

Joint Budget Committee



Supplemental Budget Requests FY 2024-25

Department of Labor and Employment

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

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Contents

Overview of Department	1
Summary of Staff Recommendations	2
FY 2024-25 Description of Incremental Changes.....	2
Prioritized Supplemental Requests.....	4
S1/R1/BA1 Unemployment Insurance funding expansion and realignment	4
S2 Executive Director’s Office letternote realignment.....	12
S3 Colorado Disability Opportunity Office support and realignment	14
Staff-initiated Supplemental Requests	16
Staff-initiated EDO letternote amendment	16
Statewide Common Policy Supplementals	16
Appendix A: Numbers Pages.....	A-1

Overview of Department

The Colorado Department of Labor and Employment (CDLE) administers eight divisions. A brief description of each division is provided below.

Executive Director's Office

Provides administrative and technical support for the Department's divisions and programs including accounting, budgeting, and human resource functions and houses the Office of New Americans, the Office of Future Work, the Office of Just Transitions, and the Colorado Disability Opportunity Office.

Division of Unemployment Insurance

Collects unemployment insurance premiums and surcharges from employers, administers the payment of unemployment insurance benefits, and conducts audits and investigations to ensure proper payment of premiums and benefits.

Division of Employment and Training

Houses the Workforce Development Enterprise, which funds workforce development centers that assist job seekers and employers with job training and placement. Also houses the Colorado Workforce Development Council whose functions include providing workforce policy recommendations, and coordinating the delivery of workforce development programs.

Division of Labor Standards and Statistics

Houses the Labor Standard subdivision which administers employment and labor laws, and the Labor Market Information subdivision which produces information on labor market trends.

Division of Oil and Public Safety

Establishes and enforces a variety of regulations and statutes, including on amusement rides and devices, explosives, boilers, conveyances, fuel products, and underground and aboveground petroleum storage tanks. Houses the Underground Damage Prevention Safety Commission and Fund, which includes enforcement oversight for Colorado 811.

Division of Workers' Compensation

Regulates the workers' compensation industry in Colorado. Oversees workers' compensation injury claims and compliance, mediates disputes, and administers the Medical Disasters (injuries prior to 1971), Major Medical (injuries from 1971-1981), and Subsequent Injury (more than one industrial injury or injury at more than one employer) Insurance Programs.

Division of Vocational Rehabilitation

Oversees vocational rehabilitation programs to enable individuals with disabilities to participate in the workforce, including Vocational Rehabilitation Services, and Independent Living Services.

Division of Family and Medical Leave Insurance

Oversees the State Family and Medical Leave Insurance program.

Summary of Staff Recommendations

Department of Labor and Employment: Recommended Changes for FY 2024-25						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2024-25 Appropriation						
HB 24-1430 (Long Bill)	\$431,159,368	\$35,302,969	\$159,744,815	\$24,708,795	\$211,402,789	1,690.8
Other legislation	24,049,808	674,246	23,375,562	0	0	72.6
Current FY 2024-25 Appropriation	\$455,209,176	\$35,977,215	\$183,120,377	\$24,708,795	\$211,402,789	1,763.4
Recommended Changes						
Current FY 2024-25 Appropriation	\$455,209,176	35,977,215	\$183,120,377	\$24,708,795	\$211,402,789	1,763.4
S1 UI funding expand & realign	0	0	0	0	0	0.0
S2 EDO letternote realign	0	0	0	0	0	0.0
S3 CDOO support & realign	100,000	0	100,000	0	0	0.0
SI1 EDO letternote amend	0	0	0	0	0	0.0
Statewide common policy supplemental request	-463,516	-54,717	-212,300	5,994	-202,493	0.0
Recommended FY 2024-25 Appropriation	\$454,845,660	\$35,922,498	\$183,008,077	\$24,714,789	\$211,200,296	1,763.4
Recommended Increase/Decrease from 2024-25	-\$363,516	-\$54,717	-\$112,300	\$5,994	-\$202,493	0.0
Percentage Change	-0.1%	-0.2%	-0.1%	0.0%	-0.1%	0.0%
FY 2024-25 Executive Request	\$484,845,660	\$35,922,498	\$213,008,077	\$24,714,789	\$211,200,296	1,763.4
Staff Rec. Above/-Below Request	-\$30,000,000	\$0	-\$30,000,000	\$0	\$0	0.0

FY 2024-25 Description of Incremental Changes

S1/R1/BA1 Unemployment Insurance funding expansion and realignment [requires legislation]: The Department requests a number of changes to improve implementation of and correct for believed oversights in Unemployment Insurance (UI) enterprise fund changes under H.B. 24-1409 (Employment-Related Funding and Workforce Enterprise), and address a \$30.5 million budget shortfall in FY 2024-25. Specific changes include:

- Move administrative costs from the Employment Support Fund to the Workforce Development Fund and a new UI Administration Fund, which are both enterprise funds. Doing so, along with the Department’s request to adjust the allocation of support surcharge revenue into those funds, would move those costs and revenues outside of the TABOR cap.

- \$20.0 million in increased spending authority from the Tech Fund to cover increasing technology costs, and \$10.0 million in increased spending authority from the UI Administration Fund.
- Legislation to update the allowable uses of the Tech Fund to include technology-related staff, maintenance, and fraud prevention, correct for believed oversights in the drafting of H.B. 24-1409, and implement the variety of changes in this request.

The details of the staff recommendation are pending, and staff recommends that the Committee make this decision during figure setting. However, staff requests Committee approval to begin bill drafting in collaboration with the Department, the Office of State Planning and Budgeting, and the Office of the State Controller. Given the complexity of the request, staff recommends beginning the drafting process as soon as possible if the Committee may move forward with the request.

S2/BA2 Executive Director’s Office letternote realignment: The Department requests a budget neutral letternote update to adjust the proportion of Worker’s Compensation and Family and Medical Leave Insurance (FAMLI) cash funds used to cover centrally appropriated line items, which are bottom line funded. The FAMLI Division has more FTE than the Worker’s Compensation Division, yet the Worker’s Compensation cash fund covers a higher share of centrally appropriated costs than the FAMLI cash fund. The Department also requests this change for FY 2025-26 and ongoing. Staff recommends approval of the request.

