The Colorado Department of Local Affairs

December 10, 2024

Joint Budget Committee Hearing
FY 2025-2026

COLORADO
Department of Local Affairs

Proposed Agenda for Today's Hearing

- ❑ Introductions
- ❑ Common Questions, Cash Funds, and Overall Budget
- ❑ Division of Housing
- ❑ Division of Local Government
- ❑ Board of Assessment Appeals

Common Questions, Cash Funds, and Overall Budget

Topics:

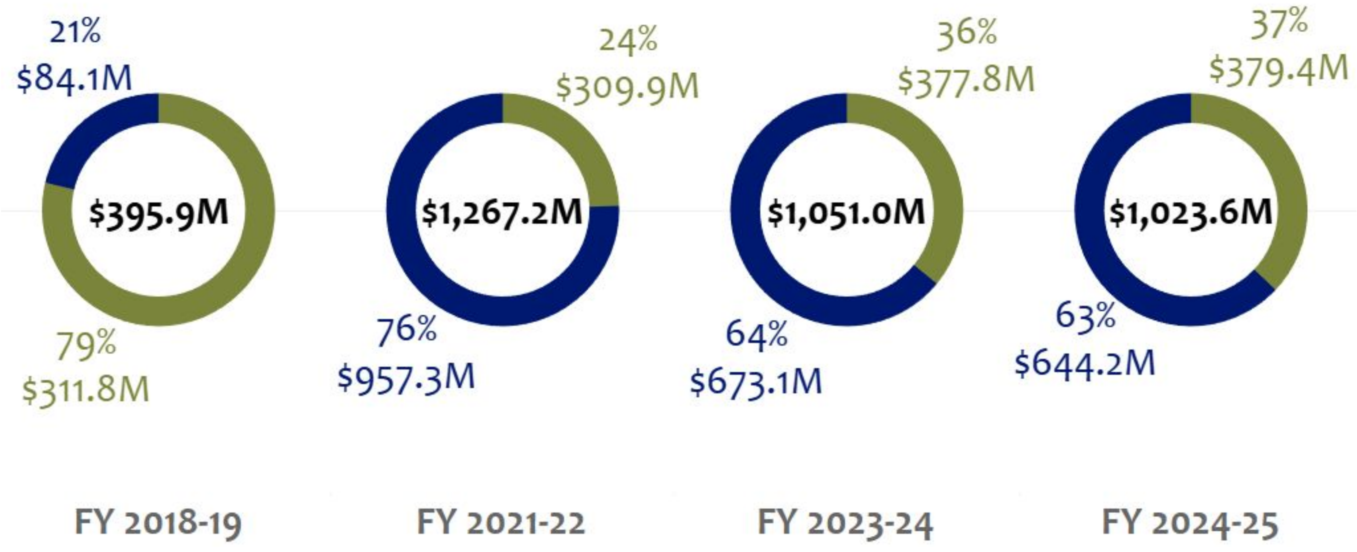
- Recent History of DOLA's Budget
- FY 2024-2025 Budget Overview
- Update on State and Local Fiscal Recovery Funds
- DOLA FTE

Main Presenters:

- Maria De Cambra
  Executive Director
- Geoff Alexander
  Chief Financial Officer

Recent History of DOLA Budget (Slide 1 of 2)

Federal and state legislative activity (such as ARPA and Proposition 123) represent significant spending outside of the Long Bill. After one-time federal funds are spent, ***the Long Bill will once again capture a higher proportion of the DOLA budget***.



Green - Long Bill
Blue - Not Long Bill

The dollars do not include unspent dollars that carry forward into the next fiscal year

Recent History of DOLA Budget (Slide 2 of 2)

FY 2024-2025 - Budget Not in Long Bill ($644.2M)

In FY 2024-2025, six programs are expected to make up three-quarters of the "off-budget" spending for DOLA

Affordable Housing Investment Grants Program HB22-1304 | $108.1M
Homelessness Response Grant Program HB22-1377 | $85.2M
Local Government Mineral & Energy Impact Severance Tax | $76.0M
Affordable Homeownership Program - Prop 123 | $65.0M
People Experiencing Homelessness- Prop 123 | $58.5M
Local Government Mineral & Energy Impact- Federal Mineral Lease | $43.3M
Transit-Oriented Communities Infrastructure Grants | $35.0M
Denver Regional Navigation Campus Program-HB22-1378 |34.4M

DOLA FY 2024-2025 Budget Overview

FY 2024-2025 Budget

Total Funds: $1,023.6M

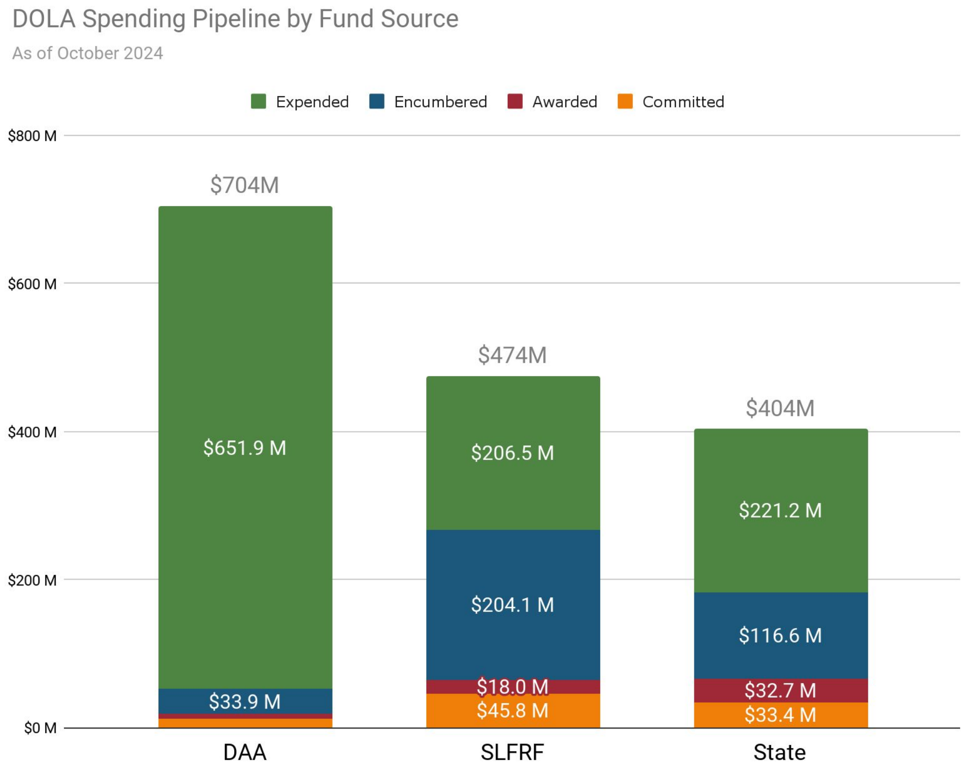
Division of Housing: $593.7M

Division of Local Government: $408.8M

Executive Director's Office: $16.7M

Division of Property Taxation: $4.4M

State and Local Fiscal Recovery Funds (SLFRF)



The graphic shows the original funding category and does not reflect the refinance ("ARPA-GF Swap")

$1.58B in stimulus funding since 2021

91% expended, encumbered, or awarded

33 total programs on track to be fully spent

DOLA FTE as of November 30, 2024

FTE Number and Funding

Active FTE	Funding
227.9	Long Bill
112.1	Non-Long Bill
340	**TOTAL**

15 Term-limited positions expiring in December 2024

54 Term-limited positions expiring in 2025-26

Division of Housing

Topics:

- Proposition 123
- Analysis for Unhoused Coloradans
  - Homeless Management Information System (HMIS)
- Ridge View Supportive Residential Community
- State Housing Programs

Main Presenters:

- Maria De Cambra, Executive Director
- Alison George, Division Director

Supporting Presenters

- Kristin Toombs, Office of Homeless Initiatives Director

Proposition 123 (Slide 1 of 2)

Colorado Income Tax Revenue

0.1%

Available to Departments

Fiscal Year 2023-2024

$160M

Fiscal Year 2024-2025

$327M

FY 2023-2024: $196.2M

FY 2024-2025: $195M

OEDIT

- 60% Financing Fund Managed by OEDIT
  - Colorado Housing and Finance Authority
    - Land Banking
    - Equity
    - Concessionary Debt

FY 2023-2024: $130.8M

FY 2024-2025: $130.8M

DOLA

- 40% Support Fund Managed by DOLA
  - Division of Housing and Local Government
    - Affordable Homeownership
    - Serving Persons Experiencing Homelessness
    - Local Planning Capacity Development

*Colorado Legislative Council Staff September 2024 Economic & Revenue Forecast

Proposition 123 (Slide 2 of 2)

50%

Affordable Homeownership Programs

45%

Programs Serving Persons Experiencing Homelessness

5%

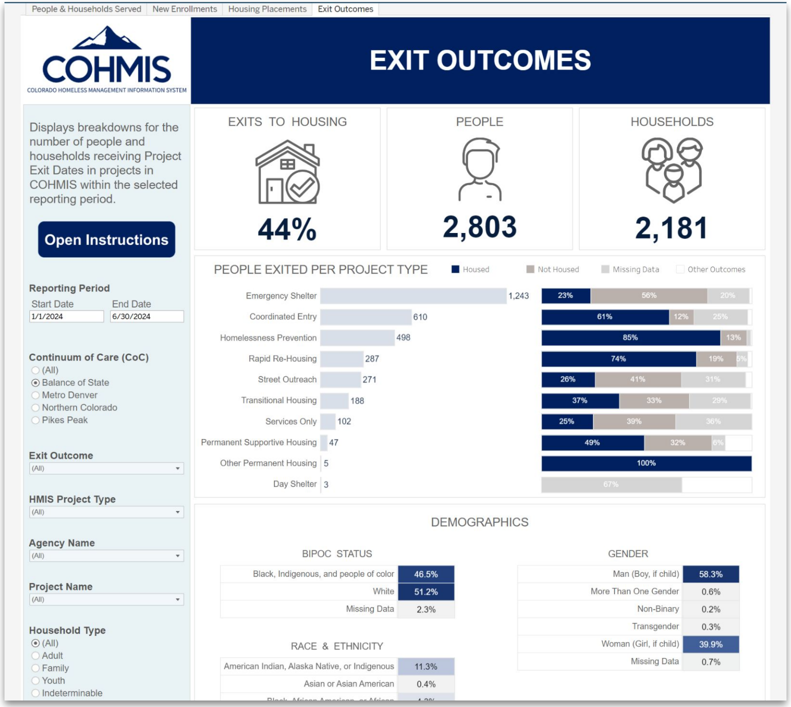
Local Planning Capacity Grant Program

Prop 123 Funds Available vs. Funds Requested

Eligible Activity	Funds Available	Estimated Requests	Impact
Homeownership	$61,715,286	$123,436,000	~ 1,700 units/year
Homelessness	$55,543,757	$157,944,000	***See below 4 rows for homelessness impact***
Supportive Housing Development	$12,500,000	$21,809,000	~ 220 new units
Supportive Housing Services	$3,000,000	$3,637,000	~ 600 households
Homelessness Resolution Program	$6,000,000	$28,000,000	~ 40,300 individuals
Colorado Emergency Rental Assistance (CERA)	$25,600,000	$104,498,000	~ 2760 households/year
Local Planning Capacity (LPC)	$6,100,000	$6,400,000	60-70 local jurisdictions can be funded
All	**$123,359,043 (does not include program admin funds)**	***$287,780,000***	*N/A*

Homeless Management Information System (HMIS) Slide 1 of 3

- HMIS is a **statewide database** used to collect client-level data related to the **provision of housing and services** to persons experiencing homelessness and persons at-risk of experiencing homelessness.
- This is an essential tool to make this vital statewide information on homelessness accessible to:
  - homeless service providers
  - decision makers; and
  - policy makers



- HUD requires that programs receiving HUD funding to address homelessness collect and report information within the HMIS and are responsible for operating and administering a local HMIS system.
- This additional investment would:

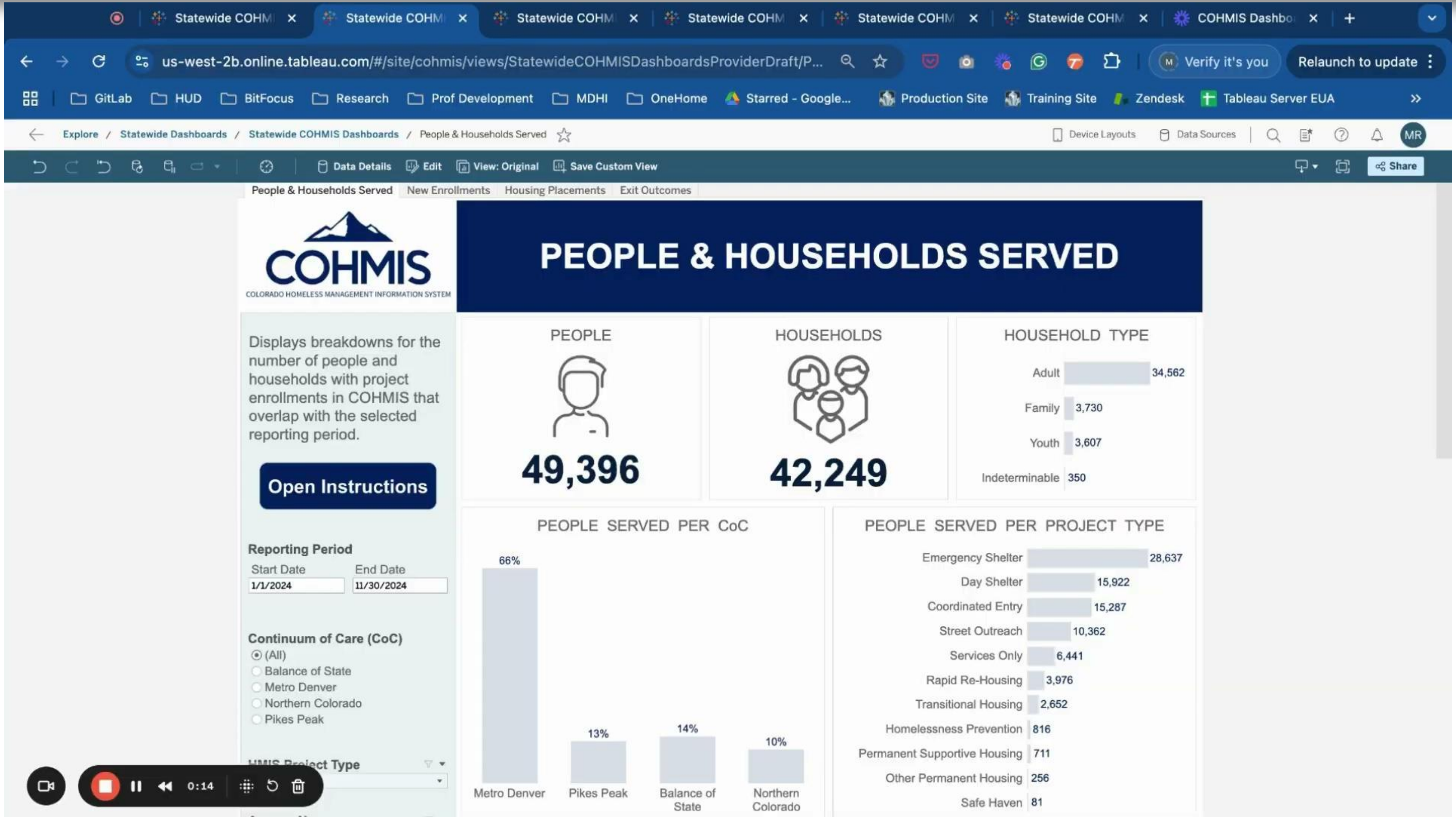
Capitalize

On existing federal data infrastructure

Analyze

More effectively analyze the efficacy of the state's investment in homelessness

Homeless Management Information System (Slide 3 of 3)



Success of DOLA's Supportive Housing Programs

What HMIS is telling us

Good News

77% Of **people who get a voucher** from DOLA's Division of Housing **successfully get housing**

94% Of people who **get housing** and **state-funded services stay housed.** Those who receive vouchers are those with the most extensive bouts of homelessness and most acute needs.

More is Needed

9,100+ Newly homeless

11,000+ Supportive housing units needed

HMIS Testimonial from Mesa County

"We know that we need better coordination to respond to homelessness effectively. Foundation to that is quality data. To have quality data, we need an effective information system, which includes how we can use the data we have. This includes cross systems coordination and integration. ***In Mesa County, we are working to connect our other local data and the homelessness data. Key to making that happen is having these enhancements with HMIS. We have local and private skin in the game, and are already leveraging federal funds. This state investment will help us capitalize on the existing infrastructure.***"

- **Scott Aker**

Chair of the Mesa County Collaboration for the Unhoused

HMIS Testimonial from United Way of Weld County

"United Way of Weld County recognizes that resourcing is finite. Not only that, but it is critical that we are good stewards are those dollars - including state tax dollars - that we receive as an organization. As such, we do everything in our power to make evidence based and data driven investments. ***However, there have been times where we haven't had as robust a data set as we would have hoped to help drive decisions around the best use of those limited dollars. HMIS could help us - and stakeholders across the state - do exactly that. Not only could we better serve a highly vulnerable population, but we could also help to reduce unnecessary costs that already burdened systems like law enforcement, jails and hospitals across the state.***"

- **Melanie Woolman | President & CEO**
United Way of Weld County

Ridge View Supportive Residential Community

A Comprehensive Approach to Housing Stability and Community Integration

Goal create a Supportive Residential Community campus where residents can:

- Recover from homelessness
- Find long-term housing stability
- Reintegrate into their community of choice.

225

Transitional housing:

- 225 beds
- 9 month average stay
- Serves average of 300 individuals/year

27

Withdrawal Management and Clinic:

- 27 beds
- 14 day average stay
- Serves average of 700 individuals/year

The Ridge View Campus

Where is Ridge View Located

Ridge View: Anticipated Impact (Slide 1 of 2)

$45K/year in Colorado for someone to live on the streets (**$67K nationally**)

Cost at Ridge View per year:
$20K/person for transitional housing

$7,500/person for treatment / withdrawal clinic

= Colorado saves **$17,500/person** if a person is cared for at Ridge View

Ridge View: Anticipated Impact (Slide 2 of 2)

ER Visits

Decreased 24 - 34 %

Hospital Days

Decreased 27 - 29 %

Psych Admissions

Decreased 82 - 87 %

Medicaid Costs

Decreased 41 - 67 %

Incarceration

Decreased 42 - 45 %

Housing Stability

Increased 79 - 93%

Citation: Corporation for Supportive Housing. (n.d.) CSH Literature Review of Supportive Housing: By Study. https://www.csh.org/wp-content/uploads/2020/08/CSH-Lit-Review-All-Papers.pdf

Ridge View Source of Dollars

Sources	Total FY24-FY27
Federal Funds (CPF)	$48,700,000
Arapahoe County (ARPA- Fed)	$2,000,000
City of Aurora (ARPA- Fed)	$1,500,000
SB22-211 (SLFRF)	$45,000,000
Total	**$97,200,000**

Ridge View Costs Summary

Uses	Total FY24-FY27
Capital (Renovations)	$84,200,000

Uses*	FY24	FY 25	FY 26	FY 27
Operating Costs Total	$1,500,000	$5,700,000	$10,900,000	$11,600,000

Uses Total FY24- FY27*	$113,900,000

*These estimates do not include medicaid flowing through the health centers and withdrawal/treatment

Ridge View Timeline

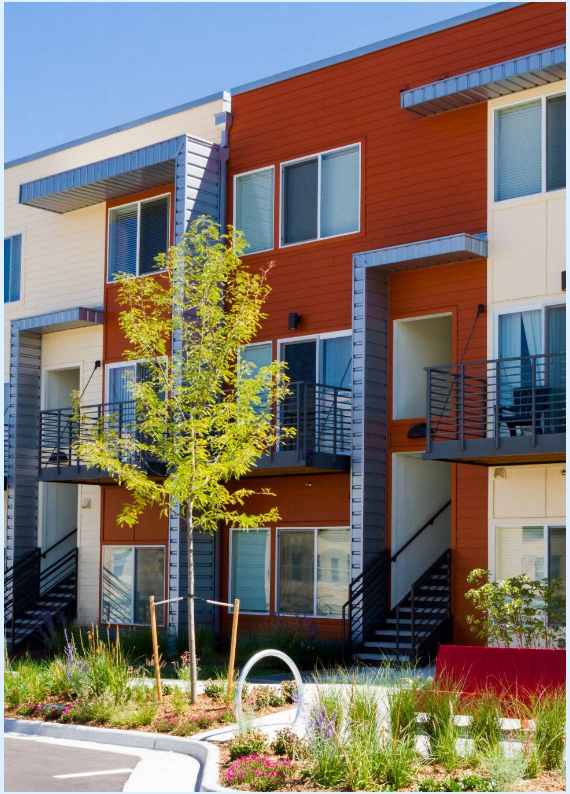
Phase 1 Buildings:
- West Academic
- Transitional Housing Units
- Town Center
- Withdrawal Management
- Admin/Intake/Clinic

Phase 2 Buildings:
- Resource Center
- East Academic
- Recreation Center
- Vocational
- Field Building
- Maintenance

DOLA’s Emergency Rental Assistance

For many Coloradans, rental assistance is not just a lifeline — it's a beacon of hope.

- Since 2021, we have served over **49,000 households,** across all **64 counties** in Colorado.
- **Currently,** on average DOLA is assisting **approximately 140 cases a week** , totaling a payout of **$910,000** per week.
- Demand:
  - Households in need per month: 1,341
  - Households in need per year: 16,092
- The program is open to all eligible Coloradans and those facing eviction will continue to be prioritized



Comparing Historical Rental Assistance Programs

Program Name	Emergency Rental Assistance 2 (ERA2)	Temporary Emergency Rental Assistance Grant Program (TRAG)	Colorado Emergency Rental Assistance program (CERA)
Launch Date	2022	February 2024	Launching February 2025
Bill or Proposition	American Rescue Plan Act -DAA	Senate Bill 23B-1001 (State and Local Fiscal Recovery Funds & General Fund)	Proposition 123 (Cash Fund)
Funds Available	$233,287,476.56	One time funding of $30M	Annual estimate between $25-$30M
Status	**SPENT**	**SPENT**	**ONGOING**
Award Amount	• Current average award is $6,000 per household • $10,000 or 7 months (whichever is lesser) max award.	• Past rent, present rent, plus up to 2 months in advance • Utility bills, late fees, court costs, attorney fees • Deposits, move-in expenses	$10,000 or 7 months (whichever is lesser) max award. 1-2 months of prospective rent permitted if max award amount has not been reached. Deposits, relocation expenses eligible.

Housing Vouchers

- The Division of Housing administers nearly **10,000** rental assistance vouchers, both a combination of federally funded and state funded, and the demand for supportive housing alone is more than **11,000** over what we already provide:
  - Housing Choice Voucher (HCV) Program
  - Family Unification Program (FUP)
  - Project Based Assistance (PBV)
  - Veterans Affairs Supportive Housing (VASH)
  - Continuum of Care Permanent Supportive Housing (CoC PSH)
  - The Family Self Sufficiency (FSS) program
  - Financial Literacy Exchange (FLEX) Program
  - Section 811
  - Community Access Team Vouchers (CATV)
  - Mental Health, Homeless Solutions Program, and Recovery-Oriented Housing Program State Housing Vouchers (MH-SHV, HSP-SHV, & ROHP-SHV)
- We do so in partnership with community-based organizations and local public housing authorities throughout the state.
- We are proud to share that 84% of our voucher holders are individuals with disabilities

Division of Local Government

Topics:

- Gray and Black Market Marijuana Enforcement Grant Program
- Defense Counsel on First Appearance Grant Program
- Peace Officers Behavioral Health Support and Community Partnership Grant
- Energy/Mineral Impact Assistance Fund

Main Presenters:

- Maria De Cambra, Executive Director
- Eric Bergman, Division Director

Gray and Black Market Marijuana Enforcement Grant Program

This formulaic program subsidizes costs associated with illegal marijuana enforcement including costs for equipment, overtime, cost of storage and disposal, and legal costs.

- 21 communities received $794,303 in grant funds (FY 2023-2024)
- 77 government entities receive funding
    - $21M to local government entities
- Average grant size is $76,000 (significant to many rural communities)

	2020	2021	2022	2023	2024
Appropriation	$5,944,365	$950,673	$950,673	$955,178	$970,217
Reversion	$291,317	$708,125	$40,767	$165,602	$127,816

Defense Counsel on First Appearance Grant Program (Slide 1 of 2)

Purpose

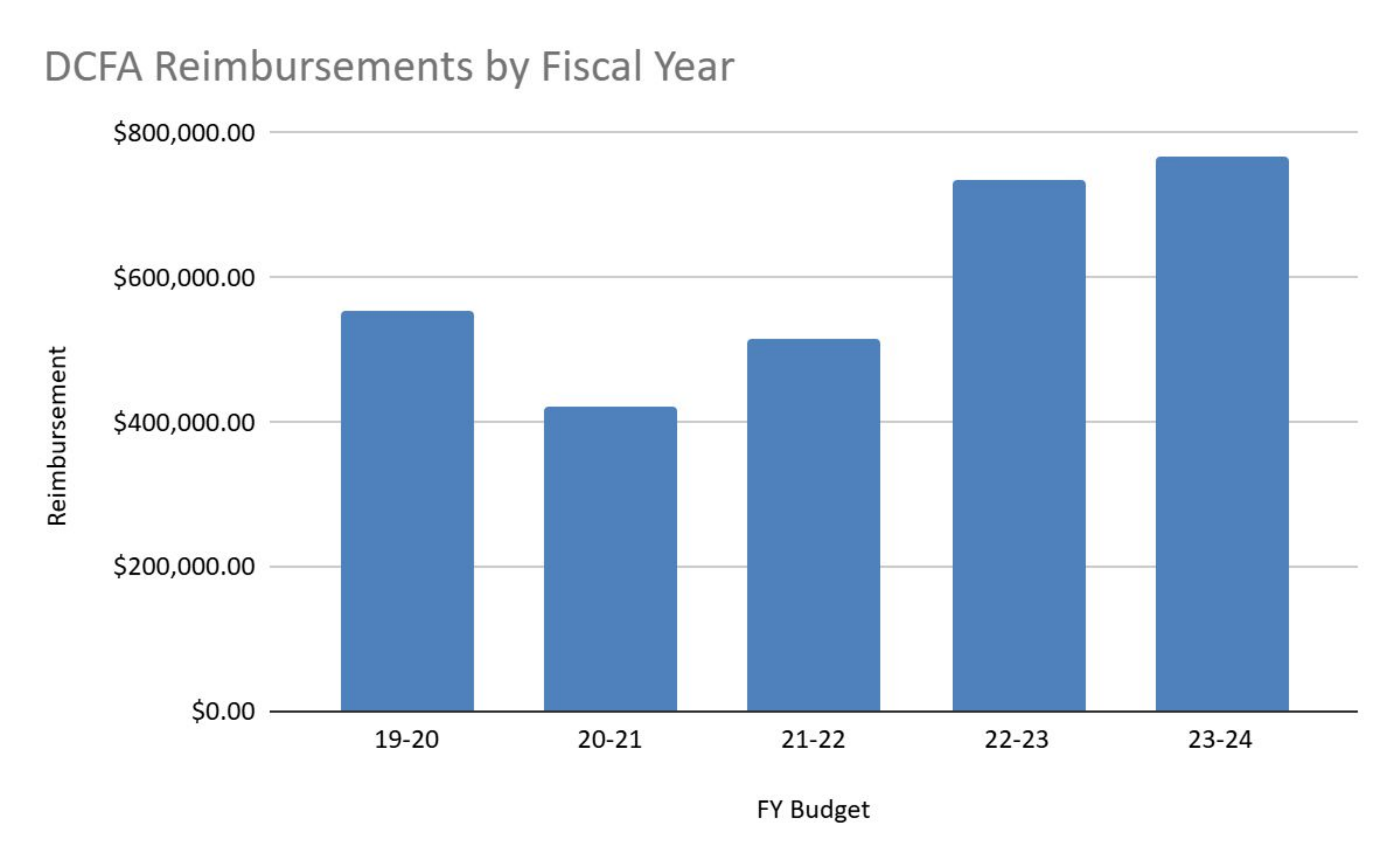
This program subsidizes costs associated with the provision of defense counsel to defendants at their first appearance in municipal courts.

Impact

Since FY22, DOLA has awarded more than $2.6M to 32 local governments, which assisted an estimated 38,000 court cases.

Defense Counsel on First Appearance Grant Program (Slide 2 of 2)

Demand for the program has **grown steadily** and funds from DCFA help address an unfunded mandate on municipal courts.



