

JOINT BUDGET COMMITTEE



STAFF BUDGET BRIEFING FY 2024-25

DEPARTMENT OF HIGHER EDUCATION

(Department Administrative Office, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Division of Occupational Education except Area Technical Colleges, Auraria Higher Education Center, and History Colorado)

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ADDITIONAL RESOURCES

Brief summaries of all bills that passed during the 2022 and 2023 legislative sessions that had a fiscal impact on this department are available in Appendix A of the annual Appropriations Report:

<https://leg.colorado.gov/sites/default/files/fy23-24apprept.pdf>

The online version of the briefing document, which includes the Numbers Pages, may be found by searching the budget documents on the General Assembly's website by visiting leg.colorado.gov/content/budget/budget-documents. Once on the budget documents page, select the name of this department's *Department/Topic*, "Briefing" under *Type*, and ensure that *Start date* and *End date* encompass the date a document was presented to the JBC.

DEPARTMENT OF HIGHER EDUCATION

DEPARTMENT OVERVIEW

Note: This narrative describes all sections of the Department of Higher Education, for context. However, this briefing packet addresses solely the Department Administrative Office, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Division of Occupational Education except Area Technical Colleges, Auraria Higher Education Center, and History Colorado.

RESPONSIBILITIES

Distributes state appropriations for governing boards consistent with decisions of the General Assembly:

State General Fund appropriations are provided for:

- The College Opportunity Fund Program that provides stipends to students for undergraduate education
- Fee-for-service contracts with state institutions to support other higher education activities, such as graduate and professional education, and to provide performance incentives
- State subsidies for governing boards that are not subdivisions of state government, such as Local District Colleges and Area Technical College
- Financial aid programs

The Department also monitors cash funds tuition spending authority provided to each state governing board and has authority to reallocate certain spending authority based on end-of-year enrollment and revenue received.

Coordinates and establishes statewide policies under CCHE: Establishes policy and provides central coordination for state-supported higher education programs under the authority of the Colorado Commission on Higher Education (CCHE). This includes ensuring institutional degree programs are consistent with institutional missions, establishing statewide enrollment policies and admissions standards, determining allocation of financial aid among institutions, and coordinating statewide higher education operating and capital construction budget requests, including tuition policy requests.

Data collection, research and reports: Develops reports on the higher education system as needed or directed by the General Assembly, and, as part of this function, provides a central repository for higher education data with links to P-12 and employment data;

Vocational education: Oversees and allocates funding from various sources for vocational and occupational education programs provided in both higher education and K-12 settings.

Private occupational schools: Regulates private occupational schools under the oversight of Colorado State Board of Private Occupational Schools.

CollegeInvest and CollegeAssist: Oversees statutorily-authorized state enterprises with responsibilities related to college savings and student loan programs. These programs are off-budget.

Colorado Opportunity Scholarship Initiative (COSI) board: Under oversight of the COSI board, allocates grants to nonprofits and other entities to increase the availability of pre-collegiate and postsecondary student support and provides associated student scholarships.

Federal and private grants administration: Administers various programs supported through federal and private grants. This includes, among others, the federally-funded Gear Up program (on-budget), which provides services beginning in middle school that are designed to increase higher education participation for youth who might not otherwise attend college.

History Colorado: Collects, preserves, exhibits, and interprets items and properties of historical significance through the State Historical Society. History Colorado is overseen by a separate appointed board and is funded through Constitutionally-authorized limited gaming revenues, among other sources.

DEPARTMENT STRUCTURE

Overall Department Structure: Individual governing boards of higher education institutions have substantial independent authority over the management of their institutions. The Governor appoints, with consent of the Senate, most members of these governing boards (with the exception of the regents of the University of Colorado who are elected), the members of the Colorado Commission on Higher Education, members of the State Board of Private Occupational Schools, members of the CollegeInvest Board, and members of the Board of Directors of the State Historical Society. The Governor also appoints the members of the Colorado Opportunity Scholarship Initiative Board.

Department divisions include the Department Administrative Office (centrally-appropriated line items) as well as the divisions described below:

Colorado Commission on Higher Education and Higher Education Special Purpose Programs: The executive director of CCHE is also the executive director of the Department. The appropriation for CCHE funds the Commission's central administrative staff, the Division of Private Occupational Schools, and various special-purpose line items.

College Opportunity Fund Program and Governing Boards: The majority of state General Fund appropriations to the Department are for the College Opportunity Fund (COF) Program, with amounts reappropriated to each of the governing boards in consolidated line items in the Governing Boards section. The COF Program provides stipends for undergraduate resident students to attend public colleges and participating private colleges in Colorado and also supports fee-for-service contracts with public higher education institutions for educational performance and services not covered by the stipends.

Colorado Commission on Higher Education Financial Aid: State support for higher education financial aid, which has historically comprised about 20.0 percent of General Fund appropriations to the Department, is appropriated to CCHE for allocation to the Governing Boards.

Other Higher Education Divisions: The Division of Occupational Education oversees Colorado Vocational Act programs, the Area Technical Colleges, federal Perkins technical training programs, and resources for the promotion of job development, job training, and job retraining. Separate divisions provide state subsidies for Local District Colleges and reappropriated funds for the Auraria Higher Education Center, which maintains the single shared campus of the Community College of Denver, Metropolitan State College of Denver, and the University of Colorado at Denver.

History Colorado: The Department budget includes appropriations for the Colorado History Museum and regional community museums and facilities, as well as preservation grant programs. Funding includes state Limited Gaming revenues deposited to the State Historical Fund, earned revenue, and state General Fund. History Colorado is considered a state educational institution; however, it is overseen by its own Board, and CCHE has no administrative authority over the organization.

DEPARTMENT BUDGET: RECENT APPROPRIATIONS

FUNDING SOURCE	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 ¹
General Fund	\$1,220,319,540	\$1,362,586,612	\$1,555,800,543	\$1,548,968,083
Cash Funds ²	2,955,319,451	3,054,006,788	3,082,671,437	3,189,320,699
Reappropriated Funds	980,048,751	1,070,449,520	1,189,025,740	1,224,830,041
Federal Funds	25,411,388	25,849,820	26,450,674	26,778,296
TOTAL FUNDS	\$5,181,099,130	\$5,512,892,740	\$5,853,948,394	\$5,989,897,119
Full Time Equiv. Staff	26,566.2	26,489.2	26,758.7	26,748.2

¹Requested appropriation.

²Includes General Fund Exempt.

Recent appropriations for divisions discussed in this briefing are as follows:

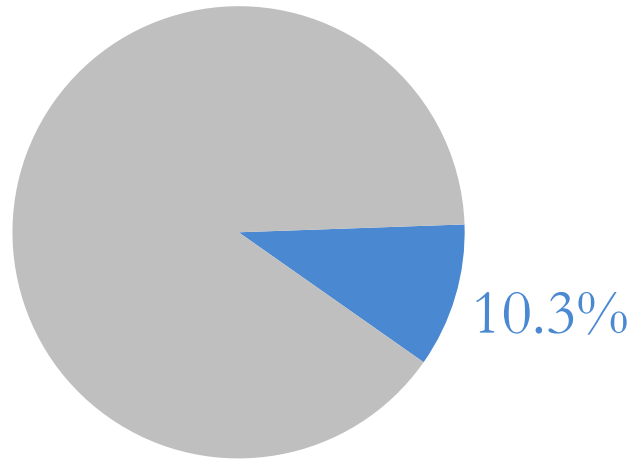
DIVISIONS 1,2,7,8, AND 9 OF THE HIGHER EDUCATION LONG BILL

FUNDING SOURCE	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 *
General Fund	\$70,462,189	\$76,663,829	\$123,960,057	\$87,878,662
Cash Funds	138,261,711	149,720,561	153,048,557	153,941,665
Reappropriated Funds	87,804,435	81,105,816	84,203,723	87,998,049
Federal Funds	25,411,388	25,849,820	26,450,674	26,778,296
TOTAL FUNDS	\$321,939,723	\$333,340,026	\$387,663,011	\$356,596,672
Full Time Equiv. Staff	462.2	488.5	507.8	499.6

*Requested Appropriation

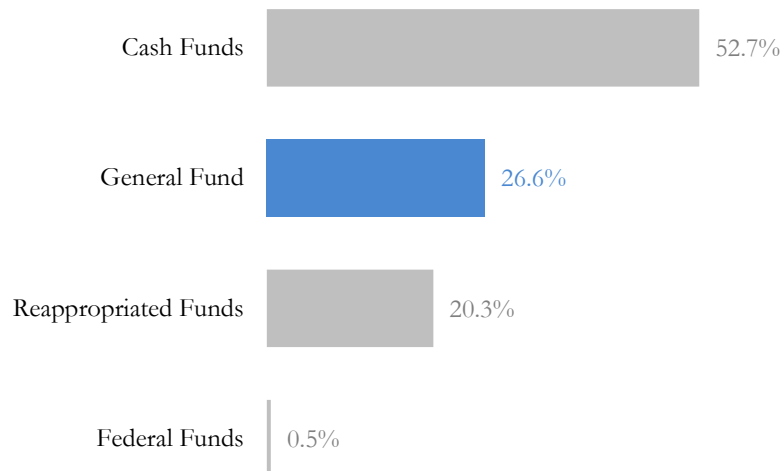
DEPARTMENT BUDGET: GRAPHIC OVERVIEW

Department's Share of Statewide General Fund



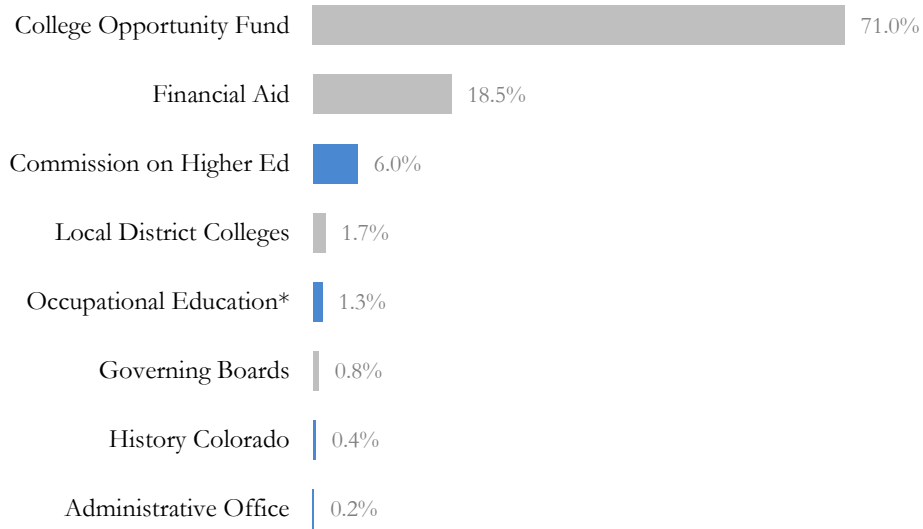
Based on the FY 2023-24 appropriation.

Department Funding Sources



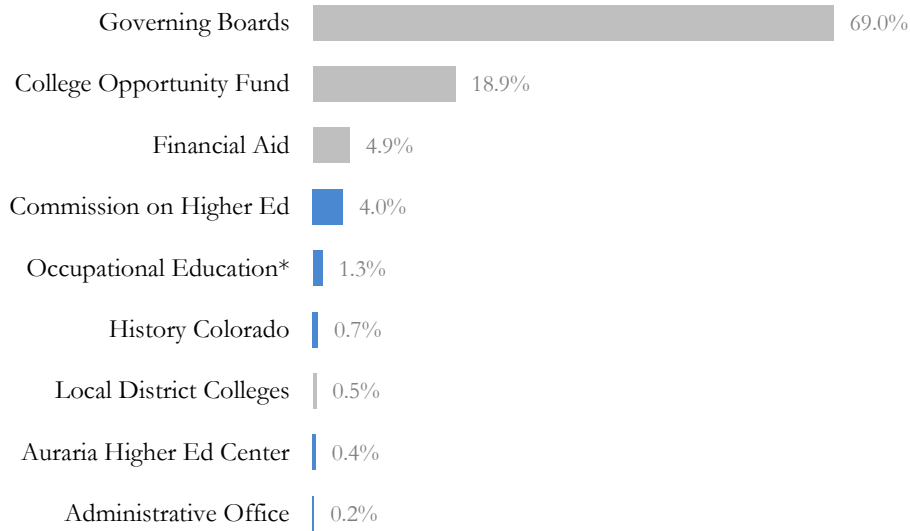
Based on the FY 2023-24 appropriation.

Distribution of General Fund by Division



Based on the FY 2023-24 appropriation.

Distribution of Total Funds by Division



Based on the FY 2023-24 appropriation.

**Includes appropriations for Area and Technical Colleges*

CASH FUNDS DETAIL

DEPARTMENT OF HIGHER EDUCATION, DIVISIONS 1, 2, 7, 8, AND 9				
CASH FUNDS APPROPRIATION DETAIL				
FUND NAME OR GROUP	FY 2023-24 APPROP.		PRIMARY SOURCES OF FUND REVENUE	PRIMARY USES IN THIS DEPARTMENT
Tuition Contingency	\$75,000,000	¹	Tuition and fees from resident and nonresident students at state institutions.	Provides tuition spending authority for institutions whose revenue increased beyond appropriations due to enrollment increases, not tuition rate increases.
Limited Gaming Taxes	31,872,708	²	Taxes on gaming in the cities of Central, Black Hawk, and Cripple Creek (see <i>Additional Information</i> section below).	History Colorado operations and historic preservation activities (\$29.1M), higher education research (\$2.8M); \$51.2M of total is continuously appropriated.
National Western Center Trust Fund	17,499,348	³	Annual transfer of money from the General Fund into the National Western Center Trust Fund [Section 23-31-902, C.R.S.].	CSU National Western Center Certificate of Participation payments.
Marijuana Tax Cash Fund	8,050,000	¹	Taxes on retail marijuana (see Marijuana Tax briefing).	Center for Substance Use Disorder, Prevention, Treatment, and Recovery at UC HSC (\$4.3M); Institute of Cannabis Research at CSU-Pueblo (\$3.8M).
Fitzsimmons Trust Fund – Tobacco Settlement Funds	7,184,405	¹	Annual payments from tobacco companies pursuant to the Tobacco Master Settlement Agreement (see annual Tobacco briefing).	University of Colorado medical facilities payments.
Administrative fees and earned revenue	6,966,259		Fees supporting the Division of Private Occupational Schools (DPOS); History Colorado earned revenue; and central department fees.	School fees, student fees, and agent fees for DPOS; admissions, sales, fees, rentals for museums; department fees.
Severance Tax and Federal Mineral Lease	2,344,907	²	<i>Severance Tax:</i> State tax on oil, gas, and other mining activities deposited the Operational Account of the Severance Tax Trust Fund (see Department of Natural Resources briefing). <i>Federal Mineral Lease:</i> Payments from the federal government related to oil and gas leases on federal land in the state.	<i>Severance Tax:</i> Colorado Geological Survey at the Colorado School of Mines. (\$1.7M) <i>Federal Mineral Lease:</i> Certificate of Participation payments for some higher education buildings. (\$0.6M)
Funds originating as General Fund, gaming taxes	1,962,875	³	Various one-time transfers of General Fund and gaming tax revenue into dedicated cash funds.	Credentials to Support Colorado Jobs program funds, History Colorado Strategic Initiatives Fund.
Local and Various	2,168,055	²	Local funds shown in the Long Bill for informational purposes and various unspecified cash funds sources.	Various
Total	\$153,048,557			

¹ Exempt from TABOR

² A portion is exempt from TABOR, including limited gaming expansion revenue (Amendment 50 and Amendment 77), and Federal Mineral Lease revenue

³ Funds were subject to TABOR when first received; they are not counted again when transferred from one fund to another.

ADDITIONAL INFORMATION – SELECT FUND SOURCES

LIMITED GAMING REVENUE: Article XVIII, Section 9 of the State Constitution, adopted by the voters in 1990, provided for limited gaming in Central City, Black Hawk, and Cripple Creek, and allocated associated tax revenue to the cities and counties where gaming is authorized (22.0 percent),

historic preservation (28.0 percent), and the General Fund or other fund specified by the General Assembly (50.0 percent). Amendments 50 and 77 adopted by voters in 2008 and 2020 respectively increased gaming revenue by eliminating certain gaming limits; allocated new revenues to public community colleges, junior colleges, and local district colleges, as well as to the cities and counties where gaming is authorized; and exempted the new revenue from the TABOR revenue cap. More information regarding gaming tax revenues will be included in the second Higher Ed briefing by Amanda Bickel.