S3/BA3 Colorado Disability Opportunity Office (CDOO) support and realignment: The Department requests \$100,000 spending authority from the Disabled Parking Education and Enforcement Fund for FY 2024-25 and ongoing, as this appropriation was missed when the Colorado Disability Funding Committee moved to the Department of Labor and Employment through H.B. 24-1360 (Colorado Disability Opportunity Office). Staff recommends approval of this request. Staff will provide analysis of and recommendations on other BA3 request components, which includes \$2.1 million in increased spending authority from the Disability Support cash fund and 2.0 FTE, with the forthcoming FY 2025-26 figure setting presentation.

Staff-initiated EDO letternote adjustment: Staff recommends that the Committee approve a technical correction to amend letternote a in the Executive Director’s Office (EDO) subsection of the Department’s budget, which is bottom-line funded, to identify that of the cash fund appropriations in the subsection, \$489,964 shall be from the Major Medical Insurance Fund and \$377,139 shall be from the Subsequent Injury Fund. Those cash fund amounts in the current letternote are inaccurate and was a technical error made in drafting the FY 2024-25 Long Bill.

Statewide common policy supplemental requests: The request includes a decrease of \$463,516 total funds, including \$54,717 General Fund, for non-prioritized requests associated with statewide common policy requests. The decrease is associated with adjustments to the Department’s payments for vehicle leases, state property risk management, and to the Office of Information technology (OIT), which are determined through common policies. The prioritized versions of these requests will be presented during the supplemental presentations for the Department of Personnel (vehicle and state property) and Office of the Governor (OIT). The recommendation is pending Committee action on common policy supplementals.

Prioritized Supplemental Requests

S1/R1/BA1 Unemployment Insurance funding expansion and realignment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Request	\$0	\$0	\$30,000,000	\$0	\$0	0.0
Recommendation	0	0	0	0	0	0.0
Staff Recommendation Higher/-Lower than Request	\$0	\$0	-\$30,000,000	\$0	\$0	0.0

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

Explanation: The Department indicates this request meets supplemental criteria as it identified administrative costs that were not moved to the enterprise under H.B. 24-1409 and other corrections to H.B. 24-1409. Staff does not believe those components of the request qualify under supplemental criteria, as H.B. 24-1409 originated as a Department request. The Department also indicates this request meets supplemental criteria as it addresses a FY 2024-25 budget shortfall; staff agrees request components addressing this shortfall meet supplemental criteria.

Request

The Department requests a number of changes to improve implementation of and correct for believed oversights in Unemployment Insurance (UI) enterprise fund changes under H.B. 24-1409 (Employment-Related Funding and Workforce Enterprise), and address a \$30.5 million budget shortfall, namely:

- Move administrative costs from the Employment Support Fund to the Workforce Development Fund and a new UI Administration Fund, which are both enterprise funds;
- \$20.0 million in increased spending authority from the Tech Fund to cover increasing technology costs, and \$10.0 million in increased spending authority from the UI Administration Fund; and
- Legislation to update the allowable uses of the Tech Fund, correct for believed oversights in the drafting of H.B. 24-1409, and implement changes in this request.

Requested spending authority increases to the Tech Fund and UI Administration Fund, and legislation to update the allowable uses of the Tech Fund are intended to address the Department’s anticipated FY 2024-25 budget shortfall of \$30.5 million. Other requested changes are to further amend changes from H.B. 24-1409, including a new enterprise fund to cover administrative costs. Requested changes are further elaborated below.

The Department indicates their supplemental request results in \$4.2 million in General Fund savings. The Committee should note that this request relates directly to FY 2025-26 request R1, which the Governor’s Office submitted as a budget balancing measure. The R1 request estimates that this proposal would make an additional \$24.5 million General Fund available each year starting in FY 2025-26.

Recommendation

Staff does not recommend approval of this request for the Supplemental bill, to ensure enough time for staff analysis, Committee discussion, and bill drafting. Staff's recommendation for the proposal as a whole is pending and will be addressed during figure setting for FY 2025-26.

However, staff requests Committee approval to start drafting legislative changes with the Office of Legislative Legal Services (OLLS), to present a draft bill during FY 2025-26 figure setting. This draft would include staff recommendations on S1 and R1/BA1 to apply to FY 2024-25, FY 2025-26, and ongoing, for Committee vote during figure setting. Staff recommendations during figure setting for FY 2024-25 would include measures to address the Department's anticipated FY 2024-25 budget shortfall.

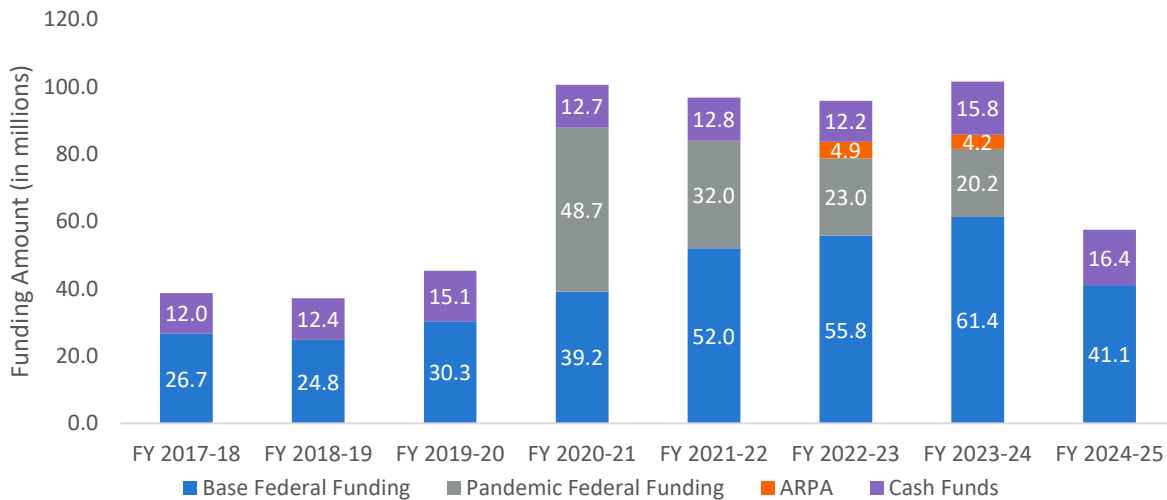
Staff also requests approval to work in collaboration with the Department of Labor and Employment, the Office of State Planning and Budgeting (OSPB), and the Office of the State Controller (OSC) on bill drafting.