DCFA Testimonial from City of Rifle

“The DCFA Program is very much appreciated by smaller, rural courts. ***The budget for our court is very small and defense attorneys are quite expensive. Anything we get really helps assure that we are providing high quality service to anyone accused of a crime in our jurisdiction.”***

- **City of Rifle**

Peace Officers Behavioral Health Support and Community Partnership Grant

Behavioral/mental health support services to law enforcement personnel, their families, and co-responder community responses and community-based alternative responses

60

Law Enforcement and Public Agencies have been awarded approximately $8M for behavioral/mental health support for peace officers and families over previous three years

82%

Was used for counseling, training, and peer support services. 18% was for Co-Responder program support

19

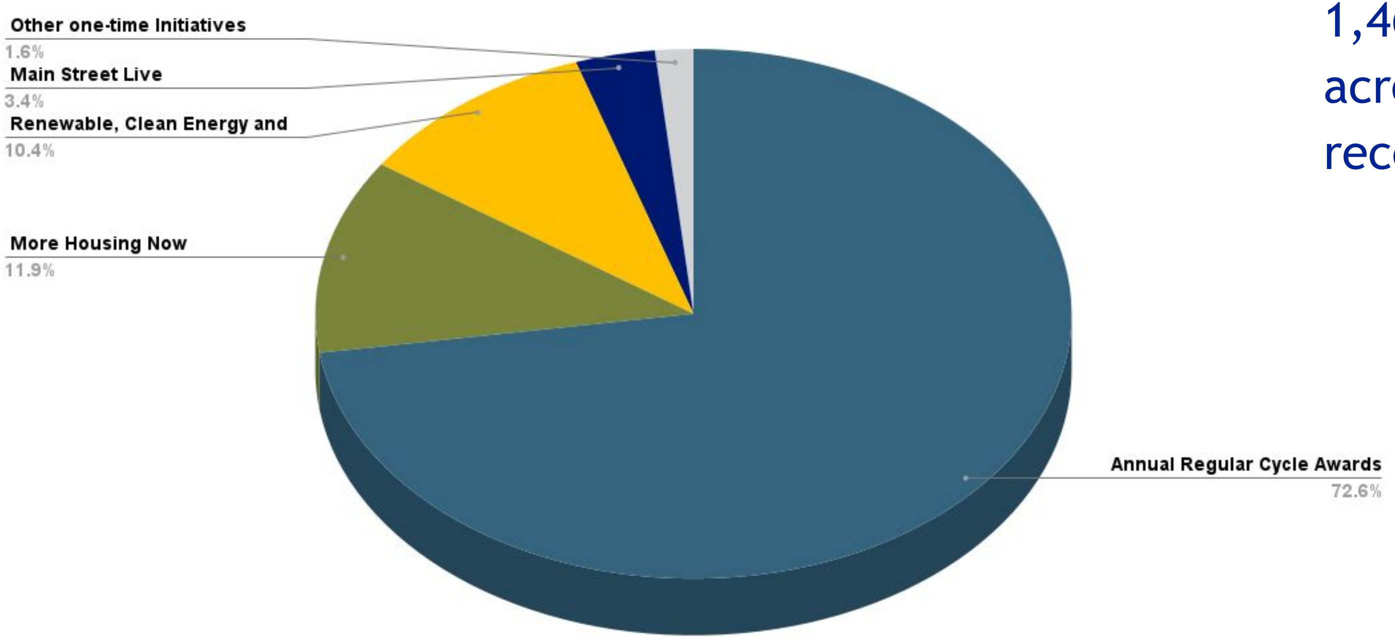
Local governments received $1.79M in awards from DOLA last year, including Englewood, Aspen, Arvada, Johnstown, Fort Morgan, Longmont, Adams County, Colorado Department of Law, and others

Energy/Mineral Impact Assistance Fund (Slide 1 of 2)

- These funds provide **competitive grants** to political subdivisions socially or economically impacted by the development, processing, or energy conversion of minerals and mineral fuel
- The most **prolific** of DLG's financial assistance programs
- These public facilities projects can include
  - **water and wastewater projects**
  - **renewable energy** or **energy efficiency projects**
  - **road and bridge projects**, or
  - **other local government priorities.**
- ***Virtually every community*** within the State has or had an impact from the development, processing, or energy conversion of minerals and mineral fuels

Energy/Mineral Impact Assistance Fund (Slide 2 of 2)

EIAF Awards by Category



1,463 communities across the state received awards

Board of Assessment Appeals

Topics:

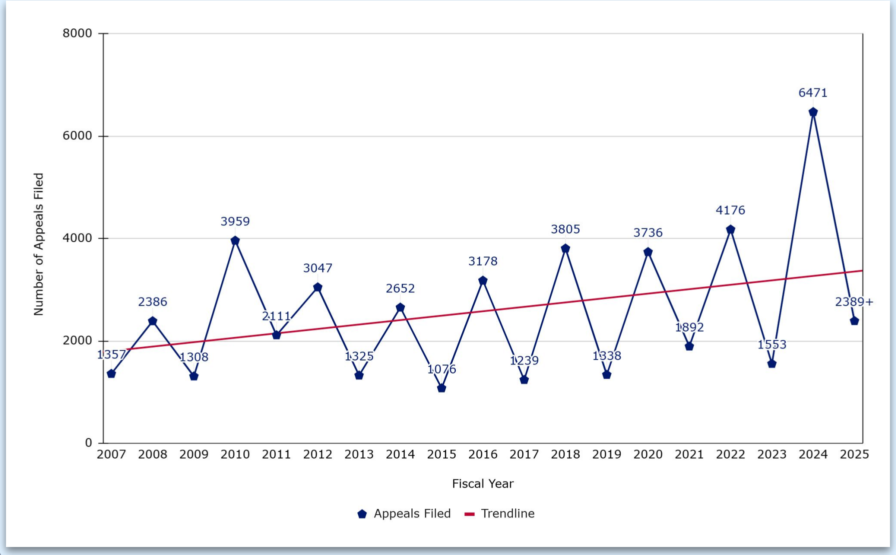
- Board of Assessment Appeals Legal Assistant
  - Increase in appeal and hearing volume
  - Request is to spend more of BAA Cash Fund, to prevent decision backlog

Main Presenters:

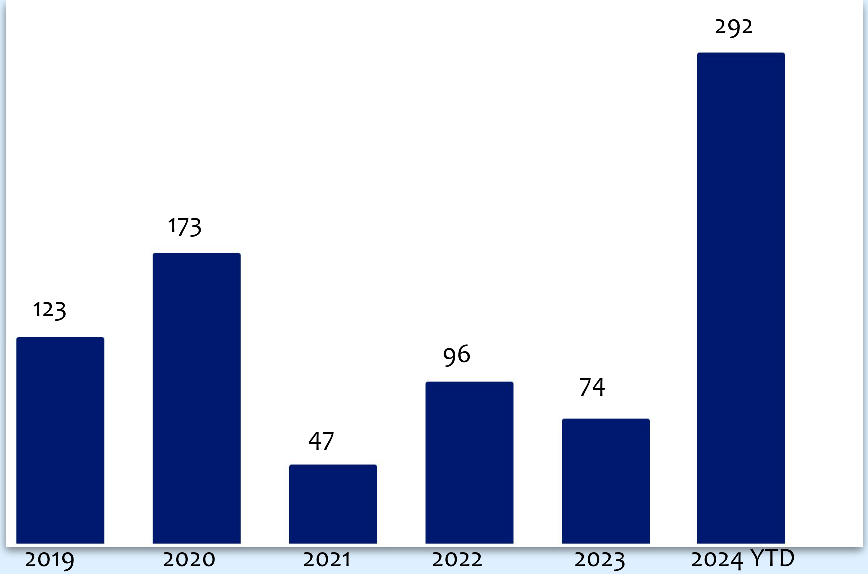
- Maria De Cambra, Executive Director
- Casie Stokes, Division Director

Board of Assessment Appeals Legal Assistant (Slide 1 of 2)

Increased appeals

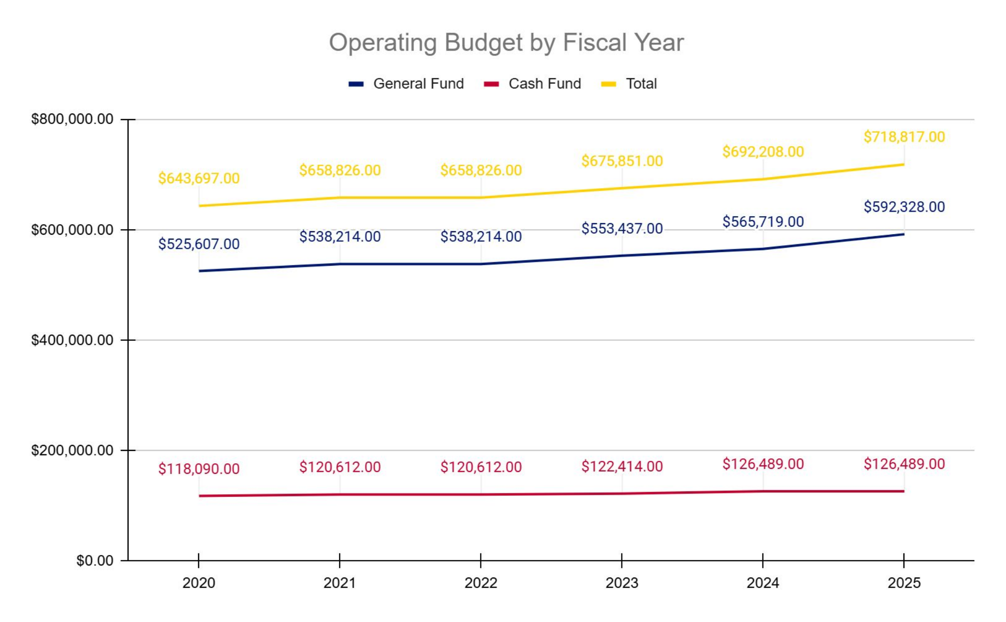


Increased hearings



Board of Assessment Appeals Legal Assistant (Slide 2 of 2)

- A request to spend more out of the Board of Assessment Appeals' fee-funded cash fund, ***not*** a request for increased General Fund appropriation.
- BAA has been operating with largely unchanged staffing and funding levels despite increased workload.
- Timely resolution of appeals is key for both counties and taxpayers.



Questions?
Thank you!

COLORADO

Department of Local Affairs

Department of Local Affairs

FY 2025-26 Joint Budget Committee Hearing

Tuesday, December 10, 2024
2:30 pm – 3:45 pm

2:30-2:35 **Introductions and Opening Comments**

Presenter: Maria De Cambra, Executive Director

2:35-2:45 **Common Questions, Cash Funds, and Overall Budget**

Main Presenters:

- Maria De Cambra, Executive Director
- Geoff Alexander, Chief Financial Officer

Topics:

- Overall Budget: Pages 4-6, Common Question 1 and Question 1 in the packet, Slides 4-6
- Cash Funds: Page 6, Question 2 in the packet, Slide 4-6
- DOLA FTE: Page 6, Question 3 in the packet, Slide 8
- Update on State and Local Fiscal Recovery Funds: Page 6, Question 4 in the packet Slides 7

2:45-3:15 **Division of Housing**

Main Presenters:

- Maria De Cambra, Executive Director
- Alison George, Division Director

Supporting Presenters:

- Kristin Toombs, Office of Homeless Initiatives Director

Topics:

- R3 Analysis for unhoused Coloradans: Pages 7-8, Questions 5-7 in the packet, Slides 10-18
- Ridge View: Pages 9-10, Questions 8-9 in the packet, Slides 19-26
- FLEX Program: Pages 10-11, Questions 10-11 in the packet, No Slides
- State housing programs: Pages 11-14, Questions 12-16 in the packet, Slides 27-29

3:15-3:40 **Division of Local Government**

Main Presenters:

- Maria De Cambra, Executive Director
- Eric Bergman, Division Director

Topics:

- Gray and Black Market Marijuana Enforcement Grant Program: Pages 14-16, Questions 17-21 in the packet, Slides 31
- Defense Counsel on First Appearance Grant Program: Pages 16-17, Question 22 in the packet, Slides 32-34
- Behavioral health support grants: Page 17, Question 23 in the packet, Slides 35
- Mineral/energy impact funds: Page 17-20, Questions 24-26 in the packet, Slides 36-37

3:40-3:45 **Board of Assessment Appeals**

Main Presenters:

- Maria De Cambra, Executive Director
- Casie Stokes, Board of Assessment Appeals Division Director

Topics:

- R2 BAA legal assistant: Pages 20-21, Question 27 in the packet, Slides 39-40

Table of Contents

Common Questions for Discussion at Department Hearings

1. Please describe any **budget requests** that replace one-time General Fund or ARPA funded programs with ongoing appropriations, including the following information:
    a. Original fund source (General Fund, ARPA, other), amount, and FTE;
    b. Original program time frame;
    c. Original authorization (budget decision, legislation, other);
    d. Requested ongoing fund source, amount, and FTE; and
    e. Requested time frame (one-time extension or ongoing).

Response: DOLA's R-01 Ridge View Operating request is to fund the operating costs at the Ridge View Supportive Residential campus and program that do not have an on-going funding source. The original one-time funds totaled $104,200,146 and has supported 2.3 FTE and two contractors (1 FTE and one team) for project management.

This program was originally authorized by SB22-211, which funded renovation, construction and initial program operations from 2024 through December 31, 2026.

The requested ongoing fund source is the General Fund, and is requested to be ongoing starting in FY26 and onward. The two contractors will no longer be needed for their specific project management of the campus renovations. However, DOLA will need more than the 2.3 FTE to support program administration and contracting and therefore has requested 4.0 FTE (3.7 FTE in FY25-26).

Hearing Questions

Cash Funds and Overall Budget

1. [Rep. Bird] Provide a comprehensive list of all funds and programs, including those that are off-budget. Specifically, provide actual budget history for FY 2018-19 to FY 2023-24, FY 2024-25 estimate, and FY 2025-26 projection for all money available by year

organized by division and program and indicating what is on-budget and off-budget. *[Something similar to what you provided for the Division of Housing, except we do think that separating out roll-forwards in the "legal budget" would be helpful. We anticipate that what you will put on paper for the JBC may be less detailed, but you can provide an accompanying spreadsheet.]*

Response: Provided in Appendix A are two tables summarizing the Department's Long Bill budget by division and program from FY19 to FY26, as well as DOLA's "Off-Budget" or "Off-long bill" budget in these fiscal years. The "Off-Budget" table does not include budget amounts that roll from year to year due to continuous or multi-year appropriations.

Included below are summarized tables by Division that include FY26 projections broken out by appropriated budget on and off the Long Bill and non appropriated budget.

Long Bill Budget

Division	2019	2020	2021	2022	2023	2024	2025	Estimate FY 2026
Board of Assessment Appeals	$632,274	$ 643,697	$658,826	$658,826	$673,851	$692,208	$ 718,817	$ 718,817
EDO	$8,758,698	$ 10,356,781	$ 9,292,646	$ 10,220,189	$ 12,565,394	$15,844,844	$16,489,982	$ 16,489,982
Housing	$107,373,118	$108,388,800	$110,912,305	$112,314,066	$119,742,057	$164,545,969	$161,051,115	$169,100,000
Local Government	$191,875,405	$217,417,573	$210,058,998	$183,484,786	$192,752,090	$193,208,432	$197,455,042	$ 197,055,042
Property Taxation	$3,135,848	$3,176,477	$3,263,759	$3,245,949	$3,318,106	$3,522,103	$ 3,679,668	$ 3,679,668
Grand Total	**$ 311,775,343**	**$ 339,983,328**	**$ 334,186,534**	**$ 309,923,816**	**$ 329,051,498**	**$377,813,556**	**$379,394,624**	**$387,043,509**

Appropriated, Off-Long Bill Budget

Division	2019	2020	2021	2022	2023	2024	2025	Estimate FY 2026
Board of Assessment Appeals	$132,460	$148,971	$138,874	$215,669	$217,398	$244,581	$16,833	$215,317
EDO*	-$2,111,350	-$2,419,208	-$2,284,469	-$2,425,953	-$2,570,341	-$3,604,702	$214,924	-$2,315,817
Housing	$1,738,644	$1,427,012	$409,620	$99,250,603	$26,324,965	$45,325,003	$235,503,223	$8,000,000
Local Government	$2,852,730	$7,985,039	$38,298,519	$25,897,486	$8,365,445	$23,746,468	$22,324,924	$3,244,930
Property Taxation	$424,459	$804,269	$563,553	$618,282	$616,949	$740,648	-$31,381	$607,622
Grand Total	**$3,036,943**	**$7,946,083**	**$37,126,097**	**$123,556,087**	**$32,954,416**	**$66,451,998**	**$258,028,523**	**$9,752,053**

**Negative amounts reflect internal POTS reallocations across the Department*

Non-Appropriated Budget

Division	2019	2020	2021	2022	2023	2024	2025	Estimate FY 2026
Board of Assessment Appeals						$22,486	$69	$0
EDO	-$1,479,299	-$1,555,832	-$1,289,792	-$754,312	-$1,868,572	-$2,316,360	$10,322	$0
Housing	$36,882,470	$87,017,078	$506,182,442	$618,392,795	$550,605,715	$330,810,177	$197,159,902	$285,164,287
Local Government	$45,684,678	$333,039,340	$162,214,642	$216,125,287	$176,012,657	$278,171,135	$189,039,067	$159,213,522
Grand Total	**$81,087,848**	**$418,500,586**	**$667,107,291**	**$833,763,770**	**$724,749,800**	**$606,687,438**	**$386,209,360**	**$444,377,809**

2. [Sen. Kirkmeyer] Provide a cash fund balance for every fund in the detail table on pages 5 and 6 of the briefing document. Include FY 2023-24 end of year actual, as well as the most current reliable information available (Sept 30?) for cash balance, encumbered, and “committed/obligated” (please define), and not yet encumbered or “committed”. Please also add this information for any cash funds that are not on the table because they are entirely off-budget.

Response: Please see Appendix B for a list of all DOLA cash funds and requested amounts. Included in Appendix B is an estimate for Division of Housing cash funds for new awards that will be made available in FY 26, to also support question 15.

3. [Rep. Sirota] How many FTE are actually at the Department (including staff supported with off-budget funds)?

Response: On Nov 30, 2024, DOLA had 340 staff (227.9 FTE Long Bill; 112.1 FTE Not Long Bill).

4. [Sen. Kirkmeyer] Please identify the one-time funding received by bill and the number of FTE associated with those bills. Indicate how much of the funding is spent, encumbered, “committed/obligated”, and any amount remaining. Will any of those FTE be ongoing?

Response: For one-time funding and FTE received by bill number from FY21 through FY25 please refer to Appendix C. For the administration of any funds that are term-limited, DOLA has only hired term-limited FTE to the term date of the fund that they are assigned to. In some cases the Department has found non-stimulus ongoing revenue to support the continuation of the positions as needed.

Division of Housing (slides 9-30)

R-03 Analysis for Unhoused Coloradans

5. [Rep. Bird] Is there any reason that Prop 123 money couldn't be used for this?

Response: Proposition 123 funds are already been committed for funding services in supportive housing projects, the development of a pipeline of supportive housing projects that have been in the pre-development stages for multiple years with millions of dollars of private investment, and other crucial homeless services programs such as street outreach and shelters to help respond and get people off of the streets and into safety, services and housing as quickly as possible. The demand for homeownership programs has been 200% of funding. DOLA would need to rescind its commitments for these programs. Nearly half of the Prop 123 homelessness funds are dedicated to eviction prevention efforts per the legislators and state leadership direction. It is important to note that in the recent funding periods there has been over a 250% demand than funds available therefore reallocating these funds would be detrimental to many non-profits and local governments that are in dire need for these funds that provide direct services to Coloradans.

6. [Sen. Amabile] Please describe the sources of cash funds you will be using for this request. Briefly describe what the Colorado Housing First Pilot Program is and why it is an appropriate source for this request.

Response: In FY 2025-26, there are three sources of funds for DOLA's R3 Request: General Fund, transfer of unused funds from HB21-1134 (OEDIT), and an Interagency Agreement with the Office of eHealth Innovation (HCPF). The combination of these sources lowers the General Fund impact in FY 2025-26. In FY2026-27, there is only one source, General Fund.

HB21-1134 created the Colorado Housing First Pilot Program. It was pilot implemented by the Colorado Housing Finance Authority (CHFA) to share data across systems and how that can help us quickly house people. The pilot program did not require the full amount allocated and asked to return unused funds after completing the pilot.

The transfer is fundamentally about moving unspent dollars from one program to a program that will use the dollars (and lower the need for new General Fund).

7. [Sen. Kirkmeyer] A Housing Information Management System is mandated by the Federal HUD. Did they give us money for that? Was it one-time? Why don't we have federal funds for it? How far are we going above and beyond the mandate from HUD?

Response: Since 2001, the U.S. Department of Housing and Urban Development (HUD) requires* that programs receiving HUD funding to address homelessness collect and report information within the Homeless Management Information System (HMIS) and are responsible for operating and administering a local HMIS system. The HUD requirements are limited in scope and typically relate to capturing changes in individual household circumstances (demographic information, benefit acquisition, etc).

This request is not designed to help cover the HUD's HMIS reporting requirements/mandates. Instead, this request would allow the State of Colorado to capitalize on existing federal data infrastructure and expand this limited system to more effectively analyze the efficacy of the state's investment in homelessness, including helping identify individuals without housing and help connect them to housing and other resources to quickly resolve their homelessness. This approach is operationally and financially superior to creating a separate system from scratch, will provide valuable insights into overall system performance, and will prevent the need for dual data entry for homeless service providers.

These investments will move us from minimum reporting requirements to establishing operational impact by:

- Increasing accountability and transparency for State-funded homeless response programs, providing critical insights for taxpayers and policymakers on the ROI associated with different housing programs.
- Enhancing capacity to conduct longitudinal analysis essential in developing strategic investments and introducing large-scale process improvements.
- Improving data literacy on homelessness through expanded dashboards able to provide critical insights into homelessness while dispelling harmful myths and misconceptions.

The requested funds will enable additional technological infrastructure, such as SQL, HMIS upgraded functionality, and interoperability functionality, and create the human capital needed to conduct the analyses, ensure data quality, and produce and maintain the interactive dashboards and reports.

R-01 Ridgeview

8. [Rep. Taggart] Why did it take a year to figure out that the mechanical and electrical engineering was going to require $50 million? Even if the original estimates were based on some level of walk through prior to the pandemic, why weren't inadequacies apparent then?

Response: It's important to note that the MEP (Mechanical, Electric, and Plumbing) assessment took seven weeks (not a year). Per State guidelines, policies and laws, DOLA must comply with the the order of the Facilities Master Plan during the assessments (including the MEP) and the redevelopment process. DOLA has been working very closely with Department of Personnel and Administration/Office of the State Architect during this process to ensure all the necessary steps are addressed.

The renovation cost estimates for SB22-211 came from a previous Department of Human Services estimate for converting the campus for another use in 2018. At that time, the MEP was not at end of life and therefore the costs for replacement were not included in the 2018 estimates. It was not until the FMP was being conducted that the end of life for the MEP was raised. The MEP assessments required servicing and operating all MEP across the 16 buildings and campus property to determine actual functionality and not end of life simply based on age.

9. [Sen. Amabile] Discuss any evidence available about the cost-savings/effectiveness anticipated from this program.

Response: Ridge View is a unique program model that combines two programs that are typically separate: substance use recovery program and transitional housing program. The Ridge View Supportive Residential Community is based on the Fort Lyon Supportive Residential Community. Fort Lyon has approximately half of the participants successfully complete both recovery and secure some sort of housing placement. For more than 10 years, DOLA has funded and overseen the Fort Lyon Supportive Residential Community, a similar program in Bent County, CO, which has shown positive outcomes for the individuals served. Taxpayers spend an average of $45,993 per person per year on medical and mental health services, substance abuse treatment, jail incarceration, and temporary shelter costs for a chronic homeless person living on the street. The cost per person at Fort Lyon is $18,800 per year – a reduction of over 59%.

In addition, we know through the Corporation of Supportive Housing, or CSH, that when we combine affordable housing and onsite services for people with long lengths of homelessness and complex needs, we see reductions in expensive emergency and public systems. We anticipate similar reductions for those who reside at Ridge View. We estimate that the reductions will be similar to what CSH reported:

- Emergency Room visits will decrease by at least 24%
- Hospital Days will decrease by at least 27%
- Psychiatric Admissions will decrease by at least 82%
- Medicaid Costs will decrease by at least 41%
- Incarceration will decrease by at least 42%

In 2021, the Urban Institute completed a Randomized Controlled Trial to evaluate the Denver Supportive Housing Social Impact Bond. They found that "approximately half the total annual per person cost of the Denver SIB was offset by reductions in the per person costs of other services because of avoided outcomes. Denver SIB participants had $6,876 less in annual per person costs associated with avoided outcomes compared with the control group, with the biggest reductions in jail and ambulance costs."

FLEX Program

10. [Rep. Sirota] Please verify that you will not be adding people to the FLEX program without a legislative change.

Response: It's important to note that the legislative change is not needed to allow us to enroll. We can enroll people now with the current legislation if community partners agree to fund case management themselves. However, to date we have not been able to enroll people because most community partners find this programmatic work too burdensome without financial support. The legislative change the Department is requesting would allow us to use the FLEX program funds to pay community partners to provide the case management and coordination needed to implement the FLEX program in their communities. Even with this challenge, we have continued to engage partners to try to get the program enrolling households as the legislation requires us to do without any success due to the challenges expressed.

11. [Staff] Please respond to the staff option for cutting funding to this program.

Response: The Department is open to this reduction and it may be reflected in the January 2nd submission. DOLA believes this program could be impactful to potential State Housing Voucher (SHV) households with the legislative change, however since the program has not been able to actively enroll any household or have any local agencies commit to operate the program, the Department feels this would be the program with the least negative consequences to Coloradans should it cease.

State Housing Programs

12. [Sen. Amabile] How often do people fail to find housing in the time window allotted for a rental voucher and then lose the voucher?

Response: The success rate of voucher programs at a Public Housing Authority/Agency (PHA) like DOLA/DOH is calculated as the percentage of issued vouchers that successfully result in the voucher holder moving into housing. At the time of this report for the period of 7/1/2023 - 6/30/2024, the average success rate of DOH's state-funded supportive housing programs, also known as State Housing Vouchers is 77%.

13. [Sen. Amabile] Discuss the demand for housing vouchers versus the number available. If the State program doesn't have a waitlist, does that mean that there is enough money to cover the population?

Response: The complex needs of the target population for the State Housing Voucher program necessitates the utilization of alternative referral processes as well as more sophisticated means of determining demand and prioritizing limited resources than what waiting lists can typically provide.

Persons with histories of homelessness and/or incarceration as well as behavioral health challenges have historically struggled to maintain their position on waiting lists. Maintaining a waiting list requires distributing and collecting information about eligibility, household status, and income shared via mailings, phone calls, and in-person appointments. The circumstances of the target population can change quickly and without warning, making it difficult to communicate relevant updates in real-time.

To address these challenges, DOLA/DOH facilitates referrals for State Housing Vouchers through a variety of different sources and systems that leverage real-time, person-specific data. These systems are led by homeless service providers and include participation from state agencies, local municipalities, health care providers, and other systems in regular contact with the target population. These same systems can also be used to provide insights into demand.

The largest and most sophisticated of these systems are known as Coordinated Entry Systems (CES) operated by Colorado's four (4) Continuum of Care (CoCs) established by the U.S. Department of Housing and Urban Development. CES is designed to quickly identify persons experiencing homelessness, assess their needs, and make a referral to the housing intervention that affords the greatest potential for success.

The Homeless Management Information System (HMIS) utilized by Colorado's CoCs shows that between July 1, 2023 and June 31, 2024, more than 14,000 households composed of more than 17,300 people came into contact with CES in Colorado. Of those included, 11,371 are persons with a reported disability who would likely qualify for a supportive housing program. While COHMIS data is not yet comprehensive, this metric closely aligns with the report provided by the Corporation for Supportive Housing (CSH) in 2018 that Colorado would need at least 11,000 more supportive housing opportunities to meet demand.

14. [Rep. Taggart] Please clarify the amount of money available to the Division to award pursuant to Prop 123 in FY 2023-24, estimated FY 2024-25, and projected FY 2025-26. [There are discrepancies between figures cited in various reports that may reflect earning versus awards versus expenditures. Does the Division award funding based on the prior year's revenue? If so, was the money used in FY 2023-24 based on the half-year of revenue earned in FY 2022-23?]

Response: Proposition 123 requires projections to be based on Legislative Council figures (not OSPB). Here is a link to the September 2024 forecast. DOH receives 40% and OEDIT receives 60% once annually. DOH has several application cycles throughout the year to award the funds.

In FY 23/24 DOLA received $27,360,000 for programs Serving Persons Experiencing Homelessness (PEH) and $30,400,000 for Affordable Homeownership (AHOP) programs.

PEH commitments: Total = $26,315,000. The $1,045,000 remaining rolled into applications for this fiscal year and already has projects identified.

DOH currently has 84 grant agreements totalling $8.5M of SFY24 Proposition 123 funding for homelessness related programming including: street outreach, homelessness prevention, rapid rehousing, and emergency shelter. The grants' program period is April 1, 2024 - March 31,

2025. Additionally, $17,815,000 has been awarded and contracted for permanent supportive housing type projects.

AHOP commitments: Total = $27,483,900. The $2,916,100 remaining rolled into applications for this fiscal year and already has projects identified.

DOH has 19 agreements totaling $27 million of SFY24 Proposition 123 funding for new construction, acquisition, rehabilitation, mobile home programs, down payment assistance and single family owner occupied rehab programs.

In FY 24/25 DOLA received $55,543,757 for PEH programs and $61,715,286 for AHOP programs.

Commitments: DOH received 2 permanent supportive housing applications. One was complete for $5,640,000. DOH received 13 homeownership applications for the first application cycle. Six were complete for a total of $21,135,000. DOH is ready to award additional homelessness related programming, but must navigate a legal complexity prior to award.

DOH has received more applications than it has funding in this first funding cycle of this fiscal year. DOH anticipates demand will continue to outpace the available funds. Additionally, DOH anticipates it will use Proposition 123 PEH to fund homelessness programs that had historically been funded with Marijuana Tax Cash Funds.

15. [Staff] If not addressed previously, please refer to the question under Cash Funds and Overall budget to discuss the total funding available to the Division of Housing in actual FY 2023-24, estimate FY 2024-25, and projected FY 2025-26 for making *new* awards.

Response: The Division of Housing spent a total of $527.4M in FY 24 with approximately 90% going towards grants, loans and vouchers (approximately $474.6M) with the remainder for directly administered programs and administration. In FY 25, DOH anticipates $646.7M in total funding (note: DOH anticipates this amount because not all of approximately $53 million in federal awards have been received as of this response). Approximately 90% will go towards grants, loans and vouchers for a total of $582M. In FY 26, DOH anticipates $462.1M in total funding (note: this is a reduction from the previous year because of the expense of large one time funds; ie: ARPA refinance and Ridgeview). Approximately 90% will go towards grants, loans and vouchers for a total of $415.9M.

16. [Sen. Amabile] How many different departments have a low-income rental subsidy? How many departments are putting money toward housing for people in recovery? *[Please work with OSPB/other departments as necessary to answer this.]*

Response: Since 2011, DOLA has been the only state agency with long-term, low-income rental subsidies, which are often called rental assistance vouchers, or just vouchers. The state decided to consolidate vouchers within one agency to create efficiencies. Last year, CDHS started managing 100 youth housing vouchers, which are considered low-income rental subsidies.

Per OSPB, the following departments are putting money toward housing for people in recovery: DOLA (Recovery Oriented Housing Program, Fort Lyon Supportive Residential Community, and Ridge View Supportive Residential Community), CDHS/BHA (Housing Assistance Program to provide temporary assistance for individuals with a Substance Use Disorder and other programs related to withdrawal management and residential care), and DOC (re-entry program funding that supports programs that work towards recovery and can assist with temporary housing).

Division of Local Government (slides X-Y)

Grey and Black Market Marijuana Enforcement Grant Program

17. [Sen. Amabile] What happened to the money appropriated in all of those years? [Please provide a reversion history by year since the program started.] Why is an ongoing grant amount necessary?

Response: Money appropriated to the Gray and Black Market Marijuana Enforcement Program was invested in local law enforcement efforts related to the illicit marijuana trade. In fiscal year 2023-24, 21 communities received $794,303 in grant funds. This money goes towards costs associated with illegal marijuana enforcement including costs for equipment, overtime, cost of storage and disposal, and legal costs.

Reversions (by Fiscal Year)

Gray and Black Market Marijuana Enforcement Grant Program

	2020	2021	2022	2023	2024
Appropriation	$5,944,365	$950,673	$950,673	$955,178	$970,217

	2020	2021	2022	2023	2024
Reversion	$291,317	$708,125	$40,767	$165,602	$127,816

The legislature determined that the legalization of marijuana would impose an additional burden on law enforcement staff and resources, and they allocated funds to assist local governments with this increased enforcement burden. We are still consistently seeing demand for this program. To date we have had 77 unique government entities receive funding and have provided over $21M to these local government entities for various enforcement needs. The average grant size to date has been around $76,000, which is significant for some of the smaller communities for which these funds are targeted.

18. [Rep. Sirota] It appears 25% of this money is being spent on administrative costs for this program. Why are these costs so high? [The FY 2022-23 example from the SMART Act report was exceptionally high; please explain if that is an outlier.]

Response: Yes, this is an outlier and the numbers in the SMART Act report do not reflect the actual amounts spent on administration. The set aside for administrative costs in FY23 was higher than it needed to be as it assumed that the program would return to the higher funding levels of the past and require additional personnel. However, this did not happen and the initial $305,000 set aside was not needed. The actual expenditure for administrative costs in FY 2022-23 was only $162,315, which is consistent with the salary and benefits of the 1.5 FTE plus operating costs needed to run the program. This pays for a program manager and partial salaries for payment and contracting support.

19. [Rep. Taggart] 1.) Do you have any information on whether grant recipients are collecting local taxes on marijuana sales in their areas? 2.) Do you have information on how many are using those funds for law enforcement? 3.) Should we prioritize funding to target communities that don't have related local tax revenue?

Response: 1) The Division does not collect data on local marijuana tax adoption or collections. 2) We do not collect information on how local governments utilize their local marijuana tax revenue or evaluate sources of funding for law enforcement budgets. 3) A similar approach was tried in 2015. The General Assembly created a program through HB15-1367 (CRS 24-32-117), the Local Government Retail Marijuana Impact Grant Program (MJ Impact). This program was created to award grants to eligible local governments who do not allow the sale, commercial growing or processing of retail marijuana within their jurisdiction, but who are experiencing the impacts of retail marijuana from surrounding communities. Due to a lack of participation and a shrinking number of eligible local governments, this program was modified with HB18-1336.

20. [Rep. Taggart] Should we change to a reimbursement model again, rather than formula? Why or why not?

Response: The Division does not recommend returning to a reimbursement model. The program initially started as a reimbursement model and we heard consistent feedback from our stakeholders that this was not ideal. A major challenge of the program is the inability to predict *in advance* what the illegal grow enforcement needs will be prior to entering into a grant agreement. Input was gathered from law enforcement, the District Attorneys, Colorado Municipal League (CML), Colorado Counties, Inc. (CCI), and the Department of Revenue Marijuana Enforcement Division (MED) to come up with this current formulaic model. The formulaic allocation model helps alleviate this problem by offering an advance that can be utilized as needed. It also has the inherent drawback of sometimes leading to a deobligation of funds at the end of the contract period. With a continuous appropriation for this program, we could alleviate this challenge of late deobligations reverting back the Marijuana Tax Cash Fund.

21. [Staff] Please respond to the staff option for cutting funding to this program. Reduction to services provided to law enforcement agencies and district attorneys for the investigation and prosecution of illicit marijuana activities. Unused funds would revert to the Marijuana Tax Cash fund.

Response: Our agency understands this is a tight budget year and based on predictions for this program a one-time, $150,000 cut by the JBC would still allow for the program to meet the needs. However, it is important to note that local law enforcement agencies, particularly in smaller jurisdictions, would be impacted, impairing their enforcement capabilities. While we are having reversions due to deobligation of funds from communities that had fewer enforcement activities than they predicted, we also have communities that are fully utilizing their allocation and likely have incurred costs that exceed their allocation. We would encourage the JBC to reach out to local law enforcement entities to gather their input.

Defense Counsel on First Appearance

22. [Staff] Please respond to the staff option for cutting funding to this program.

