



March 18, 2025

**TO:** Interested Persons  
**FROM:** Elizabeth Ramey, Principal Economist, 303-866-3522  
**SUBJECT:** State Government Enterprises

## Summary

This memorandum provides information on state government enterprises under Article X, Section 20 of the Colorado Constitution, also known as the Taxpayer's Bill of Rights (TABOR). From FY 1993-94 through FY 2023-24, over 30 state government entities had received enterprise status for at least one fiscal year. In FY 2022-23, the most recent year for which financial data are available, enterprise revenue totaled \$23.3 billion.

## Enterprise Status

An enterprise is a government-owned business that receives revenue in return for the provision of a good or service. An enterprise may receive up to 10 percent of its annual revenue from state and local government sources combined. Otherwise, an enterprise must be financially independent of the state or any local government. In addition, an enterprise must have authority to issue its own revenue bonds.

## Enterprise Revenue Exempt under TABOR

Enterprise status can create additional budget flexibility, both for the enterprise and for state and local governments. For state government, creation of an enterprise can potentially free up space in the General Fund budget. When a program is granted enterprise status, its revenue is not counted toward the state's TABOR limit. Because enterprise programs are primarily funded through user fees, their revenue can grow over time at rates sufficient to fund enterprise expenses without increasing the size of the state's TABOR refund obligation, and therefore not affecting the General Fund budget. Enterprise status shifts the responsibility of paying for a government-provided product or service away from the state to the users who benefit from the product or service.



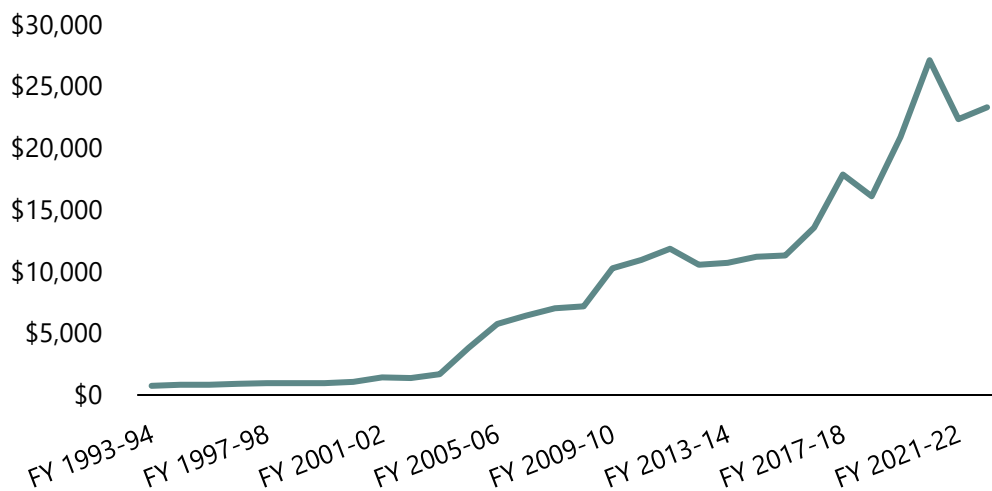
## Voter Approval Requirement

Proposition 117, approved by voters in 2020, requires voter approval for a state enterprise to be created if its projected or actual revenue exceeds \$100 million in its first five fiscal years. State law requires that an enterprise stop collecting fees or surcharges if the collection of additional fees or surcharges would cause it to exceed this limit, and voters have not previously approved such collections.

## State Enterprises Created and Revenue Generated

As shown in Figure 1, revenue to enterprises has grown significantly since the passage of TABOR, from \$742.3 million in FY 1993-94, the first year TABOR was in effect to \$23.3 billion in FY 2022-23. Table 1, starting on page 7 of this document, shows revenue to enterprises since TABOR's passage.

**Figure 1**  
**Total State Enterprise Revenue**  
**Dollars in Millions**



Source: TABOR Schedules of Computations, Office of the State Controller, Office of the State Auditor; Data are through FY 2022-23.