Analysis

The Department's S1 request proposes further changes to UI fund balances, caps, and revenue transfers, building on the changes adopted in H.B. 24-1409. The proposed changes would expand the available technology expenses covered by the Employment Training and Technology Fund (Tech Fund), move administrative costs for the UI program under the enterprise, clarify statutory language, and adjust for rising operational costs and decreasing federal funding. Central to the administrative fund source changes is the Department's interpretation that the intent of H.B. 09-1363 (Unemployment Compensation Enterprise) included work to support the UI program, such as administrative costs, as falling under the enterprise.

Underlying some of these changes is federal funding decreasing to pre-pandemic levels and rising program costs, resulting in an anticipated FY 2024-25 budget shortfall of \$30.5 million. The chart below shows the Department's federal funding from FY 2017-18 to FY 2024-25.

Federal Funds into the UI Division increased during the pandemic, largely through pandemic relief funds, but is now expected to decrease, creating a shortfall in funding.



Source: Federal funding data from CDLE, FY 2017-18 to FY 2023-24 cash fund expenditure in the UI Division from CDLE budget documents, FY 2024-25 cash fund appropriation to the UI Division from Long Bill.

The following sections describe the components of the request. Again, it is important to note that while this request is a supplemental change for FY 2024-25, the components are replicated in the Department’s R1/BA1 request to apply to FY 2025-26 and ongoing. Therefore, while staff does not recommend approving this request for the supplemental process, the analysis below includes staff’s current considerations on request components to support Committee discussion. Staff recommendation on these components may change by figure setting, after further discussion with the Department, OLLS, OSPB, and OSC. Finally, BA1 also has an additional statutory request that will be presented and discussed during figure setting.

Anticipated Budget Shortfall

The Department anticipates an estimated \$30.5 million budget shortfall in the UI program for FY 2024-25. This is due to multiple factors: decreasing federal funds, rising administrative costs mostly driven by staff salary increases, and rising technology costs driven by inflation. The following components of the S1 request address this shortfall:

- Expand allowable uses of the Tech Fund in statute to make those funds available for purposes previously covered with federal funds
- \$20.0 million increased spending authority from the Tech Fund to the UI Division
- \$10.0 million increased spending authority from the UI Admin Fund to the UI Division
 - *Note:* This \$10.0 million is in addition to transferring \$8.9 million in Employment Support Fund spending on centrally appropriated costs to the new UI Admin Fund.
- Statutory realignment of support surcharge revenue to UI Admin Fund

The Department submitted the following table to highlight how spending authority increases would address the budget shortfall.

Estimated UI Funding Shortfall and Impact of Department Request on the Shortfall			
	FY 2024-25	FY 2025-26	FY 2026-27
Federal Funding	\$41,149,394	\$39,918,359	\$39,918,359
UI Program Expenditures	\$71,648,413	\$73,301,042	\$74,994,798
Budget Shortfall	-\$30,499,019	-\$33,382,683	-\$35,076,439
UI Admin Fund Increase	\$18,928,791	\$18,928,791	\$18,928,791
Tech Fund Increase	\$20,000,000	\$20,000,000	\$20,000,000
Budget Surplus After Changes	\$8,429,772	\$5,546,108	\$3,852,352

The budget surplus in the above table would be from federal funds, which the Department has authority to use over three years to address any funding gaps or needs.

JBC staff is still trying to account for the exact federal funding deficit and cost increases that cause this budget shortfall. In doing so, JBC staff updated the table above for FY 2024-25 and FY 2025-26 to account for the following:

- Cash fund appropriations that cover UI program expenditure
 - FY 2024-25 amounts: From the Long Bill in the UI Division and Executive Director’s Office (EDO), as the Department indicated UI program expenditures included indirect costs in the EDO. It excludes requested spending increases from S1.
 - FY 2025-26 amounts: From the Department budget request in the UI Division and EDO, excluding the \$30.0 million spending increase from the R1/BA1 request
- Adjust the UI Admin Fund increase to exclude the \$8.9 million already spent on centrally appropriated costs from the Employment Support Fund, as this represents existing spending in the EDO

Estimated UI Funding Shortfall with JBC Staff Adjustments		
	FY 2024-25	FY 2025-26
Federal Funds	\$41,149,394	\$39,918,359
Cash Funds (Tech Fund, Unemployment Revenue Fund, Various CF, Employment Support Fund)	\$25,332,900	\$24,121,788
UI Program Expenditures	\$71,648,413	\$73,301,042
Budget Shortfall	-\$5,166,119	-\$9,260,895
UI Admin Fund Increase	\$10,000,000	\$10,000,000
Tech Fund Increase	\$20,000,000	\$20,000,000
Budget Surplus After Changes	\$24,833,881	\$20,739,105

JBC staff adjustments decrease the anticipated budget shortfall and increase the anticipated budget surplus for both fiscal years, highlighting staff confusion on the claimed shortfall.

JBC staff is working with the Department to better understand their estimated budget shortfall and will analyze the ability of cash funds to continuously cover it, as this shortfall is expected to apply to FY 2025-26 and ongoing without spending authority increases.