Response: While we understand that this is a very challenging budget year, our agency does not support the JBC staff recommendation for additional cuts to this program beyond the ones already agreed to in the Governor's Budget Proposal. Since FY22, DOLA has awarded more than $2.6M to 32 local governments, which assisted an estimated 38,000 court cases. Currently the majority of eligible local governments that meet the statutory requirements take advantage of this program. The demand for this program has been increasing over time, owing largely to program staff efforts to work with eligible municipalities. An ongoing funding reduction will create a burden to municipal governments and force them to cut into other portions of their budgets or delay the provision of legal support to individuals who cannot afford private counsel. This may be easier for some communities, but may be more difficult for smaller and rural communities to absorb. The DCFA program underwent a sunset review by the Colorado Office of Policy, Research and Regulatory Reform in October of 2022 and the office recommended reauthorization of the program. We would encourage the JBC to reach out to local governments and representing organizations to gather their input.

Peace Officers Behavioral Health Support and Community Partnership Grant & Public Defender and Prosecutor Behavioral Health Support Program

23. [Sen. Amabile] Provide information on how much of this is actually getting spent on behavioral health support. Who is receiving this support?

Response: Over the previous three years, nearly 60 law enforcement and public safety agencies have been awarded roughly $8M for behavioral/mental health support services for peace officers and their families. Of the $8M awarded, 82% was used for counseling, training and peer support services, while 18% was for Co-Responder program support. Last year, DOLA awarded $1.79M to 19 local governments of various sizes, including Englewood, Aspen, Arvada, Johnstown, Fort Morgan, Longmont, Adams County, the Colorado Department of Law and others.

Mineral/Energy Impact Funds

24. [Sen. Kirkmeyer] Please provide a history of grant awards, direct distributions, and administrative, and other distributions/awards from mineral and energy impact funds beginning in FY 2018-19 and including the FY 2024-25 estimate and the FY 2025-26 estimate/request. For grant awards, please provide figures based on dollars awarded by

the year awarded (rather than actual expenditures), and please divide these amounts into: regular grant cycle awards (infrastructure, etc.) and targeted initiatives (e.g., climate, housing). In addition, please identify loans awarded and indicate the size of the revolving loan fund.

Response:

1.) **Grants -** See Appendix D for detailed grant table of awards

During this 5+ year timeframe the Energy and Mineral Impact Assistance Fund (EIAF) has made 1,463 awards to communities across the state. Awarded funds to date total $525,592,475 and another $60,883,682 in awards are projected by the end of the current fiscal year. The full six year total of EIAF awards/projected awards across regular grant cycles and special initiatives through the end of FY 2025 is $586,476,117.

EIAF funding summaries in this response are categorized in nine areas including: annual regular cycles, administrative/emergency/supplemental, Renewable and Clean Energy Challenge, Pools Special Initiative, More Housing Now Initiative, Climate Resiliency Challenge, Main Street Live Initiative, Migrant Response Program, Broadband Planning and Implementation and the Renewable and Clean Energy Initiative.

2.) **Direct Distribution**

Direct distribution of Mineral Lease and Severance Tax funds is based on direction in CRS 34-63-102 5.4 (c) Creation of Mineral Leasing Fund, and CRS 39-29-110 (1) (c) (III - VI) Local Government Severance Tax Fund and must be disbursed to communities and school districts in Colorado by August 31 of each year. Distributions in the requested fiscal years are below:

	SEV County/Muni	**FML County/Muni**	**FML School Districts**
2016	$13,105,850	$23,265,235	$1,530,683
2017	$10,459,407	$19,639,914	$1,669,393
2018	$16,224,834	$18,709,884	$1,590,340
2019	$33,711,412	$22,183,435	$1,887,260
2020	$23,373,360	$12,407,746	$1,052,989

	SEV County/Muni	FML County/Muni	FML School Districts
2021	$1,242,881	$16,084,258	$1,367,161
2022	$46,530,193	$24,872,011	$2,114,120
2023	$54,006,294	$34,474,004	$2,930,290
2024	$29,204,158	$19,297,130	$1,640,256

3.) **Loans - EIAF Severance Loan Status**

Severance Loans from the Energy and Mineral Impact Assistance Program were authorized in statute in 1985 to provide low interest rate loans (of no less than 5%) to local governments including special districts, to complete critical water and wastewater projects. Contracting for loans under the statute began in 1986.

Prior to interest rates dropping below 5% in 2009, **258 loans** in the total amount of **$31,706,263** were provided to communities across Colorado. Between 2010 and 2015, eight severance loans were closed for a total amount of $1,021,664. No new loans have been awarded since 2015, as lower interest rates were available elsewhere and the availability of regular EIAF grants, State Revolving Fund or USDA loans, or other options became more attractive for communities.

Eleven active Severance loans remain in the program. At inception, these 11 loans were for a combined $1,842,809 in funding for municipal water and wastewater projects and $423,077.88 remains to be paid on these loans. In August 2025, the annual payments of principal and interest on these remaining loans will total $146,586.35. The August 2025 payments will range from year 16 of a 20 year term to that payment being the final payment for 3 communities.

25. [Sen. Amabile] Please provide additional discussion of the uses of mineral and energy impact grants and the factors considered when awarding these funds.

Response: The Energy/Mineral Impact Assistance Funds (EIAF) provides competitive grants to political subdivisions socially or economically impacted by the development, processing, or energy conversion of minerals and mineral fuels to be used for the planning, construction and maintenance of public facilities. These public facilities projects can include water and wastewater projects, renewable energy or energy efficiency projects, road and bridge projects, or other local government priorities. Virtually every community within the State has or had an impact from the development, processing, or energy conversion of minerals and mineral fuels whether it's through transportation impacts, employee impacts, the need for housing or other impacts.

Applications are rated on the following criteria a 100-point scale:

- Energy and Mineral Impact — Available points = 25
- Demonstration of Need — Available points = 20
- Priority, Community Goal, Outcome — Available points = 10
- Local Effort — Available points = 20
- Readiness — Available points = 15
- Resiliency — Available points = 10

26. [Staff] Please respond to the staff option for ongoing funding reductions to this program.

Response: While we understand that this is a tight budget year, DOLA does not support the JBC staff recommendation for additional funding cuts to this program beyond the ones already agreed to in the Governor's Budget Proposal. Additional funding reductions would negatively impact the number of awards and financial assistance that is regularly provided to municipalities, counties and certain special districts statewide. Especially for large scale projects like water, wastewater and other public facilities, communities face a long lead time and coordination with multiple funding partners. We would encourage JBC staff to talk to local governments that benefit from these dollars.

Division of Property Taxation (slides X-Y)

Board of Assessment Appeals

27. [Rep. Sirota] R2: If the BAA is already able to afford temporary legal assistants, do you really need the additional funding authorization?

Response: Due to current workload increases, yes, the BAA needs the additional funding authorization in order to meet our demand. The BAA cannot absorb the cost of a legal assistant into its current budget without the authorization of increased spending authority. In the past six fiscal years, the BAA has spent all of its General Fund and Cash Fund appropriations. The increased Cash Fund appropriation is needed to cover the compensation costs for the new staff member. The total cost of a Legal Assistant is around $80,000, whereas a temporary aide is $46,000. It's important to note that 2024 has been the first year that the BAA has been able to afford a temporary aide for a longer period of time and with that addition to its expenses exceeded its cash fund spending authority by around $15,000. In fiscal year 2025, to prevent an over expenditure from happening, the BAA has limited its temporary aide's hours and reduced the hourly pay.

Further, DOLA believes the practice of continually hiring temporary staff once the need for a permanent position has been identified violates the Partnership Agreement and the State Personnel Board Rules. Article 21.2 of the Partnership Agreement, addressing Limitations on Temporary Employment, states, "The State shall not use a succession of alternating temporary employment and/or temporary personal service contracts in order to avoid either the timely creation or filling of permanent positions. This shall not apply to temporary seasonal positions. When services are seasonal or annually recurring, the State should consider creating a permanent position, which may include potential partnering with other State Entities in the same geographic location. The creation of a permanent position will be a topic of discussion in the State Entity Agreement negotiations." State Personnel Board Rule 10-3.E contains a similar prohibition, stating, "A department shall not use a succession of alternating temporary employment and personal services contracts in order to avoid either the timely creation or filling of permanent positions. A person may work as a state temporary employee nine (9) months and subsequently be retained as a contract worker by a different department." And Rule 4-48 likewise states, "When the services for the relevant position are permanent and full-time, the position shall not be filled through a succession of temporary appointments."

The BAA has not been employing temporary legal assistants for very long. The first temporary aide was hired in fiscal year 2022. The BAA made operational and workload changes to attempt to keep up with a growing workload without hiring additional permanent staff, but it became clear in fiscal year 2024 that even so, there was still a permanent need for the position in order to prevent a hearing decision backlog. Now that the need has been identified as permanent, it would not be appropriate under the Partnership Agreement or State Personnel Board Rules to continue to hire a succession of temporary aides to avoid the timely creation of a permanent position.

28.

Appendix A: DOLA Total Budget

Table 1: Long Bill Budget, by Division and Program.

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Board of Assessment Appeals	BAA-Accelerated Appeals Cash Fund	$ 116,405	$ 118,090	$ 120,612	$ 120,612	$ 122,414	$ 126,489	$ 126,489
Board of Assessment Appeals	Board of Assessment Appeals	$ 515,869	$ 525,607	$ 538,214	$ 538,214	$ 551,437	$ 565,719	$ 592,328
Board of Assessment Appeals Total		$ 632,274	$ 643,697	$ 658,826	$ 658,826	$ 673,851	$ 692,208	$ 718,817
EDO	MHPA Law Judge Exp	$0	$0	$0	$ 810	$0	$ 410	$ 9,580
EDO	Indirect Costs	$0	$0	$ 13,277	$ 10,651	$ 9,479	$ 12,703	$ 13,434
EDO	Paid Family and Medical Leave Insurance	$0	$0	$0	$0	$ 31,132	$0	$ 70,707
EDO	Short-Term Disability	$ 16,144	$ 18,457	$ 18,674	$ 17,822	$ 20,660	$ 19,714	$ 23,570
EDO	Leased Space	$ 65,000	$ 60,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000	$ 47,000
EDO	IT Accessibility	$0	$0	$0	$0	$0	$ 469,475	$0
EDO	Step Pay	$0	$0	$0	$0	$0	$0	$ 510,052
EDO	Moffat Tunnel	$ 100,000	$ 100,000	$ 5,000	$ 5,000	$ 5,000	$ 295,000	$ 5,000
EDO	Information Technology Asset Maintenance	$ 74,950	$ 74,950	$ 74,950	$ 74,950	$ 74,950	$ 102,656	$ 102,656
EDO	Payment to Risk Management & Property Funds	$ 63,127	$ 60,465	$ 48,411	$ 81,766	$ 122,487	$ 117,844	$ 157,641
EDO	Vehicle Lease	$ 104,298	$ 102,033	$ 93,280	$ 113,942	$ 117,744	$ 134,148	$ 121,638
EDO	Workers Compensation	$ 152,057	$ 125,130	$ 116,923	$ 108,971	$ 103,789	$ 103,305	$ 151,560
EDO	EDO-Operating Expense	$ 132,888	$ 133,829	$ 133,829	$ 133,829	$ 156,479	$ 153,784	$ 147,082
EDO	PERA Direct Distribution	$0	$ 269,094	$ 323,311	$ 272,503	$ 180,208	$ 46,571	$ 375,946

Division	Program	2019	2020	2021	2022	2023	2024	2025
EDO	UNFUNDED LIABILITY AED PAYMENTS	$0	$0	$0	$0	$0	$0	$ 1,571,282
EDO	Demography	$0	$0	$0	$0	$ 603,662	$ 622,001	$ 648,916
EDO	CORE Operations	$ 458,931	$ 393,438	$ 405,208	$ 340,164	$ 482,005	$ 330,256	$ 92,386
EDO	Salary Survery	$ 317,015	$ 357,109	$0	$ 380,000	$ 454,777	$ 728,756	$ 569,244
EDO	Amortization Equalization Disbursement	$ 487,642	$ 557,392	$ 564,463	$ 580,624	$ 691,805	$ 676,628	$0
EDO	Supplemental Amortization Equalization Disbursement	$ 487,642	$ 557,392	$ 564,463	$ 580,624	$ 691,805	$ 676,628	$0
EDO	Legal Services	$ 149,522	$ 481,187	$ 541,182	$ 391,103	$ 240,771	$ 1,028,413	$ 903,955
EDO	Capitol Complex Leased Space	$ 560,193	$ 489,321	$ 537,077	$ 592,505	$ 568,210	$ 538,965	$ 676,637
EDO	EDO-Personal Services	$ 1,432,014	$ 1,479,288	$ 1,521,406	$ 1,521,406	$ 1,740,149	$ 2,003,568	$ 2,186,478
EDO	Federal Funds Info Only	$ 1,287,807	$ 1,487,778	$ 1,316,730	$ 1,541,253	$ 1,892,414	$ 2,375,764	$ 1,996,576
EDO	Health, Life and Dental	$ 1,281,422	$ 1,505,494	$ 1,399,110	$ 1,675,199	$ 1,871,907	$ 2,233,580	$ 2,624,479
EDO	Payment to OIT	$ 1,588,046	$ 2,104,424	$ 1,568,352	$ 1,750,067	$ 2,458,961	$ 3,127,675	$ 3,484,163
EDO Subotal		$ 8,758,698	$ 10,356,781	$ 9,292,646	$ 10,220,189	$ 12,565,394	$ 15,844,844	$ 16,489,982
Housing	Homeless Contribution Tax Credit-Operating Expenses	$0	$0	$0	$0	$0	$ 3,800	$ 3,800
Housing	Mobile Home Park-Dispute	$0	$0	$0	$0	$0	$ 109,697	$ 114,132
Housing	Homeless Contribution Tax Credit-Personal Services	$0	$0	$0	$0	$0	$ 126,072	$ 133,611
Housing	Host Homes-Operating Expenses	$0	$0	$ 64,385	$ 64,385	$ 64,918	$ 64,918	$ 64,918
Housing	Housing Field Services-HAPT	$0	$ 56,085	$ 56,085	$ 58,951	$ 61,390	$ 63,604	$ 67,226
Housing	Operating Expenses	$ 38,778	$ 42,665	$ 45,103	$ 45,103	$ 68,788	$ 65,688	$ 60,368
Housing	Host Homes-Personal Services	$0	$0	$ 53,829	$ 66,525	$ 68,964	$ 71,178	$ 256,135
Housing	Housing Field Services - Private Activity Bond	$ 76,132	$ 77,817	$ 80,087	$ 80,087	$ 81,889	$ 85,285	$ 89,651
Housing	FLEX Fund-HB22-1389	$0	$0	$0	$0	$0	$ 300,581	$ 305,016
Housing	Homeless Prevention Activities Program	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000	$ 170,000
Housing	Home Mod	$ 219,356	$ 265,698	$ 265,698	$ 284,432	$ 292,237	$ 299,322	$ 299,322
Housing	Housing Field Services-HSP	$ 300,000	$ 309,000	$ 315,141	$ 331,248	$ 340,517	$ 348,931	$ 362,695
Housing	Housing Field Services-HDG	$ 246,000	$ 197,295	$ 378,920	$ 398,286	$ 408,774	$ 429,365	$ 474,641
Housing	Mobile Home Park Act Oversight	$0	$0	$0	$ 505,540	$ 701,628	$ 724,721	$ 1,458,474

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Housing	Housing Field Services	$ 393,329	$ 477,816	$ 1,010,110	$ 546,354	$ 567,978	$ 581,961	$ 594,531
Housing	Indirect Costs	$ 295,108	$ 249,839	$ 403,936	$ 600,855	$ 539,556	$ 1,056,660	$ 1,059,943
Housing	Fort Lyon Capital Construction	$0	$0	$ 227,300	$ 877,787	$ 3,533,556	$0	$0
Housing	Recovery Oriented Housing Program	$0	$0	$ 939,649	$ 939,649	$ 939,649	$ 939,649	$ 939,649
Housing	Personal Services	$ 480,689	$ 548,407	$ 624,467	$ 549,488	$ 763,949	$ 990,244	$ 1,100,022
Housing	Manufactured Buildings Program	$ 746,502	$ 761,175	$ 779,589	$ 779,589	$ 792,744	$ 1,549,628	$ 1,578,395
Housing	Homeless Services Justice Involved - Grant Program	$ 4,758,600	$ 908,052	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Housing	Fort Lyon	$0	$0	$0	$0	$ 4,999,361	$ 5,752,336	$ 5,756,771
Housing	Ft Lyon Supportive Housing Program	$ 4,991,672	$ 4,993,410	$ 4,996,662	$ 4,996,662	$0	$0	$0
Housing	State Housing Voucher Program	$ 955,813	$ 955,813	$ 955,813	$ 955,813	$ 3,211,370	$ 6,779,641	$ 8,462,871
Housing	Colorado Choice Transition	$ 1,705,125	$ 5,265,975	$ 5,839,215	$ 6,392,055	$ 8,401,731	$ 12,704,604	$ 12,704,604
Housing	Source of HDG Funding	$ 9,200,000	$ 9,200,000	$ 9,200,000	$ 9,200,000	$ 9,200,000	$ 9,200,000	$ 9,200,000
Housing	Source of HSP funding	$ 15,300,000	$ 15,300,000	$ 15,300,000	$ 15,300,000	$ 15,300,000	$ 15,300,000	$ 8,800,000
Housing	Federal Funds Info Only	$ 67,496,014	$ 68,609,753	$ 68,706,316	$ 68,671,257	$ 68,733,058	$ 106,328,084	$ 106,494,340
Housing Suntotal		$ 107,373,118	$ 108,388,800	$ 110,912,305	$ 112,314,066	$ 119,742,057	$ 164,545,969	$ 161,051,115
Local Government	Mobile Veterans Support Unit Grant Program	$0	$0	$0	$0	$ 21,535	$ 22,428	$ 1,330
Local Government	Local Government Limited Gaming Impact Study	$0	$ 50,000	$0	$0	$0	$0	$0
Local Government	Volunteer Firefighter Death & Disability Insurance GF	$0	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Local Government	Micrograds for Community Resilience Grant Program - HB22-1013	$0	$0	$0	$0	$0	$ 131,708	$ 140,578
Local Government	Local Govt Geothermal Energy Impact Grants	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
Local Government	Disaster Resilience Rebuilding - SB22-206	$0	$0	$0	$0	$0	$ 218,294	$ 232,042
Local Government	Operating Expenses	$ 72,469	$ 316,274	$ 71,824	$ 71,824	$ 71,824	$ 79,709	$ 73,174
Local Government	EPA Water/Sewer File Project	$ 64,118	$ 65,459	$ 67,004	$ 67,004	$ 68,423	$ 260,669	$ 263,828

Division	Program	2019	2020	2021	2022	2023	2024	2025
Local Government	Law Enforcement Community Services Grant Program	$0	$ 69,705	$ 72,227	$ 272,227	$ 274,029	$ 277,425	$ 281,791
Local Government	Local Utility Management Assistance	$ 174,858	$ 178,230	$ 183,275	$ 183,275	$ 186,879	$ 193,671	$ 202,403
Local Government	Local Government Limited Gaming Impact.	$0	$0	$0	$ 1,875,000	$0	$0	$0
Local Government	Public Defender and Prosecutor Behavioral Health-SB22-188	$0	$0	$0	$0	$0	$ 1,000,000	$ 1,000,000
Local Government	Colorado Main Street	$ 462,500	$ 462,500	$ 462,500	$ 462,500	$ 462,500	$ 462,500	$ 462,500
Local Government	Indirect Costs	$ 855,761	$ 475,211	$ 575,048	$ 742,511	$ 686,159	$ 673,996	$ 613,474
Local Government	Rural Economic Development Initiative Grants	$ 750,000	$ 780,000	$ 780,000	$ 780,000	$ 780,000	$ 780,000	$ 780,000
Local Government	Defense Counsel on First Appearance Grant Prog	$0	$ 1,995,520	$ 1,000,000	$ 1,309,520	$ 1,998,494	$ 333,330	$ 1,500,425
Local Government	Personal Services	$ 1,434,978	$ 1,503,676	$ 1,267,211	$ 1,267,232	$ 1,315,870	$ 1,415,731	$ 1,485,385
Local Government	Firefighter Heart and Circulatory Malfunction Benefits	$ 1,704,432	$ 1,705,301	$ 1,706,926	$ 1,556,926	$ 1,708,275	$ 1,709,763	$ 1,711,980
Local Government	Gray & Black Market Marijuana Enforcement Grant	$ 5,940,151	$ 5,944,365	$ 950,673	$ 950,673	$ 955,178	$ 963,668	$ 970,217
Local Government	Local Govt Field Services	$ 2,341,591	$ 2,456,385	$ 2,596,713	$ 2,593,015	$ 2,684,173	$ 2,747,070	$ 2,849,215
Local Government	Crime Prevention Initiative	$ 3,000,000	$ 3,000,000	$ 2,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 6,000,000
Local Government	Fort Lyon Capital Construction	$ 4,270,000	$ 4,345,000	$ 4,345,000	$ 4,412,692	$ 4,660,000	$ 4,770,000	$ 4,665,000
Local Government	Limited Gaming Impact Grants	$ 4,900,000	$ 5,127,850	$ 5,127,850	$0	$ 5,127,850	$ 6,050,111	$ 6,050,111
Local Government	Peace Officers Mental Health Support Grant Program	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 4,000,000	$ 8,800,000	$ 4,002,214	$ 4,005,836
Local Government	Federal Funds Info Only	$ 11,854,547	$ 11,862,097	$ 11,848,660	$ 11,860,387	$ 11,869,802	$ 16,031,650	$ 16,076,892
Local Government	Local Govt Mineral & Energy Impact-Federal Mineral Lease	$ 48,000,000	$ 55,350,000	$ 55,350,000	$ 40,500,000	$ 40,500,000	$ 40,500,000	$ 40,500,000

Division	Program	2019	2020	2021	2022	2023	2024	2025
Local Government	Conservation Trust Fund Disbursements	$ 50,000,000	$ 50,000,000	$ 49,924,087	$ 58,000,000	$ 58,001,099	$ 58,004,495	$ 58,008,861
Local Government	Local Govt Mineral & Energy Impact-Severance Tax	$ 52,000,000	$ 67,650,000	$ 67,650,000	$ 49,500,000	$ 49,500,000	$ 49,500,000	$ 49,500,000
Local Government Subtotal		$ 191,875,405	$ 217,417,573	$ 210,058,998	$ 183,484,786	$ 192,752,090	$ 193,208,432	$ 197,455,042
Property Taxation	Indirect Costs	$ 217,143	$ 179,372	$ 158,875	$ 190,723	$ 175,819	$ 118,894	$ 103,919
Property Taxation	Division of Property Taxation - Exempt Properties	$ 942,096	$ 964,358	$ 992,358	$ 992,358	$ 1,012,361	$ 1,050,056	$ 1,098,518
Property Taxation	Division of Property Taxation	$ 1,976,609	$ 2,032,747	$ 2,112,526	$ 2,062,868	$ 2,129,926	$ 2,353,153	$ 2,477,231
Property Taxation Subtotal		$ 3,135,848	$ 3,176,477	$ 3,263,759	$ 3,245,949	$ 3,318,106	$ 3,522,103	$ 3,679,668
Grand Total		**$ 311,775,343**	**$ 339,983,328**	**$ 334,186,534**	**$ 309,923,816**	**$ 329,051,498**	**$ 377,813,556**	**$ 379,394,624**

Table 2: DOLA's Appropriated Budget that is not on the Long Bill:

Division	Program	2019	2020	2021	2022	2023	2024	2025
Board of Assessment Appeals	BAA-Accelerated Appeals Cash Fund	$11,836	$32,093	$42,000	$39,482	$39,130	$44,692	-$1,274
Board of Assessment Appeals	Board of Assessment Appeals	$120,624	$116,878	$96,874	$176,187	$178,268	$199,889	$18,107
Board of Assessment Appeals Subtotal		$132,460	$148,971	$138,874	$215,669	$217,398	$244,581	$16,833
EDO	Amortization Equalization Disbursement	-$484,830	-$541,851	-$532,583	-$540,433	-$564,971	-$676,628	$0
EDO	Capitol Complex Leased Space	$0	$0	$0	$0	$0	$0	$0
EDO	CORE Operations	$0	$0	$0	$0	$0	$0	$0
EDO	Demography	$0	$0	$0	$0	$105,667	$236,542	$0
EDO	EDO-Operating Expense	$0	$0	$0	$0	$0	$0	$0
EDO	EDO-Personal Services	$244,015	$296,452	$338,069	$298,591	$297,476	$377,634	$0
EDO	Health, Life and Dental	-$1,125,759	-$1,505,494	-$1,319,919	-$1,582,436	-$1,633,030	-$2,233,580	$0

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
EDO	Information Technology Asset Maintenance	$0	$0	$0	$0	$0	$0	$0
EDO	IT Accessibility	$0	$0	$0	$0	$0	$0	$0
EDO	Leased Space	$0	$0	$0	$0	$0	$0	$0
EDO	Legal Services	$0	$0	$0	$0	$66,041	$0	$0
EDO	Merit Pay	$0	$0	$0	$0	$0	$0	$0
EDO	Moffat Tunnel	$0	$167,463	$0	$0	$0	$0	$0
EDO	Operating Expenses - Executive Director's Office GF	$6,683	$0	$0	$0	$0	$0	$0
EDO	Paid Family and Medical Leave Insurance	$0	$0	$0	$0	-$31,132	$0	$0
EDO	Payment to OIT	$0	$2,620	$0	$138,500	$106,468	-$13,611	$214,924
EDO	Payment to OIT GF - Retrofitting Residence Tax Credit	$65,508	$0	$0	$0	$0	$0	$0
EDO	Payment to Risk Management & Property Funds	$0	$0	$0	$0	$0	$130,039	$0
EDO	PERA Direct Distribution		$65,159	-$323,311	$0	$0	$0	$0
EDO	Salary Survery	-$317,015	-$344,253	$0	-$291,079	-$336,922	-$728,756	$0
EDO	Short-Term Disability	-$16,038	-$17,453	-$18,674	-$16,577	-$17,346	-$19,714	$0
EDO	State Demography Office Program Costs - CF	$0	$0	$0	$0	$0	$0	$0
EDO	State Demography Office Program Costs - GF	$0	$0	$90,219	$107,914	$0	$0	$0
EDO	Supplemental Amortization Equalization Disbursement	-$483,914	-$541,851	-$532,583	-$540,433	-$564,971	-$676,628	$0
EDO	Vehicle Lease	$0	$0	$14,313	$0	$2,379	$0	$0
EDO	Workers Compensation	$0	$0	$0	$0	$0	$0	$0
EDO Subtotal		-$2,111,350	-$2,419,208	-$2,284,469	-$2,425,953	-$2,570,341	-$3,604,702	$214,924
Housing	Affordable Housing Investment Loan Program-HB21-1329/HB22-1411	$0	$0	$0	$98,500,000	$0	$0	$0
Housing	Affordable Housing Investments Grants Program-HB22-1304	$0	$0	$0	$0	$0	$0	$108,077,409
Housing	CDBG Match Program	$134,000	$122,087	$127,794	$118,106	$125,718	$105,753	
Housing	Child Care Facility Development	$0	$0	$0	$0	$0	$0	$250,000
Housing	COC Match Program	$191,635	$90,750	$71,353	$160,012	$138,772	$130,783	$0

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Housing	Colorado Choice Transition	$783,952	-$1,615,305	-$709,194	-$144,540	-$12,126	$0	$0
Housing	Denver Regional Navigation Campus Program-HB22-1378	$0	$0	$0	$0	$0	$0	$34,415,654
Housing	Disaster Resilience Rebuilding - SB22-206-DLG MOU	$0	$0	$0	$0	$86,000	$89,000	$0
Housing	FLEX Fund-HB22-1389	$0	$0	$0$0	$0	$103,355	$0	$0
Housing	Fort Lyon	$0	$0	$0	$0	$14,791	$14,642	$0
Housing	Ft Lyon Supportive Housing Program	$15,038	$16,092	$8,000	$15,211	$0	$0	$0
Housing	Home Mod	$23,217	$14,698	$14,698	$14,559	$14,559	$14,559	$0
Housing	Homeless Contribution Tax Credit-Operating Expenses	$0	$0	$0	$0	$15,750	$0	$0
Housing	Homeless Contribution Tax Credit-Personal Services	$0	$0	$0	$0	$83,268	$0	$0
Housing	Homeless Prevention Activities Program	$0	-$18,282	-$47,668	$57,086	$45,832	$0	$0
Housing	Homeless Services Justice Involved - Grant Program	$0	$0	$0	$0	$0	$0	$0
Housing	Homelessness Response Grant Program-HB22-1377	$0	$0	$0	$0	$0	$0	$85,243,890
Housing	Host Homes-Operating Expenses	$0	$64,385	$0	$0	$0	$0	$0
Housing	Host Homes-Personal Services	$0	$47,111	$0	$0	$0	$0	$0
Housing	Hotels Tenancy Support Grant Program	$0	$0	$0	$0	$0	$0	$20,000
Housing	Housing Field Services-HSP	$57,788	$0	$0	$0	$0	$0	$0
Housing	Housing Field Services	$339,542	$311,488	-$216,039	$376,712	$301,061	$384,950	$0
Housing	Housing Field Services - Private Activity Bond	$3,589	$18,530	$19,160	$30,071	$30,650	$28,061	-$11,614
Housing	Housing Field Services-HAPT	$60,788	-$56,085	-$56,085	-$58,951	-$61,390	-$63,604	-$67,226
Housing	Housing Field Services-HDG	$21,473	$56,085	$522,441	$58,951	$61,390	$63,604	$67,226
Housing	Housing Solution Program - Behavioral Health GF	$0	$0	$0	$0	$0	$0	$0
Housing	Housing Solution Program - Voucher	$2,002,470	$2,220,868	$4,202,121	$4,657,825	$4,885,795	$7,961,000	$8,437,305
Housing	Indirect Costs	$0	$0	$0	$0	$0	$0	$0
Housing	Manufactured Buildings Program	$78,098	$142,927	$96,343	$150,032	$259,357	$355,666	$0
Housing	Mobile Home Park-Dispute	$0	$0	$0	$0	$89,870	$136,885	$0

Division	Program	2019	2020	2021	2022	2023	2024	2025
Housing	Operating Expenses	$11,324	$6,949	$0	$900	$0	$0	$33,357
Housing	Operating Expenses - Housing RF	$0	-$64,385	$0	$0	$0	$0	$0
Housing	Personal Services	-$218,205	-$113,216	-$130,377	-$172,086	-$111,089	-$25,296	$64,926
Housing	Personal Services - Housing RF	$0	-$38,621	$0	$0	$0	$0	$0
Housing	Recovery Oriented Housing Program	$0	$826,500	$0	$0	$0	$0	$0
Housing	Ridge View Campus-SB22-211	$0	$0	$0	$0	$0	$44,090,000	-$1,027,705
Housing	SB22-146 Middle Income Access Program Administered by CHFA	$0	$0	$0	$0	$25,000,000	$0	$0
Housing	Source of HDG Funding	$0	$0	$0	$0	$0	$0	$0
Housing	Source of HSP funding	-$2,002,470	-$2,220,868	-$4,202,121	-$4,657,825	-$4,885,795	-$7,961,000	$0
Housing	State Housing Voucher Program	$236,405	$1,615,305	$709,194	$144,540	$12,126	$0	$0
Housing	State Housing Voucher-Justice Involved	$0	$0	$0	$0	$0	$0	$0
Housing	Tiny Homes	$0	$0	$0	$0	$127,071	$0	$0
Housing Subtotal		$1,738,644	$1,427,012	$409,620	$99,250,603	$26,324,965	$45,325,003	$235,503,223
Local Government	Accessory Dwelling Unit Fee Reduction and Encouragement Gra	$0	$0	$0	$0	$0	$0	$467,246
Local Government	Backcountry Search and Rescue-HB21-1326	$0	$0	$2,250,000	$0	$0	$0	$0
Local Government	CDBG-Match	$298,297	$325,257	$316,055	$342,065	$201,919	$231,384	$288,719
Local Government	Census Outreach Grant Program	$0	$6,000,000	$0	$0	$0	$0	$0
Local Government	Colorado Main Street	$0	$0	$0	$0	$0	$0	$0
Local Government	Community Crime Prevention Initiative-Grants - GF	$3,000,000	$0	$0	$0	$0	$0	$0
Local Government	Community Substance Use & Mental Health Services Grant Prog	$0	$0	-$1,800,000	$0	$0	$0	$0
Local Government	COVID-19 Small Business Relief Grant Program	$0	$0	$30,000,000	$0	$0	$0	$0
Local Government	Crime Prevention Initiative	-$3,000,000	$0	$0	$0	$0	$3,000,000	$0
Local Government	Crime Prevention Initiative - Small Biz Lending	$0	$1,000,000	$0	$0	$0	$0	$0

