

MEMORANDUM



JOINT BUDGET COMMITTEE

To Members of the Joint Budget Committee
From Kelly Shen, JBC Staff (303) 866-5434
Date November 21, 2024
Subject Dept. of Natural Resources Additional Budget Reduction Options

The following memo contains two additional options for budget reductions that are not included in the Governor's request.

Reduce General Fund (GF) appropriation for wolf reintroduction and management

Description: Reduces the GF appropriation for wolf reintroduction and management in the Division of Parks and Wildlife by \$210,000 (10.0 percent).

Key Considerations:

- This reduction is ongoing.
- The Department currently receives \$2.1 million General Fund for work related to wolf reintroduction and reverted over 10.0 percent of its appropriation for the past two years.
- This is a newer program with only three full years of expenditures to analyze, which include start-up years that may not be reflective of ongoing expenditures.

Additional Background:

In 2020, voters approved Proposition 114 to reintroduce wolves in Colorado. Since then, the Division of Parks and Wildlife has received General Fund to implement the measure. However, the Division has not fully expended its General Fund appropriation for the past two years.

Wolf-related appropriation and expenditures					
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 (year-to-date)
General Fund appropriation	\$0	\$1,100,000	\$2,100,000	\$2,100,000	\$2,100,000
Wolf-related expenditures	185,133	1,118,480	1,796,595	1,571,857	599,734
Difference	-\$185,133	-\$18,480	\$303,405	\$528,143	\$1,500,266
% of Appropriation Reverted	n/a	n/a	14.4%	25.1%	to be determined

Pursuant to changes made in H.B. 21-1243 (Wolf Reintroduction Funding With No License Fees), the division may use the following funds for gray wolf reintroduction and management:

- General Fund
- Species Conservation Trust Fund
- Colorado nongame conservation and wildlife restoration cash fund
- Wildlife Cash Fund (except money generated from the sale of hunting and fishing licenses or from associated federal grants – which is the majority of the fund's revenue)

NOVEMBER 21, 2024

Consider DNR’s R-03 request with cash funds instead of GF

Description: Consider the Water Resources Cash Fund as a fund source for the Department’s R-03 request for \$119,933 General Fund to update water commissioner job classifications.

Key Considerations:

- The Water Resources Cash Fund has a projected FY 2025-26 fund balance of \$1.2 million, and has remained fairly steady over the past three years. The fund may be used for “...the operations and administration of the division based on ongoing priorities of the division”.
- The Department has indicated that it is working on refilling positions to return to full staffing, which may also draw down the fund. Depending on the amount of funding needed to return to full staffing, the Committee may consider using cash funds temporarily instead of permanently for the R-03 request.
- The majority of water administration expenses within the Division of Water Resources, including 36 commissioners affected by this request, are funded by General Fund.

Additional Background:

In FY 22-23 and FY 23-24, the Division of Water Resources reverted 1.0 to 2.5% of its appropriation for the *Water Administration* line item, and has indicated they do not have room within the existing appropriation to absorb the proposed job classification adjustment. The Division is primarily funded by General Fund.

Division of Water Resources						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2024-25 Appropriation	\$30,733,233	\$26,410,676	\$4,060,075	\$7,031	\$255,451	268.3
<i>Water Administration Line Item</i>	27,023,055	26,215,708	800,316	7,031	0	261.3

The Water Resources Cash Fund receives revenue from fees for water well permits, permit changes, and applications for substitute water supply agreements. The fund has reserves well above 16.5 percent of expenditures that may be used to fund the R-03 adjustment, and its fund balance is currently projected to keep growing.

Water Resources Cash Fund							
	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Estimate	FY 25-26 Estimate	FY 26-27 Estimate
Net Cash Assets	\$851,584	\$1,300,648	\$1,224,329	\$1,029,558	\$1,062,497	\$1,234,606	\$1,410,514
Change from Prior Year							
Fund Balance	595,973	449,064	-66,050	-201,500	37,116	172,109	176,077
16.5% of expenditures	44,634	25,670	97,750	115,430	85,145	69,575	73,034

Pursuant to Section 37-80-111.7, C.R.S., the fund is used for processing well permits, producing publications, reviewing water supply plans and agreements, enforcement, and “...operations and administration of the division based on ongoing priorities of the division”.

Joint Budget Committee



Staff Budget Briefing FY 2025-26

Department of Natural Resources

(Executive Director's Office, Division of Parks and Wildlife,
Colorado Water Conservation Board, and the Division of Water
Resources)

JBC Working Document - Subject to Change

Staff Recommendation Does Not Represent Committee Decision

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November 21, 2024

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ADDITIONAL RESOURCES

Brief summaries of all bills that passed during the 2024 legislative session 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/fy24-25apprept.pdf>

The online version of the briefing document 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.

Overview of Department

The Department of Natural Resources is responsible for developing, protecting, and enhancing Colorado’s natural resources for the use and enjoyment of present and future residents and visitors. This briefing focuses on a portion of the Department:

- The Executive Director's Office (EDO), which develops department-wide policies and provides administrative and technical support including: budgeting, accounting, financial management, human resources services, and communications and education. The EDO also contains the Colorado Avalanche Information Center (CAIC), the Colorado River Program, and the Colorado Produced Water Consortium.
- The Division of Parks and Wildlife (CPW) provides recreational opportunities in state parks, manages game and non-game wildlife species, issues hunting and fishing licenses, enforces wildlife regulations, and administers state wildlife areas.
- The Colorado Water Conservation Board (CWCB) works to conserve, develop, and protect the state's water resources to ensure adequate water supply, maximize beneficial use, and reduce the impact of flooding and drought.
- The Division of Water Resources (DWR or State Engineer's Office) administers and enforces water rights, issues well permits, monitors streamflow and water use, regulates dam construction and safety, and represents Colorado in interstate water compact proceedings.

The Department’s three remaining divisions (the Division of Reclamation, Mining, and Safety, the Energy and Carbon Management Commission, and the State Board of Land Commissioners) will be discussed in a separate staff briefing that is scheduled for December 2, 2024.

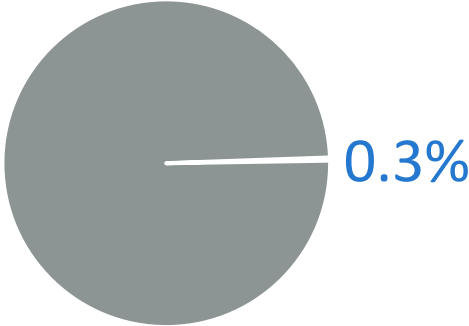
Recent Appropriations

Department of Natural Resources (Executive Director’s Office, Division of Parks and Wildlife, Colorado Water Conservation Board, Division of Water Resources)				
Funding Source	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 *
General Fund	\$39,072,874	\$42,593,230	\$45,189,508	\$60,319,780
Cash Funds	353,763,440	379,927,582	359,551,626	312,412,909
Reapprop. Funds	67,703,561	8,166,121	9,002,540	9,398,337
Federal Funds	22,388,211	33,604,435	36,596,683	38,725,581
Total Funds	\$482,928,086	\$464,291,368	\$450,340,357	\$420,856,607
Full Time Equiv. Staff	1,302.4	1,363.9	1,424.6	1,489.2

*Requested appropriation

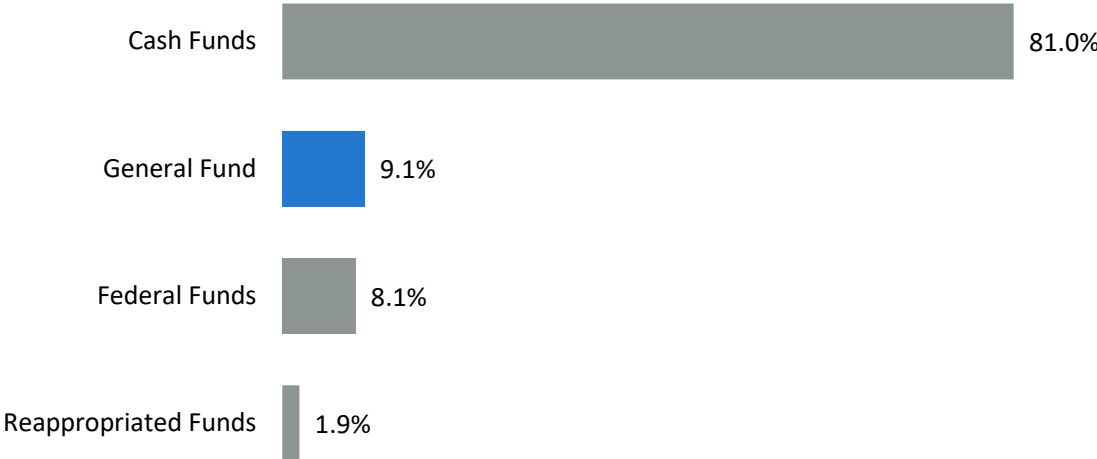
Graphic Overview

Department's Share of Statewide General Fund



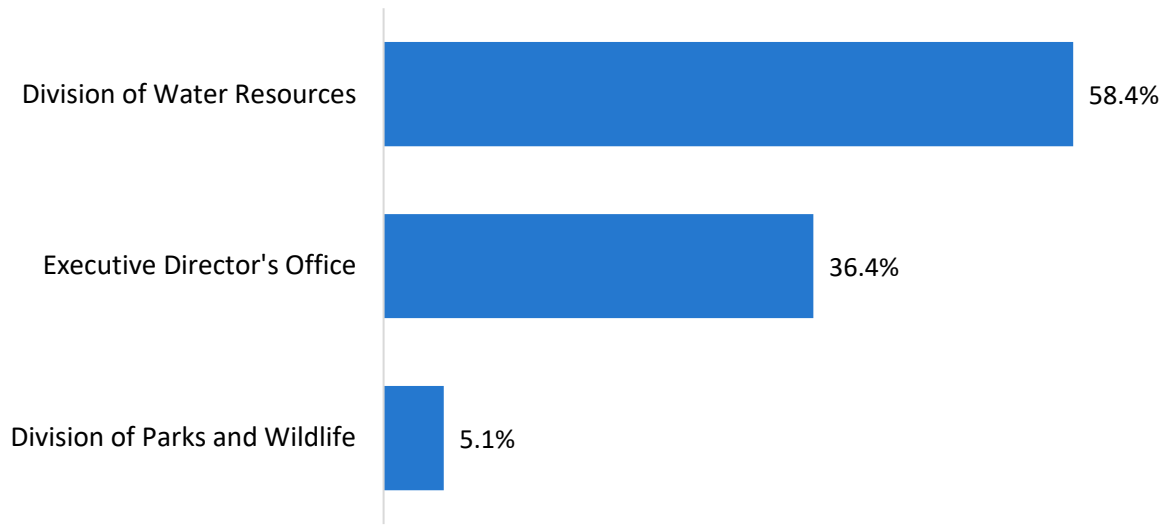
Based on the FY 2024-25 appropriation.

Department Funding Sources



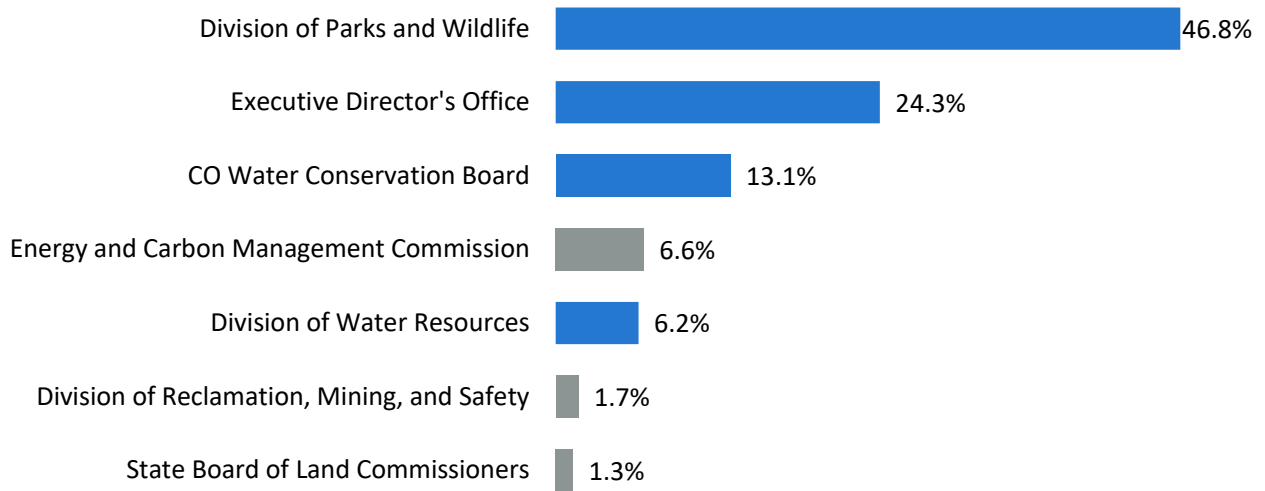
Based on the FY 2024-25 appropriation.