GENERAL FACTORS DRIVING THE BUDGET

The public higher education system served 182,162 full-time equivalent students (FTE) in FY 2022-23, including 143,177 Colorado residents. Most students attended one of the 27 institutions overseen by 10 state governing boards. Others attended local district colleges, which receive regional property tax revenues in addition to state funding, or area technical colleges, which offer occupational certificates and serve both secondary and post-secondary students. The Colorado Commission on Higher Education (Commission) coordinates the higher education delivery system, including requests for state funding. However, each institution has a governing board that makes policy and budget decisions for the institution. For the following divisions of Higher Education, the primary budget drivers are at the discretion of the General Assembly.

(2) COLORADO COMMISSION ON HIGHER EDUCATION & SPECIAL PURPOSE PROGRAMS

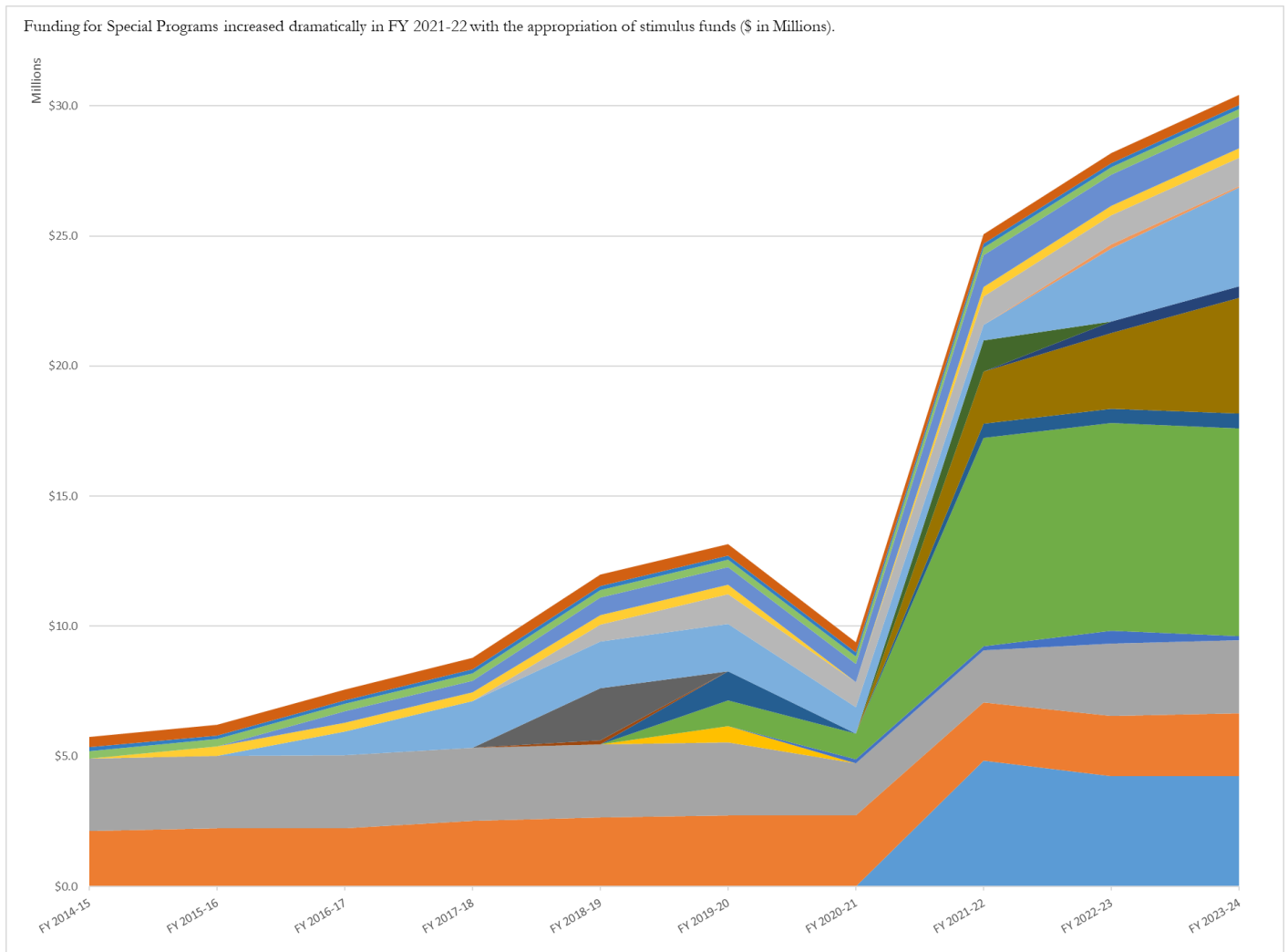
Special projects and programs created through legislation, contingency funding for tuition related to enrollment, and capital-related payments are the primary budget drivers for the Colorado Commission on Higher Education and Special Purpose Programs. Funding for commission administration, the Division of Private Occupational Schools, and indirect cost assessments comprise the remaining portion of funding as shown in the chart below.

(2) COLORADO COMMISSION ON HIGHER EDUCATION AND HIGHER EDUCATION SPECIAL PURPOSE PROGRAMS FY 2023-24 APPROPRIATIONS

	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
Special Purpose	\$75,779,814	\$56,728,463	\$13,201,422	\$849,929	\$5,000,000
Tuition Enrollment Contingency	75,000,000	0	75,000,000	0	0
Lease Purchase Payments and Capital-Related Outlays	74,291,097	32,175,175	25,283,753	16,832,169	0
Indirect Cost Assessments	4,636,793	0	336,028	4,229,681	71,084
Administration	\$4,317,202	\$4,009,940	\$202,082	\$105,180	0
Division of Private Occupational Schools	1,092,842	0	1,092,842	0	0
Total	\$235,117,748	\$92,913,578	\$115,116,127	\$22,016,959	5,071,084

SPECIAL PURPOSE

Currently, there are 21 projects which receive special purpose funding excluding programs funded through allocations to governing boards. The last few years have seen an increase in special purpose programs as a result of an influx of one-time and stimulus funds. A high-level overview of the total appropriations for special projects can be seen in the chart on the next page.



Of the total amount appropriated in FY 2023-24, \$39.0 million is attributable to one-time funds and has not been requested for FY 2024-25.

TUITION ENROLLMENT CONTINGENCY

The Commission is appropriated additional spending authority, not cash, for institutions that experience higher than appropriated tuition revenue. In FY 2022-23, \$75.0 million in additional spending authority was appropriated for this purpose. Tuition spending authority appropriated directly to Governing boards is based on maximum tuition rate increase assumptions provided by institutions or the Legislative Council Staff. The appropriation in CCHE is to provide institutions experiencing greater than anticipated enrollment an avenue to increase spending authority so long as the authority is unrelated to a tuition rate increase. The Department may provide additional spending authority up to the institution's share of the total of the contingency. More information regarding gaming tax revenues will be included in the second Higher Ed briefing by Amanda Bickel.

LEASE PURCHASE PAYMENTS AND CAPITAL-RELATED OUTLAYS

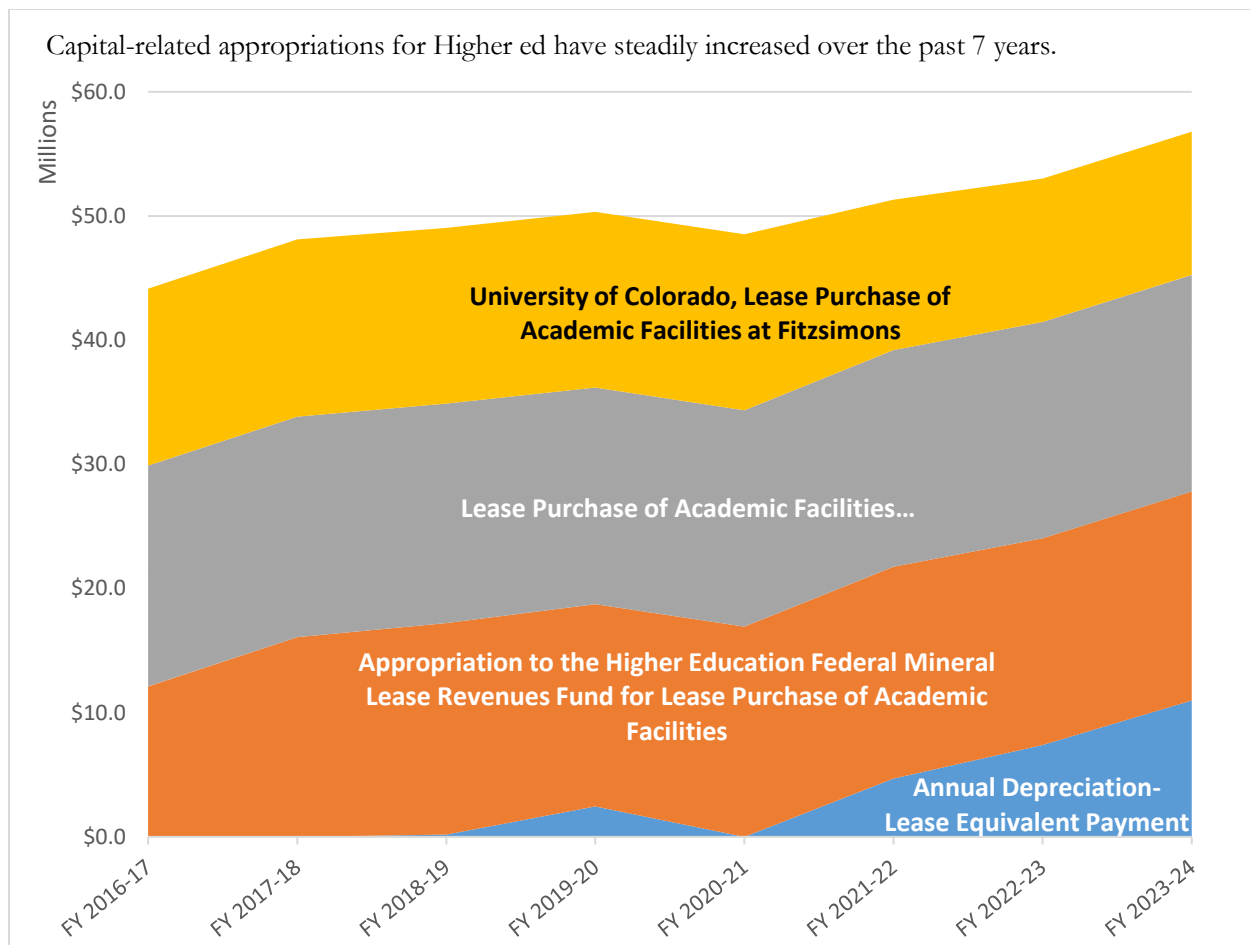
CU FITZSIMMONS FACILITIES. House Bill 03-1256 (Lease Purchases for CSPII and Fitzsimmons) authorized the state of Colorado, acting through the board of regents of the University of Colorado to execute lease-purchase agreements for up to 25 years to finance the construction of academic facilities for the University of Colorado Health Sciences Center at the former Fitzsimmons army base.

FEDERAL MINERAL LEASE COPS. In 2008, the General Assembly authorized the State to enter into lease-purchase agreements (certificates of participation) to fund capital construction projects for state-supported institutions of higher education based on projected increases in Federal Mineral Lease funds available. Pursuant to S.B. 08-233, FML-funded Higher Ed Projects, and HJR 08-1042, Prioritized List for FML Projects, the General Assembly authorized FML COP payments to fund 17 projects for higher education academic buildings across the state. Annual state-funded payments may not exceed an average of \$16.2 million per year for the first 10 years of payment, and may not exceed an average of \$16.8 million in the second 10 years. Since FY 2011-12, the General Assembly has partially or entirely replaced appropriations from the FML Revenues Fund with General Fund due to insufficient FML revenues. Payments extend through FY 2027-28.

CSU NATIONAL WESTERN CENTER. House Bill 15-1344, Fund National Western Center and Capitol Complex Projects, authorized the State, acting through the state Treasurer, to execute lease-purchase agreements to finance the construction of facilities for Colorado State University at the National Western Center and affiliated facilities at the Colorado State University campus. The total amount of principal shall not exceed \$250.0 million plus reasonable and necessary administrative, monitoring, and closing costs and interest. Funding for the lease payments is from the Western Center Trust Fund which consists of moneys transferred from the General Fund to the Trust Fund.

ANNUAL DEPRECIATION-LEASE EQUIVALENT PAYMENT. Per S.B. 16-020, Clarify Calculation Issues of Automatic Capital Funding, this appropriation acts as a set-aside to be appropriated for future capital expenses such as routine maintenance, equipment replacement, or the construction of a new building.

The chart on the next page demonstrates the increase in capital-related outlays over time.



(7) DIVISION OF OCCUPATIONAL EDUCATION

Funding for Area Technical Colleges drives the majority of appropriations for this Division, however federally funded occupational education programs, referred to as “Sponsored Programs,” are included for informational purposes in this portion of the Long Bill. Recent appropriations also include General Fund transferred from the Governor’s Office for community colleges for the Colorado First Customized Job Training program.

(8) AURARIA HIGHER EDUCATION CENTER

Appropriations to the Auraria Higher Education Center (AHEC) consists of funds collected from the three institutions with programs on the Auraria campus which includes The University of Colorado at Denver, the Metropolitan State University of Denver, and the Community College of Denver. Funding is for operation and maintenance of the campus, most of which expenses are related to maintaining the buildings and coordinating activities of the co-tenants.

Only the tenant’s base payments for operational support of AHEC are reflected in the Long Bill, though each may contract for additional services. Additionally, AHEC operates two auxiliary enterprises not reflected in appropriations. Concerns exist regarding a double-counting of revenue as it pertains to TABOR due to the funding methodology. In response to a Request for Information to

explore other funding options, the Department indicated that while a direct General Fund appropriation with a compensatory reduction in funding for fee-for-services appropriated to the three participating institutions would address the TABOR issue, it may negatively impact the institutions' enterprise status. At this time, staff is unaware of any other viable funding alternatives, though the Department and staff will continue to investigate the matter. More information on this issue can be found in Appendix B, Department of Higher Education Request for Information #2.

The Committee should note that in June 2023, the State Auditor issued a material weakness for lack of adequate internal controls over conflicts of interest at AHEC. The recommendation stipulates that the Center establish and implement conflict of interest policies regarding a Conflict Disclosure Statement and appropriate Board member and Center staff conduct. The Center agreed and indicates an implementation date of June 2024.

(9) HISTORY COLORADO

Founded in 1879, the State Historical Society, now known as History Colorado, is simultaneously a non-profit charitable "501 (c)(3)" organization and an institution of higher education authorized pursuant to Section 24-80-201, C.R.S. It is charged with preserving the state's history and documenting it for the benefit of its citizens and it provides a wide variety of services related to this mission.

Funded primarily through limited gaming revenues, the institution's budget needs are driven primarily by operational expenses in support of collections and curatorial services, facilities management, museum operations, historical preservation activities, and statewide preservation grants; the budget is constrained by revenues including gaming tax and museum revenues. The institution receives approximately \$4.9 million General Fund in support of lease purchase payments for the Colorado History Museum, community museums, the Cumbres and Toltec Railroad, and the America 250-150 Commission.