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Local Government	Crime Prevention Initiative Small Business Lending	$0	-$1,000,000	$0	$0	$0	$0	$0
Local Government	Cybersecurity Training for Local Governments	$0	$0	$0	$0	$0	$0	$0
Local Government	Defense Counsel on First Appearance Grant Prog	$1,846,959	-$1,550,223	$0	$0	$0	$1,666,652	$0
Local Government	Disaster Resilience Rebuilding - SB22-206	$0	$0	$0	$0	$133,052	-$35,860	$0
Local Government	Firefighter Heart and Circulatory Malfunction Benefits	$8,059	$9,766	$0	$10,643	$11,375	$8,571	$300,000
Local Government	Gray & Black Market Marijuana Enforcement Grant	$47,024	$57,788	$47,988	$59,474	$54,375	$125,263	$127,816
Local Government	HB 20-1399 Local Government Limited Gaming Impact.	$0	$0	$1,875,000	$0	$0	$0	$0
Local Government	Incentive Grant Program - HB21-1271	$0	$0	$0	$9,300,000	$0	$10,097,684	-$3,172,317
Local Government	Indirect Costs	$0	$0	$0	$0	$0	$0	$0
Local Government	Law Enforcement Best Practices in Policing Study	$0	$0	$0	$250,000	$0	$0	$0
Local Government	Law Enforcement Community Services Grant Program	$0	$17,415	$8,387	$8,387	$8,387	$8,387	$0
Local Government	Legal Services GF - Defense Counsel for 1st Appearance	$1,598	$0	$0	$0	$0	$0	$0
Local Government	Local Government Limited Gaming Impact Study	$0	$0	$0	$0	$0	$0	$0
Local Government	Local Government Limited Gaming Impact.	$0	$0	$0	$0	$0	$0	$0
Local Government	Local Government Permanent Fund	$0	$2,300,000	$0	$0	$0	$0	$0
Local Government	Local Govt Field Services	$250,690	$199,664	$19,508	$197,471	$310,487	$813,216	-$288,719
Local Government	Local Govt Field Services Program Costs GF - Prison Study	$0	$0	$250,000	$0	$0	$0	$0
Local Government	Local Govt Field Services Program Costs-WEMP	$0	$0	$26,215	$62,455	$62,455	$0	$0

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Local Government	Local Govt Geothermal Energy Impact Grants	$0	$0	$0	$0	$0	$0	$0
Local Government	Local Utility Management Assistance	$36,250	$34,855	$38,141	$37,949	$49,015	$60,913	$0
Local Government	MAIN-Match	$34,128	$35,170	$34,625	$0	$39,236	$0	$0
Local Government	Microgrids for Community Resilience Grant Program - HB22-1013	$0	$0	$0	$0	$3,500,000	$0	$0
Local Government	Mobile Veterans Support Unit Grant Program	$0	$0	$0	$229,070	$0	$0	$0
Local Government	Non-Profit Investiment Grant Program - HB22-1356	$0	$0	$0	$0	$0	$7,160,000	-$4,630,496
Local Government	Operating Expenses	$0	$17,850	$0	$0	$0	$7,310	$0
Local Government	Payment to OIT GF - Defense Counsel for 1st Appearance	$4,480	$0	$0	$0	$0	$0	$0
Local Government	Peace Officers Mental Health Support Grant Program	$0	$10,135	$0	$1,000,000	$3,000,000	$0	$0
Local Government	Personal Services	$301,682	$504,721	$196,829	$283,373	$309,267	$332,473	$23,098
Local Government	Planning Grant Program - HB21-1271	$0	$0	$0	$2,100,000	$0	$270,475	$0
Local Government	Public Defender and Prosecutor Behavioral Health-SB22-188	$0	$0	$0	$0	$1,000,000	$0	$0
Local Government	Renewable and Clean Energy - HB21-1253	$0	$0	$5,000,000	$0	$0	$0	$0
Local Government	Rural Economic Development Initiative Grants	$0	$0	$0	$5,000,000	$0	$0	$0
Local Government	SB21-252 Colorado Main Street Program	$0	$0	$0	$7,000,000	$0	$0	$0
Local Government	Search & Rescue Program	$23,563	$22,641	$35,771	$16,599	-$314,123	$0	$0
Local Government	Strategic Planning Group on Coloradans Age 50 & Over	-$55,000	$0	$0	$0	$0	$0	$0
Local Government	Strategic Planning Group on Coloradans Age 50 and Over - GF	$55,000	$0	$0	$0	$0	$0	$0

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Local Government	Strong Communities Investiment Grant Program - HB22-1304	$0	$0	$0	$0	$0	$0	$29,209,576
Local Government Subtotal		$2,852,730	$7,985,039	$38,298,519	$25,897,486	$8,365,445	$23,746,468	$22,324,924
Property Taxation	Division of Property Taxation	$364,534	$659,616	$378,010	$447,623	$424,684	$557,710	$38,972
Property Taxation	Division of Property Taxation - Exempt Properties	$59,925	$144,653	$185,543	$170,659	$192,265	$182,938	-$70,353
Property Taxation	Indirect Costs	$0	$0	$0	$0	$0	$0	$0
Property Taxation Subtotal		$424,459	$804,269	$563,553	$618,282	$616,949	$740,648	-$31,381
Grand Total		**$3,036,943**	**$7,946,083**	**$37,126,097**	**$123,556,087**	**$32,954,416**	**$66,451,998**	**$258,028,523**

Table 3: DOLA's Non-Appropriated budget by division and program

Division	***Program***	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Board of Assessment Appeals	Accelerated Appeals Cash Fund Program	$ -	$ -	$ -	$ -	$ -	$ 22,486	$ 69
Board of Assessment Appeals Subtotal							$ 22,486	$ 69
EDO	2020 Census Count Review Operation - FY19	$ 4,216	$ 27,389	$ -	$ (6,599)	$ -	$ -	$ -
EDO	CO Investing In Growing Employees	$ -	$ -	$ -	$ -	$ -	$ 32,482	$ -
EDO	CORE Operations	$ (106,052)	$ (90,580)	$ -	$ -	$ -	$ -	$ -
EDO	Demography	$ -	$ -	$ 22,889	$ 18,997	$ 23,842	$ 26,921	$ -
EDO	Demography SIPA Grant	$ -	$ -	$ 7,000	$ -	$ -	$ -	$ -
EDO	Deobligations from Grant Programs	$ (84,793)	$ -	$ -	$ -	$ -	$ -	$ -
EDO	Federal Funds Info Only	$ (1,287,807)	$ (1,487,778)	$ (1,316,730)	$ (1,541,253)	$ (1,892,414)	$ (2,375,764)	$ -
EDO	Full Accrual Accounting	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EDO	Governor Office TRAG	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,322
EDO	Indirect Cost Recovery	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EDO	Indirect Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
EDO	Legal Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EDO	Legal Services FF - Long Bill	$ (4,863)	$ (4,863)	$ -	$ -	$ -	$ -	$ -
EDO	MHPA Law Judge Exp	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EDO	Misc Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EDO	Recovery Office	$ -	$ -	$ -	$ 774,635	$ -	$ -	$ -
EDO	State Demography Office Program Costs - CF	$ -	$ -	$ 15,439	$ 18,298	$ -	$ -	$ -
EDO	State Demography Office Program Costs - FF Long Bill	$ -	$ -	$ (18,390)	$ (18,390)	$ -	$ -	$ -
EDO	State Employees Reserve	$ -	$ -	$ -	$ -	$ -	$ -	
EDO Subtotal		$ (1,479,299)	$ (1,555,832)	$ (1,289,792)	$ (754,312)	$ (1,868,572)	$ (2,316,360)	$ 10,322
Housing	Affordable Homeownership Program-Prop 123	$ -	$ -	$ -	$ -	$ -	$ 32,000,000	$ 64,963,459
Housing	Affordable Housing Investment Loan Program	$ -	$ -	$ -	$ -	$ -	$ 10,318,826	$ 4,533,347
Housing	Affordable Housing Investments Grants Program-HB22-1304	$ -	$ -	$ -	$ 138,000,000	$ -	$ (125,600,000)	$ -
Housing	Affordable Housing Revolving Loans Program-SB22-159	$ -	$ -	$ -	$ -	$ 150,000,000	$ -	$ 6,859,834
Housing	Arapahoe County-Ridge View Campus	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,000,000
Housing	ARPA Refi Transfers	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	BOS COC Planning Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	BOS-COC Collaborative Applicant CCH Planning	$ -	$ -	$ -	$ -	$ -	$ -	$ 95,716
Housing	Built For Zero-Community Solutions Grant	$ -	$ -	$ -	$ -	$ -	$ 301,505	$ -
Housing	Capital Company Distributions-CRS. 10-3.5-108	$ 4,200	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Capital Project Funds-Ridge View Campus	$ -	$ -	$ -	$ -	$ -	$ 48,703,245	$ -
Housing	CDBG-Disaster Recovery-2013 Flood	$ (1,310,681)	$ 6,908,921	$ (2,904,268)	$ (220,433)	$ -	$ -	$ -
Housing	CDBG-Disaster Recovery-2022 Marshal Fire	$ -	$ -	$ -	$ -	$ 6,632,625	$ (6,632,625)	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Housing	CDBG-Disaster Relief, Program Income-DOH (NHAA)	$ 164,502	$ 53,721	$ -	$ -	$ -	$ -	$ -
Housing	CDBG-Disaster Relief, Round 2.01-NHAA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	CDBG-Disaster Relief, Round 2.06-NHAA	$ 38,169	$ 3,889,526	$ -	$ -	$ -	$ -	$ -
Housing	CDBG-Disaster Relief, Round 2.07-DOH (NHAA)	$ 3,682,184	$ 2,015,096	$ -	$ -	$ -	$ -	$ -
Housing	CDBG-Disaster Relief, Round 2.08-DOH (NHAA)	$ -	$ (6,675,962)	$ -	$ -	$ -	$ -	$ -
Housing	CDBG-Disaster Relief, Round 2.09-NHAA	$ (2,663,337)	$ (2,269,898)	$ -	$ -	$ -	$ -	$ -
Housing	CDBG-DR 2.05 DOH Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	CHC-DOH HMIS Passthrough-COC	$ -	$ -	$ -	$ -	$ -	$ 81,083	$ -
Housing	CHIF-Mortgage Settlement Loan Fund	$ -	$ -	$ -	$ 40,769,296	$ 3,934,973	$ 3,105,066	$ 3,564,736
Housing	CoC Colorado Springs	$ -	$ 679,180	$ (13,755)	$ -	$ -	$ -	$ -
Housing	CoC Metro Denver	$ -	$ 6,674,506	$ (65,388)	$ -	$ -	$ -	$ -
Housing	Colorado Fostering Success Voucher Program	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,086,000
Housing	Community Development Block Grant Program	$ 3,351,764	$ 3,461,051	$ 3,595,776	$ 2,740,249	$ 3,125,884	$ 0	$ -
Housing	Community Development Block Grant Program - CAREs Act	$ -	$ 4,086,311	$ -	$ 5,465,056	$ 4,086,871	$ 3,115,326	$ -
Housing	Community Development Block Grant Program Income	$ 180,111	$ 108,425	$ -	$ 1,460,000	$ 679,375	$ 1,230,927	$ -
Housing	Continuum of Care - Balance of State	$ -	$ 617,354	$ 457,021	$ 455,072	$ 314,693	$ 507,188	$ 522,104
Housing	Continuum of Care - Colo Spgs Youth Bonus	$ -	$ 142,552	$ (1,745)	$ -	$ -	$ -	$ -
Housing	Continuum of Care - Colorado Springs	$ -	$ -	$ 698,395	$ 724,039	$ 644,373	$ -	$ -
Housing	Continuum of Care - Colorado Springs - FY2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Housing	Continuum of Care - Denver Consolidated	$ -	$ -	$ 6,980,182	$ -	$ (115,220)	$ -	$ -
Housing	Continuum of Care - Metro Denver	$ -	$ -	$ -	$ 7,362,958	$ 7,384,983	$ 7,384,983	$ 8,396,749
Housing	Continuum of Care - Metro Denver - PSH Bonus Adult	$ (20,821)	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care - Metro Denver Bonus - FY2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care - Northern Colorado	$ -	$ -	$ 216,198	$ 239,514	$ 283,492	$ 295,880	$ -
Housing	Continuum of Care - Weld County	$ -	$ -	$ -	$ 41,714	$ -	$ -	$ -
Housing	Continuum of Care-Balance of State	$ 591,008	$ (6,394)	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care-Colorado Springs	$ 468,031	$ (9,835)	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care-Colorado Springs Bonus	$ 168,453	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care-Colorado Springs Youth Bonus	$ 135,496	$ (70,599)	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care-Metro Denver	$ 3,671,799	$ (363)	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care-Metro Denver Bonus	$ 1,823,286	$ (62,961)	$ -	$ -	$ -	$ -	$ -
Housing	Continuum of Care-Metro Denver Youth	$ 598,929	$ (99,799)	$ -	$ -	$ -	$ -	$ -
Housing	COVID-19 Emergency Direct Assistance Grant Program	$ -	$ -	$ 5,000,000	$ -	$ 16,242	$ -	$ -
Housing	CSRF transfer for Housing Development Grants: Hotels Tenancy Support Program	$ -	$ -	$ 20,000,000	$ (20,000,000)	$ -	$ -	$ -
Housing	Denver Regional Navigation Campus Program-HB22-1378	$ -	$ -	$ -	$ -	$ 50,000,000	$ (49,652,936)	$ -
Housing	Disaster Relief-Community Developmt Block Grant-2.5-DOH	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Disaster Relief-Community Developmt Block Grant-FFY2014-DOH	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Housing	Disaster Resilience Rebuilding - SB22-206-DLG MOU	$ -	$ -	$ -	$ -	$ 12,000,000	$ (5,885,982)	$ -
Housing	DOH EPA Grant	$ -	$ 67,200	$ (6,354)	$ -	$ -	$ -	$ -
Housing	Emergency Housing Voucher Program - Administration	$ -	$ -	$ 2,133,252	$ 121,998	$ 32,200	$ 466,618	$ 1,500
Housing	Emergency Housing Voucher Program - Asst Payments	$ -	$ -	$ 4,344,924	$ 1,140,791	$ 1,204,382	$ 11,293,288	$ -
Housing	Emergency Rental & Mortgage Asst, CARES Act - CV1	$ -	$ 10,000,000	$ -	$ -	$ -	$ -	$ -
Housing	Emergency Rental Assistance - HR133	$ -	$ -	$ 168,288,327	$ 110,314,689	$ -	$ 5,302	$ 2,896,167
Housing	Emergency Rental Asst - ARPA	$ -	$ -	$ -	$ 139,555,196	$ 93,732,281	$ -	$ 3,120,613
Housing	Emergency Solution Grant - FPY2012	$ 34,606	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Emergency Solution Grant - FPY2018	$ 1,965,723	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Emergency Solution Grant - FPY2019	$ -	$ 2,039,357	$ -	$ -	$ -	$ -	$ -
Housing	Emergency Solutions Grant Program	$ -	$ -	$ 2,135,314	$ 2,136,506	$ 2,128,974	$ 2,151,676	$ -
Housing	Emergency Solutions Grant Program - CAREs Act	$ -	$ 7,363,152	$ 25,884,522	$ -	$ 187,803	$ -	$ -
Housing	Emergency Solutions Grants Program (ESG)	$ 436,921	$ -	$ -	$ -	$ -	$ -	$ -
Housing	EPA Fort Lyon Clean Grant, Bldg 7, 503-4, 507-8	$ -	$ -	$ (11,688)	$ -	$ -	$ -	$ -
Housing	EPA-Fort Lyon Training	$ -	$ 200,000	$ -	$ -	$ -	$ -	$ -
Housing	Exec Order D 2020-012 Short-Term Rental & Mortgage Assistanc	$ -	$ 3,000,000	$ -	$ -	$ -	$ -	$ -
Housing	Family Self-Sufficiency Coordinator	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 65,000	$ 68,250	$ -
Housing	Federal Funds Info Only	$ (67,496,014)	$ (68,609,753)	$ (68,706,316)	$ (68,671,257)	$ (68,733,058)	$ (106,328,084)	$ -
Housing	Five Year Mainstream Program - Administration	$ -	$ 467,540	$ 325,327	$ 398,898	$ 348,986	$ 879,598	$ -

Division	Program	2019	2020	2021	2022	2023	2024	2025
Housing	Five Year Mainstream Program - Housing Assistance	$ 2,305,136	$ 2,860,211	$ 4,785,526	$ 3,809,603	$ 4,737,729	$ 7,484,411	$ -
Housing	FLEX Fund-HB22-1389	$ -	$ -	$ -	$ -	$ 103,355	$ 2,135	$ 618,683
Housing	Fort Lyon	$ -	$ -	$ -	$ -	$ -	$ --	$ -
Housing	Fort Lyon Capital Construction	$ -	$ -	$ (227,300)	$ -	$ (3,533,556)	$ 581,946	$ -
Housing	Guided Toolkit	$ -	$ -	$ 1,600,000	$ -	$ -	$ -	$ -
Housing	H133-Emergency Rental Asst Program - CV19	$ -	$ -	$ 86,795,760	$ (86,795,760)	$ -	$ -	$ -
Housing	HB-24-1466 ARPA Refi Transfers-CCEC	$ -	$ -	$ -	$ -	$ -	$ 191,882,936	$ -
Housing	HB-24-1466 ARPA Refi Transfers-CSFL	$ -	$ -	$ -	$ -	$ -	$ 653,140	$ -
Housing	HB21-1329 American Rescue Plan Act Money To Invest 3.10	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	HDG Grant Program	$ 8,932,527	$ 20,721,347	$ 22,934,777	$ 19,951,656	$ 22,166,985	$ 20,541,723	$ 10,398,082
Housing	HDG-Vendor Fee Grant Program	$ -	$ -	$ 1,168,498	$ 7,890,000	$ 54,049,036	$ 123,928,158	$ 17,728,510
Housing	HDGC-SB 20B-002	$ -	$ -	$ 54,000,000	$ -	$ -	$ -	$ -
Housing	HOME Program	$ 6,671,702	$ 6,047,657	$ 6,730,474	$ 6,668,937	$ 7,364,694	$ 7,088,593	$ -
Housing	HOME Program - ARPA	$ -	$ -	$ -	$ 24,729,198	$ -	$ -	$ -
Housing	HOME Program Income	$ -	$ 1,109,282	$ 1,219,671	$ -	$ -	$ 5,076,149	$ 3,242,584
Housing	HOME TBRA Ft. Lyon	$ (109,927)	$ -	$ -	$ -	$ -	$ -	$ -
Housing	HOME TBRA Next Steps	$ 19,137	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Homeless Prevention Activities Program	$ -	$ -	$ -	$ -	$ -	$ 118,010	$ 161,186
Housing	Homeless Services Justice Involved -DOC IA	$ -	$ -	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Housing	Homelessness Response Grant Program-HB22-1377	$ -	$ -	$ -	$ -	$ 1,700,000	$ 12,320,000	$ -
Housing	Homeowners Asst Fund Program	$ -	$ -	$ 17,508,086	$ 157,572,772	$ -	$ 4,004,435	$ 2,976,160
Housing	HOPWA FFY14	$ -	$ 14	$ -	$ -	$ -	$ -	$ -
Housing	Hotel Tenancy Support Program-HB21-242	$ -	$ -	$ 10,000,000	$ 20,000,000	$ -	$ (20,000)	$ -
Housing	Hotel Tenancy Support Program-SB21-242/HB22-1411	$ -	$ -	$ -	$ 29,894,004	$ -	$ 2,818,814	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Housing	Housing Assistance Persons from Criminal or Juvenile Justice	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Housing Choice Vouchers - CARES Fund	$ -	$ -	$ 2,259,198	$ -	$ -	$ -	$ -
Housing	Housing Development Grants: NHAA-23VB	$ -	$ -	$ 15,000,000	$ -	$ -	$ -	$ -
Housing	Housing Devenlopment Loan Program	$ 1,141,157	$ -	$ 226	$ -	$ -	$ -	$ -
Housing	Housing Grants & Loans - 15RS Partial Replacement	$ -	$ -	$ -	$ -	$ -	$ -	$ 362,695
Housing	Housing Opportunity for Persons with AIDS	$ -	$ -	$ -	$ 811,364	$ 1,100,663	$ 1,226,838	$ -
Housing	Housing Opportunity for Persons with AIDS - FPY2015	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Housing Opportunity for Persons with AIDS - FPY2017	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Housing Opportunity for Persons with AIDS - FPY2018	$ 567,866	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Housing Opportunity for Persons with AIDS - FPY2019	$ -	$ 641,526	$ -	$ -	$ -	$ -	$ -
Housing	Housing Opportunity for Persons with AIDS - FPY2020	$ -	$ -	$ 722,607	$ -	$ -	$ -	$ -
Housing	Housing Opportunity for Persons with AIDS, CARES Act - CV19	$ -	$ 105,160	$ -	$ -	$ -	$ -	$ -
Housing	Housing Solution Grant - UAACOG Vouchers	$ 130,551	$ -	$ 301	$ -	$ -	$ -	$ -
Housing	Housing Trust Fund Program	$ 3,563,587	$ 3,362,850	$ 4,411,358	$ 10,030,779	$ 10,917,121	$ 5,587,889	$ -
Housing	HSP Grant Program	$ 11,811,661	$ 13,008,071	$ 19,263,385	$ 9,478,752	$ 8,459,483	$ 6,990,069	$ 2,378,231
Housing	HTF Program Income	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	HUD for -Round 2 oc CAREs funding	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Indirect Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Innovative Affordable Housing Strategies Housing Develop Incentive Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Division	***Program***	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Housing	Innovative Affordable Housing Strategies Local Government Planning Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Kaiser Grant Program	$ -	$ 800,000	$ 800,000	$ -	$ -	$ -	$ -
Housing	Low Income Rental Subsidies	$ -	$ -	$ -	$ -	$ 8,000,000	$ (8,000,000)	$ -
Housing	Manufactured Housing Construction - Federal Standards	$ 11,124	$ 12,852	$ 11,124	$ 15,525	$ 11,655	$ 12,482	$ -
Housing	Mobile Home Park Act Oversight	$ -	$ -	$ -	$ (505,540)	$ (567,039)	$ (724,721)	$ (1,458,474)
Housing	Mobile Home Park-Oversight	$ -	$ 713,222	$ 768,661	$ 730,157	$ 889,189	$ 1,008,128	$ 502,212
Housing	Money Follows the Person	$ -	$ 92,909	$ -	$ -	$ -	$ -	$ -
Housing	Money Follows the Person - CY2019	$ 92,909	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Money Follows the Person - Year 11	$ -	$ -	$ 92,909	$ -	$ -	$ -	$ -
Housing	Money Follows the Person-HCPF	$ -	$ -	$ -	$ 92,909	$ -	$ 640,000	$ -
Housing	Neighborhood Stablization Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Housing	Neighborhood Stablization Program Income	$ 629,189	$ 35,088	$ -	$ -	$ -	$ -	$ -
Housing	OBH Supportive Housing Tenancy Support Services	$ -	$ -	$ -	$ 1,560,000	$ 1,560,000	$ 1,560,000	$ 1,560,000
Housing	OBHI Tenancy Suppor FY21	$ -	$ -	$ 700,000	$ -	$ (6,273)	$ -	$ -
Housing	OBHI Tenancy Support	$ -	$ 694,960	$ (384,856)	$ -	$ -	$ -	$ -
Housing	OSPB IA - Budgeting & Strategic Planning-DOH	$ -	$ -	$ -	$ -	$ -	$ -	$ 88,978
Housing	People Experiencing Homelessness-Prop 123	$ -	$ -	$ -	$ -	$ -	$ 28,800,000	$ 58,467,113
Housing	Property Owner Preservation Program-Housing Ass	$ -	$ 4,128,779	$ 18,121,221	$ -	$ -	$ -	$ -
Housing	Resident-owned Communities-MHPOP-Grant & Loan Program-SB22-160	$ -	$ -	$ -	$ -	$ 35,000,000	$ -	$ 1,593,716
Housing	Ridge View Campus-SB22-211	$ -	$ -	$ -	$ -	$ 45,000,000	$ (44,090,000)	$ -
Housing	SB 20B-002 Affordable Housing Grants & Loans GF to EDAP	$ -	$ -	$ 5,000,000	$ -	$ -	$ -	$ -

Division	***Program***	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Housing	Section 8 Housing Choice Voucher - Administration	$ 7,717,002	$ 4,091,644	$ 4,024,739	$ 4,443,105	$ 6,083,507	$ 6,510,547	$ -
Housing	Section 8 Housing Choice Voucher - Administration - CARES Ac	$ -	$ 804,256	$ 1,014,607	$ 12,120	$ -	$ -	$ -
Housing	Section 8 Housing Choice Voucher - Administration - Pre-2004	$ 5,807	$ -	$ 32,869	$ -	$ -	$ -	$ -
Housing	Section 8 Housing Choice Voucher - Housing Assistance Paymnt	$ 47,298,857	$ 53,838,869	$ 57,768,840	$ 45,261,699	$ 71,874,146	$ 93,211,103	$ -
Housing	Section 8 Housing Choice Voucher - Port In	$ -	$ 50,000	$ 45,581	$ -	$ 2,134	$ -	$ -
Housing	Section 811 Project Rental Assistance Program	$ -	$ -	$ -	$ -	$ 6,923,027	$ -	$ -
Housing	Supportive Housing Tenancy Services FY19	$ 204,855	$ (162,949)	$ -	$ -	$ -	$ -	$ -
Housing	Temporary Rental Assistance Grant Program	$ -	$ -	$ -	$ -	$ -	$ 15,100,000	$ -
Housing	Temporary Rental Assistance Grant Program - HB23B-1001	$ -	$ -	$ -	$ -	$ -	$ 14,900,000	$ -
Housing	Veterans' Housing (in the CHIF fund)	$ -	$ -	$ -	$ 142,228	$ -	$ -	$ -
Housing	VISTA Youth Homelessness Project	$ -	$ 28,000	$ -	$ -	$ -	$ -	$ -
Housing	Volunteer Firefighter Retirement Plans GFX	$ -	$ -	$ 1,099,456	$ -	$ -	$ -	$ -
Housing	Wraparound Housing Service Supports-HCPF	$ -	$ -	$ -	$ -	$ 315,000	$ 483,000	$ -
Housing	Youth Homelessness-CE Support Services	$ -	$ -	$ -	$ -	$ -	$ 140,306	$ -
Housing	Youth Homelessness-HMIS	$ -	$ -	$ -	$ -	$ -	$ 122,016	$ -
Housing	Youth Homelessness-Planning Grant	$ -	$ -	$ -	$ -	$ -	$ 126,885	$ -
Housing	Youth Homelessness-RA&Support Services	$ -	$ -	$ -	$ -	$ -	$ 618,000	$ -
Housing	Youth Homelessness-Rapid Rehousing	$ -	$ -	$ -	$ -	$ -	$ 1,798,050	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Housing Subtotal		$ 36,882,470	$ 87,017,078	$ 506,182,442	$ 618,392,795	$ 550,605,715	$ 330,810,177	$ 197,159,902
Local Government	5 Year Mainsteam CARES HAP	$ -	$ -	$ 690,297	$ -	$ -	$ -	$ -
Local Government	Broadband - HB21-1289	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-Disaster Recovery-2013 Flood	$ 4,476,116	$ 387,099	$ 2,017,099	$ 220,433	$ -	$ -	$ -
Local Government	CDBG-Disaster Recovery-2022 Marshal Fire	$ -	$ -	$ -	$ -	$ 782,375	$ 11,478,625	$ -
Local Government	CDBG-Disaster Relief, Program Income-DHSEM (NDRA)	$ 43,715	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-Disaster Relief, Round 2.03-NLAA	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-Disaster Relief, Round 2.06-DRU (NDRA)	$ -	$ (3,381,953)	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-Disaster Relief, Round 2.06-NLAA	$ (38,169)	$ (507,573)	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-Disaster Relief, Round 2.07 -DLG (NLAA)	$ (3,545,098)	$ (1,880,230)	$ (5,047,845)	$ -	$ -	$ -	$ -
Local Government	CDBG-Disaster Relief, Round 2.07-DRU (NDRA)	$ (137,086)	$ (134,866)	$ 5,047,845	$ -	$ -	$ -	$ -
Local Government	CDBG-Disaster Relief, Round 2.08-DLG (NLAA)	$ (502,098)	$ 1,649,840	$ 887,169	$ -	$ -	$ -	$ -
Local Government	CDBG-DR 2.01 DLG Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-DR 2.02 DLG Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-DR 2.05 DLG Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-DR 2.05 SPU Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-DR 2.5 DLG Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	CDBG-DR DR1 DLG Grant	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Division	Program	2019	2020	2021	2022	2023	2024	2025
Local Government	CDLE IA-IIJA	$ -	$ -	$ -	$ -	$ 20,000	$ -	$ -
Local Government	Climate Preparedness Office IA	$ -	$ -	$ -	$ -	$ -	$ 35,000	$ -
Local Government	Colorado Main Street Program - 2019-21	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Colorado Main Street Program - 2021-23	$ -	$ -	$ -	$ 49,972	$ -	$ -	$ -
Local Government	Community Development Block Grant	$ 6,803,530	$ 6,922,102	$ 7,191,552	$ 6,080,499	$ 6,251,769	$ 6,198,511	$ -
Local Government	Community Development Block Grant - FPY2019 - Demography	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Community Development Block Grant-CAREs Act	$ -	$ 2,247,472	$ -	$ 14,602,587	$ (4,086,871)	$ -	$ -
Local Government	Community Services Block Grant	$ -	$ -	$ 6,389,813	$ 6,540,209	$ 6,620,383	$ 6,651,146	$ 106,857
Local Government	Community Services Block Grant - FFY2017	$ (120)	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Community Services Block Grant - FFY2018	$ -	$ -	$ (430)	$ -	$ -	$ -	$ -
Local Government	Community Services Block Grant - FFY2019	$ 6,219,399	$ -	$ (6,701)	$ -	$ -	$ -	$ -
Local Government	Community Services Block Grant - FFY2019 - Demography	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Community Services Block Grant - FFY2020	$ -	$ 6,282,222	$ 129,294	$ -	$ (9,271)	$ -	$ -
Local Government	Community Services Block Grant - FFY2020 - Demography	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Community Services Block Grant-CAREs Act	$ -	$ 8,695,256	$ -	$ -	$ (372,484)	$ -	$ -
Local Government	Comprehensive Economic Dev Strategy-IA-OEDIT	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -
Local Government	Conservation Trust Fund Disbursements	$ 16,867,425	$ 7,637,159	$ 18,347,938	$ 14,839,525	$ 21,128,245	$ 4,818,766	$ -
Local Government	Crime Prevention Initiative	$ -	$ 2,632,316	$ 35,178	$ 23,579	$ 43,038	$ 188,845	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Local Government	Crime Prevention Initiative - Grant Program - Fund TCRG	$ -	$ 3,000,000	$ -	$ -	$ -	$ -	$ -
Local Government	Crime Prevention Initiative-Expansion-HB21-1215	$ -	$ -	$ 3,500,000	$ 3,500,000	$ -	$ -	$ -
Local Government	CV19 Economic Recovery and Resiliency Planning	$ -	$ -	$ 2,331,907	$ -	$ -	$ -	$ -
Local Government	Disaster Relief-Community Developmt Block Grant-2.2-DLG	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Disaster Relief-Community Developmt Block Grant-2.6-DLG	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Disaster Relief-Community Developmt Block Grant-FFY2014-SPU	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Disaster Resilience Rebuilding	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
Local Government	Disaster Resilience Rebuilding - SB22-206	$ -	$ -	$ -	$ 15,000,000	$ (12,000,000)	$ 5,885,982	$ -
Local Government	Distribution to Local Governments, CARES Act - CV19	$ -	$ 275,000,000	$ -	$ -	$ -	$ -	$ -
Local Government	El Pomar Foundation Award-IIJA	$ -	$ -	$ -	$ -	$ 30,000	$ 13,925	$ -
Local Government	EPA Water/Sewer File Project	$ 89,472	$ (65,459)	$ 33,046	$ (67,004)	$ 87,703	$ 17,575	$ -
Local Government	Federal Funds Info Only	$ (11,854,547)	$ (11,862,097)	$ (11,848,660)	$ (11,860,387)	$ (11,869,802)	$ (16,031,650)	$ -
Local Government	Five Year Mainstream Program - CARES Act Administration	$ -	$ 29,324	$ 55,245	$ -	$ -	$ -	$ -
Local Government	Footnote 75a, in conjunction with SB21-242 funding for the Afghan asst	$ -	$ -	$ -	$ 15,000,000	$ -	$ -	$ -
Local Government	Fort Lyon Capital Construction	$ -	$ -	$ -	$ 161,852	$ -	$ -	$ -
Local Government	HB-24-1466 ARPA Refi Transfers-14CC	$ -	$ -	$ -	$ -	$ -	$ 165,197,735	$ -
Local Government	Incentive Grant Program - HB21-1271	$ -	$ -	$ -	$ 30,000,000	$ -	$ (8,560,213)	$ -