Components of the S1/R1/BA1 Request and Staff Considerations

1. Administrative Fund Redistribution to Enterprise

The FY 2024-25 Long Bill appropriated \$20,432,737 in Employment Support Fund (ESF) funds to the EDO for centrally appropriated costs, including centrally appropriated costs attributable to the UI enterprise and the Workforce Development enterprise. The Department believes that not shifting those costs to enterprise funds was an oversight during drafting of H.B. 24-1409. Therefore, the Department proposes the following:

- \$15.6 million decrease in ESF appropriations to the EDO
- \$6.7 million increase in Workforce Fund appropriations to the EDO
- **[Requires legislation]** Creation of a new enterprise fund, the UI Administration Fund, to ensure administrative costs to the UI program are under an enterprise. According to the Department, this would be consistent with the intent of H.B. 09-1363 and H.B. 24-1409. UI administrative funds cannot come from the Unemployment Insurance Trust Fund (UITF) as employer premiums can only be spent on UI benefits. The Tech Fund cannot cover all centrally appropriated costs for the program, unless it had expanded statutory authority. For this new fund, the Department requests:
 - \$8.9 million appropriation to the EDO
 - \$10 million spending authority to the UI Division
 - Receipt of 22% of the support surcharge
 - A \$10.0 million balance cap

The below table shows the total funding changes for FY 2024-25 centrally appropriated cost appropriations in the EDO.

EDO Centrally Appropriated Cost Changes in FY 2024-25			
	FY 2024-25 Appropriation	FY 2024-25 Supplemental Request	Net Change
ESF	\$20,432,737	\$4,813,619	-\$15,619,118
Workforce Fund	\$0	\$6,690,327	\$6,690,327
UI Admin Fund	\$0	\$8,928,791	\$8,928,791
Total	\$20,432,737	\$20,432,737	\$0

Staff considerations:

Staff is inclined to agree that administrative costs for the UI enterprise and the workforce development enterprise should be within those enterprises. However, staff does not currently agree with creating a new enterprise fund to support UI program administrative costs. Instead, staff is considering a recommendation to expand the allowable uses of the Tech Fund so that it covers all support costs for the UI enterprise, including administrative and technology costs. This allows future new UI program costs to be funded through a single enterprise fund, instead of continuing to create new funds under the UI enterprise. Limiting the creation of new and

narrowly-defined funds under the UI enterprise will make it simpler for the Department and the Committee to adjust costs in the future through the annual appropriations process.

A detriment to a combined administrative and technology fund is a loss in transparency in the division of administrative and technology costs to the UI program. An solution to this, however, could be creating new line items in the UI Division section of the Long Bill to separate technology costs from wider program costs.

If given approval to start drafting a UI funding adjustment bill, staff will work with OLLS, the Department, and OSPB to determine proper language to expand the Tech Fund, as well as update the Tech Fund's balance cap and percentage of revenue received from the employer support surcharge. Staff will then return to the Committee with an updated recommendation and bill language during figure setting.

2. Changes to the UI Tech Fund

Expand allowable uses of the Tech Fund [requires legislation]: Currently, statute allows the UI Tech Fund to fund unemployment insurance technology expenses, including automation. The Department requests broadening the definition of technology to increase the allowable uses of the Tech Fund, including its ability to fund technology-related staff, maintenance, and fraud prevention.

Replace revenue cap with an increased balance cap [requires legislation]: Additionally, to increase available revenue in the fund and correct for a believed drafting oversight in H.B. 24-1409, the Department requests to eliminate the Fund's revenue cap and replace it with a \$31 million balance cap. The Department intended the fund to have a balance cap (sometimes written as a "reserve cap" in last year's requests) in conceptualizing H.B. 24-1409.

Spending authority increase: Finally, the Department requests a \$20 million spending authority increase from the Fund to cover its expenses after broadening the Fund's allowable uses and taking into account decreasing federal funds. This would bring the fund's total spending authority to \$30.0 million.

Staff considerations:

Staff agrees with the intent of this request component. Changes to expand the scope of the Tech Fund to include administrative costs, as listed in staff considerations above, would also include expansions to the definitions of applicable technology expenses for the fund, and replace its revenue cap with a balance cap. Staff would work with the Department during drafting to determine the appropriate spending authority to request from the Committee in an expanded Tech Fund.

3. Technical Updates to Statute

Surcharge distribution adjustment [requires legislation]: To implement the changes requested above, the Department requests the following changes to the support surcharge distribution:

- ESF: Decrease to 11.0% (from 35.0%)
- Workforce Development Fund: Increase to 20.0% (from 14.0%)

- Benefit Recovery Fund (BRF): Decrease to 15.0% (from 19.0%)
 - *Note:* The Department notes that a decrease to 15.0% will match the Fund to its \$15.0 million revenue cap, based on forecasted total support surcharge revenues of \$100.0 million. Therefore, this change will not change the actual amount of revenue received by the fund. JBC Staff note this only applies if support surcharge revenues perform as forecasted.
- Tech Fund: No change (stays at 32.0%)
- UI Administrative Fund: 22.0% (new fund)

Balance cap standardization [requires legislation]: The Department requests simplifying and standardizing balance cap language so that all revenue in excess of balance caps go to the UITF. This will simplify administration of funds.

Authority to utilize cash fund reserve balance [requires legislation]: The Department requests statutory authority to use reserve balances when waiting for the award of federal funds. The federal fiscal year differs from the state’s fiscal year, federal budgeting decisions can be delayed, and there can be a lag between federal funds appropriations and actual disbursement. This creates circumstances when the Department does not have federal funds to pay administrative costs. Therefore, the Department requests to access its cash fund reserve balances to pay those expenses until federal funding is received.

Index balance caps [requires legislation]: The support surcharge is adjusted based on average weekly wage (AWW), whereas fund balance caps and revenue caps are adjusted based on CPI. This request would change fund balance caps to be adjusted to AWW instead of CPI.

Staff considerations:

Staff is inclined to agree with the Department’s requests to standardize balance caps and index them to AWW. Staff is inclined to agree with the intent of updating the distribution of the support surcharge, but is considering working with the Department to update the distribution for an expanded Tech Fund that is comprehensive of both UI program administration and technology costs (as discussed above).

Staff does not yet have a consideration on the Department’s request to utilize its cash fund reserve balance when federal funding is delayed. Staff is seeking to understand if this would be approved by the U.S. Department of Labor, and how such authority could allow for JBC and General Assembly oversight and transparency. Staff will present its recommendation on this component of the request during figure setting.

Summary of Requested Changes

In total, the Department’s S1 request proposes to modify the structure and amounts of support surcharge distributions, reserve caps, and balance caps to the visualization below.