SUMMARY: FY 2022-23 APPROPRIATION & FY 2023-24 REQUEST

DEPARTMENT OF HIGHER EDUCATION						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS	FTE
FY 2023-24 APPROPRIATION:						
FY 2023-24 Long Bill	\$5,798,810,576	\$1,502,218,202	\$3,082,301,297	\$1,187,840,403	\$26,450,674	\$26,753.9
Other legislation	55,137,818	53,582,341	370,140	1,185,337	0	4.8
TOTAL	\$5,853,948,394	\$1,555,800,543	\$3,082,671,437	\$1,189,025,740	\$26,450,674	26,758.7
FY 2024-25 REQUESTED APPROPRIATION:						
FY 2023-24 Appropriation	\$5,853,948,394	1,555,800,543	\$3,082,671,437	\$1,189,025,740	\$26,450,674	26,758.7
R1 State funding increase for higher education	73,238,766	41,228,791	0	32,009,975	0	0.0
R2 Tuition spending authority	107,951,229	0	107,951,229	0	0	0.0
R3 Fort Lewis Native American tuition waiver	(480,011)	(480,011)	0	0	0	0.0
R4 Dept of HiEd salary adjustment	145,770	145,770	0	0	0	0.0
HC1 Collections care and storage lease	500,000	500,000	0	0	0	0.0
HC2 Historic property affordable housing	102,840	102,840	0	0	0	0.9
HC3 250_150 Commission outreach	500,000	500,000	0	0	0	0.0
HC4 Adobe maintenance manager	104,351	104,351	0	0	0	0.9
HC5 Cumbres Toltec fire mitigation	500,000	500,000	0	0	0	0.0
HC6 Community museums	150,000	0	150,000	0	0	0.0
HC7 COP sequestration	44,817	0	44,817	0	0	0.0
HC8 Strategic initiative funds	846,082	0	846,082	0	0	0.0
HC9 Indian boarding school research	333,333	333,333	0	0	0	2.0
Nonprioritized requests	113,171	73,921	39,250	0	0	0.0
T1 AHEC spending authority	4,345,063	0	0	4,345,063	0	0.0
T2 Depreciation lease equivalent	1,565,337	1,565,337	0	0	0	0.0
T22 Colorado Geological Survey	135,765	37,471	98,294	0	0	0.0
Centrally appropriated line items	3,246,011	1,799,775	1,614,665	(550,737)	382,308	0.0
Annualize prior year legislation	(52,111,570)	(49,916,495)	(2,195,075)	0	0	(2.3)
Annualize prior year budget actions	(5,282,229)	(3,327,543)	(1,900,000)	0	(54,686)	(12.0)
TOTAL	\$5,989,897,119	\$1,548,968,083	\$3,189,320,699	\$1,224,830,041	\$26,778,296	26,748.2
INCREASE/(DECREASE)	\$135,948,725	(\$6,832,460)	\$106,649,262	\$35,804,301	\$327,622	(10.5)
Percentage Change	2.3%	(0.4%)	3.5%	3.0%	1.2%	(0.0%)

NOTE: This briefing document only addresses the shaded items in this table. The other items will be addressed in a separate briefing document, to be presented by Amanda Bickel.

R4 DEPARTMENT OF HIGHER EDUCATION SALARY ADJUSTMENT: The Department requests \$145,770 General Fund ongoing for a departmental salary adjustment for existing staff. The Department has struggled with high turnover and vacancy rates in recent years, which it largely attributes to non-competitive salaries. In FY 2023-24, the Department received \$50,000 General Fund to increase the salary for the chief financial officer and chief research officer positions, and \$50,000 General fund to increase other staff salaries to make progress towards increasing staff retention and hiring with the expectation that the Department would solicit support from the Department of Personnel and Administration to provide comparative analysis of its salaries. The Committee should note that the Department submitted a request for \$256,047 General Fund for FY 2023-24 to increase

salaries. It is staff's understanding that the Committee denied the majority of the request at that time primarily because of a lack of data to support the request.

For the current request, the Department contracted with the Department of Personnel and Administration to analyze the reporting structure and five primary duties of each employee, identify the equivalent classified position for each, and utilize the FY 2024-25 pay plan to compare the salaries. Based on an assumption that the average tenure of an employee with the Department will be 6.2 years in FY 24-25, it was determined that 55%, or 21 of 38, of the Department's General Funded permanent positions would be paid below the equivalent classified position absent the increases requested in R4. The Department's requests amounts to the sum of the salary difference for each lower-paid position and its equivalent classified position salary.

HC1 COLLECTION CARE AND STORAGE FACILITY LEASE: History Colorado requests \$500,000 General Fund ongoing to lease a new facility to house the State's archival collection and also requests legislative authority to sell its current storage facility once a suitable location has been identified. History Colorado plans to share the facility with State Archives and possibly other state agencies, and aims to pursue a lease with a purchase option for the facility within 10 years if deemed beneficial to the state. More information is included in the History Colorado Issue Brief in this document.

HC2 HISTORIC PROPERTY AFFORDABLE HOUSING: History Colorado requests \$102,840 General Fund and 0.9 FTE in FY 2024-25, annualizing to \$105,064 General Fund and 1.0 FTE in FY 2025-26 to hire a position dedicated to providing technical assistance and consultation to property owners and community leaders on the use of vacant and underutilized historic properties for affordable and workforce housing. Currently, preservation programs staff maintain a list of historic properties and provide assistance in the evaluation of properties, programs, activities and actions to address property preservation. However, they do not currently provide consultation services specific to affordable housing.

HC3 250-150 COMMISSION OUTREACH. On behalf of the America 250 – Colorado 150 Commission, History Colorado requests a \$500,000 one-time General Fund appropriation in FY 2024-25 for the purpose of outreach (\$250,000), advertising (\$150,000), and fundraising activities (\$100,000) in support of the upcoming milestones in 2026: the 250th anniversary of the signing of the Declaration of Independence, and Colorado's 150th anniversary of statehood. The Commission also requests the creation of a term-limited and continuously appropriated cash fund for the General Fund appropriation as well as for donations and earned revenue received from the sale of commemorative items. Sales of merchandise and commemorative products would support community grants across the state to assist with local 250-150 commemorations. As proposed, the cash fund would repeal at the end of FY 2026-27.

The Commission consists of 15 members and was established in SB 22-011, America 250 – Colorado 150 Commission, to develop and promote plans for the 250-150 commemoration between July 1, 2025, and December 31, 2026. The General Assembly provided \$151,503 General Fund annually to provide funding for an FTE, in-person community engagement, and limited operating expenses. The General Assembly provided an additional one-time appropriation of \$500,000 General Fund for this purpose as part of SB 23-297 (America 250 Colorado 150 Commission) for the current fiscal year, the majority of which will be applied to fundraising efforts.

HC4 ADOBE MAINTENANCE MANAGER COST BENDING FTE: History Colorado requests \$104,351 General Fund and 0.9 FTE in FY 2024-25, annualizing to \$112,921 General Fund and 1.0 FTE in FY 2025-26 and ongoing, to hire an adobe maintenance manager to oversee maintenance for its nine adobe structures. History Colorado believes this position could address over \$150,000 worth of maintenance in-house within the first year and \$225,000 per year thereafter (with those cost estimates based on contracting for the work rather than doing it in-house). Absent this position, History Colorado anticipates that capital requests for adobe projects would require \$4.4 million over the next 5 years but asserts that this position could reduce that reliance by \$1.5 million over the 5 years.

HC5 CUMBRES TOLTEC FIRE MITIGATION: On behalf of the Cumbres & Toltec Scenic Railroad, History Colorado requests a \$500,000 one-time General Fund appropriation to support fire mitigation efforts. Funding would be utilized to clear vegetation adjacent to the railroad (\$445,000) and to replace and upgrade fire mitigation equipment (\$55,000) including the replacement of one highway brush truck and upgrades to rail mounted fire mitigation equipment. Both the highway brush truck and fire mitigation equipment are more than 30 years old. In June 2022, drought conditions forced a temporary closure to railroad operations due to wildfire concerns which resulted in the loss of \$750,000 in operating revenue for the railroad, setting it back on its goal of eventual self-sustainability.

HC6 COMMUNITY MUSEUMS: History Colorado requests \$150,000 cash fund spending authority in FY 2024-25 and ongoing from the Community Museum Earned Revenue Cash Fund. Funding would be utilized to invest in marketing, engagement, and exhibits to increase attendance and, therefore, revenue. Currently, the largest share of Community Museum earned revenue (approx. 40%) flows through event rentals at the Grant Humphreys Mansion with the Ute Indian Museum generating the second highest earned revenue. This request represents a 15.0 percent increase in operating funds and is anticipated to boost revenue by 3.0 percent according to the request. The majority of increased revenue is anticipated to be derived from admissions, programming fees, and gift shop sales. According to the request, distribution of the additional funding would be as follows (sorted from largest to smallest percent increase):

HC6 COMMUNITY MUSEUM IMPACT			
MUSEUM	FY24 OPERATING BUDGET	REQUESTED INCREASE	PERCENTAGE INCREASE
Trinidad	\$30,100	\$14,900	49.5%
Colorado Center for Women's History	54,800	17,200	31.4%
El Pueblo	79,300	21,600	27.2%
Fort Garland	63,250	17,600	27.8%
Grant Humphreys Mansion	108,400	14,500	13.4%
Healy House	14,550	9,000	61.9%
Ute Indian Museum	148,800	21,000	14.1%
Community Museum Admin	514,950	34200	6.6%
Total	\$1,014,150	\$150,000	14.8%

HC7 COP SEQUESTRATION: History Colorado requests \$44,817 cash funds in FY 2024-25, annualizing to \$42,208 cash funds in FY 2025-26, to pay for the History Colorado Center annual sequestration interest payment as part of the SB 08-206 COP payment. Savings from construction of the Judicial Center and History Colorado were set aside to make sequestration interest payments; however, those funds have been exhausted. Background information regarding the COP can be found in the History Colorado Issue Brief.

HC8 STRATEGIC INITIATIVE FUND. History Colorado requests spending authority of \$846,082 cash funds from the remaining balance of the Historic Society Strategic Initiative Fund (HSSI Fund) which was created in SB 22-216 (Reallocation of Limited Gaming Revenues). During the 2022 legislative session, S.B. 22-216 resulted in adjustments to the limited gaming revenue distribution formula and transferred \$3.0 million into the HSSI Fund for strategic initiatives to strengthen History Colorado's financial position through expanding statewide impacts and increasing earned revenue. The fund exists through FY 2026-27.

As the chart demonstrates below, the institution did not spend the full appropriation in the first fiscal year, leaving \$880,894 cash funds unspent. In FY 2023-24, it was appropriated \$1.5 million spending authority from the cash fund and anticipates an unexpended balance of \$337,521 cash funds at the end of this fiscal year. The institution is requesting \$846,082 cash fund spending authority for the 2024-25 fiscal year to spend down the unexpended balance and anticipates requesting \$372,333 spending authority in FY 2025-26 to spend down the remainder.

The table on the next page summarizes History Colorado's anticipated use of the Strategic Initiative funds.

HC8 STRATEGIC INITIATIVES FUND								
TOTAL INVESTMENT	PROGRAM	FY 23 BUDGET	FY 23 ACTUALS	FY 23 BALANCE	FY 24 BUDGET	FY 24 PROJECTED	FY 25 PROJECTED	FY 26 PROJECTED
\$500,000	Hands-On History Expansion – Expand K-8 fifth-school-day and shortages of childcare.	\$160,000	\$130,328	\$29,672	\$340,000	\$160,000	\$160,000	\$49,672
250,000	Museum of Memory – work with Colorado communities to co-author shared history	160,000	44,031	115,969	90,000	100,000	100,000	5,969
70,000	Kids Free Admission at statewide museums – pilot to build capacity to make free admission permanent for youth under age 18.	70,000	70,000	0	0	0	0	0
250,000	Colorado History Comprehensive Curriculum – pilot in San Luis Valley to develop curriculum based on local history. Replicate.	100,000	1,250	98,750	150,000	50,000	120,000	78,750
300,000	Preservation access, traditionally marginalized communities Investment supports labor, consultation, and research to add sites representative of these groups	200,000	120,134	-20,134	268,000	134,438	113,428	0
368,000	Affiliates Program – support history-related programming by local organizations with tools, services, programs, exhibits; similar to Smithsonian Affiliates	100,000	16,959	283,041	0	283,041	0	0
300,000	A/V Upgrades for Accessible, Hybrid Events – equipment upgrades to enable hybrid meetings and programs in History Colorado museum spaces	300,000	142,446	12,554	75,000	60,000	27,554	0
230,000	Licensing <i>What's Your Story?</i> Helps middle school students connect with the lives of significant Coloradans. Enable museums in other states to license.	155,000	93,958	6,042	400,000	170,000	130,000	106,042
500,000	Marquee Exhibition – Funds blockbuster exhibitions to attract new patrons	100,000	0	155,000	77,000	75,000	77,250	79,750
232,000	Section 106 Compliance to support Infrastructure Bill – Funds initial costs of employees needed for three years to provide required historic preservation reviews associated with new federal infrastructure grants	155,000	0	200,000	100,000	130,000	117,850	52,150
\$3,000,000		\$1,500,000	\$619,106	\$880,894	\$1,500,000	\$1,162,479	\$846,082	\$372,333

HC9 INDIAN BOARDING SCHOOL RESEARCH: History Colorado requests \$1.0 one-time General Fund with roll forward authority for three years and 2.0, 3-year limited FTEs to support research, tribal consultation, and listening sessions with American Indian/Alaska Native (AI/AN) communities on the history and impact of Federal Indian Boarding Schools in Colorado. This request builds on recommendations made at the conclusions of research commissioned in H.B. 22-1327 (Native American Boarding School Research Program Act). The final report was issued to the Colorado Commission of Indian Affairs on June 30, 2023, and made publicly available on October 3, 2023. The request identifies three main focuses of the continued funding:

- Answer outstanding archival and physical research questions about Federal Indian Boarding Schools in Colorado.
- Conduct oral history work to include the voice of impacted Native populations.
- Conduct additional tribal consultations with 33 Tribal Nations including listening sessions with AI/AN communities to address and plan for the care and memorialization at the sites, support impacted communities, and increase education for impacted communities as well as for Coloradans in general.

T1 AHEC SPENDING AUTHORITY: The request increases spending authority for the Auraria Higher Education Center by \$4.3 million for funds received from the institutions operating on the Auraria campus (University of Colorado – Denver, Metropolitan State University of Denver, and the Community College of Denver). A supplemental request may be submitted in January to address spending authority for the current fiscal year.

T2 DEPRECIATION LEASE EQUIVALENT: The request includes an increase of \$1,565,337 General Fund increase to the annual depreciation lease equivalent payment for higher education, bringing the total for higher education to \$12,550,234 General Fund. This mechanism for supporting capital construction is based on the depreciation of new construction and renovations funded by the General Assembly since FY 2015-16.

T22 COLORADO GEOLOGICAL SURVEY: The request includes an increase of \$37,471 General Fund and \$98,284 cash funds from Severance Tax funds for a total increase of \$135,765. This represents a 5.6 percent increase in the operating budget to address inflationary pressure.

NON-PRIORITIZED REQUESTS: The request includes adjustments to centrally appropriated line items related to the Central Services Omnibus Request made by the Department of Personnel and Administration as well as for CORE Operating Resources. Requests have been made separately for the Department of Higher Education and History Colorado.

CENTRALLY APPROPRIATED LINE ITEMS: The request includes adjustments to centrally appropriated line items including: salary survey; health, life, and dental; short-term disability; supplemental payments to the Public Employees Retirement Association (PERA); Paid Family Medical Leave Insurance, shift differential, payments to the Governor's Office of Information Technology (OIT); workers' compensation; risk management and property adjustment; legal services; leased space, and CORE accounting system operations.

ANNUALIZE PRIOR YEAR BUDGET ACTIONS The request includes a decrease of \$5.3 million to reflect the FY 2024-25 impact of prior year budget actions related to salary survey, IT accessibility

adjustments for both the Department and History Colorado, and the removal of one-time funding related to decision items in FY 2023-24.

ANNUALIZE PRIOR YEAR BUDGET ACTIONS						
	TOTAL FUNDS	GENERAL FUND	CASH FUNDS	REAPPROPRATED FUNDS	FEDERAL FUNDS	FTE
IT Accessibility adjustment	(\$2,316,355)	(\$1,916,355)	(\$400,000)	\$0	\$0	(12.0)
FY 2023-24 HC R1 Strategic Initiatives	(1,500,000)	0	(1,500,000)	0	0	0.0
IT Accessibility adjustment	(911,188)	(911,188)	0	0	0	0.0
FY 2023-24 HC4 250/150 Commission	(500,000)	(500,000)	0	0	0	0.0
Prior year salary survey	(54,686)	0	0	0	(54,686)	0.0
TOTAL	(\$5,282,229)	(\$3,327,543)	(\$1,900,000)	\$0	(\$54,686)	(12.0)

ANNUALIZE PRIOR YEAR LEGISLATION The request includes a net reduction of \$52.1 million total funds, including \$49.9 million General Fund, to reflect the FY 2024-25 impact of bills passed in previous legislation sessions, summarized in the following table.