Division	*Program*	2019	2020	2021	2022	2023	2024	2025
Local Government	Indirect Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Limited Gaming Impact Grants	$ 282,500	$ 55,049	$ (5,127,850)	$ -	$ 1,202,594	$ 290,422	$ -
Local Government	Local Affairs Rollforward - FY17 Colo Heritage Community Grt	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Local Government Limited Gaming Impact Grants - RF	$ -	$ -	$ 1,727,352	$ -	$ -	$ -	$ -
Local Government	Local Government Limited Gaming Impact Study	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Local Govt Mineral & Energy Impact-Federal Mineral Lease	$ -	$ -	$ -	$ (17,122,965)	$ 12,050,113	$ 33,811,627	$ 43,335,695
Local Government	Local Govt Mineral & Energy Impact-Severance Tax	$ 26,650,622	$ 35,938,252	$ 501,298	$ (40,038,690)	$ 112,484,246	$ 88,564,320	$ 76,036,392
Local Government	Local Match Grants Program -IA/IIJA	$ -	$ -	$ -	$ -	$ 6,452,078	$ 4,147,922	$ 10,432,103
Local Government	Local Planning Capacity-Prop 123	$ -	$ -	$ -	$ -	$ -	$ 3,200,000	$ 6,496,346
Local Government	Local Utility Mgmt Asst-Technical Services	$ -	$ 75,000	$ 75,000	$ 75,000	$ 20,737	$ 75,000	$ 131,674
Local Government	Long Term Recovery & Resilience Planner	$ 45,000	$ 187,000	$ -	$ -	$ -	$ -	$ -
Local Government	Long Term Recovery Office-Marshall Fire Recovery-IA	$ -	$ -	$ -	$ 485,775	$ -	$ -	$ -
Local Government	Microgrids for Community Resilience Grant Program - CEO-IA	$ -	$ -	$ -	$ -	$ -	$ 10,365,121	$ -
Local Government	Mobile Veterans Support Unit Grant Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	National Resilience Competitive Grant Application	$ -	$ 3,427	$ -	$ -	$ -	$ -	$ -
Local Government	Non-entitlement Units-Interest	$ -	$ -	$ 132,698,218	$ 132,698,218	$ -	$ -	$ -
Local Government	Non-Entitlements Units Admin	$ -	$ -	$ -	$ 153,990	$ (144,136)	$ -	$ -
Local Government	Non-Profit Investiment Grant Program - HB22-1356	$ -	$ -	$ -	$ -	$ 35,000,000	$ (7,160,000)	$ -

Division	Program	2019	2020	2021	2022	2023	2024	2025
Local Government	Peace Officers Mental Health Support Grant Program	$ -	$ -	$ 2,352,878	$ -	$ -	$ -	$ -
Local Government	Planning Grant Program - HB21-1271	$ -	$ -	$ -	$ 5,000,000	$ -	$ (1,807,946)	$ -
Local Government	Pools Special Initiative Program 2022	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -
Local Government	Pools Special Initiative Program 2023	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -
Local Government	Prison Bed Study - DOC FY20	$ -	$ 20,000	$ 80,000	$ -	$ -	$ -	$ -
Local Government	Recovery Office	$ -	$ -	$ -	$ 440,404	$ -	$ -	$ -
Local Government	RENEW Program Evaluation Plan	$ -	$ -	$ -	$ 75,000	$ -	$ -	$ -
Local Government	Search & Rescue Fund Statutorily Required Distributions	$ -	$ -	$ -	$ 57,290	$ 15,606	$ -	$ -
Local Government	SIPA Grant Award	$ -	$ -	$ 45,000	$ -	$ -	$ -	$ -
Local Government	Strategic Planning Group on Coloradan Age 50 & Over - Gift	$ -	$ 10,764	$ (10,764)	$ -	$ -	$ -	$ -
Local Government	Strategic Planning Group on Coloradans Age 50 and Over	$ -	$ 110,661	$ 110,000	$ 110,000	$ 6,334	$ -	$ -
Local Government	Strategic Planning Group on Coloradans Age 50 and Over - CF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Strategic Planning Group on Coloradans Age 50+ - Donation	$ 15,000	$ (11,425)	$ 10,764	$ -	$ -	$ -	$ -
Local Government	Strong Communities Investiment Grant Program - HB22-1304	$ -	$ -	$ -	$ 40,000,000	$ -	$ (29,209,576)	$ -
Local Government	Sustainable Affordable Housing Assistance-SB24-174	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000,000
Local Government	Sustainable Rebuilding Grant Program - IA-CEO	$ -	$ -	$ -	$ -	$ 2,000,000	$ -	$ -
Local Government	Transit-Oriented Communities Infrastructure Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ 35,000,000
Local Government	Volunteer Firefighter Death & Disability Insurance GF	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Division	Program	2019	2020	2021	2022	2023	2024	2025
Local Government	Volunteer Firefighter Death & Disability Insurance GFX	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	YIP-19 - year four of four	$ 19,018	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Youth Intervention Plan - 2016	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government	Youth Intervention Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Government Subtotal		$ 45,684,678	$ 333,039,340	$ 162,214,642	$ 216,125,287	$ 176,012,657	$ 278,171,135	$ 189,039,067
Grand Total		**$ 81,087,848**	**$ 418,500,586**	**$ 667,107,291**	**$ 833,763,770**	**$ 724,749,800**	**$ 606,687,438**	**$ 386,209,360**

Appendix B: DOLA Cash Fund Detail

Fund Code	Fund Name	FY 2023-24 Actual Expenditures	FY24 Year End Fund Balance, per OSC	Net Assets	Net Encumbrances	Net Liabilities	Unobligated	Otherwise "committed" (Planned Spend)	DOH Only: Projected FY26 Amount Available for making new awards"	Notes
115N	Donations - Local Affairs	$1,495,415	$88,269	$266,082	-$45,200	-$2,868	$218,014	$218,014	N/A	DOLA plans to fully spend this amount
11E0	Moffat Tunnel Cash Fund	$125	$305,972	$286,535	-$250,000	$0	$36,535	$36,535	N/A	Plan to spend on costs associated with lease renewal in FY25
12V0	Building Regulation Fund	$1,872,024	$253,758	$292,181	-$223,924	-$6,811	$61,446	$61,446	$0.00	Plan to spend on Administrative Costs
14C0	Colorado Heritage Communities Fund	$5,537,454	$4,179,422	$3,537,287	-$3,149,106	$0	$388,181	$388,181	N/A	IHOP/IHOI administrative funds; will expend all
14CR	Colorado Heritage Communities Fund - ARPA-REFI	$0	0	$10,368,159	$0	-$840	$10,367,319	$10,367,319	N/A	Original estimate for IHOP/IHOI SLFRF Refinance amount; will be adjusted; all is encumbered

Fund Code	Fund Name	FY 2023-24 Actual Expenditures	FY24 Year End Fund Balance, per OSC	Net Assets	Net Encumbrances	Net Liabilities	Unobligated	Otherwise "committed" (Planned Spend)	DOH Only: Projected FY26 Amount Available for making new awards"	Notes
1520	Local Government Severance Tax Fund	$77,545,196	$308,644,276	$310,235,555	-$142,201,948	-$4,154,333	$163,879,274	$104,346,528	N/A	EIAF - SEV
1550	Local Government Mineral Impact Fund	$40,773,447	$87,206,379	$84,822,122	-$49,274,186	-$1,076,545	$34,471,391	$26,200,306	N/A	EIAF - FML/MLG
15RS	Marijuana Tax Cash Fund	$16,898,970	$23,387	$1,058,055	-$218,827	-$459,240	$379,988	$379,988	$8,000,000	Approx $1M is GBMJ (current and rolled forward), will fully expend; approx $27,926 is Indirect to EDO; remaining is DOH for grants
16E0	Private Activity Bond	$70,387	$459,793	$461,132	$0	-$41	$461,091	$250,000	$0.00	Plan to spend on Administrative Costs
16F0	Property Tax Exemption Fund	$1,246,181	-$70,353	-$184,540	$0	-$50,358	-$234,898		N/A	This fund was overspent in FY24. DOLA is working on a remediation plan to correct this fund's spending plan moving forward.
1970	Homeless Prevention Program Fund	$184,346	$634,186	$543,116	-$242,047	$0	$301,069	$301,069	$0.00	This will be spent on grants
23H0	Local Government Permanent Fund	$208	$2,258,514	$2,114,846	$0	$0	$2,114,846	$0	N/A	Funded with "bonus" payments from certain FML/MLG leases; can only be used when regular EIAF drops significantly, requires legislative action; has been swept previously (6/30/11 $4.8M and 6/30/20 $2.3M)
23V0	Housing Development Grant Fund	$64,895,811	$227,031,050	$220,784,968	-$78,256,678	-$745,445	$141,782,845	$141,782,845	$55,000,000	Plan to spend on grants in our pipeline
23V1	Housing Development Grant Fund - Housing Solution Program	$8,674,054	$26,755,629	$27,102,785	-$11,324,739	-$10,370	$15,767,676	$15,767,676	$11,000,000	Plan to spend on grants in our pipeline
23VB	SB242 - Housing Development Grant Fund	$1,956,315	$28,227,164	$28,058,498	-$1,618,222	-$3,307	$26,436,969	$26,436,969	$0.00	Plan to spend on grants; One time fund
23VR	Housing Development Grant Fund - ARPA-REFI	$0	0	$20,000	$0	$0	$20,000	$20,000	$0.00	Plan to spend on Grants

Fund Code	Fund Name	FY 2023-24 Actual Expenditures	FY24 Year End Fund Balance, per OSC	Net Assets	Net Encumbrances	Net Liabilities	Unobligated	Otherwise "committed" (Planned Spend)	DOH Only: Projected FY26 Amount Available for making new awards"	Notes
25Z0	Geothermal Resource Leasing Fund	$208	$165,682	$155,152	$0	$0	$155,152	$155,152	N/A	Program plans to grant out all funds in FY24
2600	Disaster Emergency Fund	$126,336	$0	-$1	$0	-$39	-$40	$1,000	N/A	IA with DHSEM; expires 12/31/24; unable to use much $ in FY25 due to vacancies
2605	Disaster Resilience Rebuilding Program Fund	$7,324,334	$7,796,642	$5,909,144	-$7,978,713	$0	-$2,069,569	$5,909,144	N/A	By period 3 the starting balance had not been added to the fund by the OSC. Will fully expend.
2740	Local Government Limited Gaming Impact Fund	$5,938,306	$7,821,015	$1,732,974	$0	-$94	$1,732,880	$1,732,880	N/A	FY25 grants have been awarded, and contracts are being drafted now. Will fully expend.
27E0	State Employee Reserve Fund	$0	0	0	0	0	$0	$0	N/A	
28E0	Board of Assessment Appeals Cash Fund	$256,505	$602,051	$741,846	$0	-$60,384	$681,462	$126,489	N/A	We plan to spend our full appropriation. Per the Long Bill, this is $126,489.
28U0	Firefighter Benefits Cash Fund	$839,053	$18,346	$557,199	$0	-$316,710	$240,489	$240,489	N/A	The JBC approved a September 1331 for $300K in increased spending authority
4710	General Full Accrual Account Group	$533,923	0	$11,501,442	$0	-$55,808,303	-$44,306,861	$0	N/A	By period 3 the starting balance had not been added to the fund by the OSC.
7460	Housing Rehabilitation Revolving Loans	$0	$3,116,026	$3,072,889	$0	$0	$3,072,889	$3,072,889	$0.00	Plan to spend on Loans; not receiving a lot of repayments yet
8200	Conservation Trust Fund	$62,415,130	$16,471,256	$1,266,316	$0	-$109,070	$1,157,246	$1,157,246	N/A	Funded amount is an estimate; all funds are fully distributed each quarter.
9370	WPDA Drinking Water Revolving Fund	$229,458	0	-$27,668	-$39,464	-$355	-$67,487	$270,000	N/A	By period 3 the starting balance had not been added to the fund by the OSC.
AACF	Accelerated Appeal Cash Fund	$20,133	$2,422	$4,361	$0	$0	$4,361	$0	N/A	DOLA expects to fully spent this allocation due to increased operational costs due to increased workload

Fund Code	Fund Name	FY 2023-24 Actual Expenditures	FY24 Year End Fund Balance, per OSC	Net Assets	Net Encumbrances	Net Liabilities	Unobligated	Otherwise "committed" (Planned Spend)	DOH Only: Projected FY26 Amount Available for making new awards"	Notes
ADUG	Accessory Dwelling Unit Fee Reduction and Encouragement	$0	New in FY25	$467,246	$77,369	$0	$544,615	$544,615	N/A	New program; hiring now; will launch in spring 2025
AHSF	Affordable Housing Support Fund	$5,489,842	$189,326,558	$54,144,842	-$32,395,805	-$58,021	$21,691,016	$21,691,016	$121,000,000	Plan to use on grants and administrative costs; Prop 123
CCER	Connecting Homelessness with Services, Housing - ARPA-REFI	$0	0	$90,980,000	$0	-$81	$90,979,919	$90,979,919	$0.00	Plan to use on grants and administrative costs
CCFD	Connecting Homelessness with Services, Housing - ARPA-REFI	$0	0	0	-$123,000	0	-$123,000	$0	$0.00	DOLA Overspent the amounts projected in FY24. This amount is anticipated to be corrected by the end of FY25 as a result of the ARPA refinance.
CNFH	Affordable Housing and Home Ownership Cash Fund - Non-CSFRF	$31,851,034	$33,794,734	$30,552,944	-$26,558,691	-$3,695,585	$298,668	$298,668	$0.00	Plan to use on grants and administrative costs; AHIC, one time
CRFE	Economic Recovery and Relief Cash Fund - ARPA-REFI	$0	0	$51,169,700	-$43,103	-$231	$51,126,366	$51,126,366	$0.00	Plan to use on grants and administrative costs
CRFL	Revenue Loss Restoration Cash Fund - ARPA-REFI	$0	0	$653,140	$0	$0	$653,140	$653,140	$0.00	Plan to use on grants and administrative costs
FLEX	FLEX (Financial Literacy and Exchange Program) Fund	$90,959	$311,739	$579,879	$0	-$1,257	$578,622	$75,000	$0.00	DOLA agrees with JBC staff recommendation for program budget reduction
HAPT	Housing Assistance for Persons Transitioning Criminal & JJ	$300	$308,534	$288,934	$0	$0	$288,934	$288,934	$0.00	Plan to use on grants and administrative costs
HITF	Housing Investment Trust Fund	$0	$10,347,423	$63,809,967	-$5,000,000	-$53,457,794	$5,352,173	$5,352,173	$5,000,000	Plan to use on grants and administrative costs
HITM	Housing Investment Trust Fund - Mortgage Settlement Fund	$2,094,340	$33,118,616	$32,847,801	-$104,574	$0	$32,743,227	$32,743,227	$2,000,000	Plan to use on grants and administrative costs

Fund Code	Fund Name	FY 2023-24 Actual Expenditures	FY24 Year End Fund Balance, per OSC	Net Assets	Net Encumbrances	Net Liabilities	Unobligated	Otherwise "committed" (Planned Spend)	DOH Only: Projected FY26 Amount Available for making new awards"	Notes
HPTA	Housing Needs Planning Technical Assistance Fund	$0	New in FY25	$15,000,000	$598,029	0	$15,598,029	$3,000,000	N/A	New program; hiring now; will launch in spring 2025
IIJA	Infrastructure Investment and Jobs Act Cash Fund	$126,744	$10,432,103	$10,412,572	-$2,050,472	-$2,978	$8,359,122	$0	N/A	LOMA grant program, funded with IA with OSPB; will obligate new grants as they are approved
ISCR	Infrastructure and Strong Comm Grant Program - ARPA-REFI	#N/A	0	$29,160,989	$0	-$183	$29,160,806	$0	N/A	All grant funds are obligated; CORE is not current
JRCP	Justice Reinvestment Crime Prevention Cash Fund	$974,752	$703,315	$366,200	-$90,000	$0	$276,200	$276,200	N/A	No new appropriations since FY20 Long Bill. Revolving loans program.
JRCX	Justice Reinvestment Crime Prevention Expansion Cash Fund	$901,991	$2	-$132,767	-$663,893	$0	-$796,660	$0	N/A	Fund ended 7/1/24; any unencumbered unspent funds were transferred to JCRP
LECS	Law Enforcement Community Services Grant Program Fund	$135,426	$1,106,644	$1,105,150	$0	-$31	$1,105,119	$1,000,000	N/A	Plan to award grants in Jan 2025
MHPA	Mobile Home Park Act Dispute Resolution and Enforcement	$1,658,378	$853,433	$1,102,631	-$30,445	-$1,615,471	-$543,285	$0	$0.00	By period 3 the starting balance had not been added to the fund by the OSC.
MHPL	Mobile Home Park Resident Empowerment Loan and Grant Program	$560,028	$36,009,504	$33,621,264	-$28,749,534	-$73,577	$4,798,153	$4,798,153	$0.00	Plan to use on grants and administrative costs; SB22-160. Was one time
MVSU	Mobile Veterans-Support Unit Grant Program Cash Fund	$0	0	$229,070	$0	-$229,070	$0	$0	$0	Program ended 7/1/24. The “Net Assets” will revert, this will show up as $0 following reconciliation with OSC.
RNCR	Regional Navigation Campus Cash Fund - ARPA-REFI	$0	0	$32,264,217	-$4,374,548	-$208	$27,889,461	$27,889,461	$0.00	Plan to use on grants and administrative costs
TAHL	Transformational Affordable Housing Revolving Fund	$892,549	$155,807,149	$131,888,408	-$68,204,556	-$6,746	$63,677,106	$63,677,106	$2,000,000	Plan to use on grants and administrative costs; SB22-159. Was one time and now revolving fund

Fund Code	Fund Name	FY 2023-24 Actual Expenditures	FY24 Year End Fund Balance, per OSC	Net Assets	Net Encumbrances	Net Liabilities	Unobligated	Otherwise "committed" (Planned Spend)	DOH Only: Projected FY26 Amount Available for making new awards"	Notes
TAHR	Local Invest in Transformational Afford Housing - ARPA-REFI	$0	$0	$125,600,000	0	-$548	$125,599,452	$125,599,452	$0	One time
TCRG	Targeted Crime Reduction Grant Program Cash Fund	$3,000,000	$0	-$2,198,479	0	0	-$2,198,479	0	N/A	By period 3 the starting balance had not been added to the fund by the OSC. All is encumbered.
TOCI	Transit-Oriented Communities Infrastructure Fund	$0	New in FY25	$34,930,000	0	0	$34,930,000	0	N/A	New program; will launch in spring 2025

Appendix C: DOLA One-time Funds History

House Bill No	2021	2022	2023	2024	2025	Grand Total	FTE in the Bill	Spent	Encumbered	Otherwise Committed	Amount Remaining	Will FTE be ongoing?
HB 20-1019	$250,000	$ -	$ -	$ -	$ -	$250,000	0.0	$244,687	$ -	$ -	$0	No
HB 20-1095	$26,215	$ -	$ -	$ -	$ -	$26,215	0.1	$26,215	$ -	$ -	$0	No
HB 20-1408	$1,099,456	$ -	$ -	$ -	$ -	$1,099,456	0.0	$60,367	$ -	$1,039,089	$0	No
HB 19-1309	$768,661	$ -	$ -	$ -	$ -	$768,661	5.5	$768,661	$ -	$ -	$0	Yes
HB 21-1215	$3,500,000	$ -	$ -	$ -	$ -	$3,500,000	0.6	$3,500,000	$ -	$ -	$0	Blank
HB 20-1427	$11,166,000	$ -	$ -	$ -	$ -	$11,166,000	1.0	$4,681,257	$ -	$6,484,743	$0	No
SB 2020B-001	$37,000,000	$ -	$16,242	$ -	$ -	$37,016,242	0.0	$14,770,929	$ -	$ -	$0	No
SB 2020B-002	$59,000,000	$ -	$ -	$ -	$ -	$59,000,000	0.0	$59,000,000	$ -	$ -	$0	Blank
SB 21-1271	$1,600,000	$ -	$ -	$ -	$ -	$1,600,000	0.0	$163,802	$599,482	$836,716	$0	Blank
ARPA	$132,698,218	$132,698,218	$ -	$ -	$ -	$265,396,436	0.0	$265,429,323	$ -	$ -	$0	No
SB 21-242	$45,000,000	$5,000,000	$ -	$ -	$ -	$50,000,000	4.0	$545,466	$1,158,020	$48,296,514	$0	No
HB 22-1304	$ -	$138,000,000	$ -	$ -	$ -	$138,000,000	15.9	$45,750,086	$78,830,308	$13,419,606	$0	No

House Bill No	2021	2022	2023	2024	2025	Grand Total	FTE in the Bill	Spent	Encumbered	Otherwise Committed	Amount Remaining	Will FTE be ongoing?
HB 22-1304	$ -	$40,000,000	$ -	$ -	$ -	$40,000,000	2.5	$0	$0	$40,000,000	$0	No
SB 21-032	$ -	$229,070	$ -	$ -	$ -	$229,070	0.6	$124,370	$ -	$ -	$0	No
HB 21-1028	$ -	$18,704	$ -	$ -	$ -	$18,704	0.3	$18,704	$0	$ -	$0	No
HB 21-1030	$ -	$1,000,000	$ -	$ -	$ -	$1,000,000	0.5	$1,000,000	$ -	$ -	$0	No
HB 21-1250	$ -	$250,000	$ -	$ -	$ -	$250,000	0.0	$229,619	$ -	$ -	$0	No
HB 21-1253	$ -	$5,000,000	$ -	$ -	$ -	$5,000,000	0.0	$2,414,440	$2,585,560	$ -	$0	No
HB 21-1289	$ -	$5,000,000	$ -	$ -	$ -	$5,000,000	0.0	$4,611,533	$388,466	$ -	$1	No
HB 21-1312	$ -	$138,500	$ -	$ -	$ -	$138,500	0.0	$138,500	$ -	$ -	$0	$0
HB 21-1326	$ -	$2,250,000	$ -	$ -	$ -	$2,250,000	0.0	$600,001	$ -	$1,580	$0	No
HB 21-1329	$ -	$98,500,000	$ -	$ -	$ -	$98,500,000	0.2	$13,359,972	$14,679,867	$70,460,161	$0	No
SB 21-204	$ -	$5,000,000	$ -	$ -	$ -	$5,000,000	1.9	$5,000,000	$ -	$ -	$0	No
SB 21-252	$ -	$7,000,000	$ -	$ -	$ -	$7,000,000	0.0	$7,000,000	$ -	$ -	$0	No
SB 21-1271	$ -	$46,400,000	$ -	$ -	$ -	$46,400,000	2.6	$0	$0	$46,400,000	$0	No
SB 22-005	$ -	$ -	$3,000,000	$ -	$ -	$3,000,000	2.5	$112,450	$ -	$2,887,550	$0	No
SB 22-1013	$ -	$ -	$3,500,000	$ -	$ -	$3,500,000	2.0	$465,834	$2,226,664	$807,501	$0	No
SB 22-1242	$ -	$ -	$227,612	$ -	$ -	$227,612	4.0	$ -	$ -	$227,612	$0	Yes
HB 22-1287	$ -	$ -	$89,870	$ -	$ -	$89,870	1.0	$32,778	$0	$0	$0	No
HB 22-1416	$ -	$ -	$2,000	$ -	$ -	$2,000	0.0	$2,000	$ -	$ -	$0	No
SB 22-146	$ -	$ -	$25,000,000	$ -	$ -	$25,000,000	0.0	$25,000,000	$0	$ -	$0	No
SB 22-159	$ -	$ -	$150,000,000	$ -	$6,859,834	$156,859,834	19.0	$27,537,687	$63,998,747	$65,323,400	$0	Yes
SB 22-160	$ -	$ -	$35,000,000	$ -	$1,593,716	$36,593,716	6.0	$3,581,415	$25,410,482	$7,601,819	$0	Yes
SB 23-124	$ -	$ -	$8,035,166	$ -	$ -	$8,035,166	0.0	$ -	$ -	$8,035,166	$0	No
SB 22-1356	$ -	$ -	$35,000,000	$ -	$ -	$35,000,000	0.5	$33,343,850	$458,120	$1,198,030	$0	No
SB 22-211	$ -	$ -	$45,000,000	$ -	$ -	$45,000,000	2.3	$3,142,638	$12,854,712	$29,002,650	$0	No
HB 22-1378	$ -	$ -	$50,000,000	$ -	$ -	$50,000,000	2.3	$38,167,156	$7,193,587	$4,639,257	$0	No
HB 22-1377	$ -	$ -	$1,700,000	$103,300,000	$3,598,763	$108,598,763	11.2	$33,887,379	$67,898,844	$6,812,541	$0	No
HB 23B-1001	$ -	$ -	$ -	$30,000,000	$ -	$30,000,000	3.0	$11,252	$15,000	$29,973,748	$0	No
HB 23-1257	$ -	$ -	$1,138,990	$136,885	$200,777	$1,476,652	1.5	$1,275,874	$ -	$200,778	$0	Yes
HB 23-1299	$ -	$ -	$ -	$3,000,000	$ -	$3,000,000	0.0	$3,000,000	$ -	$ -	$0	Blank
SB 23B-001	$ -	$ -	$ -	$34,659	$ -	$34,659	0.5	$13,950	$ -	$ -	$0	No
HB 23-1086	$ -	$ -	$ -	$22,549	$ -	$22,549	0.0	$ -	$ -	$ -	$22,549	Blank

House Bill No	2021	2022	2023	2024	2025	Grand Total	FTE in the Bill	Spent	Encumbered	Otherwise Committed	Amount Remaining	Will FTE be ongoing?
SB 24-016	$ -	$ -	$ -	$ -	$5,000	$5,000	0.0	$5,000	$0	$ -	$0	No
HB 24-1219	$ -	$ -	$ -	$ -	$300,000	$300,000	0.0	$0	$0	$300,000	$0	No
HB 24-1237	$ -	$ -	$ -	$ -	$250,000	$250,000	0.9	$12,500	$110,500	$127,000	$0	Blank
HB 24-1302	$ -	$ -	$ -	$ -	$50,296	$50,296	0.4	$0	$ -	$ -	$50,296	No
SB 24-183	$ -	$ -	$ -	$ -	$53,995	$53,995	0.2	$0	$0	$53,995	$0	No
SB 24-233	$ -	$ -	$ -	$ -	$151,698	$151,698	0.0	$0	$38,972	$112,726	$0	Blank
Grand Total	**$292,108,550**	**$486,484,492**	**$357,709,880**	**$136,494,093**	**$13,064,079**	**$1,285,861,094**	**93.0**	**$599,029,696**	**$278,447,332**	**$384,242,182**	**$72,844**	Blank

Appendix D: Energy and Mineral Impact Assistance Fund Award History

Fiscal Year	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 Est.
Annual Regular Cycle Awards	$66,032,590	$56,518,895	$38,405,221	$38,840,438	$33,332,640	$95,322,915	$47,556,778	$50,000,000
Renewable & Clean Energy Challenge (Partially funded per 39-29-110(9)) - SLI	0	$9,264,729	$7,744,469	$102,503	$5,056,017	0	0	0
Pools Special Initiative - EBI	0	0	0	$836,813	$257,800	0	0	0
More Housing Now - EBI	0	0	0	0	0	$20,345,712	$43,363,364	$6,037,903
Climate Resiliency Challenge - EBI	0	0	0	0	0	$20,000,000	$8,500,000	$4,845,739
Main Street Live - EBI	0	0	0	0	0	$14,061,448	$5,892,815	0
Migrant Response Program - EBI	0	0	0	0	$3,500,000	0	0	0
Broadband Planning and Implementation (Partially funded via HB21-1289) - SLI	0	0	0	$2,628,146	$2,371,707	0	0	0
Renewable and Clean Energy Initiative (HB21-1253) - SLI	0	0	0	$5,657,475	0	0	0	0
Total	**$66,032,590**	**$65,783,624**	**$46,149,690**	**$48,065,375**	**$44,518,164**	**$149,730,075**	**$105,312,957**	**$60,883,642**

SLI = State Legislative Initiative EBI = Executive Branch Initiative

DEPARTMENT OF LOCAL AFFAIRS

FY 2025-26 JOINT BUDGET COMMITTEE HEARING

Due January 6th, COB

WRITTEN RESPONSES ONLY

Common Questions: Please retain the numbering in order to maintain consistent labeling across departments.

1. Provide a list of any legislation with a fiscal impact that the Department has: (a) not implemented, (b) partially implemented, or (c) missed statutory deadlines. Please specifically describe the implementation of ongoing funding established through legislation in the last two legislative sessions. Explain why the Department has not implemented, has only partially implemented, or has missed deadlines for the legislation on this list. Please explain any problems the Department is having implementing any legislation and any suggestions you have to modify legislation.

2024 LEGISLATIVE SESSION

FULLY IMPLEMENTED:

HB24-1179 – Abstract of Values

- A provision applied to counties to have the abstract of values to DPT by March 21, 2024.
    - Implemented

HB24-1302 – Tax Rate Information

- DOLA to determine the process by which taxing jurisdictions will provide information on the mill levies by Sept 1, 2024.
    - Implemented

HB24-1308 – Implementation of Affordable Housing

- The bill expands DOH's required reporting for the annual SMART Act report. It requires applications to be accepted quarterly. By November 1, 2024, DOH must publish the application schedule. Contracts must be executed within 90 days. Many other timelines are established. The bill allows entities like Habitat for Humanity to submit one application and report for multiple parcels to DPT for property tax exemptions.
    - Implemented
        - DOH is on track to meet ongoing and upcoming reporting requirements that are a result of this legislation.

HB24-1434 – Affordable Housing Tax Credit

- Expands the Affordable Housing Tax Credit. Includes the TOC Tax Credit. Diverts $35M of HDG funds through 2032-33.
    - Implemented

HB24-1465 & 1466 – Stimulus Refinance

- The bill refinances various stimulus funds with general funds. This creates significant work for Accounting and Budget.
    - Implemented

HB24-1237 – Child Care Facilities

- This bill creates three new programs: Toolkit and Technical Assistance Program, Planning Grant Programs, and the Child Care Facility Capital Grant Program.
    - ImplementedDOH is on track to meet ongoing and upcoming reporting requirements that are a result of this legislation.

HB24-1294 – Mobile Home Park Bill

- Updates program rules. Makes several changes to the Mobile Home Park Dispute Resolution Program. Creates guardrails on rent-to-own contracts.
    - Implemented
        - Completed during the rule making process.

HB24-1360 Colorado Disability Opportunities Office

- DOLA will be a member of the Disability Technical Advisory Committee.
    - Implemented Per statute, DOLA recommended members to the Disability Technical Advisory Committee.

HB24-1411 – DPT Exemptions Fee Increase

- Increases fees for DPT Exemptions Section. Provides for annual inflationary increase/decrease; rounded to nearest $5.00.
    - Implemented
        - The Division of Property Taxation issued both emergency and permanent rules to enact new fees.
        - Started collecting new fees as of July 1, 2024

HB24-1413 – Severance Tax Transfer

- Transfers $25M of severance tax.
    - Implemented

SB24-016 – Tax Credit Intermediaries

- The bill qualifies intermediaries like Colorado Gives to receive contributions on behalf of the nonprofit. Changes the requirement to collect full social security numbers to ID numbers. Makes a date change in the submission of reports to DOLA.

  Implemented
    - DOH is on track to meet ongoing and upcoming reporting requirements that are a result of this legislation.

SB24-089 – Firefighter Cardiac Benefits

- This bill removes accident insurance and self-insurance or self-insurance pools as eligible reimbursements.
    - ImplementedDOLA has updated policies and procedures for this program.

SB24-178 – Repeal Duplicative Vacant Land Reporting
- Repeals the requirement that DOH post the Capital Development Committee's list of vacant land
    - Implemented

SB24-183 Mobile Home Taskforce

- Creates a taskforce to examine the practice of distraint sale of mobile homes. DOLA Executive Director needs to appoint member to taskforce. Taskforce needs to meet by June 15, 2024. Also empowers DOLA to work with OIT on 1st and 2nd gates for exploring the titling of mobile homes.
    - Implemented
        - Taskforce report was submitted to oversight committee on tax policy. Work with OIT continues.

SB24-214 – State Climate Goals

- Creates a mechanism for Division of Local Government to enter into an Interagency Agreement with Colorado Energy Office for community rebuilding following a natural disaster.
    - Implemented No further action is needed.