S2 Executive Director’s Office letternote realignment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Request	\$0	\$0	\$0	\$0	\$0	0.0
Recommendation	0	0	0	0	0	0.0
Staff Recommendation Higher/-Lower than Request	\$0	\$0	\$0	\$0	\$0	0.0

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? **YES**
 [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]
Explanation: JBC staff and the Department agree that this request is the result of a technical error in calculating the original cash fund splits for centrally appropriated line items.

Request

The Department requests a budget neutral letternote update to the FY 2024-25 Long Bill to adjust the proportion of Worker’s Compensation and Family and Medical Leave Insurance (FAMLI) cash funds used to cover centrally appropriated line items, which are bottom line funded. The FAMLI Division has more FTE than the Worker’s Compensation Division, yet the Worker’s Compensation cash fund covers a higher share of centrally appropriated costs than the FAMLI cash fund. The Department also requests this change for FY 2025-26 and ongoing.

Recommendation

Staff recommends that the Committee approve the Department’s request. This request fulfills supplemental criteria, and aligns cash fund splits for centrally appropriated costs with the number of FTE in the FAMLI and Worker’s Compensation Divisions.

Analysis

Proposition 118 created the Family and Medical Leave Insurance (FAMLI) program, the FAMLI Division in the Department of Labor and Employment and the FAMLI cash fund. The FAMLI Division was first included in the Department’s FY 2021-22 Long Bill. The program’s initial revenue included a \$1.5 million General Fund loan, a \$57.0 million ARPA fund credit, and \$400,000 General Fund credit to support program establishment before premiums were collected. The Department has repaid the \$1.5 million General Fund loan, and returned \$36.1 million of ARPA funds. The fund started collecting premiums in January 2023, and its current revenue sources include premium payments, interest, and revenues from revenue bonds. According to Section 8-13.3-518, C.R.S., the fund is continuously appropriated to the FAMLI Division to pay FAMLI benefits and program administration costs. Its letternote in the Long Bill is for informational purposes only.

The Workers’ Compensation cash fund, as created in Section 8-44-112 (7)(a), C.R.S., gains revenue from a surcharge on premiums collected by workers’ compensation insurers. The fund

covers direct and indirect cost of the workers' compensation program, based on annual appropriation from the General Assembly.

The request proposes a \$7,022,133 spending decrease in the Workers' Compensation cash fund to centrally appropriated costs in the Executive Director's Office (EDO), and a mirroring \$7,022,133 spending increase from the FAMLI cash fund. This brings total funding for centrally appropriated costs in the EDO to \$3,304,955 in the Workers' Compensation cash fund and \$11,186,007 in the FAMLI cash fund, to align with the number of FTE those cash funds support. The Workers' Compensation subdivision has about 6.0% of the Department's FTE, whereas the FAMLI division has 20.0% of the Department's FTE.

Number of FTE and percent of Department's total FTE in the Workers' Compensation subdivision and Family and Medical Leave Insurance Division		
	Number of FTE	Percent of Department's total FTE
Workers' Compensation Subdivision	104.0	5.9%
Family and Medical Leave Insurance Division	352.0	20.0%

However, the Workers' Compensation cash fund currently supports almost 20.0% of cash-funded centrally appropriated costs whereas the FAMLI cash fund supports 8.0% of those costs. The supplemental request brings those cash fund splits in closer alignment with the Divisions' split of FTE.

Cash fund splits and percent of total cash fund appropriations for centrally appropriated costs in the EDO				
Cash fund	Enacted Total	Percent of total cash funds in the Enacted Long Bill	Supplemental Request Total	Percent of total cash funds in the Suppl. Request
Workers' Compensation	\$10,327,088	19.9%	\$3,304,955	6.4%
Family and Medical Leave Insurance	\$4,163,874	8.0%	\$11,186,007	21.5%

Overall, both cash funds have fairly healthy performance. The Department's supplemental and budget amendment request would relieve an anticipated negative cash flow issue for the Worker's Compensation cash fund, as estimated in the fund's Schedule 9.

Workers' Compensation Cash Fund Performance				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriated	FY 2025-26 Requested
Beginning Balance	\$23,140,662	\$28,862,954	\$33,178,059	\$30,793,093
Total Revenue	23,027,099	22,708,918	21,603,451	21,547,212
Total Expenses	17,304,807	18,393,814	23,988,417	27,209,529
Net Cash Flow	\$5,722,292	\$4,315,104	-\$2,384,966	-\$5,662,317
End Balance	\$28,862,954	\$33,178,058	\$30,793,093	\$25,130,776

While the FAMLI cash fund is recent and therefore still developing a financial trend, it currently has positive cash flow to support about \$7.0 million in additional costs.

Family and Medical Leave Insurance Cash Fund Performance				
	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriated	FY 2025-26 Requested
Beginning Balance	\$0	\$309,029,811	\$1,283,502,854	\$1,638,129,689
Total Revenue	351,012,738	1,393,055,767	1,601,576,190	1,460,562,713
Total Expenses	41,969,927	418,582,724	1,261,283,444	1,395,925,126
Net Cash Flow	\$309,042,811	\$974,473,043	\$340,292,746	\$64,637,587
End Balance	\$309,042,811	\$1,283,502,854	\$1,623,795,600	\$1,702,767,276

S3 Colorado Disability Opportunity Office support and realignment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Request	\$0	\$0	\$100,000	\$0	\$0	0.0
Recommendation	0	0	100,000	0	0	0.0
Staff Recommendation Higher/-Lower than Request	\$0	\$0	\$0	\$0	\$0	0.0

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

Explanation: JBC staff and the Department agree that not adding a Disability Parking Education and Enforcement Fund appropriation to the Department was a technical error when H.B. 24-1360 transferred the Colorado Disability Funding Committee from the Department of Personnel to the Department of Labor and Employment.

Request

The Department requests \$100,000 from the Disabled Parking Education and Enforcement Fund for FY 2024-25 and ongoing, as this appropriation was missed when the Colorado Disability Funding Committee (CDFC) moved to the Department of Labor and Employment through H.B. 24-1360 (Colorado Disability Opportunity Office).