The following programs have been enterprises since TABOR went into effect:

- the **Colorado Lottery**, which received voter approval in 1992 along with TABOR;
- **Colorado Correctional Industries**, a program that employs state prisoners to manufacture products for sale;
- **College Assist** (including the former College Access Network and the Student Loan Program), a program that helps families pay for higher education; and
- **Veterans Community Living Centers** operated by the Department of Human Services.

The following programs have received enterprise status through legislation, listed in chronological order according to when they received enterprise status. The listing below provides a brief description of the enterprise and any changes to its enterprise status over the years. Note that higher education enterprises, which includes multiple institutions of higher education, are reported as a single listing in Table 1.

- **State Fair Authority** in the Department of Agriculture (FY 1997-98). The authority directs and supervises the Colorado State Fair. The authority has not qualified for enterprise status since FY 2005-06 because it has received more than 10 percent of its revenue from state and local governments
- **Collegelvest** in the Department of Higher Education (FY 2000-01). This program includes the former Student Obligation Bond Authority and administers college savings accounts for families saving for higher education.
- **Division of Parks and Wildlife** in the Department of Natural Resources (FY 2001-02). The division is funded via the sale of hunting and fishing licenses, habitat stamps, and state park usage fees. The Division of Wildlife and Division of Parks merged to form Colorado Parks and Wildlife in FY 2011-12.
- **Clean Screen Authority** in the Department of Public Health and Environment (FY 2002-03). The authority charges fees for vehicle emission inspections.
- **Capitol Parking Authority** in the Department of Personnel and Administration (FY 2003-04). The authority financed a lease-purchase agreement to build a parking structure near the Capitol Building and uses parking fee revenue to make the required lease payments.
- **Statewide Tolling Authority** in the Colorado Department of Transportation (FY 2003-04). Also known as the Colorado Tolling Enterprise, the authority was replaced by the High-Performance Transportation Enterprise in FY 2008-09.
- the **Brand Board** in the Department of Agriculture (FY 2004-05). The Brand Board collects fee-for-service revenue to inspect and verify the ownership of livestock at the time of sale, transport, or slaughter.



- **Higher education institutions**, including the University of Colorado (2004-05) and all other state higher education institutions (FY 2005-06). The Auraria Higher Education Center continues to designate a portion of its activities as a state enterprise, rather than the functions of the entire institution. Some functions of higher education institutions, such as campus stores and health centers, have been enterprises since TABOR became effective in FY 1993-94. Although most institutions have retained enterprise status every year since FY 2005-06, a few have temporarily lost enterprise status in years during which they have received a large state-funded appropriation for capital projects.
- **Petroleum Storage Tank Fund** in the Department of Labor and Employment (FY 2005-06). The program helps cleanup sites contaminated by petroleum storage tanks in exchange for a fee from tank operators.
- **Colorado Transportation Investment Office**, formerly called the Statewide Transportation Enterprise and the High Performance Transportation Enterprise, in the Department of Transportation (FY 2008-09). The enterprise finances surface transportation infrastructure projects in the state through innovative means, such as public-private partnerships. It has the statutory authority to impose tolls and other user fees.
- **Unemployment Compensation and Service Enterprise** in Department of Labor and Employment (FY 2009-10). The unemployment insurance program is a federally required program that insures most private workers against being released from employment through no fault of their own in exchange for insurance premium fees levied on employers.
- **Statewide Bridge and Tunnel Enterprise** in the Colorado Department of Transportation (FY 2009-10). The enterprise finances repairs and replacement of bridges statewide, funded by a bridge safety surcharge levied on vehicle registrations, a bridge and tunnel impact fee levied on sales of diesel fuel, and a retail delivery fee. The Statewide Bridge Enterprise was expanded to include tunnels in FY 2021-22.
- **Electronic Recording Technology Fund** in the Department of State (FY 2015-16). The enterprise facilitates the electronic filing of public records.
- **Healthcare Affordability and Sustainability Enterprise** in the Department of Health Care Policy and Financing (FY 2017-18). The enterprise charges and collects the healthcare affordability and sustainability fee to obtain federal matching funds that are used to provide reimbursements to hospitals for uncompensated indigent care and Medicaid expansion populations.
- **Front Range Waste Diversion Enterprise** in the Colorado Department of Public Health and Environment (FY 2019-20). The enterprise collects a user fee on each load of waste disposed of at a landfill in the Front Range to finance the Front Range Waste Diversion Grant Program.



