



COLORADO STATE TREASURY
BUDGET REQUEST
FISCAL YEAR 2026-27

COLORADO STATE TREASURY FY 2026-27 Budget Request

TABLE OF CONTENTS

Department Description	4
MISSION AND VISION STATEMENTS	4
ORGANIZATIONAL CHART	5
BACKGROUND INFORMATION	6
Administration	6
<i>Accounting</i>	6
<i>Cash Management</i>	7
<i>Debt Management</i>	8
<i>Investments</i>	11
Colorado SecureSavings Program	14
Unclaimed Property	16
Special Purpose	19
Other Programs	21
<i>Charter School Intercept and Moral Obligation Program</i>	21
<i>K-12 School District Intercept Program</i>	22
<i>Higher Education Intercept Program</i>	22
Hot Issues	23
WORKLOAD INDICATORS	25
Administration	25
Significant Administration Accomplishments	26
Unclaimed Property	29
Significant Unclaimed Property Accomplishments	30
Summary of Change Requests	31
SCHEDULE 13 -ADMINISTRATION DIVISION STAFFING AND EXPENDITURES	32
SCHEDULE 13 - UNCLAIMED PROPERTY STAFFING	41
SCHEDULE 13 - UNCLAIMED PROPERTY OPERATING EXPENDITURES	48
LINE ITEM DESCRIPTIONS	54
Reconciliation Report	67
SCHEDULE 3A - FY 2023-24	82
SCHEDULE 3B - FY 2024-25	97
SCHEDULE 3C - FY 2025-26	113

SCHEDULE 4 - FUND SOURCE DETAIL	120
SCHEDULE 14 - POSITION AND OBJECT CODE DETAIL.....	126
SCHEDULE 8 - COMMON POLICY SUMMARY	132
SCHEDULE 9 - CASH FUNDS REPORT	135
REQUEST FOR INFORMATION - INVESTMENTS.....	145
REQUEST FOR INFORMATION - COP'S.....	164

Department Description

Mission and Vision Statements

MISSION STATEMENT

“The Colorado State Treasury is the constitutional custodian of the public’s funds. It is the Treasury’s duty to manage and account for the citizen’s tax dollars from the time they are received until the time they are disbursed. The Treasury’s staff is committed to safeguarding and managing the people’s monies with the same diligence and care as they do their own.

“The mission of the Unclaimed Property Section is to reunite all owners or heirs with their unclaimed or abandoned property.”

VISION STATEMENT

“The Colorado State Treasury staff will continually strive to better serve the citizens of Colorado. Central to this goal is the continued introduction and use of new technologies to provide improved access to services for both citizens and other governmental agencies.”

Background Information

The Colorado Department of the Treasury's (the "Department" or "Treasury") budget is organized in five distinct sections: **Administration**, **SecureSavings**, **Unclaimed Property**, and **Special Purpose**. The Department currently provides a myriad of services to Colorado's citizens including:

- Overseeing and directing State banking services, with an eye towards efficiency and technological innovation
- On a daily basis, recording and reconciling all funds that flow through the State's operating account
- Safely and thoughtfully investing \$17 billion, on average, in State funds to augment State revenue and decrease tax burdens
- Providing debt management services to State departments and agencies, including structuring financial obligations and refinancing prior obligations when appropriate
- Working with the SecureSavings Board to direct a transferable retirement program for small business employees, which will positively impact close to one million Coloradans

Administration

The Department's Administrative Division provides banking and investment services for all funds deposited with the state treasury, as well as advising and overseeing on short and long term financial obligations.

Funds deposited in State accounts are invested in statutorily authorized investments. Simultaneously, the Treasury ensures that sufficient funds are maintained in cash accounts to meet the State's daily cash needs. Income earned on investments augments the State's revenues from taxes and fees and decreases the tax burden on Colorado's taxpayers.

Accounting

On a daily basis, the accounting section records and reconciles all the cash that flows into and out of the State's operating account. The accounting section also manages the disbursement of flow-through funds such as the Highway User's Tax apportionment, Minerals Management funds, and miscellaneous federal funds. Within the Treasury, the accounting staff has significant additional responsibilities. These include:

- Calculation and allocation of monthly investment earnings to those funds eligible to earn interest
- Daily reconciliation of the State's cash and investments
- Accounting for and distributing the payments the State receives under the Master Tobacco Settlement Agreement and the Tobacco Tax moneys collected under Amendment 35 and Proposition EE
- Management of the Property Tax Deferral Program for Seniors and Active Military Personnel
- Verifying and disbursing payments for the Senior Citizen and Disabled Veteran Property Tax Exemption Program

- Issuing cash flow notes on behalf of school districts participating in the State's interest-free school loan program, including ongoing monitoring of actual vs. projected cash flow information
- Administering the K-12 school district intercept program and the higher education intercept program
- Administering the Charter School Intercept and Moral Obligation Credit Enhancement Program
- Accounting for the investment of custodial funds from state-issued Certificates of Participation and Enterprise Revenue Bonds deposited with the Treasury
- Coordinate, initiate, and track all General Fund and Cash Fund statutory transfers

The Accounting section also provides cashier services for the State. Cashiers are responsible for daily tracking of all cash receipts, monitoring deposits made by other agencies into the State's operating account, updating the State's bank balances throughout the course of each day, and initiating electronic transfers from the State to recipients of state and fiduciary funds.

Finally, the Accounting section handles the department's internal administrative functions such as budgeting, personnel, payroll, accounts payable, and purchasing. Treasury recently added an IT Professional to the department; however, it also has an agreement with the Governor's Office of Information Technology which hosts Treasury's server and provides IT support.

Cash Management

The Unit manages the State's banking service agreements. The State currently maintains agreements with five primary banks:

1. **KeyBank** provides lockbox services for various State agencies including Colorado Parks and Wildlife, the Department of Labor and Employment, the Department of Health Care Policy and Financing, the Department of Regulatory Agencies (Division of Insurance), History Colorado, and the Office of Information Technology;
2. **Wells Fargo** maintains the State's operating and payables accounts, as well as transactional accounts in remote areas of the State from which deposits are regularly swept to the main operating account;
3. **US Bank** provides debit card and direct deposit services to the State's unemployed citizens through the Department of Labor and Employment;
4. **JPMorgan Chase** provides online payment services for the Department of Labor and Employment;
5. **Principal Bank** provides custody and safekeeping services.

On-going banking efforts include ensuring effective bank services and controls for State agencies, evaluation of technological changes to reduce costs and increase efficiency, closing unused or redundant bank accounts, opening new accounts or cash management services for State agencies, and assisting with the resolution of any concerns or problems between State agencies and the banks.

Cash Management Improvement Act

The Division acts as the State's administrator for the Cash Management Improvement Act (CMIA) agreement with the federal government. CMIA regulates the transfer of federal grant funds among federal and State agencies. CMIA regulations require State

agencies to request reimbursement from federal agencies for grant disbursements following a process that minimizes bank balances, avoids negative balances, and eliminates interest earnings. Excess or deficit interest earnings, if any, are calculated each year and paid by the entity with the liability. The Unit manages the CMIA on behalf of State agencies and is the primary contact for the Federal Management Service. Pursuant to federal regulations, Treasury identifies grants to be included in the agreement (those in excess of \$112.8 million) and calculates State disbursement patterns that are the basis of the reimbursement schedules. Treasury negotiates the annual agreement and prepares the annual report of excess or deficit interest earnings.

Merchant Services

The contract for Merchant Services, which monitors credit and debit card acceptance, is an additional responsibility for the Division. The current contract is with Wells Fargo Merchant Services and allows access to credit card processing for Visa, MasterCard, American Express and Discover throughout the State. The Merchant Services Contract also permits cities, counties and other political sub-divisions to take advantage of the State's pricing through a Participation Agreement. Thirty-six such entities currently take advantage of this opportunity. The unit monitors PCI DSS (Payment Card Industry Data Security Standard) to ensure that all State and other participating entities maintain compliance in order to protect third party users from fraud, and limit exposure to fines set by the credit card industry.

Procurement

The Unit is responsible for oversight and management of all Department procurement activity. This includes developing and implementing procurement policies and procedures, ensuring compliance with state and federal regulations, and promoting fair and open competition among vendors. The Unit works to identify Department needs, develop specifications, and solicit bids or proposals. It also evaluates vendor proposals, negotiates contracts, and manages vendor performance.

Procurement has increasingly become more important in the Department due to rapid growth of key programs such as SecureSavings and Unclaimed Property. As these programs expand, procurement plays a critical role in supporting their success and managing the complexity of vendor relationships. Treasury Procurement is committed to achieving the best value for the Department while maintaining transparency and integrity throughout the procurement process. Ongoing efforts include enhancing procurement processes through technological advancements, reducing procurement cycle times, fostering collaboration among State agencies, and continually seeking ways to improve efficiency and effectiveness in the procurement process.

Debt Management

Treasury's debt management unit's mission is to ensure the state's ability to meet its financial obligations considering costs, objectives, and statutory and regulatory parameters in compliance with department policies, rules and guidelines. Part of this function is to consolidate and manage the state's public financing needs to ensure that payment obligations are fulfilled. Senate Bill 12-150, codified at § 24-36-121, C.R.S., consolidated the State's debt management functions and assigned them to the Department of the Treasury.

In this role, Treasury reduces risk by coordinating and overseeing all aspects of debt management, offering its subject matter expertise related to the structuring of financial obligations on behalf of state departments, agencies, and other state entities seeking assistance. Additionally, the unit regularly reviews the state's outstanding financial obligations to identify refunding or refinancing opportunities to produce both present value and future cash flow savings for the state. As part of this work, Treasury works in conjunction with the State Attorney General to ensure post-issuance compliance required by both the Securities Exchange Commission (SEC) and the Internal Revenue Service (IRS).

Short-term Note Issuance

Treasury directs the regular issuance of two short-term note programs on behalf of the state in addition to the oversight of the longer-term financial obligations. Most notably the short-term programs are the General Tax and Revenue Anticipation Notes (GTRANs), and on behalf of Colorado school districts - the Education Tax and Revenue Anticipation Notes (ETRANs). Repayment of these short-term program issuances are completed within the same fiscal year they are issued.

General Fund Tax Revenue Anticipation Notes - GTRANs

Treasury issues the GTRANs to meet the State's General Fund liquidity needs throughout the year due to the irregular inflows of revenues to the State. GTRANs financing provides funds in months when the State's General Fund is expected to experience a deficit. Proceeds from investment earnings supports the payment of interest on the notes including costs of issuance. GTRANs were not issued in FY 25 due to the State's positive cash position.

Educational Tax Revenue Anticipation Notes - ETRANs

Treasury issues ETRANs twice in the fiscal year on behalf of the participating Colorado school districts to provide interest-free loans to alleviate temporary cash flow deficits. For FY 25, the Treasury issued \$500 million in Notes in July 2024 (Series 2024A) and \$475 million in January 2025 (Series 2024B), each involving 23 participating districts. Both sets of Notes matured in June 2025. The General Fund pays the interest due on the Notes with principal repayment coming from the property tax collections of the local school districts participating in the program. In July 2025, the Treasury issued \$460 million in ETRANs (Series 2025A) to fund the 19 participating school districts for the FY 26 school year. An additional anticipated issuance of Series B notes will occur in early 2026. As with past issuances, both Note series will mature in June, prior to the end of the fiscal year.

Long-term Issuances

Higher Education Health Sciences Project COPs

Section 24-36-124, C.R.S., directed the issuance of certificates of participation to fund projects at four institutions of higher education. The four projects are related to health sciences education programs for medical professions undertaken by state institutions of higher education. These were to finance a portion of capital costs associated with construction of facilities for the University of Northern Colorado's college of Osteopathic medicine, Metropolitan State University of Denver's health institute tower, Colorado State University's veterinary health

education campus, and expansion and renovation of Trinidad State College's Valley Campus main building complex. On October 10, 2024 the state sold COP's totaling \$253.2 million for these projects with a final maturity in Fiscal Year 2054.

EPC Financing

The Colorado Energy Office's (CEO) Energy Performance Contracting (EPC) (found at § 29-12.5-101 et seq., C.R.S.) is a creative model for financing and implementing capital improvement projects across the state. It allows eligible applicants to implement energy conservation and renewable energy measures with little or no upfront cost investment. The resulting utility and maintenance cost savings are then used to pay for the improvements and fund facility maintenance and upgrades. In November of 2024, the State Treasurer's office secured a direct placement financing of \$27.5 million for planned updating of water projects, LED replacement and additional solar production for certain state facilities.

Higher Education Revenue Bond Intercept Program

The State Higher Education Intercept Program provides a credit enhancement tool for all qualifying state public universities/colleges, giving them the opportunity, through use of the state's strong credit rating, to obtain the best potential financing rates available for their capital construction or capital renewal projects. Pursuant to § 23-5-139, C.R.S., projects that are to be constructed or acquired in whole or in part are subject to review by the State Treasurer. Senate Bill 22-121 permitted all public higher education institutions governing boards to pledge up to 100% of their tuition revenue giving them more flexibility to achieve lower capital costs.

As required by statute, refunding of bonds that were previously financed under the Intercept Program must result in a lower ultimate cost to the institution, and must not extend the term of the debt or increase the debt servicing. Such a refunding must be approved by the Department. The Department takes into consideration a higher education institution's pledged revenues, General Fund appropriations (limited to the appropriation for stipends and fee-for-service contracts), debt obligations and debt service coverage ratio in its review. Three public institutions used the intercept as a credit enhancement tool or refunded various intercept program obligations in FY 25. Colorado Mesa University, Colorado State University and Western Colorado University participated by either issuing new bonds totaling \$89.5 million or refunding bonds for a net present value savings of \$2.1 million.

Fleet Financing

The State of Colorado Department of Personnel & Administration has the exclusive authority to purchase, lease, and otherwise acquire motor vehicles for use by state officers and employees as may be necessitated in the course and conduct of official state business. The Division of Capital Assets (DCA) consists of Capitol Complex Facilities Management and State Fleet Management (SFM) residing under the Department of Personnel & Administration.

The procedure for exercising such authority is set forth in § 24-82-801 and § 24-30-1117, C.R.S. SFM operates as a central state motor vehicle fleet system to facilitate motor vehicle operations for State employees and managers. It manages vehicle acquisition, fuel, maintenance/repairs, and billing so State employees can concentrate their efforts on their individual program missions managing the State's current and future vehicle needs. SFM supports the State's fleet of approximately 6,500 vehicles throughout their life cycles. SFM orders new vehicles, disposes of older ones through a public auction, and arranges for purchase funding. SFM authorizes maintenance and repairs, as

well as manages the State's fuel card program. For FY 25 the Colorado Department of the Treasury engaged with JP Morgan Chase as the lender issuing a grand total not to exceed \$47 million dollars toward the fleet trust account of SFM for the acquisition of state vehicles.

Investments

The Investment Unit actively manages distinct investment portfolios with the primary objectives of, in order of importance, legality, safety, liquidity and yield. For each of the portfolios it manages, the Department, in addition to constitutional and statutory guidance, has developed a written investment policy explicitly stating the appropriate goals, investment standards, level of liquidity, degree of credit risk, duration or average life, and other performance measures. The source of funds varies for each portfolio. Portfolios are fully invested with small cash allocations appropriate for expected liquidity needs or market conditions.

The Investment Unit relies on a critically important online data and analytical system (Bloomberg) to execute these policies and conduct its daily work. The Bloomberg system assists the investment managers in identifying and analyzing specific investments for purchase or sale, provides credit and macroeconomic research, models for securitized products, market-related news, data across markets, and communication with broker-dealers. Absent access to the Bloomberg system-and subscriptions to independent, third-party credit research services, such as S&P and MSCI, and an electronic trading system - the Investment Unit's ability to meet its constitutional, statutory and policy objectives would be virtually impossible.

The Treasurer's Pooled Funds (TPOOL) receives all public money received by state agencies (as required by §24-36-103, C.R.S.) and invests those funds until spent as appropriated by the legislature. This creates economies of scale, with the interest earned on the investments increasing revenue for state agencies and reducing the tax burden for Coloradans. The TPOOL provides state agencies with the liquidity of a money market fund while normally generating a higher yield than a typical money market fund over the long term. Most state funds, including the General Fund, are held in the TPOOL.

Ongoing statutory requirements oblige many State entities to provide tax remittances to the Department of Revenue electronically. With electronic remittance, funds are processed more quickly, providing investment officers with more accurate and timely cash balance information. This improved information allows the Investment Division to better invest the money on deposit with the Treasury while still maintaining sufficient liquidity to meet the State's obligations.

In FY 2024-25, the Investment Unit achieved a Total Return Performance of 5.7% for the TPOOL, outperforming its benchmark return of 5.44%.

The Public School Permanent Fund (PSPF or the Permanent Fund) is a constitutionally mandated permanent trust. The principal of the Fund is made up of money earned from the sale or rental of lands and mineral royalties held in the school land trust (public schools land income). Both the principal and interest on this fund are exempt from the requirements of section 20 article X of the state constitution. A unique feature of this fund is that the General Assembly must make the Fund whole for any realized loss the Fund incurs. To minimize the likelihood of such an event, the portfolio is actively structured to preserve principal and, only then, to maximize income and optimize total return.

In the 2016 legislative session, SB 16-035 created the Public School Fund Investment Board (PSFIB). The Board is made up of the Treasurer (Chair of the Board), three appointees appointed by the Treasurer, and a final seat held by one of the Commissioners of the Colorado State Land Board. The bill was designed to enable the Public School Permanent Fund to be invested in assets in addition to fixed income. Allowed investments include equity mutual funds, equity-indexed funds, and other investments that are compatible with the Colorado Constitution, Colo. Const. Art. XI, Sec. 2. Pursuant to the Board's investment policy, Treasury manages a portion of the Fund's investments, the Market Duration Bond Portfolio.

Several changes have been made to the distribution of public school lands income dating back to 2009.

Starting in 2009, 50% of the gross public school lands income was credited to the Public School Capital Construction Assistance Fund pursuant to §22-43.7-104, C.R.S. (part of the Building Excellent Schools Today or BEST Act). In addition, for a portion of FY 09 and through FY 13, no deposits were made to the Permanent Fund, as all public school lands income that was not transferred to the Public School Capital Assistance Fund or used for the administration of the State Land Board, including all of the fund's investment earnings, were transferred to the State Public School Fund.

Senate Bill 12-145 capped the amount to be transferred to the State Public School Fund for FY 12. As a result, \$38.3 million was deposited into the PSPF. Senate Bill 13-112 capped the amount to be transferred to the State Public School Fund for FY 13. \$20.8 million was deposited into the PSPF. Per SB 13-260, for FY 13-15, the State Public School Fund received the first \$16 million of the Fund's investment earnings. From FY 16 - 17, per SB 15-267, the first \$21 million of the fund's investment earnings was to be transferred to the State Public School Fund. The balance of the public school lands income not transferred to the Public School Capital Construction Assistance Fund or used for the administration of the State Land Board was to be deposited into the PSPF. SB 16-035 amended fund income distribution starting in 2018. For FY 18 and 19, the first \$21 million after the PSFIB's expenses were paid continued to be transferred to the State Public School Fund; however, any amount in excess of \$21 million, capped at \$10 million, was to be paid to the Public School Capital Construction Assistance Fund; and any amount in excess of \$31 million was to remain in the Public School Permanent Fund. The actual amount of the FY 18 transfer to the Public School Capital Construction Assistance Fund was \$4.3 million; and the FY 19 transfer was \$8.2 million. For FY 20 - 24, any amount in excess of \$21 million (which went to the State Public School Fund), up to \$20 million, was to be paid to the Public School Capital Construction Assistance Fund; and any amount in excess of \$41 million was to remain in the Public School Permanent Fund. The actual amount of the FY 20 transfer to the Public School Capital Construction Assistance Fund was \$9.4 million; in FY 21, it was \$9.3 million; in FY 22, it was \$10.3 million; in FY 23, it was \$17.8 million; and in FY 24, \$27.6 million of investment income was transferred to BEST.

House Bill 15-1367 amended the language in §39-28.8-305, C.R.S. directing the retail marijuana excise tax collected over \$40 million to be transferred to the PSPF.¹ House Bill 18-1070 amended the amount of retail marijuana excise tax revenue credited to the Public School Capital Construction Assistance Fund from the first \$40 million, with the remainder credited to the PSPF, to the greater of 90% of the

¹ The first such transfer occurred in FY 2015-16 in the amount of \$2.45 million; in FY 2016-17, \$31.56 million was deposited; and, in FY 2017-18, \$27.75 million was deposited.

revenue annually collected or the first \$40 million of such revenue, with the remainder to the PSPF.² House Bill 19-1055 required all retail marijuana excise tax revenue to be credited to the Public School Capital Construction Assistance Fund, eliminating any credits to the PSPF.³ Starting in FY 25, disbursement to the State Public School Fund was to taper off and income to the Public School Assistance Fund to increase (FY 25, up to \$11 million to the State Public School Fund, up to \$30 million to the Assistance Fund; FY 26, up to \$5 million to the State Public School Fund, up to \$36 million to the Assistance Fund; FY 27 and beyond, up to \$41 million to the Assistance Fund). In each case, amounts over \$41 million remain in the Permanent Fund.

During the 2020 legislative session, HB 20-1418 changed the distribution of State Land Board rents and royalties revenue for FY 21 so that revenue that would normally be credited to the Permanent Fund would be credited instead to the State Public School Fund. The bill also redirected a portion of the marijuana retail sales tax to the State Public School Fund. Therefore, in FY 21, the PSPF received only \$7.9 million of revenue, with the majority being from realized capital gains. In FY 22, \$97.6 million of revenue was deposited into the PSPF. In FY 23, \$118.2 million of revenue was deposited. In FY 24, \$146.9 million of revenue was deposited into the PSPF.

SB25-167 established a new “Community Investment Portfolio” within the state’s Permanent School Fund, requiring the State Treasurer to gradually allocate at least 6 % of the fund’s value by July 1, 2027 and 20% by July 1, 2032, into investments that generate measurable benefits for communities (e.g., affordable housing for public school employees, school-district bonds, educational venture capital). It also creates the “Educator First Home Ownership Program,” which directs at least \$100 million by 2027 (and \$200 million by 2028) toward shared-equity down-payment assistance (covering at least 15% of a home’s cost) for public school employees, with the program sharing up to 10% of the home’s future appreciation.

In FY 2024-25, the Investment Unit achieved a Total Return Performance of 6.29% for the PSPF, outperforming its benchmark return of 6.08%.

The Unclaimed Property Tourism Promotion Trust Fund (UPTPTF) was created by §38-13-801.5, C.R.S. The fund consists of all proceeds collected through the sale of securities in the custody of the State Treasurer as the administrator of Unclaimed Property. The principal of this fund is expended to pay claims. Interest earned from deposit and investment is credited to the Colorado State Fair Authority Cash Fund, the Agriculture Management Fund, and the Colorado Travel and Tourism Promotion Fund.⁴ \$28.5 million of the UPTPTF is currently designated as a component of the State’s Emergency Reserve. See additional information regarding this fund in the Unclaimed Property section.

In FY 2024-25, the Investment Unit achieved a Total Return Performance of 6.31% for the UPTPTF, outperforming its benchmark return of 6.08%.

² In FY 2018-19, \$5.85 million of retail marijuana excise tax revenue was deposited into the PSPF.

³ In FY 2015-16, total revenue of \$68.5 million was deposited into the Permanent Fund; in FY 2016-17, \$85.9 million was deposited, including \$4.2 million in realized capital gains; in FY 2017-18, \$83.4 million was deposited; in FY 2018-19, \$72.0 million was deposited; and in FY 2019-20, \$70.6 million was deposited, including \$8.9 million in realized capital gains.

⁴ Twenty-five percent of the interest earned goes to the State Fair Authority; 65 percent to the Agriculture Management Fund, and the remaining ten percent is dedicated to the Travel and Tourism Promotion Fund. See §38-13-801.5(3)(I-III), C.R.S.

Colorado SecureSavings Program

In 2019, Senate Bill 19-173 created the Colorado SecureSavings Board in the Department of Treasury to study the costs to the state of insufficient retirement savings and to consider three approaches to increasing retirement savings in Colorado. The Board found that over 40 percent of Coloradans did not have access to retirement savings at work, and that a state-facilitated automatic enrollment individual retirement account program would be the best option for Colorado. The Board recommended the establishment of such a program, coupled with the greater use of financial education tools. These recommendations were implemented in 2020 with the passage of SB 20-200 which renamed the board the Colorado SecureSavings Program Board and directed the Board to create and implement the Colorado SecureSavings Program.

The Colorado SecureSavings Program (CSSP), codified at §24-54.3-101, C.R.S., et seq., is designed to close the retirement savings gap for private sector workers, and ensure all Colorado residents have access to the wealth building tools necessary for strong financial health.

The law required the Department to design, implement, and administer the SecureSavings Program for enrolled employers and their employees, as well as ensure businesses electing to use private plans are in compliance with state statute. The two compliance options (enrollment in SecureSavings or purchasing a qualified retirement plan) are anticipated to increase retirement savings access for an estimated one million Colorado workers.

Implementation and design included hiring program staff, procuring a consulting team, as well as investment managers and a program administrator, developing an investment policy statement, and marketing the program to employers across the state. Ongoing administration includes continuous marketing and outreach functions for Department staff, data management and analysis, strategy development and implementation, and directing annual enrollment and enforcement periods.

Since inception of SecureSavings, the Program's professional staff has overseen the achievement of several critical milestones:

- In the Program's third year of implementation, Program staff and vendors continued enrollment by sending the Program's third wave of notices to newly eligible businesses in FY 2024-25.
- The Program has expanded its interstate partnership with Nevada and Minnesota.
- To date, partner state programs in Maine, Delaware, Vermont, and Nevada have begun implementation, and Minnesota is scheduled to launch in January 2026.
- As of October 29, 2025 assets under management in saver accounts totaled over \$168 million.
- As of October 29, 2025, over 57,000 employers have registered with the Program or confirmed their exemption status (over 17,000 employers have registered and uploaded employee rosters in the Program, and over 40,000 employers confirmed exemption status).
- Program staff is currently working with partner Agencies to build a compliance framework and interagency agreements.

FY26 Achievements to Date:

- Expanded the partner state programs to include Nevada and Minnesota.

- Developed a strategy alongside Vestwell and Integrated Document Solutions with the Department of Personnel and Administration for direct communication with registered employers to remind them to update employee rosters and make contributions on behalf of participating employees.
- Implemented Program dashboards which allowed the streamlining of administrative processes in the employer identification and exemption process.
- Awarded the 2025 Defined Contribution Institutional Investments Association and Pensions & Investments Excellence and Innovation Award.

In the remainder of FY 26 and into FY 27, CSSP expects to accomplish the following goals:

- Implement Salesforce CRM for program operations, enabling real-time tracking of employer registration, compliance status, and outreach efforts. The new system integrates with data provided by the Colorado Department of Labor and Employment and Vestwell, improving coordination across departments and enhancing efficiency in employer follow-up and reporting.
- Utilizing new technology to begin enforcement for non-compliant employers using new communication processes as well as begin assessing and collecting penalties against those same non-compliant employers.
- Continue enrollment for newly eligible businesses as detailed in §24-54.3-101, C.R.S., et seq.
- Review and amend CSSP's marketing and outreach strategy using enrollment data to continue to better identify participation gaps.
- Review and amend CSSP's Investment Policy Statement with the support of the Colorado SecureSavings Program Board.
- Provide robust oversight over the Partnership for a Dignified Retirement Advisory Committee, ensuring all partners maintain high quality governance controls.
- Refine internal processes, policies, and web platform features to ensure CSSP is accessible to all employers and savers.
- Continue performing stakeholder outreach and education to ensure all impacted businesses and individuals understand the Program requirements, and make informed decisions regarding their benefit plans and retirement options.

Throughout FY25, the Colorado SecureSavings Program (CSSP) continued to accelerate its growth and strengthen its position as the national thought leader in expanding access to retirement savings.

Program staff have continued to engage directly with employer groups and community organizations to further develop the stakeholder list, communicate program timelines regarding enforcement, opportunities for partnership, and expectations to stay in compliance. Using enrollment and contribution data, the team is refining its outreach and marketing strategy to more effectively reach unenrolled populations and ensure efficient use of public resources. Program staff and vendors have implemented new data visualization and tracking tools that support better targeting for outreach efforts and messaging. These tools also help Program staff better utilize resources to more effectively identify enrollment gaps and build targeted strategies for addressing them.

Building on the success of the Program's early implementation which was completed on a shortened timeline relative to other state auto-IRA programs, CSSP has worked strategically to accelerate the path to self-sufficiency. Annual enrollment of newly eligible businesses continues,

and Program staff are working to build compliance infrastructure, and anticipate launching formal compliance efforts in FY26. Through collaboration with the Colorado Department of Labor and Employment, Program staff have diligently worked to refine enrollment data. At this time, Program staff can confidently say more than 90% of contacted employers have taken the appropriate action during enrollment years 2023 and 2024.

As part of its effort to shorten the timeline to self-sufficiency, CSSP has formalized partnership agreements with Delaware, Maine, Minnesota, Nevada, and Vermont through the Partnership for a Dignified Retirement (PDR)—the first multistate collaboration of its kind for state-facilitated auto-IRA programs. Led by Colorado, the Partnership now provides a retirement savings option to nearly **2.7 million** uncovered private-sector workers across participating states.

CSSP is also in active discussions with Washington and Hawaii, which together could expand the Partnership’s potential reach to **an additional 1.5 million workers**. This partnership is the first of its kind nationally for auto-enrollment IRA programs and has established Colorado as a leader in closing the retirement savings gap. The formal governance structure for the Partnership, approved by the CSSP Board in September 2022, continues to guide its expansion and operational design, ensuring long-term sustainability and mutual benefit for all participating states.

Unclaimed Property

The Unclaimed Property program (Program) was established in 1987 as a critical consumer protection measure. Codified at §38-13-101, C.R.S., et seq., the Program locates owners of dormant or lost property and returns their property to them. The law was subsequently expanded to include companies and business entities, with limited exceptions. It covers public institutions, including courts, municipalities, most governmental subdivisions/agencies, public corporations or authorities, non-profit entities, hospitals, utilities, estates, trusts, or any other legal or commercial entity.

The General Assembly enacted the Revised Uniform Unclaimed Property Act (RUUPA) in 2019 which became effective on July 1, 2020. The new Act modernized the way the Unclaimed Property Division (Division) and holders communicate information about lost property to owners. It expanded the types of properties to be reported, while clarifying new exempt properties. The Act set clear boundaries for third-party auditors, providing holders an appeal process and requiring more transparency.

RUUPA was modified on June 4, 2025 to address reporting and remitting of cryptocurrency, remitting funds by local governments and streamlining retention of records by holders.

Progress to Date

The Division currently maintains approximately **15.5 million properties, amounting to \$2.13 billion in assets**. In FY 25, the Division returned approximately **\$79.88 million to 86,000 claimants**. The Division continues to leverage the Unclaimed Property software program to approve certain payments electronically.

Since the Program’s inception, the Colorado Department of Treasury has returned **more than \$807 million** to owners and heirs. Colorado businesses identify millions of dollars of unclaimed property during the reporting process. In many cases these businesses contact the

property owners and return the money directly to them rather than transferring it to the Treasury. The remainder, per statute, must be transferred to the Division.