ANNUALIZE PRIOR YEAR LEGISLATION					
	TOTAL FUNDS	GENERAL FUND	REAPPROPRATED FUNDS	CASH FUNDS	FTE
SB23-031 Improve Health-care Access	\$1,165,428	\$1,165,428	\$0	\$0	0.0
HB23-1246 In-demand workforce	(43,600,000)	(43,600,000)	0	0	0.0
HB23-1060 Updates to Tree Nursery	(5,577,575)	(5,382,500)	0	(195,075)	(1.5)
HB21-1317 Reg. Marijuana Concentrates	(2,000,000)	0	0	(2,000,000)	0.0
HB23-1244 Regional health connector	(1,500,000)	(1,500,000)	0	0	(0.8)
SB23-005 Forestry/wildfire mitigation workforce	(414,232)	(414,232)	0	0	0.0
SB23-149 Stud. Fin. Aid for Youth Mentors	(100,000)	(100,000)	0	0	0.0
HB23-1237 Inclusive Language Emergency Sit.	(77,009)	(77,009)	0	0	0.0
HB23-1220 Study Republican River	(8,182)	(8,182)	0	0	0.0
TOTAL	(\$52,111,570)	(\$49,916,495)	\$0	(\$2,195,075)	(2.3)

INFORMATIONAL ISSUE BRIEF: HISTORY COLORADO BACKGROUND AND HC1 FACILITY LEASE

Founded in 1879, the State Historical Society, now known as History Colorado, is simultaneously a non-profit charitable “501 (c)(3)” organization and an institution of higher education authorized pursuant to Section 24-80-201, C.R.S. It is charged with preserving the state’s history and documenting it for the benefit of its citizens and it provides a wide variety of services related to this mission. Approximately 81.0 percent of History Colorado’s funding is from cash funds, the largest portion of which flows through limited gaming tax revenues. Due to multiple statutory changes and significant outside impacts, revenues have not been enough to fully meet the self-sufficiency goals of History Colorado leading to increased General Fund appropriations.

SUMMARY

- Sluggish pre-pandemic gaming tax revenue growth and changes to gaming tax revenue distributions, as well as the impact of the COVID-19 pandemic closures on revenues prompted the institution to seek relief from the State via General Fund for the History Colorado Certificate of Participation (COP) payments.
- General Fund appropriations for the COP payments provided substantial relief to the institution, and recent General Fund investments in strategic initiatives aim to spur growth and increase revenue for the institution.
- First among its change requests, History Colorado is requesting \$500,000 General Fund for FY 2024-25 to lease and renovate a facility to replace its main storage center with a much larger, multi-purpose facility.
- Staff suggests a discussion regarding the scope and purpose of the sought-after facility, the benefits to the state of pursuing more than just storage and curatorial space, and a discussion with State Archives regarding plans for the facility.

DISCUSSION

GAMING TAX REVENUE BACKGROUND

In 1990, voters approved Article XVIII, Section 9 of the State Constitution which provides for limited gaming in Central City, Black Hawk, and Cripple Creek and specifies that up to 30 percent of the adjusted gross proceeds from gaming shall be paid by each licensee into the Limited Gaming Fund. Of the proceeds, 50 percent are distributed to the General Fund or other fund as the General Assembly provides, 28.0 percent to the State Historical Fund, 12.0 percent to Gilpin and Teller counties proportionate to gaming revenue generation, and 10.0 percent to the governing bodies of Central City, Black Hawk, and Cripple Creek in proportion to gaming revenue generation.

Of the amount distributed to the State Historical Fund, the Constitution stipulates that 20.0 percent be used for preservation and restoration of the three gaming cities, and 80.0 percent “shall be used for the historic preservation and restoration of historical sites and municipalities throughout the state in a manner to be determined by the general assembly.” Section 44-30-1201, C.R.S., provides

that as statewide preservation grant program must constitute the majority share of the 80.0 percent, and the minority share may be used to support operations of the History Colorado center and regional history museums and facilities throughout the State. The statute further stipulates that the minority share of revenue that does not go to gaming cities may be used for museum operations. It further stipulates that the costs of grant program administration should be included in the calculation of majority share (50.1 percent), and that a portion of the funds for operations should go to the construction of the new Colorado history museum. Between FY 2014-15 and FY 2019-20, a portion of the funds were directed to the Capitol Dome Restoration Fund and other improvements to the State Capitol building. See Appendix D for helpful graphics pertaining to gaming tax revenues, uses, and COP payments as discussed in this issue brief.

Amendments passed in 2008 and 2020 diverted funds related to gaming growth to community colleges that History Colorado anticipated in its growth projections. More information on the Amendments and subsequent legislation will be provided in the second Higher Ed briefing by Amanda Bickel as they pertain primarily to funding for community colleges.

FINANCIAL CHALLENGES AND RELIEF

In 2008, the General Assembly authorized the Historical Society to execute a lease-purchase agreement for up to \$85.0 million in principal, with annual payments not to exceed just under \$5.0 million, to build a new museum. The institution anticipated limited gaming tax revenue and operations revenues would grow sufficient to make payments on the facility. However, major changes to the gaming tax revenue stream with Amendments 50 and 77, the former coinciding with the decision to execute the lease-purchase agreement in 2008, the Great Recession in FY 2008-09, and slower than anticipated customer traffic in the early years of the new facility, resulted in significantly lower revenues than anticipated and serious financial structural imbalances for the institution beginning in FY 2013-14.

Significant changes to the institution's governance and management were implemented in an aggressive attempt to turn the financial tide and had limited success. The financial impact of the COVID-19 pandemic led the General Assembly in FY 2020-22 to provide the institution with additional cash funds for museum operations, greater flexibility with the source of COP payments, \$1.0 million General Fund for operational sustainability, and changes to enable limited gaming revenues to grow more quickly. Additionally, in FY 2021-22, the JBC provided General Fund appropriation to pay for the museum COPs. At that time, the annual payment had reached \$3.5 million, or over 30% of limited gaming tax revenues. As a result, the General Fund appropriation provided substantial financial relief to History Colorado.

NORTH STORAGE FACILITY

During the construction of the new museum in 2010, History Colorado began leasing what's referred to as the North Storage facility, a 50,000 square-foot collections care and storage facility located in the Sunnyside neighborhood of northwest Denver. History Colorado purchased the facility in 2015 but indicates it was never meant to be a long-term solution to its storage and curatorial needs. Today, the facility stores approximately 85,000 square feet worth of artifacts in a 50,000 square foot facility. Along with capacity restraints, the request indicates the facility suffers from significant structural, security,

and safety issues which put the State's collection and the public who try to access the materials at significant risk of harm.

This has been an ongoing discussion with History Colorado over the years. Because the building was purchased less than 15 years ago, it is not eligible for controlled maintenance funding to repair the existing building. Additionally, in FY 2023-24, the institution submitted a capital construction request for \$42.3 million to purchase a new warehouse for the collections facility. That request did not receive funding and was ranked 31st out of 57 projects submitted. In the most recent session, the Capital Development Committee members sponsored H.B. 23-1141, permitting History Colorado to sell three properties to help fund construction or acquisition of a new collections facility. At the CDC's October 25, 2023, meeting, they approved the proposed sale terms for all 3 properties.

HC1 COLLECTION CARE AND STORAGE FACILITY LEASE

In lieu of submitting a substantial request for acquisition or construction, History Colorado is requesting \$500,000 General Fund ongoing to lease an existing facility to meet its storage and collections care needs. If approved, the institution would pursue a lease contract that offers an option to purchase the building at the state's discretion within a 10-year horizon. History Colorado approached the State Archives as well as the State Library to gauge interest in a joint venture which would allow them to pool existing resources to pay for the lease while meeting significant space needs for each entity. State Archives did not submit a request to this end; however, History Colorado asserts that it is "on board" with the plan. The requested amount is for the difference between existing resources, pooled from the partnering entities, and anticipated costs for the new facility.

With assistance from the Office of the State Architect, History Colorado reviewed state-owned properties and facilities to determine if an existing state-owned facility could provide an option. However, only two emerged as possibilities, and both were ruled out due to significant renovation costs. Aside from state-owned properties, no other properties have been explored as options, though a cursory search of existing properties suggests there are potential matches on the market.

While the primary function of the facility will be to house collection items from History Colorado and State Archives in a safe and accessible manner, the request indicates that office and office support space will be included in renovations as well as space for public education and outreach, research, display, and a multi-purpose room for classes and demonstration. To meet these needs, History Colorado is looking for properties that are 100,000 square feet or larger at a range of approximately \$8.50-\$10 per square foot per year in industrial space lease rates.

History Colorado is also seeking legislative approval to sell the North Storage Facility which will help offset moving costs and partially offset any necessary renovation costs to the new facility.

The institution asserts a strong need for a new facility, and the institution's financial disposition makes other revenue streams less likely for such an endeavor. However, staff suggests more discussion regarding the scope and purpose of the sought-after facility, the benefits to the state of pursuing more than just storage and curatorial space, and perhaps a discussion with State Archives as well as they are identified as the primary additional occupant for this space. Given restrictions on the growth in History Colorado limited gaming revenue, costs for a new facility in the near-and long-term are expected to be borne by the General Fund.

INFORMATIONAL ISSUE: DEPARTMENT OF HIGHER EDUCATION DATA BREACH

On August 4, 2023, the Colorado Department of Higher Education (CDHE) provided notice of a cybersecurity incident potentially involving personal information of certain individuals. The Department became aware of the ransomware incident on June 19, 2023, the full scope of which has not been made publicly available for security reasons.

SUMMARY

- As part of the incident which impacted the network systems for the Department, certain data was copied from CDHE systems impacting certain student and institutional records.
- The Department has been notifying potentially impacted individuals by mail or email and has been working with a third-party specialist to thoroughly investigate the incident.
- The breach has resulted in significant data collection and reporting disruptions for the institutions, and a supplemental funding request may be submitted in January to provide for costs not covered by insurance related to remediating the systems.

DISCUSSION

On June 19, 2023, the Department became aware that a cybersecurity ransomware incident had taken place, impacting its network systems. In addition to significant disruption of network systems, the Department's investigation revealed that certain data was copied from the CDHE systems during the breach, including personal identification information. The incident also interrupted and corrupted certain required data submissions from institutions of higher education.

CDHE has been working with a third-party specialist to thoroughly investigate the extent of the breach and has been notifying impacted individuals of the breach as well. CDHE has offered complimentary access to credit monitoring and identify theft protection services through Experian to those potentially impacted and is reviewing all policies and procedures to strengthen the cybersecurity safeguards for its systems. As this is considered an ongoing criminal investigation, and for security reasons, all details of the breach cannot be made publicly available. What is permitted to be made known publicly has been posted on the Department's website.¹

Since learning of the breach, staff anticipated a supplemental request from the Department to cover costs associated with bringing systems and networks fully back online. No such supplemental has materialized to date, and it is possible insurance coverage mitigated significant portions of the financial impact to the Department. However, it is still possible the Department may need additional funds to cover costs associated with the event and may submit a supplemental request for funding in January.

The Department's hearing is scheduled for January 8, 2023, after the submission of "regular" (non-caseload) supplemental requests, and the Committee will have an opportunity at the hearing to discuss the potential request (or the lack of a request) with the Department at that hearing. Staff has also been informed that CDHE will meet with the Joint Technology Committee in a closed session in early January to discuss the incident, a recent security audit, and progress on addressing the related issues.

1. CDHE Website, Notice of Data Incident: <https://cdhe.colorado.gov/notice-of-data-incident>

ONE-TIME FUNDING AUTHORIZED IN RECENT LEGISLATIVE SESSIONS

During the 2021, 2022, and 2023 legislative sessions, the General Assembly allocated significant one-time funding to the Department of Higher Education that included \$95.3 million originating as state General Fund and \$180.2 million originating as federal Coronavirus State Fiscal Recovery funds (ARPA funds).

SUMMARY

- During the 2021, 2022, and 2023 legislative sessions, the General Assembly allocated \$275.4 million in one-time funding to the Department of Higher Education through appropriations and transfers. This includes funds managed by the Department, the Colorado Opportunity Scholarship Initiative, and institutions of higher education.
- Federal ARPA funds must be obligated by December 30, 2024 and expended by December 31, 2026.

RECOMMENDATION

Staff recommends that the Committee seek updates from all departments during their budget hearings on the use of significant one-time allocations of federal and state funding. In this department, staff encourages the Committee to discuss with the affected agencies and institutions:

- The “Finish What You Started” and “Back to Work” initiatives (S.B. 21-232 and H.B. 21-1330) with both the Colorado Opportunity Scholarship Initiative and the institutions of higher education. Initial implementation has been slow.
- Fire mitigation initiatives being managed by the Colorado State Forest Services at Colorado State University (multiple bills).
- Roll-out of workforce development initiatives being managed by the Colorado Community College System and the Department of Higher Education.
- Roll-out of teacher stipend and loan forgiveness programs being managed by the Department of Higher Education.

DISCUSSION

During the 2021, 2022, and 2023 legislative sessions, the General Assembly allocated \$275.4 million in one-time funding to the Department of Higher Education through appropriations and transfers. For many programs, authority was provided to expend the funds through FY 2023-24 or beyond. To assist the Committee in tracking the use of these funds, the tables below show the sum of allocations provided for FY 2020-21, FY 2021-22, FY 2022-23, and FY 2023-24 and expenditures through FY 2022-23 by the original source of the funds (General Fund and federal Coronavirus State Fiscal Recovery Funds).

ALLOCATION AND EXPENDITURE OF ONE-TIME GENERAL FUND

DEPARTMENT OF HIGHER EDUCATION ONE-TIME GENERAL FUND			
BILL NUMBER AND SHORT TITLE	APPROPRIATION/ TRANSFER OF FUNDS	EXPENDITURES THROUGH FY 2023	BRIEF DESCRIPTION OF PROGRAM AND ANTICIPATED USE OF THE FUNDS
H.B. 21-1149 Energy Career Pathways ¹	\$0	\$964,780	Requires creation of an energy sector career pathway. Transfers \$5.0 million GF into the Strengthening Photovoltaic and Renewable Careers (SPARC) cash fund in CDLE to support related workforce development appropriations in multiple departments.
H.B. 21-185 Supporting Educator Workforce	2,898,963	444,133	Appropriates \$2.5 million to the Educator Loan Forgiveness Fund. For loan repayments (continuously appropriated). Also appropriates \$329,963 to the DHE for administration with roll forward authority through FY 2025-26. Ninety-eight students were served in the current fiscal year.
S.B. 21-054 Wildfire Mitigation	6,000,000	729,905	Transfers \$6.0 million GF to the Forest Restoration and Wildfire Risk Mitigation Cash Fund administered by CSU and additional amounts to funds in other departments
S.B. 21-258 Wildfire Recovery & Risk Mitigation	7,500,000	425,793	Transfers \$25.0 million GF and other funds for wildfire mitigation in several departments, including \$5.0 million to the Health Forests and Vibrant Communities Cash Fund and \$2.5 million to the Forest Restoration and Wildfire Risk Mitigation Cash Fund administered by CSU
H.B. 22-1011 Wildfire Mitigation Incentives Local Government	10,000,000	9,765	Creates the Wildfire Mitigation Incentives Local Government Grant Program in the CO State Forest Service at CSU and transfers \$10.0 million to newly created Wildfire Mitigation Incentives Local Government Grant Program Fund.
H.B. 22-1012 Healthy Forests	5,295,407	665,505	Transfers \$3.0 million to the Healthy Forest and Vibrant Communities Cash Fund and \$2.2 million to the Forest Restoration and Wildfire Risk Mitigation Cash Fund at CSU.
H.B. 22-1323 Tree Nursery	5,000,000	66,226	Appropriation to CSU for tree nursery.
H.B. 22-1349 Postsecondary Student Success Data System	3,000,000	25,000	Total appropriated to the Department of Higher Education for the student success data system.
H.B. 22-1366 Improving Postsecondary Options	1,000,000	250,000	Appropriates \$0.7 million for a financial aid toolkit, and \$0.3 million for financial aid assessment tool improvements
H.B. 22-1393 Displaced Aurarian Scholarship	2,000,000	2,000,000	Appropriates \$2.0 million General Fund to the DHE to be allocated to the 3 institutions on the Auraria campus, which must use it solely for scholarship & scholarship admin.
S.B. 22-192 Credential Attainment	1,800,000	1,280,000	Appropriated to the Department for distribution to community colleges.
S.B. 22-192 Stackable Credentials	1,000,000	0	Total appropriated to the Credentials to Support Colorado Jobs Cash Fund in the Department of Higher Education; \$475,275 is appropriated from the fund to the Department of Higher Education to develop and implement stackable credentials.
H.B. 23-1246 In-demand career workforce	43,600,000	n/a	Appropriates \$38.6 million for in-demand short-term credentials program, and \$5.0 million for short-term degree nursing programs. Funds are allocated to the state board for community colleges and occupational education.
H.B. 23-1060 Updates to Colorado State Forest Service Tree Nursery	5,382,500	n/a	Appropriates funding for the state forest service to make upgrades and improvements to its seedling tree nursery to expand its capacity and ability to contribute to reforestation efforts in the state. Unexpended money remains available through the FY 2024-25 fiscal year.
Total	\$95,276,870	\$5,023,526	