NOT YET FULLY IMPLEMENTED:

SB24-233 – Property Tax Reforms - Sens. Hansen & Kirkmeyer and Reps. deGruy Kennedy & Frizell

- This bill reforms property tax processes and procedures. While modifying the assessment rate details in SB24-111, it is also modified by the extraordinary session bill, HB24B-1001.
    - Implemented
        - The 2024 assessment rates were set to be identical to the rates in 2024 for all classes of property. This change was incorporated into the Assessors Reference Library (ARL) manuals as well as all training materials. This task was completed.
        - Starting in 2025, the residential assessment rate is bifurcated into 2 components, one rate for schools and one rate for all other local governments. Manuals and training materials have been updated for 2025. The changes for 2026 and beyond will be accounted for prior to the beginning of each year.
    - Partially Implemented
        - Since it modifies assessment rates and actual value adjustments starting in 2024 thru 2027, it is only partially implemented. Otherwise, the implementation is on track.
        - As part of the implementation, multiple interested parties meetings have taken place, starting with the assessors summer conference in June 2024, to notify everyone of the coming changes. Our audiences have included assessors and their staff, as well as treasurers, local government representatives, and software vendors.
        - The assessment rate changes required that several forms and online applications be modified to support the changes. The abatement forms have been updated but the county portal is in the process of being updated to accommodate the changes for August abstract reporting.
        - The 2024 backfill/reimbursement requirements have been partially completed. A new reporting spreadsheet has been created and shared with all 64 county assessors. This data will be gathered by March 1, 2025 and reported to the State Treasurer, who will then distribute the reimbursement amounts to each of the 64 counties.

- Not ImplementedA new property tax revenue growth limit was created for local governments. This revenue limit is a new property tax revenue limit, but was then modified by HB24B-1001.
  - The new property tax revenue limit for local governments will require DLG to update the certification form that assessors fill out and send to all local governments for budget purposes. This will be implemented in the spring of 2025 for the 2025 certification.

SB24-111 Senior Primary Residence Property Tax Reduction

- The bill creates a new subclassification of residential real property so that seniors who previously qualified for the senior property tax exemption can do so for a new property. This Tax reduction is only in place for a two year period.

  Partially Implemented DOLA is on track to meet these requirements by the deadline.
  - Application forms were created and distributed to County Assessors and made available on the Division of Property Taxation website.
  - The Division presented information on the program to County Assessors at two different interested parties meetings as well as at the Annual Law Seminar conducted by the Division and offered to County Assessors and their staff members.
  - The Property Tax Administrator has met with outside senior organizations to explain the program.
  - The Division has an upgrade to its Senior and Veteran data base to expand for this new program underway with the Governor's Office of Information Technology, targeted to be completed before counties begin reporting the data.
  - This is a Department-wide Wildly Important Goal (WIG) for FY25.

HB24-1152 – Accessory Dwelling Units (ADUs)

- This bill applies to "subject jurisdictions" as those that are 1,000 or more in population and in a Metropolitan Planning Organization (MPO) or a portion of a county that is both within a census designated place with a population of 40,000 or more as reported in the most recent decennial census and within a MPO. By June 30, 2025, subject jurisdictions shall allow, subject to an administrative review process, an accessory dwelling unit. To achieve a "certified" status, local governments must submit to DOLA a form detailing that requirements are met. DOLA has 90 days to review requests. Also includes: 1) Create the ADU Fee Reduction and Encouragement Grant Program in consultation with CDOT and CEO and 2) Create model public safety codes for factory-built structures for those intended to be ADUs.
  - Partially Implemented DOLA published compliance guidance and is on track to launch the grant program in 2025 as communities are certified as supportive/compliant by the Department.

HB24-1219 - Expansion of Firefighter Cardiac Benefit Program

- This bill expands the Firefighter Cardiac Benefit Program by including eligibility for part-time and volunteer firefighters and includes an additional appropriation.
  - Partially Implemented Reimbursements will not commence until calendar year 2025. Details of the revised reimbursement process are under development. Some attorney general input may be required.

HB24-1304 – Minimum Parking Requirements

- The bill eliminates minimum parking requirements for residential developments in communities

located in a MPO. By September 30, 2024, DOLA, in consultation with CDOT and CEO, shall publish a map that designates applicable transit service areas to be used by local governments.
  - Implemented
- By December 31, 2024, DOLA, in consultation with CDOT and CEO, shall develop and publish Best Practices and Technical Assistance concerning optimizing parking supply and managing parking and must include the issues prescribed in statute. During the 75th General Assembly (2025 – can use SMART Act), DOLA shall present the materials and Best Practices to Joint Local Government Committees.
  - Implemented The guidance document is online at engagedola.org/land-use-and-housing.
- By December 31, 2026 and every year thereafter, local governments shall submit to DOLA a report on minimum parking requirements imposed.
  - Not Implemented DOLA is on track to support local governments to meet this 2026 deadline.

HB24-1313 – Transit Oriented Communities (TOCs)
- By September 30, 2024, DOLA shall publish a Transit Area map and Walkshed Map.
  - Implemented
- January 1, 2025 and ongoing, DOLA shall submit a report to Joint Local Government Committees.
  - Implemented
- By February 28, 2025, DOLA shall publish models and guidance on density and dimensional standards for simple and efficient methods to calculate net housing density. By June 30, 2025, TOCs must submit a preliminary TOC Assessment Report.
  - Partially Implemented DOLA has published a draft housing opportunity goal calculation model and tool and has been providing technical assistance to local governments to prepare the preliminary TOC assessment report.
- By June 30, 2025, DOLA must develop standard affordability standards; long-term affordability standards; conduct an assessment on anti-displacement strategies.
  - Partially Implemented DOLA is on track to publish standards by the due date
- By December 31, 2026, TOCs must identify affordable housing goals and submit water supply form.
  - Not Implemented DOLA is on track to support local governments to meet this deadline
- By December 31, 2027, TOCs must satisfy zoning capacity and housing opportunity goals. DOLA must notify TOCs if we haven't received a report. TOCs must submit reports every three years.
  - Not Implemented DOLA is on track to meet these requirements by the deadline

SB24-174 – Sustainable Affordable Housing Planning
- By December 31, 2024, DOLA must develop methodologies for conducting statewide, regional and local housing needs assessments. We must engage targeted outreach with focus groups for historically under-considered and disproportionately impacted stakeholders. Also, the Director shall develop guidance for displacement risk assessments.
  - Implemented
- By January 1, 2025 and every year thereafter, report on assistance requested by local governments and if funding is adequate.
  - Implemented
- By June 30, 2025, DOLA needs to develop a standard affordability standards directory, long-term affordability standards, and displacement risk mitigation.
  - Partially Implemented DOLA is on track to meet this deadline.
- By June 30, 2025, DOLA shall adopt reasonable criteria for the designation of neighborhood

centers.
    - Not Implemented DOLA is on track to meet this deadline.
- By July 1, 2025, water elements must be included in master plans.
    - Not Implemented DOLA has begun offering guidance and technical assistance to local governments to help them meet this requirement.
- By October 31, 2025, submit a Statewide Strategic Growth report to the General Assembly.
    - Not Implemented DOLA is on track to meet this deadline.
- By December 31, 2025, in conjunction with the Department of Ag, Parks and Wildlife, Outdoor Recreation and Tourism Office, develop and publish the "Natural Lands and Agriculture Interjurisdictional Opportunities Report".
    - Not Implemented DOLA is on track to meet this deadline.
- By December 31, 2026, each local government shall conduct and publish a housing needs assessment and update every six (6) years.
    - Not Implemented DOLA is on track to meet this deadline; on track to launch a supportive grant program early in 2025.
- By December 31, 2026, grant award criteria must be updated by all agencies to prioritize neighborhood centers.
    - Not Implemented DOLA is on track to meet this deadline.
- November 30, 2027 and every six years thereafter, conduct a statewide housing needs assessment.
    - Not Implemented DOLA is on track to meet this deadline.
- By December 1, 2027, any grant program administered by the Department of Local Affairs, the Colorado Energy Office, the Office of Economic Development, the Department of Transportation, the Department of Natural Resources, the Department of Public Health and Environment, or the Department of Personnel and Administration that awards grants to counties and municipalities for the primary purpose of supporting land use or housing, excluding land use planning or housing pursuant to Article 32 or Title 29, must, so long as doing so is not inconsistent with federal law or the state constitution, including prioritization criteria that consider several factors in statute.
    - Not Implemented DOLA is on track to meet this deadline.
- January 1, 2028, and every six years thereafter, all local governments shall make a housing action plan.
    - Not Implemented DOLA is on track to provide guidance, assistance, and funding to local governments to help them meet this deadline.

HB24B-1001 – Concerning Property Tax- Reps. McCluskie & Pugliese and Sens. Hansen & Kirkmeyer

- Modifies SB24-233, adding further reductions to the assessment rates for residential and nonresidential properties. Creates a 2025 backfill for local governments that lost revenue due to the changes in the bill. Modifies the new local government revenue growth limit and adds a school revenue growth limit.
    - Partially Implemented
        - As mentioned above in SB24-233, interested parties meetings have taken place after the extraordinary session, notifying assessors, treasurers, and all participants of the coming changes. This includes the software vendors that support assessors and treasurers.
        - The rate changes for 2025 have been incorporated in the Assessors Reference Library (ARL) manuals as well as in the various training curriculum that the DPT provides for county staff.
        - The rate changes for 2026 and beyond have not been incorporated into the ARL

manuals or training materials. These will be completed prior to the beginning of the year in question.
- The backfill requirements are different for 2025 than in 2024, so the reporting spreadsheet will need to be updated to reflect these changes. This will be completed during the fall of 2025.
- A new property tax revenue growth limit was created for schools. This requires assessors to send school data to the Division of Property Taxation, which is compiled and sent to Legislative Council Staff. This process has been implemented for 2024, and is in place for the future. Only the reporting date requirements are changing for future years.
- Residential assessment rate changes for 2025 and beyond depend on the Total Statewide Actual Value change between 2024 and 2025. Gathering this data is partially implemented, and will be completed in September of 2025. The State Board of Equalization will then determine the statewide actual value growth and certify if the growth is <=5% or greater than 5%.

2023 LEGISLATIVE SESSION:

FULLY IMPLEMENTED:

HB23-1052 – Modify Property Tax Exemption for Veterans with Disabilities - Rep. Marshall and Sen. Fields

- The state constitution allows a veteran who has a service-connected disability rated as a 100% permanent disability to claim a property tax exemption for a portion of the actual value of the veteran's owner-occupied primary residence. The 100% permanent disability requirement can only be changed through a constitutional amendment. If the voters approve a constitutional amendment in 2024 to expand eligibility for the exemption by allowing a veteran who has individual unemployability status, as determined by the United States department of veterans affairs, to claim the exemption, the bill makes conforming statutory changes to reflect that expansion of the exemption. In most cases, to have individual unemployability status, a veteran must be unable to keep a steady job because the veteran either has at least one service-connected disability rated at 60% or more disabling or has 2 or more service-connected disabilities with at least one disability rated at 40% or more disabling and a combined rating of 70% or more disabling.
    - Implemented

HB23-1086 – Due Process Asset Forfeiture Act – Reps. DeGraff & Joseph and Sens. Baisley & Winter

- The bill requires that a report related to a seizure and forfeiture includes the estimated value and new equity of the property and information on the outcome of the forfeiture proceeding. The bill appropriates $22,549 to the department of local affairs that is reappropriated to the office of the governor for use by the office of information technology and includes 0.2 FTE.
    - Implemented

HB23-1105 - HOA & Metro District Homeowner's Rights Task Force – Reps. Parenti & Titone and Sens. Cutter & Fields

- The bill creates the HOA homeowners' rights task force (HOA task force) and the metropolitan district homeowners' rights task force (metro district task force) in the Department of Regulatory Agencies. The HOA task force is required to: Study issues confronting HOA homeowners' rights, including homeowners' associations' fining authority and practices, foreclosure practices, communications with homeowners, and the availability and method of making certain documents available to HOA homeowners in the association.
- The metro district task force is required to: Study issues confronting metropolitan district homeowners' rights, including metropolitan district boards' tax levying authority and practices, foreclosure practices, communications with homeowners, and governance policies.
- The Director of the Division of Housing and/or her designee, is an ex officio member of both task forces.
    - Implemented Appointments were due November 1, 2023 (two DOLA employees are serving as designees).

HB23-1184 – Low Income Housing Property Tax Exemption – Reps. Lindstedt & Frizell and Sen. Roberts

- The bill clarifies and expands the current property tax exemption for property acquired by nonprofit housing providers for low-income housing. The bill clarifies that property may qualify for the property tax exemption, through construction on the property, until the property is sold or transferred. The bill expands the definition of "low-income" applicants to include individuals or families who are at or below 100% of the area median income or, if the property is in a rural resort community, at or below 120% of the area median income, rather than 80% of the area median income. The bill requires applicants for the exemption to follow the same process and submit the same forms that are required for applicants for similar exemptions. Certain property held by community land trusts and nonprofit affordable homeownership developers to be used for a strictly charitable purpose, and to consequently be exempt from property taxation in accordance with the state constitution. To qualify for the exemption, the property must be split into a separate taxable parcel from the improvements on the property and leased to the owner of the improvements as an affordable homeownership property.
    - Implemented

HB23-1257 – Mobile Home Park Water Quality – Reps. Velasco & Boesenecker and Sens. Cutter & Priola

- The bill creates a water testing program for mobile home parks.
    - Implemented

HB23-1284 – Modifications to the Property Tax Deferral Program – Reps. DeGruy Kennedy & Lieder and Sen. Mullica

- Current law allows a person who is at least 65 years old or who is a person called into military service to elect to defer the payment of real property taxes. Current law also allows other residential real property owners to defer the payment of a portion of real property taxes under certain circumstances.
- For all 3 categories of taxpayers who are eligible to defer the payment of real property taxes, current law specifies that the property for which the deferral is claimed cannot be income-producing. Beginning in the 2023 property tax year, the bill specifies that the prohibition against the property being income-producing does not apply if the taxpayer claiming the deferral is at least 65 years old, is a person called into military service, or is the surviving spouse of such a taxpayer.

- For a property owner called into military service or a property owner who is not called into military service and is not at least 65 years old but is otherwise eligible to claim a property tax deferral, current law specifies that to be eligible for the property tax deferral, the total value of all liens of mortgages and deeds of trust on the property must be less than or equal to 90 percent of the actual value of the property (90 percent requirement). For property tax years commencing on or after January 1, 2023, the bill specifies that the 90 percent requirement does not apply if the owner of the property is a person called into military service and has a home loan guaranteed by the veterans administration of the United States.
    - Implemented

HB23-1296 – Create Task Force to Study Rights of Persons With Disabilities – Reps. Ortiz & Herod and Sen. Winter

- Implemented

HB23-1299 – Justice Reinvestment Crime Prevention Initiative – Reps. Bird & Bockenfeld and Sens. Bridges & Kirkmeyer

- The justice reinvestment crime prevention initiative is administered by the division of local government to expand small business lending and provide grants aimed at reducing crime and promoting community development.
    - Implemented

HB23-1304 – Proposition 123 Affordable Housing Programs – Reps. McCluskie & Frizell and Sens, Roberts & Exum

- At the general election in 2022, voters approved Proposition 123, which created new affordable housing programs funded with income tax revenue that the state is permitted to retain and spend as a voter-approved revenue change. 60% of the dedicated revenue is allocated to the affordable housing financing fund for 3 new affordable housing programs. This money is continuously appropriated to the office of economic development, which is required to give the money to an administrator selected by the office to administer the programs. 40% of the dedicated revenue is allocated to the affordable housing support fund, which is continuously appropriated to the division of housing for 3 other affordable housing programs, including the land planning capacity development program.
    - Implemented

SB23-001 – Authority of Public-Private Collaboration Unit For Housing – Sens. Roberts & Zenzinger and Reps. Bird & Lukens

- The public-private collaboration unit in the department of personnel (department) promotes the use of public-private partnerships between state public entities such as departments, agencies, or subdivisions of the executive branch of state government, and private partners as a tool for time and cost-efficient completion of public projects. The bill authorizes the unit to undertake additional functions in connection with public projects that provide housing including:
    - Accepting gifts, grants, and donations, which if monetary, are to be credited to the unused state-owned real property fund (fund);
    - Utilizing proceeds from real estate transactions and revenue from public-private agreements;
    - Acting as an agent on behalf of the department in real estate transactions using real property that upon approval by the governor has been deeded to the department by a state public entity, including for the purchase, transfer, exchange, sale and disposition, and lease of real property; and
    - Establishing a process for using requests for information to solicit public projects.

- The bill also allows the department and the unit to use money from the fund to facilitate these additional functions by the unit in connection with public projects that provide housing and for the standard operating expenses of the unit.
- On July 1, 2023, the State Treasurer shall transfer five million dollars from the general fund to the fund and eight million dollars from the housing development grant fund to the fund. This subsection (5)(d)(II) is repealed, effective July 1, 2024.
    - Implemented

SB23-016 - Greenhouse Gas Emission Reduction Measures – Sen. Hansen and Reps. McCormick & Sirota

- This bill addresses numerous issues but most germane to DOLA is Section 14 that extends the RENEW program to July 1, 2025
    - Implemented

SB23-035 – Middle Income Housing Authority Act – Sens. Bridges & Moreno and Reps. Herod & Joseph

- Under current law, the middle-income housing authority has the power to make and enter into contracts or agreements with public or private entities to facilitate public-private partnerships. The bill clarifies this power of the authority to enter into public-private partnerships by specifying that: The affordable rental housing component of a public-private partnership is exempt from state and local taxation;
- A public-private partnership may provide for the transfer of the interest in an affordable rental housing project to an entity other than the authority; the authority may issue bonds to finance the affordable rental housing component in a public-private partnership; and bonds issued by the authority may be payable from the revenue and assets of the affordable rental housing component of a public-private partnership or solely from the revenue or assets of the authority as current law requires.
- Additionally, the bill expands the board of directors of the authority from 14 to 16 by adding 2 nonvoting members. The senate majority leader and the house majority leader will each appoint a member of the general assembly from their respective chambers to serve as the 2 new nonvoting members, unless the senate majority leader and the house majority leader are from the same political party in which case the house minority leader will appoint the member to the board of directors from the house.
    - Implemented

SB23-036 – Veterans With Disabilities Property Tax Exemption – Sens. Pelton B. & Cutter and Reps. Armagost & Ortiz

- Current law requires an individual applying for the property tax exemption for a veteran with a disability to submit the application to the division of veterans affairs in the Colorado department of veterans and military affairs. The bill instead requires an individual to submit an application to the individual's county tax assessor. When submitting an application, the bill requires an individual to include proof of qualifying veteran with a disability status, which the bill defines as documentary evidence from the United States department of veterans affairs that the individual is a qualifying veteran with a disability. The bill further requires the division to develop guidance that specifies the documentary evidence from the United States department of veterans affairs that must be included with an application. The bill eliminates the requirement that the division determine whether an individual is a qualifying veteran with a disability.
- To comply with an existing statutory requirement that "people first language" be used in new or amended statutes that refer to persons with disabilities, the bill also changes the existing terms

"disabled veteran" and "disabled veterans" to "veteran with a disability" and "veterans with a disability".
    - Implemented

SB23-072 – Sunset Defense Counsel First Appearance Program – Sen. Rodriguez and Reps. Epps & Soper

- The bill continues the defense counsel on first appearance grant program until September 1, 2028, subject to sunset review.
    - Implemented

SB23-082 – Colorado Fostering Success Voucher Program – Sens. Zenzinger & Kirkmeyer and Reps. Amabile & Michelson Jenet

- The bill establishes the Colorado fostering success voucher program in DHS. The purpose of the program is to provide housing vouchers and case management services to eligible youth.
- DHS and DOLA shall develop a joint administration and implementation plan for the program. Availability, standards, and services for the program are listed in the bill.
    - Implemented

SB23-210 – Update Administration of Certain Human Services – Sen. Exum and Reps. Ricks & Frizell

- Section 3 of the bill specifies that if fewer than all the 17 members of the law enforcement community services grant program committee created in the division of local government provided for by statute are appointed as of June 30, 2023, the executive director of the department shall determine the number of members of the committee; except that the committee must consist of at least 9 members.
    - Implemented

SB23-286 – Access to Governmental Records - Sen. Hansen and Reps. Snyder & Soper

- The bill makes changes to CORA. The bill prohibits, with certain specified exceptions, a custodian of public records from requiring a requester to provide any form of identification to request or inspect records pursuant to CORA. Current law specifies how a custodian is required to provide a record for inspection if the record is available in a digital format that is sortable, searchable, or both. The bill repeals the current requirements regarding records that are available in a sortable format. The bill specifies that if a record is available in digital format, the custodian is required to transmit the record in a digital format by electronic communication or by another mutually-agreed upon transmission method if the size of the record prevents transmission by electronic communication. In addition, the bill prohibits a custodian from converting a digital record into a non-searchable or non-sortable format prior to transmission. CORA currently allows a custodian to deny a requester's right to inspect certain records on the ground that disclosure of the record would be contrary to the public interest. The bill includes in this category the telephone number or home address that a person provides to an elected official, agency, institution, or political subdivision of the state for the purpose of future communication with the elected official, agency, institution, or political subdivision of the state.
- The bill specifies that records of sexual harassment complaints made against an elected official and the results or report of investigations regarding alleged sexual harassment by an elected official conducted by or for that official's government shall be made available for inspection if the investigation concludes that the elected official is culpable for any act of sexual harassment. The bill specifies that the identity of any accuser, accused who is not an elected official, victim, or witness and any other information that would identify any such person must be redacted.
- Electronic mail policy. The bill requires each member of the general assembly, the governor's office and each office of the governor, and each state agency and institution to submit, on or

before January 1, 2024, a report to the staff of the legislative council of the general assembly outlining its respective electronic mail retention policy. Transmission and per-page fees for records. Currently, a custodian may transmit a record to a requester in one of several ways and may charge the requester for the costs associated with transmitting the record; except that the custodian may not charge a fee if the record is transmitted via electronic communication. In addition, a custodian may currently charge a per-page fee for providing copies of a record. The bill specifies that the custodian may not charge a per-page fee if the records are provided in a digital or electronic format. Electronic payments. The bill requires a custodian to allow records requesters to pay any fee or deposit associated with the request via a credit card or electronic payment if the custodian allows members of the public to pay for any other product or service provided by the custodian with a credit card or electronic payment.

    - ImplementedThis bill applies to all state agencies. DOLA has complied with the requirements.

SB23-287 – Public School Finance – Sens. Zenzinger & Lundeen and Reps. McLachlan & Kipp

- Among other things, a charter school shall provide the information required for an inventory of local government pursuant to C.R.S. 24-32-116 to DOLA within 90 days of the effective date of the bill.
    - Implemented

SB23-304 – Property Tax Valuation – Sens. Hansen & Fenberg and Reps. Marshall & Bird

- The bill specifies that when a property tax assessor values real property, the property tax assessor must consider: The current use; existing zoning and other governmental land use or environmental regulations and restrictions; multi-year leases or other arrangements affecting the use of or income from real property; easements and reservations of record; and covenants, conditions, and restrictions of record.
- Beginning January 1, 2024, the bill requires certain counties to use an alternative procedure to determine objections and protests of property tax valuations in any year of general reassessment of real property that is valued biennially.
- Currently, at the request of a taxpayer, a property tax assessor is required to provide the taxpayer with certain data that the assessor used to determine the value of the taxpayer's property. The bill clarifies that the data the assessor is required to provide must include the primary method and rates the assessor used to value the property.
    - Implemented

HB23-1052 – Modify Property Tax Exemption for Veterans with Disabilities - Rep. Marshall and Sen. Fields

- The state constitution allows a veteran who has a service-connected disability rated as a 100% permanent disability to claim a property tax exemption for a portion of the actual value of the veteran's owner-occupied primary residence. The 100% permanent disability requirement can only be changed through a constitutional amendment. If the voters approve a constitutional amendment in 2024 to expand eligibility for the exemption by allowing a veteran who has individual unemployability status, as determined by the United States department of veterans affairs, to claim the exemption, the bill makes conforming statutory changes to reflect that expansion of the exemption. In most cases, to have individual unemployability status, a veteran must be unable to keep a steady job because the veteran either has at least one service-connected disability rated at 60% or more disabling or has 2 or more service-connected disabilities with at least one disability rated at 40% or more disabling and a combined rating of 70% or more disabling.

  - Implemented

HB23-1086 – Due Process Asset Forfeiture Act – Reps. DeGraff & Joseph and Sens. Baisley & Winter

- The bill requires that a report related to a seizure and forfeiture includes the estimated value and new equity of the property and information on the outcome of the forfeiture proceeding. The bill appropriates $22,549 to the department of local affairs that is reappropriated to the office of the governor for use by the office of information technology and includes 0.2 FTE
  - Implemented

SB23B-001 - Reduced residential Property Taxes in 2023 - Sens. Fenberg & Hansen and Reps. McCluskie & DeGruy Kennedy

- Concerning a reduction in property taxes, the bill changed certain deadline dates within the 2023 assessment calendar, the 2023 actual value adjustment for residential property, the 2023 residential assessment rate, as well as another and different backfill formula for local governments impacted by the bill's changes.
  - Implemented
    - The Division of Property Taxation worked with county officials to explain the deadline changes.
    - Division staff created spreadsheets to be used by county assessors to list the values and value reductions for over 4000 taxing jurisdictions in the state.
    - The Division collected the spreadsheets from county assessors, by March 1, 2024.
    - The Division analyzed, sought additional information and made necessary corrections to the spreadsheets to calculate appropriate backfill amounts.
    - The Property Tax Administrator submitted county reimbursement amounts to the state treasurer on April 1, 2024.

NOT YET FULLY IMPLEMENTED:

SB23-303 – Reduce Property Taxes and Voter Approved Revenue Change – Sens. Fenberg & Hansen and Reps. DeGruy Kennedy & Weissman

- Concerning a reduction in property taxes, and, in connection therewith, creating a limit on annual property tax increases for certain local governments; temporarily reducing the valuation for assessment of certain residential and nonresidential property; creating new subclasses of property; permitting the state to retain and spend revenue up to the proposition HH cap; requiring the retained revenue to be used to reimburse certain local governments for lost property tax revenue and to be deposited in the state education fund to backfill the reduction in school district property tax revenue; transferring general fund money to the state public school fund and to a cash fund to also be used for the reimbursements; eliminating the cap on the amount of excess state revenues that may be used for the reimbursements for the 2023 property tax year; referring a ballot issue; and making an appropriation.

- Implemented All DOLA responsibilities have been implemented except the parts of the bill tied to the failed ballot initiative.
  - The Property Tax Administrator prepared a description of property classes and their valuation for assessment by March 1, 2024.

- ○ The Property Tax Administrator reported to the general assembly by March 21, 2024, total statewide local government revenue reduction.
  - ○ The Property Tax Administrator submitted county reimbursement amounts to the state treasurer on April 1, 2024.
- Not Implemented
  - The ballot measure did not pass and those parts of the bill were not implemented.

HB23-1232 – Extend Housing Toolkit Deadline – Reps. McCluskie & Jodeh and Sen. Roberts

- The bill clarifies that money that was transferred from the General Fund or the Affordable Housing and Home Ownership Cash Fund to the Colorado Heritage Communities Fund on June 27, 2021, or as soon as was practicable thereafter, must be expended before July 1, 2025.
  - Partially ImplementedDOH is on track to meet requirements that are a result of this legislation.
- The bill also clarifies that money that was transferred from the General Fund to the Housing Development Grant fund on June 27, 2021, must be expended before July 1, 2025. The bill further clarifies that the division of housing may award multiple grants to multiple grant recipients for multiple regional navigation campuses in the Denver metropolitan area to respond to and prevent homelessness.
  - Partially ImplementedDOH is on track to meet requirements that are a result of this legislation.

HB23-1253 – Task Force to Study Corporate Home Ownership – Reps. Sharbini & Lindsay and Sen. Hinrichsen

- The bill creates the task force on corporate housing ownership (task force) in the state demography office in the department of local affairs and directs the task force to: Examine housing ownership by corporate entities and residential real estate transactions by corporate entities in Colorado since January 1, 2008, including purchases resulting from foreclosures; determine a methodology by which to examine the impacts of corporate acquisition and ownership of residential property, with a focus on single-family homes, condominiums, and townhomes; gather and analyze data, reports, and public records related to corporate ownership of housing; make legislative recommendations to mitigate any negative impacts related to corporate ownership of housing that are identified by the task force; and report to legislative committees certain information concerning the impacts of corporate ownership of housing. The task force must report its findings to the legislative committees of reference with jurisdiction over housing matters by October 1, 2025.
  - Partially ImplementedDOLA is on track to meet the requirements of this legislation. To date, the task force has met 10 times and received presentations from a range of experts and stakeholders. Additionally, the task force has contracted with the Colorado Futures Center to collect available data on corporate owned housing in Colorado and to analyze the association of corporate ownership with home price changes. Preliminary findings are expected in February. The task force plans to contract with a facilitator beginning in January to complete the remainder of HB23-1253's requirements, including identifying legislative recommendations, soliciting stakeholder feedback, and completing the report of findings.
- The task force is repealed, effective September 1, 2027. The Executive Director of DOLA must appoint one member who represents the Department. For the 2023-24 state fiscal year, the bill appropriates from the general fund $122,549 to the department of local affairs for use by the state demography office; and $1,416 to the legislative department for use by the general assembly. This appropriation is from the general fund.

- Partially ImplementedDOLA is on track to meet the requirements of this legislation.
  - The task force will be repealed on or before September 1, 2027

2. Describe General Fund appropriation reductions made in the Department for budget balancing purposes in 2020, and whether the appropriation has been restored with General Fund or another fund source through budget actions or legislation.

From the FY 2020-21 Appropriations Report:

- INDIRECT COST ASSESSMENT: The appropriation includes a net increase of $243,708 in the Department's indirect cost assessments, comprised of an increase of $33,479 cash funds, an increase of $356,924 reappropriated funds, and a decrease of $3,006 federal funds. This increase in indirect cost assessments, plus a $12,296 increase in the amount available in the Indirect Costs Excess Recovery Fund, increases by $143,689 the amount of reappropriated funds that are appropriated to cover Department expenses in the Executive Director's Office. This results in a decrease of $143,689 General Fund in appropriations to the Executive Director's Office. Of this change, $140,000 was part of a budget balancing action.
  - The budget balancing action was not restored.
- PARTIALLY REFINANCE FIREFIGHTER HEART AND CIRCULATORY MALFUNCTION BENEFITS APPROPRIATION: The appropriation includes a one-time General Fund reduction of $250,000 to the Firefighter Heart and Circulatory Malfunction Benefits line item and a corresponding increase of $250,000 from the Firefighters Benefits Cash Fund. This is a budget balancing action.
  - The program has been restored. The FY 2024-25 Long Bill shows $839,053 in spending authority available for eligible entities (HB24-1430). The JBC voted in September 2024 to approve an additional $300,000 in spending authority "to address a technical deficiency in the appropriations clause for HB24-1219 (First Responder Employer Health Benefit Trusts)."
- GRAY & BLACK MARKET MARIJUANA ENFORCEMENT REDUCTION: The appropriation includes a one-time reduction to the Gray and Black Market Marijuana Enforcement Grant Program of $5.0 million from the Marijuana Tax Cash Fund. Grant spending has historically not met the program appropriation level; the Department therefore requested a one-time reduction of $4.0 million. The program was reduced by an additional $1.0 million as a budget balancing action.
  - This fund appropriation was partially restored.$4.0M was annualized to DOLA as part of FY 2021-22. The FY 2024-25 appropriation for Gray and Black Market Marijuana Enforcement is $970,217 CF. These funds come from the Marijuana Tax Cash Fund (15RS).
- REDUCE CRIME PREVENTION INITIATIVE GRANT PROGRAM: The appropriation includes a General Fund reduction of $1,000,000 to the Crime Prevention Initiative Grant Program and a General Fund reduction of $1,000,000 to the Crime Prevention Initiative Small Business Lending program for FY 2020-21. This is a budget balancing action.
  - The appropriation to the Crime Prevention Initiative Grant Program was restored. $1.0M GF was annualized to DOLA as part of FY 2021-22.

- The appropriation to the Crime Prevention Initiative Small Business Lending program was *not* restored and no new lending funds have been provided to the CCPI program since FY20. Approved lenders continue to revolve/make new loans using dollars repaid on prior loans.