The enhanced website brings in more inquiries and allows the Division to manage more claims, lessening the handling of paper requests. The site allows claimants to submit their claims online, uploading documentation easily from their smartphones. If the Division requests additional documentation, the workflow allows a claimant to be contacted by email. This speeds up the processing time to pay a claimant and reduces mailing and postage costs. If additional paperwork is needed, the claimant can add documentation via the same website upload process. The website also provides a status on the claim so that claimants can review when their claim has been paid.

Audit Process

The Division includes an internal audit team that is charged with ensuring holder compliance with reporting requirements. This team provides webinars to educate citizens and businesses about the Unclaimed Property Act and the related compliance responsibilities. In FY 25, the Division held six webinars to assist holders in preparing their annual reports. The webinars reached people from industries such as auto dealers, CPA firms, banks and credit unions, retail businesses, restaurants, medical/dental clinics, school systems, hospitals, holder advocates and municipal governments.

Auditors focus on Desk Audits, which are designed to improve compliance by contacting non-compliant companies and providing them with information about the Program and assistance with reporting. Auditors contact businesses via email, telephone, letter, and questionnaire and request that they review their records for potential unclaimed property. The auditors then assist the business with reporting their unclaimed property. In FY 25, the Division initiated 334 Desk Audits, an increase of 189 over the prior fiscal year. The Division also contracts with third-party audit vendors to review multi-state corporations. In FY 25, the Division initiated 124 third-party audits.

Finally, auditors also review and process business claims since oftentimes these claims feature complex corporate structure and ownership. This allows complex business claims to be processed faster by this team of experts.

Community Outreach

The claims team continues to do proactive outreach to potential owners. Notifications can be in the form of email, letters, postcards or proactive checks. During FY 25, **264,094 notifications** were sent to potential property owners via email and proactive checks. These mailings as well as numerous media events have increased public awareness of the program. National Unclaimed Property Day was February 1st, and Governor Polis declared February 1st to be Unclaimed Property Day in Colorado.

In FY 25, the Division conducted a number of in-person outreach events, with the Colorado Garden & Home Show in February being one of the longest and most engaging. It was a nine day event where staff assisted claimants in starting their claims using secure iPads. The Program received a positive response from individuals visiting our booth, with many having heard of someone receiving funds from the Program.

In addition to the Colorado Garden & Home Show, the Division held outreach activities at several Colorado Rockies games, the Northern Colorado Home Show, a Harlem Globetrotters event, the Castle Rock Home Show and the Longmont Home Show. The Division continues to pursue direct options to reach potential claimants as staff resources allow.

Holders

To streamline processing and add security, in 2020 the Division ceased allowing reports to be submitted via CD, paper reports, diskettes or emailed submissions. Only checks may be received via US mail, and the Division continues to encourage ACH transfers as the safest and most efficient form of payment. This results in much faster processing time and increased security while eliminating checks being delayed or lost in the mail. **In FY 25, 2,462 checks were scanned and deposited, totaling \$36.8 million. 4,721 wire transactions were received, totaling \$329.5 million.**

Securities

Until June 30, 2020, §38-13-115, C.R.S. required the Treasurer to sell unclaimed securities held by a third party for up to one year. In FY 05, the Treasury began a liquidation process of unclaimed securities as required by statute.⁵ Beginning on July 1, 2020, RUUPA (§38-13-701, C.R.S.) allows for securities to be sold after being held for three years by the Division.

The Department's Investment Unit manages the Unclaimed Property Tourism Promotion Trust Fund as a separate account. Section 38-13-801.5, C.R.S. continues the previous Act's creation and division of funds for this trust fund. Allocation of the interest earned is as follows: 1) 25% to the Colorado State Fair Authority Cash Fund; 2) 65% to the Agriculture Management Fund; and 3) 10% to the Colorado Travel and Tourism Promotion Fund.

RUUPA provisions (§§38-13-902.1 - 902.3, C.R.S.) direct the Treasury to review all approved claims that exceed \$600 for possible garnishment. The Division's software electronically validates whether a claimant owes funds to the Department of Human Services (DHS), the Judicial Department (JUD), or the Department of Revenue (DOR). The total dollar amount of "Intercepted" claims by department in FY 25 was: JUD \$0; DHS \$74,589 and DOR \$611,178.

⁵ More than \$51 million from the first two sales of securities was deposited into the newly created Unclaimed Property Tourism Promotion Trust Fund in FY 05. Additional funds totaling approximately \$8 million were deposited in September 2005 and another \$5 million was deposited in September 2006. Sales were suspended due to turbulent fiscal conditions and resumed in FY 10, with the sale of securities resulting in collections of nearly \$39 million. In FY 12, a sale was completed in September 2011, with the sales from one year of security holdings totaling \$6.8 million. In September 2012, the sales of securities totaled \$9.0 million; in September 2013, the sales totaled \$13.9 million; and in October 2014, the sales totaled \$17.0 million. In October 2015, the sales totaled \$12.2 million; in October 2016, the sales totaled \$12.6 million. In both October 2017 and October 2018, security sales totaled \$17.0 million. In October 2018, approximately \$15 million in securities were sold with October 2019 security sales totaling \$14.9 million. Security sales resumed in October of 2022 resulting in a total of \$11.1 million in securities sold. In October of 2023, security sales resulted in proceeds totaling \$11.5 million. In October of 2024, security sales resulted in proceeds totaling \$37.4 million while in May of 2025, security sales resulted in proceeds totaling \$21.2 million.

Safe Deposit Boxes

Throughout the year, the Division also receives and processes unclaimed safe deposit boxes. In FY 25, a total of 515 safe deposit boxes were turned over to the Division. Additional FY25 safe deposit box statistics: 3,304 safe deposit boxes inventoried, 1,957 items returned via claims.

Special Purpose

The special purpose programs include the Property Tax Deferral Program for Seniors and Active Military Personnel, the Senior Citizen and Disabled Veteran Property Tax Exemption Program, and Highway Users Tax Funds.

Property Tax Deferral Program for Seniors, Active Military Personnel, and Elimination of Tax Growth Cap Participants

Since 1984, the Property Tax Deferral Program has provided loans from the State to pay the property taxes for qualified Colorado homeowners. During the 2002 legislative session, §§ 39-3.5-105.5 and 105.7, C.R.S. were revised, changing the funding of this program from a General Fund appropriation to an investment (as a simple interest loan to the property owner). A junior lien is placed on the property, and interest is calculated annually. The interest rate follows the 10-year Treasury note, changing each year in February as statute requires. The current rate set in February 2025 is at 4.125%.

There are no statutory limits to the number of applications the Deferral Program may receive; however, there are limited eligibility requirements. As of June 30, 2025, Treasury had more than 1,500 participants in the program.

In 2025, SB25-261 introduced significant changes to the administration and the eligibility qualifications of the Program. Legislation eliminated the Tax Growth Cap category, while allowing seniors and individuals called into active military service to continue to apply for deferrals. The bill also shifted the application and eligibility review process from the Treasury back to the county treasurers.

Funding of continued software support for the centralized application and payment portal was discontinued following the signing of SB25-261. Due to this change, the Department is actively evaluating cost-effective, long term software platform solutions to replace an outdated, unsupported database so as to ensure State-owned operations continue to be efficient and sustainable. The application and online portal went live in January 2023, and will be available through June 30, 2026, to provide smooth transition for county administration, state monitoring, as well as for individual online applicants.

To support a seamless transition, the Department has implemented a comprehensive Change Management Plan spanning throughout FY 2025-26. The team has worked closely with county treasurers and participants to deliver consistent messaging, resources, and training that supports implementation at the local level and achieve Program consistency statewide. Direct mailings, planned webinars, and updated online resources on the Treasury website will provide both county officials and program participants with clear guidance and resources.

These efforts demonstrate the Department's commitment to operational excellence beyond statutory requirements to ensure the Program remains accessible and successful under county administration.

Despite this transition, the Program continues to manage and review fiscal and administrative oversight for active loan deferrals, inclusive of issuing payments to counties, managing participant account balances, calculating participant principal and interest, processing payoff statements and recording, as well as releasing liens. Ineligible and inactive accounts, including foreclosure properties needing collection of unpaid deferral loans are also the ongoing responsibility of the Deferral Unit.

Prior to the legislative changes, the Property Tax Deferral Program saw stable growth and increased representation from individual counties. In 2021, when the original program was still held in the counties, the program reached 15 counties and 540 deferral applicants. In FY 2024-25, the final tax year under Treasury's management, the program reached 36 counties and 1090 applicants.

The Treasury employs one full-time administrator to manage the program and one full-time employee to support compliance. One half time employee is anticipated to begin in January 2026.

Senior Citizen and Disabled Veteran Property Tax Exemption

Created by the passage of Referendum A, which voters approved in November of 2000 (codified at §39-3-201, C.R.S., et seq.), this program originally exempted one-half of the first \$200,000 of a home's value from property taxation for citizens over the age of 65 who have lived in their current homes for at least 10 years. It also applies to surviving spouses of qualified taxpayers. The first payment was made to counties in April of 2003. The Treasury, in conjunction with the Department of Local Affairs has developed and maintains an extensive database for the program to ensure that distributions are correctly calculated and disbursed.⁶

Referendum E, approved during the 2006 general election, allows the senior homestead exemption to be extended to veterans who have a service-connected disability that has been rated as 100% permanent, as well as to their surviving spouses. See §39-3-202, C.R.S.

⁶ Due to the State budget shortfall, §39-3-203, C.R.S. was revised to decrease the amount of assessed residential property that may be exempted from taxes to zero for tax years after December 31, 2002 but before January 1, 2006. Consequently, no payments were made for FY 2003-04 - FY 2005-06. The exemption was reinstated to one-half of the first \$200,000 beginning with FY 2006-07. Treasury made \$79.8 million in payments to counties in FY 2007-08; and \$85.6 million in FY 2008-09. However, again due to a State budget shortfall, §39-3-203 was revised for the 2009 property tax year, reducing the amount of assessed residential property that could be exempted from taxes by a qualifying senior from \$200,000 to \$0, leaving the exemption for qualified disabled veterans, intact. SB 10-190 continued the 2009 reduction through the 2011 property tax year. The assessed residential property that may be exempted from taxes by a qualifying senior returned to one-half of the first \$200,000 beginning in the 2012 property tax year. Treasury made \$127.1 million in payments in FY 2015-16; \$136.4 million in FY 2016-17; \$132.2 million in FY 2017-18; \$145.9 million in FY 2018-19; \$151.2 million in FY 2019-20; \$157.9 million in FY 2020-21; \$162.1 million in FY 2021-22; \$163.7 million in FY 2022-23; \$161.6 million in FY 2023-24; and \$173.1 million in FY 2024-25.

Highway User Tax Funds (HUTF)

The annual calculation, allocation and distribution of HUTF to Colorado counties and municipalities, and to the Department of Transportation are Treasury responsibilities. Estimates for future HUTF disbursements are based on projections from the Governor's Office of State Planning and Budgeting.

On March 2, 2009, the Funding Advancements for Surface Transportation and Economic Recovery (FASTER) bill was signed into law. See §43-4-801, C.R.S., et seq. FASTER generates additional revenues for statewide transportation improvements. Revenues generated from the Road Safety Surcharge, Oversize/Overweight Surcharge, Rental Car Surcharges, and late vehicle registration fees are credited to the HUTF and distributed per statute to the Department of Transportation, counties, and municipalities.

Other Programs

Charter School Intercept and Moral Obligation Program

Section 22-30.5-406, C.R.S. allows a charter school entitled to receive moneys from the State to request that the State Treasurer make direct payments of principal and interest on capital construction bonds on its behalf. This program enhances the charter school's ability to obtain favorable financing terms on its bonds. The Treasury withholds the moneys needed to make these payments from the monthly equalization payments to the Charter Authorizer (the school district in which the charter school is located or the State Charter School Institute). The Treasurer will only perform an intercept for a charter school that receives sufficient state equalization money to cover the entire annual amount of the principal and interest payments. As of June 30, 2025, Treasury had 106 participants in the intercept program.

In addition to this intercept program the Treasury oversees a subprogram: the "Moral Obligation Program." This program enhances the credit of a "qualified charter school." A qualified charter school is one that has obtained an investment grade credit assessment on a "stand alone" basis. The enhancement enables these qualified schools to obtain more favorable financing terms on their capital construction bonds. The program is funded from a separate source of moneys from which the Treasury would make bond payments in the case of a default by a charter school. Section 22-30.5-407, C.R.S. created the State Charter School Interest Savings Account within the State Charter School Debt Reserve Fund. Each qualified charter school allowed into this program annually pays ten basis points of the principal amount of bonds outstanding into this account. At June 30, 2025, the account had a balance of \$10.4 million.

In the event that a default occurs that exhausts the balance in the fund, as well as the \$7.5 million appropriated in FY 2002-03 and FY 2014-15 from the State Education Fund, the statute directs the Governor to notify the General Assembly so that it may consider whether to appropriate funds to pay off the bonds. This last element is the "moral obligation" aspect of the program. Failure by the State to make such an appropriation could have a substantial negative effect on the State's credit and almost certainly interfere with its ability to issue

certificates of participation. The statutory cap of the outstanding par value of the bonds issued by charter schools under this program is currently \$750 million.⁷

K-12 School District Intercept Program

The program, created by §22-41-110, C.R.S., requires the Treasurer to make timely payments of principal and interest on school district bonds if the district is unable to do so. In such an instance, the State recovers the amount by withholding the State's share of the district's total program funding and/or from school district property tax and specific ownership tax revenues. This program has resulted in school districts across the State receiving greatly enhanced bond ratings. The program, created in 1991, automatically covers all school districts except those that have expressly opted out of the program. Since the program's inception, no school district bonds have been opted out; and Treasury has never needed to make a bond payment on behalf of a school district. As of June 30, 2025 the outstanding par value of the bonds issued under the school district intercept program was approximately \$12.1 billion.

Higher Education Intercept Program

Based on the success of the State's school district intercept program (explained above), in 2008 the legislature created a parallel program for Colorado state-supported institutions of higher education revenue bonds, enacted as §23-5-139, C.R.S. In this program, the Treasurer is required to make timely payments of principal and interest on revenue bonds issued by qualified state-supported institutions of higher education if the institution is unable to do so. If such a payment is made, it is recovered by withholding equivalent amounts from the institution's payments of the State's fee-for-service contract with the institution, from any other State support for the institution, and from any unpledged tuition moneys collected by the institution. Senate Bill 22-121 increased the amount of tuition moneys that can be considered as pledged revenues from 10% to 100%. See §23-5-139 (1)(b)(III)(B), C.R.S. With this security in place, the State's public institutions of higher education receive greatly enhanced ratings on their bond issues. Unlike the school district program, institution bonds must meet certain qualifications to be covered by the program as specified in §23-5-139 (1)(b), C.R.S. As of June 30, 2025, there were nine institutions of higher education participating and the outstanding par value of the bonds issued under the higher education intercept program was approximately \$1.4 billion.

⁷ The cap was legislatively increased from \$200 million to \$400 million in 2006, and to \$500 million in 2014. SB 21-157 raised the cap to \$750 million in 2021. As of December 31, 2024, the outstanding par value of the bonds issued under the moral obligation program was \$541.1 million.

Hot Issues

Legislative Activity

The Department has established several new programs since January 2019. Most of these programs were established through legislation and have been implemented within 12-24 months of passage. Implementation includes hiring staff, issuing RFPs, contracting with third party administrators, creating financial structures, establishing technology solutions and building websites, and more. Some program highlights are below:

Colorado Secure Savings Program – established in SB20-200

The Colorado SecureSavings Program works with Colorado employers to allow employees to contribute to their own Roth Individual Retirement Account (IRA) through automatic payroll deductions. All Colorado businesses with five or more employees (who have worked for at least 180 days), and who have been in business for two or more years, are required to register for the program if they don't already offer a tax-qualified retirement savings plan to any employees.

CLIMBER Small Business Loan Program – established in HB22-1328, revised and transferred by HB24-1453

This program was statutorily transferred to the Governor's Office of Economic Trade and Development (OEDIT) on September 1, 2024. The CLIMBER (Colorado Loans to Increase Mainstreet Business Economic Resiliency) Loan Fund is a statewide program that will provide up to \$250 million in working capital loans to Colorado small businesses. Small businesses with up to 99 employees may apply for working capital loans between \$10,000 and \$500,000. Banks, credit unions, CDFIs, and other nonprofit lenders may originate loans through the program. Below-market interest rates and a 6-month deferred principal payment option make the program an attractive option for small businesses.

Continuation of Benefits Board – established in SB18-247 and HB23-1305

In 2018, the General Assembly created the police law enforcement officers' and firefighters' Continuation of Benefits Board (CBB) in the Colorado Department of the Treasury. CBB is responsible for facilitating the continuation of medical and dental benefits for one year for the dependents of first responders who die in a work-related death. The continuation of benefits fund is funded by the General Fund. \$150,000 was transferred to the fund on July 1, 2023, and will be transferred on July 1 each year thereafter through July 1, 2025.

BUILD Authority – established in SB25-081

BUILD is a new Special Purpose Authority currently being stood up by the Department of Treasury, that is charged with accelerating the financing and delivery of infrastructure projects. The bill empowers this Authority to issue bonds, manage a revolving fund, and leverage state, federal, private, and philanthropic capital to support eligible projects such as transportation, utilities, water systems, affordable housing, digital infrastructure, and renewable energy. The Authority is governed by a nine-member board representing state officials, labor, finance, construction, and local government; it must develop application and selection procedures for projects and report annually to the Legislature and Governor.

Community Investing the Permanent Fund established in SB25-167

SB25-167 established a new “Community Investment Portfolio” within the state’s Permanent School Fund, requiring the State Treasurer to gradually allocate at least 6 % of the fund’s value by July 1, 2027 and 20% by July 1, 2032, into investments that generate measurable benefits for communities (e.g., affordable housing for public school employees, school-district bonds, educational venture capital). It also creates the “Educator First Home Ownership Program,” which directs at least \$100 million by 2027 (and \$200 million by 2028) toward shared-equity down-payment assistance (covering at least 15% of a home’s cost) for public school employees, with the program sharing up to 10% of the home’s future appreciation. Treasury is currently working on an RFI to hire an investment consultant or firm to help with implementation.

2026 Legislation

The Department of Treasury would like to be involved in conversations about the State’s Budget and future reforms, including the administration of Medicaid. We anticipate ongoing conversations about how the State invests.

Workload Indicators

Administration

Workload Indicators	FY 22-23 Actual	FY 23 - 24 Actual	FY 24 - 25 Actual
Number of investment purchases / Average dollar amount per purchase (all portfolios)	641 / \$48.6 million	791 / \$49.0 million	816 / \$42.3 million
Total Number of investment sells / Average dollar amount per sell (all portfolios)	175 / \$69.8 million	158 / \$78.1 million	248 / \$48.1 million
Number of bond issuers researched and selected for investment / Market benchmark issuers	180 / 1,048	184 / 1,132	185 / 1,010
Number of bond issues evaluated and invested / Market benchmark issues	783 / 13,362	807 / 13,657	593 / 13,916
Number of qualified bond dealers/brokers selected for trading and research	27	27	30
Number of HUTF payments produced	3,603 EFTs / 15 checks	4,071 EFTs / 17 checks	3,717 EFTs / 27 checks
Number of deferred property applications processed	910	1,042	1090
Number of participants in charter intercept program (Number of these in "moral obligation" program)	102 (35)	105(36)	106(37)
Number of school districts participating in interest free loan program	18	24	18
Number of checks received / Dollar amount of checks received	564 / \$1.3 million	308 / \$5.3 million	247 / \$1.9 million
Dollar amount of electronic deposits accounted for	\$73.7 billion	\$79.4 billion	\$81.0 billion
Number of CORE transactions approved by Accounting	163,982	181,815	197,546

Significant Administration Accomplishments

To accelerate receipt of all funds coming into the Treasury Department

- 1.1.1 Continued to train other agency personnel on alternative cash concentration procedures such as the use of internet-based bank transfers to quickly and efficiently move money to the State's main operating account.
- 1.1.2 Continued to research and evaluate potential means to electronically transmit bank deposits seeking options that meet the appropriate standards of safety, accuracy, ease of use, and cost effectiveness.

To conservatively and safely invest the portfolios to preserve principal and consistently provide income

- 1.2.1 Earned \$696 million of income for all funds managed in FY 2024-25.
- 1.2.2 No investments in default or nonpaying status.
- 1.2.3 Continued weekly Investment Unit staff meetings to review investment portfolios, markets, cash flows, and returns.

To disburse funds efficiently

- 1.3.1 In response to SB24-017, rapidly developed and maintained tools to communicate and manage changes related to intercepting bond payment funds from charter schools participating in the Charter Intercept Program and forwarding the same to their trustee banks over nine or twelve months, depending on their school district affiliation.
- 1.3.2 Continued administration of refund distributions under the Colorado Homestead Exemption, Business and Personal Property Tax Reimbursement, and SB24-233 local government backfill programs. Processed and issued payments to all 64 counties, ensuring accurate and timely reimbursements in accordance with statutory requirements.
- 1.3.3 Partnered with all State Agencies to coordinate, initiate, and track over 180 General Fund and Cash Fund transfers during the FY 2024-25 year-end close process.

To provide efficient and timely cash flow monitoring

- 1.4.1 Successfully completed note issuances on behalf of school districts to meet their cash flow needs, while minimizing the program's cost to the state's General Fund.
- 1.4.2 Ensured that all outstanding interest free loans to school districts were repaid on time.
- 1.4.3 Maintained a timely process, with the assistance of the Department of Revenue, to transfer tobacco taxes collected under Amendment 35 and Proposition EE to various State agencies.
- 1.4.4 Continued to maintain a database to monitor the general obligation bonds issued by school districts under the School District Intercept Program, §22-41-110, C.R.S.

1.4.5 Continued to maintain a database to monitor the revenue bonds issued by state-supported institutions of higher education under the Higher Education Intercept Program, §23-5-139, C.R.S.

To improve cash management and ensure adequate liquidity through better forecasting

1.5.1 Continued to refine cash flow forecasting methodology.

1.5.2 Continued to meet with the Office of State Planning and Budgeting (OSPB), the Department of Revenue and Legislative Council to ensure accurate cash flow information for the General Assembly and credit rating agencies.

To improve banking services

1.6.1 Negotiated and signed a contract amendment to transition from Wells Fargo to Principal for investment custodian services, as well as finalizing other vendor contracts.

1.6.2 Continued to evaluate banking services for improved reporting, cash management, and earnings on funds on deposit.

1.6.3 Released and successfully concluded a Request for Proposals for Banking Services in conjunction with DPA's Procurement Office. Awards were made to four banks as a result of the process. These awards provide multiple banking and treasury management options to all departments throughout the State.

1.6.4 Released and successfully concluded a Request for Proposals for Merchant Card Services in conjunction with DPA's Procurement Office. One award was made. The award provides credit card options for all State agencies, as well as other governmental entities throughout the State.

1.6.5 Significantly expanded statewide banking oversight and security management to address the rising complexity of fraud and cyber threats. Implemented multiple layers of protection—such as positive pay, ACH blocks and filters, dual approval workflows, and restricted transaction protocols—in alignment with NIST SP 800-53 and PCI DSS standards to protect over 234 State accounts and 2,000+ user-level accesses.

1.6.6 Enhanced fraud monitoring and account review processes, including continuous access audits, real-time exception tracking, and coordination with bank fraud investigation teams. These controls have strengthened compliance and security statewide while substantially increasing the workload and documentation necessary to sustain safe and uninterrupted banking operations

To provide technical assistance to local governments

1.7.1 Continued to instruct local government finance officials on the State's master credit card agreement.

To continue and improve the Building Excellent Schools Today program

1.8.1 Continued to refine and improve the process for constructing lease purchase financing for the program.

1.8.2 Planning funding of the next tranche of projects for the program in 4 years.

Strategic financing for the funding of state capital projects

- 1.9.1 Oversaw and directed sales of \$975 million in short-term Notes (ETRANS) to aid school districts in managing cash flow deficits.
- 1.9.2 Oversaw and directed annual fleet lease agreement for \$47 million.
- 1.9.3 Oversaw the financing for HB24-1231 of \$253 million for the funding of Higher Education Projects.
- 1.9.4 Oversaw and directed the direct financing placement of \$27.5 million for additional EPC improvements for multiple state agencies.

To create and establish a transportable retirement benefit for Colorado private sector workers lacking access to such a benefit

- 1.10.1 Statewide outreach, stakeholder engagement, and marketing underway.
- 1.10.2 Added supplemental communications to employers that notify them of the need to submit payroll contributions, biannual letters to compliant employers reminding them to add new employees, and noncompliance notices to employers who may face statutory penalties if they do not comply with the Program requirements by 2026.
- 1.10.3 Ongoing effort to enroll newly eligible employers on an annual basis and build communications infrastructure that will accommodate regular direct communication with participating employers and savers.
- 1.10.4 Over 94,000 accounts funded, with over \$165 million in assets under management to date
- 1.10.5 Over 17,000 employers registered and uploaded employee rosters in the Program, and over 39,000 employers have confirmed their exempt status to date.
- 1.10.6 Officially partnered with Maine, Delaware, Vermont, Nevada, and Minnesota.
- 1.10.7 Colorado-led Partnership for Dignified Retirement has over 25,000 participating employers, over 130,000 active savers, and \$198 million assets under management as of October 22, 2025.
- 1.10.8 Discussions have commenced with other additional partner states including Hawaii and Washington.
- 1.10.9 Partnering with the Colorado Broadcasters Association, the program ran 395 television spots and 2,967 radio spots with outlets across Colorado. LinkedIn and digital display advertisements yielded 15,488 and 683,925 impressions, respectively, reaching Colorado businesses owners directly.
- 1.10.10 The SecureSavings Program is preparing for enforcement in FY26, continuing formal outreach to non-compliant employers by leveraging data partnerships with the Unemployment Insurance and Family and Medical Leave Divisions at the Colorado Department of Labor and Employment.

To manage and administer the Deferred Property Tax Program on behalf of all Property Owners in the State of Colorado

- 1.11.1 Maintained a timely process related to the applications for the senior property, active military, and tax growth cap deferral program and the associated disbursements to the county treasurers.
- 1.11.2 Integrated the ability to E-record deferral certificates to standardize and optimize the timing of funds being disbursed to the county treasurers.
- 1.11.3 Collected \$1.8 million in deferred property tax loan payoffs, inclusive of \$187,000 in interest revenue across 162 total accounts.

Unclaimed Property

Workload Indicators	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual
Number of claims paid	58,100	73,900	86,000
Claims paid - cash only	\$54.31 million	\$61.92 million	\$79.88 million
Funds Received from Holders	\$217.60 million	\$322.59 million	\$366.35 million
Number of holder reports received	14,163	13,651	15,101
Security Sales	\$11 million	\$11.5 million	\$58.7 million
Safe deposit (SD) box inventory	6,196	2,802	3,304
Number of SD items inventoried	165,719	97,297	135,827

Significant Unclaimed Property Accomplishments

To communicate existence of Program more effectively to potential owners

- 1.1.1 Continued outreach to citizens, outreach of over 110,000 notifications.
- 1.1.2 Initiated press releases, stories of return safe deposit boxes, Unclaimed Property Day
- 1.1.3 Continued state website effort to search and claim and missingmoney.com to notify citizens of potential unclaimed funds.

To reduce the administrative burden on holders

- 1.2.1 Continued electronic reporting to the Unclaimed Property website, particularly for holders with 20 or fewer properties.
- 1.2.2 Encouraged remittance of unclaimed property via ACH.
- 1.2.3 Requested and inventoried safe deposit boxes, securing the property safely within the Division's possession.
- 1.2.4 Revised the website to provide updated and simplified reporting instructions.

To educate citizens and businesses about unclaimed property and the related responsibilities for compliance

- 1.3.1 Held six webinars via Zoom, connecting with 200 people in the holder community.
- 1.3.2 Continued efforts to identify and contact potential unclaimed property holders to inform them of requirements to report and the processes for doing so.
- 1.3.3 Partnered with businesses and government agencies to inform them of unclaimed property possibly due to them. Returned \$2 million to local governments in FY 24.
- 1.3.4 Leveraged the website to provide updated and simplified reporting instructions.

To meet additional statutory requirements

- 1.4.1 Continued the unclaimed property intercept program pursuant to §§ 38-13-902.1 - 902.3, C.R.S. to capture unclaimed property owed to meet outstanding governmental debts.
- 1.4.2 Continued to assist other state agencies enforcing a process for reporting and obtaining reimbursements.
- 1.4.3 Initiated the annual sale of stocks per statute.
- 1.4.4 Requested all dated safe deposit boxes from financial institutions. Successfully inventoried all boxes received.