Distribution of General Fund by Division



Based on the FY 2024-25 Appropriation

Distribution of Total Funds by Division



Based on the FY 2024-25 Appropriation

*Gray shading indicates DNR divisions not included in this briefing.

Cash Funds Detail

Over 70.0 percent of the Department’s cash funds, largely housed within the Division of Parks and Wildlife, are not subject to TABOR. This is because the division is an enterprise pursuant to 33-9-105, C.R.S.

Department of Natural Resources (EDO, CPW, CWCB, DWR) Cash Funds Detail				
Fund Name	FY 2024-25 Approp.	Note	Primary Revenue Sources	Primary Uses in Dept.
Wildlife Cash Fund	\$144,432,311	¹	Fees for hunting, fishing, and other licenses.	Wildlife management.
Parks and Outdoor Recreation Cash Fund	\$65,563,192	¹	Fees for state parks passes, camping, etc.	State park management.
Colorado Water Conservation Board Construction Fund	\$41,688,364		Loan origination fees, federal mineral lease distributions, and principal and interest payments for loans.	Loans and grants for water projects. Supports CWCB operations and personnel.
Great Outdoors Colorado and Lottery Proceeds	\$24,534,275	¹	Colorado Lottery proceeds.	State parks and wildlife management.
Water Plan Implementation Cash Fund	\$24,114,272		Sports betting and other money appropriated or transferred to the fund by the General Assembly.	Water Plan Grant Program.
Severance Tax Operational Fund	\$21,143,770		Severance taxes from oil and gas, and mineral production and extraction.	Department operations and programs like Aquatic Nuisance Species and Species Conservation.
Off-highway Vehicle (OHV) Fund	\$7,579,390	¹	Fees collected from the registration of off highway vehicles and fees collected from the sale of off-highway use permits.	Supports a program that provides information on OHV recreational opportunities, promotes of OHV safety, establishes and maintains OHV routes.
Other parks and wildlife funds	\$11,222,603	¹	Includes 14 different cash funds supported primarily by various fees.	Various programs related to outdoor equity, snowmobiles, waterfowl, public education, and others.
Other water-related funds	\$5,035,756		Various fee and non-fee sources.	Various programs related to water efficiency, satellite monitoring, well inspections, and others.
Various cash funds and funds operated by other divisions	\$14,237,693		Various.	About \$13.7 million of this amount comes from the Energy and Carbon Management Fund and the State Land Board Trust Administration Fund for centrally appropriated line items in the Executive Director’s Office.
Total	\$359,551,626			

¹ TABOR exempt.

General Factors Driving the Budget

Division of Parks and Wildlife (CPW)

The CPW budget is driven by the range of services provided the public, use of those services and CPW-operated lands and facilities, wildlife and park management tasks, available cash fund revenue, and the authority provided by the General Assembly to spend that revenue.

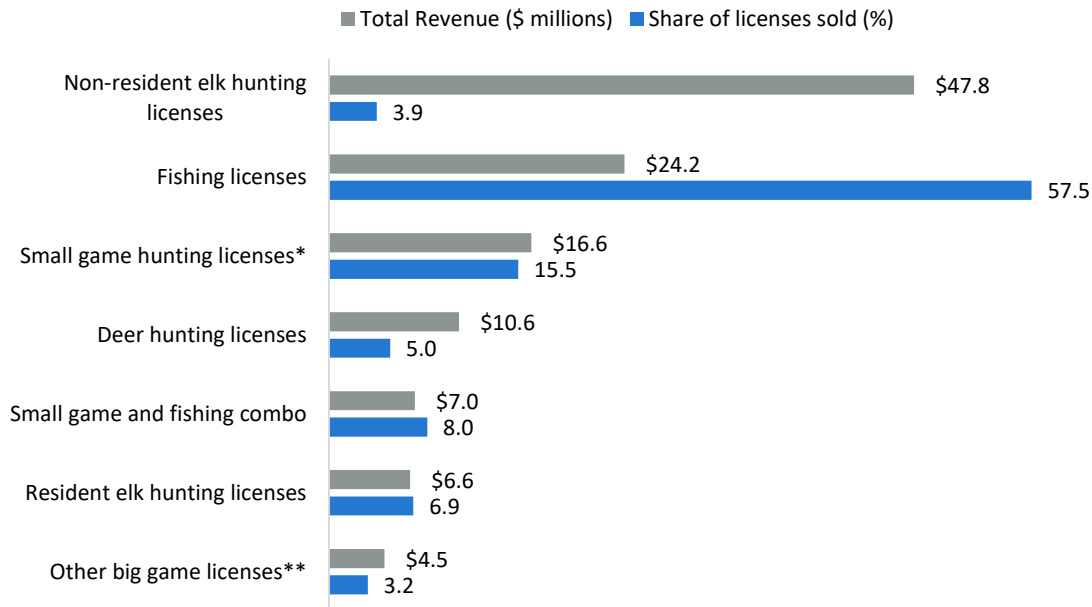
As a state enterprise, the Division is mostly cash funded through hunting and fishing license sales, state parks passes, and related fees. Non-appropriated sources like lottery proceeds, Great Outdoors Colorado (GOCO) grants, and federal funding also provide a significant source of revenue.

Wildlife Operations Expenditures and Revenue

The *Wildlife Operations* line item is the largest line in the Department's budget – \$125.4 million and 713.2 FTE in FY 2024-25. It is 25.2 percent of Department appropriations and about 41.0 percent of the Department's FTE. Most expenditures in this line item go to compensation for both full- and part-time personnel, with the largest share going to wildlife manager and technician job classes.

Expenditures are also driven by available cash fund revenue. The main funding source for *Wildlife Operations* is the Wildlife Cash Fund. The fund receives most of its revenue from hunting and fishing license sales. Non-resident elk hunting licenses make up the largest share of revenue for the fund, but a very small share of sales volume. This occurs because non-residents pay substantially more for licenses than residents.

Non-resident elk hunting licenses provide the most wildlife revenue, but fishing licenses are most popular (FY 2023-24)



*Includes falconry, furbearer, prairie chicken, small game, and turkey licenses and waterfowl stamps.

**Includes pronghorn, mountain lion, bighorn sheep, desert sheep, mountain goat, moose, and bear

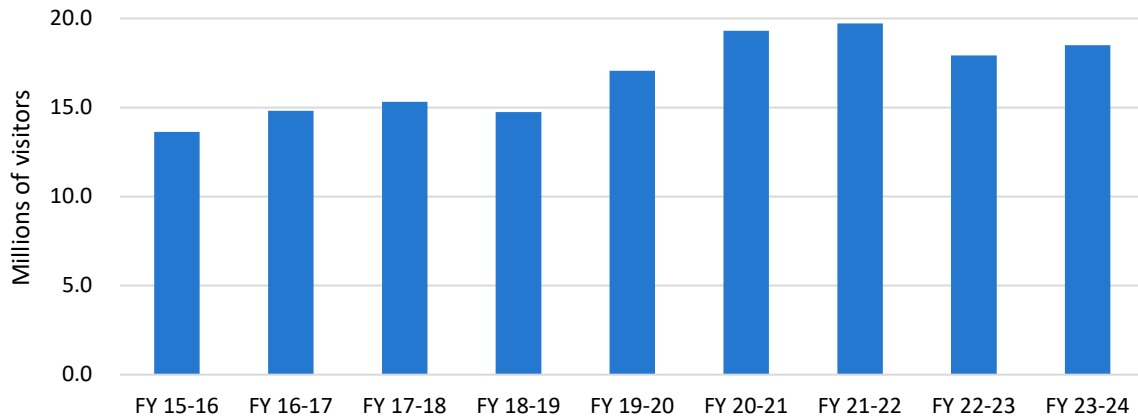
The Wildlife Cash Fund also receives approximately \$25.0 to 35.0 million annually in federal funding, which mostly comes from federal excise taxes on firearms, ammunition, archery equipment, and fishing equipment. Distribution of these funds is based on the size of the state and the number of licensed hunters and anglers. Pursuant to a plan approved by the Secretary of the Interior, federal funds can provide up to 75.0 percent of the cost of a project on a reimbursement basis.

State Park Operations Expenditures and Revenue

State Park Operations is the second largest line item in the Department’s budget – \$55.7 million in FY 2024-25 and 298 FTE – making up 11.2 percent of the Department’s appropriation and 17.1 percent of total FTE. Like *Wildlife Operations*, most expenditures go toward compensation for full- and part-time personnel. The largest share of personal services spending goes to park managers and technicians. The Division also spends about \$4.0 to 5.0 million annually on part-time temporary employees.

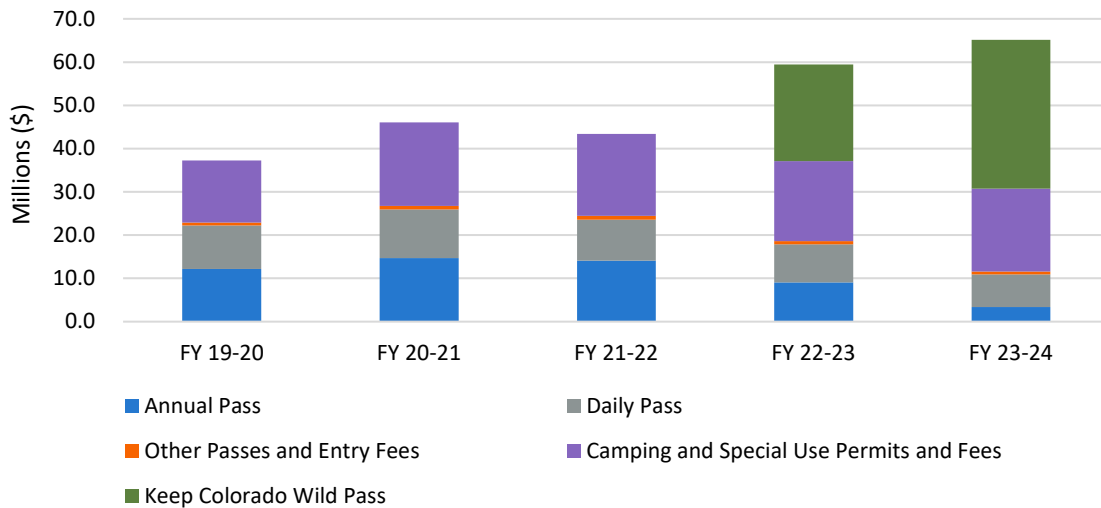
Operating expenses make up a smaller but still significant share of spending. Contributing expenses include the cost and volume of supplies and materials, maintenance needs, and utilities. Visitation and usage of parks facilities are the primary drivers behind these expenses; more visitation requires more cleaning, landscape restoration, equipment repairs, and consumables like toilet paper and garbage bags. As shown in the graph below, state park visitation has steadily increased over the past nine years, peaking during the pandemic.

Parks visitation has increased over time, with peak visitation during the COVID-19 pandemic



The main funding source for State Park Operations is the Parks and Outdoor Recreation Cash Fund, also known as the Parks Cash Fund. Historically, the fund received most of its revenue from campsite fees, annual parks passes, and parks day passes. However, recent revenue increases are driven by: (1) increases in visitation, and (2) the implementation of the Keep Colorado Wild state parks pass in 2023. For the past five years, license, pass, fee, and permit revenue have been the largest share of revenue for parks funds.