- REDUCE DEFENSE COUNCIL ON FIRST APPEARANCE GRANT PROGRAM: The appropriation includes a General Fund reduction of $997,145 to the Defense Council on First Appearance Grant Program for FY 2020-21. This is a budget balancing action.
  - This appropriation was restored. $997,145 $1.0M GF was annualized to DOLA as part of FY 2021-22. The FY 2024-25 Long Bill includes an appropriation of $1,500,425 GF.
- H.B. 20-1371 DELAY SUBSTANCE USE & MENTAL HEALTH SERVICES GRANT PROGRAM Modifies provisions of H.B. 19-1263 (Offense Level for Controlled Substance Possession) that require the General Assembly, beginning in FY 2020-21, to annually appropriate at least $1,800,000 from the General Fund to the Department of Local Affairs (DOLA) for the Community Substance Use and Mental Health Services Grant Program and instead makes the program subject to available appropriations. Reduces appropriations to DOLA by $1,866,208 General Fund in FY 2020-21, and reduces the corresponding FTE by 0.9. This is a budget balancing bill.
  - This funding has never been restored, and this program never launched.
- H.B. 20-1381 CASH FUND TRANSFERS TO THE GENERAL FUND. Moffat Tunnel Cash Fund was reduced by $167,463.
  - This cash balance was not restored. The Moffat Tunnel Cash Fund has a balance of $308,816.78. In FY 2024-25, the department has spending authority for $300,000. $250,000 is encumbered. The encumbered $250,000 is associated with an interagency agreement between DOLA, DPA and CDOT for the purpose of reimbursing costs associated with the Moffet Tunnel lease renewal that is being led by the Governor's Office. Lease negotiations are still ongoing and won't conclude until later in 2025. It is prudent to retain the full balance in case costs exceed $250K.
- H.B. 20-1399 SUSPEND LIMITED GAMING TAX TRANSFERS TO CASH FUNDS Suspends, for two years, statutory transfers of revenue from limited gaming activities to tourism, economic development, gaming impact grants, and higher education research grants. Revenue that otherwise would be transferred for these programs in early FY 2020-21 (between $23.2 and $23.4 million) is retained in the General Fund. Instead, some impacted programs receive direct General Fund appropriations totaling $14.0 million in FY 2020-21 as follows: [DOLA Only] $1,875,000 General Fund to the Local Government Limited Gaming Impact Fund within the Department of Local Affairs, including $33,272 reappropriated funds for use by the Executive Director's Office, $114,788 reappropriated funds and 1.0 corresponding FTE for use by the Division of Local Government for Program Costs, $1,710,192 reappropriated funds for Local Government Limited Gaming Impact Grants, and $16,748 reappropriated funds for indirect costs.
  - Makes the following FY 2020-21 adjustments to H.B. 20-1360 (Long Bill): • Reduces appropriations to the Department of Local Affairs from various cash funds for use throughout the Executive Director's Office by $33,272; • Reduces appropriations to the Department of Local Affairs from the Local Government Limited Gaming Impact Fund for Program Costs by $114,788 and 1.0 corresponding FTE and for indirect costs by

$16,748; and • Reduces appropriations to the Department of Local Affairs for Local Government Limited Gaming Impact Grants by $5,127,850.

- [Fund Restoration] Funding was restored to the program with SB 22-216, which had seen a 67% reduction in FY 21 and FY 22 (HB 20-1399) due to the state budget crisis. Funding in these two years was from the General Fund, rather than from gaming taxes, and the appropriation each year was for $1,875,000. Admin and operations costs reduced the amount available for grants to $1,710,192.
- In 2023 and 2024, the program awarded between $6,000,000 - $7,000,000 each year and expects to award the entire gaming program fund balance in 2025.

- H.B. 20-1406 CASH FUND TRANSFERS TO THE GENERAL FUND. The Local Government Permanent Fund was reduced by $2,300,000.
  - The $2.3M was not restored. A transfer of Severance Tax to the General Fund is a common statewide budget balancing strategy. The net impact of the fund is dependent on the size of the transfer and the actual revenue that is realized.

3. Please provide the most current information possible. For all line items with FTE, please show:
   a. the number of allocated FTE each job classification in that line item
   b. the number of active FTE for each of those job classifications
   c. the number of vacant FTE for each of those job classifications
   d. the vacancy rate for each of those job classifications

Use the attached Template C to populate these data. Please return the data in editable Excel format.

State agencies cannot track the history of an appropriated position, therefore cannot provide detail on a position's job class relative to its original allocation. Please see attached for 1) current filled positions by job class, and 2) any vacant positions, their projected FTE allocation, and the intended job classes.

JBC Response_DOLA FTE Vacancies by Job Class.xlsx

4. Please provide the same information as Question #5 for FYs 2022-23 and FY 2023-24. Use the attached Template C to populate these data. Please return the data in editable Excel.

See DOLA FTE template referenced in question #3 above. Since this data can only be provided at a moment in time, DOLA has included information from June 30 of each of the fiscal years requested.

5. For FYs 2022-23 and 2023-24, please provide, in editable Excel format, department-wide spending totals for each of the following object codes, by fund source.
   a. Object Code 1130: Statutory Personnel & Payroll System Overtime Wages
   b. Object Code 1131: Statutory Personnel & Payroll System Shift Diff. Wages
   c. Object Code 1140: Statutory Personnel & Payroll System Annual Leave Payments
   d. Object Code 1141: Statutory Personnel & Payroll System Sick Leave Payments
   e. Object Code 1340: Employee Cash Incentive Awards
   f. Object Code 1350: Employee Non-Cash Incentive Award
   g. Object Code 1370: Employee Commission Incentive Pay
   h. Object Codes 1510, 1511, 1512: Health, Life, and Dental Insurance
   i. Object Code 1524: PERA – AED

j. Object Code 1525: PERA - SAED
k. Object Code 1531: Higher Education Tuition reimbursement

All of this information is included in the Schedule 14B, by line item. However, DPA will provide a statewide report including this information in aggregate, by department.

6. For the latest month for which the data are available, please provide, in editable Excel format, department-wide FY 2024-25 year-to-date spending totals for each of the following object codes, by fund source.

   a. Object Code 1130: Statutory Personnel & Payroll System Overtime Wages
   b. Object Code 1131: Statutory Personnel & Payroll System Shift Diff. Wages
   c. Object Code 1140: Statutory Personnel & Payroll System Annual Leave Payments
   d. Object Code 1141: Statutory Personnel & Payroll System Sick Leave Payments
   e. Object Code 1340: Employee Cash Incentive Awards
   f. Object Code 1350: Employee Non-Cash Incentive Award
   g. Object Code 1370: Employee Commission Incentive Pay
   h. Object Codes 1510, 1511, 1512: Health, Life, and Dental Insurance
   i. Object Code 1524: PERA – AED
   j. Object Code 1525: PERA-SAED
   k. Object Code 1531: Higher Education Tuition reimbursement

The most recent month's expense by object code is not useful data as departments adjust the information through the end of the fiscal year via Journal Vouchers (JVs) for revised allocations, POTS adjustments, correcting entries, etc. Therefore, no data will be provided.

7. For FYs 2022-23 and 2023-24, please provide department-wide spending totals for each of the following object codes, by fund source.

   a. Object Code 1100: Total Contract Services (Purchased Personal Services)
   b. Object Code 1210: Contractual Employee Regular Part-Time Wages
   c. Object Code 1211: Contractual Employee Regular Full-Time Wages
   d. Object Code 1131: Statutory Personnel & Payroll System Shift Diff. Wages
   e. Object Code 1240: Contractual Employee Annual Leave Payments
   f. Object Code 1622: Contractual Employee PERA
   g. Object Code 1624: Contractual Employee PERA AED
   h. Object Code 1625: Contractual Employee PERA - Supplemental AED
   i. Object Code 1910: Personal Services – Temporary
   j. Object Code 1920: Personal Services – Professional
   k. Object Code 1940: Personal Services – Medical Services
   l. Object Code 1950: Personal Services - Other State Departments
   m. Object Code 1960: Personal Services – Information Technology

All of this information is included in the Schedule 14B, by line item. However, DPA will provide a statewide report including this information in aggregate, by department.

8. Please provide a table showing both allocated and actual FTE for each Division within the Department from FY 2018-19 through FY 2023-24.

All of this information is included in the Schedules 3A and 3B.

9. Please discuss how the Department would absorb base personal services reductions of the following amounts: 1.0 percent, 3.0 percent, and 5.0 percent. How would those reductions impact the departments operations and core mission?

As we continue to prioritize the expansion of housing opportunities for all Coloradans, it is imperative that we ensure our workforce is sufficiently supported to meet the challenges ahead. Reductions in staffing at this time would hinder our progress in addressing housing needs and fulfilling our strategic initiatives. Therefore, it is crucial that we maintain FTE levels to safeguard service delivery, effectiveness of our team and our programs.

The Department is willing to provide analysis of information around proposed program cuts and the associated FTE impact of those reductions. Reductions to personal services without corresponding reductions in statutory requirements would result in longer wait times, reduced abilities, or decrease in operational effectiveness.

- 1% reduction would mean the reduction of 3.7 FTE
- 3% reduction would mean the reduction of 11 FTE
- 5% reduction would mean the reduction of 18 FTE

Based on DOLA's business need and requirements to deliver critical programs with effectiveness and expediency, a reduction in FTEs would undermine our ability to meet the critical timelines and quality standards that are central to the success of our programs. Without adequate staffing, we risk compromising the efficiency of our operations, leading to delays in contract execution and award notifications, which could directly affect service delivery for Coloradans in need.

Moreover, the impact on staff morale and retention cannot be understated. Increased workloads without sufficient resources would likely lead to burnout, which would further contribute to higher turnover rates. This would undermine our efforts to maintain a workforce that is both motivated and committed to the department's objectives. High turnover rates also negatively affect our ability to fill vacancies quickly, potentially slowing down our ability to meet other key objectives, such as keeping vacancy rates below 10%.

10. Describe steps the Department is taking to reduce operating expenditures for FY 2025-26.

The Executive Branch's plan for reducing operating expenditures is reflected in the November 1, 2024 and January 2, 2025 budget submission. For DOLA, this includes 4 reductions that provide additional capacity to support budget balancing while managing within DOLA's existing budget despite increasing costs

- One-time reduction to Peace Officer Mental Health Program - $3.1M
- Ongoing discontinuation of the FLEX - $601,625 One-time, $305,016M ongoing
- Ongoing discontinuation of the Gray and Black Market Marijuana Enforcement Grant Program reduction - $970,217
- Severance Reduction - $20M across two fiscal years
- One-time Reduction to the Defense Council on First Appearance Reduction - $392,159M
- Statewide Interest Sweeps:
    - $314,513 from the Colorado Heritage Communities Fund
    - $150,983 from the Infrastructure and Strong Communities Grant Program Fund

    - $14,590,510 from Severance Tax Fund
- Statewide 1% GF Reduction for program Lines: $34,402
- Statewide Round Cash Funds to the Nearest $1,000: $15,196

11. For each operating expenses line item in FY 2023-24, provide a table showing the total appropriation for FY 2023-24 and the total actual expenditures at the end of the third quarter of FY 2023-24.

Link to data: Copy of FY2022-2024 Personal Services & Operating Budget Quarterly report 12.04.24.DOLAxlsx

Appropriation Name	Fiscal Year	Appropriation	Expenditures through Q3
Operating Expenses - Executive Director's Office RF	2022	133,829	102,323
	2023	156,479	68,806
	2024	153,784	81,904
Operating Expenses - Executive Director's Office RF Total	2022	444,092	253,032
	2023	444,092	253,032
	2024	444,092	253,032
Operating Expenses - DOH Contribution Tax Credit	2023	15,750	3
	2024	3,800	3,972
Operating Expenses - Housing CF - Cash	2022	4,938	-
	2023	4,938	776
	2024	4,938	-
Operating Expenses - Housing GF	2022	30,690	22,612
	2023	30,690	26,910
	2024	38,575	31,818
Operating Expenses - Housing GF-State Hsg Vouch &Comm Living	2022	10,375	57
	2023	33,160	689
	2024	22,175	10,807
Operating Expenses-Housing RF-Host Homes	2022	64,385	128
	2023	64,918	11,244
	2024	64,918	38,638
Operating Expenses-Local Government & Community Services GF	2022	46,678	38,179
	2023	46,678	47,533
	2024	61,873	27,122
Operating Expenses-Local Government & Community Services RF	2022	25,146	-

	2023	25,146	15,960
	2024	25,146	17,593

12. Please provide an overview of the department's service efforts. In your response, describe the following:

    a. Populations served by the Department
    b. The target populations of the Department's services
    c. Number of people served by the Department
    d. Outcomes measured by the Department
    e. Present and future strategies for collecting customer experience data

a) The Department of Local Affairs engages with local communities on the administration of services related to housing, property tax, and governance. The Department provides financial support to projects related to infrastructure and services that strengthen local communities, from water, road, and broadband projects to housing development and stability. In addition, the Department provides direct technical assistance and services to individual community members and local governments related to property tax, rental and mortgage assistance, and access to program resources.

b) The Department engages with a variety of communities and individuals across the state because of our multifaceted approach to supporting local communities. While programs and services vary widely across the Department, populations that are at the focus of many DOLA services are smaller local governments, rural communities, low-income communities and individuals, and people experiencing homelessness.

c) Due to the nature of the Department's programs and services, it is difficult to measure the true number of people served across the state. The Department measures the reach of our programs and services in a number of different ways depending on the program. Below are examples of some of the types of beneficiaries of DOLA's programs (FY 2023-24):

1. For Local Governments
    a. **1,463 local communities** have received Energy and Mineral Impact Assistance Fund awards
    b. **85 municipalities and counties** updated their land use policies to reflect best practices after receiving technical assistance or grants
    c. **36 renewable energy production and savings projects** were funded, resulting in a **11.4M kilowatt-hour (kWh) reduction** in reliance on traditional energy sources across the state
2. For Housing
    a. **49,000 households** have been served by rental assistance programs since 2021
    b. **140 cases assisted** per week (on average) by current rental assistance programs
    c. **10,000 rental assistance vouchers** have been administered to individuals needing assistance
    d. **84% of voucher recipients** are individuals with disabilities

d) Some of the Outcomes measured by the Department include individuals receiving rapid rehousing solutions, emergency shelter, and street outreach, number of units supported by homeownership assistance, number of affordable housing units supported across the state, number of local and county governments receiving planning grants, among others. These outcomes are measured by the Department in the form of Wildly Important Goals (WIGs) and their corresponding Lead Measures as detailed in the SMART annual performance plan for FY 2024-25.

DOLA's FY 2024-25 WIGs are:

- **WIG 1:** Efficiently Process Housing Contracts: Initial drafts of contracts are sent to the borrower within a median of 25 days of the award, Final signature is executed by the State within a median of 7 days of borrower's final signature, Documents are executed within a median of 80 days by June 30, 2025.
- **WIG 2:** Create 8,300 Housing Opportunities: DOLA will incentivize and create 8,300 housing opportunities (units and voucher lease-ups) by June 30, 2027.
- WIG 3: Division of Property Tax Assistance to Seniors: The Division of Property Tax will provide outreach to seniors to potentially regain their recently-lapsed homestead exemption through the qualified senior residential classification 2-year pilot program by June 30, 2026.

e) DOLA has vastly diverse customers served across divisions and programs. To meet the needs of our diverse customers DOLA has provided some examples below of both centralized and program-specific approaches applied to collect customer experience data, including collecting data related to program participation, usage, and need, to ensure we are achieving intended outcomes.

DLG: In December, DLG launched a customer satisfaction survey in order to receive feedback from local governments who have interacted with the Division's programs, services, and communications. DLG will use this feedback to improve operations and to ensure that our programs and services offer the most benefit to our local partners. A recent example at the program level includes a focus group held with local government representatives, non-profits and disaster survivors of the Marshall Fire to evaluate and improve our Housing Recovery Program for future disasters. DLG also employs eight regional managers and four regional assistants around the state whose role is to interface directly with local and tribal government clients and provide assistance in connecting these clients with the appropriate grant and technical assistance programs. Through this constant communication, these employees provide regular anecdotal information on the usability of the Division's programs and technology functionality.

DOH: The Division of Housing formed the Affordable Housing Advisory Committee (AHAC) in the Spring of 2024 to act as a resource to provide input and feedback on: 1) the best use of DOH's funding resources to meet the affordable housing needs across the state of Colorado, 2) policy changes and process improvements that will increase DOH's ability to respond to the needs of our clients, and 3) the development of new programs to best meet needs and desired outcomes. DOH solicited membership through its newsletter. Based on the abundance of topics and speed of changes, the AHAC has been meeting monthly. The cadence can be adjusted based on need.

DOH also began sending customer satisfaction surveys in October for its application/contracting processes. DOH will use these responses to assess the changes it has made to its processes and will make adjustments as needed.

DPT conducts annual education surveys when planning our education program to meet client needs. Course evaluation surveys and feedback are collected after each class and DPT's Annual Law Seminar. DPT participates in the Colorado Assessors' Association biannual conferences presenting current information on property tax topics and engaging with customers.

SDO: The State Demography Office administers a survey of attendees at the annual Demography Summit in conjunction with the requirements in state statute to solicit feedback from various stakeholders to improve the accuracy of population estimates (Section 24-32-204(4), C.R.S.). Additionally, SDO staff regularly request feedback and input to improve population estimates, data visualization, and accessibility, when presenting to data users and key stakeholders, including local governments, planning regions, and business communities.

13. For each TABOR non-exempt cash fund, provide the following information
    a. The amount in the cash fund
    b. Total amount of revenue in the fund that would not be transferred
    c. Detailed explanation of why the fund should not be sunset
    d. Statutory reference of the fund creation, specific uses, and legislative history of changes to the fund
    e. Every program funded by the fund
    f. Explanation of how fees to the fund are set and a history of fee changes
    g. The number of people provided service by the programs funded through the cash fund
    h. Any additional information necessary to ensure the Joint Budget Committee can make an informed decision

Much of this information for bullets a, d, and f can be found in department submissions (Schedule 9) and OSPB has provided staff with other tools to review cash funds to provide the committee with additional information. Below is additional information about programmatic information associated with each non-exempt cash fund that is not included in the schedule 9s or other OSPB cash fund tools.

Non- Exempt Funds
11E0 (Moffat Tunnel Cash Fund) b. Total amount of revenue in the fund that would not be transferred ● There are no provisions limiting the amount of revenue that can be transferred to the General Fund. c. Detailed explanation of why the fund should not be sunset ● The Moffat Tunnel Cash Fund does not sunset, unless the tunnel and all assets are sold, then per 32-8-125 C.R.S., the Moffat Tunnel Improvement District will sunset. d. legislative history of changes to the fund ● Administrative control of the Fund was transferred to DOLA in February 1998. There haven't been any substantial legislative changes to the fund other than funds being redirected to the general fund on two occasions to help with balancing the state budget. This occurred in both 2009 and 2020. e. Every program funded by the fund ● None. The fund balance is distributed among the counties and the city and county of Denver on a formulaic basis. f. Explanation of how fees to the fund are set and a history of fee changes ● N/A. g. The number of people provided service by the programs funded through the cash fund ● The Moffat Tunnel provides a critical railway transportation connection and broadband/telecommunications service for commerce and public safety. This fund finances administrative activities (such as engineering and hazard assessments, formulaic distributions and processing lease payments) and real estate activities associated with the Moffat Tunnel.
12V0 (Building Regulation Fund) b. Total amount of revenue in the fund that would not be transferred ● Per 24-32-3309, "All unexpended and unencumbered money in the fund remains in the fund and must not be credited or transferred to the general fund or any other fund or used for any other purpose other than to offset the costs of implementing, administering, and enforcing this part 33" c. Detailed explanation of why the fund should not be sunset ● Without this fund, DOH would be unable to meet the legal requirements to do the following. This would result in the potential of unsafe housing for people living in these structures in Colorado.

- The Division of Housing's Building Codes and Standards (BCS) Section protects Colorado citizens by regulating diverse and unique aspects of the state's residential (Factory Built Residential) and nonresidential (Factory Built Non-residential) construction industry in partnership with local governments, the federal government, other state agencies, and the private sector.
- Inspects and certifies the installation of manufactured homes and multifamily residential structures before occupancy.
- In jurisdictions without building departments, reviews and inspects the design and construction of foundation systems for manufactured homes.
- In jurisdictions without building departments, reviews and inspects the design and construction of on-site built hotels, motels, and multi-family projects.

d. legislative history of changes to the fund

- HB24-1152 Accessory Dwelling Units
- HB22-1242 Regulate Tiny Homes Manufacture Sale and Install
- HB22-1362 Building Greenhouse Gas Emissions (Energy Codes)

e. Every program funded by the fund

- Building Codes and Standards for Factory Built Structures: HUD Homes, mobile homes, Modulars, Tiny Homes, onsite built multifamily units in areas of the state without a building department and foundations for factory built structures in areas of the state without a building department link to the website.

f. Explanation of how fees to the fund are set and a history of fee changes

- Fees are recommended by program staff and are reviewed by the Technical Advisory Committee as a rule change. Rule changes are publicly noticed. Proposed rules are heard by the State Housing Board in a public hearing before consideration for adoption. Minor fee changes have occurred over the years when a new function or requirement is added by legislation - i.e. tiny homes, foundations in areas of the state, etc. Also, late fees are applied when appropriate as established in rule.

g. The number of people provided service by the programs funded through the cash fund

- 5,517 not counting people serviced by hotels & motels for FY2023-2024

14C0 (Colorado Heritage Communities Fund)

b. Total amount of revenue in the fund that would not be transferred

- Per CRS 24-32-3207, "All money, including interest and income earned on the investment or deposit of money in the fund, shall remain in the fund and shall not revert to the general fund of the state at the end of any fiscal year."

c. Detailed explanation of why the fund should not be sunset

- 24-32-3207 C.R.S. shows no repeal or sunset date.

d. Legislative history of changes to the fund

- The two most recent legislative changes occurred in June 2021, when funding for HB21-1271 was deposited to the fund, and in 2023, when HB23-1232 extended the 1271 grant programs through June 30, 2025.

e. Every program funded by the fund

- This fund currently holds the state and federal funding provided for DOLA's HB21-1271 grant programs (Innovative Housing Planning (IHOP) Grant and Innovative Housing Incentives (IHOI)). Both of these programs are scheduled to end on 7/1/2025.

f. Explanation of how fees to the fund are set and a history of fee changes

- N/A

g. The number of people provided service by the programs funded through the cash fund

- 81 local governments were awarded 1271 grants (IHOP and IHOI); individuals are not directly served by these programs - awards are direct to local governments.

1520 (Local Government Severance Tax Fund)

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- 32-29-110 C.R.S. shows no repeal or sunset date. Entire section added, effective 1/1/1978.

d. Legislative history of changes to the fund

- Due to the age of this fund, there have been many substantial legislative changes to the fund, including funds being redirected to the general fund on at least six occasions in the past 15 years to help with balancing the state budget. These redirections occurred in 2009, 2010, 2011, 2012, 2018 and 2024.

e. Every program funded by the fund

- Many programs are funded by this fund, including DOLA's legislatively mandated direct distribution to those political subdivisions socially or economically impacted by the development, processing or energy conversion of minerals and mineral fuels subject to taxation; DOLA's Energy/Mineral Impact Assistance Fund (EIAF) Severance grant and loan programs (including Climate Resilience Challenge grants, More Housing Now grants, and Land Use initiative grants); DOLA's University Technical Assistance grant program; and DOLA's Best and Brightest Management Internship and Fellowship grant program. Funds from 1520 are also allocated annually to cover a portion of DOLA EDO's costs as well as other department-wide costs, and funds are allocated annually from 1520 by the legislature to both CDPS and CDPHE to pay for certain program costs.

f. Explanation of how fees to the fund are set and a history of fee changes

- N/A

g. The number of people provided service by the programs funded through the cash fund

- This program funds community-wide grants across the state. From 12/1/2023 through 12/31/2024, 262 grants were made to 188 communities by EIAF in the combined amount of $157,042,924.

16E0 (Private Activity Bond Allocation Fund)

b. Total amount of revenue in the fund that would not be transferred

- Per CRS 24-32-1709.5.(2) (a), "Any unexpended and unencumbered moneys remaining in the fund at the end of a fiscal year shall remain in the fund and shall not be credited or transferred to the general fund or any other fund."

c. Detailed explanation of why the fund should not be sunset

- This fund is only to support the administration of the Private Activity Bond program which is for direct and indirect costs of this small program (only 1.0 FTE as noted in the Long Bill).

d. legislative history of changes to the fund

- None recently.

e. Every program funded by the fund

- Private Activity Bond Program, link to website

f. Explanation of how fees to the fund are set and a history of fee changes

- This fund receives bond issuance fees. The last time the fee was changed was 11-01-2020, from 0.009% to 0.027%. Although the amount and timing of the program's fee income is unpredictable because projects that receive bonds have up to three years to close and generate fees, DOH does not anticipate changing fees anytime in the near future.

g. The number of people provided service by the programs funded through the cash fund

- 2024 allocations went to 66 local governments, CHFA and Colorado Agricultural Development Authority, see link here for more information. And here is a link to the 2024 Local Use Summary.

16F0 (Property Tax Exemption Fund)

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- 16F0 fully and directly funds the Exemptions section within the Division of Property Taxation - staff, supplies, etc.

d. Legislative history of changes to the fund

- Statutory reference of the fund creation, specific uses, and legislative history of changes to the fund Created under 39-2-117, the fees had remained unchanged prior to HB 24-1411, which increased certain filing fees for forms and annual reports related to exemptions of real and personal property, and now requires the PTA to adjust the filing fees for inflation and deflation annually without legislative approval.

e. Every program funded by the fund

- DPT's Exemptions Section for the administration of qualifying property tax exemptions.

f. Explanation of how fees to the fund are set and a history of fee changes

- Established under 39-2-117, the fees had remained unchanged prior to HB 24-1411, which increased certain filing fees for forms and annual reports related to exemptions of real and personal property, and now requires the PTA to adjust the filing fees for inflation and deflation annually without legislative approval.

g. The number of people provided service by the programs funded through the cash fund

- Directly, an estimated six thousand property owners, and an estimated eleven thousand properties.

h. Any additional information necessary to ensure the Joint Budget Committee can make an informed decision

- The Exemptions Section is responsible for determining qualification for exemption from property taxation for properties that are owned and used for religious, charitable, private school, or fraternal/veteran organization purposes. Without this program a new process or procedure would need to be implemented to identify organizations and property that qualify for property tax exemption.

23V0 (Housing Development Grant Fund)

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- This fund includes Housing Development Grant (HDG) and Vendor Fee, Certified Capital Company Funds (CAPCO), Kaiser, and the one time Temporary Rental Assistance Grant (TRAG) monies.
  - TRAG was one time and sunset June 2024.
  - HDG/Vendor Fee - HDG/Vendor Fee is a pivotal source for creating/enhancing affordable housing by providing funds for new construction, property acquisition, rehabilitation, and acquiring housing. It represents ~65% of the OHFS budget for grants/loans in FY24-25. Sunsetting would significantly reduce DOH's ability to support creation of affordable housing.
  - CAPCO - This was one-time funding as the result of a settlement. Once those funds are expended, there is no more funding per the settlement agreement.
  - Kaiser - This was not funding by the state legislature. This is non-government funds from the Kaiser Permanente Foundation (Kaiser). Kaiser provided short-term, one-time funding which is ending 12/31/2026.

d. Legislative history of changes to the fund

- HDG - C.R.S. 24-32-721
- Vendor Fee - C.R.S 24-32-721 and C.R.S. 39-26-123 (3)(b). 24-1434 reduced vendor fees allocated to DOH by $35 million.
- CAPCO - N/A
- Kaiser - N/A

e. Every program funded by the fund

- HDG/Vendor Fee - HDG/Vendor Fee provides loan or grant funds for acquisition, rehabilitation, and new construction through a competitive application process to improve, preserve or expand the supply of affordable housing, to finance foreclosure prevention activities in Colorado, and to fund the acquisition of housing and economic data necessary to advise the State Housing Board on local housing conditions.
- Fort Lyon Supportive Residential Community
- Supportive Housing Tenancy Support Services

f. Explanation of how fees to the fund are set and a history of fee changes

- HDG/Vendor Fee - Funds are derived from State sales tax vendor fees. HB19-1245 increased the vendor allowance to 4% and set a $1,000 monthly cap on the amount businesses can keep. A portion is credited to DOH annually.
- CAPCO - This does not have fees.
- Kaiser - This does not have fees. Per the grant agreement with Kaiser, the funds were to be awarded via the Department's Annual Request for Applications for the Creation of Supportive Housing.

g. The number of people provided service by the programs funded through the cash fund

- Here is a link to the most current annual report outlining all state funds for affordable housing preservation and production.
- HDG/Vendor Fee - DOH awards HDG/Vendor Fee as grants or loans through competitive application cycles. Annual production varies, but HDG/Vendor Fee created/preserved over 3,150 units of housing in SFY22-23 and over 7,700 for SFY 21-22, 22-23, and 23-24 combined.
- The CAPCO settlement supported the Fort Lyon Supportive Residential Community. For $45,000, four additional people were served as a result of this additional funding.
- Kaiser -1,518 households served annually.
- TRAG: 3,663 households assisted with TRAG funding (both SLFRF and State General)

28E0 (Board of Assessment Appeals Cash Fund)

b. Total amount of revenue in the fund that would not be transferred

- Per C.R.S. 29-2-125, "All moneys credited to the cash fund shall be used in accordance with the requirements of this section [to carry out the duties of the BAA] and shall not be deposited in or transferred to the general fund of this state or any other fund."

c. Detailed explanation of why the fund should not be sunset

- This is a filing fee-fed cash fund. Appeals to the BAA must be accompanied by a filing fee, where one is due. (Section 39-2-125, C.R.S.) The monies credited to the cash fund are available for appropriation by the general assembly to the BAA.

d. Legislative history of changes to the fund

- In 2013, SB13-146 amended section 39-2-125 to establish the cash fund in its current form, in which filing fees are directly deposited to the cash fund. This allows for appeal spikes to result in additional revenue to the BAA to partially fund associated increased costs. Previously, filing fees were deposited to the general fund. The bill implemented the recommendations of a 2011 audit and was recommended by the Legislative Audit Committee.

e. Every program funded by the fund

- The BAA's general operations in resolving valuation and classification appeals.

f. Explanation of how fees to the fund are set and a history of fee changes

- Fees are set in statute, section 39-2-125, C.R.S. Fees have remained at their currently set amounts since 2008.

g. The number of people provided service by the programs funded through the cash fund

- The BAA has processed the following number of appeals in recent years: in FY20 3,736; in FY21 1,892; in FY22 4,176; in FY23 1,553; in FY24 6,471; and so far in FY25, 2,389. Each appeal represents one property owner provided service.

7460 (Housing Rehabilitation Revolving Loans/HDLF)

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- This program does not charge or collect fees, but instead is a revolving loan fund and collects revenue from loan repayments. This should not sunset because the point of the fund is to revolve loan funds for affordable housing acquisition and rehabilitation.

d. Legislative history of changes to the fund

- C.R.S. 23-32-717

e. Every program funded by the fund

- Housing Development Loan Fund - Funds are used for loans to support new construction and rehabilitation of affordable housing. The funds revolve back allowing DOH to make more loans.

f. Explanation of how fees to the fund are set and a history of fee changes

- N/A, fund does not charge or collect fees

g. The number of people provided service by the programs funded through the cash fund

- DOH has funded 15 HDLF loans since 2002.

AACF (Accelerated Appeals Cash Fund)

b.Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- This is a filing fee-fed cash fund created by HB22-1416 concurrently with the creation of a new category of accelerated appeals concerning the valuation of rent-producing commercial property. The BAA charges a filing fee to a taxpayer whose appeal is advanced on the docket pursuant to section 39-2-125(2.5)(a), and those fees are continuously appropriated to the BAA to defray the costs associated with advancing the appeal.

d. legislative history of changes to the fund

- None. This fund was created in 2022 and has not been changed since.

e. Every program funded by the fund

- The Board of Assessment Appeals.

f. Explanation of how fees to the fund are set and a history of fee changes

- The filing fee was set at $200 at the time of the implementation of the legislation, based on the costs of advancing the taxpayer's appeal. There have been no fee changes.

g. The number of people provided service by the programs funded through the cash fund

- The BAA has processed the following number of accelerated appeals since the creation of the cash fund: in FY23, 10; in FY24, 103; and so far in FY25, 17. Each appeal represents one property owner provided service.

CNFH (Affordable Housing and Home Ownership Cash Fund - Non-CSFRF) - See Below in HITF as this fund is used for the same purposes.