FY 2026-27 Summary of Change Requests

Schedule 10

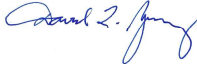
Request Name	Interagency Review	Requires Legislation	Total Funds	FTE	General Fund	Cash Funds	Reappropriated	Federal
Non-Prioritized Request								
NP-01 OIT_R-01 SB24-205 AI Compliance	Requires OIT Approval	No	\$611	0.0	\$371	\$240	\$0	\$0
NP-02 OIT_R-02 Statewide AI Enablement	Requires OIT Approval	No	\$307	0.0	\$186	\$121	\$0	\$0
NP-03 OIT_R-05 Operating Offset	Requires OIT Approval	No	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0
NP-04 OIT_R-06 OIT Efficiencies	Requires OIT Approval	No	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0
NP-05 CORE Payroll	Impacts DPA	No	\$1,615	0.0	\$969	\$646	\$0	\$0
Subtotal Non-Prioritized Request			(\$9,532)	0.0	(\$5,790)	(\$3,742)	\$0	\$0
Prioritized Request								
R-01 Administration Division Staffing and Expenditures	Impacts Other Agency	No	\$310,632	2.0	\$0	\$310,632	\$0	\$0
R-02 Unclaimed Property Staffing	No Other Agency Impact	No	\$331,627	3.0	\$0	\$331,627	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	No Other Agency Impact	No	\$306,600	0.0	\$0	\$306,600	\$0	\$0
Subtotal Prioritized Request			\$948,859	5.0	\$0	\$948,859	\$0	\$0
Total for Department of Treasury			\$939,327	5.0	(\$5,790)	\$945,117	\$0	\$0

Department of Treasury

Funding Request for the FY 2026-27 Budget Cycle

Request Title

R-01 Administration Division Staffing and Expenditures

Dept. Approval By:  _____
Digitally signed by David L. Young
 DN: C=US, OU=Colorado Department of the
 Treasury, O=State of Colorado, CN=David L.
 Young, E=dave.young@state.co.us
 Reason: I am approving this document
 Location: Greeley, CO
 Date: 2025-10-30 14:28:54
 Foxit PhantomPDF Version: 9.7.5

Supplemental FY 2025-26

OSPB Approval By: _____

Budget Amendment FY 2026-27

X

Change Request FY 2026-27

Summary Information	Fund	FY 2025-26		FY 2026-27		FY 2027-28
		Initial Appropriation	Supplemental Request	Base Request	Elected Official	Budget Estimate
	Total	\$6,906,871	\$0	\$7,603,969	\$310,632	\$225,310
	FTE	40.0	0.0	42.0	2.0	2.0
Total of All Line Items Impacted by Change Request	GF	\$4,839,133	\$0	\$4,979,739	\$0	\$0
	CF	\$2,067,738	\$0	\$2,624,230	\$310,632	\$225,310
	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0

Line Item Information	Fund	FY 2025-26		FY 2026-27		FY 2027-28
		Initial Appropriation	Supplemental Request	Base Request	Change Request	Continuation
	Total	\$4,586,893	\$0	\$5,019,193	\$156,912	\$161,776
	FTE	40.0	0.0	42.0	2.0	2.0
01. Administration, (A)	GF	\$3,081,766	\$0	\$3,214,066	(\$153,720)	(\$63,534)
Administration, (1)	CF	\$1,505,127	\$0	\$1,805,127	\$310,632	\$225,310
Administration - Personal Services	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$744,662	\$0	\$1,041,750	\$46,896	\$48,350
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$446,698	\$0	\$582,456	\$46,896	\$48,350
Administration, (1)	CF	\$297,964	\$0	\$459,294	\$0	\$0
Administration - Health, Life, and Dental	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$3,654	\$0	\$4,033	\$98	\$101
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$2,398	\$0	\$2,560	\$98	\$101
Administration, (1)	CF	\$1,256	\$0	\$1,473	\$0	\$0
Administration - Short-term Disability	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$23,490	\$0	\$25,927	\$630	\$649
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$15,416	\$0	\$16,459	\$630	\$649
Administration, (1)	CF	\$8,074	\$0	\$9,468	\$0	\$0
Administration - Paid Family and Medical Leave Insurance	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$521,995	\$0	\$576,159	\$14,000	\$14,434
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$342,578	\$0	\$365,751	\$14,000	\$14,434
Administration, (1)	CF	\$179,417	\$0	\$210,408	\$0	\$0
Administration - Unfunded Liability AED Payments	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0

	Total	\$1,026,177	\$0	\$936,907	\$92,096	\$0
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$950,277	\$0	\$798,447	\$92,096	\$0
Administration, (1)	CF	\$75,900	\$0	\$138,460	\$0	\$0
Administration -	RF	\$0	\$0	\$0	\$0	\$0
Operating Expenses	FF	\$0	\$0	\$0	\$0	\$0

Auxiliary Data

Requires Legislation? NO

Type of Request? Treasury Prioritized Request

**Interagency Approval or
Related Schedule 13s:**

Impacts Other Agency



Department Priority: R-01 Administration Division Staffing and Expenditures

Summary of Funding Change for FY 2026-27

Fund Type	FY 2026-27 Base Request	FY 2026-27 Incremental Request	FY 2027-28 Incremental Request
Total Funds	\$4,919,531	\$310,632	\$312,407
General Fund	\$4,032,043	\$0	\$0
Cash Funds	\$887,488	\$310,632	\$312,407
Reappropriated Funds	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0
FTE	38.0	2.0	2.0

Summary of Request

Problem or Opportunity

The Department of the Treasury is requesting funding to support critical staffing and operational needs within the Administration Division as the Department faces significant workload increases, pricing increases in key subscriptions and software, and compliance risks in its key operations. Transaction volumes within the Accounting Unit have grown by over 20% since FY 2022-23 and Treasury Operations, which manages banking access and compliance for more than 2,000 users and 234 accounts statewide, is expected to realize continued growth in scope. Meanwhile, costs for required systems and subscriptions, such as Bloomberg, have increased beyond the Department's current fixed operating expenditure appropriation.

Without additional funding to support staffing and operating resource needs, the Department risks delayed statewide transaction processing, increased exposure to audit and compliance findings, and potential financial penalties. The current appropriation structure also lacks the flexibility to absorb these unavoidable cost increases.

Proposed Solution

The Department is requesting \$310,632 in funding for FY 2026-27 to support 2.0 FTE and to address pricing increases for necessary operating expenditures within the Treasury Administration division. This includes 1.0 Accountant I FTE, 1.0 Treasury

Operations Administrator III FTE, and continued support for essential operational tools and costs such as Bloomberg, various data subscriptions and software, as well as standard and ongoing operating costs.

The Department proposes to offset this request through a funding increase in Cash Management Transaction Fees pursuant to C.R.S. 24-36-120. This adjustment realigns Treasury’s funding model with services it already provides to all State Agencies; ensures the request remains General Fund-neutral; and provides the resources necessary to maintain compliance, protect the State from financial risk, and sustain operational excellence serving all State Agencies.

Fiscal Impact of Solution

The Department requests a total of \$310,632 of General Fund spending authority, totaling \$223,536 for 2.0 FTE and \$87,096 for operating expenditures. An equivalent (\$310,632) reduction in General Fund Personal Services will be offset by an increase of \$310,632 in Cash Management Transaction Fees.

Requires Legislation	Colorado for All Impacts	Revenue Impacts	Impacts Another Department?	Statutory Authority
No	Neutral	No	No	24-36-120, C.R.S.

Background and Opportunity

Over the past several years, the Department has experienced substantial increases in workload, operational complexity, as well as audit and compliance obligations across both its Accounting and Treasury Operations units. The Accounting unit processes transactions on behalf of all State Departments, and transaction volume through CORE has grown by more than 20 percent since FY 2022-23. This volume increase is driven primarily by expanded State operations and program growth, resulting in heavier transactional needs for cash deposits, disbursements, and reconciliations. The current Accounting team operates with limited staffing flexibility, which leaves minimal capacity to absorb additional work or the possibility of staff absences.

Additionally, Treasury Banking Operations has evolved from a standard bank oversight operating function into a highly technical, compliance-driven unit supporting more than 2,000 authorized users across 230 bank accounts statewide. Current banking oversight now involves continuous monitoring of more than 40 separate fraud-prevention and compliance data points per account. The Division is responsible for PCI DSS compliance, federal CMLA reporting, and fraud detection for all State banking activities. With only 2.0 FTE managing these responsibilities, in addition to managing the Department's procurement needs, the risk of non-compliance, delayed reconciliation, and operational gaps has grown significantly. PCI DSS fines can exceed \$100,000, while data breach penalties may surpass \$500,000 per incident. These risks increase without proper staffing and oversight capacity.

Aligned with personnel needs within the Department, Treasury faces escalating fixed costs in its critical subscriptions and licenses that can no longer be absorbed in the current operating budget. The Investment unit's Bloomberg platform—which is a core software to conduct trade execution, portfolio management, and performance reporting—is necessary to manage the State's \$17 billion investment portfolio. The Department experienced an unanticipated pricing escalation with Bloomberg's services mid-way in FY 2024-25 due to a trade volume-based tier reclassification. A new contract was signed on July 1, 2025 to reflect this new cost structure, which will remain fixed through FY 2026-27. The Department also continues to experience annual cost increases in essential subscriptions, such as MSCI and S&P Global for the Investment Unit; audit and reconciliation software for the Accounting unit; Adobe Pro licenses utilized across the Department; and standard operating services, including mailing, printing, and postage through IDS that are essential for operational continuity. The Administration Division's General Fund appropriation for operating expenditures lacks built-in flexibility to absorb these price increases. Without a corresponding adjustment, the Department faces a significant risk of overexpenditure as well as service disruption potentially impacting all State Agencies.

These operational pressures have created two key challenges: a structural staffing shortfall that limits capacity to meet statewide accounting and banking obligations, as well as fixed-cost increases that cannot fit within the existing operating budget. Both pressures add risk to the State by the Department's ability to deliver on the secure, efficient, and compliant financial operations, on which every State Agency relies.

Proposed Solution and Anticipated Outcomes

To address these operational and compliance challenges, the Department proposes a request inclusive of two separate Long Bill lines and appropriations for the Administration division, while seeking a funding source adjustment that results in no net increase to the Department's overall General Fund appropriation.

The Treasury proposes an increase in Personal Services for Cash Management Transaction Fees pursuant to C.R.S. 24-36-120, allowing the Department to shift an equal amount of funding from the General Fund Personal Services appropriation to the Cash Fund. This adjustment ensures a sustainable funding model that directly aligns costs with the services that Treasury already provides statewide. The shift would also avoid impact to the department-owned cash funds that already pay transaction fees and minimize the overall funding impact to the General Fund by offsetting the incremental increase in spending with Cash Management Transaction Fees. Additionally, the Committee could pursue an overall increase to how these transaction fees are calculated, which has remained unchanged for the last eight years. Modernizing this structure—and offsetting future spending requests with increased Cash Management transaction fees—would offer overall General Fund relief and provide a scalable solution that directly aligns with the Treasury's day-to-day work.

The requested Accountant I FTE position will support core statewide accounting functions, including state cash and investment transactions and reconciliations, invoice processing, and year-end close activities. This position will relieve senior accounting staff of routine transactional workloads, allowing them to focus on strategic analyses, audit deliverables, and financial reporting accuracy.

The Treasury Operations Administrator II FTE position will oversee statewide bank account monitoring, strengthening fraud prevention and PCI compliance efforts; managing procurement and banking relationships; and ensuring accurate compliance reporting for federal programs. Together, these positions will enhance internal controls, accelerate transaction turnaround times, and mitigate compliance and audit risks across all State Agencies.

The requested operating expenditure spending authority will fund critical tools and services necessary for daily operations, including the Bloomberg platform, market data subscriptions, audit software, membership dues, mailing services, and ongoing Program-related standard operating costs. The costs are not optional as they are integral to ensure operations continue and necessary expenditures have appropriate funding as the Department is obligated to continue with these costs.

This request not only preserves essential operational continuity, but also creates a sustainable funding structure that aligns Treasury's costs with the services it provides to State Agencies. By leveraging Transaction fee revenue rather than increasing General Fund appropriations, the Department reduces both short-term and long-term budgetary pressure while ensuring capacity keeps pace with workload growth. Approval of this request will enable the Treasury to remain compliant, avoid financial penalties, and continue operational excellence by delivering secure financial operations for the State.

Failure to approve the proposed staffing and operational adjustments would result in increased audit and compliance risks, potential financial penalties, and delayed processing of statewide transactions. The proposed funding realignment offers a fiscally responsible solution that delivers operational resilience and accountability without increasing the Department's net General Fund expenditures.

Supporting Evidence and Evidence Designation

The requirements of H.B. 24-1428 are "Not Applicable" for an Evidence Designation.

Assumptions and Calculations

Administration Division R-01 Fiscal Impact

R-01 Administration Division Fiscal Impact	One-time or ongoing	Total	General Fund	Cash Fund
Accounting I 1.0 FTE	Ongoing	\$111,768	\$111,768	\$0
Administrator III 1.0 FTE	Ongoing	\$111,768	\$111,768	\$0
Bloomberg Investment Software	Ongoing	\$72,096	\$72,096	\$0
Administration Division subscription software, & standard operating costs	Ongoing	\$15,000	\$15,000	\$0
GF Personal Services Appr. Adjustment	Ongoing	(\$310,632)	(\$310,632)	\$0
Transaction Fees Funding Adjustment (C.R.S. 24-36-120)	Ongoing	\$310,632	\$0	\$310,632
Grand Totals		\$310,632	\$0	\$310,632

Administration Division FTE Requests

R-01 Administration Division FTE Request	Accounting I - 1.0 FTE	Treasury Ops Admin III - 1.0 FTE	Total
Salary	\$70,000	\$70,000	\$140,000
PERA	\$8,141	\$8,141	\$16,282
Medicare	\$315	\$315	\$630
ULAED	\$7,000	\$7,000	\$14,000
STD	\$49	\$49	\$98
FAMLI	\$315	\$315	\$630
HLD	\$23,448	\$23,448	\$46,896
OpEx	\$2,500	\$2,500	\$5,000
Grand Totals	\$111,768	\$111,768	\$223,536

Bloomberg Investment Software Forecast versus Budget

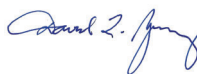
FY 2026-27 Bloomberg Expenses through 6/30/2027	FY 2026-27 Actuals Forecast	Budget	Request
Bloomberg Anywhere x 4	\$108,182	\$96,496	\$11,686
4 Dual FPs	\$8,400	\$7,361	\$1,039
TRACE/ALLX JULI	\$7,289	\$7,289	\$0
AIM	\$380,186	\$320,814	\$59,372
Grand Totals	\$504,057	\$431,960	\$72,097

Department of Treasury

Funding Request for the FY 2026-27 Budget Cycle

Request Title

R-02 Unclaimed Property Staffing

Dept. Approval By:  _____
Digitally signed by David L. Young
 DN: cn=US, ou=Colorado Department of the
 Treasury, o=State of Colorado, ou=David L.
 Young, e=dave.young@state.co.us
 Reason: I am approving this document
 Location: Greeley, CO
 Date: 2025.10.30 14:28:15
 Foxit PhantomPDF Version: 9.7.5

OSPB Approval By: _____

Supplemental FY 2025-26

Budget Amendment FY 2026-27

X

Change Request FY 2026-27

Summary Information	Fund	FY 2025-26		FY 2026-27		FY 2027-28
		Initial Appropriation	Supplemental Request	Base Request	Elected Official	Budget Estimate
	Total	\$4,789,792	\$0	\$5,194,884	\$331,627	\$334,174
	FTE	24.0	0.0	24.0	3.0	3.0
Total of All Line Items Impacted by Change Request	GF	\$807,090	\$0	\$967,226	\$0	\$0
	CF	\$3,982,702	\$0	\$4,227,658	\$331,627	\$334,174
	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0

Line Item Information	Fund	FY 2025-26		FY 2026-27		FY 2027-28
		Initial Appropriation	Supplemental Request	Base Request	Change Request	Continuation
	Total	\$744,662	\$0	\$1,041,750	\$70,344	\$72,525
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$446,698	\$0	\$582,456	\$0	\$0
Administration, (1)	CF	\$297,964	\$0	\$459,294	\$70,344	\$72,525
Administration - Health, Life, and Dental	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$3,654	\$0	\$4,033	\$145	\$149
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$2,398	\$0	\$2,560	\$0	\$0
Administration, (1)	CF	\$1,256	\$0	\$1,473	\$145	\$149
Administration - Short-term Disability	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$23,490	\$0	\$25,927	\$932	\$960
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$15,416	\$0	\$16,459	\$0	\$0
Administration, (1)	CF	\$8,074	\$0	\$9,468	\$932	\$960
Administration - Paid Family and Medical Leave Insurance	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$521,995	\$0	\$576,159	\$20,700	\$21,342
	FTE	0.0	0.0	0.0	0.0	0.0
01. Administration, (A)	GF	\$342,578	\$0	\$365,751	\$0	\$0
Administration, (1)	CF	\$179,417	\$0	\$210,408	\$20,700	\$21,342
Administration - Unfunded Liability AED Payments	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0
	Total	\$1,900,442	\$0	\$1,951,466	\$232,006	\$239,198
	FTE	24.0	0.0	24.0	3.0	3.0
02. Unclaimed Property Program, (A) Unclaimed Property Program, (1)	GF	\$0	\$0	\$0	\$0	\$0
Unclaimed Property Program - Personal Services	CF	\$1,900,442	\$0	\$1,951,466	\$232,006	\$239,198
	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0

	Total	\$1,595,549	\$0	\$1,595,549	\$7,500	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program, (1) Unclaimed Property Program - Operating Expenses	FTE	0.0	0.0	0.0	0.0	0.0
	GF	\$0	\$0	\$0	\$0	\$0
	CF	\$1,595,549	\$0	\$1,595,549	\$7,500	\$0
	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0

Auxiliary Data

Requires Legislation? NO

Type of Request? Treasury Prioritized Request

Interagency Approval or Related Schedule 13s:

No Other Agency Impact



Department Priority: R-02 Unclaimed Property Division Staffing

Summary of Funding Change for FY 2026-27

Fund Type	FY 2026-27 Base Request	FY 2026-27 Incremental Request	FY 2027-28 Incremental Request
Total Funds	\$1,900,442	\$331,626	\$334,174
General Fund	\$0	\$0	\$0
Cash Funds	\$1,900,442	\$331,626	\$334,174
Reappropriated Funds	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0
FTE	24.0	3.0	3.0

Summary of Request

Problem or Opportunity

The Department is requesting funding for 2.0 Administrator II FTE and 1.0 Auditor II FTE to meet the increasing demands of the Unclaimed Property Division and allow scalable resources to respond to both rapid growth and rising public engagement in claims. **The number of claims paid has more than tripled since FY 2020-21.** While the Program has introduced a number of new initiatives, created operational efficiencies, and expanded on outreach efforts to drive growth, staffing and resources have not kept pace in proportion to the volume of demand these efforts have generated. The UP Program secured \$300M in funds through enhanced holder compliance efforts in FY 2023-24 and FY 2024-25, which reflects a 50% increase versus FY 2021-22. Looking forward, the Program is projecting more than 100,000 claims paid in FY 2025-26 versus 86,000 claims paid in FY 2024-25. The current staffing model is not sustainable in order to continue long-term growth in returns to claimants and risks hindering the Program's ability to process claims effectively and audit collected funds. The lack of sufficient resources dramatically limits the Division's ability to fulfill its statutory obligations and core mission.

Proposed Solution

The Department proposes hiring 2.0 Administrator II FTE to support claim processing, communications with claimants, support proactive payment projects, and general administrative needs. The Department also proposes hiring 1.0 Auditor II FTE to address the increase in received funds. Audit functions have become increasingly complex with consistently increasing concerns for security, and addressing new property types, such as crypto audits. These staffing roles are essential to mitigate backlogs of claims and audits, strengthen customer service, and maintain internal controls as the program scales up. All positions will be cash-funded through the Unclaimed Property Trust Fund.

Fiscal Impact of Solution

The Department is requesting \$331,626 in Cash Funds from UPTF in FY 2026-27 and going forward for 3.0 FTE. This figure includes Salary, Benefits, and standard operating costs. These positions are ongoing and do not require statutory change.

The summary table below should appear at the top of page 2.

Requires Legislation	Colorado for All Impacts	Revenue Impacts	Impacts Another Department?	Statutory Authority
No	Neutral	Yes - UPTF	No	38-13-801 (1)(a), C.R.S.

Background and Opportunity

The Unclaimed Property Program is singularly focused on its mission to return unclaimed property to its rightful owners. Over the past several years, the Division has experienced significant growth in both volume and complexity of property returned to its rightful owner and funds received. The Division seeks taking a more proactive approach to continue the growth of the Program, which is largely driven by enhanced public outreach, broader marketing efforts, a significant increase in attending community events, and expanding proactive approaches to returning funds to Coloradans. **The 86,000 claims paid in FY 2024-25 reflects a 16% increase versus FY 2023-24, a 48% increase versus FY 2022-23, and a 267% increase versus FY 2020-21.**

These increases are a positive reflection of the Program’s effectiveness and operational efficiency; however, these developments have created significant operational challenges due to the lack of adequate staffing. The actual volume of claims paid has grown substantially due to operational improvements and FTE

additions. The workload of claims processing, communication, audit and compliance functions continues to outpace current staffing capacity. If continued funding for incremental FTE is not provided, the Program risks meeting its core mission, resulting in slower claim turnaround time and reducing the ability to prevent fraud or errors in distributing funds.

The Division has made several strategic improvements in the past seven years made possible by both operational changes and investments in FTE. Under current leadership, the Program has updated its operational structure, reclassified positions to better match evolving duties, introduced new software, established process improvements, and rolled out key initiatives to drive results. These changes have resulted in faster claim processing, more efficient outreach, and a dramatic increase in funds received and returned. However, the scale and pace of growth now eclipse what current staffing levels can sustain. Additional resources are essential to maintain strong momentum as well as ensure the Program remains responsive and efficient as it continues to scale up.

The Program has received critically needed FTE in a variety of key roles to address the pressure in recent years. Despite these increases, the Division is still operating below necessary staffing levels when measured against key metrics such as claims requests and funds received. The Department and the Division expect this demand to continue to rise as it continues to aggressively pursue holder compliance, and as holder reporting increases nationally.

Failure to approve this request will result in claim processing delays, reduced operational effectiveness, risk missed statutory compliance deadlines, reduced ability to execute exceptional customer service, and lack of oversight of audit and fraud prevention. All of these jeopardize the public trust and the overall integrity of the program.

Proposed Solution and Anticipated Outcomes

To meet the increasing demands for the Unclaimed Property Division, the Department is requesting \$331,626 from the Unclaimed Property Trust Fund to support the incremental headcount of 2.0 Administrator II FTE and 1.0 Auditor II FTE. These roles directly impact continued year-over-year increases in claim volume and complexity, with FY 2026-27 expected to generate over 120,000 claims paid. The Administrator II positions will focus on paying claims, documentation, communication, and supporting daily operations.

The Auditor II position, which has been reclassified from the Auditor I position requested in FY 2025-26, will manage the growing volume and complexity of audits and reporting. This request is the most scalable solution to continue to shorten claim turnaround time, reduce backlogs, and ensure compliance with audit and fraud prevention processes.

The requested positions will critically improve the Division’s ability to pay claims quickly by expanding staff capacity while minimizing interruptions in operations during absences or potential turnover. With proactive check payments, increased event participation, and overall claimant engagement driving awareness across the public, the Division must continue to request additional resources to match demand. Without these positions, the Division will be at risk of delayed abilities to process claims, reduced customer service, and hinder the Program’s ability to meet its goal and core mission.

Supporting Evidence and Evidence Designation

The requirements of H.B. 24-1428 are “Not Applicable” for an Evidence Designation.

Assumptions and Calculations

R-02 Unclaimed Property FTE Request	Administrator II - 2.0 FTE	Auditor II - 1.0 FTE	Total
Salary	\$132,000	\$75,000	\$207,000
PERA	\$15,352	\$8,723	\$24,074
Medicare	\$594	\$338	\$932
ULAED	\$13,200	\$7,500	\$20,700
STD	\$92	\$53	\$145
FAMLI	\$594	\$338	\$932
HLD	\$46,896	\$23,448	\$70,344
OpEx	\$5,000	\$2,500	\$7,500
Grand Totals	\$213,728	\$117,898	\$331,626

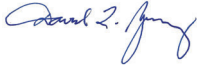
1. *The proposed FTE salary exceeds the minimum starting rate to ensure competitiveness in attracting and retaining top-tier talent for critical roles, especially given the State’s average salary is 9% below market, as noted in the latest quadrennial report.*

Department of Treasury

Funding Request for the FY 2026-27 Budget Cycle

Request Title

R-03 Unclaimed Property Operating Expenditures

Dept. Approval By:  _____

Digitally signed by David L. Young
DN: cn=US, ou=Colorado Department of the
Treasury, c=State of Colorado, cn=David L.
Young, e=dave.young@state.co.us
Reason: I am approving this document
Location: Greeley, CO
Date: 2025.10.20 14:29:30
Foxit PhantomPDF Version: 9.7.5

OSPB Approval By: _____

Supplemental FY 2025-26

Budget Amendment FY 2026-27

X

Change Request FY 2026-27

Summary Information	Fund	FY 2025-26		FY 2026-27		FY 2027-28
		Initial Appropriation	Supplemental Request	Base Request	Elected Official	Budget Estimate
	Total	\$1,595,549	\$0	\$1,595,549	\$306,600	\$306,600
	FTE	0.0	0.0	0.0	0.0	0.0
Total of All Line Items Impacted by Change Request	GF	\$0	\$0	\$0	\$0	\$0
	CF	\$1,595,549	\$0	\$1,595,549	\$306,600	\$306,600
	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0

Line Item Information	Fund	FY 2025-26		FY 2026-27		FY 2027-28
		Initial Appropriation	Supplemental Request	Base Request	Change Request	Continuation
	Total	\$1,595,549	\$0	\$1,595,549	\$306,600	\$306,600
02. Unclaimed Property Program, (A) Unclaimed Property Program, (1)	FTE	0.0	0.0	0.0	0.0	0.0
Unclaimed Property Program - Operating Expenses	GF	\$0	\$0	\$0	\$0	\$0
	CF	\$1,595,549	\$0	\$1,595,549	\$306,600	\$306,600
	RF	\$0	\$0	\$0	\$0	\$0
	FF	\$0	\$0	\$0	\$0	\$0

Auxiliary Data	
Requires Legislation?	NO
Type of Request?	Treasury Prioritized Request
	Interagency Approval or Related Schedule 13s:
	No Other Agency Impact



Department Priority: R-03 Unclaimed Property Operating Expenditures

Summary of Funding Change for FY 2026-27

Fund Type	FY 2026-27 Base Request	FY 2026-27 Incremental Request	FY 2027-28 Incremental Request
Total Funds	\$1,595,549	\$306,600	\$306,600
General Fund	\$0	\$0	\$0
Cash Funds	\$1,595,549	\$306,600	\$306,600
Reappropriated Funds	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0
FTE	0.0	0.0	0.0

Summary of Request

Problem or Opportunity

The Department's Division of Unclaimed Property requests funding of \$306,600, entirely funded by the Unclaimed Property Trust Fund, to support increasing operating costs and manage rising claims volume for FY 2026-27. This request addresses a critical need to maintain and scale technology systems as well as provide sufficient funding to support its core operations, ensuring the timely and secure return of funds to rightful owners.

Proposed Solution

This request supports key operational areas within the Program. 1) Increased KAPS system costs tied to system usage and contract adjustments valid through FY 2027-28; 2) postage, printing, and mailing costs for standard claims and proactively issued checks; 3) additional licenses for LexisNexis as a tool to validate ownership and prevent fraud; and 4) shipping costs for auctioned physical property due to capacity constraints. This investment will allow the Division to maintain exceptional service levels, meet increasing demand, and continue expanding access to unclaimed funds for all Coloradans.

Fiscal Impact of Solution

The Department requests \$306,600 in ongoing cash funding from the Unclaimed Property Trust Fund beginning in FY 2026-27.

The summary table below should appear at the top of page 2.

Requires Legislation	Colorado for All Impacts	Revenue Impacts	Impacts Another Department?	Statutory Authority
No	Neutral	Yes - UPTF	No	38-13-801 (1)(a), C.R.S.

Background and Opportunity

The Unclaimed Property Program is experiencing continued accelerating growth in claim volume. The Program is responsible for returning all unclaimed property to rightful owners, a statutory mission and goal which has expanded significantly in recent years due to heightened outreach efforts and the automation of delivering claims through proactive check mailing. This work directly supports Coloradans by helping individuals, businesses, counties, cities, and even State Agencies recover funds that would otherwise remain in the Unclaimed Property Trust Fund.

One of the primary drivers of this request is the increasing cost on the Division's core system, KAPS. As claim volume grows, so does the need for backend software to ensure efficient intake of funds, verification, processing, and payment of claims. The KAPS system facilitates all aspects of claim management, including front-facing customer portals, streamlined claimant verification processes, audits, and reporting. The Department's contract with the vendor reflects increased system usage to meet continued rising demand. Continued investment in this platform is necessary to ensure performance, scalability, and security.

- **KAPS Contract:**
 - FY 23-24: \$800,000
 - FY 24-25: \$960,000
 - FY 25-26: \$1,152,000
 - FY 26-27: \$1,382,400

Postage, printing, and mailing costs have also escalated to support the Program's growth, driven by both the increased volume of claims and price increases incurred by IDS. The Division relies on IDS for centralized printing and mailing of claim checks as well as notification letters. The number of claims paid has rapidly increased over the past several years, driven by operational efficiencies, improved systems, impactful outreach initiatives, and additional FTE. Between FY24 and FY25, the

number of claims paid has increased by 16% and by over 260% compared to FY20. The Program projects this growth to continue into FY 2026-27, estimating over 100,000 claims paid versus 86,000 in FY 2024-25. It is critical that sufficient operational funding keeps pace to ensure timely and accurate claim delivery.

The Division relies on LexisNexis tools for ownership verification and fraud prevention. As the Division expands staffing and processes more claims, there is a need for additional licenses. These tools support identity validation, prevent duplicate payments, and detect potentially fraudulent claims. Additional license support is required to ensure staff can maintain timely verification procedures and uphold internal controls.

Finally, the Unclaimed Property unit continues to receive physical assets, which must be stored securely within the Treasury Department vault. With space nearing its full capacity, the Division plans to introduce auctions to help relieve this space. This initiative has introduced shipping costs for items sent to auction that are not currently accounted for in funding. While auction revenues return to UPTF, the upfront shipping costs must be covered. Without appropriate funding, the Division may be forced to delay auctions or risk exceeding storage capacity.

Proposed Solution and Anticipated Outcomes

The Division is seeking approval to receive ongoing funding from the Unclaimed Property Trust Fund to support the systems, tools, and resources necessary to maintain and expand the Program. This includes continued investment in the KAPS platform, which is essential to take in unclaimed property turned over to the State, as well as process and pay claims securely and efficiently. As claims volume continues to grow, the KAPS system is a key requirement to run the Program.

Postage, printing, mailing, and shipping costs are expected to continue to rise as a result of both increased claim volume and higher pricing through IDS. Proactive check mailings have expanded the ability to deliver more claims in a fiscal year, reinforcing the Program's core mission to deliver unclaimed property to its rightful owners. Additionally, auctioning items from the vault and the incurred shipping costs with this initiative requires sufficient funding for shipping.

To strengthen fraud prevention and claim verification efforts, the Division is seeking additional licenses for LexisNexis. This tool is used daily to validate ownership and reduce risk, and the Division does not have sufficient licenses to distribute across qualified staff.

These investments are critical to maintaining operational integrity and sustaining the Division's ability to meet its core mission.

Supporting Evidence and Evidence Designation

The requirements of H.B. 24-1428 are “Not Applicable” for an Evidence Designation.