Keep Colorado Wild Pass is significant driver in recent revenue increase from licenses, passes, fees, and permits



Non-Appropriated Funds: Lottery Proceeds, GOCO Grants, Federal Funds

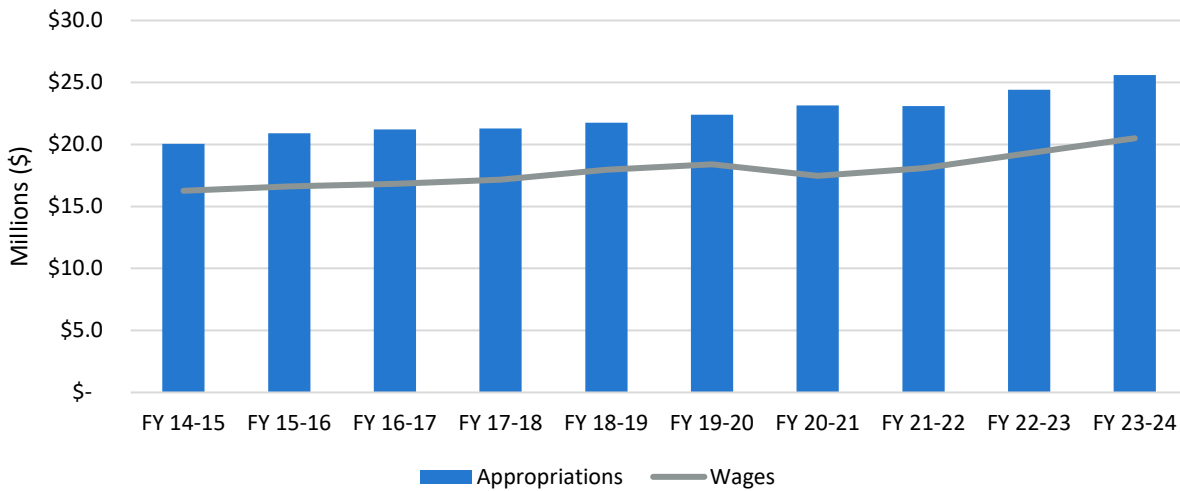
CPW receives 10.0 percent of net lottery proceeds to develop, maintain, and improve state park properties and facilities. Another 50.0 percent of net lottery proceeds are allocated to the Great Outdoors Colorado (GOCO) Trust Fund, which is split between grants for state parks and wildlife. Grants for state parks are used for developing new parks and enhancing and maintaining existing parks. Wildlife grants are used for species protection, habitat management, and wildlife education. GOCO funds are earmarked for specific topics, projects, and programs based on an investment plan submitted by CPW. If or when GOCO funding expires, CPW may turn to appropriated cash fund sources to continue operating and maintaining those projects.

Revenue from Non-Appropriated Funds					
Revenue Source	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Great Outdoors Colorado	\$28,127,063	\$18,791,081	\$20,006,845	\$19,457,946	\$17,984,834
Lottery	14,242,551	19,237,018	21,167,117	23,700,246	22,244,460
Federal Grants	7,516,273	5,882,119	14,027,674	8,368,991	6,270,223
Total	\$49,885,887	\$43,910,218	\$55,201,636	\$51,527,183	\$46,499,517
Percent of Total Revenue	41.8%	32.5%	38.4%	33.2%	30.0%

Division of Water Resources (DWR)

The Division of Water Resources is almost entirely supported by the General Fund. The main factor driving appropriations to DWR is the number of personnel supported by the budget to manage water resources in the state. On average, 80.0 percent of DWR’s appropriated budget goes to wages for full- and part-time personnel.

Wages are the majority of actual expenditures in DWR's Water Administration line item



Colorado Water Conservation Board (CWCB)

The Long Bill budget for the CWCB is mostly cash-funded through the CWCB Construction Fund, which gets most of its revenue from federal mineral lease distributions and interest on loans for water projects.

The largest changes in annual appropriations for the CWCB occur outside of the budget process, primarily in the annual CWCB Projects Bill, which authorizes funding for specific purposes and projects based on available cash funds.

Three Key Funds for Water Projects

The CWCB manages the two primary cash funds that support water project loans and grants in the state: the CWCB Construction Fund and the Severance Tax Perpetual Base Fund. The latter fund receives 50.0 percent of money credited to the Severance Tax Trust Fund (25.0 percent of total severance tax revenues). Statute authorizes the CWCB to approve loans of less than \$10.0 million from either fund without legislative approval. Statute also limits loan participation to projects that can repay the CWCB's investment, while grants must be specifically authorized by the General Assembly.

The CWCB also manages the Water Plan Implementation Cash Fund, which receives revenue from sports betting proceeds. Sports betting proceeds have increased quickly since the passage of Proposition DD in 2019, and are projected to level off in the coming years. Proposition JJ, a measure that went to voters in November 2024, would allow sports betting revenue in excess of \$29 million to be retained and utilized for state water projects. This relatively new fund

supports the Water Plan Grant Program as well as expenditures to “ensure compliance with interstate water allocation compacts, equitable apportionment decrees, international treaties, and federal laws...”.

The table below shows the balance of each fund, less loan and grant obligations.

CWCB Construction Fund—Severance Tax Perpetual Base Fund—Water Plan Fund (Net Cash Assets)					
Fund Source	FY 21-22 Actual	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated
CWCB Construction Fund	\$73,229,211	\$90,360,539	\$96,434,358	\$20,145,001	\$17,523,991
Severance Tax Perpetual Base Fund	84,078,654	112,538,251	171,468,986	56,577,528	31,276,506
Water Plan Implementation Cash Fund	22,519,624	43,307,906	61,377,007	66,205,120	66,711,441
Total	\$179,827,489	\$246,206,696	\$329,280,351	\$142,927,649	\$115,511,938

Summary of Request

Department of Natural Resources (Executive Director's Office, Parks & Wildlife, Water Resources, Colorado Water Conservation Board)						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2024-25 Appropriation						
HB24-1430 (Long Bill)	\$393,365,351	\$45,189,508	\$302,576,620	\$9,002,540	\$36,596,683	1,417.3
Other Legislation	56,975,006	0	56,975,006	0	0	7.3
Total	\$450,340,357	\$45,189,508	\$359,551,626	\$9,002,540	\$36,596,683	1,424.6
FY 2025-26 Requested Appropriation						
FY 2024-25 Appropriation	\$450,340,357	\$45,189,508	\$359,551,626	\$9,002,540	\$36,596,683	1,424.6
R1 Keep Colorado Wild Pass staff and op	6,590,758	0	6,590,758	0	0	31.7
R2 Outdoor Equity Grant Program	1,294,823	0	1,294,823	0	0	0.9
R3 Water commissioner job classification	119,933	119,933	0	0	0	0.0
R4 Scale dept admin support	561,273	0	0	561,273	0	5.0
R5 Implement IT product owners	757,557	0	471,784	285,773	0	4.6
R6 Digital video evidence for CPW officers	1,085,724	0	1,085,724	0	0	1.8
R7 Water plan technical update	138,751	0	138,751	0	0	0.9
R8 Wildlife conservation and management	2,314,410	0	2,314,410	0	0	11.1
R9 SLB Working Lands Internship Program	24,994	0	24,994	0	0	0.0
R10 Restructure Sev Tax Operational Fund	-10,133,236	1,657,444	-11,657,444	-133,236	0	0.0
CSFS R1 Move line items to DNR	10,360,024	10,360,024	0	0	0	0.0
CSFS R2 Forestry workforce dev internships	229,006	229,006	0	0	0	0.0
Non-prioritized decision items	2,523,357	674,149	1,835,879	8,128	5,201	0.0
Centrally appropriated line items	11,712,011	943,173	9,993,829	763,071	11,938	0.0
Indirect cost assessment	106,333	1,090,318	24,804	-1,081,518	72,729	0.0
Annualize prior year legislation	-55,901,907	-13,146	-55,881,730	-7,031	0	1.7
Annualize prior year budget actions	-1,267,561	69,371	-3,375,299	-663	2,039,030	6.9
Total	\$420,856,607	\$60,319,780	\$312,412,909	\$9,398,337	\$38,725,581	1,489.2
Increase/-Decrease	-\$29,483,750	\$15,130,272	-\$47,138,717	\$395,797	\$2,128,898	64.6
Percentage Change	-6.5%	33.5%	-13.1%	4.4%	5.8%	0.0

R1 Keep Colorado Wild Pass staff and op: The Department requests \$6.6 million cash funds from the Parks Cash Fund and 31.7 FTE to increase park operating budgets and staffing as well as expand parks to support increased visitation. The request annualizes to \$6.8 million cash funds and 34.5 FTE in FY 2026-27.

R2 Outdoor Equity Grant Program: The Department requests \$1.3 million cash funds, including \$640,616 from the Parks Cash Fund and the same amount from the Wildlife Cash Fund, and 0.9

FTE in FY 2025-26. The request annualizes to \$1.3 million cash funds and 1.0 FTE in FY 2026-27 and ongoing. This funding will support a new grants specialist and a \$1.0 million (33.3 percent) increase in funding for grant awards.

R3 Water commissioner job classification: The Department requests \$119,933 General Fund in FY 2025-26 and ongoing to reclassify 36 water commissioner positions to adjust for the increased complexity of water administration in Colorado.

R4 Scale dept admin support: The Department requests \$561,273 reappropriated funds and 5.0 FTE in FY 2025-26, and \$572,302 reappropriated funds and 5.5 FTE in FY 2026-27 and ongoing. The funding would increase staff across multiple divisions in the Executive Director's Office to support the Department's growth in workload and administrative complexity.

R5 Implement IT product owners: The Department requests \$705,287 cash funds from various cash funds with affected IT systems, \$285,773 reappropriated funds, and 6.4 FTE to hire seven IT product owners. These staff would provide strategic oversight of four different IT systems and the Department's website. The request annualizes to \$736,534 cash funds, \$298,605 reappropriated funds, and 7.0 FTE in FY 2026-27. The request also impacts the State Land Board and Energy and Carbon Management Commission, which are not included in this briefing document.

R6 Digital video evidence for CPW officers: The FY 2025-26 request includes \$1.1 million cash funds, including \$407,147 from the Parks Cash Fund and \$678,577 from the Wildlife Cash Fund, and 1.8 FTE to implement a digital video evidence system for Colorado Parks and Wildlife Officers. The request annualizes to \$1.0 million cash funds and 2.0 FTE in FY 2026-27.

R7 Water plan technical update: The FY 2025-26 request includes \$138,751 from the Colorado Water Conservation Board Construction Fund and 0.9 FTE to hire a term-limited staff member through December 2029. This individual would assist with a technical update that will inform the 2033 Water Plan Update. The request annualizes to \$146,672 cash funds and 1.0 FTE in FY 2026-27.

R8 Wildlife conservation and management: The request includes \$2.3 million cash funds from the Wildlife Cash Fund and 11.1 FTE to increase operational staffing for wildlife biology, aquatic species, wildlife health, and habitat improvements. The request annualizes to \$2.2 million cash funds and 12.0 FTE in FY 2026-27.

R9 State Land Board Working Lands Internship Program: *This decision item will be covered in a separate briefing on December 2, 2024.*

R10 Restructure Sev Tax Operational Fund [Requires Legislation]: *This decision item will be covered in a separate briefing on December 2, 2024.*

CSFS R1 Move line items to DNR: The Department requests a budget-neutral adjustment that moves \$10.4 million General Fund across three line items within the Colorado State Forest Service (Department of Higher Education) to the Department of Natural Resources.

CSFS R2 Forestry workforce dev internships: The request includes \$229,006 General Fund to permanently establish a forestry workforce internship program within the Colorado State

Forest Service. The request annualizes to \$231,730 General Fund in FY 2026-27. The Department has indicated that this request is “Proven” per S.B. 21-284.

Non-prioritized decision items: The request includes an increase of \$2.5 million total funds, including \$674,149 General Fund, for an annual fleet vehicle adjustment that originates in the Department of Personnel.

Centrally appropriated line items: The request includes a net increase of \$11.7 million total funds, including \$943,173 General Fund, for centrally appropriated line items that are summarized in the table below.

Centrally appropriated line items						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Salary survey	\$4,728,328	\$644,204	\$3,842,730	\$154,353	\$87,041	0.0
Health, life, and dental	3,046,234	357,695	2,697,624	-44,613	35,528	0.0
Payments to OIT	1,173,595	-197,119	828,576	657,020	-114,882	0.0
AED and SAED adjustment	1,128,435	114,730	1,042,015	3,672	-31,982	0.0
Step Plan	830,983	168,947	634,426	27,610	0	0.0
Risk management & property	570,091	-95,565	695,011	-20,830	-8,525	0.0
CORE operations	329,512	24,627	287,964	7,832	9,089	0.0
Shift differential	144,228	0	144,832	-604	0	0.0
PERA direct distribution	70,263	-19,209	95,756	-6,284	0	0.0
Depreciation-lease equivalent payment	68,232	68,232	0	0	0	0.0
Paid Family & Medical Leave Insurance	48,348	5,163	44,459	166	-1,440	0.0
Capitol Complex leased space	46,861	14,863	20,296	7,063	4,639	0.0
Leased space	45,614	21,316	17,032	218	7,048	0.0
Short-term disability	16,394	1,721	15,098	55	-480	0.0
DPS Digital trunk radio	2,796	0	2,796	0	0	0.0
Legal services	-388,397	-165,703	-219,747	-22,852	19,905	0.0
Workers’ compensation	-149,506	-729	-155,039	265	5,997	0.0
Total	\$11,712,011	\$943,173	\$9,993,829	\$763,071	\$11,938	0.0

Indirect cost assessment: The request includes a net increase of \$106,333 to indirect costs across all divisions. This includes an increase of \$1.1 million General Fund that is largely offset by a \$1.1 million reduction in reappropriated funds.