- **Reinsurance Program** in the Department of Regulatory Agencies, Division of Insurance (FY 2019-20). The reinsurance program operates as an enterprise to lower the cost of health insurance. The reinsurance program became part of the Health Insurance Affordability Enterprise in FY 2020-21.
- **Health Insurance Affordability Enterprise** in the Department of Regulatory Agencies, Division of Insurance (FY 2020-21). The enterprise collects fees from health insurance carriers and hospitals to fund activities related to the expansion of health insurance enrollment and affordability, including the reinsurance program.
- **Family and Medical Leave Insurance Enterprise** in the Department of Labor and Employment (FY 2020-21). The enterprise collects premium payments from Colorado employers and employees to fund the statewide paid family and medical leave insurance program.
- **Air Quality Enterprise** in the Colorado Department of Public Health and Environment (FY 2020-21). The enterprise monitors and reports on air quality and implements emission mitigation projects, funded by fees imposed per ton of air pollutant emitted by a stationary source, for custom air quality research, and for emission mitigation services. The enterprise is scheduled for repeal in 2034.
- **Clean Motor Vehicle Fleet Enterprise** in the Colorado Department of Public Health and Environment (FY 2021-22). The enterprise supports the use of electric motor vehicles and other technologies in private and government vehicle fleets, funded by a retail delivery fee.
- **Clean Transit Enterprise** in the Colorado Department of Transportation (FY 2021-22). The enterprise supports public transit electrification, facility upgrades, fleet motor vehicle replacement, and construction of electric motor vehicle charging infrastructure and is funded by a retail delivery fee as well as fees on oil and gas projects
- **Nonattainment Area Air Pollution Mitigation Enterprise** in the Colorado Department of Transportation (FY 2021-22). The enterprise levies a fee on retail deliveries and on rides provided by transportation network companies to mitigate transportation-related emissions in ozone nonattainment areas.
- **Community Access Enterprise** in the Colorado Energy Office (FY 2021-22). The enterprise is funded by a retail delivery fee and supports the widespread adoption of electric vehicles and electric alternatives to motor vehicles.
- **988 Crisis Hotline Enterprise** in the Department of Human Services (FY 2021-22). The enterprise funds the 988 Crisis Hotline for suicide prevention, and is funded by a surcharge imposed on phone service users and a charge on prepaid wireless phones.



- **Orphaned Wells Mitigation Enterprise** in the Department of Natural Resources (FY 2022-23). The enterprise collects mitigation fees from oil and gas operators to fund the plugging, reclaiming, and remediation of orphaned oil and gas wells.

The following enterprises have been established in law, but final revenue data is not yet available or the enterprise has not yet collected revenue.