Assumptions and Calculations

R-03 Unclaimed Property Operating Expenditures Request	One-time or ongoing	Total	General Fund	Cash Fund
KAPS Contract	Ongoing	\$230,400	\$0	\$230,400
Postage/Mailing/Printing	Ongoing	\$67,000	\$0	\$67,000
Lexis Nexis	Ongoing	\$4,200	\$0	\$4,200
Auction Mailings	Ongoing	\$5,000	\$0	\$5,000
Grand Totals		\$306,600	\$0	\$306,600

LINE ITEM DESCRIPTIONS

- (1) ADMINISTRATION 56
 - PERSONAL SERVICES 56
 - HEALTH, LIFE, AND DENTAL 56
 - SHORT-TERM DISABILITY 56
 - PAID FAMILY AND MEDICAL LEAVE INSURANCE 57
 - S.B. 04-257 AMORTIZATION EQUALIZATION DISBURSEMENT 57
 - S.B. 06-235 SUPPLEMENTAL AMORTIZATION EQUALIZATION DISBURSEMENT 57
 - PERA DIRECT DISTRIBUTION 57
 - SALARY SURVEY 58
 - MERIT PAY 58
 - WORKERS' COMPENSATION AND PAYMENT TO RISK MANAGEMENT AND PROPERTY FUNDS 58
 - OPERATING EXPENSES 59
 - INFORMATION TECHNOLOGY ASSET MAINTENANCE 60
 - LEGAL SERVICES 60
 - CAPITOL COMPLEX LEASED SPACE 60
 - PAYMENTS TO OIT 61
 - CORE OPERATIONS 61
 - CHARTER SCHOOL FACILITIES FINANCING SERVICES 61
 - DISCRETIONARY FUND 61
- (2) UNCLAIMED PROPERTY PROGRAM 62
 - PERSONAL SERVICES 62
 - OPERATING EXPENSES 63
 - PROMOTION AND CORRESPONDENCE 63
 - CONTRACT AUDITOR SERVICES 64
- (3) SPECIAL PURPOSE 64
 - SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION 64
 - BUSINESS PERSONAL PROPERTY TAX EXEMPTION 64
 - HIGHWAY USERS TAX FUND - COUNTY PAYMENTS 65
 - HIGHWAY USERS TAX FUND -MUNICIPALITY PAYMENTS 65
 - PROPERTY TAX REIMBURSEMENT FOR PROPERTY DESTROYED BY NATURAL CAUSE 65
 - LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 23-19.9-102, C.R.S. 65
 - LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 24-82-803, C.R.S. 66
 - PUBLIC SCHOOL FUND INVESTMENT BOARD 22-41-102.5, C.R.S. 66

LINE ITEM DESCRIPTIONS

S.B. 17-267 COLLATERALIZATION LEASE PURCHASE PAYMENTS66
S.B. 18-200 PERA PAYMENT66

LINE ITEM DESCRIPTIONS

(1) ADMINISTRATION

PERSONAL SERVICES

Pursuant to the “State Personnel System Act,” C.R.S. 24-50-101 et seq., this line item reflects the division’s appropriation for the following:

- Salaries and wages paid to employees, whether full-time, part-time, temporary, or contract (including leaves);
- The employer’s contribution to the public employees’ retirement association (C.R.S. 24-51-401); and
- As mandated by federal law, the employer’s share of Medicare tax paid on behalf of employees hired after March 31, 1986.

For FY 2021-22, the Administration Division of Treasury is appropriated 24.4 full-time equivalent (FTE) employees. As part of the January 2009 10% budget reduction proposal, beginning in FY 2009-10, a portion of the salaries paid to the Treasurer, Deputy Treasurer, and one accounting technician is paid by the Unclaimed Property (UP) Division. In FY 2021-22, this line item increased 5.0 FTE due to Senate Bill (SB) 20-200 and the implementation of the Colorado Secure Savings Program, along with an additional increase of 2.0 FTE to hire a communications director and an investment analyst. In FY 2022-23, this line increased by 4.0 FTE with the addition of a human resources director, an operations manager, an IT professional, and turning two part-time positions into full-time positions. The FY 2023-24 appropriation of \$4,197,413 includes the addition of two new full-time positions. In FY 2024-25, the appropriation of \$4,745,899 included an additional 4.5 FTE approved for Accounting, DPT, HR, as well as an Admin Assistant. Additionally, SB 24-233 was signed into law allowing for an incremental 0.5 FTE for the DPT program, which included \$31,661 in Personal Services. For FY 2025-26, no additional FTE were approved. For FY 2026-2027, the Administration Division is requesting 2.0 FTE, consisting of 1.0 Accountant I FTE and 1.0 Treasury Operations Administrator III FTE.

HEALTH, LIFE, AND DENTAL

Pursuant to the “State Employees Group Benefits Act,” C.R.S. 24-50-601 et seq., this common policy line item reflects the department’s appropriation for the employer’s share of its employees’ health, life, and dental insurance, part of a “total compensation” package as defined in C.R.S. 24-50-104. This appropriation is based on rates provided by the Department of Personnel and Administration (DPA) each year.

SHORT-TERM DISABILITY

LINE ITEM DESCRIPTIONS

Pursuant to the “State Employees Group Benefits Act,” C.R.S. 24-50-601 et seq., this common policy line item reflects the department’s appropriation for the cost of providing its employees’ with a short-term disability plan. The State currently covers 100% of the premium costs. This rate is provided annually by DPA. Over time, this common policy appropriation was calculated as follows: 0.19% of base salaries for both FY 2016-17 and FY 2017-18; 0.17% for FY 2018-19 through FY 2020-21; 0.16% for FY 2021-22 and FY 2022-23; 0.15% for FY 2023-24 through FY 2025-26. For FY 2026-27, this appropriation is calculated at 0.07% of base salaries.

PAID FAMILY AND MEDICAL LEAVE INSURANCE

Pursuant to C.R.S. 8-13.3-501 et seq., this common policy line item reflects Treasury’s state share of the paid family and medical leave insurance as calculated by the DPA.

S.B. 04-257 AMORTIZATION EQUALIZATION DISBURSEMENT

Pursuant to C.R.S. 24-51-411, this common policy line item reflects the department’s appropriation to make an additional disbursement to the public employees’ retirement association beginning January 1, 2006. Over time, this common policy appropriation was calculated as follows: an effective rate of 4.80% for FY 2016-17; and an effective rate of 5.00% for FY 2017-18 through FY 2025-26. For FY 2026-27, this appropriation continues to be calculated at a rate of 5.00% of base salaries.

S.B. 06-235 SUPPLEMENTAL AMORTIZATION EQUALIZATION DISBURSEMENT

Pursuant to C.R.S. 24-51-411, this common policy line item reflects the department’s appropriation to make a supplemental disbursement to the public employees’ retirement association beginning January 1, 2008. Over time, this common policy appropriation was calculated as follows: an effective rate of 4.75% for FY 2016-17; and an effective rate of 5.00% for FY 2017-18 through FY 2025-26. For FY 2026-27, this appropriation continues to be calculated at a rate of 5.00% of base salaries.

PERA DIRECT DISTRIBUTION

This common policy line item reflects Treasury’s allocation of the reappropriated funds portion of the S.B. 18-200 PERA Payment line item noted below.

LINE ITEM DESCRIPTIONS

SALARY SURVEY

Pursuant to C.R.S. 24-50-104, this common policy line item reflects the department's appropriation to increase annual salaries to remain competitive with public and private employment as determined by the State's personnel director. For FY 2016-17, no increase was approved. For FY 2017-18, a 1.75% market adjustment was approved. For FY 2018-19 and FY 2019-20, a 3.0% across-the-board market adjustment was approved. For FY 2020-21, no increase was approved. For FY 2021-22 through FY 2024-25, a 3.0% across-the-board market adjustment was approved. For 2025-26, a 2.5% across-the-board market adjustment was approved. The FY 2026-27 budget request for Salary Survey includes a 3.1% across-the-board increase reflecting a Cost-of-Living Adjustment.

MERIT PAY

Pursuant to C.R.S. 24-50-104, this common policy line item reflects the department's appropriation to provide performance awards as determined by the State's personnel director and relating to the annual employee performance evaluations. For FY 2016-17, no increase was approved. For FY 2017-18, both base and non-base adjustments based on salary quartiles and performance evaluations were approved. For FY 2018-19 through FY 2025-26, no increases were approved. For FY 2026-27, per the recommendation from OSPB and DPA, the department's request does not include a performance-related adjustment.

WORKERS' COMPENSATION AND PAYMENT TO RISK MANAGEMENT AND PROPERTY FUNDS

This common policy line item reflects the department's common policy appropriation for its share of the statewide insurance costs as determined by DPA and OSPB.

LINE ITEM DESCRIPTIONS

OPERATING EXPENSES

This line item reflects the department's appropriation for certain expenses relating to the daily operations of the Administration Division. These expenses include, but are not limited to, the leasing of terminals and software for the investment officers, telephones, postage, printing, dues and subscriptions, and travel. Due to the General Fund shortfall, this line item was reduced by \$41,591 in a January 2009 10% budget reduction proposal; and it was further reduced by \$28,012 in a January 2010 supplemental. In FY 2012-13, based on a JBC staff recommendation after discussions with the Governor's Office of Information Technology, this line item was reduced by \$26,488 - the amount originally budgeted for information security; it was determined that the department would not be billed for that service. In FY 2016-17, a Decision Item reduced this line item by \$26,770 due to a change in the department's investment division. In FY 2017-18, this line item was increased by a Budget Amendment to enhance the credit services utilized by the investment division. In FY 2020-21, this line item increased \$38,830 due to SB 20-200 and the implementation of the Colorado Secure Savings Program. In FY 2021-22, this line item increased \$5,100 for the costs associated with adding two new FTE. Also, over the years, this line item has seen small increases due to regular price increases to the subscriptions for our online investment tools. In FY 2022-23, this line increased by \$548,140 related to departmental staffing and technology upgrades, financial audit costs, costs associated with having feasibility reports prepared, and costs of the Colorado Secure Savings Program. In FY 2023-24 this line increased by \$5,900 for costs associated with adding two new FTE, \$15,000 for EDI consulting, \$5,000 for recognition awards, \$3,000 for conferences and training, \$208,815 for cybersecurity and IT accessibility testing, and \$441,550 for the deferred property tax program. In FY 2024-25, Treasury received funding for a total increase of \$101,751 -- \$5,880 in ongoing costs and \$95,871 in one-time costs, for items such as software and the associated implementation costs. In FY 2025-26, the Department received an increase of \$25,000 in General Fund appropriation for cybersecurity and penetration testing. Additionally, SB 25-261 was signed into law, reducing the General Fund appropriation by \$2.3 million by repealing the state-level administration of the Deferred Property Tax Program and shifting the application responsibilities back to the counties. The Administration Department's appropriation was adjusted to reflect the discontinuation of the CoreLogic contract and the new \$160,836 appropriation to support software system implementation for a CRM platform, software maintenance and licensing fees, as well as standard operating expenses necessary to continue program oversight. For FY 2026-2027, the Department requests an incremental increase of \$87,096 in operating expenditures. The request includes \$72,096 for pricing adjustments to products and services associated with the current Bloomberg system contract, reflecting the contracted price escalation affecting July 1st, 2025. The remaining \$15,000 of the request covers anticipated cost increases for software and subscription renewals supporting the Investment and Accounting Units, NAST membership dues, Administrative postage and mailing expenses, and a modest increase for ongoing operating costs related to the Deferred Property Tax Program not captured in SB25-261.

LINE ITEM DESCRIPTIONS

INFORMATION TECHNOLOGY ASSET MAINTENANCE

This line item reflects the department's appropriation for maintaining and upgrading its information technology hardware and software (including computers and printers) based on standard replacement cycles. The appropriations for FY 2011-12 through FY 2021-22 were all the same at \$12,568. For FY 2022-23, a \$5,432 increase was approved so that the total appropriation became \$18,000 and remained there through FY 2024-25. For FY 2025-26, the appropriation was increased to \$28,000 to reflect the increased FTE count within the Administration and Unclaimed Property Divisions. For FY 2026-27, Treasury is requesting a continuation of the appropriation at the same amount.

LEGAL SERVICES

This common policy line item reflects the department's appropriation for fees paid to the Department of Law (DOL) for counsel and representation of the Treasurer's Office, including the UP Program. The previous calculations multiplied the number of hours appropriated to Treasury (575 hours) times the common policy blended attorney/paralegal rate per hour as determined by DPA. The FY 2016-17 appropriation was based on a rate of \$95.05. In FY 2017-18, DOL changed the methodology for allocating their fees so that appropriations are no longer based on a number of hours and a blended rate. DOL implemented a methodology using two and three year "look backs" to build departmental allocations; and, for FY 2017-18, that resulted in an appropriation to Treasury of \$108,265; for FY 2018-19, an appropriation of \$125,802; for FY 2019-20, an appropriation of \$335,039; for FY 2020-21, an appropriation of \$386,768; for FY 2021-22, an appropriation of \$279,766; for FY 2022-23, an appropriation of \$283,239; and for FY2023-24, an appropriation of \$440,154; for FY 2024-25 an appropriation of \$122,197; for FY 2025-26, an appropriation of \$152,159. In FY 2026-27 the Department, per DOL guidance, requests an appropriation of \$307,352.

CAPITOL COMPLEX LEASED SPACE

The Administration Division and the Unclaimed Property Division of Treasury occupies 3,351 square feet of space in the State Capitol (based on a new analysis of space in 2022); and this common policy line item reflects the department's appropriation for the cost of maintaining the space as determined by DPA.

LINE ITEM DESCRIPTIONS

PAYMENTS TO OIT

This common policy line item reflects the department's appropriation for reimbursing the Governor's Office of Information Technology for costs associated with statewide computer services; the multiuse network providing secure, high-speed broadband access; enterprise management and oversight, and back-office business functions; and the State's cyber security program.

CORE OPERATIONS

This common policy line item provides funding for payments to DPA for the State's financial reporting system, Colorado Operations Resource Engine (CORE). It is calculated by DPA based on the final document count for the most recent fiscal year, by department.

CHARTER SCHOOL FACILITIES FINANCING SERVICES

H.B. 02-1349 created the "Charter School Capital Facilities Financing Act," C.R.S. 22-30.5-401 et seq. Section 406 of the Act provides for the direct payment of charter school bonds by the state treasurer for the purpose of enhancing the charter school's ability to obtain more favorable financing terms; and subsection (c) of the section provides the state treasurer with the authority to withhold administrative costs from the payments made by the Department of Education to the chartering district or the state charter school institute. This subsection also continuously appropriates the funds withheld to the state treasurer; and, therefore, this line item reflects that appropriation. The appropriation was \$5,000 from inception in FY 2004-05 to FY 2018-19; however, due to rising costs, the appropriation has been \$7,500 since FY 2019-20. The FY 2026-27 request is for the continuation of that appropriation.

DISCRETIONARY FUND

This line item reflects the treasurer's annual appropriation as an elected state official pursuant to C.R.S. 24-9-105.

(2) UNCLAIMED PROPERTY PROGRAM**PERSONAL SERVICES**

Pursuant to the “State Personnel System Act,” C.R.S. 24-50-101 et seq., this line item reflects the division’s appropriation for the following:

- Salaries and wages paid to employees, whether full-time, part-time, temporary, or contract (including leaves);
- The employer’s contribution to the public employees’ retirement association (C.R.S. 24-51-401); and
- As mandated by federal law, the employer’s share of Medicare tax paid on behalf of employees hired after March 31, 1986.

For FY 2021-22, the Unclaimed Property Division of Treasury was appropriated 17.0 FTE, an increase of 1.5 FTE. In FY 2022-23, the Division received an additional 3.0 FTE for an administrator, an auditor, and an accounting technician. For FY 2023-24 Treasury received 2.0 FTE for a claims manager and a claims representative. In FY 2024-25, the Department received an increase of 2.0 FTE for a program manager and administrative assistant. In FY 2025-26, no additional FTE were approved for the Division. For FY 2026-27, the Division is requesting 3.0 FTE, consisting of 2.0 Administrator II FTE and 1.0 Auditor II FTE.

LINE ITEM DESCRIPTIONS

OPERATING EXPENSES

This line item reflects the department's appropriation for certain expenses relating to the daily operations of the Unclaimed Property Division. These expenses include, but are not limited to, telephones, postage, printing, dues, subscriptions, and travel. The FY 2014-15 appropriation was \$30,300 more than the FY 2013-14 appropriation due to an increase granted for a LexisNexis online research service. The FY 2015-16 appropriation was \$252,763 more than the FY 2014-15 appropriation due to an increase granted for new unclaimed property software and service. The FY 2016-17 appropriation is \$78,313 lower than the FY 2015-16 appropriation due to the removal of one-time costs included in the FY 2015-16 appropriation. The FY 2017-18 appropriation continued the FY 2016-17 appropriation. For FY 2018-19, Treasury received approval for a one-time budget transfer of \$35,000 from the Promotion and Correspondence line item to the Operating Expenses line item so the total appropriation was \$371,619. The FY 2019-20 appropriation, after an approved supplemental, was \$380,539. The FY 2020-21 appropriation was \$470,119 due to the addition of \$133,500 for technology upgrades and increased workload costs. The FY 2021-22 appropriation is \$496,219 due to the addition of \$21,000 for technology upgrades and \$5,100 for the costs associated with adding 1.5 new FTE. In FY 2022-23, this line increased \$71,945 related to departmental staffing and technology upgrades. For FY 2023-24, Treasury requests \$5,900 for costs associated with adding two new FTE, \$15,000 for EDI consulting, \$5,000 for recognition awards, \$3,000 for conferences and training, \$3,500 for increased mailing costs, \$208,815 for cybersecurity and IT accessibility testing, and \$144,887 for technology upgrades. For FY 2024-25 the Division received an incremental \$585,436 for ongoing costs such as an increase to the KAPS contract, LexisNexis Licenses, Cybersource Payment Gateway, and Website translation costs. In FY 2025-26, Treasury received an incremental \$281,493 increase in the appropriation for cybersecurity and penetration testing, and to account for pricing increases in the KAPS contract, printing, postage, and mailing to process UP claims, as well as LexisNexis licenses. For FY 2026-27, the Department requests \$306,600 in additional Cash Funding spending authority for this appropriation to reflect the continued increase in the KAPS contract, increased expenditures for mailing, posting, and printing to account for increases in both pricing and the forecasted units for claims paid, shipping expenses related to auctions, as well as the need for additional LexisNexis licenses.

PROMOTION AND CORRESPONDENCE

Pursuant to C.R.S. 38-13-111 (7), the state treasurer, as administrator of the UP program, can expend up to two percent of the previous year's paid claims for publication and correspondence to promote the program. This line item reflects the division's appropriation for the costs associated with notifying owners of lost or forgotten assets held in trust by the State, which includes the publishing of an annual list of unclaimed property owners. For FY 2011-12 through FY 2017-18, the appropriation was held constant at \$200,000; however, for FY 2018-19, \$35,000 of this appropriation was transferred to the Operating Expenses line item as noted above. For FY 2019-20 through FY 2025-26, the appropriation returned to \$200,000; and Treasury is requesting the continuation of that appropriation for FY 2026-27.

LINE ITEM DESCRIPTIONS

CONTRACT AUDITOR SERVICES

To extend the reach of the division's audit efforts and recover additional property for Colorado citizens, the division is currently contracting with seven, third-party auditing firms. Therefore, this line reflects the appropriation for the fees charged by these contracted audit firms. The fees are charged on a contingency basis ranging from 10.25% to 12.00% of the value of the property identified for Colorado citizens. House Bill 09-1301, codified at C.R.S. 38-13-801 (2) (b), established a continuous appropriation from the Unclaimed Property Trust Fund to pay these fees.

(3) SPECIAL PURPOSE

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION

This informational line item reflects the department's appropriation to reimburse local governments for the property taxes lost due to the property tax exemption as discussed in C.R.S. 39-3-201 et seq. The original exemption of 50% of the first \$200,000 of value, authorized in Section 3.5 of Article X of the State Constitution, was approved in 2000. However, for FY 2003-04 through FY 2005-06, no appropriation was made by the General Assembly. The appropriation was re-established in FY 2006-07. Although originally available only to qualifying senior citizens, H.B. 07-1251 implemented a constitutional change to extend the exemption to veterans who were 100% permanently disabled during service. S.B. 09-276 reduced the FY 2009-10 appropriation of \$91.4 million to just \$1 million, suspending the exemption to qualifying senior citizens while leaving the exemption for qualified disabled veterans intact. S.B. 10-190 continued the suspension of the exemption to qualifying senior citizens through FY 2011-12. The exemption was reinstated beginning in FY 2012-13 with an appropriation of \$98.5 million. The appropriations for FY 2013-14 through FY 2025-26 were \$105.2 million, \$118.4 million, \$126.0 million, \$142.7 million, \$136.0 million, \$162.8 million, \$140.8 million, \$163.7 million, \$160.8 million, \$163.6 million, \$161.5 million, \$175.3 million, and \$180.2 million respectively. The FY 2026-27 appropriation is \$193 million based on the September 2025 economic and revenue forecast prepared by OSPB.

BUSINESS PERSONAL PROPERTY TAX EXEMPTION

This informational line item reflects the department's appropriation to reimburse local governments for the revenue lost as a result of increasing the business personal property exemption threshold under C.R.S. 39-3-119.5. The FY 2026-27 request is \$18.6 million based on the September 2025 economic and revenue forecast prepared by OSPB.

LINE ITEM DESCRIPTIONS

HIGHWAY USERS TAX FUND - COUNTY PAYMENTS

This informational line item reflects the department's appropriation to make monthly distributions of highway users tax funds to counties per C.R.S 43-4-201 et seq. The appropriation is an estimate based on OSPB's most current economic and revenue forecast. For each fiscal year's final appropriation, the most current forecast is the March edition; however, the FY 2026-27 request is based on the September 2025 edition.

HIGHWAY USERS TAX FUND -MUNICIPALITY PAYMENTS

This informational line item reflects the department's appropriation to make monthly distributions of highway users tax funds to cities per C.R.S 43-4-201 et seq. The appropriation is an estimate based on OSPB's most current revenue forecast. For each fiscal year's final appropriation, the most current forecast is the March edition; however, the FY 2026-27 request is based on the September 2025 edition.

PROPERTY TAX REIMBURSEMENT FOR PROPERTY DESTROYED BY NATURAL CAUSES

Per C.R.S. 39-1-123, added by H.B. 14-1001, this line item reflects the department's appropriation to reimburse certain property taxes owed or paid for real property and business personal property that has been destroyed in a natural disaster or by another cause beyond the control of the property owner. This program applies to tax years starting on or after January 1, 2013. At inception, the appropriation was \$2,221,828; however, for FY 2020-21, the appropriation was reduced to \$725,000. In FY 2021-22, the initial appropriation was \$1 million; however, due to the nature and severity of numerous wildfires, a \$3.7 million supplemental request was granted in early 2022, bringing the full appropriated amount to \$4.7 million. The FY 2023-24 and FY 2024-25 appropriation was \$1 million. SB 25-259 terminated this program effective July 1, 2025.

LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 23-19.9-102, C.R.S.

This line item reflects the State's share of the annual base rent payments due on the State of Colorado Higher Education Capital Construction Lease Purchase Financing Program Certificates of Participation.

LINE ITEM DESCRIPTIONS

LEASE PURCHASE OF ACADEMIC FACILITIES PURSUANT TO SECTION 24-82-803, C.R.S.

This line item reflects the annual base rent payments due on the State of Colorado Higher Education Certificates of Participation, Series 2020.

PUBLIC SCHOOL FUND INVESTMENT BOARD 22-41-102.5, C.R.S.

This line item reflects the costs incurred by the Public School Fund Investment Board for contracting services in order to securely invest money deposited in the public school fund for the intergenerational benefit of public schools.

S.B. 17-267 COLLATERALIZATION LEASE PURCHASE PAYMENTS

This line item reflects the annual base rent payments due on the State of Colorado Rural Colorado Certificates of Participation.

S.B. 18-200 PERA PAYMENT

This line item reflects the State's annual payment due to the Public Employees' Retirement Association (PERA) under C.R.S. 24-51-414 (1). The language states that each payment shall be \$225 million except when stated otherwise. The payment is made on July 1 of each year "until there are no unfunded actuarial accrued liabilities of any division of the association that receives the distribution pursuant to this section." During the 2020 Legislative Session, HB 20-1379 eliminated the payment due on July 1, 2020. During the 2022 Legislative Session, HB 22-1029 directed an additional distribution of \$380 million to PERA in FY 2022-23 in order to restore the payment that was not made on July 1, 2020, and potentially reduced future distributions in FY 2023-24 and FY 2024-25. This reduction resulted in a \$35 million appropriation for FY 2023-24 and FY 2024-25. In FY 2025-26 the appropriation was \$725 million, consisting of the regular \$225 million payment and an additional distribution to PERA of \$500 million, directed by SB 25-310. The FY 2026-27 request once again includes the full \$225 million distribution.

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Summary

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
01. Administration						
SB 25-206 FY 2025-26 Long Bill	\$7,418,657	38.0	\$5,276,517	\$2,142,140	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$375,900	2.0	\$0	\$375,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$7,955,383	40.0	\$5,437,343	\$2,518,040	\$0	\$0
TA-01 CCLS Common Policy Adjustment	(\$3,892)	0.0	(\$2,321)	(\$1,571)	\$0	\$0
TA-01 Deferred Property Tax SB 25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0
TA-02 Invest State Funds to Benefit Communities S25-167	\$362,560	2.0	\$0	\$362,560	\$0	\$0
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0
TA-04 Payments to OIT Common Policy Adjustment	\$61,466	0.0	\$37,272	\$24,194	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$559,345	0.0	\$289,571	\$269,774	\$0	\$0
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0
TA-09 SS and Step Pay Annualization	(\$51,024)	0.0	\$0	(\$51,024)	\$0	\$0
FY 2026-27 Base Request	\$9,578,152	42.0	\$5,971,567	\$3,606,585	\$0	\$0
NP-01 OIT_R-01 SB24-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0
NP-02 OIT_R-02 Statewide AI Enablement	\$307	0.0	\$186	\$121	\$0	\$0
NP-03 OIT_R-05 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0
NP-04 OIT_R-06 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0
NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$310,632	2.0	\$0	\$310,632	\$0	\$0
R-02 Unclaimed Property Staffing	\$92,121	0.0	\$0	\$92,121	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$9,971,373	44.0	\$5,965,777	\$4,005,596	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Summary

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

02. Unclaimed Property Program

SB 25-206 FY 2025-26 Long Bill	\$4,495,991	24.0	\$0	\$4,495,991	\$0	\$0
FY 2025-26 Initial Appropriation	\$4,495,991	24.0	\$0	\$4,495,991	\$0	\$0
TA-09 SS and Step Pay Annualization	\$51,024	0.0	\$0	\$51,024	\$0	\$0
FY 2026-27 Base Request	\$4,547,015	24.0	\$0	\$4,547,015	\$0	\$0
R-02 Unclaimed Property Staffing	\$239,506	3.0	\$0	\$239,506	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$5,093,121	27.0	\$0	\$5,093,121	\$0	\$0

03. Special Purposes

SB 25-206 FY 2025-26 Long Bill	\$944,741,581	0.0	\$462,833,626	\$399,365,257	\$82,542,698	\$0
HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
FY 2025-26 Initial Appropriation	\$951,088,581	0.0	\$462,833,626	\$405,712,257	\$82,542,698	\$0
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0
TA-10 OSPB September Forecast Adjustments	\$108,727,118	0.0	\$13,430,371	\$95,296,747	\$0	\$0
FY 2026-27 Base Request	\$1,059,815,699	0.0	\$475,476,760	\$501,009,004	\$83,329,935	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,059,815,699	0.0	\$475,476,760	\$501,009,004	\$83,329,935	\$0

Total For: Treasury

SB 25-206 FY 2025-26 Long Bill	\$956,656,229	62.0	\$468,110,143	\$406,003,388	\$82,542,698	\$0
HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$375,900	2.0	\$0	\$375,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$963,539,955	64.0	\$468,270,969	\$412,726,288	\$82,542,698	\$0
TA-01 CCLS Common Policy Adjustment	(\$3,892)	0.0	(\$2,321)	(\$1,571)	\$0	\$0
TA-01 Deferred Property Tax SB 25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Summary

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
TA-02 Invest State Funds to Benefit Communities S25-167	\$362,560	2.0	\$0	\$362,560	\$0	\$0
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0
TA-04 Payments to OIT Common Policy Adjustment	\$61,466	0.0	\$37,272	\$24,194	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$559,345	0.0	\$289,571	\$269,774	\$0	\$0
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0
TA-09 SS and Step Pay Annualization	\$0	0.0	\$0	\$0	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$108,727,118	0.0	\$13,430,371	\$95,296,747	\$0	\$0
FY 2026-27 Base Request	\$1,073,940,866	66.0	\$481,448,327	\$509,162,604	\$83,329,935	\$0
NP-01 OIT_R-01 SB24-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0
NP-02 OIT_R-02 Statewide AI Enablement	\$307	0.0	\$186	\$121	\$0	\$0
NP-03 OIT_R-05 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0
NP-04 OIT_R-06 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0
NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$310,632	2.0	\$0	\$310,632	\$0	\$0
R-02 Unclaimed Property Staffing	\$331,627	3.0	\$0	\$331,627	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,074,880,193	71.0	\$481,442,537	\$510,107,721	\$83,329,935	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
01. Administration - (A) Administration -						
Personal Services						
SB 25-206 FY 2025-26 Long Bill	\$4,286,893	38.0	\$3,081,766	\$1,205,127	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$300,000	2.0	\$0	\$300,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$4,586,893	40.0	\$3,081,766	\$1,505,127	\$0	\$0
TA-02 Invest State Funds to Benefit Communities S25-167	\$300,000	2.0	\$0	\$300,000	\$0	\$0
TA-09 SS and Step Pay Annualization	\$132,300	0.0	\$132,300	\$0	\$0	\$0
FY 2026-27 Base Request	\$5,019,193	42.0	\$3,214,066	\$1,805,127	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$156,912	2.0	(\$153,720)	\$310,632	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$5,176,105	44.0	\$3,060,346	\$2,115,759	\$0	\$0
Health, Life, and Dental						
SB 25-206 FY 2025-26 Long Bill	\$744,662	0.0	\$446,698	\$297,964	\$0	\$0
FY 2025-26 Initial Appropriation	\$744,662	0.0	\$446,698	\$297,964	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$297,088	0.0	\$135,758	\$161,330	\$0	\$0
FY 2026-27 Base Request	\$1,041,750	0.0	\$582,456	\$459,294	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$46,896	0.0	\$46,896	\$0	\$0	\$0
R-02 Unclaimed Property Staffing	\$70,344	0.0	\$0	\$70,344	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,158,990	0.0	\$629,352	\$529,638	\$0	\$0
Short-term Disability						
SB 25-206 FY 2025-26 Long Bill	\$3,654	0.0	\$2,398	\$1,256	\$0	\$0
FY 2025-26 Initial Appropriation	\$3,654	0.0	\$2,398	\$1,256	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$379	0.0	\$162	\$217	\$0	\$0
FY 2026-27 Base Request	\$4,033	0.0	\$2,560	\$1,473	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$98	0.0	\$98	\$0	\$0	\$0
R-02 Unclaimed Property Staffing	\$145	0.0	\$0	\$145	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$4,276	0.0	\$2,658	\$1,618	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

Paid Family and Medical Leave Insurance

SB 25-206 FY 2025-26 Long Bill	\$23,490	0.0	\$15,416	\$8,074	\$0	\$0
FY 2025-26 Initial Appropriation	\$23,490	0.0	\$15,416	\$8,074	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$2,437	0.0	\$1,043	\$1,394	\$0	\$0
FY 2026-27 Base Request	\$25,927	0.0	\$16,459	\$9,468	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$630	0.0	\$630	\$0	\$0	\$0
R-02 Unclaimed Property Staffing	\$932	0.0	\$0	\$932	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$27,489	0.0	\$17,089	\$10,400	\$0	\$0

Unfunded Liability AED Payments

SB 25-206 FY 2025-26 Long Bill	\$521,995	0.0	\$342,578	\$179,417	\$0	\$0
FY 2025-26 Initial Appropriation	\$521,995	0.0	\$342,578	\$179,417	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$54,164	0.0	\$23,173	\$30,991	\$0	\$0
FY 2026-27 Base Request	\$576,159	0.0	\$365,751	\$210,408	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$14,000	0.0	\$14,000	\$0	\$0	\$0
R-02 Unclaimed Property Staffing	\$20,700	0.0	\$0	\$20,700	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$610,859	0.0	\$379,751	\$231,108	\$0	\$0