ALLOCATION AND EXPENDITURE OF ONE-TIME FEDERAL CORONAVIRUS STATE FISCAL RECOVERY FUNDS (ARPA FUNDS)

DEPARTMENT OF HIGHER EDUCATION ONE-TIME FEDERAL ARPA FUNDS			
BILL NUMBER AND SHORT TITLE	APPROPRIATION/ TRANSFER OF FUNDS	EXPENDITURES THROUGH FY 2023	BRIEF DESCRIPTION OF PROGRAM AND ANTICIPATED USE OF THE FUNDS
H.B. 21-1264 Fund Workforce Dev. Increase Worker Skills ¹	\$10,000,000	\$2,519,476	Appropriates 10.0 million to the Dept. of Higher Education for career and technical education equipment, facility, and instruction capacity funding;
H.B. 21-1330 Higher Ed Student Success	49,000,000	16,330,504	Appropriates \$49.0 million to the Colorado Opportunity Scholarship Initiative Fund for distribution to institutions of higher education for student scholarships and support services.
H.B. 21-1330 Higher Ed Student Success	1,500,000	120,793	Appropriates \$1.5 million to the Colorado Opportunity Scholarship Initiative Fund to implement a Student Aid Applications Completion Grant Program.
H.B. 21-1330 Higher Ed Student Success	1,000,000	258,889	Appropriates \$1.0 million for the Colorado Re-engaged Initiative and the Associate Degree Completion Program in the Department of Higher Education.
S.B. 21-137 Behavioral Health Recovery Act	2,630,000	2,474,947	Dept. of Higher Education: Appropriates \$1.0 million for the Center for Research into Substance Use Disorder, Prevention, Treatment, and Recovery Support Strategies at the University of Colorado Health Sciences Center for training and education for health-care professionals and other services; \$1.0 million for the University of Colorado School of Medicine for the regional health connector workforce program; and \$0.6 million for the University of Colorado School of Medicine for practice consultation services for health-care providers eligible to provide medication for opioid use disorder.
S.B. 21-232 COSI Displaced Workers, as amended H.B. 22-1192 Displaced Workers Grant	15,000,000	9,818,895	Total amount is appropriated to the Department of Higher Education for the Colorado Opportunity Scholarship Initiative's Displaced Workers Grant program.
H.B. 22-1220 Removing Barriers to Educator Preparation	52,000,000	12,959,693	Total is appropriated to the Department of Higher Education, including \$39.0 million for the Student Educator Stipend Program, \$3.0 million for the Educator Test Stipend Program, and \$10.0 million for the Temporary Educator Loan Forgiveness Program.
H.B. 22-1379 Wildfire Prevention Watershed Restoration ³	3,000,000	0	Transfers \$3.0 million to the Healthy Forests and Vibrant Communities Fund, which is continuously appropriated to the Colorado State Forest Service at Colorado State University in the Department of Higher Education;
S.B. 22-147 Behavioral Healthcare Services for Children	4,600,000	34,086	Appropriates \$4.6 million to the Department of Higher Education for allocation to the University of Colorado for pediatric consultation;
S.B. 22-181 Workforce Investments	15,193,018	152,411	Appropriates \$15.2 million to the Dept. of Higher Education for department and community college system behavioral health care workforce development activities.
S.B. 22-226 Programs To Support Health-care Workforce	26,000,000	10,124,051	Appropriates \$26.0 million to the Department of Higher Education for allocation to the community college system.
Total²	\$180,173,018	\$55,043,745	

² H.B. 22-1350 (Regional Talent Collaborative Act) allocated an additional \$91.0 million from the Workers, Employers, and Workforce Centers Cash Fund, primarily originating as ARPA funds for a Regional Talent Development Initiative Grant Program Fund in the Governor's Office of Economic Development. This initiative was an outgrowth of recommendations from the H.B. 21-1330 Task Force and staff assumes higher education institutions are involved. However, management is through the Governor's Office. Additionally, S.B. 23-205 appropriated \$25.0 million for the Universal High School Scholarship program in the Office of Economic Development and International Trade (OEDIT) for postsecondary education, apprenticeships, or training related to an in-demand, high-priority postsecondary pathway.

³ CSFS indicates that all funds have been encumbered but not yet expended as of the end of FY 2023.

ARPA FUNDS APPROPRIATIONS. A number of these programs, particularly related to workforce and student success, demonstrate slower than anticipated expenditure, and concerns have been raised about the impending encumbrance deadline. While the pace of expenditures has accelerated for many of the programs, particularly the “Finish What You Started” and “Back to Work” initiatives through the Colorado Opportunity Scholarship Initiative (COSI), some have planned for slower roll-out of initiatives than what the federal timelines may allow. Exacerbating the issue, federal guidelines have changed over time regarding what can be encumbered and what constitutes an encumbrance or obligation. While staff is working diligently to identify any programs which may not be able to encumber funds in time, the Committee may wish to request more detailed narrative information from the Department regarding the status of ARPA-funded initiatives, perhaps similar to what the Colorado State Forest Service provided on each of its initiatives – see Appendix B, RFI #4.

APPENDIX A NUMBERS PAGES

Appendix A details actual expenditures for the last two fiscal years, the appropriation for the current fiscal year, and the requested appropriation for next fiscal year. This information is listed by line item and fund source.

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
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DEPARTMENT OF HIGHER EDUCATION

Angie Paccione, Executive Director

(1) DEPARTMENT ADMINISTRATIVE OFFICE

re not included in this section. Cash funds are primarily from the State Historical Fund. Reappropriated funds are from indirect cost recoveries.

Health, Life, and Dental	<u>2,229,056</u>	<u>1,888,264</u>	<u>3,039,168</u>	<u>3,539,547</u>
General Fund	193,876	190,396	398,784	957,411
Cash Funds	1,349,702	1,386,746	1,348,318	1,636,908
Reappropriated Funds	448,564	311,122	457,049	24,042
Federal Funds	236,914	0	835,017	921,186
Short-term Disability	<u>20,907</u>	<u>19,308</u>	<u>24,754</u>	<u>32,344</u>
General Fund	1,627	2,211	3,429	9,780
Cash Funds	13,046	13,220	11,099	15,067
Reappropriated Funds	4,292	3,877	4,421	135
Federal Funds	1,942	0	5,805	7,362
S.B. 04-257 Amortization Equalization Disbursement	<u>694,391</u>	<u>546,193</u>	<u>891,261</u>	<u>1,085,310</u>
General Fund	54,911	77,675	124,561	326,024
Cash Funds	443,336	345,027	414,854	502,183
Reappropriated Funds	134,794	123,491	148,448	4,486
Federal Funds	61,350	0	203,398	252,617

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
S.B. 06-235 Supplemental Amortization Equalization					
Disbursement	<u>694,391</u>	<u>546,193</u>	<u>891,261</u>	<u>1,085,310</u>	
General Fund	54,911	77,675	124,561	326,024	
Cash Funds	443,336	345,027	414,854	502,183	
Reappropriated Funds	134,794	123,491	148,448	4,486	
Federal Funds	61,350	0	203,398	252,617	
Salary Survey	<u>454,454</u>	<u>464,939</u>	<u>1,006,658</u>	<u>1,631,050</u>	
General Fund	35,936	122,932	137,679	344,418	
Cash Funds	290,148	226,814	456,130	713,002	
Reappropriated Funds	88,219	115,193	178,987	391,792	
Federal Funds	40,151	0	233,862	181,838	
PERA Direct Distribution	<u>478,077</u>	<u>404,354</u>	<u>77,268</u>	<u>554,971</u>	
General Fund	25,556	0	10,314	207,756	
Cash Funds	233,519	187,201	27,889	213,392	
Reappropriated Funds	152,559	119,488	17,972	3,317	
Federal Funds	66,443	97,665	21,093	130,506	
Shift Differential	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,747</u>	
Cash Funds	0	0	0	5,747	
Workers' Compensation	<u>55,914</u>	<u>50,413</u>	<u>42,199</u>	<u>33,610</u>	
General Fund	0	0	0	0	
Cash Funds	36,117	31,023	25,246	19,202	
Reappropriated Funds	19,797	19,390	16,953	14,408	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Legal Services	<u>188,360</u>	<u>151,211</u>	<u>171,143</u>	<u>141,352</u>	
General Fund	0	0	0	49,044	
Cash Funds	123,685	50,897	168,217	89,382	
Reappropriated Funds	64,675	100,314	2,926	2,926	
Federal Funds	0	0	0	0	
Administrative Law Judge Services	<u>0</u>	<u>322</u>	<u>0</u>	<u>612</u>	
General Fund	0	0	0	612	
Cash Funds	0	322	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payment to Risk Management and Property Funds	<u>278,935</u>	<u>321,488</u>	<u>292,071</u>	<u>481,629</u>	
General Fund	0	0	0	0	
Cash Funds	259,235	281,805	271,606	468,776	
Reappropriated Funds	19,700	39,683	20,465	12,853	
Federal Funds	0	0	0	0	
Leased Space	<u>424,927</u>	<u>424,927</u>	<u>424,927</u>	<u>452,188</u>	
General Fund	0	0	0	20,014	
Cash Funds	112,960	112,960	112,960	120,207	
Reappropriated Funds	311,967	311,967	311,967	311,967	
Federal Funds	0	0	0	0	
Payments to OIT	<u>163,961</u>	<u>369,802</u>	<u>664,757</u>	<u>891,590</u>	
General Fund	151,167	183,564	235,519	323,749	
Cash Funds	12,794	172,271	309,971	448,574	
Reappropriated Funds	0	13,967	116,770	116,770	
Federal Funds	0	0	2,497	2,497	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
IT Accessibility	<u>0</u>	<u>0</u>	<u>3,227,543</u>	<u>0</u>	
FTE	0.0	0.0	14.0	2.0	
General Fund	0	0	2,827,543	0	
Cash Funds	0	0	400,000	0	
Reappropriated Funds	0	0	0	0	
CORE Operations	<u>237,213</u>	<u>257,323</u>	<u>191,421</u>	<u>140,589</u>	
General Fund	0	0	0	4,888	
Cash Funds	92,160	92,160	68,557	26,754	
Reappropriated Funds	145,053	165,163	122,864	108,947	
Federal Funds	0	0	0	0	
Office of the State Architect	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,535</u>	*
Cash Funds	0	0	0	16,535	
DHR Labor Relations Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,239</u>	*
General Fund	0	0	0	1,239	
Financial Ops and Reporting Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,912</u>	*
General Fund	0	0	0	58,912	
Procurement and Contracts Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,485</u>	*
General Fund	0	0	0	13,770	
Cash Funds	0	0	0	22,715	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
TOTAL - (1) Department Administrative Office	5,920,586	5,444,737	10,944,431	10,189,020	(6.9%)
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>14.0</u>	<u>2.0</u>	<u>(85.7%)</u>
General Fund	517,984	654,453	3,862,390	2,643,641	(31.6%)
Cash Funds	3,410,038	3,245,473	4,029,701	4,800,627	19.1%
Reappropriated Funds	1,524,414	1,447,146	1,547,270	996,129	(35.6%)
Federal Funds	468,150	97,665	1,505,070	1,748,623	16.2%

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
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(2) COLORADO COMMISSION ON HIGHER EDUCATION AND HIGHER EDUCATION SPECIAL PURPOSE PROGRAMS

s proprietary institutions, higher education lease purchase payments and capital-related outlays, and a large number of special purpose programs that rely on various funding sources.

(A) Administration

Administration	<u>3,420,396</u>	<u>3,744,295</u>	<u>4,317,202</u>	<u>4,600,651</u> *	
FTE	30.6	33.0	34.9	34.9	
General Fund	132,400	3,450,614	4,009,940	4,293,389	
Cash Funds	139,545	171,564	202,082	202,082	
Reappropriated Funds	3,130,632	97,901	105,180	105,180	
Federal Funds	17,819	24,216	0	0	

SUBTOTAL - (A) Administration	3,420,396	3,744,295	4,317,202	4,600,651	6.6%
<i>FTE</i>	<u>30.6</u>	<u>33.0</u>	<u>34.9</u>	<u>34.9</u>	0.0%
General Fund	132,400	3,450,614	4,009,940	4,293,389	7.1%
Cash Funds	139,545	171,564	202,082	202,082	0.0%
Reappropriated Funds	3,130,632	97,901	105,180	105,180	0.0%
Federal Funds	17,819	24,216	0	0	0.0%

(B) Division of Private Occupational Schools

Division of Private Occupational Schools	<u>882,169</u>	<u>976,821</u>	<u>1,092,842</u>	<u>1,118,025</u>	
FTE	10.4	10.3	10.3	10.3	
General Fund	0	0	0	0	
Cash Funds	882,169	976,821	1,092,842	1,118,025	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
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SUBTOTAL - (B) Division of Private Occupational					
Schools	882,169	976,821	1,092,842	1,118,025	2.3%
<i>FTE</i>	<u>10.4</u>	<u>10.3</u>	<u>10.3</u>	<u>10.3</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	882,169	976,821	1,092,842	1,118,025	2.3%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(C) Special Purpose

Western Interstate Commission for Higher Education

(WICHE)	<u>159,000</u>	<u>159,000</u>	<u>169,000</u>	<u>169,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	159,000	159,000	169,000	169,000	
Federal Funds	0	0	0	0	

WICHE - Optometry	<u>376,600</u>	<u>364,450</u>	<u>385,500</u>	<u>385,500</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	376,600	364,450	385,500	385,500	
Federal Funds	0	0	0	0	