- **Natural Disaster Mitigation Enterprise** in the Department of Public Safety (FY 2021-22). The enterprise charges fees to insurance companies to support local governments in hazard mitigation. The enterprise began collecting fees July 1, 2023.
- **Fuels Impact Enterprise** in the Colorado Department of Transportation (FY 2023-24). The enterprise levies a fuels impact reduction fee on licensed fuel excise tax distributors and licensed fuel distributors in order to improve the transportation of fuel as well as motor vehicle emissions.
- **Workforce Development Enterprise** in the Department of Labor and Employment (FY 2023-24). The enterprise ensures resident access to workforce development services and centers, and receives a portion of the employer support surcharge currently levied on Colorado employers to fund unemployment administration.
- **911 Services Enterprise** in the Department of Regulatory Agencies (FY 2024-25). The enterprise charges a fee on 911 service users to fund training initiatives and programs for 911 center personnel, public education campaigns and materials, and other 911 related training and support.
- **Colorado Circular Communities Enterprise** in the Colorado Department of Public Health and Environment (FY 2024-25). The enterprise replaces the Front Range Waste Diversion Enterprise, to promote a circular economy by charging a user fee for solid waste disposal and a fee on facilities that house certain hazardous substances.
- **Waste Tire Management Enterprise** in the Colorado Department of Public Health and Environment (FY 2025-26). The enterprise levies a waste tire enterprise fee on the sale of new tires and a waste tire administration fee, each from the sale of each new tire to pay for cleaning up waste tires and related activities.



**Table 1**  
**State Enterprise Revenue**  
 Dollars in Millions

<b>Enterprise</b>	<b>FY 1993-94</b>	<b>FY 1994-95</b>	<b>FY 1995-96</b>	<b>FY 1996-97</b>	<b>FY 1997-98</b>	<b>FY 1998-99</b>
988 Crisis Hotline Enterprise						
Air Quality Enterprise						
Brand Board						
Capitol Parking Authority						
Clean Motor Vehicle Fleet Ent.						
Clean Screen Authority						
Clean Transit Enterprise						
College Assist	\$62.0	\$61.7	\$62.4	\$66.5	\$70.5	\$68.8
CollegelInvest						
Community Access Enterprise						
Correctional Industries	\$19.5	\$21.9	\$21.6	\$25.6	\$27.1	\$29.6
Electronic Recording Technology						
Family and Medical Leave Insurance						
Front Range Waste Diversion Ent.						
Healthcare Affordability and Sustainability Enterprise						
Health Insurance Affordability Ent.						
Higher Education Enterprises	\$359.4	\$370.5	\$393.3	\$433.3	\$462.5	\$462.7
Natural Disaster Mitigation Ent.						
Nonattainment Area Air Pollution Mitigation Enterprise						
Orphaned Wells Enterprise						
Parks and Wildlife						
Petroleum Storage Tank Fund						
State Fair Authority					\$7.1	
State Lottery	\$288.3	\$353.4	\$333.3	\$362.6	\$375.9	\$370.6
Statewide Bridge & Tunnel Ent.						
Statewide Tolling Authority						
Statewide Transportation Enterprise						
Unemployment Compensation						
Veterans Community Living Centers	\$13.1	\$14.0	\$14.4	\$16.4	\$17.1	\$18.7
<b>Total</b>	<b>\$742.3</b>	<b>\$821.5</b>	<b>\$825.0</b>	<b>\$904.4</b>	<b>\$960.2</b>	<b>\$950.5</b>



**Table 1 (Cont.)**  
**State Enterprise Revenue**  
 Dollars in Millions

Enterprise	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04
988 Crisis Hotline Enterprise					
Air Quality Enterprise					
Brand Board					
Capitol Parking Authority					
Clean Motor Vehicle Fleet Ent.					
Clean Screen Authority				\$0.0	\$0.0
Clean Transit Enterprise					
College Assist	\$52.4	\$63.8	\$73.5	\$79.9	\$73.5
CollegInvest		\$61.0	\$50.6	\$85.0	\$110.5
Community Access Enterprise					
Correctional Industries	\$31.9	\$38.0	\$35.7	\$42.0	\$38.7
Electronic Recording Technology					
Family and Medical Leave Insurance					
Front Range Waste Diversion Ent.					
Healthcare Affordability and Sustainability Enterprise					
Health Insurance Affordability Ent.					
Higher Education Enterprises	\$487.5	\$532.2	\$746.1	\$685.4	\$915.2
Natural Disaster Mitigation Ent.					
Nonattainment Area Air Pollution Mitigation Enterprise					
Orphaned Wells Enterprise					
Parks and Wildlife			\$78.2	\$86.1	\$89.6
Petroleum Storage Tank Fund					
State Fair Authority					\$8.7
State Lottery	\$372.9	\$352.4	\$413.5	\$398.0	\$408.6
Statewide Bridge & Tunnel Ent.					
Statewide Tolling Authority					\$0.1
Statewide Transportation Enterprise					
Unemployment Compensation					
Veterans Community Living Centers	\$19.6	\$21.8	\$23.8	\$1.8	\$37.8
<b>Total</b>	<b>\$964.3</b>	<b>\$1,069.1</b>	<b>\$1,421.4</b>	<b>\$1,378.2</b>	<b>\$1,682.7</b>