PERA Direct Distribution

SB 25-206 FY 2025-26 Long Bill	\$87,776	0.0	\$57,606	\$30,170	\$0	\$0
FY 2025-26 Initial Appropriation	\$87,776	0.0	\$57,606	\$30,170	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$6,615	0.0	\$2,314	\$4,301	\$0	\$0
FY 2026-27 Base Request	\$94,391	0.0	\$59,920	\$34,471	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$94,391	0.0	\$59,920	\$34,471	\$0	\$0

Salary Survey

SB 25-206 FY 2025-26 Long Bill	\$142,960	0.0	\$93,523	\$49,437	\$0	\$0
--------------------------------	-----------	-----	----------	----------	-----	-----

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2025-26 Initial Appropriation	\$142,960	0.0	\$93,523	\$49,437	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0
TA-09 SS and Step Pay Annualization	(\$142,960)	0.0	(\$93,523)	(\$49,437)	\$0	\$0
FY 2026-27 Base Request	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0

Step Pay

SB 25-206 FY 2025-26 Long Bill	\$40,364	0.0	\$38,777	\$1,587	\$0	\$0
FY 2025-26 Initial Appropriation	\$40,364	0.0	\$38,777	\$1,587	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$2,849	0.0	\$2,849	\$0	\$0	\$0
TA-09 SS and Step Pay Annualization	(\$40,364)	0.0	(\$38,777)	(\$1,587)	\$0	\$0
FY 2026-27 Base Request	\$2,849	0.0	\$2,849	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$2,849	0.0	\$2,849	\$0	\$0	\$0

Workers' Comp and Payment to Risk Mgmt and Prop Funds

SB 25-206 FY 2025-26 Long Bill	\$35,349	0.0	\$35,349	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$35,349	0.0	\$35,349	\$0	\$0	\$0
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0
FY 2026-27 Base Request	\$39,473	0.0	\$39,473	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$39,473	0.0	\$39,473	\$0	\$0	\$0

Operating Expenses

SB 25-206 FY 2025-26 Long Bill	\$789,451	0.0	\$789,451	\$0	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$75,900	0.0	\$0	\$75,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$1,026,177	0.0	\$950,277	\$75,900	\$0	\$0
TA-01 Deferred Property Tax SB 25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0
TA-02 Invest State Funds to Benefit Communities S25-167	\$62,560	0.0	\$0	\$62,560	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2026-27 Base Request	\$936,907	0.0	\$798,447	\$138,460	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$92,096	0.0	\$92,096	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,029,003	0.0	\$890,543	\$138,460	\$0	\$0

Information Technology Asset Maintenance

SB 25-206 FY 2025-26 Long Bill	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0
FY 2026-27 Base Request	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0

Legal Services

SB 25-206 FY 2025-26 Long Bill	\$152,159	0.0	\$47,393	\$104,766	\$0	\$0
FY 2025-26 Initial Appropriation	\$152,159	0.0	\$47,393	\$104,766	\$0	\$0
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0
FY 2026-27 Base Request	\$307,352	0.0	\$95,730	\$211,622	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$307,352	0.0	\$95,730	\$211,622	\$0	\$0

Capitol Complex Leased Space

SB 25-206 FY 2025-26 Long Bill	\$70,019	0.0	\$41,750	\$28,269	\$0	\$0
FY 2025-26 Initial Appropriation	\$70,019	0.0	\$41,750	\$28,269	\$0	\$0
TA-01 CCLS Common Policy Adjustment	(\$3,892)	0.0	(\$2,321)	(\$1,571)	\$0	\$0
FY 2026-27 Base Request	\$66,127	0.0	\$39,429	\$26,698	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$66,127	0.0	\$39,429	\$26,698	\$0	\$0

Payments to OIT

SB 25-206 FY 2025-26 Long Bill	\$313,900	0.0	\$190,344	\$123,556	\$0	\$0
FY 2025-26 Initial Appropriation	\$313,900	0.0	\$190,344	\$123,556	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
TA-04 Payments to OIT Common Policy Adjustment	\$61,466	0.0	\$37,272	\$24,194	\$0	\$0
FY 2026-27 Base Request	\$375,366	0.0	\$227,616	\$147,750	\$0	\$0
NP-01 OIT_R-01 SB24-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0
NP-02 OIT_R-02 Statewide AI Enablement	\$307	0.0	\$186	\$121	\$0	\$0
NP-03 OIT_R-05 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0
NP-04 OIT_R-06 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$364,219	0.0	\$220,857	\$143,362	\$0	\$0

CORE Operations

SB 25-206 FY 2025-26 Long Bill	\$165,485	0.0	\$74,468	\$91,017	\$0	\$0
FY 2025-26 Initial Appropriation	\$165,485	0.0	\$74,468	\$91,017	\$0	\$0
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0
FY 2026-27 Base Request	\$852,312	0.0	\$383,539	\$468,773	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$852,312	0.0	\$383,539	\$468,773	\$0	\$0

CORE Payroll

NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,615	0.0	\$969	\$646	\$0	\$0

Charter School Facilities Financing Services

SB 25-206 FY 2025-26 Long Bill	\$7,500	0.0	\$0	\$7,500	\$0	\$0
FY 2025-26 Initial Appropriation	\$7,500	0.0	\$0	\$7,500	\$0	\$0
FY 2026-27 Base Request	\$7,500	0.0	\$0	\$7,500	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$7,500	0.0	\$0	\$7,500	\$0	\$0

Discretionary Fund

SB 25-206 FY 2025-26 Long Bill	\$5,000	0.0	\$5,000	\$0	\$0	\$0
--------------------------------	---------	-----	---------	-----	-----	-----

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2025-26 Initial Appropriation	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2026-27 Base Request	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$5,000	0.0	\$5,000	\$0	\$0	\$0

Total For: 01. Administration - (A) Administration -

SB 25-206 FY 2025-26 Long Bill	\$7,418,657	38.0	\$5,276,517	\$2,142,140	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$375,900	2.0	\$0	\$375,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$7,955,383	40.0	\$5,437,343	\$2,518,040	\$0	\$0
TA-01 CCLS Common Policy Adjustment	(\$3,892)	0.0	(\$2,321)	(\$1,571)	\$0	\$0
TA-01 Deferred Property Tax SB 25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0
TA-02 Invest State Funds to Benefit Communities S25-167	\$362,560	2.0	\$0	\$362,560	\$0	\$0
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0
TA-04 Payments to OIT Common Policy Adjustment	\$61,466	0.0	\$37,272	\$24,194	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$559,345	0.0	\$289,571	\$269,774	\$0	\$0
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0
TA-09 SS and Step Pay Annualization	(\$51,024)	0.0	\$0	(\$51,024)	\$0	\$0
FY 2026-27 Base Request	\$9,578,152	42.0	\$5,971,567	\$3,606,585	\$0	\$0
NP-01 OIT_R-01 SB24-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0
NP-02 OIT_R-02 Statewide AI Enablement	\$307	0.0	\$186	\$121	\$0	\$0
NP-03 OIT_R-05 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0
NP-04 OIT_R-06 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0
NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$310,632	2.0	\$0	\$310,632	\$0	\$0
R-02 Unclaimed Property Staffing	\$92,121	0.0	\$0	\$92,121	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$9,971,373	44.0	\$5,965,777	\$4,005,596	\$0	\$0

02. Unclaimed Property Program - (A) Unclaimed Property Program - Personal Services

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
SB 25-206 FY 2025-26 Long Bill	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
FY 2025-26 Initial Appropriation	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
TA-09 SS and Step Pay Annualization	\$51,024	0.0	\$0	\$51,024	\$0	\$0
FY 2026-27 Base Request	\$1,951,466	24.0	\$0	\$1,951,466	\$0	\$0
R-02 Unclaimed Property Staffing	\$232,006	3.0	\$0	\$232,006	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$2,183,472	27.0	\$0	\$2,183,472	\$0	\$0

Operating Expenses

SB 25-206 FY 2025-26 Long Bill	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0
FY 2025-26 Initial Appropriation	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0
FY 2026-27 Base Request	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0
R-02 Unclaimed Property Staffing	\$7,500	0.0	\$0	\$7,500	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,909,649	0.0	\$0	\$1,909,649	\$0	\$0

Promotion and Correspondence

SB 25-206 FY 2025-26 Long Bill	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2026-27 Base Request	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$200,000	0.0	\$0	\$200,000	\$0	\$0

Contract Auditor Services

SB 25-206 FY 2025-26 Long Bill	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2026-27 Base Request	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$800,000	0.0	\$0	\$800,000	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
Total For: 02. Unclaimed Property Program - (A) Unclaimed Property Program -						
SB 25-206 FY 2025-26 Long Bill	\$4,495,991	24.0	\$0	\$4,495,991	\$0	\$0
FY 2025-26 Initial Appropriation	\$4,495,991	24.0	\$0	\$4,495,991	\$0	\$0
TA-09 SS and Step Pay Annualization	\$51,024	0.0	\$0	\$51,024	\$0	\$0
FY 2026-27 Base Request	\$4,547,015	24.0	\$0	\$4,547,015	\$0	\$0
R-02 Unclaimed Property Staffing	\$239,506	3.0	\$0	\$239,506	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$5,093,121	27.0	\$0	\$5,093,121	\$0	\$0

**03. Special Purposes - (A) Special Purposes -
Senior Citizen and Disabled Veteran Property Tax Exemption**

SB 25-206 FY 2025-26 Long Bill	\$180,237,698	0.0	\$180,237,698	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$180,237,698	0.0	\$180,237,698	\$0	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$12,738,776	0.0	\$12,738,776	\$0	\$0	\$0
FY 2026-27 Base Request	\$192,976,474	0.0	\$192,976,474	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$192,976,474	0.0	\$192,976,474	\$0	\$0	\$0

Business Personal Property Tax Exemption

SB 25-206 FY 2025-26 Long Bill	\$17,948,526	0.0	\$17,948,526	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$17,948,526	0.0	\$17,948,526	\$0	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$691,595	0.0	\$691,595	\$0	\$0	\$0
FY 2026-27 Base Request	\$18,640,121	0.0	\$18,640,121	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$18,640,121	0.0	\$18,640,121	\$0	\$0	\$0

Highway Users Tax Fund - County Payments

SB 25-206 FY 2025-26 Long Bill	\$213,053,162	0.0	\$0	\$213,053,162	\$0	\$0
FY 2025-26 Initial Appropriation	\$213,053,162	0.0	\$0	\$213,053,162	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$48,457,768	0.0	\$0	\$48,457,768	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2026-27 Base Request	\$261,510,930	0.0	\$0	\$261,510,930	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$261,510,930	0.0	\$0	\$261,510,930	\$0	\$0

Highway Users Tax Fund - Municipality Payments

SB 25-206 FY 2025-26 Long Bill	\$134,402,095	0.0	\$0	\$134,402,095	\$0	\$0
FY 2025-26 Initial Appropriation	\$134,402,095	0.0	\$0	\$134,402,095	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$46,838,979	0.0	\$0	\$46,838,979	\$0	\$0
FY 2026-27 Base Request	\$181,241,074	0.0	\$0	\$181,241,074	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$181,241,074	0.0	\$0	\$181,241,074	\$0	\$0

Lease Purchase of Academic Facilities (23-19.9-102, C.R.S.)

SB 25-206 FY 2025-26 Long Bill	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
FY 2025-26 Initial Appropriation	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
FY 2026-27 Base Request	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
FY 2026-27 Elected Official Request - Nov 1	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0

Lease Purchase of Academic Facilities (24-82-803)

SB 25-206 FY 2025-26 Long Bill	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
FY 2025-26 Initial Appropriation	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
FY 2026-27 Base Request	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
FY 2026-27 Elected Official Request - Nov 1	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0

Public School Fund Investment Board 22-41-102.5

SB 25-206 FY 2025-26 Long Bill	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2026-27 Base Request	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

S.B. 17-267 Collateralization Lease Purchase Payments

SB 25-206 FY 2025-26 Long Bill	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
FY 2026-27 Base Request	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0

S.B. 18-200 PERA Payment

SB 25-206 FY 2025-26 Long Bill	\$225,000,000	0.0	\$164,647,402	\$0	\$60,352,598	\$0
FY 2025-26 Initial Appropriation	\$225,000,000	0.0	\$164,647,402	\$0	\$60,352,598	\$0
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0
FY 2026-27 Base Request	\$225,000,000	0.0	\$163,860,165	\$0	\$61,139,835	\$0
FY 2026-27 Elected Official Request - Nov 1	\$225,000,000	0.0	\$163,860,165	\$0	\$61,139,835	\$0

Continuation of Benefits

SB 25-206 FY 2025-26 Long Bill	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2026-27 Base Request	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$150,000	0.0	\$0	\$150,000	\$0	\$0

Tax Credit Sale Proceeds

HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
FY 2025-26 Initial Appropriation	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0
FY 2026-27 Base Request	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
Total For: 03. Special Purposes - (A) Special Purposes -						
SB 25-206 FY 2025-26 Long Bill	\$944,741,581	0.0	\$462,833,626	\$399,365,257	\$82,542,698	\$0
HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
FY 2025-26 Initial Appropriation	\$951,088,581	0.0	\$462,833,626	\$405,712,257	\$82,542,698	\$0
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0
TA-10 OSPB September Forecast Adjustments	\$108,727,118	0.0	\$13,430,371	\$95,296,747	\$0	\$0
FY 2026-27 Base Request	\$1,059,815,699	0.0	\$475,476,760	\$501,009,004	\$83,329,935	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,059,815,699	0.0	\$475,476,760	\$501,009,004	\$83,329,935	\$0

Total For: Treasury

SB 25-206 FY 2025-26 Long Bill	\$956,656,229	62.0	\$468,110,143	\$406,003,388	\$82,542,698	\$0
HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$375,900	2.0	\$0	\$375,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$963,539,955	64.0	\$468,270,969	\$412,726,288	\$82,542,698	\$0
TA-01 CCLS Common Policy Adjustment	(\$3,892)	0.0	(\$2,321)	(\$1,571)	\$0	\$0
TA-01 Deferred Property Tax SB 25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0
TA-02 Invest State Funds to Benefit Communities S25-167	\$362,560	2.0	\$0	\$362,560	\$0	\$0
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0
TA-04 Payments to OIT Common Policy Adjustment	\$61,466	0.0	\$37,272	\$24,194	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$559,345	0.0	\$289,571	\$269,774	\$0	\$0
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0
TA-09 SS and Step Pay Annualization	\$0	0.0	\$0	\$0	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$108,727,118	0.0	\$13,430,371	\$95,296,747	\$0	\$0
FY 2026-27 Base Request	\$1,073,940,866	66.0	\$481,448,327	\$509,162,604	\$83,329,935	\$0
NP-01 OIT_R-01 SB24-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0
NP-02 OIT_R-02 Statewide AI Enablement	\$307	0.0	\$186	\$121	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 00 - Reconciliation Detail

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
NP-03 OIT_R-05 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0
NP-04 OIT_R-06 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0
NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$310,632	2.0	\$0	\$310,632	\$0	\$0
R-02 Unclaimed Property Staffing	\$331,627	3.0	\$0	\$331,627	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,074,880,193	71.0	\$481,442,537	\$510,107,721	\$83,329,935	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar

01. Administration, (A) Administration,

Personal Services

SB23-214 FY 2023-24 Long Bill	\$4,197,413	33.0	\$3,091,921	\$1,105,492	\$0	\$0
HB23B-1008 Appropriation For Department Of Treasury	\$175,820	2.0	\$175,820	\$0	\$0	\$0
FY 2023-24 Final Appropriation	\$4,373,233	35.0	\$3,267,741	\$1,105,492	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	\$776,310	0.0	\$776,310	\$0	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$5,149,543	35.0	\$4,044,051	\$1,105,492	\$0	\$0
FY 2023-24 Actual Expenditures	\$5,061,633	35.0	\$3,956,141	\$1,105,492	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$87,910	0.0	\$87,910	\$0	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>\$4,495,825</i>	<i>35.0</i>	<i>\$3,390,333</i>	<i>\$1,105,492</i>	<i>\$0</i>	<i>\$0</i>
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$565,808</i>	<i>0.0</i>	<i>\$565,808</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
State Employees Reserve Fund Transfer	\$471,778	0.0	\$471,778	\$0	\$0	\$0

Health, Life, and Dental

SB23-214 FY 2023-24 Long Bill	\$610,589	0.0	\$348,249	\$262,340	\$0	\$0
FY 2023-24 Final Appropriation	\$610,589	0.0	\$348,249	\$262,340	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$506,999)	0.0	(\$321,873)	(\$185,126)	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$103,590	0.0	\$26,376	\$77,214	\$0	\$0
FY 2023-24 Actual Expenditures	\$26,376	0.0	\$26,376	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$77,214	0.0	\$0	\$77,214	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>(\$3,570)</i>	<i>0.0</i>	<i>(\$3,570)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$29,946</i>	<i>0.0</i>	<i>\$29,946</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
State Employees Reserve Fund Transfer	\$29,946	0.0	\$29,946	\$0	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

**Data is through Accounting Period 16 //// Data is rounded to the nearest dollar*

Short-term Disability

SB23-214 FY 2023-24 Long Bill	\$6,151	0.0	\$4,001	\$2,150	\$0	\$0
FY 2023-24 Final Appropriation	\$6,151	0.0	\$4,001	\$2,150	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$5,698)	0.0	(\$3,878)	(\$1,820)	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$453	0.0	\$123	\$330	\$0	\$0
FY 2023-24 Actual Expenditures	\$123	0.0	\$123	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$330	0.0	(\$0)	\$330	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>(\$33)</i>	<i>0.0</i>	<i>(\$33)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$156</i>	<i>0.0</i>	<i>\$156</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
State Employees Reserve Fund Transfer	\$156	0.0	\$156	\$0	\$0	\$0

Amortization Equalization Disbursement

SB23-214 FY 2023-24 Long Bill	\$204,450	0.0	\$132,987	\$71,463	\$0	\$0
FY 2023-24 Final Appropriation	\$204,450	0.0	\$132,987	\$71,463	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$191,718)	0.0	(\$130,867)	(\$60,851)	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$12,732	0.0	\$2,120	\$10,612	\$0	\$0
FY 2023-24 Actual Expenditures	\$2,120	0.0	\$2,120	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$10,612	0.0	(\$0)	\$10,612	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>(\$886)</i>	<i>0.0</i>	<i>(\$886)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$3,006</i>	<i>0.0</i>	<i>\$3,006</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
State Employees Reserve Fund Transfer	\$3,006	0.0	\$3,006	\$0	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar

Supplemental Amortization Equalization Disbursement

SB23-214 FY 2023-24 Long Bill	\$204,450	0.0	\$132,987	\$71,463	\$0	\$0
FY 2023-24 Final Appropriation	\$204,450	0.0	\$132,987	\$71,463	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$191,718)	0.0	(\$130,867)	(\$60,851)	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$12,732	0.0	\$2,120	\$10,612	\$0	\$0
FY 2023-24 Actual Expenditures	\$2,120	0.0	\$2,120	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$10,612	0.0	(\$0)	\$10,612	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>(\$886)</i>	<i>0.0</i>	<i>(\$886)</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$3,006</i>	<i>0.0</i>	<i>\$3,006</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
State Employees Reserve Fund Transfer	\$3,006	0.0	\$3,006	\$0	\$0	\$0

PERA Direct Distribution

SB23-214 FY 2023-24 Long Bill	\$9,550	0.0	\$6,310	\$3,240	\$0	\$0
FY 2023-24 Final Appropriation	\$9,550	0.0	\$6,310	\$3,240	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$9,550	0.0	\$6,310	\$3,240	\$0	\$0
FY 2023-24 Actual Expenditures	\$9,550	0.0	\$6,310	\$3,240	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>\$9,550</i>	<i>0.0</i>	<i>\$6,310</i>	<i>\$3,240</i>	<i>\$0</i>	<i>\$0</i>

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

**Data is through Accounting Period 16 //// Data is rounded to the nearest dollar*

Salary Survey

SB23-214 FY 2023-24 Long Bill	\$285,111	0.0	\$188,824	\$96,287	\$0	\$0
FY 2023-24 Final Appropriation	\$285,111	0.0	\$188,824	\$96,287	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$285,111)	0.0	(\$188,824)	(\$96,287)	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Actual Expenditures	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0

Workers' Comp and Payment to Risk Mgmt and Prop Funds

SB23-214 FY 2023-24 Long Bill	\$31,099	0.0	\$31,099	\$0	\$0	\$0
HB24-1202 Department of Treasury Supplemental	\$30,466	0.0	\$30,466	\$0	\$0	\$0
FY 2023-24 Final Appropriation	\$61,565	0.0	\$61,565	\$0	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$61,565	0.0	\$61,565	\$0	\$0	\$0
FY 2023-24 Actual Expenditures	\$61,565	0.0	\$61,565	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$61,565	0.0	\$61,565	\$0	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>						
Operating Expenses						
SB23-214 FY 2023-24 Long Bill	\$2,225,977	0.0	\$2,225,977	\$0	\$0	\$0
FY 2023-24 Final Appropriation	\$2,225,977	0.0	\$2,225,977	\$0	\$0	\$0
EA-03 Rollforward Authority	(\$216,932)	0.0	(\$216,932)	\$0	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$2,009,045	0.0	\$2,009,045	\$0	\$0	\$0
FY 2023-24 Actual Expenditures	\$2,009,045	0.0	\$2,009,045	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>\$1,228,651</i>	<i>0.0</i>	<i>\$1,228,651</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$780,394</i>	<i>0.0</i>	<i>\$780,394</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
State Employees Reserve Fund Transfer	\$130,010	0.0	\$130,010	\$0	\$0	\$0
Information Technology Asset Maintenance						
SB23-214 FY 2023-24 Long Bill	\$18,000	0.0	\$9,000	\$9,000	\$0	\$0
FY 2023-24 Final Appropriation	\$18,000	0.0	\$9,000	\$9,000	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$18,000	0.0	\$9,000	\$9,000	\$0	\$0
FY 2023-24 Actual Expenditures	\$11,667	0.0	\$9,000	\$2,667	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$6,333	0.0	\$0	\$6,333	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$11,667</i>	<i>0.0</i>	<i>\$9,000</i>	<i>\$2,667</i>	<i>\$0</i>	<i>\$0</i>

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>						
Legal Services						
SB23-214 FY 2023-24 Long Bill	\$440,154	0.0	\$124,629	\$315,525	\$0	\$0
FY 2023-24 Final Appropriation	\$440,154	0.0	\$124,629	\$315,525	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$440,154	0.0	\$124,629	\$315,525	\$0	\$0
FY 2023-24 Actual Expenditures	\$440,154	0.0	\$124,629	\$315,525	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	\$440,154	0.0	\$124,629	\$315,525	\$0	\$0
Capitol Complex Leased Space						
SB23-214 FY 2023-24 Long Bill	\$61,119	0.0	\$36,444	\$24,675	\$0	\$0
FY 2023-24 Final Appropriation	\$61,119	0.0	\$36,444	\$24,675	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$61,119	0.0	\$36,444	\$24,675	\$0	\$0
FY 2023-24 Actual Expenditures	\$61,119	0.0	\$36,444	\$24,675	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	\$61,119	0.0	\$36,444	\$24,675	\$0	\$0
Payments to OIT						
SB23-214 FY 2023-24 Long Bill	\$215,395	0.0	\$137,396	\$77,999	\$0	\$0
HB24-1202 Department of Treasury Supplemental	(\$19,994)	0.0	(\$11,836)	(\$8,158)	\$0	\$0
FY 2023-24 Final Appropriation	\$195,401	0.0	\$125,560	\$69,841	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$195,401	0.0	\$125,560	\$69,841	\$0	\$0
FY 2023-24 Actual Expenditures	\$218,532	0.0	\$139,570	\$78,962	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	(\$23,131)	0.0	(\$14,010)	(\$9,121)	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	\$218,532	0.0	\$139,570	\$78,962	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

**Data is through Accounting Period 16 //// Data is rounded to the nearest dollar*

CORE Operations

SB23-214 FY 2023-24 Long Bill	\$434,192	0.0	\$195,386	\$238,806	\$0	\$0
FY 2023-24 Final Appropriation	\$434,192	0.0	\$195,386	\$238,806	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$434,192	0.0	\$195,386	\$238,806	\$0	\$0
FY 2023-24 Actual Expenditures	\$434,192	0.0	\$195,386	\$238,806	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$434,192	0.0	\$195,386	\$238,806	\$0	\$0

Charter School Facilities Financing Services

SB23-214 FY 2023-24 Long Bill	\$7,500	0.0	\$0	\$7,500	\$0	\$0
FY 2023-24 Final Appropriation	\$7,500	0.0	\$0	\$7,500	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$1,177	0.0	\$0	\$1,177	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$8,677	0.0	\$0	\$8,677	\$0	\$0
FY 2023-24 Actual Expenditures	\$8,677	0.0	\$0	\$8,677	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Personal Services Allocation	\$1,457	0.0	\$0	\$1,457	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$7,220	0.0	\$0	\$7,220	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar

Discretionary Fund

SB23-214 FY 2023-24 Long Bill	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2023-24 Final Appropriation	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2023-24 Actual Expenditures	\$2,492	0.0	\$2,492	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$2,508	0.0	\$2,508	\$0	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$2,492	0.0	\$2,492	\$0	\$0	\$0

Total For: 01. Administration, (A) Administration,						
FY 2023-24 Final Expenditure Authority	\$8,521,753	35.0	\$6,647,728	\$1,874,025	\$0	\$0
FY 2023-24 Actual Expenditures	\$8,349,364	35.0	\$6,571,320	\$1,778,044	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$172,389	0.0	\$76,408	\$95,981	\$0	\$0

02. Unclaimed Property Program, (A) Unclaimed Property Program,

Personal Services

SB23-214 FY 2023-24 Long Bill	\$1,511,921	22.0	\$0	\$1,511,921	\$0	\$0
FY 2023-24 Final Appropriation	\$1,511,921	22.0	\$0	\$1,511,921	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	\$404,934	0.0	\$0	\$404,934	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$1,916,855	22.0	\$0	\$1,916,855	\$0	\$0
FY 2023-24 Actual Expenditures	\$1,775,624	22.0	\$0	\$1,775,624	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$141,231	0.0	\$0	\$141,231	\$0	\$0
FY 2023-24 Personal Services Allocation	\$1,775,594	22.0	\$0	\$1,775,594	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$30	0.0	\$0	\$30	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>						
Operating Expenses						
SB23-214 FY 2023-24 Long Bill	\$909,566	0.0	\$0	\$909,566	\$0	\$0
FY 2023-24 Final Appropriation	\$909,566	0.0	\$0	\$909,566	\$0	\$0
EA-03 Rollforward Authority	(\$103,342)	0.0	\$0	(\$103,342)	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$806,224	0.0	\$0	\$806,224	\$0	\$0
FY 2023-24 Actual Expenditures	\$806,224	0.0	\$0	\$806,224	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$806,224</i>	<i>0.0</i>	<i>\$0</i>	<i>\$806,224</i>	<i>\$0</i>	<i>\$0</i>
Promotion and Correspondence						
SB23-214 FY 2023-24 Long Bill	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2023-24 Final Appropriation	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2023-24 Actual Expenditures	\$194,061	0.0	\$0	\$194,061	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$5,939	0.0	\$0	\$5,939	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$194,061</i>	<i>0.0</i>	<i>\$0</i>	<i>\$194,061</i>	<i>\$0</i>	<i>\$0</i>
Contract Auditor Services						
SB23-214 FY 2023-24 Long Bill	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2023-24 Final Appropriation	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2023-24 Actual Expenditures	\$281,238	0.0	\$0	\$281,238	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$518,762	0.0	\$0	\$518,762	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$281,238</i>	<i>0.0</i>	<i>\$0</i>	<i>\$281,238</i>	<i>\$0</i>	<i>\$0</i>

FY 2023-24 - Department of Treasury

Schedule 3A

		Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>							
Total For:	02. Unclaimed Property Program, (A) Unclaimed Property Program,						
	FY 2023-24 Final Expenditure Authority	\$3,723,079	22.0	\$0	\$3,723,079	\$0	\$0
	FY 2023-24 Actual Expenditures	\$3,057,148	22.0	\$0	\$3,057,148	\$0	\$0
	FY 2023-24 Reversion (Overexpenditure)	\$665,931	0.0	\$0	\$665,931	\$0	\$0
03. Special Purposes, (A) Special Purposes,							
Senior Citizen and Disabled Veteran Property Tax Exemption							
	SB23-214 FY 2023-24 Long Bill	\$161,499,803	0.0	\$161,499,803	\$0	\$0	\$0
	FY 2023-24 Final Appropriation	\$161,499,803	0.0	\$161,499,803	\$0	\$0	\$0
	EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$91,013	0.0	\$91,013	\$0	\$0	\$0
	FY 2023-24 Final Expenditure Authority	\$161,590,816	0.0	\$161,590,816	\$0	\$0	\$0
	FY 2023-24 Actual Expenditures	\$161,582,103	0.0	\$161,582,103	\$0	\$0	\$0
	FY 2023-24 Reversion (Overexpenditure)	\$8,713	0.0	\$8,713	\$0	\$0	\$0
	FY 2023-24 Total All Other Operating Allocation	\$161,582,103	0.0	\$161,582,103	\$0	\$0	\$0
Business Personal Property Tax Exemption							
	SB23-214 FY 2023-24 Long Bill	\$18,203,831	0.0	\$18,203,831	\$0	\$0	\$0
	FY 2023-24 Final Appropriation	\$18,203,831	0.0	\$18,203,831	\$0	\$0	\$0
	FY 2023-24 Final Expenditure Authority	\$18,203,831	0.0	\$18,203,831	\$0	\$0	\$0
	FY 2023-24 Actual Expenditures	\$16,505,463	0.0	\$16,505,463	\$0	\$0	\$0
	FY 2023-24 Reversion (Overexpenditure)	\$1,698,368	0.0	\$1,698,368	\$0	\$0	\$0
	FY 2023-24 Total All Other Operating Allocation	\$16,505,463	0.0	\$16,505,463	\$0	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>						
Highway Users Tax Fund - County Payments						
SB23-214 FY 2023-24 Long Bill	\$227,089,806	0.0	\$0	\$227,089,806	\$0	\$0
FY 2023-24 Final Appropriation	\$227,089,806	0.0	\$0	\$227,089,806	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$4,419,081	0.0	\$0	\$4,419,081	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$231,508,887	0.0	\$0	\$231,508,887	\$0	\$0
FY 2023-24 Actual Expenditures	\$231,508,887	0.0	\$0	\$231,508,887	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$231,508,887</i>	<i>0.0</i>	<i>\$0</i>	<i>\$231,508,887</i>	<i>\$0</i>	<i>\$0</i>
Highway Users Tax Fund - Municipality Payments						
SB23-214 FY 2023-24 Long Bill	\$152,081,283	0.0	\$0	\$152,081,283	\$0	\$0
FY 2023-24 Final Appropriation	\$152,081,283	0.0	\$0	\$152,081,283	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$14,100,063	0.0	\$0	\$14,100,063	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$166,181,346	0.0	\$0	\$166,181,346	\$0	\$0
FY 2023-24 Actual Expenditures	\$166,181,346	0.0	\$0	\$166,181,346	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	<i>\$166,181,346</i>	<i>0.0</i>	<i>\$0</i>	<i>\$166,181,346</i>	<i>\$0</i>	<i>\$0</i>