Distribution to Higher Education Competitive Research

Authority	<u>990,909</u>	<u>2,485,068</u>	<u>2,800,000</u>	<u>2,800,000</u>	
General Fund	0	0	0	0	
Cash Funds	990,909	2,485,068	2,800,000	2,800,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Veterinary School Capital Outlay Support	<u>426,360</u>	<u>426,360</u>	<u>285,000</u>	<u>285,000</u>	
General Fund	0	0	0	0	
Cash Funds	285,000	285,000	143,640	143,640	
Reappropriated Funds	141,360	141,360	141,360	141,360	
Federal Funds	0	0	0	0	
Colorado Geological Survey at the Colorado School of Mines	<u>3,210,643</u>	<u>3,932,005</u>	<u>2,411,693</u>	<u>2,547,458</u>	
FTE	15.5	15.5	15.5	15.5	
General Fund	622,086	634,528	666,786	704,257	
Cash Funds	2,061,267	2,553,450	1,744,907	1,843,201	
Reappropriated Funds	0	0	0	0	
Federal Funds	527,290	744,027	0	0	
Institute of Cannabis Research at CSU-Pueblo	<u>1,559,187</u>	<u>2,542,631</u>	<u>3,800,000 0.0</u>	<u>3,800,000 0.0</u>	
General Fund	0	0	0	0	
Cash Funds	1,559,187	2,542,631	3,800,000	3,800,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
GEAR-UP	<u>5,453,379</u>	<u>7,387,381</u>	<u>5,000,000</u>	<u>5,000,000</u>	
FTE	29.1	29.1	29.1	29.1	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	5,453,379	7,387,381	5,000,000	5,000,000	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Prosecution Fellowship Program	<u>356,496</u>	<u>0</u>	<u>356,496</u>	<u>356,496</u>	
General Fund	356,496	0	356,496	356,496	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado State Forest Service at Colorado State University	<u>0</u>	<u>0</u>	<u>114,384</u>	<u>114,384</u>	
General Fund	0	0	114,384	114,384	
Rural Teacher Recruitment, Retention, and Professional Development	<u>1,134,729</u>	<u>1,142,606</u>	<u>1,209,357</u>	<u>1,209,357</u>	
FTE	0.8	0.8	0.8	0.8	
General Fund	1,134,729	1,142,606	1,209,357	1,209,357	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Open Educational Resources Initiatives	<u>1,110,982</u>	<u>1,064,022</u>	<u>1,108,200</u>	<u>1,108,200</u>	
FTE	1.0	1.0	1.0	1.0	
General Fund	1,110,982	1,064,022	1,108,200	1,108,200	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Forest Restoration and Wildfire Risk Mitigation Grant					
Program Cash Fund at Colorado State University	<u>8,000,000</u>	<u>8,800,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	
General Fund	8,000,000	8,800,000	8,000,000	8,000,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Healthy Forests and Vibrant Communities Fund at					
Colorado State University	<u>2,000,000</u>	<u>2,095,047</u>	<u>4,449,113</u>	<u>4,449,113</u>	
General Fund	2,000,000	2,095,047	4,449,113	4,449,113	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Colorado Student Leaders Institute Pilot	<u>275,583</u>	<u>66,842</u>	<u>0</u>	<u>0</u>	
FTE	0.0	1.0	0.0	0.0	
General Fund	275,583	66,842	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Financial Aid Assessment Tool	<u>115,000</u>	<u>118,450</u>	<u>154,069</u>	<u>154,069</u>	
FTE	0.5	0.5	0.5	0.5	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	115,000	118,450	154,069	154,069	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Growing Great Teachers - Teacher Mentor Grants	<u>499,112</u>	<u>547,683</u>	<u>548,477</u>	<u>548,477</u>	
FTE	0.0	0.5	0.5	0.5	
General Fund	499,112	547,683	548,477	548,477	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SB23-005 CCHE Grants to Expand Forestry Programs	<u>0</u>	<u>0</u>	<u>1,180,650</u>	<u>766,418</u>	
General Fund	0	0	1,180,650	766,418	
HB23-1246 CCCOES In-demand Short-term Credentials Program	<u>0</u>	<u>0</u>	<u>38,600,000</u>	<u>0</u>	
General Fund	0	0	38,600,000	0	
Center for Substance Use Disorder, Prevention, Treatment, and Recovery Support Strategies at the University of Colorado Health Sciences Center	<u>0</u>	<u>1,250,000</u>	<u>4,250,000</u>	<u>4,250,000</u>	
General Fund	0	0	0	0	
Cash Funds	0	1,250,000	4,250,000	4,250,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Online Platform for Public Benefits for Higher Education Students	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>45,000</u>	
General Fund	0	0	45,000	45,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Inclusive Higher Education Grant Program	<u>0</u>	<u>0</u>	<u>450,000</u>	<u>450,000</u>	
General Fund	0	0	450,000	450,000	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 22-192 Development and Implementation of Stackable Credentials	<u>0</u>	<u>349,164</u>	<u>462,875</u>	<u>462,875</u>	
FTE	0.0	1.5	1.5	1.5	
General Fund	0	0	0	0	
Cash Funds	0	0	462,875	462,875	
Reappropriated Funds	0	349,164	0	0	
Federal Funds	0	0	0	0	
S.B. 21-185 Strategies for Educator Preparation Programs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 22-1366 Financial Aid Toolkit	<u>0</u>	<u>348,503</u>	<u>0</u>	<u>0</u>	
FTE	0.0	3.0	0.0	0.0	
General Fund	0	348,503	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
H.B. 22-1349 Student Success Data System	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	1.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 22-192 Allocations to IHEs for Student Access to Nondegree Credential Programs	<u>0</u>	<u>2,591,593</u>	<u>0</u>	<u>0</u>	
General Fund	0	1,591,593	0	0	
Cash Funds	0	1,000,000	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 22-192 Appropriation to Credentials to Support Colorado Jobs Cash Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 22-1220 Temporary Educator Loan Forgiveness Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Institute of Cannabis Research - Governing Board	<u>1,164,773</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	1,164,773	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 21-1330 COSI FAFSA Completion Grant Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 21-1330 Colorado Re-Engaged and Associate Degree Completion Programs	<u>64,737</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	64,737	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
H.B. 21-1264 Career and Technical Education Equipment, Facility, and Instruction Capacity Funding	<u>507,135</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	507,135	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
S.B. 21-185 Appropriation to the Educator Loan					
Forgiveness Fund	<u>2,500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
General Fund	2,500,000	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
S.B. 21-185 Educator Loan Forgiveness Program					
Administration	<u>102,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	102,440	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (C) Special Purpose	30,007,065	35,670,805	75,779,814	36,901,347	(51.3%)
<i>FTE</i>	<u>46.9</u>	<u>53.9</u>	<u>48.9</u>	<u>48.9</u>	<u>(0.0%)</u>
General Fund	16,601,428	16,290,824	56,728,463	17,751,702	(68.7%)
Cash Funds	6,633,008	10,116,149	13,201,422	13,299,716	0.7%
Reappropriated Funds	791,960	1,132,424	849,929	849,929	0.0%
Federal Funds	5,980,669	8,131,408	5,000,000	5,000,000	0.0%

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(D) Lease Purchase Payments and Capital-related Outlays

University of Colorado, Lease Purchase of Academic

Facilities at Fitzsimons	<u>22,317,006</u>	<u>16,129,718</u>	<u>11,542,514</u>	<u>11,542,514</u>	
General Fund	5,157,255	4,589,105	4,358,109	4,358,109	
General Fund Exempt	0	0	0	0	
Cash Funds	17,159,751	11,540,613	7,184,405	7,184,405	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appropriation to the Higher Education Federal Mineral

Lease Revenues Fund for Lease Purchase of Academic

Facilities	<u>17,072,238</u>	<u>16,631,232</u>	<u>16,832,169</u>	<u>16,832,169</u>	
General Fund	17,072,238	16,631,232	16,832,169	16,832,169	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Lease Purchase of Academic Facilities Pursuant to Section

23-19.9-102	<u>17,424,119</u>	<u>17,414,421</u>	<u>17,432,169</u>	<u>17,432,169</u>	
General Fund	0	0	0	0	
Cash Funds	360,000	783,189	600,000	600,000	
Reappropriated Funds	17,064,119	16,631,232	16,832,169	16,832,169	
Federal Funds	0	0	0	0	

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	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Annual Depreciation-Lease Equivalent Payment	<u>4,689,433</u>	<u>7,406,847</u>	<u>10,984,897</u>	<u>12,550,234</u>	
General Fund	4,689,433	7,406,847	10,984,897	12,550,234	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Lease Purchase Payment for Colorado State University					
National Western Center	<u>0</u>	<u>0</u>	<u>17,499,348</u>	<u>17,499,348</u>	
Cash Funds	0	0	17,499,348	17,499,348	
SUBTOTAL - (D) Lease Purchase Payments and Capital-related Outlays	61,502,796	57,582,218	74,291,097	75,856,434	2.1%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0%
General Fund	26,918,926	28,627,184	32,175,175	33,740,512	4.9%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	17,519,751	12,323,802	25,283,753	25,283,753	0.0%
Reappropriated Funds	17,064,119	16,631,232	16,832,169	16,832,169	0.0%
Federal Funds	0	0	0	0	0.0%
(E) Tuition/Enrollment Contingency					
Tuition/Enrollment Contingency	<u>150,000</u>	<u>6,548,474</u>	<u>75,000,000</u>	<u>75,000,000</u>	
Cash Funds	150,000	6,548,474	75,000,000	75,000,000	
SUBTOTAL - (E) Tuition/Enrollment Contingency	150,000	6,548,474	75,000,000	75,000,000	0.0%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0%
Cash Funds	150,000	6,548,474	75,000,000	75,000,000	0.0%

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(F) Indirect Cost Assessments

Indirect Cost Assessments	<u>60,429</u>	<u>0</u>	<u>4,636,793</u>	<u>4,636,793</u>	
General Fund	0	0	0	0	
Cash Funds	60,429	0	336,028	336,028	
Reappropriated Funds	0	0	4,229,681	4,229,681	
Federal Funds	0	0	71,084	71,084	

SUBTOTAL - (F) Indirect Cost Assessments	60,429	0	4,636,793	4,636,793	0.0%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	60,429	0	336,028	336,028	0.0%
Reappropriated Funds	0	0	4,229,681	4,229,681	0.0%
Federal Funds	0	0	71,084	71,084	0.0%

TOTAL - (2) Colorado Commission on Higher Education and Higher Education Special Purpose Programs	96,022,855	104,522,613	235,117,748	198,113,250	(15.7%)
<i>FTE</i>	<u>87.9</u>	<u>97.2</u>	<u>94.1</u>	<u>94.1</u>	<u>0.0%</u>
General Fund	43,652,754	48,368,622	92,913,578	55,785,603	(40.0%)
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	25,384,902	30,136,810	115,116,127	115,239,604	0.1%
Reappropriated Funds	20,986,711	17,861,557	22,016,959	22,016,959	0.0%
Federal Funds	5,998,488	8,155,624	5,071,084	5,071,084	0.0%

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(7) DIVISION OF OCCUPATIONAL EDUCATION

These funds consistent with state and federal law. Most reappropriated funds are from transfers from the Governor's Office of Economic Development and the Department of Education.

(A) Administrative Costs

Administrative Costs	<u>962,309</u>	<u>962,309</u>	<u>962,309</u>	<u>962,309</u>	
FTE	9.0	9.0	9.0	9.0	
Reappropriated Funds	962,309	962,309	962,309	962,309	
SUBTOTAL - (A) Administrative Costs	962,309	962,309	962,309	962,309	0.0%
FTE	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	0.0%
Reappropriated Funds	962,309	962,309	962,309	962,309	0.0%

(B) Distribution of State Assistance for Career and Technical Education pursuant to Section 23-8-102, C.R.S.

Distributions of State Assistance for Career and Technical					
Education	<u>28,244,361</u>	<u>28,244,361</u>	<u>30,514,944</u>	<u>30,514,944</u>	
Reappropriated Funds	28,244,361	28,244,361	30,514,944	30,514,944	
SUBTOTAL - (B) Distribution of State Assistance for Career and Technical Education pursuant to Section 23-8-102, C.R.S.	28,244,361	28,244,361	30,514,944	30,514,944	0.0%
FTE	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0%
Reappropriated Funds	28,244,361	28,244,361	30,514,944	30,514,944	0.0%

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	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
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(C) Area Technical College Support

Area Technical College Operating Support	<u>14,989,723</u>	<u>18,392,334</u>	<u>20,455,069</u>	<u>21,052,651</u> *	
General Fund	14,989,723	18,392,334	20,455,069	21,052,651	
General Fund Exempt	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

SUBTOTAL - (C) Area Technical College Support	14,989,723	18,392,334	20,455,069	21,052,651	2.9%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0%</u>
General Fund	14,989,723	18,392,334	20,455,069	21,052,651	2.9%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(D) Sponsored Programs

Administration	<u>2,839,099</u>	<u>2,290,474</u>	<u>2,709,888</u>	<u>2,709,888</u>	
FTE	25.0	26.2	23.0	23.0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	2,839,099	2,290,474	2,709,888	2,709,888	

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	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
Programs	<u>18,219,232</u>	<u>19,154,552</u>	<u>16,156,031</u>	<u>16,156,031</u>	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	2,206,150	1,458,600	0	0	
Federal Funds	16,013,082	17,695,952	16,156,031	16,156,031	
SUBTOTAL - (D) Sponsored Programs	21,058,331	21,445,026	18,865,919	18,865,919	0.0%
<i>FTE</i>	<u>25.0</u>	<u>26.2</u>	<u>23.0</u>	<u>23.0</u>	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	2,206,150	1,458,600	0	0	0.0%
Federal Funds	18,852,181	19,986,426	18,865,919	18,865,919	0.0%
(E) Colorado First Customized Job Training					
Colorado First Customized Job Training	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	
Reappropriated Funds	4,500,000	4,500,000	4,500,000	4,500,000	
SUBTOTAL - (E) Colorado First Customized Job Training	4,500,000	4,500,000	4,500,000	4,500,000	0.0%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0%
Reappropriated Funds	4,500,000	4,500,000	4,500,000	4,500,000	0.0%
TOTAL - (7) Division of Occupational Education	69,754,724	73,544,030	75,298,241	75,895,823	0.8%
<i>FTE</i>	<u>34.0</u>	<u>35.2</u>	<u>32.0</u>	<u>32.0</u>	0.0%
General Fund	14,989,723	18,392,334	20,455,069	21,052,651	2.9%
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	35,912,820	35,165,270	35,977,253	35,977,253	0.0%
Federal Funds	18,852,181	19,986,426	18,865,919	18,865,919	0.0%

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(8) AURARIA HIGHER EDUCATION CENTER

olitan State University of Denver, and the University of Colorado at Denver. Reappropriated funds are from the three governing boards that share the AHEC campus.

Administration	<u>22,493,238</u>	<u>23,848,685</u>	<u>24,239,958</u>	<u>28,585,021</u>	
FTE	209.1	211.4	222.7	222.7	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	22,493,238	23,848,685	24,239,958	28,585,021	
Federal Funds	0	0	0	0	
 Auraria Higher Education Center Bond Payments	 <u>4,069,486</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	
General Fund	4,069,486	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

TOTAL - (8) Auraria Higher Education Center	26,562,724	23,848,685	24,239,958	28,585,021	17.9%
FTE	<u>209.1</u>	<u>211.4</u>	<u>222.7</u>	<u>222.7</u>	0.0%
General Fund	4,069,486	0	0	0	0.0%
Cash Funds	0	0	0	0	0.0%
Reappropriated Funds	22,493,238	23,848,685	24,239,958	28,585,021	17.9%
Federal Funds	0	0	0	0	0.0%

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(9) HISTORY COLORADO

ing revenues that are deposited to various State Historic Fund accounts, museum revenues, gifts, and grants.