**Table 1 (Cont.)**  
**State Enterprise Revenue**  
 Dollars in Millions

<b>Enterprise</b>	<b>FY 2004-05</b>	<b>FY 2005-06</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
988 Crisis Hotline Enterprise					
Air Quality Enterprise					
Brand Board	\$3.8	\$4.1	\$3.8	\$4.1	\$4.2
Capitol Parking Authority	\$0.6	\$0.4	\$1.5	\$0.8	\$1.0
Clean Motor Vehicle Fleet Ent.					
Clean Screen Authority	\$0.1	\$0.6	\$1.5	\$3.6	\$4.8
Clean Transit Enterprise					
College Assist	\$88.3	\$437.2	\$523.5	\$661.5	\$672.0
CollegelInvest	\$431.7	\$320.9	\$352.7	\$451.5	\$437.2
Community Access Enterprise					
Correctional Industries	\$39.0	\$42.3	\$52.1	\$64.9	\$63.4
Electronic Recording Technology					
Family and Medical Leave Insurance					
Front Range Waste Diversion Ent.					
Healthcare Affordability and Sustainability Enterprise					
Health Insurance Affordability Ent.					
Higher Education Enterprises	\$2,667.3	\$4,285.8	\$4,836.8	\$5,114.1	\$5,272.4
Natural Disaster Mitigation Ent.					
Nonattainment Area Air Pollution Mitigation Enterprise					
Orphaned Wells Enterprise					
Parks and Wildlife	\$97.3	\$100.8	\$104.9	\$120.9	\$123.8
Petroleum Storage Tank Fund		\$35.4	\$44.7	\$38.0	\$32.4
State Fair Authority	\$8.9	\$8.7			
State Lottery	\$421.0	\$477.8	\$469.7	\$516.6	\$501.0
Statewide Bridge & Tunnel Ent.					
Statewide Tolling Authority	\$0.7		\$1.1	\$4.7	\$0.8
Statewide Transportation Enterprise					
Unemployment Compensation					\$0.8
Veterans Community Living Centers	\$37.8	\$43.6	\$47.5	\$52.0	\$54.9
<b>Total</b>	<b>\$3,796.5</b>	<b>\$5,757.5</b>	<b>\$6,439.9</b>	<b>\$7,032.6</b>	<b>\$7,168.7</b>