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>						
Property Tax Reimbursement for Property Destroyed by Nature						
SB23-214 FY 2023-24 Long Bill	\$1,000,000	0.0	\$1,000,000	\$0	\$0	\$0
FY 2023-24 Final Appropriation	\$1,000,000	0.0	\$1,000,000	\$0	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$1,000,000	0.0	\$1,000,000	\$0	\$0	\$0
FY 2023-24 Actual Expenditures	\$28,022	0.0	\$28,022	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$971,978	0.0	\$971,978	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	\$28,022	0.0	\$28,022	\$0	\$0	\$0
Lease Purchase of Academic Facilities (23-19.9-102, C.R.S.)						
SB23-214 FY 2023-24 Long Bill	\$17,432,169	0.0	\$0	\$0	\$17,432,169	\$0
FY 2023-24 Final Appropriation	\$17,432,169	0.0	\$0	\$0	\$17,432,169	\$0
FY 2023-24 Final Expenditure Authority	\$17,432,169	0.0	\$0	\$0	\$17,432,169	\$0
FY 2023-24 Actual Expenditures	\$17,432,169	0.0	\$0	\$0	\$17,432,169	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	\$17,432,169	0.0	\$0	\$0	\$17,432,169	\$0
Lease Purchase of Academic Facilities (24-82-803)						
SB23-214 FY 2023-24 Long Bill	\$4,754,875	0.0	\$0	\$0	\$4,754,875	\$0
FY 2023-24 Final Appropriation	\$4,754,875	0.0	\$0	\$0	\$4,754,875	\$0
FY 2023-24 Final Expenditure Authority	\$4,754,875	0.0	\$0	\$0	\$4,754,875	\$0
FY 2023-24 Actual Expenditures	\$4,754,875	0.0	\$0	\$0	\$4,754,875	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2023-24 Total All Other Operating Allocation</i>	\$4,754,875	0.0	\$0	\$0	\$4,754,875	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

**Data is through Accounting Period 16 //// Data is rounded to the nearest dollar*

Public School Fund Investment Board 22-41-102.5

SB23-214 FY 2023-24 Long Bill	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2023-24 Final Appropriation	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2023-24 Actual Expenditures	\$796,136	0.0	\$0	\$796,136	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$963,864	0.0	\$0	\$963,864	\$0	\$0
<i>FY 2023-24 Personal Services Allocation</i>	<i>\$7,420</i>	<i>0.0</i>	<i>\$0</i>	<i>\$7,420</i>	<i>\$0</i>	<i>\$0</i>
FY 2023-24 Total All Other Operating Allocation	\$788,716	0.0	\$0	\$788,716	\$0	\$0

S.B. 17-267 Collateralization Lease Purchase Payments

SB23-214 FY 2023-24 Long Bill	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
FY 2023-24 Final Appropriation	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$1,205,548,235	0.0	\$0	\$1,205,548,235	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$1,355,548,235	0.0	\$100,000,000	\$1,255,548,235	\$0	\$0
FY 2023-24 Actual Expenditures	\$645,233,953	0.0	\$97,972,368	\$547,261,586	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$710,314,282	0.0	\$2,027,633	\$708,286,649	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$645,233,953	0.0	\$97,972,368	\$547,261,586	\$0	\$0

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>						
S.B. 18-200 PERA Payment						
SB23-214 FY 2023-24 Long Bill	\$35,000,000	0.0	\$26,119,075	\$0	\$8,880,925	\$0
FY 2023-24 Final Appropriation	\$35,000,000	0.0	\$26,119,075	\$0	\$8,880,925	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$14,561,045	0.0	\$10,000,000	\$4,561,045	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$49,561,045	0.0	\$36,119,075	\$4,561,045	\$8,880,925	\$0
FY 2023-24 Actual Expenditures	\$49,561,045	0.0	\$36,119,075	\$4,561,045	\$8,880,925	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$49,561,045	0.0	\$36,119,075	\$4,561,045	\$8,880,925	\$0
HB22-1359 Colorado Household Financial Recovery Program						
SB23-214 FY 2023-24 Long Bill	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2023-24 Final Appropriation	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2023-24 Actual Expenditures	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$200,000	0.0	\$200,000	\$0	\$0	\$0
Continuation of Benefits						
HB23-1305 Continue Health Benefits In Work-related Death	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2023-24 Final Appropriation	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2023-24 Final Expenditure Authority	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2023-24 Actual Expenditures	\$0	0.0	\$0	\$0	\$0	\$0
FY 2023-24 Reversion (Overexpenditure)	\$150,000	0.0	\$0	\$150,000	\$0	\$0

Total For: 03. Special Purposes, (A) Special Purposes,

FY 2023-24 - Department of Treasury

Schedule 3A

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 16 //// Data is rounded to the nearest dollar</i>						
FY 2023-24 Final Expenditure Authority	\$2,007,891,204	0.0	\$317,113,722	\$1,659,709,513	\$31,067,969	\$0
FY 2023-24 Actual Expenditures	\$1,293,783,999	0.0	\$312,407,031	\$950,309,000	\$31,067,969	\$0
FY 2023-24 Reversion (Overexpenditure)	\$714,107,204	0.0	\$4,706,691	\$709,400,513	\$0	\$0
<hr/>						
Total For Cabinet: Department of Treasury						
FY 2023-24 Final Appropriation	\$781,735,696	57.0	\$313,887,369	\$436,780,358	\$31,067,969	\$0
FY 2023-24 Final Expenditure Authority	\$2,020,136,035	57.0	\$323,761,450	\$1,665,306,616	\$31,067,969	\$0
FY 2023-24 Actual Expenditures	\$1,305,190,511	57.0	\$318,978,351	\$955,144,191	\$31,067,969	\$0
FY 2023-24 Reversion (Overexpenditure)	\$714,945,524	0.0	\$4,783,099	\$710,162,425	\$0	\$0
FY 2023-24 Personal Services Allocation	\$7,513,122	57.0	\$4,619,919	\$2,893,203	\$0	\$0
FY 2023-24 Total All Other Operating Allocation	\$1,297,677,389	0.0	\$314,358,432	\$952,250,988	\$31,067,969	\$0
State Employees Reserve Fund Transfer	\$637,902	0.0	\$637,902	\$0	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

01. Administration, (A) Administration,

Personal Services

HB24-1430 FY 2024-25 Long Bill	\$4,745,899	38.0	\$3,639,541	\$1,106,358	\$0	\$0
SB24-233 Property Tax	\$31,662	0.0	\$31,662	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$4,777,560	38.0	\$3,671,202	\$1,106,358	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	\$794,507	0.0	\$794,507	\$0	\$0	\$0
EA-02 Other Transfers	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$5,572,067	38.0	\$4,465,709	\$1,106,358	\$0	\$0
FY 2024-25 Actual Expenditures	\$5,572,067	38.0	\$4,465,709	\$1,106,358	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Personal Services Allocation	\$4,457,656	38.0	\$3,351,298	\$1,106,358	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$1,114,410	0.0	\$1,114,410	\$0	\$0	\$0
State Employees Reserve Fund Transfer	\$329,629	0.0	\$329,629	\$0	\$0	\$0

Health, Life, and Dental

HB24-1430 FY 2024-25 Long Bill	\$648,766	0.0	\$390,878	\$257,888	\$0	\$0
FY 2024-25 Final Appropriation	\$648,766	0.0	\$390,878	\$257,888	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$613,686)	0.0	(\$370,943)	(\$242,742)	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$35,080	0.0	\$19,935	\$15,146	\$0	\$0
FY 2024-25 Actual Expenditures	\$19,935	0.0	\$19,935	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$15,146	0.0	(\$0)	\$15,146	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$19,935	0.0	\$19,935	\$0	\$0	\$0
State Employees Reserve Fund Transfer	\$19,935	0.0	\$19,935	\$0	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

Short-term Disability

HB24-1430 FY 2024-25 Long Bill	\$7,476	0.0	\$4,772	\$2,704	\$0	\$0
FY 2024-25 Final Appropriation	\$7,476	0.0	\$4,772	\$2,704	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$6,014)	0.0	(\$3,820)	(\$2,195)	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$1,462	0.0	\$952	\$509	\$0	\$0
FY 2024-25 Actual Expenditures	\$952	0.0	\$952	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$509	0.0	\$0	\$509	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$952	0.0	\$952	\$0	\$0	\$0
State Employees Reserve Fund Transfer	\$952	0.0	\$952	\$0	\$0	\$0

Unfunded Liability AED Payments

HB24-1430 FY 2024-25 Long Bill	\$436,900	0.0	\$284,242	\$152,658	\$0	\$0
FY 2024-25 Final Appropriation	\$436,900	0.0	\$284,242	\$152,658	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$399,430)	0.0	(\$249,889)	(\$149,541)	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$37,470	0.0	\$34,353	\$3,117	\$0	\$0
FY 2024-25 Actual Expenditures	\$34,353	0.0	\$34,353	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$3,117	0.0	\$0	\$3,117	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$34,353	0.0	\$34,353	\$0	\$0	\$0
State Employees Reserve Fund Transfer	\$34,353	0.0	\$34,353	\$0	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

PERA Direct Distribution

HB24-1430 FY 2024-25 Long Bill	\$75,527	0.0	\$49,137	\$26,390	\$0	\$0
FY 2024-25 Final Appropriation	\$75,527	0.0	\$49,137	\$26,390	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$75,527	0.0	\$49,137	\$26,390	\$0	\$0
FY 2024-25 Actual Expenditures	\$75,527	0.0	\$49,137	\$26,390	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2024-25 Personal Services Allocation</i>	<i>\$75,527</i>	<i>0.0</i>	<i>\$49,137</i>	<i>\$26,390</i>	<i>\$0</i>	<i>\$0</i>

Salary Survey

HB24-1430 FY 2024-25 Long Bill	\$153,814	0.0	\$100,411	\$53,403	\$0	\$0
FY 2024-25 Final Appropriation	\$153,814	0.0	\$100,411	\$53,403	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$153,814)	0.0	(\$100,411)	(\$53,403)	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0

Step Pay

HB24-1430 FY 2024-25 Long Bill	\$102,735	0.0	\$57,369	\$45,366	\$0	\$0
FY 2024-25 Final Appropriation	\$102,735	0.0	\$57,369	\$45,366	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$102,735)	0.0	(\$57,369)	(\$45,366)	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
Workers' Comp and Payment to Risk Mgmt and Prop Funds						
HB24-1430 FY 2024-25 Long Bill	\$35,707	0.0	\$35,707	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$35,707	0.0	\$35,707	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$35,707	0.0	\$35,707	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$35,707	0.0	\$35,707	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$35,707	0.0	\$35,707	\$0	\$0	\$0
Operating Expenses						
HB24-1430 FY 2024-25 Long Bill	\$2,192,234	0.0	\$2,192,234	\$0	\$0	\$0
SB24-233 Property Tax	\$77,310	0.0	\$77,310	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$2,269,544	0.0	\$2,269,544	\$0	\$0	\$0
EA-02 Other Transfers	\$0	0.0	\$0	\$0	\$0	\$0
EA-03 Rollforward Authority	\$216,932	0.0	\$216,932	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$2,486,476	0.0	\$2,486,476	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$2,502,857	0.0	\$2,502,857	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	(\$16,381)	0.0	(\$16,381)	\$0	\$0	\$0
FY 2024-25 Personal Services Allocation	\$2,000	0.0	\$2,000	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$2,500,857	0.0	\$2,500,857	\$0	\$0	\$0
State Employees Reserve Fund Transfer	\$92,411	0.0	\$92,411	\$0	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

Information Technology Asset Maintenance

HB24-1430 FY 2024-25 Long Bill	\$18,000	0.0	\$9,000	\$9,000	\$0	\$0
FY 2024-25 Final Appropriation	\$18,000	0.0	\$9,000	\$9,000	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$18,000	0.0	\$9,000	\$9,000	\$0	\$0
FY 2024-25 Actual Expenditures	\$14,574	0.0	\$7,666	\$6,907	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$3,426	0.0	\$1,334	\$2,093	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$14,574	0.0	\$7,666	\$6,907	\$0	\$0

Legal Services

HB24-1430 FY 2024-25 Long Bill	\$122,197	0.0	\$38,060	\$84,137	\$0	\$0
FY 2024-25 Final Appropriation	\$122,197	0.0	\$38,060	\$84,137	\$0	\$0
EA-02 Other Transfers	\$0	0.0	\$0	\$0	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$6,400	0.0	\$0	\$6,400	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$128,597	0.0	\$38,060	\$90,537	\$0	\$0
FY 2024-25 Actual Expenditures	\$122,197	0.0	\$35,437	\$86,760	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$6,400	0.0	\$2,623	\$3,778	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$122,197	0.0	\$35,437	\$86,760	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

Capitol Complex Leased Space

HB24-1430 FY 2024-25 Long Bill	\$62,530	0.0	\$37,285	\$25,245	\$0	\$0
FY 2024-25 Final Appropriation	\$62,530	0.0	\$37,285	\$25,245	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$62,530	0.0	\$37,285	\$25,245	\$0	\$0
FY 2024-25 Actual Expenditures	\$62,530	0.0	\$37,285	\$25,245	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$62,530	0.0	\$37,285	\$25,245	\$0	\$0

Payments to OIT

HB24-1430 FY 2024-25 Long Bill	\$235,606	0.0	\$141,364	\$94,242	\$0	\$0
SB25-110 Department of Treasury Supplemental	\$30,124	0.0	\$14,010	\$16,114	\$0	\$0
FY 2024-25 Final Appropriation	\$265,730	0.0	\$155,374	\$110,356	\$0	\$0
EA-05 Restrictions	(\$23,131)	0.0	(\$14,010)	(\$9,121)	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$242,599	0.0	\$141,364	\$101,235	\$0	\$0
FY 2024-25 Actual Expenditures	\$276,531	0.0	\$164,866	\$111,666	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	(\$33,932)	0.0	(\$23,502)	(\$10,430)	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$276,531	0.0	\$164,866	\$111,666	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
CORE Operations						
HB24-1430 FY 2024-25 Long Bill	\$185,258	0.0	\$83,366	\$101,892	\$0	\$0
FY 2024-25 Final Appropriation	\$185,258	0.0	\$83,366	\$101,892	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$185,258	0.0	\$83,366	\$101,892	\$0	\$0
FY 2024-25 Actual Expenditures	\$185,258	0.0	\$83,366	\$101,892	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$185,258	0.0	\$83,366	\$101,892	\$0	\$0
Charter School Facilities Financing Services						
HB24-1430 FY 2024-25 Long Bill	\$7,500	0.0	\$0	\$7,500	\$0	\$0
FY 2024-25 Final Appropriation	\$7,500	0.0	\$0	\$7,500	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$1,455	0.0	\$0	\$1,455	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$8,955	0.0	\$0	\$8,955	\$0	\$0
FY 2024-25 Actual Expenditures	\$8,955	0.0	\$0	\$8,955	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Personal Services Allocation	\$1,520	0.0	\$0	\$1,520	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$7,435	0.0	\$0	\$7,435	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

Discretionary Fund

HB24-1430 FY 2024-25 Long Bill	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$256	0.0	\$256	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$4,744	0.0	\$4,744	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$256	0.0	\$256	\$0	\$0	\$0

#MULTIVALUE

HB24-1430 FY 2024-25 Long Bill	\$22,256	0.0	\$14,221	\$8,035	\$0	\$0
FY 2024-25 Final Appropriation	\$22,256	0.0	\$14,221	\$8,035	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	(\$19,181)	0.0	(\$12,074)	(\$7,106)	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$3,075	0.0	\$2,147	\$929	\$0	\$0
FY 2024-25 Actual Expenditures	\$2,147	0.0	\$2,147	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$929	0.0	\$0	\$929	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$2,147	0.0	\$2,147	\$0	\$0	\$0
State Employees Reserve Fund Transfer	\$2,147	0.0	\$2,147	\$0	\$0	\$0

Total For:	01. Administration, (A) Administration,					
FY 2024-25 Final Expenditure Authority	\$8,897,804	38.0	\$7,408,490	\$1,489,314	\$0	\$0
FY 2024-25 Actual Expenditures	\$8,913,845	38.0	\$7,439,672	\$1,474,173	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	(\$16,041)	0.0	(\$31,183)	\$15,141	\$0	\$0

02. Unclaimed Property Program, (A) Unclaimed Property Program,

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
Personal Services						
HB24-1430 FY 2024-25 Long Bill	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
FY 2024-25 Final Appropriation	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
EA-01 Centrally Appropriated Line Item Transfers	\$500,353	0.0	\$0	\$500,353	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$2,400,795	24.0	\$0	\$2,400,795	\$0	\$0
FY 2024-25 Actual Expenditures	\$2,182,259	24.0	\$0	\$2,182,259	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$218,536	0.0	\$0	\$218,536	\$0	\$0
FY 2024-25 Personal Services Allocation	\$2,182,249	24.0	\$0	\$2,182,249	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$10	0.0	\$0	\$10	\$0	\$0
Operating Expenses						
HB24-1430 FY 2024-25 Long Bill	\$1,348,180	0.0	\$0	\$1,348,180	\$0	\$0
SB25-110 Department of Treasury Supplemental	\$47,430	0.0	\$0	\$47,430	\$0	\$0
FY 2024-25 Final Appropriation	\$1,395,610	0.0	\$0	\$1,395,610	\$0	\$0
EA-03 Rollforward Authority	\$103,342	0.0	\$0	\$103,342	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$1,498,952	0.0	\$0	\$1,498,952	\$0	\$0
FY 2024-25 Actual Expenditures	\$1,088,162	0.0	\$0	\$1,088,162	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$410,791	0.0	\$0	\$410,791	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$1,088,162	0.0	\$0	\$1,088,162	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

Promotion and Correspondence

HB24-1430 FY 2024-25 Long Bill	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2024-25 Final Appropriation	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2024-25 Actual Expenditures	\$147,061	0.0	\$0	\$147,061	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$52,940	0.0	\$0	\$52,940	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$147,061	0.0	\$0	\$147,061	\$0	\$0

Contract Auditor Services

HB24-1430 FY 2024-25 Long Bill	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2024-25 Final Appropriation	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2024-25 Actual Expenditures	\$718,675	0.0	\$0	\$718,675	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$81,325	0.0	\$0	\$81,325	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$718,675	0.0	\$0	\$718,675	\$0	\$0

Total For:	02. Unclaimed Property Program, (A) Unclaimed Property Program,					
FY 2024-25 Final Expenditure Authority	\$4,899,747	24.0	\$0	\$4,899,747	\$0	\$0
FY 2024-25 Actual Expenditures	\$4,136,156	24.0	\$0	\$4,136,156	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$763,591	0.0	\$0	\$763,591	\$0	\$0

03. Special Purposes, (A) Special Purposes,

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar

Senior Citizen and Disabled Veteran Property Tax Exemption

HB24-1430 FY 2024-25 Long Bill	\$175,301,704	0.0	\$175,301,704	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$175,301,704	0.0	\$175,301,704	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$175,301,704	0.0	\$175,301,704	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$173,103,226	0.0	\$173,103,226	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$2,198,478	0.0	\$2,198,478	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$173,103,226	0.0	\$173,103,226	\$0	\$0	\$0

Business Personal Property Tax Exemption

HB24-1430 FY 2024-25 Long Bill	\$17,768,619	0.0	\$17,768,619	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$17,768,619	0.0	\$17,768,619	\$0	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$1,721,348	0.0	\$1,721,348	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$19,489,967	0.0	\$19,489,967	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$19,489,967	0.0	\$19,489,967	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$19,489,967	0.0	\$19,489,967	\$0	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
Highway Users Tax Fund - County Payments						
HB24-1430 FY 2024-25 Long Bill	\$209,464,904	0.0	\$0	\$209,464,904	\$0	\$0
FY 2024-25 Final Appropriation	\$209,464,904	0.0	\$0	\$209,464,904	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$35,244,148	0.0	\$0	\$35,244,148	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$244,709,052	0.0	\$0	\$244,709,052	\$0	\$0
FY 2024-25 Actual Expenditures	\$244,709,052	0.0	\$0	\$244,709,052	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$244,709,052	0.0	\$0	\$244,709,052	\$0	\$0
Highway Users Tax Fund - Municipality Payments						
HB24-1430 FY 2024-25 Long Bill	\$136,340,258	0.0	\$0	\$136,340,258	\$0	\$0
FY 2024-25 Final Appropriation	\$136,340,258	0.0	\$0	\$136,340,258	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$40,702,324	0.0	\$0	\$40,702,324	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$177,042,582	0.0	\$0	\$177,042,582	\$0	\$0
FY 2024-25 Actual Expenditures	\$177,042,582	0.0	\$0	\$177,042,582	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$177,042,582	0.0	\$0	\$177,042,582	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
Property Tax Reimbursement for Property Destroyed by Nature						
HB24-1430 FY 2024-25 Long Bill	\$1,000,000	0.0	\$1,000,000	\$0	\$0	\$0
SB 25-206 FY 2025-26 Long Bill	(\$500,000)	0.0	(\$500,000)	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$500,000	0.0	\$500,000	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$500,000	0.0	\$500,000	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$2,516	0.0	\$2,516	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$497,484	0.0	\$497,484	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$2,516	0.0	\$2,516	\$0	\$0	\$0
Lease Purchase of Academic Facilities (23-19.9-102, C.R.S.)						
HB24-1430 FY 2024-25 Long Bill	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
FY 2024-25 Final Appropriation	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
FY 2024-25 Actual Expenditures	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
Lease Purchase of Academic Facilities (24-82-803)						
HB24-1430 FY 2024-25 Long Bill	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
FY 2024-25 Final Appropriation	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
FY 2024-25 Final Expenditure Authority	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
FY 2024-25 Actual Expenditures	\$4,750,459	0.0	\$0	\$0	\$4,750,459	\$0
FY 2024-25 Reversion (Overexpenditure)	\$2,541	0.0	\$0	\$0	\$2,541	\$0
FY 2024-25 Total All Other Operating Allocation	\$4,750,459	0.0	\$0	\$0	\$4,750,459	\$0
Public School Fund Investment Board 22-41-102.5						
HB24-1430 FY 2024-25 Long Bill	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2024-25 Final Appropriation	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
FY 2024-25 Actual Expenditures	\$1,327,468	0.0	\$0	\$1,327,468	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$432,532	0.0	\$0	\$432,532	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$1,327,468	0.0	\$0	\$1,327,468	\$0	\$0
S.B. 17-267 Collateralization Lease Purchase Payments						
HB24-1430 FY 2024-25 Long Bill	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
FY 2024-25 Final Appropriation	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$806,320,767	0.0	\$0	\$806,320,767	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$956,320,767	0.0	\$100,000,000	\$856,320,767	\$0	\$0
FY 2024-25 Actual Expenditures	\$431,757,188	0.0	\$97,970,218	\$333,786,970	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$524,563,579	0.0	\$2,029,783	\$522,533,797	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$431,757,188	0.0	\$97,970,218	\$333,786,970	\$0	\$0

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
S.B. 18-200 PERA Payment						
HB24-1430 FY 2024-25 Long Bill	\$225,000,000	0.0	\$165,371,147	\$0	\$59,628,853	\$0
FY 2024-25 Final Appropriation	\$225,000,000	0.0	\$165,371,147	\$0	\$59,628,853	\$0
EA-04 Statutory Appropriation or Custodial Funds Adjustment	\$0	0.0	\$585,971	\$0	(\$585,971)	\$0
FY 2024-25 Final Expenditure Authority	\$225,000,000	0.0	\$165,957,118	\$0	\$59,042,882	\$0
FY 2024-25 Actual Expenditures	\$225,000,000	0.0	\$165,957,118	\$0	\$59,042,882	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2024-25 Total All Other Operating Allocation</i>	<i>\$225,000,000</i>	<i>0.0</i>	<i>\$165,957,118</i>	<i>\$0</i>	<i>\$59,042,882</i>	<i>\$0</i>
HB22-1359 Colorado Household Financial Recovery Program						
HB24-1430 FY 2024-25 Long Bill	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2024-25 Final Appropriation	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2024-25 Actual Expenditures	\$200,000	0.0	\$200,000	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$0	0.0	\$0	\$0	\$0	\$0
<i>FY 2024-25 Total All Other Operating Allocation</i>	<i>\$200,000</i>	<i>0.0</i>	<i>\$200,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Continuation of Benefits						
HB24-1430 FY 2024-25 Long Bill	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2024-25 Final Appropriation	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2024-25 Final Expenditure Authority	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2024-25 Actual Expenditures	\$0	0.0	\$0	\$0	\$0	\$0
FY 2024-25 Reversion (Overexpenditure)	\$150,000	0.0	\$0	\$150,000	\$0	\$0

Total For: 03. Special Purposes, (A) Special Purposes,

FY 2024-25 - Department of Treasury

Schedule 3B

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
<i>*Data is through Accounting Period 15 //// Data is rounded to the nearest dollar</i>						
FY 2024-25 Final Expenditure Authority	\$1,822,664,172	0.0	\$461,448,789	\$1,279,982,401	\$81,232,982	\$0
FY 2024-25 Actual Expenditures	\$1,294,819,558	0.0	\$456,723,044	\$756,866,072	\$81,230,441	\$0
FY 2024-25 Reversion (Overexpenditure)	\$527,844,614	0.0	\$4,725,745	\$523,116,329	\$2,541	\$0
Total For Cabinet: Department of Treasury						
FY 2024-25 Final Appropriation	\$952,168,137	62.0	\$466,347,038	\$404,002,146	\$81,818,953	\$0
FY 2024-25 Final Expenditure Authority	\$1,836,461,723	62.0	\$468,857,279	\$1,286,371,462	\$81,232,982	\$0
FY 2024-25 Actual Expenditures	\$1,307,869,559	62.0	\$464,162,717	\$762,476,401	\$81,230,441	\$0
FY 2024-25 Reversion (Overexpenditure)	\$528,592,163	0.0	\$4,694,562	\$523,895,061	\$2,541	\$0
FY 2024-25 Personal Services Allocation	\$6,718,952	62.0	\$3,402,435	\$3,316,517	\$0	\$0
FY 2024-25 Total All Other Operating Allocation	\$1,301,150,607	0.0	\$460,760,281	\$759,159,885	\$81,230,441	\$0
State Employees Reserve Fund Transfer	\$479,426	0.0	\$479,426	\$0	\$0	\$0

FY 2025-26 - Department of Treasury

**This schedule reflects only Long Bill & Special Bills appropriations*

Schedule 3C

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
01. Administration - (A) Administration						
Personal Services						
SB 25-206 FY 2025-26 Long Bill	\$4,286,893	38.0	\$3,081,766	\$1,205,127	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$300,000	2.0	\$0	\$300,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$4,586,893	40.0	\$3,081,766	\$1,505,127	\$0	\$0
Personal Services Allocation	\$4,586,893	40.0	\$3,081,766	\$1,505,127	\$0	\$0
Health, Life, and Dental						
SB 25-206 FY 2025-26 Long Bill	\$744,662	0.0	\$446,698	\$297,964	\$0	\$0
FY 2025-26 Initial Appropriation	\$744,662	0.0	\$446,698	\$297,964	\$0	\$0
Personal Services Allocation	\$744,662	0.0	\$446,698	\$297,964	\$0	\$0
Short-term Disability						
SB 25-206 FY 2025-26 Long Bill	\$3,654	0.0	\$2,398	\$1,256	\$0	\$0
FY 2025-26 Initial Appropriation	\$3,654	0.0	\$2,398	\$1,256	\$0	\$0
Personal Services Allocation	\$3,654	0.0	\$2,398	\$1,256	\$0	\$0
Paid Family and Medical Leave Insurance						
SB 25-206 FY 2025-26 Long Bill	\$23,490	0.0	\$15,416	\$8,074	\$0	\$0
FY 2025-26 Initial Appropriation	\$23,490	0.0	\$15,416	\$8,074	\$0	\$0
Personal Services Allocation	\$23,490	0.0	\$15,416	\$8,074	\$0	\$0
Unfunded Liability AED Payments						
SB 25-206 FY 2025-26 Long Bill	\$521,995	0.0	\$342,578	\$179,417	\$0	\$0
FY 2025-26 Initial Appropriation	\$521,995	0.0	\$342,578	\$179,417	\$0	\$0
Personal Services Allocation	\$521,995	0.0	\$342,578	\$179,417	\$0	\$0
PERA Direct Distribution						
SB 25-206 FY 2025-26 Long Bill	\$87,776	0.0	\$57,606	\$30,170	\$0	\$0
FY 2025-26 Initial Appropriation	\$87,776	0.0	\$57,606	\$30,170	\$0	\$0
Personal Services Allocation	\$87,776	0.0	\$57,606	\$30,170	\$0	\$0

FY 2025-26 - Department of Treasury

**This schedule reflects only Long Bill & Special Bills appropriations*

Schedule 3C

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

Salary Survey

SB 25-206 FY 2025-26 Long Bill	\$142,960	0.0	\$93,523	\$49,437	\$0	\$0
FY 2025-26 Initial Appropriation	\$142,960	0.0	\$93,523	\$49,437	\$0	\$0
Personal Services Allocation	\$142,960	0.0	\$93,523	\$49,437	\$0	\$0

Step Pay

SB 25-206 FY 2025-26 Long Bill	\$40,364	0.0	\$38,777	\$1,587	\$0	\$0
FY 2025-26 Initial Appropriation	\$40,364	0.0	\$38,777	\$1,587	\$0	\$0
Personal Services Allocation	\$40,364	0.0	\$38,777	\$1,587	\$0	\$0

Workers' Comp and Payment to Risk Mgmt and Prop Funds

SB 25-206 FY 2025-26 Long Bill	\$35,349	0.0	\$35,349	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$35,349	0.0	\$35,349	\$0	\$0	\$0
Total All Other Operating Allocation	\$35,349	0.0	\$35,349	\$0	\$0	\$0

Operating Expenses

SB 25-206 FY 2025-26 Long Bill	\$789,451	0.0	\$789,451	\$0	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$75,900	0.0	\$0	\$75,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$1,026,177	0.0	\$950,277	\$75,900	\$0	\$0
Total All Other Operating Allocation	\$1,026,177	0.0	\$950,277	\$75,900	\$0	\$0

Information Technology Asset Maintenance

SB 25-206 FY 2025-26 Long Bill	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0
Total All Other Operating Allocation	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0

Legal Services

SB 25-206 FY 2025-26 Long Bill	\$152,159	0.0	\$47,393	\$104,766	\$0	\$0
FY 2025-26 Initial Appropriation	\$152,159	0.0	\$47,393	\$104,766	\$0	\$0
Total All Other Operating Allocation	\$152,159	0.0	\$47,393	\$104,766	\$0	\$0