Annualize prior year legislation: The request includes a net decrease of \$55.9 million total funds, including a net decrease of \$13,146 General Fund, to reflect the FY 2025-26 impact of bills passed in previous sessions. This decrease is primarily comprised of the annualization of the Department’s annual CWCB Projects Bill, resulting in a reduction of \$55.6 million cash funds.

Annualize prior year legislation					
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	FTE
SB23-255 Wolf depredation compensation	\$175,000	\$0	\$175,000	\$0	0.0
HB24-1117 Invertebrates and rare plants	60,702	0	60,702	0	1.0

Annualize prior year legislation

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	FTE
SB24-212 Local gov renewable energy projects	43,571	0	43,571	0	0.5
SB24-229 Ozone mitigation	17,617	0	17,617	0	0.0
SB24-171 Restore wolverines	13,239	0	13,239	0	0.2
HB23-1265 Born to be wild license plate	10,000	0	10,000	0	0.0
SB24-026 Ag and nat resources public engagement	8,128	0	8,128	0	0.0
HB23-1242 Oil and gas water conservation	162	0	162	0	0.0
HB24-1435 CWCB projects bill	-55,957,500	0	-55,957,500	0	0.0
SB23-059 State park funds for local access	-137,000	0	-137,000	0	0.0
HB23-1294 Pollution protection measures	-95,166	0	-95,166	0	0.0
SB24-185 Protections for mineral owners	-20,483	0	-20,483	0	0.0
SB22-114 Fire suppression ponds	-13,146	-13,146	0	0	0.0
SB23-285 Energy and carbon management	-7,031	0	0	-7,031	0.0
Total	-\$55,901,907	-\$13,146	-\$55,881,730	-\$7,031	1.7

Annualize prior year budget actions: The request includes a net decrease of \$1.3 million for the out-year cost of prior year budget actions.

Annualize prior year budget actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Annualize CPW RFI	\$2,405,194	\$0	\$250,000	\$0	\$2,155,194	0.0
FY24-25 R9 Wildlife mgmt staffing	80,052	0	80,052	0	0	1.4
FY23-24 R9 Wildlife staffing	65,135	0	65,135	0	0	0.0
FY24-25 R2 CPW biodiversity and habitat staff	55,410	0	55,410	0	0	0.7
FY23-24 R15 Vehicles for water admin	48,311	48,311	0	0	0	0.0
FY24-25 R4 Park manager equitable progression	33,856	0	33,856	0	0	0.0
FY24-25 R11 State park staffing for demand	33,850	0	33,850	0	0	0.6
FY24-25 R10 Aquatics and hatchery ops	21,942	0	21,942	0	0	0.3
FY24-25 R5 River ops coordinators	21,060	21,060	0	0	0	0.2
FY23-24 R8 Manage and protect state parks	19,567	0	19,567	0	0	0.0
FY24-25 R1 SLB biodiversity program	15,774	0	15,774	0	0	0.0
FY22-23 R10 Records access mgmt and radios	9,286	0	9,286	0	0	0.0
FY24-25 R8 Wildlife dam safety staffing	8,371	0	8,371	0	0	0.1
FY24-25 R5 Inclusive recruitment	5,621	0	5,621	0	0	0.0
FY24-25 R13 SLB outdoor rec leasing	5,258	0	5,258	0	0	0.0
FY24-25 R6 Create CWCB grants section	2,961	0	2,961	0	0	0.1
FY23-24 R11 Water and research projects	785	0	785	0	0	0.0
Annualize CPW vendor commissions	-2,871,058	0	-2,871,058	0	0	0.0
Prior year salary survey	-907,474	0	-804,038	0	-103,436	0.0
FY 2024-25 Step Plan	-213,744	0	-201,016	0	-12,728	0.0
FY24-25 BA1 CPW counter poaching K9 program	-80,339	0	-80,339	0	0	0.5

Annualize prior year budget actions						
Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY23-24 R7 Winter recreation support	-13,340	0	-13,340	0	0	2.0
FY24-25 R14 CPW admin support	-13,008	0	-13,008	0	0	0.5
FY24-25 R7 IT infrastructure and network	-663	0	0	-663	0	0.1
FY24-25 R12 CPW info and education	-368	0	-368	0	0	0.4
Total	-\$1,267,561	\$69,371	-\$3,375,299	-\$663	\$2,039,030	6.9

Budget Reduction Options

The Executive Budget Request includes reductions of \$9.9 million General Fund for the Department of Natural Resources (Executive Director’s Office, Division of Parks and Wildlife, Colorado Water Conservation Board, and Division of Water Resources). This represents 22.0 percent of the General Fund appropriations in this section of the budget. These requested reductions are not reflected in the summary table on page 11, but this issue brief reviews these proposals and additional options identified by staff.

Summary

- The Department of Natural Resources represents 0.3% of the total state General Fund appropriations in FY 2024-25. Since FY 2018-19, the Department’s percentage increase in General Fund is smaller than the percentage increase in the Department’s total funds.
- The largest proposed reduction is an ongoing request to sweep \$9.9 million in interest income from select cash funds across the Department (statewide R1 request).
- The Severance Tax Perpetual Base Fund and Colorado Water Conservation Board Construction Fund are a significant portion of requested and additional reductions.
- The majority (\$10.4 million) of the Department’s proposed General Fund increase is attributed to a budget neutral request to move a portion of the Colorado State Forest Service’s budget to the Department of Natural Resources. Without this budget neutral adjustment, the Department’s proposed General Fund increase is \$4.7 million (10.6 percent).
- An additional \$1.7 million General Fund increase is attributed to a refinancing proposal for severance tax, which will increase available General Fund across the state. This proposal will be covered in the second portion of the Department’s briefing on December 2, 2024.

Recommendation

- Staff recommends strongly considering the one-time refinance of the Department’s indirect cost recoveries, unless the Department expects significant changes to future federal cost recoveries and expenditures.

- Staff recommends that the Department discuss the proposed reductions during its budget hearing, with a particular discussion on the expected expenditures of the Severance Tax Perpetual Base Fund, Colorado Water Conservation Board Construction Fund, and Wolf Depredation Compensation Fund, and impacts of potential fund transfers.

Discussion

Funding History FY 2018-19 to FY 2024-25

The Department of Natural Resources (Executive Director’s Office, Division of Parks and Wildlife, Colorado Water Conservation Board, and Division of Water Resources), represent 0.3 percent of total state General Fund appropriations in FY 2024-25. As reflected in the table below, General Fund in this section of the budget has increased by 11.5 percent since FY 2018-19 after adjustments for inflation¹. This is slightly more than the statewide increase in General Fund appropriations of 11.3 percent over the same period after adjustments. Over the same period total funding in this section of the budget, after adjustments, has grown by 29.7 percent.

FY 2018-19 to FY 2024-25 Appropriations Comparison - adjusted for inflation					
Fund	FY 2018-19		FY 2024-25	Increase/ -Decrease after inflation adjustment	
	Nominal	FY 24-25 Dollars		Amount	Percent
General Fund	\$32,005,418	\$40,536,041	\$45,189,508	\$4,653,467	11.5%
Total Funds	\$274,239,454	\$347,334,368	\$450,340,357	\$103,005,989	29.7%

As shown in the table below, the largest General Fund increase is driven by the Executive Director’s Office, primarily due to adjustments to various common policies. The second largest General Fund increase is attributed to the Division of Parks and Wildlife, and was primarily driven by increased funding to assist with wolf reintroduction.

Breakdown of Appropriation Increase by Division – adjusted for inflation		
Division	General Fund	Total Funds
Executive Director’s Office	\$3,038,053	\$27,127,866
Division of Parks and Wildlife	2,124,373	52,442,286
CO Water Conservation Board	0	22,636,759
Division of Water Resources	-508,959	799,077
Total	\$4,653,467	\$103,005,989

Budget Requests for General Fund Relief

For this section of the budget, the budget request includes proposals for General Fund relief totaling \$9.9 million, representing 22.0 percent of the General Fund appropriations. These requests are attributed to statewide budget proposals that are not reflected in the request

¹ Fiscal year 2018-19 appropriations are adjusted for inflation, calculated based on the Legislative Council Staff September forecast, which reflects an increase in the Denver-Aurora-Lakewood consumer price index of 26.7 percent between FY 2018-19 and FY 2024-25.

summary table on page 11. These reductions are offset by proposed increases, so that the Department’s total General Fund is requested to increase by 10.6 percent². The proposals for General Fund relief are summarized in the table below. Some of the proposals require statutory change.

Budget Requests for General Fund Relief				
Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
R1 Transfer Certain Interest Income Revenue Subject to TABOR	\$9,936,766	-\$9,936,766	Y	This request proposes to transfer interest from multiple cash funds to the General Fund. Within the Department, this includes the CO Water Conservation Board Construction Fund (\$6.8 million transfer), Water Plan Implementation Cash Fund (\$1.2 million), Species Conservation Trust Fund (\$1.1 million), Water Supply Reserve Fund (\$829,931), and Wildfire Mitigation Capacity Development Fund (\$28,365). This is an ongoing request.
Subtotal - Revenue	\$9,936,766	-\$9,936,766		
Expenditure Reductions				
R4 1.0% General Fund Reduction for Program Lines	-\$2,585	\$0	N	This request combines Personal Services and Operating Expenses lines across all state agencies and reduces the appropriation for these lines by 1.0 percent ongoing.
R5 Round to the Nearest \$1,000	-\$9,464	-\$30,857	N	The request includes a one-time adjustment to round appropriations for General Fund, cash fund, and reappropriated funds down to the nearest 1,000. The request also rounds appropriations for federal funds up to the nearest 1,000.
Subtotal - Expenditures	-\$12,049	-\$30,857		
Net General Fund Relief	\$9,948,815			

Additional Options for JBC Consideration

The table below summarizes options identified by the JBC staff that the Committee could consider in addition to or instead of the options presented in the budget request.

A General Fund reduction of 5.0 percent to the sections of the budget covered in this briefing would require a reduction of \$2.3 million.

² This percentage excludes a budget neutral request to move \$10.4 million General Fund from Colorado State Forest Service line items to the Department of Natural Resources.

Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
Revenue Enhancements				
Severance Tax Perpetual Base Fund Transfer to GF	\$1,563,825	-\$1,563,825	Y	This one-time option proposes to transfer 5.0 percent of the fund balance to the General Fund. This option is on top of a requested reduction of at least \$11.0 million as part of a severance tax refinancing proposal (DNR R10 request). This fund is used primarily to finance loans for state water projects administered by the CO Water Conservation Board. It is projected to have a fund balance of \$31.3 million in FY 2025-26.
CO Water Conservation Board Construction Cash Fund Transfer to GF	876,200	-876,200	Y	This one-time option proposes to transfer 5.0 percent of the fund balance to the General Fund. This option is on top of a request to transfer \$15.8 million of interest revenue from the fund to the General Fund (statewide R1 request). This fund finances loans for state water projects as well as supports the operations of the CO Water Conservation Board. It is projected to have a fund balance of \$17.5 million in FY 2025-26.
Reduce GF Transfer to Wolf Compensation Depredation Fund	175,000	-175,000	Y	This fund is used to compensate producers for losses related to wolf depredation, and receives an annual \$350,000 GF transfer. Historically, the fund has not spent this full amount. This one-time option would temporarily reduce the GF transfer to \$175,000 for FY 2025-26.
Subtotal - Revenue	\$2,615,025	-\$2,615,025		
Expenditure Reductions				
Refinance Indirect Cost Recoveries with Indirect Costs Excess Recovery Fund	\$650,000	-\$650,000	N	The Department's Indirect Costs Excess Recovery Fund balance is \$968,067. This one-time option would refinance \$650,000 General Fund that is currently used to support centrally appropriated costs in the Executive Director's Office with \$650,000 Indirect Costs Excess Recovery Fund reserves.
Subtotal - Expenditures	\$650,000	-\$650,000		
Net General Fund Relief	\$650,000			

Revenue Enhancements

Severance Tax Perpetual Base Fund Transfer to GF

Description: Bill to transfer \$1,563,825 (5.0 percent of projected fund balance) from the Severance Tax Perpetual Base Fund to the General Fund. This is a short-term, though not necessarily one-time, option.

Key Considerations:

- Requested reductions in the Governor's DNR R10 request to refinance severance taxes will already reduce the Severance Tax Perpetual Base Fund balance by at least \$11.0 million and reduce additional spillover revenue received by the fund.

- Revenue from the Severance Tax Perpetual Base Fund is primarily distributed as loans, and as such, should be prioritized for transfer before considering transfers from the CWCB Construction Fund that supports both loans and program operations.
- The fund contributes a maximum of \$35.0 million to the state emergency reserve in FY 2024-25. If the fund’s balance is smaller than this amount, it may not be able to contribute the full amount towards the reserve.

