\$15,802,957</b>	<b>\$66,625</b>	<b>\$15,869,582</b>	<b>\$15,840,981</b>	<b>(\$28,601)</b>	<b>\$17,371,485</b>	<b>\$28,793</b>	<b>\$17,400,278</b>	<b>\$1,530,696</b>	<b>\$230,829</b>	<b>\$17,631,107</b>
<b>Non-appropriated Agencies</b>											
Higher Education	\$1,023,537	\$0	\$1,023,537	\$657,624	(\$365,913)	\$811,050	\$0	\$811,050	(\$212,487)	\$0	\$811,050
Transportation	2345827	0	2,345,827	1548446.57	(797,380)	1673597.57	0	\$1,673,598	(\$672,229)	0	1,673,598
<b>Non-appropriated Agencies Subtotal</b>	<b>\$3,369,364</b>	<b>\$0</b>	<b>\$3,369,364</b>	<b>\$2,206,071</b>	<b>(\$1,163,293)</b>	<b>\$2,484,648</b>	<b>\$0</b>	<b>\$2,484,648</b>	<b>(\$884,716)</b>	<b>\$0</b>	<b>\$2,484,648</b>
<b>Statewide Total</b>	<b>\$19,172,321</b>	<b>\$66,625</b>	<b>\$19,238,946</b>	<b>\$18,047,052</b>	<b>(\$1,191,894)</b>	<b>\$19,856,133</b>	<b>\$28,793</b>	<b>\$19,884,926</b>	<b>\$645,980</b>	<b>\$230,829</b>	<b>\$20,115,755</b>