FY 2025-26 - Department of Treasury

**This schedule reflects only Long Bill & Special Bills appropriations*

Schedule 3C

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
Capitol Complex Leased Space						
SB 25-206 FY 2025-26 Long Bill	\$70,019	0.0	\$41,750	\$28,269	\$0	\$0
FY 2025-26 Initial Appropriation	\$70,019	0.0	\$41,750	\$28,269	\$0	\$0
Total All Other Operating Allocation	\$70,019	0.0	\$41,750	\$28,269	\$0	\$0
Payments to OIT						
SB 25-206 FY 2025-26 Long Bill	\$313,900	0.0	\$190,344	\$123,556	\$0	\$0
FY 2025-26 Initial Appropriation	\$313,900	0.0	\$190,344	\$123,556	\$0	\$0
Total All Other Operating Allocation	\$313,900	0.0	\$190,344	\$123,556	\$0	\$0
CORE Operations						
SB 25-206 FY 2025-26 Long Bill	\$165,485	0.0	\$74,468	\$91,017	\$0	\$0
FY 2025-26 Initial Appropriation	\$165,485	0.0	\$74,468	\$91,017	\$0	\$0
Total All Other Operating Allocation	\$165,485	0.0	\$74,468	\$91,017	\$0	\$0
Charter School Facilities Financing Services						
SB 25-206 FY 2025-26 Long Bill	\$7,500	0.0	\$0	\$7,500	\$0	\$0
FY 2025-26 Initial Appropriation	\$7,500	0.0	\$0	\$7,500	\$0	\$0
Total All Other Operating Allocation	\$7,500	0.0	\$0	\$7,500	\$0	\$0
Discretionary Fund						
SB 25-206 FY 2025-26 Long Bill	\$5,000	0.0	\$5,000	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$5,000	0.0	\$5,000	\$0	\$0	\$0
Total All Other Operating Allocation	\$5,000	0.0	\$5,000	\$0	\$0	\$0
Total For: 01. Administration - (A) Administration						
SB 25-206 FY 2025-26 Long Bill	\$7,418,657	38.0	\$5,276,517	\$2,142,140	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$375,900	2.0	\$0	\$375,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$7,955,383	40.0	\$5,437,343	\$2,518,040	\$0	\$0
Personal Services Allocation	\$6,151,794	40.0	\$4,078,762	\$2,073,032	\$0	\$0

FY 2025-26 - Department of Treasury

**This schedule reflects only Long Bill & Special Bills appropriations*

Schedule 3C

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
Total All Other Operating Allocation	\$1,803,589	0.0	\$1,358,581	\$445,008	\$0	\$0

02. Unclaimed Property Program - (A) Unclaimed Property Program

Personal Services

SB 25-206 FY 2025-26 Long Bill	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
FY 2025-26 Initial Appropriation	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
Personal Services Allocation	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0

Operating Expenses

SB 25-206 FY 2025-26 Long Bill	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0
FY 2025-26 Initial Appropriation	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0
Total All Other Operating Allocation	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0

Promotion and Correspondence

SB 25-206 FY 2025-26 Long Bill	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$200,000	0.0	\$0	\$200,000	\$0	\$0
Total All Other Operating Allocation	\$200,000	0.0	\$0	\$200,000	\$0	\$0

Contract Auditor Services

SB 25-206 FY 2025-26 Long Bill	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$800,000	0.0	\$0	\$800,000	\$0	\$0
Total All Other Operating Allocation	\$800,000	0.0	\$0	\$800,000	\$0	\$0

Total For: 02. Unclaimed Property Program - (A) Unclaimed Property Program

SB 25-206 FY 2025-26 Long Bill	\$4,495,991	24.0	\$0	\$4,495,991	\$0	\$0
FY 2025-26 Initial Appropriation	\$4,495,991	24.0	\$0	\$4,495,991	\$0	\$0
Personal Services Allocation	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
Total All Other Operating Allocation	\$2,595,549	0.0	\$0	\$2,595,549	\$0	\$0

03. Special Purposes - (A) Special Purposes

Senior Citizen and Disabled Veteran Property Tax Exemption

FY 2025-26 - Department of Treasury

**This schedule reflects only Long Bill & Special Bills appropriations*

Schedule 3C

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
SB 25-206 FY 2025-26 Long Bill	\$180,237,698	0.0	\$180,237,698	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$180,237,698	0.0	\$180,237,698	\$0	\$0	\$0
Total All Other Operating Allocation	\$180,237,698	0.0	\$180,237,698	\$0	\$0	\$0

Business Personal Property Tax Exemption

SB 25-206 FY 2025-26 Long Bill	\$17,948,526	0.0	\$17,948,526	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$17,948,526	0.0	\$17,948,526	\$0	\$0	\$0
Total All Other Operating Allocation	\$17,948,526	0.0	\$17,948,526	\$0	\$0	\$0

Highway Users Tax Fund - County Payments

SB 25-206 FY 2025-26 Long Bill	\$213,053,162	0.0	\$0	\$213,053,162	\$0	\$0
FY 2025-26 Initial Appropriation	\$213,053,162	0.0	\$0	\$213,053,162	\$0	\$0
Total All Other Operating Allocation	\$213,053,162	0.0	\$0	\$213,053,162	\$0	\$0

Highway Users Tax Fund - Municipality Payments

SB 25-206 FY 2025-26 Long Bill	\$134,402,095	0.0	\$0	\$134,402,095	\$0	\$0
FY 2025-26 Initial Appropriation	\$134,402,095	0.0	\$0	\$134,402,095	\$0	\$0
Total All Other Operating Allocation	\$134,402,095	0.0	\$0	\$134,402,095	\$0	\$0

Lease Purchase of Academic Facilities (23-19.9-102, C.R.S.)

SB 25-206 FY 2025-26 Long Bill	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
FY 2025-26 Initial Appropriation	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0
Total All Other Operating Allocation	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0

Lease Purchase of Academic Facilities (24-82-803)

SB 25-206 FY 2025-26 Long Bill	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
FY 2025-26 Initial Appropriation	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0
Total All Other Operating Allocation	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0

Public School Fund Investment Board 22-41-102.5

SB 25-206 FY 2025-26 Long Bill	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
--------------------------------	-------------	-----	-----	-------------	-----	-----

FY 2025-26 - Department of Treasury

**This schedule reflects only Long Bill & Special Bills appropriations*

Schedule 3C

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2025-26 Initial Appropriation	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0
Total All Other Operating Allocation	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0

S.B. 17-267 Collateralization Lease Purchase Payments

SB 25-206 FY 2025-26 Long Bill	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0
Total All Other Operating Allocation	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0

S.B. 18-200 PERA Payment

SB 25-206 FY 2025-26 Long Bill	\$225,000,000	0.0	\$164,647,402	\$0	\$60,352,598	\$0
FY 2025-26 Initial Appropriation	\$225,000,000	0.0	\$164,647,402	\$0	\$60,352,598	\$0
Total All Other Operating Allocation	\$225,000,000	0.0	\$164,647,402	\$0	\$60,352,598	\$0

Continuation of Benefits

SB 25-206 FY 2025-26 Long Bill	\$150,000	0.0	\$0	\$150,000	\$0	\$0
FY 2025-26 Initial Appropriation	\$150,000	0.0	\$0	\$150,000	\$0	\$0
Total All Other Operating Allocation	\$150,000	0.0	\$0	\$150,000	\$0	\$0

Tax Credit Sale Proceeds

HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
FY 2025-26 Initial Appropriation	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0
Total All Other Operating Allocation	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0

Total For: 03. Special Purposes - (A) Special Purposes

SB 25-206 FY 2025-26 Long Bill	\$944,741,581	0.0	\$462,833,626	\$399,365,257	\$82,542,698	\$0
HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
FY 2025-26 Initial Appropriation	\$951,088,581	0.0	\$462,833,626	\$405,712,257	\$82,542,698	\$0
Total All Other Operating Allocation	\$951,088,581	0.0	\$462,833,626	\$405,712,257	\$82,542,698	\$0

Total For: Department of Treasury

FY 2025-26 - Department of Treasury

**This schedule reflects only Long Bill & Special Bills appropriations*

Schedule 3C

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
SB 25-206 FY 2025-26 Long Bill	\$956,656,229	62.0	\$468,110,143	\$406,003,388	\$82,542,698	\$0
HB25B-1004 Sale of Tax Credits	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
HB25B-1006 Improve Affordability Private Health Insurance	\$3,173,500	0.0	\$0	\$3,173,500	\$0	\$0
SB25-167 Invest State Funds to Benefit Communities	\$375,900	2.0	\$0	\$375,900	\$0	\$0
SB25-261 Property Tax Deferral Program Administration	\$160,826	0.0	\$160,826	\$0	\$0	\$0
FY 2025-26 Initial Appropriation	\$963,539,955	64.0	\$468,270,969	\$412,726,288	\$82,542,698	\$0
Personal Services Allocation	\$8,052,236	64.0	\$4,078,762	\$3,973,474	\$0	\$0
Total All Other Operating Allocation	\$955,487,719	0.0	\$464,192,207	\$408,752,814	\$82,542,698	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 4

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds					
01. Administration - (A) Administration -											
Personal Services											
FY 2026-27 Starting Base	\$4,586,893	40.0	\$3,081,766	\$1,505,127	\$0	\$0	General Fund - Unr	General Fund - Unr	School Fund	Unclaimed Property	
							\$3,081,766	\$887,488	\$300,000	\$317,639	
TA-02 Invest State Funds to Benefit Communities 026-167	\$300,000	2.0	\$0	\$300,000	\$0	\$0	General Fund - Unr	School Fund			
							\$0	\$300,000			
TA-09 SS and Stop Pay Annualization	\$132,300	0.0	\$132,300	\$0	\$0	\$0	\$132,300	\$0			
FY 2026-27 Base Request	\$5,019,193	42.0	\$3,214,066	\$1,805,127	\$0	\$0	General Fund - Unr	General Fund - Unr	School Fund	Unclaimed Property	
							\$3,214,066	\$887,488	\$600,000	\$317,639	
R-01 Administration Division Staffing and Expenditures	\$156,912	2.0	(\$163,720)	\$310,632	\$0	\$0	General Fund - Unr	General Fund - Unr			
							(\$163,720)	\$310,632			
FY 2026-27 Elected Official Request - Nov 1	\$5,176,105	44.0	\$3,960,346	\$2,115,759	\$0	\$0	General Fund - Unr	General Fund - Unr	School Fund	Unclaimed Property	
							\$3,960,346	\$1,198,120	\$600,000	\$317,639	
Personal Services Allocation	\$5,176,105	44.0	\$3,960,346	\$2,115,759	\$0	\$0	General Fund - Unr	General Fund - Unr	School Fund	Unclaimed Property	
							\$3,960,346	\$1,198,120	\$600,000	\$317,639	
Health, Life, and Dental											
FY 2026-27 Starting Base	\$744,662	0.0	\$446,698	\$297,964	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$446,698	\$297,964			
TA-05 Total Comp Common Policy Base Adj.	\$297,088	0.0	\$135,758	\$161,330	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$135,758	\$161,330			
FY 2026-27 Base Request	\$1,041,750	0.0	\$582,456	\$459,294	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$582,456	\$459,294			
R-01 Administration Division Staffing and Expenditures	\$46,896	0.0	\$46,896	\$0	\$0	\$0	\$46,896	\$0			
R-02 Unclaimed Property Staffing	\$70,344	0.0	\$0	\$70,344	\$0	\$0	\$0	\$70,344			
FY 2026-27 Elected Official Request - Nov 1	\$1,168,990	0.0	\$629,352	\$529,638	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$629,352	\$529,638			
Personal Services Allocation	\$1,168,990	0.0	\$629,352	\$529,638	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$629,352	\$529,638			
Short-term Disability											
FY 2026-27 Starting Base	\$3,654	0.0	\$2,398	\$1,256	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$2,398	\$1,256			
TA-05 Total Comp Common Policy Base Adj.	\$379	0.0	\$162	\$217	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$162	\$217			
FY 2026-27 Base Request	\$4,033	0.0	\$2,560	\$1,473	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$2,560	\$1,473			
R-01 Administration Division Staffing and Expenditures	\$98	0.0	\$98	\$0	\$0	\$0	\$98	\$0			
R-02 Unclaimed Property Staffing	\$145	0.0	\$0	\$145	\$0	\$0	\$0	\$145			
FY 2026-27 Elected Official Request - Nov 1	\$4,276	0.0	\$2,658	\$1,618	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$2,658	\$1,618			
Personal Services Allocation	\$4,276	0.0	\$2,658	\$1,618	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$2,658	\$1,618			
Paid Family and Medical Leave Insurance											
FY 2026-27 Starting Base	\$23,490	0.0	\$16,416	\$8,074	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$16,416	\$8,074			
TA-05 Total Comp Common Policy Base Adj.	\$2,437	0.0	\$1,043	\$1,394	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$1,043	\$1,394			
FY 2026-27 Base Request	\$26,927	0.0	\$16,459	\$9,468	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$16,459	\$9,468			
R-01 Administration Division Staffing and Expenditures	\$630	0.0	\$630	\$0	\$0	\$0	\$630	\$0			
R-02 Unclaimed Property Staffing	\$932	0.0	\$0	\$932	\$0	\$0	\$0	\$932			
FY 2026-27 Elected Official Request - Nov 1	\$27,489	0.0	\$17,089	\$10,400	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$17,089	\$10,400			
Personal Services Allocation	\$27,489	0.0	\$17,089	\$10,400	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$17,089	\$10,400			
Unfunded Liability AED Payments											
FY 2026-27 Starting Base	\$521,995	0.0	\$342,078	\$179,417	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$342,078	\$179,417			
TA-05 Total Comp Common Policy Base Adj.	\$54,164	0.0	\$23,173	\$30,991	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$23,173	\$30,991			
FY 2026-27 Base Request	\$576,159	0.0	\$365,251	\$210,408	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$365,251	\$210,408			
R-01 Administration Division Staffing and Expenditures	\$14,000	0.0	\$14,000	\$0	\$0	\$0	\$14,000	\$0			
R-02 Unclaimed Property Staffing	\$20,700	0.0	\$0	\$20,700	\$0	\$0	\$0	\$20,700			
FY 2026-27 Elected Official Request - Nov 1	\$610,859	0.0	\$379,251	\$231,108	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$379,251	\$231,108			
Personal Services Allocation	\$610,859	0.0	\$379,251	\$231,108	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$379,251	\$231,108			
PERA Direct Distribution											
FY 2026-27 Starting Base	\$87,776	0.0	\$57,606	\$30,170	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$57,606	\$30,170			
TA-05 Total Comp Common Policy Base Adj.	\$6,615	0.0	\$2,314	\$4,301	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$2,314	\$4,301			
FY 2026-27 Base Request	\$94,391	0.0	\$59,920	\$34,471	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$59,920	\$34,471			
FY 2026-27 Elected Official Request - Nov 1	\$94,391	0.0	\$59,920	\$34,471	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$59,920	\$34,471			
Personal Services Allocation	\$94,391	0.0	\$59,920	\$34,471	\$0	\$0	General Fund - Unr	Unclaimed Property			
							\$59,920	\$34,471			

FY 2026-27 Budget Request - Department of Treasury

Schedule 4

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds				
Salary Survey										
FY 2026-27 Starting Base	\$142,960	0.0	\$93,523	\$49,437	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$93,523	\$49,437		
TA-05 Total Comp Common Policy Base Adj.	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0	General Fund - Unr	Unclaimed Property		
TA-09 SS and Step Pay Annualization	(\$142,960)	0.0	(\$93,523)	(\$49,437)	\$0	\$0	(\$93,523)	(\$49,437)		
FY 2026-27 Base Request	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$124,272	\$71,541		
FY 2026-27 Elected Official Request - Nov 1	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$124,272	\$71,541		
Personal Services Allocation	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$124,272	\$71,541		
Step Pay										
FY 2026-27 Starting Base	\$40,364	0.0	\$38,777	\$1,687	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$38,777	\$1,687		
TA-05 Total Comp Common Policy Base Adj.	\$2,849	0.0	\$2,849	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
TA-09 SS and Step Pay Annualization	(\$40,364)	0.0	(\$38,777)	(\$1,687)	\$0	\$0	(\$38,777)	(\$1,687)		
FY 2026-27 Base Request	\$2,849	0.0	\$2,849	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$2,849	\$0		
FY 2026-27 Elected Official Request - Nov 1	\$2,849	0.0	\$2,849	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$2,849	\$0		
Personal Services Allocation	\$2,849	0.0	\$2,849	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$2,849	\$0		
Workers' Comp and Payment to Risk Mgmt and Prop Funds										
FY 2026-27 Starting Base	\$35,349	0.0	\$35,349	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$35,349	\$0		
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0	(\$4,215)	\$8,339		
FY 2026-27 Base Request	\$39,473	0.0	\$39,473	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$39,473	\$0		
FY 2026-27 Elected Official Request - Nov 1	\$39,473	0.0	\$39,473	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$39,473	\$0		
Total All Other Operating Allocation	\$39,473	0.0	\$39,473	\$0	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$39,473	\$0		
Operating Expenses										
FY 2026-27 Starting Base	\$1,026,177	0.0	\$950,277	\$75,900	\$0	\$0	General Fund - Unr	School Fund		
							\$950,277	\$75,900		
TA-01 Deferred Property Tax SB 25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0	General Fund - Unr	School Fund		
TA-02 Invest State Funds to Benefit Communities 525-167	\$62,560	0.0	\$0	\$62,560	\$0	\$0	(\$151,830)	\$0		
							\$0	\$62,560		
FY 2026-27 Base Request	\$936,907	0.0	\$798,447	\$138,460	\$0	\$0	General Fund - Unr	School Fund		
							\$798,447	\$138,460		
R-01 Administration Division Staffing and Expenditures	\$92,096	0.0	\$92,096	\$0	\$0	\$0	General Fund - Unr	School Fund		
							\$92,096	\$0		
FY 2026-27 Elected Official Request - Nov 1	\$1,029,003	0.0	\$950,543	\$138,460	\$0	\$0	General Fund - Unr	School Fund		
							\$950,543	\$138,460		
Personal Services Allocation	\$92,096	0.0	\$92,096	\$0	\$0	\$0	General Fund - Unr	School Fund		
							\$92,096	\$0		
Total All Other Operating Allocation	\$936,907	0.0	\$798,447	\$138,460	\$0	\$0	General Fund - Unr	School Fund		
							\$798,447	\$138,460		
Information Technology Asset Maintenance										
FY 2026-27 Starting Base	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$14,000	\$14,000		
FY 2026-27 Base Request	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$14,000	\$14,000		
FY 2026-27 Elected Official Request - Nov 1	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$14,000	\$14,000		
Total All Other Operating Allocation	\$28,000	0.0	\$14,000	\$14,000	\$0	\$0	General Fund - Unr	Unclaimed Property		
							\$14,000	\$14,000		
Legal Services										
FY 2026-27 Starting Base	\$162,169	0.0	\$47,393	\$104,766	\$0	\$0	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property
							\$47,393	\$3,703	\$57,142	\$43,921
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0	General Fund - Unr	Unclaimed Property	State Public Financ	Unclaimed Property
							\$48,337	\$106,856	\$0	\$0
FY 2026-27 Base Request	\$307,362	0.0	\$95,730	\$211,622	\$0	\$0	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property
							\$95,730	\$3,703	\$57,142	\$150,777
FY 2026-27 Elected Official Request - Nov 1	\$307,362	0.0	\$95,730	\$211,622	\$0	\$0	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property
							\$95,730	\$3,703	\$57,142	\$150,777
Total All Other Operating Allocation	\$307,362	0.0	\$95,730	\$211,622	\$0	\$0	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property
							\$95,730	\$3,703	\$57,142	\$150,777
Capitol Complex Leased Space										
FY 2026-27 Starting Base	\$70,019	0.0	\$41,750	\$28,269	\$0	\$0	General Fund - Unr	Unclaimed Property	State Public Financ	Unclaimed Property
							\$41,750	\$28,269	\$0	\$0
TA-01 CCLS Common Policy Adjustment	(\$3,892)	0.0	(\$2,321)	(\$1,571)	\$0	\$0	General Fund - Unr	Unclaimed Property	State Public Financ	Unclaimed Property
							(\$2,321)	(\$1,571)	\$0	\$0
FY 2026-27 Base Request	\$66,127	0.0	\$39,429	\$26,698	\$0	\$0	General Fund - Unr	Unclaimed Property	State Public Financ	Unclaimed Property
							\$39,429	\$26,698	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$66,127	0.0	\$39,429	\$26,698	\$0	\$0	General Fund - Unr	Unclaimed Property	State Public Financ	Unclaimed Property
							\$39,429	\$26,698	\$0	\$0
Total All Other Operating Allocation	\$66,127	0.0	\$39,429	\$26,698	\$0	\$0	General Fund - Unr	Unclaimed Property	State Public Financ	Unclaimed Property
							\$39,429	\$26,698	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 4

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds														
Payments to OIT																				
FY 2026-27 Starting Base	\$313,900	0.0	\$190,344	\$123,556	\$0	\$0		General Fund - Unr	Unclaimed Property	\$190,344	\$123,556									
TA-04 Payments to OIT Common Policy Adjustment	\$61,466	0.0	\$37,272	\$24,194	\$0	\$0		General Fund - Unr	Unclaimed Property	\$37,272	\$24,194									
FY 2026-27 Base Request	\$375,366	0.0	\$227,616	\$147,750	\$0	\$0		General Fund - Unr	Unclaimed Property	\$227,616	\$147,750									
NP-01 OIT_R-01 SB24-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0		General Fund - Unr	Unclaimed Property	\$371	\$240									
NP-02 OIT_R-02 Statewide AI Enablement	\$307	0.0	\$186	\$121	\$0	\$0		General Fund - Unr	Unclaimed Property	\$186	\$121									
NP-03 OIT_R-03 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0		General Fund - Unr	Unclaimed Property	(\$5,951)	(\$3,863)									
NP-04 OIT_R-04 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0		General Fund - Unr	Unclaimed Property	(\$1,365)	(\$886)									
FY 2026-27 Elected Official Request - Nov 1	\$364,219	0.0	\$220,857	\$143,362	\$0	\$0		General Fund - Unr	Unclaimed Property	\$220,857	\$143,362									
Total All Other Operating Allocation	\$364,219	0.0	\$220,857	\$143,362	\$0	\$0		General Fund - Unr	Unclaimed Property	\$220,857	\$143,362									
CORE Operations																				
FY 2026-27 Starting Base	\$166,485	0.0	\$74,468	\$91,017	\$0	\$0		General Fund - Unr	Unclaimed Property	\$74,468	\$91,017									
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0		General Fund - Unr	Unclaimed Property	\$309,071	\$377,756									
FY 2026-27 Base Request	\$852,312	0.0	\$383,539	\$468,773	\$0	\$0		General Fund - Unr	Unclaimed Property	\$383,539	\$468,773									
FY 2026-27 Elected Official Request - Nov 1	\$852,312	0.0	\$383,539	\$468,773	\$0	\$0		General Fund - Unr	Unclaimed Property	\$383,539	\$468,773									
Total All Other Operating Allocation	\$852,312	0.0	\$383,539	\$468,773	\$0	\$0		General Fund - Unr	Unclaimed Property	\$383,539	\$468,773									
CORE Payroll																				
NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0		General Fund - Unr	Unclaimed Property	\$969	\$646									
FY 2026-27 Elected Official Request - Nov 1	\$1,615	0.0	\$969	\$646	\$0	\$0		General Fund - Unr	Unclaimed Property	\$969	\$646									
Total All Other Operating Allocation	\$1,615	0.0	\$969	\$646	\$0	\$0		General Fund - Unr	Unclaimed Property	\$969	\$646									
Charter School Facilities Financing Services																				
FY 2026-27 Starting Base	\$7,500	0.0	\$0	\$7,500	\$0	\$0		Charter School Fin		\$7,500										
FY 2026-27 Base Request	\$7,500	0.0	\$0	\$7,500	\$0	\$0		Charter School Fin		\$7,500										
FY 2026-27 Elected Official Request - Nov 1	\$7,500	0.0	\$0	\$7,500	\$0	\$0		Charter School Fin		\$7,500										
Total All Other Operating Allocation	\$7,500	0.0	\$0	\$7,500	\$0	\$0		Charter School Fin		\$7,500										
Discretionary Fund																				
FY 2026-27 Starting Base	\$5,000	0.0	\$5,000	\$0	\$0	\$0		General Fund - Unr		\$5,000										
FY 2026-27 Base Request	\$5,000	0.0	\$5,000	\$0	\$0	\$0		General Fund - Unr		\$5,000										
FY 2026-27 Elected Official Request - Nov 1	\$5,000	0.0	\$5,000	\$0	\$0	\$0		General Fund - Unr		\$5,000										
Total All Other Operating Allocation	\$5,000	0.0	\$5,000	\$0	\$0	\$0		General Fund - Unr		\$5,000										
Total For: 01. Administration - (A) Administration -																				
FY 2026-27 Starting Base	\$7,956,383	40.0	\$5,437,343	\$2,518,040	\$0	\$0		General Fund - Unr	Charter School Fin	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property	\$5,437,343	\$7,500	\$887,488	\$379,603	\$57,142	\$1,196,307	
TA-01 OCLS Common Policy Adjustment	(\$3,890)	0.0	(\$2,321)	(\$1,571)	\$0	\$0		General Fund - Unr	School Fund	Unclaimed Property										
TA-01 Deferred Property Tax \$0-25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0		General Fund - Unr												
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0		General Fund - Unr												
TA-02 Invest State Funds to Benefit Communities 225-167	\$302,560	2.0	\$0	\$302,560	\$0	\$0		General Fund - Unr												
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0		General Fund - Unr												
TA-04 Payments to OIT Common Policy Adjustment	\$61,466	0.0	\$37,272	\$24,194	\$0	\$0		General Fund - Unr												
TA-05 Total Comp Common Policy Base Adj	\$269,345	0.0	\$289,571	\$269,774	\$0	\$0		General Fund - Unr												
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0		General Fund - Unr												
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0		General Fund - Unr												
TA-09 SS and Step Pay Annualization	(\$51,024)	0.0	\$0	(\$51,024)	\$0	\$0		General Fund - Unr												
FY 2026-27 Base Request	\$9,976,162	42.0	\$5,971,567	\$3,606,585	\$0	\$0		General Fund - Unr	Charter School Fin	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property	\$5,971,567	\$7,500	\$887,488	\$742,163	\$57,142	\$1,912,292	
NP-01 OIT_R-01 SB24-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0		General Fund - Unr	General Fund - Unr	Unclaimed Property										
NP-02 OIT_R-02 Statewide AI Enablement	\$307	0.0	\$186	\$121	\$0	\$0		General Fund - Unr	General Fund - Unr	Unclaimed Property										
NP-03 OIT_R-03 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0		General Fund - Unr	General Fund - Unr	Unclaimed Property										
NP-04 OIT_R-04 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0		General Fund - Unr	General Fund - Unr	Unclaimed Property										
NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0		General Fund - Unr	General Fund - Unr	Unclaimed Property										
R-01 Administration Division Staffing and Expenditures	\$310,632	2.0	\$0	\$310,632	\$0	\$0		General Fund - Unr	General Fund - Unr	Unclaimed Property										
R-02 Unclaimed Property Staffing	\$92,121	0.0	\$0	\$92,121	\$0	\$0		General Fund - Unr	General Fund - Unr	Unclaimed Property										
FY 2026-27 Elected Official Request - Nov 1	\$9,971,373	44.0	\$5,956,777	\$4,005,596	\$0	\$0		General Fund - Unr	Charter School Fin	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property	\$5,956,777	\$7,500	\$4,192,120	\$742,163	\$57,142	\$2,000,571	
Personal Services Allocation	\$7,362,668	44.0	\$4,368,333	\$2,994,535	\$0	\$0		General Fund - Unr	Charter School Fin	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property	\$4,368,333	\$9	\$1,195,120	\$650,000	\$9	\$1,195,415	
Total All Other Operating Allocation	\$2,608,505	0.0	\$1,597,444	\$1,011,061	\$0	\$0		General Fund - Unr	Charter School Fin	General Fund - Unr	School Fund	State Public Financ	Unclaimed Property	\$1,597,444	\$7,500	\$0	\$142,163	\$57,142	\$804,256	

FY 2026-27 Budget Request - Department of Treasury

Schedule 4

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
02. Unclaimed Property Program - (A) Unclaimed Property Program -						
Personal Services						
FY 2026-27 Starting Base	\$1,900,442	24.0	\$0	\$1,900,442	\$0	\$0
TA-09 SS and Step Pay Annualization	\$51,024	0.0	\$0	\$51,024	\$0	\$0
FY 2026-27 Base Request	\$1,851,466	24.0	\$0	\$1,851,466	\$0	\$0
R-02 Unclaimed Property Staffing	\$232,006	3.0	\$0	\$232,006	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$2,183,472	27.0	\$0	\$2,183,472	\$0	\$0
Personal Services Allocation	\$2,183,472	27.0	\$0	\$2,183,472	\$0	\$0
Operating Expenses						
FY 2026-27 Starting Base	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0
FY 2026-27 Base Request	\$1,595,549	0.0	\$0	\$1,595,549	\$0	\$0
R-02 Unclaimed Property Staffing	\$7,500	0.0	\$0	\$7,500	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,909,649	0.0	\$0	\$1,909,649	\$0	\$0
Personal Services Allocation	\$7,500	0.0	\$0	\$7,500	\$0	\$0
Total All Other Operating Allocation	\$1,902,149	0.0	\$0	\$1,902,149	\$0	\$0
Promotion and Correspondence						
FY 2026-27 Starting Base	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2026-27 Base Request	\$200,000	0.0	\$0	\$200,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$200,000	0.0	\$0	\$200,000	\$0	\$0
Total All Other Operating Allocation	\$200,000	0.0	\$0	\$200,000	\$0	\$0
Contract Auditor Services						
FY 2026-27 Starting Base	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2026-27 Base Request	\$800,000	0.0	\$0	\$800,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$800,000	0.0	\$0	\$800,000	\$0	\$0
Total All Other Operating Allocation	\$800,000	0.0	\$0	\$800,000	\$0	\$0
Total For: 02. Unclaimed Property Program - (A) Unclaimed Property Program -						
FY 2026-27 Starting Base	\$4,495,991	24.0	\$0	\$4,495,991	\$0	\$0
TA-09 SS and Step Pay Annualization	\$51,024	0.0	\$0	\$51,024	\$0	\$0
FY 2026-27 Base Request	\$4,547,015	24.0	\$0	\$4,547,015	\$0	\$0
R-02 Unclaimed Property Staffing	\$239,506	3.0	\$0	\$239,506	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$5,093,121	27.0	\$0	\$5,093,121	\$0	\$0
Personal Services Allocation	\$2,190,972	27.0	\$0	\$2,190,972	\$0	\$0
Total All Other Operating Allocation	\$2,902,149	0.0	\$0	\$2,902,149	\$0	\$0
03. Special Purposes - (A) Special Purposes -						
Senior Citizen and Disabled Veteran Property Tax Exemption						
FY 2026-27 Starting Base	\$180,237,698	0.0	\$180,237,698	\$0	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$12,738,776	0.0	\$12,738,776	\$0	\$0	\$0
FY 2026-27 Base Request	\$192,976,474	0.0	\$192,976,474	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$192,976,474	0.0	\$192,976,474	\$0	\$0	\$0
Total All Other Operating Allocation	\$192,976,474	0.0	\$192,976,474	\$0	\$0	\$0
Business Personal Property Tax Exemption						
FY 2026-27 Starting Base	\$17,948,526	0.0	\$17,948,526	\$0	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$691,595	0.0	\$691,595	\$0	\$0	\$0
FY 2026-27 Base Request	\$18,640,121	0.0	\$18,640,121	\$0	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$18,640,121	0.0	\$18,640,121	\$0	\$0	\$0

FY 2026-27 Budget Request - Department of Treasury

Schedule 4

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	General Fund - Un
Total All Other Operating Allocation	\$18,640,121	0.0	\$18,640,121	\$0	\$0	\$0	\$18,640,121

Highway Users Tax Fund - County Payments

FY 2026-27 Starting Base	\$213,053,162	0.0	\$0	\$213,053,162	\$0	\$0	Highway Users Tax \$213,053,162
TA-10 OSPB September Forecast Adjustments	\$48,437,768	0.0	\$0	\$48,437,768	\$0	\$0	Highway Users Tax \$48,437,768
FY 2026-27 Base Request	\$261,510,930	0.0	\$0	\$261,510,930	\$0	\$0	Highway Users Tax \$261,510,930
FY 2026-27 Elected Official Request - Nov 1	\$261,510,930	0.0	\$0	\$261,510,930	\$0	\$0	Highway Users Tax \$261,510,930
Total All Other Operating Allocation	\$261,510,930	0.0	\$0	\$261,510,930	\$0	\$0	Highway Users Tax \$261,510,930

Highway Users Tax Fund - Municipality Payments

FY 2026-27 Starting Base	\$134,402,095	0.0	\$0	\$134,402,095	\$0	\$0	Highway Users Tax \$134,402,095
TA-10 OSPB September Forecast Adjustments	\$46,838,979	0.0	\$0	\$46,838,979	\$0	\$0	Highway Users Tax \$46,838,979
FY 2026-27 Base Request	\$181,241,074	0.0	\$0	\$181,241,074	\$0	\$0	Highway Users Tax \$181,241,074
FY 2026-27 Elected Official Request - Nov 1	\$181,241,074	0.0	\$0	\$181,241,074	\$0	\$0	Highway Users Tax \$181,241,074
Total All Other Operating Allocation	\$181,241,074	0.0	\$0	\$181,241,074	\$0	\$0	Highway Users Tax \$181,241,074

Lease Purchase of Academic Facilities (23-19.9-102, C.R.S.)