Additional background: The fund consists of taxes collected on the production or extraction of metallic minerals, molybdenum, oil and gas, oil shale, and coal. Currently, the fund receives 25.0 percent of state severance tax revenue plus spillover revenue from the Severance Tax Operational Fund. The funds are used to finance Colorado Water Conservation Board loans for state water projects that construct or improve flood control, water supply, hydroelectric energy, and recreational facilities.

The Fund, created at 39-29-109, C.R.S. is continuously appropriated to the Department.

Severance Tax Perpetual Base Fund*				
	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate	FY 2026-27 Estimate
Net Cash Assets	\$271,294,543	\$303,939,099	\$314,177,124	\$351,236,162
Net Cash Assets (less loan obligations)	171,368,986	56,577,528	31,276,506	-27,174,517
Transfer Option			-1,563,825	
Ending FY 25-26 balance after transfer (less loan obligations)	\$171,368,986	\$56,577,528	\$29,712,681	-\$28,738,342

*This table includes the expected impact of the DNR’s R10 request to refinance severance tax.

Fee impact: None. Revenue is from state severance taxes.

Colorado Water Conservation Board Construction Fund Transfer to GF

Description: Bill to transfer \$876,200 (5.0 percent of projected fund balance) from the CWCB Construction Fund to the General Fund. This is a short-term, though not necessarily one-time, option.

Key Considerations:

- Requested reductions in the statewide R1 request to transfer interest amounts are already projected to reduce the CWCB Construction Fund balance by approximately \$15.8 million.
- Revenue from the CWCB Construction Fund supports both loans and program operations, and significant transfers may affect operations and staff. In FY 2022-23, the CWCB Administration subdivision reverted approximately 5.9 percent of total appropriations and in FY 2023-24, approximately 3.1 percent.

Reversion Analysis of CWCB Administration Subdivision						
Line Item	FY 2022-23			FY 2023-24		
	Reversion	Appropriation	% of Appropriation	Reversion	Appropriation	% of Appropriation
Personal Services	233,759	4,067,789	5.7%	176,729	4,625,118	3.8%
Operating Expenses	62,222	626,350	9.9%	1,170	683,632	0.2%
River Decision Support Systems	9,144	520,707	1.8%	3,495	532,770	0.7%
Total	305,125	5,214,846	5.9%	181,394	5,841,520	3.1%

- The fund contributes a maximum of \$33.0 million to the state emergency reserve in FY 2024-25. If the fund’s balance is smaller than this amount, it may not be able to contribute the full amount towards the reserve.

Additional background: The fund consists of federal mineral lease revenue, interest, federal reimbursement, and the sale of water storage shares in the Chatfield Reservoir. In FY 2023-24, the fund also received \$54.0 million from the Severance Tax Perpetual Base Fund. The fund supports loans for state water projects, Colorado Water Conservation Board operations, water data systems, and a number of subsidiary funds.

The fund, created at 37-60-121 (1)(a), C.R.S. is continuously appropriated to the Department.

Colorado Water Conservation Board Construction Fund				
	FY 2023-24 Actual	FY 2024-25 Estimate	FY 2025-26 Estimate	FY 2026-27 Estimate
Net Cash Assets	\$280,401,123	\$342,852,145	\$264,828,361	\$185,209,647
Net Cash Assets (less loan and grant obligations)	96,434,358	20,145,001	17,523,991	-28,218,927
Transfer Option			-876,200	
Ending FY 25-26 balance after transfer (less loan obligations)			\$16,647,791	-\$29,095,127

Fee impact: None. Revenue is from federal mineral lease revenue, interest, federal reimbursement, and the sale of water storage shares.

Reduce General Fund transfer to Wolf Compensation Depredation Fund

Description: Bill to reduce the annual General Fund transfer to the Wolf Depredation Compensation Fund from \$350,000 to \$175,000 in FY 2025-26.

Key Considerations:

- The fund received \$175,000 General Fund in FY 2023-24 and will receive \$350,000 in every fiscal year thereafter.
- If per claim costs are similar to average expenditures in FY 2021-22 and FY 2022-23, the fund is unlikely to utilize its full appropriation.
- If per claim costs maximize the possible compensation per animal, it is unlikely that the fund will be able to pay all claims. Additionally, wolves were not reintroduced until FY 2023-24 and future years may see increased claims as the state’s wolf population increases.

Additional background: The fund is almost entirely supported by General Fund transfers and may be used to compensate owners of livestock or livestock guard or herding animals that suffer damages due to wolf depredation. The fund did not utilize its full appropriation in FY 2023-24, which may be attributed to depredation incidents with claims that have yet to be filed with the state. Claimants may choose to delay filing until December 31 of the year when the losses occurred.

The fund was created through S.B. 23-255 (Wolf Depredation Compensation Fund) and codified in 33-1-128 (2)(a), C.R.S. The fund is annually appropriated.

Amount and Frequency of Claims for Wolf Depredation Damage				
	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 (as of November 17, 2024)
Number of incidents	7	5	12	6
Animals affected	11	5	16	14
Claims received	7	5	3	1
Amount of claims received	\$19,559	\$19,845	\$3,203	\$1,141
Average claim amount	\$2,794	\$3,969	\$1,068	\$1,141
Potential claim amounts, if remaining claimants are eligible for maximum compensation per animal (\$15,000)	n/a	n/a	\$168,203	\$196,141
Potential claim amounts, if remaining claimants are eligible for \$5,000 compensation per animal	n/a	n/a	\$58,203	\$66,141
General Fund received (without reduction)	n/a	n/a	\$175,000	\$350,000

Fee impact: None. Revenue is primarily from General Fund transfers.

Expenditure Reductions

Refinance Indirect Cost Recoveries with the Indirect Cost Excess Recovery Fund

Description: This one-time option would refinance \$650,000 General Fund that is currently used to support centrally appropriated costs in the Executive Director’s Office with \$650,000 Indirect Cost Excess Recovery Fund reserves.

Key Considerations:

- The Department’s portion of the Indirect Cost Excess Recovery Fund has a fund balance of \$947,540 and has spent significantly less than that amount over the past five years.
- Changes to the federal calculation for indirect cost recoveries will change future revenue to support Department indirect costs.

Additional background: Over the past five years, the largest expense from the Indirect Cost Excess Recovery Fund was \$200,095 in FY 2020-21. The Department typically spends approximately \$100 from the fund every year. As such, a \$650,000 drawdown of the Indirect Cost Excess Recovery Fund is unlikely to affect potential expenditures from the fund.

Indirect Cost Excess Recovery Fund (Department of Natural Resources)					
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Beginning balance	\$187,895	\$405,078	\$398,133	\$744,528	\$947,540

Indirect Cost Excess Recovery Fund (Department of Natural Resources)

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Revenues	\$217,269	193,150	346,489	203,102	20,635
Expenditures	-86	-200,095	-94	-90	-108
Ending balance without transfer	\$405,078	\$398,133	\$744,528	\$947,540	\$968,067

DNR and the Colorado State Forest Service (CSFS)

This issue brief provides an overview of the Department's relationship with the Colorado State Forest Service and two requests submitted by the Department on behalf of the CSFS. The Colorado State Forest Service (CSFS) is housed within the Department of Higher Education and responsible for collaborating with the DNR's Division of Forestry, created in 24-33-201 (1), C.R.S. The two entities are jointly responsible for improving the management and health of the state's forests.

Summary

The CSFS provides staff, scientific expertise, and outreach and education for the DNR's Division of Forestry. The DNR provides policy direction.

CSFS R1 includes a budget-neutral request to move several CSFS line items to the DNR in order to, within the budget process, align the CSFS with those with forestry expertise in the DNR.

- This request is framed as a technical change, but additional research needs to be done to ensure statutory appropriations align with the proposed structure.
- Additional information is needed to understand the scale of CSFS funding that will remain within the Department of Higher Education's budget, and why that funding will not be moved to the DNR budget.

CSFS R2 includes a request for \$229,006 General Fund to permanently establish the CSFS internship program, which provides students with an opportunity to gain hands-on experience and expands CSFS seasonal staffing during the busy summer season.

- The forestry-related workforce is experiencing challenges, including increased demand for wildfire response and an aging workforce.
- The existing program has consistently filled all internship spots, but has been largely limited to Colorado State University students due to donor funding restrictions. More information is needed to understand how the program plans to expand to students across the state.
- More information is needed to understand the overlap and differences between the CSFS Internship Program and the newly created timber, forest health, and wildfire mitigation workforce development program in CSFS (created by S.B. 23-005).

Discussion

Shared Responsibilities between DNR and CSFS

The responsibilities for the DNR and CSFS are outlined in a Memorandum of Understanding between the Department and Board of Governors of the Colorado State University System. DNR is responsible for providing policy direction while Colorado State University is responsible for providing scientific expertise, education, outreach, and staff to fulfill the purpose of the DNR’s Division of Forestry.

CSFS activities include timber management, wildfire mitigation projects, insect and disease surveys, guidance for obtaining and administering grants, community workshops, and nursery operations to provide low-cost seedlings.

CSFS R1: Move Line Items to DNR

The FY 2025-26 request includes a budget-neutral proposal to move three line items (\$10.4 million General Fund) from the Colorado State Forest Service to the Department of Natural Resources in order to align CSFS’s budget and legislative requests with the forestry-specific expertise within the Department of Natural Resources. The Department does not propose to change day-to-day operational structures.

Current and Proposed Budget Structure

In FY 2023-24, funding for the CSFS was primarily supported by \$16.4 million (53.8 percent) state revenue sources, including General Fund and various cash funds. This includes formula funding from the higher education system, additional Long Bill appropriations, and General Fund transfers to various cash funds initiated by legislation outside of the Long Bill. The CSFS also receives a significant portion of its funding from federal grants (\$11.2 million, or 36.6 percent of total expenditures).

Currently, all CSFS line items are housed within the Department of Higher Education. The Department proposes to move the following line items to the Department of Natural Resources, citing that these are standalone line items that only support CSFS activities. The CSFS also receives funding from a portion of various additional line items in the Department of Higher Education.

Line Items to Move to DNR	
Line Item	FY 2025-26 General Fund
Healthy Forests and Vibrant Communities Fund	\$2,245,640
Forest Restoration and Wildfire Risk Mitigation Grant Program	8,000,000
Colorado State Forest Service at CSU (S.B. 23-005)	114,384
Total	\$10,360,024

Programs Supported by the Adjusted Line Items

- *Healthy Forest and Vibrant Communities Cash Fund* supports wildfire protection planning, technical assistance, and loans to support small forestry businesses.
- *Forest Restoration and Wildfire Risk Mitigation Grant Program Cash Fund* supports community-level capacity to implement mitigation projects.
- *Colorado State Forest Service at Colorado State University* funds a workforce development program created by S.B. 23-005 (Forestry and Wildfire Mitigation Workforce) that reimburses timber, forest health, or wildfire mitigation organizations for the cost of hiring interns.

Questions for Consideration

- 1 Which line items within the Department of Higher Education’s budget provide funding for the Colorado State Forest Service? If only a portion of a line item funds the CSFS, how much is going towards the CSFS and from what fund source(s)?
- 2 What is the Department’s rationale for only moving a portion, and not all, of the funding from CSFS to the DNR?
- 3 Are there statutory changes or clean-up needed to align this change? For example, the Healthy Forests and Vibrant Communities Fund resides within 23-31-313 (10)(a)(I), C.R.S., part of the Higher Education statute.

CSFS R2: Forestry Workforce Development Program

The FY 2025-26 request includes \$229,006 General Fund to establish the CSFS Internship Program as a permanent program. The program will maintain its existing capacity of 21 interns and is proposed to expand to students across the state. The Department indicates that this request is evidence-based and “Proven”.

Forestry Workforce Challenges

The forestry sector is comprised of multiple job types, including logging and timber, wildfire mitigation, and watershed and forest health. These sectors are experiencing a variety of workforce challenges. For example, the U.S. logging industry is aging and has experienced a decline in employment over the past two decades.³ Increasing wildfire frequency and severity are stressing the wildfire-response system, including firefighters on the front lines of wildfire

³ He et al. (2021) *Logging Industry in the United States: Employment and Profitability*.
https://www.srs.fs.usda.gov/pubs/ja/2021/ja_2021_smidt_004.pdf

response.^{4 5} Furthermore, firefighting resources are often scarce during peak fire season over the summer, during which firefighters work long hours in difficult conditions.^{6 7}

These challenges, driven by both fewer workers in the sector and an increasing demand for wildfire mitigation and response, highlight the importance of growing the forestry-related workforce.

Existing Program and Internship Opportunities

The existing internship program was created in 2018 as a pilot program. Each intern is placed at one of the CSFS field offices across Colorado and provides additional support during the busy field season and growing season at the nursery.