**Table 1 (Cont.)**  
**State Enterprise Revenue**  
 Dollars in Millions

<b>Enterprise</b>	<b>FY 2009-10</b>	<b>FY 2010-11</b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>FY 2013-14</b>
988 Crisis Hotline Enterprise					
Air Quality Enterprise					
Brand Board	\$4.1	\$4.4	\$4.8	\$4.7	\$5.0
Capitol Parking Authority	\$0.8	\$0.5	\$1.0	\$1.1	\$1.0
Clean Motor Vehicle Fleet Ent.					
Clean Screen Authority	\$4.8	\$6.1	\$6.3	\$5.3	\$5.6
Clean Transit Enterprise					
College Assist	\$612.8	\$683.1	\$678.2	\$668.4	\$602.3
CollegInvest	\$563.2	\$442.6	\$426.5	\$485.9	\$527.0
Community Access Enterprise					
Correctional Industries	\$57.9	\$67.3	\$66.9	\$62.5	\$64.2
Electronic Recording Technology					
Family and Medical Leave Insurance					
Front Range Waste Diversion Ent.					
Healthcare Affordability and Sustainability Enterprise					
Health Insurance Affordability Ent.					
Higher Education Enterprises	\$5,784.5	\$6,842.9	\$8,232.9	\$7,374.0	\$7,847.3
Natural Disaster Mitigation Ent.					
Nonattainment Area Air Pollution Mitigation Enterprise					
Orphaned Wells Enterprise					
Parks and Wildlife	\$116.6	\$121.1	\$188.3	\$208.1	\$209.8
Petroleum Storage Tank Fund	\$36.9	\$36.8	\$38.6	\$38.8	\$35.8
State Fair Authority					
State Lottery	\$513.3	\$528.1	\$565.3	\$578.1	\$548.0
Statewide Bridge & Tunnel Ent.	\$0.4	\$11.2	\$16.0	\$8.7	\$11.4
Statewide Tolling Authority					
Statewide Transportation Enterprise	\$1.7	\$3.8	\$3.2	\$4.9	\$22.2
Unemployment Compensation	\$2,499.1	\$2,144.3	\$1,573.8	\$1,057.6	\$760.2
Veterans Community Living Centers	\$54.3	\$53.4	\$48.5	\$50.1	\$54.0
<b>Total</b>	<b>\$10,250.5</b>	<b>\$10,945.7</b>	<b>\$11,850.2</b>	<b>\$10,548.2</b>	<b>\$10,693.6</b>



**Table 1 (Cont.)**  
**State Enterprise Revenue**  
 Dollars in Millions

<b>Enterprise</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>
988 Crisis Hotline Enterprise					
Air Quality Enterprise					
Brand Board	\$5.4	\$5.1	\$8.2	\$8.7	\$4.0
Capitol Parking Authority	\$0.7	\$1.1	\$1.0	\$0.9	\$0.8
Clean Motor Vehicle Fleet Ent.					
Clean Screen Authority	\$5.9	\$4.3	\$4.6	\$3.3	\$2.9
Clean Transit Enterprise					
College Assist	\$631.9	\$613.7	\$600.8	\$540.4	\$542.6
CollegInvest	\$613.8	\$623.1	\$704.5	\$777.6	\$877.7
Community Access Enterprise					
Correctional Industries	\$68.9	\$73.7	\$76.0	\$93.0	\$68.4
Electronic Recording Technology			\$0.0	\$0.1	\$2.6
Family and Medical Leave Insurance					
Front Range Waste Diversion Ent.					
Healthcare Affordability and Sustainability Enterprise				\$3,310.9	\$3,430.4
Health Insurance Affordability Ent.					
Higher Education Enterprises	\$8,455.5	\$8,458.4	\$10,618.4	\$11,568.3	\$9,765.8
Natural Disaster Mitigation Ent.					
Nonattainment Area Air Pollution Mitigation Enterprise					
Orphaned Wells Enterprise					
Parks and Wildlife	\$220.7	\$229.0	\$281.3	\$315.2	\$217.8
Petroleum Storage Tank Fund	\$39.9	\$43.3	\$40.3	\$37.6	\$37.6
State Fair Authority					
State Lottery	\$540.9	\$597.5	\$563.1	\$622.3	\$678.7
Statewide Bridge & Tunnel Ent.	\$15.6	\$16.7	\$21.9	\$20.2	\$12.6
Statewide Tolling Authority					
Statewide Transportation Enterprise	\$8.2	\$33.6	\$23.5	\$21.9	\$20.5
Unemployment Compensation	\$530.1	\$531.6	\$519.2	\$444.4	\$384.7
Veterans Community Living Centers	\$58.7	\$59.7	\$84.9	\$90.8	\$47.1
<b>Total</b>	<b>\$11,196.1</b>	<b>\$11,290.9</b>	<b>\$13,547.5</b>	<b>\$17,855.5</b>	<b>\$16,094.2</b>