(A) Central Administration

Central Administration	<u>969,462</u>	<u>2,228,957</u>	<u>2,259,185</u>	<u>2,848,064</u> *
FTE	14.0	12.0	12.0	12.0
General Fund	0	0	0	500,000
Cash Funds	969,462	2,132,838	2,142,843	2,231,722
Reappropriated Funds	0	0	0	0
Federal Funds	0	96,119	116,342	116,342
 Collections and Curatorial Services	 <u>0</u>	 <u>1,371,746</u>	 <u>1,406,746</u>	 <u>1,470,786</u>
FTE	0.0	16.5	16.5	16.5
General Fund	0	0	0	0
Cash Funds	0	1,371,746	1,406,746	1,470,786
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
 Facilities Management	 <u>1,342,569</u>	 <u>1,811,523</u>	 <u>1,830,385</u>	 <u>1,876,165</u>
FTE	8.0	10.0	10.0	10.0
General Fund	0	0	0	0
Cash Funds	1,342,569	1,811,523	1,830,385	1,876,165
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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Historical Site Maintenance and Operations	<u>0</u>	<u>660,229</u>	<u>727,844</u>	<u>836,345</u>	*
FTE	0.0	5.0	5.0	5.9	
General Fund	0	0	0	104,351	
Cash Funds	0	660,229	727,844	731,994	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
America 250 - Colorado 150 Commission	<u>0</u>	<u>148,889</u>	<u>651,503</u>	<u>651,503</u>	*
FTE	0.0	0.9	1.0	1.0	
General Fund	0	148,889	651,503	651,503	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Lease Purchase of Colorado History Museum	<u>3,525,209</u>	<u>3,525,209</u>	<u>3,525,209</u>	<u>3,570,026</u>	*
General Fund	3,525,209	3,525,209	3,525,209	3,525,209	
Cash Funds	0	0	0	44,817	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
History Colorado Strategic Plan Initiatives	<u>1,000,000</u>	<u>619,105</u>	<u>1,500,000</u>	<u>846,082</u>	*
FTE	0.0	0.0	0.0	0.0	
General Fund	1,000,000	0	0	0	
Cash Funds	0	619,105	1,500,000	846,082	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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SUBTOTAL - (A) Central Administration	6,837,240	10,365,658	11,900,872	12,098,971	1.7%
<i>FTE</i>	<u>22.0</u>	<u>44.4</u>	<u>44.5</u>	<u>45.4</u>	2.0%
General Fund	4,525,209	3,674,098	4,176,712	4,781,063	14.5%
Cash Funds	2,312,031	6,595,441	7,607,818	7,201,566	(5.3%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	96,119	116,342	116,342	0.0%

(B) History Colorado Museums

History Colorado Center	<u>5,658,509</u>	<u>2,171,698</u>	<u>1,257,265</u>	<u>1,285,885</u>	
FTE	55.0	7.0	7.0	7.0	
General Fund	0	0	0	0	
Cash Funds	4,136,601	522,102	854,276	882,896	
Reappropriated Funds	0	0	325,000	325,000	
Federal Funds	1,521,908	1,649,596	77,989	77,989	
Community Museums	<u>2,354,906</u>	<u>2,835,298</u>	<u>2,951,334</u>	<u>3,237,105</u>	*
FTE	23.5	19.0	19.0	19.0	
General Fund	731,481	1,064,376	1,187,308	1,285,189	
Cash Funds	1,598,430	1,761,023	1,761,023	1,948,913	
Reappropriated Funds	0	0	0	0	
Federal Funds	24,995	9,899	3,003	3,003	
Statewide Programming	<u>0</u>	<u>3,250,576</u>	<u>4,485,931</u>	<u>4,629,181</u>	
FTE	0.0	34.5	34.5	34.5	
General Fund	0	0	0	0	
Cash Funds	0	3,250,576	4,485,931	4,629,181	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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SUBTOTAL - (B) History Colorado Museums	8,013,415	8,257,572	8,694,530	9,152,171	5.3%
<i>FTE</i>	<u>78.5</u>	<u>60.5</u>	<u>60.5</u>	<u>60.5</u>	0.0%
General Fund	731,481	1,064,376	1,187,308	1,285,189	8.2%
Cash Funds	5,735,031	5,533,701	7,101,230	7,460,990	5.1%
Reappropriated Funds	0	0	325,000	325,000	0.0%
Federal Funds	1,546,903	1,659,495	80,992	80,992	0.0%

(C) Office of Archeology and Historic Preservation

Program Costs	<u>1,493,634</u>	<u>2,070,403</u>	<u>1,826,938</u>	<u>1,996,593</u> *
FTE	20.0	23.0	23.0	23.9
General Fund	0	0	0	102,840
Cash Funds	490,447	656,168	918,388	918,388
Reappropriated Funds	96,427	70,233	97,283	97,283
Federal Funds	906,760	1,344,002	811,267	878,082
Native American Boarding School Research Program	<u>0</u>	<u>618,611</u>	<u>0</u>	<u>333,333</u> *
FTE	0.0	1.0	0.0	2.0
General Fund	0	618,611	0	333,333
Cash Funds	0	0	0	0
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

SUBTOTAL - (C) Office of Archeology and Historic Preservation	1,493,634	2,689,014	1,826,938	2,329,926	27.5%
<i>FTE</i>	<u>20.0</u>	<u>24.0</u>	<u>23.0</u>	<u>25.9</u>	<u>12.6%</u>
General Fund	0	618,611	0	436,173	0.0%
Cash Funds	490,447	656,168	918,388	918,388	0.0%
Reappropriated Funds	96,427	70,233	97,283	97,283	0.0%
Federal Funds	906,760	1,344,002	811,267	878,082	8.2%

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
(D) State Historical Fund Program					
Administration	<u>1,300,665</u>	<u>1,354,177</u>	<u>1,767,493</u>	<u>1,767,493</u>	
FTE	17.0	17.0	17.0	17.0	
General Fund	0	0	0	0	
Cash Funds	1,300,665	1,354,177	1,767,493	1,767,493	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Grants	<u>5,950,172</u>	<u>6,141,391</u>	<u>9,000,000</u>	<u>9,000,000</u>	
General Fund	0	0	0	0	
Cash Funds	5,950,172	6,141,391	9,000,000	9,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Gaming Cities Distribution	<u>5,005,258</u>	<u>5,702,574</u>	<u>5,700,000</u>	<u>5,700,000</u>	
General Fund	0	0	0	0	
Cash Funds	5,005,258	5,702,574	5,700,000	5,700,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Indirect Cost Assessments for History Colorado					
Administration	<u>324,913</u>	<u>324,913</u>	<u>325,000</u>	<u>325,000</u>	
General Fund	0	0	0	0	
Cash Funds	324,913	324,913	325,000	325,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
SUBTOTAL - (D) State Historical Fund Program	12,581,008	13,523,055	16,792,493	16,792,493	0.0%
<i>FTE</i>	<u>17.0</u>	<u>17.0</u>	<u>17.0</u>	<u>17.0</u>	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	12,581,008	13,523,055	16,792,493	16,792,493	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
(E) Cumbres and Toltec Railroad Commission					
Cumbres and Toltec Railroad Commission	<u>767,151</u>	<u>3,327,042</u>	<u>2,847,800</u>	<u>3,347,800</u> *	
General Fund	767,151	3,327,042	1,365,000	1,865,000	
Cash Funds	0	0	1,482,800	1,482,800	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (E) Cumbres and Toltec Railroad Commission	767,151	3,327,042	2,847,800	3,347,800	17.6%
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0%
General Fund	767,151	3,327,042	1,365,000	1,865,000	36.6%
Cash Funds	0	0	1,482,800	1,482,800	0.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%
TOTAL - (9) History Colorado	29,692,448	38,162,341	42,062,633	43,721,361	3.9%
<i>FTE</i>	<u>137.5</u>	<u>145.9</u>	<u>145.0</u>	<u>148.8</u>	2.6%
General Fund	6,023,841	8,684,127	6,729,020	8,367,425	24.3%
Cash Funds	21,118,517	26,308,365	33,902,729	33,856,237	(0.1%)
Reappropriated Funds	96,427	70,233	422,283	422,283	0.0%
Federal Funds	2,453,663	3,099,616	1,008,601	1,075,416	6.6%

Appendix A: Numbers Pages

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Appropriation	FY 2024-25 Request	Request vs. Appropriation
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TOTAL - Department of Higher Education	227,953,337	245,522,406	387,663,011	356,504,475	(8.0%)
<i>FTE</i>	<u>468.5</u>	<u>489.7</u>	<u>507.8</u>	<u>499.6</u>	<u>(1.6%)</u>
General Fund	69,253,788	76,099,536	123,960,057	87,849,320	(29.1%)
General Fund Exempt	0	0	0	0	0.0%
Cash Funds	49,913,457	59,690,648	153,048,557	153,896,468	0.6%
Reappropriated Funds	81,013,610	78,392,891	84,203,723	87,997,645	4.5%
Federal Funds	27,772,482	31,339,331	26,450,674	26,761,042	1.2%

APPENDIX B

FOOTNOTES AND INFORMATION REQUESTS

UPDATE ON LONG BILL FOOTNOTES

The General Assembly includes footnotes in the annual Long Bill to: (a) set forth purposes, conditions, or limitations on an item of appropriation; (b) explain assumptions used in determining a specific amount of an appropriation; or (c) express legislative intent relating to any appropriation. Footnotes to the 2023 Long Bill (S.B. 23-214) can be found at the end of each departmental section of the bill at <https://leg.colorado.gov/bills/sb23-214>. The Long Bill footnotes relevant to this document are listed below.

- 34 Department of Higher Education, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Special Purpose, Institute of Cannabis Research Hosted at CSU-Pueblo – Of the appropriation in this line item, \$500,000 remains available until the close of the 2024-25 fiscal year.

COMMENT: This footnote was first added in the FY 2021-22 Long Bill based on information from the institute indicating that it routinely faces a technical problem with spending for research, because research projects often extend beyond a year or may be temporarily delayed by any number of intervening factors. The institute noted that the federal National Institutes of Health allows roll-forward of up to 25.0 percent of research grants with little additional inquiry.

- 34a Department of Higher Education, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Special Purpose, Healthy forests and Vibrant Communities Fund at Colorado State University – The amount in this line item includes a one-time appropriation of \$2,000,000 General Fund, which is intended to support 5.0 FTE at the Colorado State Forest Service over four years to implement Good Neighbor Authority projects based on agreements with federal agencies to accomplish forest management goals on federal lands.

COMMENT: This footnote signifies the legislative intent regarding the use of one-time General Fund appropriation for Good Neighbor Authority projects. Amounts are deposited into the Healthy Forests and Vibrant Communities Fund which is continuously appropriated to the CSFS at CSU.

- 36 Department of Higher Education, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Indirect Cost Assessments – This line item incorporates a reduction in indirect cost collections from the higher education governing boards. This change reduces a double-count of revenue under which the Department disburses funds to the institutions and then counts indirect cost assessments received from the institutions as revenue to the State's TABOR district. This change is expected to enable the State to retain an additional \$4,901,811 in General Fund revenue under the State's Referendum C cap.

COMMENT: This footnote highlights a significant change in funding methodology for the Department of Higher Education Indirect Cost Assessments. This footnote will not be necessary in the future.

- 39 Department of Higher Education, History Colorado, Central Administration; History Colorado Museums; and Office of Archaeology and Historic Preservation – In addition to the transfer authority provided in Section 24-75-108, C.R.S., History Colorado may transfer up to 10.0 percent of the total amount appropriated in these sections between the sections and among the line items within the sections.

COMMENT: This footnote added flexibility in the History Colorado budget starting in FY 2015-16, associated with a reorganization at that time. History Colorado has requested that this flexibility continue.

- 40 Department of Higher Education, History Colorado, Cumbres and Toltec Railroad Commission – The amount in this line item is calculated based on the following assumptions: (1) This line item includes \$240,000 General Fund for annual Commission operating expenses and other routine ongoing costs including controlled maintenance; (2) the balance of the General Fund appropriation, totaling \$1,125,000, is for capital projects including locomotive boiler repair, passenger car upgrades, and track, bridge, and tunnel upgrades; and (3) the General Fund amount above the \$240,000 ongoing operating support is based on an analysis of the Railroad’s capital outlay needs over a three year period and is not assumed to continue after FY 2024-25. The amount in this line item for capital projects remains available for expenditure until the close of the 2025-26 state fiscal year.

COMMENT: This footnote provides a breakdown of General Fund appropriations for the Cumbres and Toltec Railroad Commission to provide greater detail regarding its use and future appropriation levels.

UPDATE ON LONG BILL REQUESTS FOR INFORMATION

The Joint Budget Committee annually submits requests for information to executive departments and the judicial branch via letters to the Governor, other elected officials, and the Chief Justice. Each request is associated with one or more specific Long Bill line item(s), and the requests have been prioritized by the Joint Budget Committee as required by Section 2-3-203 (3), C.R.S. Copies of these letters are included as an Appendix in the annual Appropriations Report (Appendix H in the FY 2023-24 Report):

<https://leg.colorado.gov/publications/appropriations-report-fiscal-year-2023-24>

The requests for information relevant to this document are listed below.

REQUESTS AFFECTING MULTIPLE DEPARTMENTS

- 1 All Departments -- The Departments are requested to provide by November 1 of each fiscal year Schedule 9 reports for every annually and continuously appropriated cash fund administered by the Department as part of the standard November 1 budget submission. The Office of State Planning and Budgeting, in coordination with the Office of the State Controller, the Department of the Treasury, and the independent agencies, is further requested to provide by November 1 of each fiscal year a consolidated report that includes the following information for all continuously appropriated cash funds:
 - The name of the fund;
 - The statutory citation for the fund;
 - The year the fund was created;
 - The department responsible for administering the fund;
 - The total cash balance as of July 1, 2023;
 - The unobligated cash balance as of July 1, 2023; and
 - The unencumbered cash balance as of July 1, 2023.

COMMENT: The Office of State Planning and budgeting provided a consolidated response for all departments, which included Schedule 9 reports for two continuously appropriated funds, the Colorado Opportunity Scholarship Initiative Cash Fund and the Preservation Grant Program Account which is appropriated to History Colorado. For the Preservation Grant Program Account, the FY 2023-24 beginning balance is \$15,708,549; estimated revenue is \$19,060,434; estimated expenses total \$16,953,503; and the anticipated ending balance is \$4,017,417 due to a change in non-cash assets and total liabilities.

DEPARTMENT OF HIGHER EDUCATION REQUESTS

- 2 Department of Higher Education, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Administration; Governing Boards; and Auraria Higher Education Center – The Department is requested to convene representatives of the Auraria Higher Education Center and higher education institutions operating on the Auraria campus, in

consultation with the Attorney General, to explore changes to the structure and funding for the Auraria Higher Education Center that would reduce or eliminate the impact to the State's TABOR district of the current funding structure for the campus. The Department is requested to report on the results of these discussions by November 1, 2023.

COMMENT: The Department indicated in its November 1st response that it has not yet been able to identify a viable alternative to the current funding mechanism for the Auraria Higher Education Center. The report indicates that direct General Fund appropriation to AHEC for the services it provides to the institutions could risk the enterprise status of two participating schools, Metro State and CCCS, particularly in large capital funding years.

The Department recognizes the negative impact this appropriation methodology has on the overall state budget and recommends increased oversight, transparency, and closer coordination with the state's budget development process in determining AHEC's operating budget. The full report on the issue can be found at the link below:

<https://drive.google.com/drive/folders/1I3krzEGiV4lGhEdi3hJtEPkKR8pFmCjX>

- 4 Department of Higher Education, Colorado Commission on Higher Education and Higher Education Special Purpose Programs, Special Purpose, Forest Restoration and Wildfire Risk Mitigation Cash Fund and Health Forests and Vibrant Communities Fund – The Colorado State Forest Service and Colorado State University System are requested to provide a report, to be included as part of the November 1 budget submission, on actual and projected fund balances, revenues, and expenditures from these two cash funds and the status of the major initiatives being supported by these funds.

COMMENT: The Colorado State Forest Service submitted the following in response to the RFI:

The Department provided a narrative update on each initiative funded through appropriations as well as the chart to follow with appropriation balance information:

S.B. 21-258 Wildfire Recovery, Healthy Forests & Vibrant Communities (HFVC) CF: “Efforts include: website update, hiring positions to support CWPP development/updates, wildfire risk assessment trainings, update to the Colorado Wildfire Risk Assessment, developing bilingual publications, updating CWPP minimum standards, conducting a biomass utilization study, developing a carbon accounting framework, development and training for the Colorado Forest Atlas and drone program, development of a grant portal, and providing business loans and biomass utilization grants. The CSFS anticipates all funds being spent by 6/30/2025.”

S.B. 21-054 Wildfire Mitigation, Forest Restoration and Wildfire Risk Mitigations (FRWRM) CF: “One-time funding of \$6M for the FRWRM grant program. All funds were awarded in late summer of 2021 with expected completion by September 2025. Projects are underway. Funds for administration and monitoring are planned through 2025.”

S.B. 21-205, H.B. 22-1329, S.B. 23-214 (Long Bill) HFVC CF: “The CSFS has identified \$2M annual spending plan under HFVC that will be fully in place once SB21-258 funds are exhausted. Hiring and salary modernization to support retention and recruitment efforts were complete and

limited spending has commenced; however, spend down of annual HFVC allocation is expected to increase significantly in the next year.

S.B. 21-205, H.B. 22-1329, S.B. 23-214 (Long Bill) FRWRM CF: “A portion of FY22 funds were awarded during the off-cycle 2021 summer round. The CSFS awarded ~\$15M to 70 applicants for the 2022-23 FRWRM cycle in the spring of 2023 with project completion by March 2027. All available funding is obligated for projects, program administration and/or monitoring.”

S.B. 22-007 Fire Risk Mitigation Outreach: “The CSFS coordinated with the USFS, DFPC and other partners on an outreach campaign "Live Wildfire Ready." Campaign efforts occurred in 2023 and are planned for 2024.”

H.B. 22-1323 Tree Nursery: “The CSFS hired a consultant to assess infrastructure and needs. The Consultant visited the CSFS Nursery and provided a final report with recommendations in January 2023. Other expenditures support the Nursery Manager to coordinate efforts. Capital construction is selecting an architectural firm to begin design. All funds are expected to be obligated.”

H.B. 22-1011 Wildfire Mitigation Incentives for Local Gov't: “The CSFS developed criteria and application materials, requested applications in March of 2023 and awarded just under \$10M to 28 applicants in the spring of 2023 with completion by July 2027. Projects are underway and all funds are obligated for projects or program administration.”