When the pilot program was created, it funded five interns using a combination of funds including base funding from Colorado State University, individual program funding, and private donations. In 2024, the program received 90 applications for 21 intern openings. Due to inflationary pressures on the CSFS operating budget, as well as decreased federal funds, the program does not anticipate having continued funds to fully support this internship program.

Previously, many of these internship opportunities were limited to students at Colorado State University because of donor fund restrictions. If the request is approved and the program is able to guarantee a steady stream of revenue, the Department anticipates opening the internship opportunity to students from all Colorado institutions of higher education.

Two years ago, the General Assembly passed S.B. 23-005 (Forestry and Mitigation Workforce) that created the timber, forest health, and wildfire mitigation industries workforce development program that partially reimburses related organizations for the cost of hiring interns. The bill appropriates \$75,000 for internship reimbursements, intended to support the cost of 15 internships. This program is separate from the internship program that is the focus of the CSFS R2 request.

Questions for Consideration

- 1 How was the growth in the initial pilot program funded?
- 2 Is there a portion of the internship program that the CSFS could support within existing appropriations? If so, how much funding and internships could be supported?

⁴ Thompson et al. (2023) *Wildfire Response: A System on the Brink?* https://www.fs.usda.gov/rm/pubs_journals/2023/rmrs_2023_thompson_m001.pdf

⁵ Abatzoglou et al. (2020) *Increasing Synchronous Fire Danger in Forests of the Western United States.* <https://agupubs.onlinelibrary.wiley.com/doi/pdf/10.1029/2020GL091377>

⁶ Bayham et al. (2022) *The Economics of Wildfire in the United States.* <https://doi.org/10.1146/annurev-resource-111920-014804>

⁷ Belval et al. (2020) *Fire suppression resource scarcity: Current metrics and future performance indicators.* <https://www.mdpi.com/1999-4907/11/2/217/pdf>

- 3 What is the overlap and/or distinction between the current internship program and the newly created workforce development program in S.B. 23-005?
- 4 How will program operations change in order to ensure that students from schools outside of Colorado State University are able to access internship opportunities?

Footnotes and Requests for Information

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 2024 Long Bill (H.B. 24-1430) can be found at the end of each departmental section of the bill at <https://leg.colorado.gov/bills/HB24-1430> The Long Bill footnotes relevant to this document are listed below.

82 Department of Natural Resources, Executive Director’s Office, Administration – In addition to the transfer authority provided in Section 24-75-108, C.R.S., the Department may transfer up to 5.0 percent of the total appropriation among the following line items in this section: Personal Services and Operating Expenses.

Comment: This footnote provides transfer authority between the specified line items.

85 Department of Natural Resources, Division of Parks and Wildlife, Parks and Outdoor Recreation, Special Purpose, Off-highway Vehicle Direct Services – This appropriation remains available for expenditure until the completion of the project or the close of the 2026-27 state fiscal year, whichever comes first.

Comment: This footnote provides roll-forward authority three fiscal years to accommodate grant reimbursements for multi-year projects.

86 Department of Natural Resources, Division of Parks and Wildlife, Special Purpose, Grants and Habitat Partnerships – This appropriation remains available for expenditure until the completion of the project or the close of the 2026-27 state fiscal year, whichever comes first.

Comment: This footnote provides roll-forward authority three fiscal years to accommodate grant reimbursements for multi-year projects.

87 Department of Natural Resources, Division of Parks and Wildlife, Special Purpose, Outdoor Equity Grant Program – This appropriation remains available for expenditure until the completion of the project or the close of the 2026-27 state fiscal year, whichever comes first.

Comment: This footnote provides roll-forward authority three fiscal years to accommodate grant reimbursements for multi-year projects.

88 Department of Natural Resources, Division of Parks and Wildlife, Special Purpose, Asset Maintenance and Repairs – This appropriation remains available for expenditure until the completion of the project or the close of the 2026-27 state fiscal year, whichever comes first.

Comment: This footnote provides roll-forward authority three fiscal years to accommodate grant reimbursements for multi-year projects.

Update on Requests for Information

The Joint Budget Committee annually submits requests for information (RFIs) 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 2024-25 Report):

<https://leg.colorado.gov/sites/default/files/fy24-25apprept.pdf>

The RFIs relevant to this document are listed below.

Department of Natural Resources

- 1 Department of Natural Resources, Division of Parks and Wildlife – The Division of Parks and Wildlife is requested to provide the Joint Budget Committee with actual expenditures for the prior fiscal year and estimated expenditures and awards/distributions expected in the next budget year for informational-only sources included in the State Park Operations line item and the Wildlife Operations line item. The Division is also requested to include a technical adjustment in its annual November 1 budget request that represents its best estimate for informational-only expenditures in the State Park Operations line item and the Wildlife Operations line item. The report is requested to be submitted by November 1, 2024.

Comment: The Department provided the requested expenditure information. The *State Park Operations* line item and the *Wildlife Operations* line item are the main funding lines for CPW. These lines contain both appropriated funds and informational-only funds. This request for information asks the Department to update these lines on an annual basis and provide tables that show both actual expenditures for the prior fiscal year and expected awards for the next fiscal year.

The following tables (Table 1 and Table 2) show FY 2023-24 actual expenditures and estimated expenditures and awards/distributions expected in the next budget year for informational-only sources included in the State Park Operations and the Wildlife Operations line items. CPW included a technical adjustment in its annual November 1 budget request that represents its best estimate for informational-only expenditures.

Table 1. CPW State Park Operations Informational-only Expenditures and Estimated Awards

Item	FY 2023-24 Actual Expenditure	FY 2024-25 Long Bill	FY 2025-26 Estimated Award/Expenditure
Parks Great Outdoors Colorado (GOCO)	8,676,373	8,800,000	9,050,000
Lottery	2,708,817	2,459,306	2,459,306
Federal Funds	599,187	444,806	900,000

Table 2. CPW Wildlife Operations Informational-only Expenditures and Estimated Awards

Item	FY 2023-24 Actual Expenditure	FY 2024-25 Long Bill	FY 2025-26 Estimated Award/Expenditure
Wildlife Great Outdoors Colorado (GOCO)	8,812,851	8,800,000	8,800,000
Federal Funds	28,663,917	33,000,000	34,700,000

DNR has also included a recommended technical adjustment in its annual November 1 budget request that aligns with CPW’s best estimate for informational-only expenditures in FY 2025-26, shown in the Table 3 below.

Table 3. FY 2025-26 Technical Adjustment

FY 2025-26 Technical Adjustment	
Parks Great Outdoors Colorado (GOCO)	250,000
Parks Lottery	0
Parks Federal	455,194
Total Parks	705,194
Wildlife Great Outdoors Colorado (GOCO)	0
Wildlife Federal	1,700,000
Total Wildlife	1,700,000

Department Annual Performance Report

Pursuant to Section 2-7-205 (1)(b), C.R.S., the Department of Natural Resources is required to publish an **Annual Performance Report** for the *previous state fiscal year* by November 1 of each year. This report is to include a summary of the Department's performance plan and most recent performance evaluation for the designated fiscal year. In addition, pursuant to Section 2-7-204 (3)(a)(I), C.R.S., the Department is required to develop a **Performance Plan** and submit the plan for the *current fiscal year* 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 2025-26 budget request, the FY 2023-24 Annual Performance Report and the FY 2024-25 Performance Plan can be found at the following link:

<https://www.colorado.gov/pacific/performance/department-performance-plans>

Appendix A: Numbers Pages

Appendix A details actual expenditures for the last two state 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 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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Department of Natural Resources Dan Gibbs, Executive Director

(1) Executive Director's Office

The office develops department-wide policies and provides administrative and technical support for Department divisions including: budgeting, accounting, financial management, human resources services, and the coordination of public information and environmental education. The EDO also contains the Colorado Avalanche Information Center (CAIC) and the Colorado River Program.

(A) Administration

Personal Services	<u>4,859,269</u>	<u>5,096,684</u>	<u>5,620,314</u>	<u>6,569,108</u> *
FTE	45.2	52.9	53.2	60.1
General Fund	177,493	218,977	217,739	388,291
Cash Funds	0	53,914	61,938	67,494
Reappropriated Funds	4,681,776	4,823,793	5,340,637	6,113,323
Federal Funds	0	0	0	0
Health, Life, and Dental	<u>19,229,847</u>	<u>22,424,281</u>	<u>26,184,715</u>	<u>30,030,243</u> *
General Fund	3,638,034	3,968,435	3,917,123	5,379,328
Cash Funds	15,470,885	17,914,802	20,873,932	24,000,138
Reappropriated Funds	120,928	541,044	962,115	183,704
Federal Funds	0	0	431,545	467,073
Short-term Disability	<u>182,276</u>	<u>184,264</u>	<u>241,982</u>	<u>265,276</u> *
General Fund	31,903	30,127	33,546	37,096
Cash Funds	143,653	146,780	194,844	214,175
Reappropriated Funds	6,720	7,357	8,378	9,271
Federal Funds	0	0	5,214	4,734

NOTE: An asterisk (*) indicates that the FY 2025-26 request for a line item is affected by one or more decision items.