Recommendation

Staff recommends the Committee approve this request, as it meets supplemental criteria and the CDFC was appropriated this funding in the Department of Personnel's FY 2024-25 Long Bill, before the Committee was moved to the Department of Labor and Employment.

Analysis

House Bill 24-1360 created the Colorado Disability Opportunity Office in the Department of Labor and Employment and transferred the Colorado Disability Funding Committee (CDFC) from the Department of Personnel to the Colorado Disability Opportunity Office. The CDFC is made up of 13 members appointed by the Governor, most of whom must be people with disabilities, people with immediate family members who are people with disabilities, or people who are care-givers to a family member who is a person with disabilities. The purpose of the CDFC is to:

- fund grants to non-profits and county departments of human services and social services to assist people with disabilities obtain or retain benefits;
- fund projects or programs that study or pilot new and innovative ideas to improve quality of life or increase independence for people with disabilities; and
- generate revenue through the sale of registration numbers for license plates as outlined in Section 8-88-206, C.R.S., and may also generate revenue through gifts, grants, and donations.

The Colorado Disability Opportunity Office and CDFC are primarily funded by the Disability Support Fund. However, the CDFC also oversees the Disabled Parking Education and Enforcement Fund, as authorized by Sections 42-1-266 and 42-1-227, C.R.S. This fund was transferred to the Department of Labor and Employment through H.B. 24-1360. The fund gains revenue from 50.0% of fines for disability parking violations, and is used to fund grants to educate parking enforcement officials about disability parking requirements.

The CDFC has not received spending authority from this fund for a number of years. Last year, the JBC approved a letternote adjustment in the Department of Personnel’s section of the Long Bill to provide the CDFC with \$100,000 in spending authority from the Disabled Parking Education and Enforcement Fund. However, when the CDFC was moved to the Department of Labor and Employment through H.B. 24-1360, the Department did not receive an appropriation from this fund. The table below shows the fund’s revenue and expenditure history.

Disabled Parking Education and Enforcement Fund Performance					
	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Approp.	FY 2025-26 Requested
Beginning Balance	\$104,323	\$106,510	\$110,591	\$118,706	\$118,706
Revenue	2,187	4,081	8,115	0	0
Expenditure	0	0	0	0	0
Net Cash Flow	\$2,187	\$4,081	\$8,115	\$0	\$0
End Balance	\$106,510	\$110,591	\$118,706	\$118,706	\$118,706
S3/BA3 Requested Appropriation	\$0	\$0	\$0	\$100,000	\$100,000

The Department has indicated it will be able to start expending this appropriation in FY 2024-25, if given spending authority. With this appropriation, the CFDC anticipates funding grants to improve education on disability parking, and over time increase revenue to the Disabled Parking Education and Enforcement Fund.

Staff-initiated Supplemental Requests

Staff-initiated EDO letternote amendment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Request	\$0	\$0	\$0	\$0	\$0	0.0
Recommendation	0	0	0	0	0	0.0
Staff Recommendation Higher/-Lower than Request	\$0	\$0	\$0	\$0	\$0	0.0

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

Explanation: JBC staff made a technical error in letternote a in the Executive Director's Office Long Bill subsection.

Recommendation

Staff recommends that the Committee approve a technical correction to amend letternote a in the Executive Director's Office (EDO) subsection of the Department's budget, which is bottom-line funded and covers centrally appropriated costs.

Currently, this letternote identifies that of the cash funds in this subsection, \$474,958 shall be from the Major Medical Insurance Fund and \$366,153 shall be from the Subsequent Injury Fund. Instead, this letternote should identify that **\$489,964** shall be from the Major Medical Insurance Fund and **\$377,139** shall be from the Subsequent Injury Fund. The current letternote is inaccurate as it does not add up to the total cash fund appropriation in this subsection of the Long Bill. It is due to a technical error made in drafting the FY 2024-25 Long Bill.

Statewide Common Policy Supplementals

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

Department's Portion of Statewide Supplemental Requests						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SNP Risk management	\$20,316	\$1,379	\$6,824	\$11,964	\$149	0.0
SNP OIT Real time billing	-468,947	-54,928	-210,778	-5,920	-197,321	0.0
DPA Annual fleet supplemental	-14,885	-1,168	-8,346	-50	-5,321	0.0
Total	-\$463,516	-\$54,717	-\$212,300	\$5,994	-\$202,493	0.0

The staff recommendation for these requests is pending Committee action on common policy supplementals. Staff asks permission to include the corresponding appropriations in the Department's supplemental bill when the Committee acts on common policy supplementals. If staff believes there is reason to deviate from the common policy, staff will appear before the Committee at a later date to present the relevant analysis.

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

Appendix A: Numbers Pages

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
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Department of Labor and Employment
Joe Barela, Executive Director

S1 UI funding expand & realign

(1) Executive Director's Office

(A) Executive Director's Office

Personal Services	<u>12,518,891</u>	<u>11,937,059</u>	0	0	<u>11,937,059</u>
FTE	113.5	113.2	0.0	0.0	113.2
General Fund	166,444	154,251	0	0	154,251
Cash Funds	5,796,886	5,990,867	0	0	5,990,867
Reappropriated Funds	240,417	922,054	0	0	922,054
Federal Funds	6,315,144	4,869,887	0	0	4,869,887
Health, Life, and Dental	<u>8,648,744</u>	<u>27,012,036</u>	0	0	<u>27,012,036</u>
General Fund	2,097,484	2,177,241	0	0	2,177,241
Cash Funds	6,519,460	13,240,300	0	0	13,240,300
Reappropriated Funds	31,800	65,497	0	0	65,497
Federal Funds	0	11,528,998	0	0	11,528,998
Short-term Disability	<u>70,174</u>	<u>208,041</u>	0	0	<u>208,041</u>
General Fund	13,535	18,164	0	0	18,164
Cash Funds	56,439	92,603	0	0	92,603
Reappropriated Funds	200	1,040	0	0	1,040
Federal Funds	0	96,234	0	0	96,234