H.B. 22- 1012 Healthy Forests: “Includes \$3M for HFVC, \$2.2M for FRWRM, \$95,047 for Carbon Accounting position. Funds received in November 2022. FRWRM funds were awarded in the 2022-2023 round. Carbon accounting position was hired and the full \$3M additional HFVC funds are obligated for projects, staffing for project administration, and purchase of supplies for project monitoring.”

H.B. 22- 1379 Wildfire Prevention Watershed Restoration: “Three projects were funded at \$1 Million each including Fraser Valley Community Watershed Protection (Fraser Valley watershed), Greater Staunton (Upper South Platte watershed) and North Cat 1 and Big Blue (Pikes Peak watershed) with total treatments of 1,500 acres planned for completion by June 2026. The CSFS received funds in May 2023 and implementation of projects has started in 2023.”

H.B. 22 -1007 Wildfire Mitigation and Best Practices Grant: “The CSFS is developing a new Wildfire Mitigation and Best Practices grant program to be awarded in January of 2024. \$331,458.00 in funds are expected to be received sometime in November 2023.”

H.B. 23-1060 Update to CSFS Nursery: “CSFS is working to request funding from Dept. of Higher Education. Capital construction is selecting an architectural firm to begin design. All funds are expected to be obligated.”

S.B. 23-005 Forestry and Wildfire Mitigation Workforce: “The CSFS has drafted internship application materials and criteria and is developing an internship program. Communications staff have identified partners to collaborate on materials for high school students. Funding is expected to be received in November 2023 with activities commencing in 2024.”

Colorado State Forest Service Funding 2021-2023 Sessions

	Healthy Forests & Vibrant Communities CF	Forest Restoration & Wildfire Risk Mitigation CF	Other Appropriation/Fund	Total
2021 Session Bills				
SB 21-258 Wildfire Recovery	\$7,500,000	\$0	\$0	\$7,500,000
SB 21-054 Wildfire Mitigation	0	6,000,000	0	6,000,000
SB 21-205 (Long Bill)	2,000,000	8,000,000	0	10,000,000
Expenditure FY 2021-22	(425,793)	(757,429)	0	(1,183,222)
Balance start of FY23-24	9,074,207	13,242,571	0	22,316,778
Spending FY 2023-24	(3,092,632)	(1,529,124)	0	(4,621,756)
Encumbered FY 2023-24	(3,098,350)	(9,574,712)	0	(12,673,062)
Obligated FY 2023-24	(1,771,906)	(2,138,735)	0	(3,910,641)
Unencumbered Balance as October 2023	\$1,111,319	\$0	\$0	\$1,111,319
2022 Session Bills				
SB 22-007 Fire Risk Mitigation Outreach	800,000	0	0	800,000
HB 22-1323 Tree Nursery	0	0	5,000,000	5,000,000
HB 22-1011 Wildfire Mitigation Incentives for Local Gov't	0	0	10,000,000	10,000,000
HB 22-1012 Healthy Forests	3,000,000	2,200,000	0	5,200,000
HB 22-1379 Wildfire & Watershed	3,000,000	0	0	3,000,000
HB 22-1329 (Long Bill)	2,000,000	8,000,000	0	10,000,000
HB22- 1007 (Wildfire Mitigation and Best Practices)	0	0	0	0
Spending FY 2022-24	(984,368)	(12,001)	70,205	(926,164)
Encumbered FY 2022-24	(4,297,087)	(8,829,572)	(9,916,646)	(23,043,305)
Obligated FY 2022-24	(1,518,545)	(1,358,427)	(5,153,559)	(8,030,531)
Unencumbered Balance as of October 2023	\$2,000,000	\$0	\$0	\$2,000,000
2023 Session Bills				
HB23-1060 (CSFS Nursery)*	0	0	5,382,000	5,382,000
SB23-005 (Forestry and Wildfire Mitigation Workforce)*	0	0	114,384	114,384
SB23-214 Long Bill*	4,451,225	8,000,000	0	12,451,225
Spending FY 2023-24	0	0	0	0
Encumbered FY 2023-24	0	0	0	0
Obligated FY 2023-24	0	0	(5,382,000)	(5,382,000)
Unencumbered Balance as of October 2023	\$4,451,225	\$8,000,000	\$114,384	\$12,565,609

¹Amounts shown do not include base forest service funding provided as part of the Colorado State University appropriation for specialty education programs (\$6,369,604 expended in FY 2021-22)

- 7 Department of Higher Education, Colorado Commission on Higher Education, Administration – The Department is requested to submit a report by November 1 of each year demonstrating that its annual funding request for centrally-appropriated amounts is similar to the amount that would be provided if Department staff were enrolled in state plans. The Department is further requested to submit, as part of the annual request for common policy benefits adjustments, templates that reflect the benefit selection for each member of the Department's staff in a manner that will enable health benefits for these staff to be calculated consistent with common policy. The templates are expected to contain July data on health benefits actually selected by Department staff and relate staff benefit elections to comparable state plan premiums.

COMMENT: In its response to the RFI submitted on November 1st, the Department indicates that its analysis suggests that employer contribution amounts for its benefit plans are comparable if not less expensive than employer contribution amounts for the most similar State plans. It indicates the average cost of the Department's employer contributions is about \$100 less than the average cost for most similar State plans. It submits actual benefit elections for employees participating in the Department plans to the Department of Personnel and Administration to accurately represent the current benefit contributions in the Total Compensation Template. The Department submitted the table below, demonstrating the difference between DHE contributions and State of Colorado contributions for comparable benefit plans:

Table 2. Comparable Plans Between Department and State of Colorado

Department of Higher Education					State of Colorado				
FY 23-24	Total	Employer	Employee	Provider	FY 23-24	Total	Employer	Employee	Provider
Emp Only	\$589.00	\$589.00	\$0.00	Anthem Blue Cross/Blue Shield HDHP	Emp Only	\$872.86	\$846.08	\$26.78	Cigna HDHP
Emp+Sp	\$1,296.00	\$1,296.00	\$0.00		Emp+Sp	\$1,688.06	\$1,525.78	\$162.28	
Emp+Ch	\$1,061.00	\$1,061.00	\$0.00		Emp+Ch	\$1,560.00	\$1,498.56	\$61.44	
Family	\$1,825.00	\$1,825.00	\$0.00		Family	\$2,358.30	\$2,099.52	\$258.78	
Emp Only	\$938.00	\$721.35	\$216.65	Anthem Blue Cross/Blue Shield Blue Advantage HMO	Emp Only	\$878.72	\$838.64	\$40.08	Cigna Co-Pay Basic
Emp+Sp	\$2,064.00	\$1,586.02	\$477.98		Emp+Sp	\$1,765.22	\$1,565.26	\$199.96	
Emp+Ch	\$1,689.00	\$1,293.87	\$395.13		Emp+Ch	\$1,626.88	\$1,552.62	\$74.26	
Family	\$2,907.00	\$2,233.05	\$673.95		Family	\$2,496.42	\$2,215.34	\$281.08	
Emp Only	\$843.00	\$673.39	\$169.61	Anthem Blue Cross/Blue Shield Blue Preferred	Emp Only	\$893.78	\$798.96	\$94.82	Cigna Co-Pay Plus
Emp+Sp	\$1,855.00	\$1,487.83	\$367.17		Emp+Sp	\$1,796.42	\$1,495.34	\$301.08	
Emp+Ch	\$1,518.00	\$1,242.95	\$275.05		Emp+Ch	\$1,655.52	\$1,489.40	\$166.12	
Family	\$2,613.00	\$2,097.85	\$515.15		Family	\$2,538.26	\$2,081.70	\$456.56	
Emp Only	\$779.00	\$674.51	\$104.49	Anthem Blue Cross/Blue Shield Blue Priority HMO	Emp Only	\$893.78	\$798.96	\$94.82	Cigna Co-Pay Plus
Emp+Sp	\$1,714.00	\$1,482.25	\$231.75		Emp+Sp	\$1,796.42	\$1,495.34	\$301.08	
Emp+Ch	\$1,403.00	\$1,209.54	\$193.46		Emp+Ch	\$1,655.52	\$1,489.40	\$166.12	
Family	\$2,414.00	\$2,087.07	\$326.93		Family	\$2,538.26	\$2,081.70	\$456.56	
Emp Only	\$635.07	\$635.07	\$0.00	Kaiser HMO	Emp Only	\$758.24	\$730.30	\$27.94	Kaiser HDHP
Emp+Sp	\$1,397.16	\$1,397.16	\$0.00		Emp+Sp	\$1,490.72	\$1,320.48	\$170.24	
Emp+Ch	\$1,143.13	\$1,143.13	\$0.00		Emp+Ch	\$1,372.28	\$1,316.46	\$55.82	
Family	\$1,968.72	\$1,968.72	\$0.00		Family	\$2,102.38	\$1,887.80	\$214.58	
Emp Only	\$635.07	\$635.07	\$0.00	Kaiser HMO	Emp Only	\$791.14	\$753.14	\$38.00	Kaiser Co-Pay Basic
Emp+Sp	\$1,397.16	\$1,397.16	\$0.00		Emp+Sp	\$1,634.34	\$1,446.42	\$187.92	
Emp+Ch	\$1,143.13	\$1,143.13	\$0.00		Emp+Ch	\$1,494.94	\$1,423.34	\$71.60	
Family	\$1,968.72	\$1,968.72	\$0.00		Family	\$2,326.42	\$2,016.34	\$310.08	
Emp Only	\$635.07	\$635.07	\$0.00	Kaiser HMO	Emp Only	\$832.62	\$773.22	\$59.40	Kaiser Co-Pay Plus
Emp+Sp	\$1,397.16	\$1,397.16	\$0.00		Emp+Sp	\$1,716.20	\$1,449.16	\$267.04	
Emp+Ch	\$1,143.13	\$1,143.13	\$0.00		Emp+Ch	\$1,571.46	\$1,444.58	\$126.88	
Family	\$1,968.72	\$1,968.72	\$0.00		Family	\$2,443.36	\$2,020.24	\$423.12	
Emp Only	\$42.53	\$42.53	\$0.00	Delta Dental I	Emp Only	\$48.42	\$37.96	\$10.46	Dental Basic Plus
Family	\$95.70	\$95.70	\$0.00		Family	\$137.58	\$90.58	\$47.00	
Emp Only	\$24.40	\$24.40	\$0.00	Delta Dental II	Emp Only	\$41.08	\$36.54	\$4.54	Dental Basic
Family	\$66.23	\$66.23	\$0.00		Family	\$115.62	\$86.94	\$28.68	

The Department also submitted the requested benefits selection comparison for each member of its staff which can be found in the full report at the link below:

<https://docs.google.com/spreadsheets/d/1MtnfWC2wz2EtqxKHw7llMa6Lb8PhNzmG/edit#gid=614844208>

The full report can be found here:

<https://drive.google.com/drive/folders/1I3krzEGiV4lGhEdi3hJtEPkKR8pFmCjX>

APPENDIX C

DEPARTMENT ANNUAL PERFORMANCE REPORT

Pursuant to Section 2-7-205 (1)(a)(II), C.R.S., the Office of State Planning and Budgeting (OSPB) shall prepare the section of the Annual Performance Report for the Department of Higher Education by reviewing the institutions of higher education's progress toward the outcomes of the recommended performance funding plan. This report for the previous fiscal year shall be published by the OSPB by November 1 of each year.

In addition, pursuant to Section 2-7-204 (3)(a)(II)(A), C.R.S., the Department of Higher Education shall satisfy the requirement to develop a Performance Plan for the *current fiscal year* through the master plan for postsecondary education maintained by the Colorado Commission on Higher Education (CCHE). Copies of such documents shall be submitted to the Joint Budget Committee and appropriate Joint Committee of Reference by July 1 of each year.

For consideration by the Joint Budget Committee in prioritizing the department's FY 2024-25 budget request, documents can be found at the following link. This site includes a links to the Department's website on its performance on Higher Education Master Plan goals, required by Section 23-1-108, C.R.S.

<https://operations.colorado.gov/performance-management/departments-performance-plans/higher-education>

Data now includes performance at the institutional level, although data is only available through 2022 due to a recent Department data breach incident. This may be directly accessed at the following link: <https://cdhe.colorado.gov/about-us/ccche/strategic-plan-dashboard>

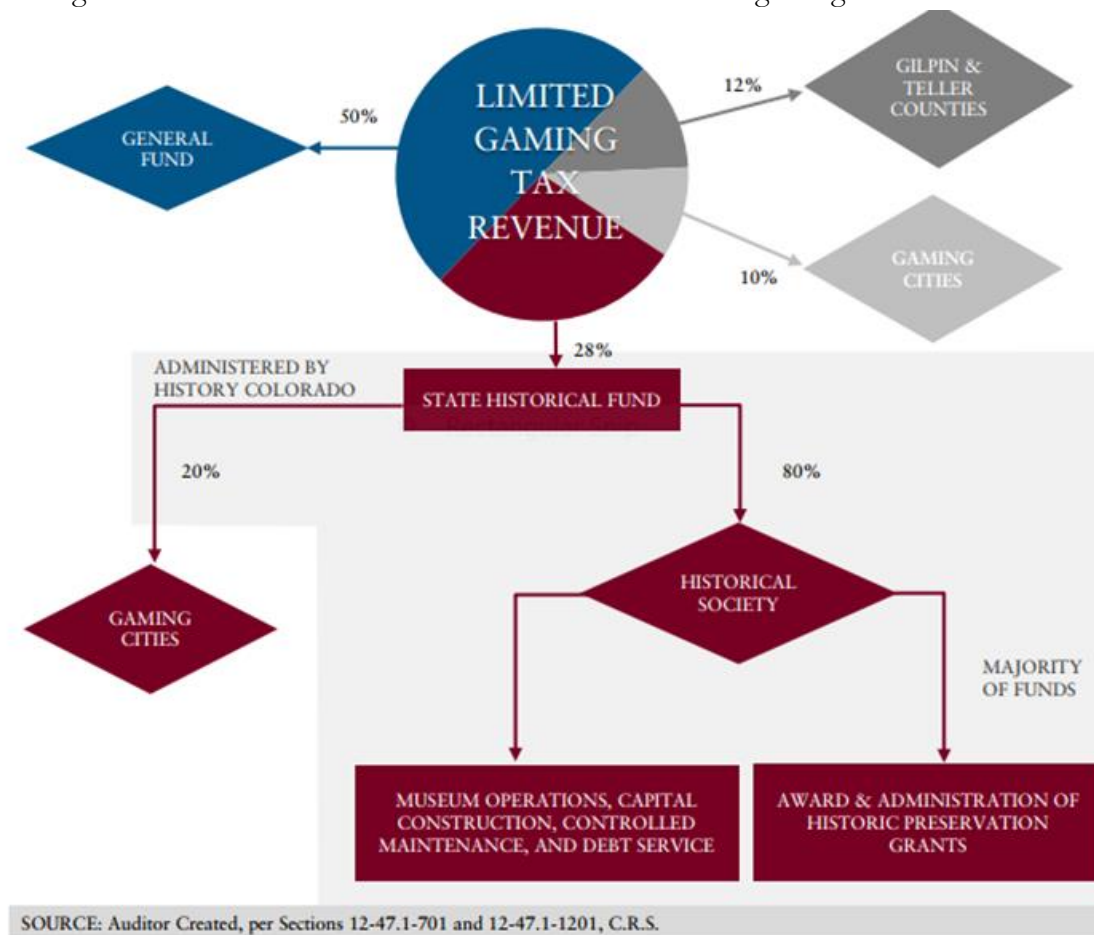
APPENDIX D: LIMITED GAMING REVENUES AND USES

More information regarding Gaming Tax Revenues is included in the second Higher Education Briefing by Amanda Bickel. However, this provides added context to the use of Limited Gaming Revenues for History Colorado.

The Constitution and revenues determine the total amount for the State Historical Fund, but within this, the General Assembly has latitude in the use of the funds for statewide grants and other state historic preservation needs, including Historical Society operations and related capital construction projects. Pursuant to Section 44-30-1201, C.R.S.¹:

- the statewide preservation program (a statewide grant program) must constitute the *majority share* of the 80 percent to be used for statewide preservation activities.
- *the minority share* may be used to support operations of the History Colorado center and regional history museums and facilities throughout the State.

The following illustration demonstrates the cash flow of the limited gaming tax revenue:



¹ Note that this statutory section was relocated from Title 12, Article 47.1.