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Paid Family and Medical Leave Insurance	<u>0</u>	<u>0</u>	<u>726,780</u>	<u>796,354</u>	*
General Fund	0	0	100,637	111,283	
Cash Funds	0	0	585,367	643,062	
Reappropriated Funds	0	0	25,133	27,806	
Federal Funds	0	0	15,643	14,203	
Unfunded Liability Amortization Equalization					
Disbursement Payments	<u>0</u>	<u>0</u>	<u>16,096,626</u>	<u>17,696,732</u>	*
General Fund	0	0	2,236,382	2,472,956	
Cash Funds	0	0	12,954,112	14,290,193	
Reappropriated Funds	0	0	558,520	617,953	
Federal Funds	0	0	347,612	315,630	
S.B. 04-257 Amortization Equalization Disbursement	<u>6,382,451</u>	<u>6,950,953</u>	<u>0</u>	<u>0</u>	
General Fund	1,009,173	1,017,605	0	0	
Cash Funds	5,159,974	5,670,741	0	0	
Reappropriated Funds	213,304	262,607	0	0	
Federal Funds	0	0	0	0	
S.B. 06-235 Supplemental Amortization Equalization					
Disbursement	<u>6,382,451</u>	<u>6,950,953</u>	<u>0</u>	<u>0</u>	
General Fund	1,009,173	1,017,605	0	0	
Cash Funds	5,159,974	5,670,741	0	0	
Reappropriated Funds	213,304	262,607	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
PERA Direct Distribution	<u>2,468,271</u>	<u>468,983</u>	<u>3,180,502</u>	<u>3,250,765</u>	*
General Fund	0	79,467	520,288	524,092	
Cash Funds	2,369,405	372,435	2,547,756	2,620,499	
Reappropriated Funds	98,866	17,081	112,458	106,174	
Federal Funds	0	0	0	0	
Salary Survey	<u>4,665,424</u>	<u>7,645,523</u>	<u>5,679,781</u>	<u>4,728,328</u>	*
General Fund	659,952	1,124,437	779,769	677,718	
Cash Funds	3,871,450	6,245,773	4,590,435	3,809,216	
Reappropriated Funds	134,022	275,313	193,916	154,353	
Federal Funds	0	0	115,661	87,041	
Step Increases	<u>0</u>	<u>0</u>	<u>4,016,373</u>	<u>830,983</u>	*
General Fund	0	0	439,038	172,569	
Cash Funds	0	0	3,461,010	630,804	
Reappropriated Funds	0	0	103,597	27,610	
Federal Funds	0	0	12,728	0	
Shift Differential	<u>54,831</u>	<u>0</u>	<u>363,396</u>	<u>507,624</u>	
General Fund	0	0	0	0	
Cash Funds	54,831	0	362,792	507,624	
Reappropriated Funds	0	0	604	0	
Federal Funds	0	0	0	0	
Workers' Compensation	<u>1,336,669</u>	<u>1,105,642</u>	<u>1,436,375</u>	<u>1,286,869</u>	*
General Fund	0	6,344	10,348	27,808	
Cash Funds	1,301,229	1,077,312	1,423,627	1,250,399	
Reappropriated Funds	0	2,548	1,717	1,982	
Federal Funds	35,440	19,438	683	6,680	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Operating Expenses	<u>294,419</u>	<u>194,028</u>	<u>248,114</u>	<u>302,168</u>	*
General Fund	130,630	15,752	3,427	3,427	
Cash Funds	6,502	0	950	950	
Reappropriated Funds	157,287	178,276	243,737	297,791	
Federal Funds	0	0	0	0	
Legal Services	<u>5,645,596</u>	<u>7,642,787</u>	<u>8,250,750</u>	<u>7,746,704</u>	*
General Fund	1,464,539	2,125,358	2,649,414	2,483,724	
Cash Funds	4,029,721	5,374,159	5,433,444	5,098,035	
Reappropriated Funds	137,628	116,604	123,975	101,123	
Federal Funds	13,708	26,666	43,917	63,822	
Payment to Risk Management and Property Funds	<u>1,567,049</u>	<u>2,474,741</u>	<u>2,925,596</u>	<u>3,495,687</u>	*
General Fund	140,186	277,367	195,252	105,990	
Cash Funds	1,388,639	2,121,288	2,677,001	3,365,709	
Reappropriated Funds	22,532	52,342	35,543	14,713	
Federal Funds	15,692	23,744	17,800	9,275	
Vehicle Lease Payments	<u>4,289,714</u>	<u>4,881,383</u>	<u>6,130,866</u>	<u>9,146,351</u>	*
General Fund	364,586	365,414	535,444	1,346,213	
Cash Funds	3,882,585	4,455,928	5,522,507	7,713,894	
Reappropriated Funds	3,173	4,321	15,162	23,290	
Federal Funds	39,370	55,720	57,753	62,954	
Capital Outlay	<u>129,674</u>	<u>133,804</u>	<u>1,062,343</u>	<u>1,062,343</u>	*
General Fund	0	0	0	1,928	
Cash Funds	129,674	133,804	1,057,006	1,055,078	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	5,337	5,337	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Information Technology Asset Maintenance	<u>75,531</u>	<u>248,052</u>	<u>877,198</u>	<u>882,819</u>	*
General Fund	4,270	23,420	122,121	128,815	
Cash Funds	4,561	117,225	643,068	641,995	
Reappropriated Funds	66,700	107,407	112,009	112,009	
Federal Funds	0	0	0	0	
Leased Space	<u>1,800,435</u>	<u>1,848,430</u>	<u>1,985,820</u>	<u>2,031,434</u>	*
General Fund	700,421	712,017	754,490	781,711	
Cash Funds	1,074,082	1,110,184	1,202,977	1,214,104	
Reappropriated Funds	4,706	5,003	5,687	5,905	
Federal Funds	21,226	21,226	22,666	29,714	
Temporary Employees Related to Authorized Leave	<u>0</u>	<u>0</u>	<u>111,198</u>	<u>111,198</u>	
General Fund	0	0	3,427	3,427	
Cash Funds	0	0	107,227	107,227	
Reappropriated Funds	0	0	544	544	
Federal Funds	0	0	0	0	
Capitol Complex Leased Space	<u>1,067,890</u>	<u>860,440</u>	<u>839,367</u>	<u>886,228</u>	
General Fund	280,328	272,922	266,238	281,101	
Cash Funds	333,837	301,119	293,744	314,040	
Reappropriated Funds	291,016	129,684	126,508	133,571	
Federal Funds	162,709	156,715	152,877	157,516	
CORE Operations	<u>624,718</u>	<u>544,817</u>	<u>151,676</u>	<u>481,188</u>	*
General Fund	44,019	41,071	11,841	40,478	
Cash Funds	549,036	476,495	131,507	415,461	
Reappropriated Funds	13,699	13,005	3,857	11,689	
Federal Funds	17,964	14,246	4,471	13,560	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Digital Trunk Radio Payments	0	<u>1,940,561</u>	<u>2,022,900</u>	<u>2,025,696</u>	*
General Fund	0	0	0	30,778	
Cash Funds	0	1,940,561	2,022,900	1,994,918	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Species Conservation Trust Fund	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	0	*
General Fund	0	0	0	0	
Cash Funds	5,000,000	5,000,000	5,000,000	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Payments to OIT	<u>14,109,537</u>	<u>17,844,614</u>	<u>19,640,024</u>	<u>20,897,850</u>	*
General Fund	2,215,481	3,620,973	3,667,954	3,849,593	
Cash Funds	11,332,801	13,992,323	15,384,594	16,178,719	
Reappropriated Funds	403,806	0	215,001	611,945	
Federal Funds	157,449	231,318	372,475	257,593	
Appropriation to Wildfire Mitigation and Capacity					
Development Fund	<u>10,000,000</u>	<u>5,100,000</u>	<u>5,000,000</u>	0	*
General Fund	0	100,000	0	0	
Cash Funds	10,000,000	5,000,000	5,000,000	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL - (A) Administration	90,166,052	99,540,940	117,792,696	115,031,948	(2.3%)
<i>FTE</i>	<u>45.2</u>	<u>52.9</u>	<u>53.2</u>	<u>60.1</u>	<u>13.0%</u>
General Fund	11,870,188	15,017,291	16,464,478	18,848,326	14.5%
Cash Funds	71,262,839	77,175,584	91,532,738	86,133,734	(5.9%)
Reappropriated Funds	6,569,467	6,798,992	8,189,098	8,554,756	4.5%
Federal Funds	463,558	549,073	1,606,382	1,495,132	(6.9%)

(B) Special Programs

Colorado Avalanche Information Center	<u>1,494,853</u>	<u>2,525,829</u>	<u>2,490,554</u>	<u>2,571,784</u> *
FTE	13.9	18.7	20.7	22.7
General Fund	0	0	0	849,268
Cash Funds	651,608	1,668,866	1,665,172	868,764
Reappropriated Funds	795,191	808,761	806,411	834,781
Federal Funds	48,054	48,202	18,971	18,971
Colorado River Program	<u>0</u>	<u>319,202</u>	<u>309,900</u>	<u>325,042</u>
FTE	0.0	1.6	2.0	2.0
Cash Funds	0	319,202	309,900	325,042
Colorado Produced Water Consortium	<u>0</u>	<u>0</u>	<u>231,134</u>	<u>238,038</u>
FTE	0.0	0.0	2.0	2.0
Cash Funds	0	0	231,134	238,038
Indirect Cost Assessment	<u>72,282</u>	<u>98,263</u>	<u>115,529</u>	<u>0</u> *
General Fund	0	0	0	0
Cash Funds	70,336	96,465	115,529	0
Reappropriated Funds	0	0	0	0
Federal Funds	1,946	1,798	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
CAIC Outdoor Recreation Stimulus	<u>414,857</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	414,857	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Special Programs	1,981,992	2,943,294	3,147,117	3,134,864	(0.4%)
FTE	<u>13.9</u>	<u>20.3</u>	<u>24.7</u>	<u>26.7</u>	<u>8.1%</u>
General Fund	0	0	0	849,268	0.0%
Cash Funds	1,136,801	2,084,533	2,321,735	1,431,844	(38.3%)
Reappropriated Funds	795,191	808,761	806,411	834,781	3.5%
Federal Funds	50,000	50,000	18,971	18,971	0.0%
TOTAL - (1) Executive Director's Office	92,148,044	102,484,234	120,939,813	118,166,812	(2.3%)
FTE	<u>59.1</u>	<u>73.2</u>	<u>77.9</u>	<u>86.8</u>	<u>11.4%</u>
General Fund	11,870,188	15,017,291	16,464,478	19,697,594	19.6%
Cash Funds	72,399,640	79,260,117	93,854,473	87,565,578	(6.7%)
Reappropriated Funds	7,364,658	7,607,753	8,995,509	9,389,537	4.4%
Federal Funds	513,558	599,073	1,625,353	1,514,103	(6.8%)

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(5) Division of Parks and Wildlife

The division (CPW) provides recreational opportunities state parks, manages game and non-game wildlife species, issues hunting and fishing licenses, enforces wildlife regulations, and administers state wildlife areas.

(A) Colorado Parks and Wildlife Operations

State Park Operations	<u>45,895,099</u>	<u>51,387,782</u>	<u>55,718,748</u>	<u>64,922,534</u> *
FTE	300.1	309.3	297.8	332.8
General Fund	125,000	125,000	125,000	125,000
Cash Funds	45,744,734	50,663,595	55,148,942	63,897,534
Reappropriated Funds	0	0	0	0
Federal Funds	25,365	599,187	444,806	900,000
Wildlife Operations	<u>95,485,577</u>	<u>104,045,618</u>	<u>125,411,920</u>	<u>134,854,747</u> *
FTE	606.6	648.5	713.2	733.7
General Fund	1,770,275	1,676,584	2,189,354	2,147,712
Cash Funds	67,644,714	73,694,670	90,222,566	98,007,035
Reappropriated Funds	0	0	0	0
Federal Funds	26,070,588	28,674,364	33,000,000	34,700,000
Vendor commissions, fulfillment fees, and credit card fees	<u>10,109,184</u>	<u>9,824,550</u>	<u>14,555,758</u>	<u>11,684,700</u>
General Fund	0	0	0	0
Cash Funds	10,109,184	9,824,550	14,555,758	11,684,700
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL - (A) Colorado Parks and Wildlife Operations	151,489,860	165,257,950	195,686,426	211,461,981	8.1%
<i>FTE</i>	<u>906.7</u>	<u>957.8</u>	<u>1,011.0</u>	<u>1,066.5</u>	<u>5.5%</u>
General Fund	1,895,275	1,801,584	2,314,354	2,272,712	(1.8%)
Cash Funds	123,498,632	134,182,815	159,927,266	173,589,269	8.5%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	26,095,953	29,273,551	33,444,806	35,600,000	6.4%

(B) Special Purpose

Snowmobile Program	<u>988,816</u>	<u>990,841</u>	<u>1,037,031</u>	<u>1,047,931</u>
<i>FTE</i>	1.5	1.5	1.3	1.3
General Fund	0	0	0	0
Cash Funds	988,816	990,841	1,037,031	1,047,931
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
River Outfitters Regulation	<u>154,735</u>	<u>135,373</u>	<u>151,451</u>	<u>154,624</u>
<i>FTE</i>	0.5	0.3	0.5	0.5
General Fund	0	0	0	0
Cash Funds	154,735	135,373	151,451	154,624
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Off-highway Vehicle Program	<u>399,346</u>	<u>393,121</u>	<u>615,396</u>	<u>636,805</u>
<i>FTE</i>	2.7	2.8	3.0	3.0
General Fund	0	0	0	0
Cash Funds	399,346	393,121	615,396	636,805
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

Appendix A: Numbers Pages

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Off-highway Vehicle Grants	<u>5,306,023</u>	<u>5,371,855</u>	<u>6,000,000</u>	<u>6,000,000</u>	
General Fund	0	0	0	0	
Cash Funds	5,306,023	5,371,855	6,000,000	6,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Stores Revolving Fund	<u>1,096,761</u>	<u>1,346,942</u>	<u>200,000</u>	<u>200,000</u>	
General Fund	0	0	0	0	
Cash Funds	1,096,761	1,346,942	200,000	200,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Information Technology	<u>2,251,540</u>	<u>2,090,435</u>	<u>2,605,016</u>	<u>2,605,016</u>	
General Fund	0	0	0	0	
Cash Funds	2,251,540	2,090,435	2,605,016	2,605,016	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Appropriation to Aquatic Nuisance Species Fund	<u>4,006,005</u>	<u>4,006,005</u>	<u>4,006,005</u>	<u>4,006,005</u>	
General Fund	0	0	0	0	
Cash Funds	4,006,005	4,006,005	4,006,005	4,006,005	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Game Damage Claims and Prevention	<u>1,242,049</u>	<u>574,298</u>	<u>1,282,500</u>	<u>1,282,500</u>	
General Fund	0	0	0	0	
Cash Funds	1,242,049	574,298	1,282,500	1,282,500	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Grants and Habitat Partnerships	<u>1,185,893</u>	<u>1,353,642</u>	<u>2,375,000</u>	<u>2,375,000</u>	
General Fund	0	0	0	0	
Cash Funds	1,185,893	1,353,642	2,375,000	2,375,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Outdoor Equity Grant Program	<u>349,934</u>	<u>774,913</u>	<u>2,986,407</u>	<u>4,000,000</u> *	
FTE	1.0	0.0	1.0	0.0	
General Fund	0	0	0	0	
Cash Funds	349,934	774,913	2,986,407	4,000,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Asset Maintenance and Repairs	<u>9,075,010</u>	<u>10,421,302</u>	<u>10,100,000</u>	<u>10,100,000</u>	
General Fund	0	0	0	0	
Cash Funds	9,075,010	10,421,302	10,100,000	10,100,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Annual Depreciation-lease Equivalent Payment	<u>375,116</u>	<u>402,265</u>	<u>0</u>	<u>68,232</u>	
General Fund	0	0	0	68,232	
Cash Funds	375,116	402,265	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Beaver Park Dam Repayment	<u>333,333</u>	<u>333,333</u>	<u>333,334</u>	<u>333,334</u>	
General Fund	0	0	0	0	
Cash Funds	333,333	333,333	333,334	333,334	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Chatfield Reallocation Project Loan Repayment	<u>276,699</u>	<u>276,699</u>	<u>276,700</u>	<u>276,700</u>	
General Fund	0	0	0	0	
Cash Funds	276,699	276,699	276,700	276,700	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
CWCB Projects Bill	<u>0</u>	<u>7,802,884</u>	<u>0</u>	<u>0</u>	
Cash Funds	0	7,802,884	0	0	
Indirect Cost Assessment	<u>8,214,804</u>	<u>7,785,497</u>	<u>5,600,545</u>	<u>5,801,551</u>	
General Fund	0	0	0	0	
Cash Funds	4,066,425	3,422,942	4,917,434	5,045,640	
Reappropriated Funds	0	0	0	0	
Federal Funds	4,148,379	4,362,555	683,111	755,911	
SUBTOTAL - (B) Special Purpose	35,256,064	44,059,405	37,569,385	38,887,698	3.5%
<i>FTE</i>	<u>5.7</u>	<u>4.6</u>	<u>5.8</u>	<u>4.8</u>	(17.2%)
General Fund	0	0	0	68,232	0.0%
Cash Funds	31,107,685	39,696,850	36,886,274	38,063,555	3.2%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	4,148,379	4,362,555	683,111	755,911	10.7%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
TOTAL - (5) Division of Parks and Wildlife	186,745,924	209,317,355	233,255,811	250,349,679	7.3%
<i>FTE</i>	<u>912.4</u>	<u>962.4</u>	<u>1,016.8</u>	<u>1,071.3</u>	<u>5.4%</u>
General Fund	1,895,275	1,801,584	2,314,354	2,340,944	1.1%
Cash Funds	154,606,317	173,879,665	196,813,540	211,652,824	7.5%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	30,244,332	33,636,106	34,127,917	36,355,911	6.5%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(6) Colorado Water Conservation Board

The Board (CWCB) works to conserve, develop, and protect the state's water resources to ensure adequate water supply, maximize beneficial use, and reduce the impact of flooding and drought.