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
Unfunded Liability Amortization Equalization					
Disbursement Payments	<u>0</u>	<u>13,869,452</u>	<u>0</u>	<u>0</u>	<u>13,869,452</u>
General Fund	0	1,210,932	0	0	1,210,932
Cash Funds	0	6,173,552	0	0	6,173,552
Reappropriated Funds	0	69,350	0	0	69,350
Federal Funds	0	6,415,618	0	0	6,415,618
Salary Survey	<u>3,958,559</u>	<u>5,332,685</u>	<u>0</u>	<u>0</u>	<u>5,332,685</u>
General Fund	578,352	472,001	0	0	472,001
Cash Funds	3,342,269	2,408,701	0	0	2,408,701
Reappropriated Funds	37,938	27,277	0	0	27,277
Federal Funds	0	2,424,706	0	0	2,424,706
Step Increases	<u>0</u>	<u>7,404,256</u>	<u>0</u>	<u>0</u>	<u>7,404,256</u>
General Fund	0	398,876	0	0	398,876
Cash Funds	0	2,301,694	0	0	2,301,694
Reappropriated Funds	0	16,765	0	0	16,765
Federal Funds	0	4,686,921	0	0	4,686,921
Temporary Employees Related to Authorized Leave	<u>0</u>	<u>371,656</u>	<u>0</u>	<u>0</u>	<u>371,656</u>
General Fund	0	13,654	0	0	13,654
Cash Funds	0	97,950	0	0	97,950
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	260,052	0	0	260,052

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
Workers' Compensation	<u>544,909</u>	<u>589,017</u>	0	0	<u>589,017</u>
General Fund	22,777	28,144	0	0	28,144
Cash Funds	135,507	180,281	0	0	180,281
Reappropriated Funds	1,603	2,129	0	0	2,129
Federal Funds	385,022	378,463	0	0	378,463
Operating Expenses	<u>1,727,900</u>	<u>2,004,121</u>	0	0	<u>2,004,121</u>
General Fund	93,191	125,628	0	0	125,628
Cash Funds	467,711	810,505	0	0	810,505
Reappropriated Funds	0	0	0	0	0
Federal Funds	1,166,998	1,067,988	0	0	1,067,988
Legal Services	<u>1,828,234</u>	<u>1,777,056</u>	0	0	<u>1,777,056</u>
General Fund	373,690	515,674	0	0	515,674
Cash Funds	675,533	621,521	0	0	621,521
Reappropriated Funds	0	0	0	0	0
Federal Funds	779,011	639,861	0	0	639,861
Payment to Risk Management and Property Funds	<u>589,386</u>	<u>417,709</u>	0	0	<u>417,709</u>
General Fund	23,727	28,345	0	0	28,345
Cash Funds	136,733	140,306	0	0	140,306
Reappropriated Funds	1,380	3,069	0	0	3,069
Federal Funds	427,546	245,989	0	0	245,989
Vehicle Lease Payments	<u>160,992</u>	<u>250,133</u>	0	0	<u>250,133</u>
General Fund	6,981	19,633	0	0	19,633
Cash Funds	92,793	140,242	0	0	140,242
Reappropriated Funds	0	835	0	0	835
Federal Funds	61,218	89,423	0	0	89,423

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
Leased Space	<u>5,816,403</u>	<u>8,601,338</u>	0	0	<u>8,601,338</u>
General Fund	320,936	643,575	0	0	643,575
Cash Funds	2,626,226	3,893,264	0	0	3,893,264
Reappropriated Funds	0	0	0	0	0
Federal Funds	2,869,241	4,064,499	0	0	4,064,499
Capitol Complex Leased Space	<u>18,460</u>	<u>61,605</u>	0	0	<u>61,605</u>
General Fund	5,025	25,243	0	0	25,243
Cash Funds	13,435	28,062	0	0	28,062
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	8,300	0	0	8,300
Payments to OIT	<u>18,860,504</u>	<u>30,897,318</u>	0	0	<u>30,897,318</u>
General Fund	6,012,400	7,464,824	0	0	7,464,824
Cash Funds	10,520,314	13,905,439	0	0	13,905,439
Reappropriated Funds	0	331,619	0	0	331,619
Federal Funds	2,327,790	9,195,436	0	0	9,195,436
Information Technology Asset Maintenance	<u>0</u>	<u>218,626</u>	0	0	<u>218,626</u>
General Fund	0	0	0	0	0
Cash Funds	0	69,243	0	0	69,243
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	149,383	0	0	149,383
Statewide Indirect Cost Assessment	<u>0</u>	<u>1,459,055</u>	0	0	<u>1,459,055</u>
General Fund	0	0	0	0	0
Cash Funds	0	576,659	0	0	576,659
Reappropriated Funds	0	6,311	0	0	6,311
Federal Funds	0	876,085	0	0	876,085

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
(2) Division of Unemployment Insurance					
Program Costs	<u>101,666,769</u>	<u>78,665,197</u>	<u>30,000,000</u>	<u>0</u>	<u>78,665,197</u>
FTE	496.7	496.7	0.0	0.0	496.7
General Fund	0	0	0	0	0
Cash Funds	15,828,543	16,404,109	30,000,000	0	16,404,109
Reappropriated Funds	0	0	0	0	0
Federal Funds	85,838,226	62,261,088	0	0	62,261,088
Total for S1 UI funding expand & realign	156,409,925	191,076,360	30,000,000	0	191,076,360
FTE	<u>610.2</u>	<u>609.9</u>	<u>0.0</u>	<u>0.0</u>	<u>609.9</u>
General Fund	9,714,542	13,296,185	0	0	13,296,185
Cash Funds	46,211,849	67,075,298	30,000,000	0	67,075,298
Reappropriated Funds	313,338	1,445,946	0	0	1,445,946
Federal Funds	100,170,196	109,258,931	0	0	109,258,931