**Table 1 (Cont.)**  
**State Enterprise Revenue**  
 Dollars in Millions

<b>Enterprise</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>Total</b>
988 Crisis Hotline Enterprise			\$4.0	\$10.1	<b>\$14.2</b>
Air Quality Enterprise			\$0.2	\$0.2	<b>\$0.4</b>
Brand Board	\$3.0	\$3.1	\$4.9	\$6.5	<b>\$92.0</b>
Capitol Parking Authority	\$1.2	\$1.1	\$1.1	\$1.4	<b>\$17.9</b>
Clean Motor Vehicle Fleet Ent.				\$1.0	<b>\$1.0</b>
Clean Screen Authority	\$3.6	\$3.5	\$3.2	\$4.0	<b>\$74.1</b>
Clean Transit Enterprise			\$0.0	\$0.1	<b>\$0.1</b>
College Assist	\$554.3	\$231.4	\$519.8	\$550.5	<b>\$11,147.8</b>
CollegInvest	\$926.2	\$969.6	\$1,142.9	\$1,178.3	<b>\$12,560.0</b>
Community Access Enterprise			\$0.1	\$1.2	<b>\$1.3</b>
Correctional Industries	\$56.5	\$48.2	\$52.6	\$43.9	<b>\$1,493.2</b>
Electronic Recording Technology	\$4.3	\$2.6	\$2.9	\$0.5	<b>\$13.1</b>
Family and Medical Leave Insurance				\$42.0	<b>\$42.0</b>
Front Range Waste Diversion Ent.	\$0.1	\$0.9	\$2.8	\$5.0	<b>\$8.9</b>
Healthcare Affordability and Sustainability Enterprise	\$3,531.7	\$4,235.1	\$4,580.8	\$5,148.7	<b>\$24,237.6</b>
Health Insurance Affordability Ent.	\$0.0	\$227.9	\$330.9	\$386.2	<b>\$945.0</b>
Higher Education Enterprises	\$10,047.5	\$10,829.1	\$12,811.5	\$13,937.7	<b>\$160,598.2</b>
Natural Disaster Mitigation Ent.				\$0.0	<b>\$0.0</b>
Nonattainment Area Air Pollution Mitigation Enterprise			\$0.0	\$0.1	<b>\$0.1</b>
Orphaned Wells Enterprise				\$0.4	<b>\$0.4</b>
Parks and Wildlife	\$208.9	\$205.9	\$262.6	\$329.8	<b>\$3,916.7</b>
Petroleum Storage Tank Fund	\$35.3	\$35.3	\$37.3	\$33.8	<b>\$677.8</b>
State Fair Authority					<b>\$33.4</b>
State Lottery	\$655.0	\$789.9	\$825.3	\$892.3	<b>\$15,313.5</b>
Statewide Bridge & Tunnel Ent.	\$14.7	\$12.5	\$37.4	\$118.9	<b>\$318.2</b>
Statewide Tolling Authority					<b>\$7.3</b>
Statewide Transportation Enterprise	\$23.6	\$46.9	\$41.0	\$49.8	<b>\$305.6</b>
Unemployment Compensation	\$4,767.3	\$9,425.8	\$1,612.3	\$488.1	<b>\$26,738.4</b>
Veterans Community Living Centers	\$46.5	\$47.2	\$56.7	\$65.0	<b>\$1,251.0</b>
<b>Total</b>	<b>\$20,879.7</b>	<b>\$27,116.0</b>	<b>\$22,330.5</b>	<b>\$23,295.7</b>	<b>\$259,809.2</b>

Source: TABOR Schedules of Computations, Office of the State Controller, and Office of the State Auditor.

\* Totals may not sum due to rounding.