HAPT (Housing Assistance for Persons Transitioning Criminal & Juvenile Justice)

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- HB19-1009 funds the Recovery-Oriented Housing Program (ROHP) (see below for more information about that program). The ROHP vouchers were created in response to the national epidemic of opioid abuse. Without continued funding, many of the program's recipients will likely lose their vouchers since there is no funding available in other State or federal voucher programs to cover these costs. The eligibility requirements for ROHP recipients, persons with a mental health or substance use disorder, also make them unlikely to qualify for other housing programs. Past longitudinal data shows that, without stable housing, many ROHP recipients will increase their utilization of other, more expensive services in the Departments of Health Care Policy and Financing and Human Services. A randomized control trial conducted over a 5-year period in Denver found that, among those experiencing chronic homelessness, Permanent Supportive Housing was associated with a 40% reduction in arrests, a 27% reduction in total days spent in jail, a 65% reduction in detoxification services, and a 39% reduction in shelter stays.

d. Legislative history of changes to the fund

- During the 2024 legislative session, the Joint Budget Committee approved the Department's budget request, "R-01 Continuation of H.B. 19-1009 Voucher Program." This appropriation was a continuation of an expiring appropriation and does not represent an increase in funding.

e. Every program funded by the fund

- The Recovery-Oriented Housing Program – State Housing Voucher (ROHP-SHV) program focuses on serving persons with a mental health disorder, substance use disorder, or co-occurring behavioral health disorder who: are currently transitioning from, or have exited within the past six months, the Colorado Department of Corrections, Colorado Department of Human Services' Division of Youth Services, a mental health institute, a psychiatric hospital, or a county jail into the community OR Are currently experiencing homelessness or are in an unstable housing environment and are transitioning from a residential treatment program or are engaged in Rocky Mountain Human Services' Transition Specialist Program. Additional prioritization occurs based on severity of service need (i.e., those who are identified as being in need of long-term supports and services in order to maintain housing) and frequent and/or high utilization of publicly-funded systems as determined by the length and/or frequency of homelessness, incarceration, or hospitalization and/or risk of recidivism to homelessness, incarceration, or hospitalization. There are multiple Project Partners with ROHP-SHV. ROHP-SHVs are awarded and/or allocated through a competitive application process or other DOLA-approved procurement process.
- In addition to ROHP-SHVs, the funding provided through HB19-1009 is used to pay for Tenancy Support Services (TSS) for three DOLA/DOH Grantees that manage active allocations of ROHP-SHVs. This included Homeward Alliance in Larimer County, Second Chance Center in Metro Denver, and the Jefferson Center for Mental Health.

f. Explanation of how fees to the fund are set and a history of fee changes

- This program does not have fees.

g. The number of people provided service by the programs funded through the cash fund

- Of the 72 households housed by this program in FY 2023-2024, seven (7) individuals exited the program. One is deceased. Six (6) individuals exited to an unknown destination because they were either no longer receiving services from their original service provider at the time they exited the program or because they lost contact with the service provider. Therefore, it is unknown whether they returned to the facility from which they transitioned. Excluding the one (1) individual who passed away, the program currently reports that 92% (66) of households served are still active in the program or did not return to the facility from which they transitioned at the time that they exited the program.

HITF (Housing Investment Trust Fund) and CNFH (Affordable Housing and Home Ownership

Cash Fund - Non-CSFRF) b.Total amount of revenue in the fund that would not be transferred ● There are no provisions limiting the amount of revenue that can be transferred to the General Fund. c. Detailed explanation of why the fund should not be sunset ● This should not sunset because the point of the fund is to revolve loan funds for affordable housing acquisition and rehabilitation. d. legislative history of changes to the fund ● HB 21-1329 was amended by HB22-1411 and provided $98.5M in seed money. CNFH was established by CRS 24-75-229 (3)(a) for the same programs/services as HITF, but focused around households disproportionately impacted by COVID-19. e. Every program funded by the fund ● Affordable Housing Investment Cash (AHIC) ● Affordable Housing Investment Fund (AHIF) f. Explanation of how fees to the fund are set and a history of fee changes ● The division may charge the borrower an origination fee for loans made from the trust fund. The fee must be used for direct and indirect costs associated with the administration of the trust fund. ● Interest on fund balance and loan repayment principal and interest are non-fee revenue. H.B. 21-1329 as amended by HB22-1411 provided $98.5M in funding for loans for affordable housing. The principal and interest payments on those loans are receivable to the Housing Investment Trust Fund and when repaid may be revolved as new loans from this fund. g. The number of people provided service by the programs funded through the cash fund ● The programs financed approximately 7,300 units in Fiscal Years 2021-22, 2022-23, 2023-24.
JRCP (Justice Reinvestment Crime Prevention Fund) b.Total amount of revenue in the fund that would not be transferred ● There are no provisions limiting the amount of revenue that can be transferred to the General Fund. c. Detailed explanation of why the fund should not be sunset ● The next sunset review is scheduled for spring 2027. The fund should not sunset as it continues to provide vital funding to support economic development through a small business loan program. The program is targeted for specific communities to promote community development and crime reduction. d. Legislative history of changes to the fund ● N/A e. Every program funded by the fund ● DOLA's Community Crime Prevention Initiative (CCPI) Grant Program -Small Business Lending Program. The small business lending program has not received an appropriation since FY 2019-20, and is currently only revolving a limited amount of prior years' funds. f. Explanation of how fees to the fund are set and a history of fee changes ● N/A g. The number of people provided service by the programs funded through the cash fund ● CCPI Small Business Lending Program - 104 loans have been issued to 98 small businesses since the inception of the lending program.
LECS (Law Enforcement Community Services Fund) b. Total amount of revenue in the fund that would not be transferred ● Per CRS 23-32-124 (5) (c), "The state treasurer shall credit all interest and income derived from the deposit and investment of money in the fund to the fund. At the end of any fiscal year, all unexpended and unencumbered money in the fund remains in the fund and shall not be credited or transferred to the general fund or any other fund."

c. Detailed explanation of why the fund should not be sunset

- 24-32-124 C.R.S. shows no repeal or sunset date.

d. legislative history of changes to the fund

- None. SB23-210 reduced the number of required committee members.

e. Every program funded by the fund

- DOLA's Law Enforcement Community Services Grant Program is the only program funded by the fund.

f. Explanation of how fees to the fund are set and a history of fee changes

- N/A.

g. The number of people provided service by the programs funded through the cash fund

- Since no grants have yet been awarded, no people have been provided service by the program. The first NOFA (grant application period) is Jan. 1 - March 1, 2025.

MHPA (Mobile Home Park Act Dispute Resolution and Enforcement)

b.Total amount of revenue in the fund that would not be transferred

- Per CRS 38-12-1110 (1), "Any unexpended and unencumbered money remaining in the fund at the end of a fiscal year shall remain in the fund and shall not be credited or transferred to the general fund or another fund."

c. Detailed explanation of why the fund should not be sunset

- Without this fund the DOH could not meet the requirements in statute to provide the following services for mobile home park residents: complaint resolution process, park sale residents rights to purchase, homeowner and resident rights via homeowner notices.

d. Legislative history of changes to the fund

- House Bill 24-1294: Mobile Homes in Mobile Home Parks
- House Bill 23-1257: Mobile Home Park Water Quality (with CDPHE)
- House Bill 22-1287: Protections for Mobile Home Park Residents
- Senate Bill 21-173: Rights in Residential Lease Agreements
- House Bill 21-1121: Residential Tenancy Procedures
- House Bill 20-1196: Mobile Home Park Act Updates
- House Bill 20-1201: Mobile Home Park Residents Opportunity To Purchase
- House Bill 19-1309: Mobile Home Park Act Oversight

e. Every program funded by the fund

- Mobile Home Park Act Dispute Resolution and Enforcement Program

f. Explanation of how fees to the fund are set and a history of fee changes

- Fees are set by rule. There have been no fee increases since the original fee was set at $24/home owned unit.

g. The number of people provided service by the programs funded through the cash fund

- 132,210 annually

TAHL (Transformational Affordable Housing Revolving Fund)

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- This fund is also known as the Affordable Housing Revolving Loans Program. This program received one time funds through SB22-159 and now is a revolving loan program receiving program income through loan repayments and treasury interest. This should not sunset because the point of the fund is to revolve loan funds for affordable housing acquisition and rehabilitation.

d. Legislative history of changes to the fund

- SB22-159

e. Every program funded by the fund

- AHRL - Affordable Housing Revolving Loans Program

f. Explanation of how fees to the fund are set and a history of fee changes

- N/A; this was a one time cash infusion to then have a revolving loan program

g. The number of people provided service by the programs funded through the cash fund

- TAHL has supported creation of over 800 units through SFY 23-24.

MHPL (Mobile Home Park Loan and Grant Program Fund)

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- This fund is known as the Mobile Home Park Resident Empowerment Loan and Grant Program Fund. This is one time funds provided to two administrators who are able to make the loans to the mobile home park residents and $9.5 million to a technical assistance entity. The program is now successfully up and running and funds are being spent down.

d. Legislative history of changes to the fund

- HB22-160

e. Every program funded by the fund

- MHPL - Mobile Home Park Resident Empowerment Loan and Grant Program Fund

f. Explanation of how fees to the fund are set and a history of fee changes

- N/A; this was a one time cash infusion

g. The number of people provided service by the programs funded through the cash fund

- The two acquisition fund administrators aim to initially support approximately 15 mobile home parks (depending on opportunity to revolve funds), while the technical assistance administrator's support varies by park size and needs.

CCEC (Connecting Coloradans Experiencing Homelessness with Services, Recovery Care, and Housing Supports Fund)

This was a federal stimulus fund, so did not require a schedule 9.

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- This is known as the Connecting Homelessness with Services, Care and Housing fund. This is a one time fund for grants supporting homelessness services and supportive housing development.

d. Statutory reference of the fund creation, specific uses, and legislative history of changes to the fund

- HB22-1377 established fund. The statutory reference of the fund creation is CRS 24-32-732(5)(a). The fund can be used for making grants and administering the grant program.

e. Every program funded by the fund

- Transformational Affordable Housing, Homeownership, and Workforce Housing Grant Program (TAHG)
- Transformational Homelessness Response

f. Explanation of how fees to the fund are set and a history of fee changes

N/A; this was a one time cash infusion

g. The number of people provided service by the programs funded through the cash fund

- Through TAHG, 373 units of Supportive Housing were funded to be developed in FY23-24. Through THR, 13,187 people and 10,732 households were served in FY23-24.

ISCC (Infrastructure and Strong Communities Grant Program)

This was a federal stimulus fund, so did not require a schedule 9.

b. Total amount of revenue in the fund that would not be transferred

- Per CRS 24-32-133(5)(b), "All money in the fund that is not expended or encumbered, and all interest earned on the investment or deposit of money in the fund, remains in the fund and shall not be credited, transferred, or reverted to the general fund or any other fund at the end of any fiscal year. "

c. Detailed explanation of why the fund should not be sunset

- This is known as the Infrastructure and Strong Communities Grant Program fund. This is a one time fund for grants supporting affordable housing infrastructure development and planning and policy focused on locating affordable housing in infill locations near jobs, transit, and everyday services. All grant funds have been obligated and are on track to be spent ahead of program close-out (December 2026).

d. Statutory reference of the fund creation, specific uses, and legislative history of changes to the fund

- 24-32-133(5)(a)

e. Every program funded by the fund

- The Infrastructure and Strong Communities Grant Program

f. Explanation of how fees to the fund are set and a history of fee changes

- No fees

g. The number of people provided service by the programs funded through the cash fund

- The Strong Communities Infrastructure Grant Program funded 1,456 units of affordable housing, including approximately 1,141 rental units and 315 ownership units.

ERA2 Emergency Rental Assistance Program Fund (ARPA-CSFR Funds)

This was a federal stimulus fund, so did not require a schedule 9.

b. Total amount of revenue in the fund that would not be transferred

- There are no provisions limiting the amount of revenue that can be transferred to the General Fund.

c. Detailed explanation of why the fund should not be sunset

- This is known as the Emergency Rental Assistance fund. This is a one-time fund for grants supporting emergency rental assistance.

d. Statutory reference of the fund creation, specific uses, and legislative history of changes to the fund

- H.R.1319 - American Rescue Plan Act of 2021. There is no statutory reference for this fund. This is a Direct to Agency Award (DAA) so the federal H.R. number is the only statutory reference.

e. Every program funded by the fund

- Emergency Rental Assistance

f. Explanation of how fees to the fund are set and a history of fee changes

- N/A; this was a one time cash infusion

g. The number of people provided service by the programs funded through the cash fund

- Household use has been tracked for all ERA dollars (ERA1 and ERA2). Across all funding, DOLA has assisted approximately 49,000 households

The following funds may show up in lists of funds with TABOR non-exempt revenue, but this was due to accounting errors identified in FY2023/24. DOLA does not expect these funds to have any TABOR non-exempt revenue in FY2024/25: 27E0, 27G0, 9370.

Deadline: COB Friday 12/20, Extended to 1/6/25

DOH:

Rep Amabile: What are the results from the Denver Regional Navigation Campus Grants program?

See below.

Vice Chair Bird - 2:42 pm - What has been delivered from these navigation campuses?

Overview- Navigation Campus Grants Updated 10.24

The Department formed the Navigation Campus program for the creation of one or more Denver-Metro regional navigation campuses (Navigation Campus) informed by HB22-1378 ($50,000,000) and HB23-1232, which followed the recommendations of the Affordable Housing Transformational Task Force, the Economic Recovery and Relief Task Force, and Governor Polis' affordable housing and homelessness priorities, as well as the State of Colorado's Playbook on Making Homelessness History in Colorado.

A Navigation Campus is a primarily centralized and coordinated location that provides low barrier, public access to a continuum of wraparound, co-located services. The aim of this program is to reduce homelessness by integrating services in a single setting that are collectively focused on expediting and streamlining access to the housing and services. The ultimate goal is to connect participants with permanent housing. In addition to reducing homelessness, this program aims to ultimately reduce public utilization costs, revitalize public spaces, and increase workforce.

Services provided on a Navigation Campus are designed particularly for individuals or families (including pets) with complex needs and long lengths of homelessness. Key services include on-site case management, housing navigation, streamlined access to behavioral and medical care, public benefits, and other programming and support to quickly streamline pathways to permanent housing. Additional components of a navigation center may include any combination of the following: interim housing (shelter, bridge housing, transitional housing); basic needs including showers, restrooms, laundry, storage and food services; treatment, educational and vocational opportunities; family reunification; and other social determinants of health or basic needs.

Eligible uses for funds include:
(a) **Development Costs**: Acquisition, Renovation and/or New Construction.
(b) **Programmatic Costs**: Services for behavioral health, mental health, and substance use disorders; medical care, transitional housing, permanent supportive housing, emergency shelter, recovery-oriented services and care for those experiencing mental health and/or substance use challenges, vocational rehabilitation and employment skills training, assistance enrolling eligible individuals into economic security programs and other eligible public benefits, services for individuals existing other residential facilities or programs and who are at risk or imminently at risk of experiencing homelessness; and other supportive services, but not limited to transportation, case management, life skills training, outreach to unsheltered populations, housing navigation and landlord mediation.

Additional Funds: 1304
Through HB22-1304, the Department had $138M to provide direct, flexible, and timely grant

funding to community-based nonprofit organizations and local governments that have or are pursuing measures to facilitate affordable housing development or the purchase of land or buildings for and the development of supportive, rental, transitional, and for-sale housing, and rehousing support. Of the HB22-1304 funds, $7M has been identified to support the Navigation Campus projects.

Grants:
The following table shows the five applications, for a total of $52,049,000 of HB22-1378 and HB22-1304 funds, and the allocation of 300 state-funded rental assistance vouchers.

Denver-Metro Navigation Campuses Awards							
Local Government	**Project Name**	**Primary Service Area**	**Activities**	**Annual Number to Serve/Outcomes**	**Funding From HB22-1378**	**Funding From HB22-1304**	**Total Awarded**
Bridge House	Bridge House Tri-Cities Navigation Center	Arapahoe County Tri-Cities (Littleton, Englewood, & Sheridan)	Reno, ES	500	$1,647,801	$0	**$1,647,801**
City of Aurora	Aurora Regional Navigation Campus	Adams Co, Arapahoe Co, Douglas Co, Denver Co, entire Metro Denver region	NC, ES, TH	400	$15,360,852	$0	**$15,360,852**
City of Boulder	Boulder Day Service Center	Boulder County	ES	550	$1,273,005	$0	**$1,273,005**
City and County of Denver	Denver Navigation Campus	City and County of Denver	Acq, Reno PSH, ES	1000	$17,388,719	$7,049,000	**$24,437,719**
City of Lakewood	Jefferson County Regional Navigation Campus	Jefferson County	Acq, Reno, ES	600	$9,329,623	$0	**$9,329,623**
					$45,000,000	**$7,049,000**	**$52,049,000**

Activities Legend:

Acq = Acquisition
NC = New Construction
Reno = Renovation
ES = Emergency Shelter
PSH = Permanent Supportive Housing
TH = Transitional Housing

DLG:

Rep Amabile - 3:35 pm - Local governments shouldn't be shifting their costs onto the State. What is DLG's view of DCFA? How long do locals expect the state to keep covering this?

The legislature passed HB18-1353 to provide funding for the DCFA grant program, since the program had not been funded. Given the financial resource limitations of some of our local government partners around the state, DLG is supportive of providing local financial assistance for state-mandated programs, especially when these programs impact vulnerable communities whose citizens require timely access to essential services. We recognize that equitable funding ensures that all communities can effectively meet their state mandated obligations. The grant program went through a sunset review process by the General Assembly in 2023 which extended the program through September 1, 2028 (via SB23-072).

Rep Amabile - 3:42 pm - Can any of the Police Officer bill (from recently) be used to cover any of the POMH program's needs?

No, we cannot use Proposition 130 funds to cover POMH program needs. Proposition 130 is limited to recruitment, retention and training of police officers and, as written, does not appear to support the type of direct counseling services offered by the Peace Officer Mental Health program. Additionally, language in Section 2 paragraph 3 of Proposition 130 specifically states:

> "THE MONEY MUST SUPPLEMENT AND MAY NOT SUPPLANT OTHER STATE OR LOCAL APPROPRIATIONS TO AGENCIES AND SHALL ONLY BE AVAILABLE TO INCREASE OTHER TOTAL FUNDING."

Therefore, even if we could argue that Proposition 130 funds were supporting 'training' in the area of peace officer mental health, we would not be able to then reduce the allocation to the Peace Officer Mental Health program or that would be considered 'supplanting'.

Deadline: COB 1/6/25

Division of Housing (DOH)

Sen Kirkmeyer - What is the projected amount that will be available to DOH from Prop 123 in FY 26 and does the Department have any plans for this amount?

Response: The Legislative Council Staff December 2024 Economic & Revenue Forecast estimates in FY 2024-25 (a transfer will occur the first day or as soon as practical in FY 2025-26):

- Homeownership (50%): $65.40
- Homelessness Services (45%): $58.86
- Local Government (5%): $6.54
- DOLA Total: $130.8M
    - DOH Total: $124.28M (a portion is taken for Indirects and Common Policy leaving $123.43M available for DOH).

The estimated demand (see "Estimated Requests" in the table below) exceeds available funding in all categories (Homeownership; Homelessness; Local Planning Capacity). Specific to DOH, there is a larger need than the funding available and we will be able to fully distribute both the Homeownership and the Homelessness funds within the fiscal year. In FY 24/25, DOH estimates that through Proposition 123 it expects to fund about 210 units of permanent supportive housing and serve over 44,000 individuals annually through the funds dedicated to serving people faced with homelessness. Demand for all funding rounds for supportive housing and homelessness activities have exceeded the funds available.

Eligible Activity	Funds Available	Estimated Requests	Impact
Homeownership	$61,715,286	$123,436,000	~ 1,700 units/year
Homelessness	$55,543,757	$157,944,000	***See below 4 rows for homelessness impact****
Supportive Housing Development	$12,500,000	$21,809,000	~ 210 new units
Supportive Housing Services	$3,000,000	$3,637,000	~ 600 households

Homelessness Resolution Program	$6,000,000	$28,000,000	~ 40,300 individuals
Colorado Emergency Rental Assistance (CERA)	$25,600,000	$104,498,000	~ 2760 households/year
Local Planning Capacity (LPC)	$6,171,529	$6,400,000	60-70 local jurisdictions can be funded
All	**$123,430,571 (does not include program admin funds)**	***$287,780,000***	N/A
**does not include all programs or spending*			

In addition to this table which has been shared previously with JBC, we also have $6.2M annually worth of homelessness programs that were funded by the Homeless Solutions Program (MTCF) but that was swept last legislative session. Therefore, those programs are also being funded by Prop 123.

JBC Staff - I don't think your response adequately answered the question about the timing of revenue collections versus the grants awarded for Prop 123. For example, your response states that "in FY 24-25 DOLA received $55,543,757 for PEH programs and $61,715,286 for AHOP programs." Was that the amount collected and sent to DOLA from FY 2023-24 income tax collections?

Response: Yes, the amount that DOLA has planned to spend/committed for FY24/25 is the total amount collected from income tax in FY23/24.

JBC Staff - Will the amounts "available" for grants in FY 2025-26 be from FY 2024-25 collections or is there overlap in the years?

Response: Yes, new amounts available in FY25/26 will be from FY24/25 collections. The fund is continuously appropriated, so any dollars left unspent and deobligated from FY 2024/25 will also be made available for grants in FY 2025/26.

JBC Staff - The subtext here is, if you don't even know exactly how much will be available to award in FY 2025-26 yet, would committing less than half a million dollars out of $130 million-ish for the HMIS really be that disruptive? The response in the packet states that "Proposition 123 funds are already committed" and "DOLA would need to rescind its commitments for these *programs" if R3 is funded from Prop 123 money. But if you don't know exactly how much revenue you have to work with in FY 2025-26 yet, how can that be the case? Please clarify.*

Response: DOLA takes a multi-year approach to program administration (through the incorporation of the Legislative Council's economic forecast). Program partners depend on continuity to deliver evidence-based services. For instance, a single year approach is disruptive to providers that need to hire or modify staff workload based on state funding. While DOLA is not legally or statutorily required to make funding commitments in future fiscal years, a failure to communicate DOLA's strategic direction (funds will be stable without drastic variation) is critical to create the necessary service delivery infrastructure to support the homeless population in Colorado. These plans are based on the needs identified by stakeholders. Although the funds are not already allocated to providers/local governments, we do have a plan as to how to spend the dollars and it is simply about timing for those programs or procurement cycles: i.e $4M from last SFY and $25.6M this SFY for homelessness prevention via the new program known as Colorado Emergency Rental Assistance (CERA); $3M for Supportive Housing Services annually; $6M for the annual Homelessness Resolution Program Request for Applications; Next Step 2-Gen program for families identified through schools; Colorado Rapid Rehousing for Re-entry (COR3) in partnership with DOC; Youth Housing programs. This is what is meant by those funds "are already committed".

HB23-1304 limits the amount of spending on administration to 5% of total spending per fiscal year. While DOLA has reasonable flexibility in determining spending on operating (more funds are available) the administrative funds will be at capacity. The R-3 budget request is composed of FTE and IT resources, spending that is categorized as administrative. Due to the Proposition 123 administrative dollars already being at capacity, using Proposition 123 dollars to pay for R-3 would result in not hiring staff for contract monitoring, oversight of program deliverables, and processing of payments ($267,816 or approximately 2.4 FTE). An alternative to the new GF for R-3 would be increasing the administrative allowance (currently 5%). The increase would allow us to spend the money on HMIS and our staff would be supportive of that.

Rep Bird - 3:07 pm - Who is our workforce for Ridge View? We see staffing challenges, qualified staffing resources in Pueblo. How are they going to afford to drive? There is a 21 mile commute each way for many. Major concern. Is also concerned about Ridge View not being near support services (hospital).

Response: The workforce needs at Ridge View are not similar to other state facilities such as the Colorado Mental Health Hospital at Pueblo. Ridge View will be state owned and operated by contract, meaning that the staff at Ridge View will not be State of Colorado FTE. This allows the contractor to offer competitive but reasonable wages (within the available operating budget) that take into consideration commuting costs. Colorado Coalition for the Homeless (CCH) has been selected as the transitional housing and clinic provider. They are the contractor for Fort Lyon and therefore have experience with hiring for this program model. Further, CCH has not had meaningful vacancies despite Fort Lyon's location being significantly more remote than Ridge View's in Watkins.

The workforce for the transitional housing program at Ridge View will be mostly peers and case managers (which can have high school diplomas, Associate of Arts or AA degree, or Bachelor of Arts or BA degree) with some social workers for supervision. The facilities and maintenance will be hired by the contractor who has extensive experience and capacity hiring and has no concerns. The substance use treatment program will hire the necessary nurses and other staff, TBD, with the Behavioral Health Administration (BHA) and the regional Behavioral Health Administrative Services Organization (BHASO), Signal. The Federally Qualified Health Center (FQHC) will be part of a main site and some of those staff will come onto campus as needed. A few staff will be hired as needed, such as a nurse.

Rep Bird - 3:56 pm - What are the extended operating costs for Ridge View? What are these based on, what is the long term plan for funding, and how will DOLA address staffing concerns?

Response: DOLA anticipates an ongoing operating cost of approximately $11.5 million ongoing beginning in FY 2025/26. As indicated in DOLA's R-01 request, this ongoing cost is based on operating costs for Transitional Housing Services, Campus Property management, Treatment and Withdrawal Management, the Federally Qualified Health Center, and 4 FTE in DOLA to provide ongoing administrative support for the program.

In FY 2025/26, DOLA plans to cover half of the year with one-time funds provided in SB22-211. DOLA has identified $3.7M in FY 26 and $4.7M in FY 27 from OEDIT's Innovative Housing Incentive Program Cash Fund to support operating costs, and requests General Fund to cover the remaining operating costs. Beginning in FY 2027-28, DOLA requests General Fund to cover the entire portion of operating expenses. It's important to note that to date, all the costs associated with Ridgeview have been covered with federal funds, therefore the operating costs would be the only costs that the state will be covering.

As the fiscal note said for SB22-211, the state anticipates that the state will need to provide ongoing General Fund to support the campus programming and operations. We continue to engage local communities and governments to see how existing resources and programming can relocate or be present on the campus, and Medicaid will cover the treatment and clinic costs, but the campus maintenance and transitional housing will need state funds.

Ridge View is critical in meeting the needs of Colorado's homeless population.
There is a persistent shortage of housing opportunities for persons with histories of homelessness who have identified challenges with substance use disorders. This population often struggles to secure and maintain independent housing and many of the resources currently available to address homelessness, including rental assistance/vouchers, are incompatible with recovery-focused interventions/settings. The Ridge View Supportive Residential Community (RVSRC) provides an opportunity for residents with a substance use disorder to recover from homelessness, find long-term housing stability, and reintegrate into their community of choice.

See below for details on how DOLA plans to address staffing.

Rep Amabile - 3:19 pm - What kind of staff are needed at Ridge View? How does that staff differ from CMHHIP location? (Highly skilled nurses in short supply at this location).

Response: Please see above regarding the type of staff needed at Ridge View.

This mainly differs from The Colorado Mental Health Hospital in Pueblo (CMHHIP) as CMHHIP needs primarily clinical staff due to a different scope of work. As a psychiatric hospital, CMHHIP employs nurses, psychologists, psychiatrists, and social workers. CMHHIP has four peer support positions, but these represent a very small portion of overall staffing.

Due to the differences in scope of work and staffing needs, DOLA does not anticipate the same staffing supply challenges at Ridge View that CDHS is addressing at the CMHHIP location. CDHS has provided additional information in their JBC briefing materials and hearing questions related to CMHHIP staffing/hiring challenges.

Division of Local Government (DLG)

Sen Kirkmeyer: How much GF money was originally put into POMH grant program and how much is left? (How much was actually awarded, how much was put in originally to the program). Do we continuously appropriate funding to it? Is there a bill number associated with this grant program that I can reference?

Response: Funds are appropriated annually by the General Assembly from the General Fund to the Peace Officer Behavioral Health and Community Partnership Fund through the Long Bill. The fund is continuously appropriated but has a two year spending limit after the first year of appropriation, after which funds become restricted from use. The annual appropriation has been about $2M per year with some additional appropriations through special bills.

	FY19	FY20	FY21	FY22	FY23	FY24	FY25 YTD
Revenue	$ 2,000,803	$ 2,000,911	$ 2,013,408	$ 3,000,000	$ 5,041,589	$ 2,077,180	$ 2,000,000
Expiration date	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026	60/30/2027
Net Expenditures + Encumbrances	$ 166,973	$ 1,481,864	$ 1,462,192	$ 788,693	$ 1,239,844	$ 2,748,210	$ 4,694,925
Encumbrances	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,912,872

Amount Restricted	$ -	$ -	$ 720,624	$ 175,676	$ 463,917	$ 1,708,417	$ -
Liability	$ (51,139)	$ (235,466)	$ (162,842)	$ (235,130)	$ (366,885)	$ (682,259)	$ 644,110
Cash Flow	$ 1,833,831	$ 519,047	$ 551,216	$ 2,211,307	$ 3,801,745	$ (671,030)	$ (2,694,925)
Fund Balance	$ 1,833,831	$ 2,352,878	$ 2,904,094	$ 5,115,400	$ 8,917,145	$ 8,246,115	$ 5,551,190
Available Fund Balance	$ 1,833,831	$ 2,352,878	$ 2,183,469	$ 4,219,100	$ 7,556,928	$ 5,177,480	$ 2,482,556
Running Restricted Balance	$ -	$ -	$ 720,624	$ 896,300	$ 1,360,217	$ 3,068,634	$ -

The current statute for this program is CRS 24-32-3501 and there are multiple bill numbers associated with this grant as outlined below:

- This program was originally created through HB17-1215 with no appropriation
- HB18-1322 Long Bill - first appropriation of $2M for FY 2018-19
- HB19-1244 Expanded the eligible applicants and eligible uses
- SB19-207 Long Bill - appropriated $2M for FY 2019-20
- HB20-1360 Long Bill - appropriated $2M for FY 2020-21
- SB21-205 Long Bill - appropriated $2M for FY 2021-22
- HB21-1030 Added $1M and made additional changes to eligibility and activities
- HB22-1329 Long Bill - appropriated $2M for FY 2022-23
- SB22-005 Retroactively added a 2 year spending limit and added $3M.
- SB23-214 Long Bill - appropriated $2M for FY 2023-24
- HB24-1430 Long Bill - appropriated $2M for FY 2024-25

Overall Budget

Sen Kirkmeyer - 3:50 pm - Wants to know how DOLA would achieve a 10% ongoing cut general fund budget.
Chair Bridges - Would like to see stronger ongoing cuts to GF in the range of 5%.

Response: The governor submitted a balanced budget on November 1, and the department would be happy to engage with JBC staff on any additional reduction proposals they may generate.

Board of Assessment Appeals

Additional Information about the Board of Assessment Appeals:

- *After the JBC Hearing Chair Bridges asked Director De Cambra the following, “Why do we need additional help if the housing market is going to level off?"*

At the December 10, 2024 Joint Budget Committee Hearing, the Committee heard the request of the Board of Assessment Appeals (BAA) for a $150,000 increase in FY 2025- 26 to its BAA Cash Fund spending authority, in order to fund a Legal Assistant. We wish to elaborate briefly on one point, which the understandable time constraints of the hearing did not permit.

The workload of the BAA can be measured by the number of appeals it receives. The many variables that drive this workload can be estimated, but are not all known. What is known is that over the years, through a variety of economic conditions, rising and falling home prices, and changes in Colorado's property tax structure, the BAA has seen a steady rise in the number of appeals it receives every year.

The BAA anticipates that our workload will continue to trend upward, in part due to the housing affordability crisis affecting many Coloradans. In the past two fiscal years, appeals by residential homeowners have constituted a larger portion than usual of the BAA's total appeals, and we have heard anecdotally from many taxpayers that they were incentivized to appeal their home's assessed value by a sense that their property tax bills are unaffordable. Especially where property taxes are escrowed by a mortgage lender, property taxes (along with sharply rising property insurance premiums) are a part of the equation that can add up to an increased monthly mortgage payment that feels unaffordable to many Coloradans.

The BAA recognizes that Colorado is unlikely to experience another record increase in assessed home values in FY 2025-26, and that recent legislation has aimed to provide property tax relief. We expect that we will return to the trend of slow and steady growth in the annual number of appeals filed. This will be partly due to the driver of housing affordability, insofar as property taxes contribute to the overall cost of housing, and to the influences that have kept us on this growth path through years of economic decline, economic boom, and ups and downs in the housing market. (Rising home prices contribute to increased appeals, and so may a downturn in the housing market, which can coincide with a downturn in the economy and enhance the "affordability" incentive to file an appeal.) Other influences likely include repeat filers, that are now familiar with the property tax appeal system and will become repeat filers, and growth in the number of commercial property clients represented by property tax agents.

The BAA is dedicated to its mission of holding fair and impartial hearings, and issuing timely and high-quality decisions to Colorado taxpayers and counties. For many years it has been a longstanding challenge to meet our goal of issuing decisions within 30 days of hearing, but we are currently reliably doing so. We are confident we will continue to do so with the ability to fund one additional staff member.