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
S2 EDO letternote realign					
(1) Executive Director's Office					
(A) Executive Director's Office					
Personal Services	<u>12,518,891</u>	<u>11,937,059</u>	0	0	<u>11,937,059</u>
FTE	113.5	113.2	0.0	0.0	113.2
General Fund	166,444	154,251	0	0	154,251
Cash Funds	5,796,886	5,990,867	0	0	5,990,867
Reappropriated Funds	240,417	922,054	0	0	922,054
Federal Funds	6,315,144	4,869,887	0	0	4,869,887
Health, Life, and Dental	<u>8,648,744</u>	<u>27,012,036</u>	0	0	<u>27,012,036</u>
General Fund	2,097,484	2,177,241	0	0	2,177,241
Cash Funds	6,519,460	13,240,300	0	0	13,240,300
Reappropriated Funds	31,800	65,497	0	0	65,497
Federal Funds	0	11,528,998	0	0	11,528,998
Short-term Disability	<u>70,174</u>	<u>208,041</u>	0	0	<u>208,041</u>
General Fund	13,535	18,164	0	0	18,164
Cash Funds	56,439	92,603	0	0	92,603
Reappropriated Funds	200	1,040	0	0	1,040
Federal Funds	0	96,234	0	0	96,234

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
Unfunded Liability Amortization Equalization					
Disbursement Payments	<u>0</u>	<u>13,869,452</u>	<u>0</u>	<u>0</u>	<u>13,869,452</u>
General Fund	0	1,210,932	0	0	1,210,932
Cash Funds	0	6,173,552	0	0	6,173,552
Reappropriated Funds	0	69,350	0	0	69,350
Federal Funds	0	6,415,618	0	0	6,415,618
Temporary Employees Related to Authorized Leave	<u>0</u>	<u>371,656</u>	<u>0</u>	<u>0</u>	<u>371,656</u>
General Fund	0	13,654	0	0	13,654
Cash Funds	0	97,950	0	0	97,950
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	260,052	0	0	260,052
Workers' Compensation	<u>544,909</u>	<u>589,017</u>	<u>0</u>	<u>0</u>	<u>589,017</u>
General Fund	22,777	28,144	0	0	28,144
Cash Funds	135,507	180,281	0	0	180,281
Reappropriated Funds	1,603	2,129	0	0	2,129
Federal Funds	385,022	378,463	0	0	378,463
Operating Expenses	<u>1,727,900</u>	<u>2,004,121</u>	<u>0</u>	<u>0</u>	<u>2,004,121</u>
General Fund	93,191	125,628	0	0	125,628
Cash Funds	467,711	810,505	0	0	810,505
Reappropriated Funds	0	0	0	0	0
Federal Funds	1,166,998	1,067,988	0	0	1,067,988

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
Legal Services	<u>1,828,234</u>	<u>1,777,056</u>	0	0	<u>1,777,056</u>
General Fund	373,690	515,674	0	0	515,674
Cash Funds	675,533	621,521	0	0	621,521
Reappropriated Funds	0	0	0	0	0
Federal Funds	779,011	639,861	0	0	639,861
Payment to Risk Management and Property Funds	<u>589,386</u>	<u>417,709</u>	0	0	<u>417,709</u>
General Fund	23,727	28,345	0	0	28,345
Cash Funds	136,733	140,306	0	0	140,306
Reappropriated Funds	1,380	3,069	0	0	3,069
Federal Funds	427,546	245,989	0	0	245,989
Leased Space	<u>5,816,403</u>	<u>8,601,338</u>	0	0	<u>8,601,338</u>
General Fund	320,936	643,575	0	0	643,575
Cash Funds	2,626,226	3,893,264	0	0	3,893,264
Reappropriated Funds	0	0	0	0	0
Federal Funds	2,869,241	4,064,499	0	0	4,064,499
Payments to OIT	<u>18,860,504</u>	<u>30,897,318</u>	0	0	<u>30,897,318</u>
General Fund	6,012,400	7,464,824	0	0	7,464,824
Cash Funds	10,520,314	13,905,439	0	0	13,905,439
Reappropriated Funds	0	331,619	0	0	331,619
Federal Funds	2,327,790	9,195,436	0	0	9,195,436
Information Technology Asset Maintenance	<u>0</u>	<u>218,626</u>	0	0	<u>218,626</u>
General Fund	0	0	0	0	0
Cash Funds	0	69,243	0	0	69,243
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	149,383	0	0	149,383

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
Statewide Indirect Cost Assessment	0	<u>1,459,055</u>	0	0	<u>1,459,055</u>
General Fund	0	0	0	0	0
Cash Funds	0	576,659	0	0	576,659
Reappropriated Funds	0	6,311	0	0	6,311
Federal Funds	0	876,085	0	0	876,085
Total for S2 EDO letternote realign	50,605,145	99,362,484	0	0	99,362,484
<i>FTE</i>	<u>113.5</u>	<u>113.2</u>	<u>0.0</u>	<u>0.0</u>	<u>113.2</u>
General Fund	9,124,184	12,380,432	0	0	12,380,432
Cash Funds	26,934,809	45,792,490	0	0	45,792,490
Reappropriated Funds	275,400	1,401,069	0	0	1,401,069
Federal Funds	14,270,752	39,788,493	0	0	39,788,493

JBC Staff Supplemental Recommendations - FY 2024-25
Staff Working Document - Does Not Represent Committee Decision

	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2024-25 Requested Change	FY 2024-25 Rec'd Change	FY 2024-25 Total w/Rec'd Change
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S3 CDOO support & realign

(1) Executive Director's Office

(E) Colorado Disability Opportunity Office

Colorado Disability Opportunity Office	5,538,925	100,000	100,000	5,638,925
FTE	6.0	0.0	0.0	6.0
Cash Funds	5,538,925	100,000	100,000	5,638,925

Total for S3 CDOO support & realign	5,538,925	100,000	100,000	5,638,925
FTE	<u>6.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6.0</u>
Cash Funds	5,538,925	100,000	100,000	5,638,925

Totals Excluding Pending Items					
LABOR AND EMPLOYMENT					
TOTALS for ALL Departmental line items	738,543,772	455,209,176	30,100,000	100,000	455,309,176
FTE	<u>1,720.9</u>	<u>1,763.4</u>	<u>0.0</u>	<u>0.0</u>	<u>1,763.4</u>
General Fund	32,202,322	35,977,215	0	0	35,977,215
Cash Funds	494,907,560	183,120,377	30,100,000	100,000	183,220,377
Reappropriated Funds	11,675,607	24,708,795	0	0	24,708,795
Federal Funds	199,758,283	211,402,789	0	0	211,402,789