(A) Administration

Personal Services	<u>3,834,030</u>	<u>4,448,389</u>	<u>4,945,220</u>	<u>5,228,478</u> *
FTE	30.7	39.7	42.9	43.9
General Fund	0	0	0	0
Cash Funds	3,834,030	4,448,389	4,945,220	5,228,478
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Operating Expenses	<u>564,128</u>	<u>683,462</u>	<u>645,220</u>	<u>652,912</u> *
General Fund	0	0	0	0
Cash Funds	564,128	683,462	645,220	652,912
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
River Decision Support Systems	<u>511,563</u>	<u>529,275</u>	<u>555,410</u>	<u>569,677</u>
FTE	4.0	3.3	4.0	4.0
General Fund	0	0	0	0
Cash Funds	511,563	529,275	555,410	569,677
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
SUBTOTAL - (A) Administration	4,909,721	5,661,126	6,145,850	6,451,067	5.0%
<i>FTE</i>	<u>34.7</u>	<u>43.0</u>	<u>46.9</u>	<u>47.9</u>	<u>2.1%</u>
General Fund	0	0	0	0	0.0%
Cash Funds	4,909,721	5,661,126	6,145,850	6,451,067	5.0%
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	0	0	0	0	0.0%

(B) Special Purpose

Intrastate Water Management and Development	<u>269,650</u>	<u>352,580</u>	<u>361,821</u>	<u>361,821</u>	
FTE	0.0	0.0	0.0	0.0	
General Fund	0	0	0	0	
Cash Funds	269,650	352,580	361,821	361,821	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Federal Emergency Management Assistance	<u>6,128,804</u>	<u>5,490,697</u>	<u>534,424</u>	<u>546,649</u>	*
FTE	3.2	4.9	4.0	4.0	
General Fund	0	0	0	0	
Cash Funds	11,779	62,811	83,732	83,732	
Reappropriated Funds	0	0	0	0	
Federal Funds	6,117,025	5,427,886	450,692	462,917	
Water Conservation Program	<u>360,859</u>	<u>531,273</u>	<u>553,234</u>	<u>570,806</u>	
FTE	3.6	4.0	5.0	5.0	
General Fund	0	0	0	0	
Cash Funds	360,859	531,273	553,234	570,806	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Water Efficiency Grant Program	<u>307,465</u>	<u>260,896</u>	<u>621,259</u>	<u>624,845</u>	
FTE	1.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	307,465	260,896	621,259	624,845	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Severance Tax Fund	<u>1,238,213</u>	<u>1,201,422</u>	<u>1,205,500</u>	<u>1,205,500</u> *	
General Fund	0	0	0	0	
Cash Funds	1,238,213	1,201,422	1,205,500	1,205,500	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Interbasin Compacts	<u>508,989</u>	<u>656,358</u>	<u>1,225,403</u>	<u>1,243,182</u>	
FTE	5.0	3.7	3.7	3.7	
General Fund	0	0	0	0	
Cash Funds	508,989	656,358	1,225,403	1,243,182	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Platte River Basin Cooperative Agreement	<u>220,218</u>	<u>253,862</u>	<u>261,377</u>	<u>264,941</u>	
FTE	4.0	1.0	1.0	1.0	
General Fund	0	0	0	0	
Cash Funds	220,218	253,862	261,377	264,941	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
CWCB Projects Bill	<u>12,370,985</u>	<u>21,135,584</u>	<u>53,750,000</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	12,370,985	21,135,584	53,750,000	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
HB22-1151 Turf replacement	<u>63,105 0.8</u>	<u>560,308 1.0</u>	<u>0 0.0</u>	<u>0 0.0</u>	
General Fund	0	0	0	0	
Cash Funds	63,105	560,308	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Indirect Cost Assessment	<u>563,454</u>	<u>731,838</u>	<u>752,632</u>	<u>639,790</u>	
General Fund	0	0	0	0	
Cash Funds	471,891	531,260	615,362	493,720	
Reappropriated Funds	0	0	0	8,800	
Federal Funds	91,563	200,578	137,270	137,270	
Colorado Water Plan Implementation	<u>4,155,614</u>	<u>4,925,886</u>	<u>0</u>	<u>0</u>	
General Fund	0	0	0	0	
Cash Funds	4,155,614	4,925,886	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
HB22-1379 Wildfire Prevention and Watershed					
Restoration	<u>1,328,882</u>	<u>30,573,311</u>	0	0	
General Fund	0	0	0	0	
Cash Funds	0	0	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	1,328,882	30,573,311	0	0	
Watershed Restoration Stimulus	<u>10,009,502</u>	<u>3,832,213</u>	0	0	
General Fund	0	0	0	0	
Cash Funds	10,009,502	3,832,213	0	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Special Purpose	37,525,740	70,506,228	59,265,650	5,457,534	(90.8%)
<i>FTE</i>	<u>17.6</u>	<u>15.6</u>	<u>14.7</u>	<u>14.7</u>	(0.0%)
General Fund	0	0	0	0	0.0%
Cash Funds	29,988,270	34,304,453	58,677,688	4,848,547	(91.7%)
Reappropriated Funds	0	0	0	8,800	0.0%
Federal Funds	7,537,470	36,201,775	587,962	600,187	2.1%
TOTAL - (6) Colorado Water Conservation Board	42,435,461	76,167,354	65,411,500	11,908,601	(81.8%)
<i>FTE</i>	<u>52.3</u>	<u>58.6</u>	<u>61.6</u>	<u>62.6</u>	1.6%
General Fund	0	0	0	0	0.0%
Cash Funds	34,897,991	39,965,579	64,823,538	11,299,614	(82.6%)
Reappropriated Funds	0	0	0	8,800	0.0%
Federal Funds	7,537,470	36,201,775	587,962	600,187	2.1%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(7) Division of Water Resources

The division (DWR), also known as the State Engineer's Office, administers and enforces water rights, issues well permits, monitors streamflow and water use, regulates dam construction and safety, and represents Colorado in interstate water compact proceedings.

(A) Division Operations

Water Administration	<u>23,985,305</u>	<u>25,005,483</u>	<u>27,023,055</u>	<u>28,339,345</u> *
FTE	233.3	241.0	261.3	261.5
General Fund	23,551,382	24,615,167	26,215,708	27,497,244
Cash Funds	433,923	390,316	800,316	842,101
Reappropriated Funds	0	0	7,031	0
Federal Funds	0	0	0	0
Well Inspection	<u>292,491</u>	<u>262,108</u>	<u>379,038</u>	<u>379,038</u>
FTE	2.8	3.0	3.0	3.0
General Fund	0	0	0	0
Cash Funds	292,491	262,108	379,038	379,038
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0
Satellite Monitoring System	<u>536,022</u>	<u>517,260</u>	<u>575,204</u>	<u>575,204</u>
FTE	1.0	1.1	2.0	2.0
General Fund	181,417	194,763	194,968	194,968
Cash Funds	354,605	322,497	380,236	380,236
Reappropriated Funds	0	0	0	0
Federal Funds	0	0	0	0

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
Federal Grants	<u>720,352</u>	<u>703,887</u>	<u>230,000</u>	<u>230,000</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	720,352	703,887	230,000	230,000	
River Decision Support Systems	<u>204,151</u>	<u>210,801</u>	<u>212,467</u>	<u>212,467</u>	
FTE	1.6	2.0	2.0	2.0	
General Fund	0	0	0	0	
Cash Funds	204,151	210,801	212,467	212,467	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (A) Division Operations	25,738,321	26,699,539	28,419,764	29,736,054	4.6%
FTE	<u>238.7</u>	<u>247.1</u>	<u>268.3</u>	<u>268.5</u>	<u>0.1%</u>
General Fund	23,732,799	24,809,930	26,410,676	27,692,212	4.9%
Cash Funds	1,285,170	1,185,722	1,772,057	1,813,842	2.4%
Reappropriated Funds	0	0	7,031	0	(100.0%)
Federal Funds	720,352	703,887	230,000	230,000	0.0%

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
(B) Special Purpose					
Dam Emergency Repair	0	0	50,000	50,000	
General Fund	0	0	0	0	
Cash Funds	0	0	50,000	50,000	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
Indirect Cost Assessment	31,076	36,227	55,969	56,431	
General Fund	0	0	0	0	
Cash Funds	26,329	32,452	30,518	31,051	
Reappropriated Funds	0	0	0	0	
Federal Funds	4,747	3,775	25,451	25,380	
CWCB Projects Bill	420,791	459,282	2,207,500	0	
General Fund	0	0	0	0	
Cash Funds	420,791	459,282	2,207,500	0	
Reappropriated Funds	0	0	0	0	
Federal Funds	0	0	0	0	
SUBTOTAL - (B) Special Purpose	451,867	495,509	2,313,469	106,431	(95.4%)
<i>FTE</i>	0.0	0.0	0.0	0.0	0.0%
General Fund	0	0	0	0	0.0%
Cash Funds	447,120	491,734	2,288,018	81,051	(96.5%)
Reappropriated Funds	0	0	0	0	0.0%
Federal Funds	4,747	3,775	25,451	25,380	(0.3%)
TOTAL - (7) Division of Water Resources	26,190,188	27,195,048	30,733,233	29,842,485	(2.9%)
<i>FTE</i>	238.7	247.1	268.3	268.5	0.1%
General Fund	23,732,799	24,809,930	26,410,676	27,692,212	4.9%
Cash Funds	1,732,290	1,677,456	4,060,075	1,894,893	(53.3%)
Reappropriated Funds	0	0	7,031	0	(100.0%)
Federal Funds	725,099	707,662	255,451	255,380	(0.0%)

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	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Appropriation	FY 2025-26 Request	Request vs. Appropriation
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(8) Division of Forestry

The division, also known as the Colorado State Forest Service, provides technical assistance, wildfire mitigation guidance, and outreach to communities to assist with their forest management goals. The division is jointly administered by the Department of Natural Resources and Colorado State University,

Colorado State Forest Service at Colorado State

University	<u>0</u>	<u>0</u>	<u>0</u>	<u>343,390</u>	
General Fund	0	0	0	343,390	

Forest Restoration and Wildfire Risk Mitigation Grant

Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,000,000</u>	
General Fund	0	0	0	8,000,000	

Healthy Forests and Vibrant Communities Fund

General Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,245,640</u>	
	0	0	0	2,245,640	

TOTAL - (8) Division of Forestry	0	0	0	10,589,030	N/A
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>N/A</u>
General Fund	0	0	0	10,589,030	0.0%

TOTAL - Department of Natural Resources	347,519,617	415,163,991	450,340,357	420,856,607	(6.5%)
<i>FTE</i>	<u>1,262.5</u>	<u>1,341.3</u>	<u>1,424.6</u>	<u>1,489.2</u>	<u>4.5%</u>
General Fund	37,498,262	41,628,805	45,189,508	60,319,780	33.5%
Cash Funds	263,636,238	294,782,817	359,551,626	312,412,909	(13.1%)
Reappropriated Funds	7,364,658	7,607,753	9,002,540	9,398,337	4.4%
Federal Funds	39,020,459	71,144,616	36,596,683	38,725,581	5.8%