FY 2026-27 Starting Base	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0	Higher Education \$17,437,100
FY 2026-27 Base Request	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0	Higher Education \$17,437,100
FY 2026-27 Elected Official Request - Nov 1	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0	Higher Education \$17,437,100
Total All Other Operating Allocation	\$17,437,100	0.0	\$0	\$0	\$17,437,100	\$0	Higher Education \$17,437,100

Lease Purchase of Academic Facilities (24-82-803)

FY 2026-27 Starting Base	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0	Lease Purchase Cr \$4,753,000
FY 2026-27 Base Request	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0	Lease Purchase Cr \$4,753,000
FY 2026-27 Elected Official Request - Nov 1	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0	Lease Purchase Cr \$4,753,000
Total All Other Operating Allocation	\$4,753,000	0.0	\$0	\$0	\$4,753,000	\$0	Lease Purchase Cr \$4,753,000

Public School Fund Investment Board 22-41-102.5

FY 2026-27 Starting Base	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0	School Fund \$1,760,000
FY 2026-27 Base Request	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0	School Fund \$1,760,000
FY 2026-27 Elected Official Request - Nov 1	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0	School Fund \$1,760,000
Total All Other Operating Allocation	\$1,760,000	0.0	\$0	\$1,760,000	\$0	\$0	School Fund \$1,760,000

S.B. 17-267 Collateralization Lease Purchase Payments

FY 2026-27 Starting Base	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0	General Fund - Unr Debt Service Fund \$100,000,000 Debt Service Fund \$50,000,000
FY 2026-27 Base Request	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0	General Fund - Unr Debt Service Fund \$100,000,000 Debt Service Fund \$50,000,000
FY 2026-27 Elected Official Request - Nov 1	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0	General Fund - Unr Debt Service Fund \$100,000,000 Debt Service Fund \$50,000,000
Total All Other Operating Allocation	\$150,000,000	0.0	\$100,000,000	\$50,000,000	\$0	\$0	General Fund - Unr Debt Service Fund \$100,000,000 Debt Service Fund \$50,000,000

S.B. 18-200 PERA Payment

FY 2026-27 Starting Base	\$225,000,000	0.0	\$164,647,402	\$0	\$60,352,598	\$0	General Fund - Unr General Fund - Unr \$164,647,402 \$60,352,598
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0	General Fund - Unr General Fund - Unr (\$787,237) \$787,237
FY 2026-27 Base Request	\$225,000,000	0.0	\$163,860,165	\$0	\$61,139,835	\$0	General Fund - Unr General Fund - Unr \$163,860,165 \$61,139,835
FY 2026-27 Elected Official Request - Nov 1	\$225,000,000	0.0	\$163,860,165	\$0	\$61,139,835	\$0	General Fund - Unr General Fund - Unr \$163,860,165 \$61,139,835
Total All Other Operating Allocation	\$225,000,000	0.0	\$163,860,165	\$0	\$61,139,835	\$0	General Fund - Unr General Fund - Unr \$163,860,165 \$61,139,835

Continuation of Benefits

FY 2026-27 Starting Base	\$150,000	0.0	\$0	\$150,000	\$0	\$0	Law Enforcement \$150,000
FY 2026-27 Base Request	\$150,000	0.0	\$0	\$150,000	\$0	\$0	Law Enforcement \$150,000
FY 2026-27 Elected Official Request - Nov 1	\$150,000	0.0	\$0	\$150,000	\$0	\$0	Law Enforcement \$150,000
Total All Other Operating Allocation	\$150,000	0.0	\$0	\$150,000	\$0	\$0	Law Enforcement \$150,000

FY 2026-27 Budget Request - Department of Treasury

Schedule 4

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	-------------	-----	--------------	------------	----------------------	---------------

Tax Credit Sale Proceeds

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2026-27 Starting Base	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0
FY 2026-27 Base Request	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0
Total All Other Operating Allocation	\$6,347,000	0.0	\$0	\$6,347,000	\$0	\$0

Total For: 03. Special Purposes - (A) Special Purposes -

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2026-27 Starting Base	\$951,088,581	0.0	\$462,833,626	\$465,712,257	\$82,542,698	\$0
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0
TA-10 OSPB September Forecast Adjustments	\$108,727,118	0.0	\$13,430,371	\$95,296,747	\$0	\$0
FY 2026-27 Base Request	\$1,059,815,699	0.0	\$475,476,760	\$501,009,004	\$83,329,935	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,059,815,699	0.0	\$475,476,760	\$501,009,004	\$83,329,935	\$0
Total All Other Operating Allocation	\$1,059,815,699	0.0	\$475,476,760	\$501,009,004	\$83,329,935	\$0

Total For: Department of Treasury

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
FY 2026-27 Starting Base	\$983,639,965	64.0	\$468,270,969	\$412,728,288	\$82,542,698	\$0
TA-01 CCLS Common Policy Adjustment	(\$3,892)	0.0	(\$2,321)	(\$1,071)	\$0	\$0
TA-01 Deferred Property Tax SB 25-261	(\$151,830)	0.0	(\$151,830)	\$0	\$0	\$0
TA-02 CORE Common Policy Adjustment	\$686,827	0.0	\$309,071	\$377,756	\$0	\$0
TA-02 Invest State Funds to Benefit Communities S25-167	\$362,560	2.0	\$0	\$362,560	\$0	\$0
TA-03 Risk Management Common Policy Adjustment	(\$4,215)	0.0	(\$4,215)	\$0	\$0	\$0
TA-04 Payments to OIT Common Policy Adjustment	\$61,496	0.0	\$37,272	\$24,194	\$0	\$0
TA-05 Total Comp Common Policy Base Adj.	\$509,345	0.0	\$209,571	\$289,774	\$0	\$0
TA-06 Workers Comp Common Policy Adjustment	\$8,339	0.0	\$8,339	\$0	\$0	\$0
TA-07 Legal Services Adjustment	\$155,193	0.0	\$48,337	\$106,856	\$0	\$0
TA-08 Direct Distribution for Unfunded PERA Liability	\$0	0.0	(\$787,237)	\$0	\$787,237	\$0
TA-09 SS and Step Pay Annualization	\$0	0.0	\$0	\$0	\$0	\$0
TA-10 OSPB September Forecast Adjustments	\$108,727,118	0.0	\$13,430,371	\$95,296,747	\$0	\$0
FY 2026-27 Base Request	\$1,073,940,866	66.0	\$481,448,327	\$509,162,604	\$83,329,935	\$0
NP-01 OIT_R-01 SBA-205 AI Compliance	\$611	0.0	\$371	\$240	\$0	\$0
NP-02 OIT_R-02 Statewide AI Employment	\$307	0.0	\$166	\$121	\$0	\$0
NP-03 OIT_R-03 Operating Offset	(\$9,814)	0.0	(\$5,951)	(\$3,863)	\$0	\$0
NP-04 OIT_R-04 OIT Efficiencies	(\$2,251)	0.0	(\$1,365)	(\$886)	\$0	\$0
NP-05 CORE Payroll	\$1,615	0.0	\$969	\$646	\$0	\$0
R-01 Administration Division Staffing and Expenditures	\$310,632	2.0	\$0	\$310,632	\$0	\$0
R-02 Unclaimed Property Staffing	\$331,627	3.0	\$0	\$331,627	\$0	\$0
R-03 Unclaimed Property Operating Expenditures	\$306,600	0.0	\$0	\$306,600	\$0	\$0
FY 2026-27 Elected Official Request - Nov 1	\$1,074,880,193	71.0	\$481,442,537	\$510,107,721	\$83,329,935	\$0
Personal Services Allocation	\$9,553,840	71.0	\$4,368,333	\$5,185,507	\$0	\$0
Total All Other Operating Allocation	\$1,065,326,353	0.0	\$477,074,204	\$504,922,214	\$83,329,935	\$0

DEPARTMENT OF TREASURY		FY 2026-27							
Administration		Position and Object Code Detail							
Personal Services		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
		Actual		Actual		Estimate		Base Request	
Position Code	Position Type	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
108400	DEPUTY STATE TREASURER	\$135,384	1.0	\$164,400	1.0	\$169,496	1.0	\$174,751	1.0
160DLL	DEPT LEGISLATIVE LIAISON	\$93,628	0.9	\$114,468	1.0	\$118,017	1.0	\$121,675	1.0
160HRD	HUMAN RESOURCES DIRECTOR	\$115,744	1.0	\$126,000	1.0	\$129,906	1.0	\$133,933	1.0
160PIO	PUBLIC INFO OFFICER	\$83,741	0.8	\$87,302	0.8	\$113,410	1.0	\$116,926	1.0
G3A3XX	Admin Assistant II	\$0	0.0	\$13,226	0.3	\$43,800	0.5	\$45,158	1.0
G3A4XX	Admin Assistant III	\$50,952	1.0	\$59,820	1.0	\$112,388	1.3	\$115,872	1.5
H1A2XX	Program Management I	\$197,601	1.9	\$205,323	1.9	\$219,351	2.0	\$226,151	2.0
H1A3XX	Program Management II	\$103,782	1.0	\$121,962	1.0	\$125,509	1.0	\$129,400	1.0
H1A4XX	Program Management III	\$143,580	1.0	\$157,051	1.0	\$161,831	1.0	\$166,848	1.0
H1B2XX	Administrator II	\$58,683	1.0	\$64,272	1.0	\$65,879	1.0	\$67,921	1.0
H1B3XX	Administrator III	\$68,165	1.0	\$70,081	1.0	\$71,833	1.0	\$74,060	1.0
H1B4XX	Administrator IV	\$74,444	1.0	\$81,764	1.0	\$90,017	1.0	\$92,807	1.0
H1B5XX	Administrator V	\$198,816	2.0	\$120,187	1.2	\$105,849	1.0	\$109,131	1.0
H1C3XX	Analyst III	\$71,376	1.0	\$79,531	1.0	\$82,891	1.0	\$85,460	1.0
H1C4XX	Analyst IV	\$70,452	1.0	\$80,550	1.0	\$83,308	1.0	\$85,891	1.0
H4G3XX	Human Resources Specialist III	\$0	0.0	\$96,988	1.2	\$176,896	1.5	\$182,380	1.5
H4K2XX	Marketing & Communications Specialist II	\$0	0.0	\$19,750	0.3	\$64,575	1.0	\$66,577	1.0
H4K3XX	Marketing & Communications Specialist III	\$65,100	1.0	\$118,640	1.8	\$135,354	2.0	\$139,550	2.0
H4K4XX	Marketing & Communications Specialist IV	\$73,205	1.0	\$75,977	1.0	\$77,876	0.6	\$80,291	1.0
H6G8XX	Management	\$148,980	1.0	\$155,520	1.0	\$287,842	1.0	\$430,348	3.0
H8A2XX	Accountant II	\$68,328	1.0	\$70,378	1.0	\$139,955	2.0	\$144,294	2.0
H8A3XX	Accountant III	\$0	0.0	\$95,472	0.9	\$114,821	1.0	\$118,380	1.0
H8A4XX	Accountant IV	\$106,416	1.0	\$109,608	1.0	\$118,728	1.0	\$122,409	1.0
H8B1XX	Accounting Technician I	\$24,912	0.6	\$46,350	1.0	\$47,509	1.0	\$48,981	1.0
H8B2XX	Accounting Technician II	\$52,548	1.0	\$54,124	1.0	\$55,478	1.0	\$57,197	1.0
H8B3XX	Accounting Technician III	\$57,624	1.0	\$59,353	1.0	\$66,120	1.0	\$68,170	1.0
H8C1XX	Controller I	\$94,500	1.0	\$104,635	1.0	\$109,745	1.0	\$113,147	1.0
H8C3XX	Controller III	\$118,728	1.0	\$134,089	1.0	\$147,498	1.0	\$152,070	1.0
H8E2XX	Budget Analyst II	\$46,937	0.6	\$92,700	1.0	\$95,018	1.0	\$97,963	1.0
H8H1XX	Investment Officer I	\$86,892	1.0	\$99,341	1.0	\$102,742	1.0	\$105,927	1.0
H8H2XX	Investment Officer II	\$100,500	1.0	\$114,897	1.0	\$118,830	1.0	\$122,514	1.0
T1E2XX	Information Technology II	\$0	0.0	\$0	0.0	\$75,000	0.8	\$90,984	1.0
T1B2XX	Cyber Security II	\$84,000	1.0	\$54,276	0.6	\$0	0.0	\$0	0.0
Total Full and Part-time Employee Expenditures		2,697,045	28.7	3,150,063	31.5	3,627,472	33.9	3,887,165	39.0

DEPARTMENT OF TREASURY		FY 2026-27							
Administration		Position and Object Code Detail							
Personal Services		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27	
		Actual		Actual		Estimate		Base Request	
Position Code	Position Type	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
PERA Contributions		\$303,341	N/A	\$358,932	N/A	\$417,159	N/A	\$452,077	N/A
Medicare		\$39,475	N/A	\$46,346	N/A	\$52,598	N/A	\$56,364	N/A
Incentive Awards		\$104,500	N/A	\$123,400	N/A	\$0	N/A	\$0	N/A
State Temporary Employees		\$54,157	N/A	\$31,238	N/A	\$0	N/A	\$0	N/A
Sick and Annual Leave Payouts		\$28,490	N/A	\$619	N/A	\$5,000	N/A	\$5,000	N/A
Other Employer-Paid Benefits		\$4,967	N/A	\$9,793	N/A	\$0	N/A	\$0	N/A
Contract Services		\$774,907	N/A	\$784,782	N/A	\$0	N/A	\$0	N/A
Temporary Services Employees		\$150,254	N/A	\$91,109	N/A	\$0	N/A	\$0	N/A
Net Payroll Shift		(\$154,150)	N/A	(\$209,428)	N/A	\$0	N/A	\$0	N/A
Total Temporary, Contract, and Other Expenditures		\$1,305,941	0.0	\$1,236,791	0.0	\$474,757	0.0	\$513,441	0.0
State Employees Reserve Fund Reversions		\$383,868	N/A	\$0	N/A				
Total Expenditures for Line Item		\$4,386,854	28.7	\$4,386,854	31.5	\$4,102,229	33.9	\$4,400,606	39.0
Total Spending Authority for Line Item		\$4,386,854	38.0	\$4,903,679	37.5	\$4,386,237	38.0	\$4,403,195	39.0
Amount Under/(Over) Expended		(0)	9.3	516,825	5.9	284,008	4.1	2,589	0.0

DEPARTMENT OF TREASURY
Unclaimed Property

FY 2026-27

Position and Object Code Detail

Personal Services		FY 2023-24 Actual		FY 2024-25 Actual		FY 2025-26 Estimate		FY 2026-27 Base Request	
Position Code	Position Type	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE	Expenditures	FTE
H1A4XX	Program Management III	\$133,560	1.0	\$136,741	1.0	\$141,006	1.0	\$145,377	1.0
H1B2XX	Administrator II	\$52,060	1.0	\$56,946	1.0	\$57,267	1.0	\$59,042	1.0
H1B3XX	Administrator III	\$64,260	1.0	\$72,811	1.0	\$75,989	1.0	\$78,345	1.0
H1B4XX	Administrator IV	\$82,584	1.0	\$85,062	1.0	\$87,188	1.0	\$89,891	1.0
H1B5XX	Administrator V	\$156,844	1.4	\$222,455	2.0	\$228,017	2.0	\$235,085	2.0
H1C3XX	Analyst III	\$0	0.0	\$47,743	0.7	\$71,750	1.0	\$73,974	1.0
H4M2TX	Technician II	\$193,550	3.9	\$229,853	4.5	\$309,322	6.0	\$318,911	6.0
H4M3XX	Technician II	\$120,100	2.0	\$120,348	1.9	\$129,866	2.0	\$133,892	3.0
H8B2XX	Accounting Technician II	\$166,412	3.0	\$172,166	3.0	\$175,162	3.0	\$180,592	3.0
H8D3XX	Auditor II	\$143,691	2.0	\$151,410	2.0	\$153,339	1.9	\$158,093	2.0
H8D4XX	Auditor III	\$23,986	0.3	\$91,188	1.0	\$94,872	1.0	\$97,813	1.0
H8D5XX	Auditor IV	\$88,947	0.8	\$111,549	1.0	\$114,021	1.0	\$117,556	1.0
H1A2XX	Program Management I			\$0	0.0	\$0	0.0	\$96,019	1.0
Total Full and Part-time Employee Expenditures		\$1,225,993	17.3	1,498,273	20.2	1,637,799	21.9	1,784,590	24.0
PERA Contributions		\$141,067	N/A	\$173,842	N/A	\$190,148	N/A	\$207,548	N/A
Medicare		\$18,590	N/A	\$22,476	N/A	\$23,748	N/A	\$25,877	N/A
Incentive Awards		\$72,125	N/A	\$81,075	N/A	\$0	N/A	\$0	N/A
State Temporary Employees		\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A
Sick and Annual Leave Payouts		\$9,171	N/A	\$4,111	N/A	\$10,000	N/A	\$10,000	N/A
Contract Services		\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A
Temporary Services Employees		\$0	N/A	\$0	N/A	\$0	N/A	\$0	N/A
Total Temporary, Contract, and Other Expenditures		\$240,953	0.0	\$281,504	0.0	\$223,896	0.0	\$243,425	0.0
Pots Expenditures (excluding Salary Survey and Performance-based Pay already included above)		\$30	N/A	\$10	N/A				
Roll Forwards		\$0	N/A	\$0	N/A	\$0	N/A		
Total Expenditures for Line Item		\$1,466,976	17.3	1,779,787	20.2	\$1,861,695	21.9	\$2,028,015	24.0
Total Spending Authority for Line Item		1,511,921	22.0	1,999,211	24.0	1,951,466	24.0	2,041,751	24.0
Amount Under/(Over) Expended		44,945	4.7	219,424	3.8	89,771	2.1	13,736	0.0

**DEPARTMENT OF TREASURY
Administration**

**FY 2026-27
Position and Object Code Detail**

Operating Expenses

Object Code	Object Code Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Base Request
1531	Statutory Personnel & Payroll System Higher Ed Tuition Reimb	\$1,836	\$2,000	\$1,900	\$1,900
1622	Contractual Employee PERA	\$417	\$0	\$0	\$0
1624	Contractual Employee PERA-AED	\$180	\$0	\$0	\$0
1625	Contractual Employee Pera - Supplemental AED	\$180	\$0	\$0	\$0
1920	Personal Services - Professional	\$1,226,039	\$0	\$0	\$0
2230	Equipment Maintenance	\$166	\$176	\$175	\$175
2252	Rental/Motor Pool Mile Charge	\$0	\$147	\$0	\$0
2258	Parking Fees	\$20	\$0	\$0	\$0
2259	Parking Fee Reimbursement	\$90	\$0	\$0	\$0
2260	Rental - Information Technology	\$431,958	\$0	\$0	\$0
2510	In-State Travel	\$1,702	\$262	\$0	\$0
2511	In-State Common Carrier Fares	(\$0)	\$0	\$0	\$0
2512	In-State Personal Travel Per Diem	\$509	\$0	\$0	\$0
2513	In-State Employee Mileage Reimbursement	\$1,424	\$229	\$0	\$0
2521	In-State/Non-Employee - Common Carrier	\$117	\$0	\$0	\$0
2530	Out-of-State Travel	\$14,497	\$14,042	\$13,300	\$13,300
2531	Out-of-State Common Carrier Fares	\$7,301	\$2,535	\$0	\$0
2532	Out-of-State Personal Travel Per Diem	\$1,533	\$0	\$0	\$0
2610	Advertising and Marketing	\$11,711	\$776	\$1,000	\$1,000
2630	Communication Charges - Office of Information Technology	\$13,972	\$15,573	\$15,430	\$15,430
2631	Communication Charges - External	\$2,610	\$4,782	\$2,500	\$2,500
2641	Other Automated Data Processing Billings-Purchased Services	\$3,650	\$3,650	\$3,650	\$3,650
2660	Insurance for Other Than Employee Benefits	\$3,500	\$3,500	\$3,500	\$3,500
2680	Printing and Reproduction Services	\$1,929	\$1,897	\$1,000	\$1,000
2820	Purchased Services	\$33,346	\$1,759,901	\$294,497	\$205,227
3110	Supplies and Materials	\$425	\$0	\$0	\$0
3120	Books/Periodicals/Subscriptions	\$81,441	\$89,388	\$89,775	\$89,775
3121	Office Supplies	\$1,143	\$6,873	\$1,000	\$1,000
3123	Postage	\$12,166	\$13,284	\$13,000	\$13,000
3140	Noncapitalizable Information Technology	\$5,965	\$6,258	\$500	\$500
3145	Software Subscriptions	\$662	\$455,320	\$503,961	\$503,961
4100	Other Operating Expenses	\$335	\$87	\$500	\$500
4140	Dues and Memberships	\$10,994	\$22,678	\$12,286	\$12,286
4151	Late Fees	\$0	\$67	\$0	\$0

4180	Official Functions - Nontaxable	\$0	\$187	\$0	\$0
4220	Registration Fees	\$7,218	\$6,410	\$9,600	\$9,600
4222	Registration Fee Reimbursement	\$0	\$425	\$0	\$0
Total Expenditures Denoted in Object Codes		\$1,879,035	\$2,410,446	\$967,574	\$878,304
Transfers		\$0	\$0	\$0	\$0
State Employees Reserve Fund Reversions		\$130,010	\$0	N/A	N/A
Roll Forwards		\$216,932	\$0	\$0	\$0
Total Expenditures for Line Item		\$2,225,977	\$2,410,446	\$967,574	\$878,304
Total Spending Authority for Line Item		\$2,225,977	\$2,502,857	\$1,026,177	\$936,907
Amount Under/(Over) Expended		\$0	\$92,411	\$58,604	\$58,604

DEPARTMENT OF TREASURY
Unclaimed Property

FY 2026-27
Position and Object Code Detail

Operating Expenses

Object Code	Object Code Description	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Base Request
2230	Equipment Maintenance	\$1,204	\$1,276	\$1,250	\$1,250
2252	Rental/Motor Pool Mile Charge	\$0	\$1,650	\$0	\$0
2258	Parking Fees	\$15	\$0	\$0	\$0
2510	In-State Travel	\$0	\$35	\$0	\$0
2511	In-State Common Carrier Fares	\$0	\$227	\$0	\$0
2513	In-State Employee Mileage Reimbursement	\$0	\$32	\$0	\$0
2530	Out-of-State Travel	\$0	\$5,263	\$10,000	\$10,000
2531	Out-of-State Common Carrier Fares	\$125	\$117	\$4,000	\$4,000
2532	Out-of-State Personal Travel Per Diem	\$79	\$158	\$1,000	\$1,000
2630	Communication Charges - Office of Information Technology	\$10,632	\$10,605	\$10,605	\$10,605
2631	Communication Charges - External	\$489	\$485	\$500	\$500
2641	Other Automated Data Processing Billings-Purchased Services	\$208,524	\$224,849	\$740,315	\$727,965
2680	Printing and Reproduction Services	\$86,559	\$144,556	\$126,000	\$126,000
2820	Purchased Services	\$18,800	\$173,365	\$74,430	\$74,430
3120	Books/Periodicals/Subscriptions	\$180	\$163	\$87,750	\$87,750
3121	Office Supplies	\$4,964	\$2,214	\$3,119	\$3,119
3123	Postage	\$70,159	\$114,543	\$135,900	\$135,900
3132	Noncapitalizable Furniture and Office Systems	\$0	\$1,741	\$0	\$0
3140	Noncapitalizable Information Technology	\$10,725	\$1,494	\$5,900	\$5,900
3145	Software Subscriptions	\$4	\$100	\$0	\$0
4100	Other Operating Expenses	\$528	\$10	\$500	\$500
4140	Dues and Memberships	\$2,905	\$4,120	\$3,171	\$3,171
4180	Official Functions - Nontaxable	\$0	\$586	\$0	\$0
4220	Registration Fees	\$2,282	\$875	\$3,200	\$3,200
6641	SBITA Component Principal	\$355,226	\$375,514	\$396,640	\$418,637
6841	SBITA Component Interest	\$32,826	\$24,181	\$15,045	\$5,398
Total Expenditures Denoted in Object Codes		\$806,224	1,088,162	\$1,619,325	\$1,619,325
Transfers		\$0	\$0	\$0	\$0
Roll Forwards		\$103,342	\$0	\$0	\$0
Total Expenditures for Line Item		\$909,566	\$1,088,162	\$1,619,325	\$1,619,325
Total Spending Authority for Line Item		\$909,566	\$1,498,952	\$1,595,549	\$1,595,549
Amount Under/(Over) Expended		\$0	410,791	(\$23,776)	(\$23,776)

FY 2026-27 Common Policy Summary - Department of Treasury

Schedule 8

		Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
--	--	-------------	-----	--------------	------------	----------------------	---------------

FY 2023-24

Salary Survey

01. Administration, (A) Administration,	Personal Services	\$188,824	0.0	\$188,824	\$0	\$0	\$0
01. Administration, (A) Administration,	Salary Survey	(\$285,111)	0.0	(\$188,824)	(\$96,287)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$96,287	0.0	\$0	\$96,287	\$0	\$0
Total		\$0	0.0	\$0	\$0	\$0	\$0

Health, Life and Dental (HLD)

01. Administration, (A) Administration,	Personal Services	\$321,873	0.0	\$321,873	\$0	\$0	\$0
01. Administration, (A) Administration,	Health, Life, and Dental	(\$506,999)	0.0	(\$321,873)	(\$185,126)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$185,126	0.0	\$0	\$185,126	\$0	\$0
Total		(\$0)	0.0	\$0	\$0	\$0	\$0

Amortization Equalization Disbursement (AED)

01. Administration, (A) Administration,	Personal Services	\$130,867	0.0	\$130,867	\$0	\$0	\$0
01. Administration, (A) Administration,	Amortization Equalization Disbursement	(\$191,718)	0.0	(\$130,867)	(\$60,851)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$60,851	0.0	\$0	\$60,851	\$0	\$0
Total		(\$0)	0.0	\$0	\$0	\$0	\$0

Supplemental Amortization Equalization Disbursement (SAED)

01. Administration, (A) Administration,	Personal Services	\$130,867	0.0	\$130,867	\$0	\$0	\$0
01. Administration, (A) Administration,	Supplemental Amortization Equalization Di:	(\$191,718)	0.0	(\$130,867)	(\$60,851)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$60,851	0.0	\$0	\$60,851	\$0	\$0
Total		(\$0)	0.0	\$0	\$0	\$0	\$0

Short-term Disability (STD)

01. Administration, (A) Administration,	Personal Services	\$3,878	0.0	\$3,878	\$0	\$0	\$0
01. Administration, (A) Administration,	Short-term Disability	(\$5,698)	0.0	(\$3,878)	(\$1,820)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$1,820	0.0	\$0	\$1,820	\$0	\$0
Total		(\$0)	0.0	\$0	\$0	\$0	\$0

FY 2024-25

Salary Survey

01. Administration, (A) Administration,	Personal Services	\$100,411	0.0	\$100,411	\$0	\$0	\$0
01. Administration, (A) Administration,	Salary Survey	(\$153,814)	0.0	(\$100,411)	(\$53,403)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$53,403	0.0	\$0	\$53,403	\$0	\$0

FY 2026-27 Common Policy Summary - Department of Treasury

Schedule 8

	Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
Total	\$0	0.0	\$0	\$0	\$0	\$0

Health, Life and Dental (HLD)

01. Administration, (A) Administration,	Personal Services	\$370,943	0.0	\$370,943	\$0	\$0	\$0
01. Administration, (A) Administration,	Health, Life, and Dental	(\$613,686)	0.0	(\$370,943)	(\$242,742)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$242,742	0.0	\$0	\$242,742	\$0	\$0
Total		\$0	0.0	\$0	\$0	\$0	\$0

Short-term Disability (STD)

01. Administration, (A) Administration,	Personal Services	\$3,820	0.0	\$3,820	\$0	\$0	\$0
01. Administration, (A) Administration,	Short-term Disability	(\$6,014)	0.0	(\$3,820)	(\$2,195)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$2,195	0.0	\$0	\$2,195	\$0	\$0
Total		(\$0)	0.0	\$0	\$0	\$0	\$0

Paid Family Medical Leave Insurance

01. Administration, (A) Administration,	Personal Services	\$12,074	0.0	\$12,074	\$0	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$7,106	0.0	\$0	\$7,106	\$0	\$0
01. Administration, (A) Administration,	#MULTIVALUE	(\$19,181)	0.0	(\$12,074)	(\$7,106)	\$0	\$0
Total		\$0	0.0	\$0	\$0	\$0	\$0

Unfunded Amortization Equalization Disbursement Payments

01. Administration, (A) Administration,	Personal Services	\$249,889	0.0	\$249,889	\$0	\$0	\$0
01. Administration, (A) Administration,	Unfunded Liability AED Payments	(\$399,430)	0.0	(\$249,889)	(\$149,541)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$149,541	0.0	\$0	\$149,541	\$0	\$0
Total		(\$0)	0.0	\$0	\$0	\$0	\$0

Step Pay

01. Administration, (A) Administration,	Personal Services	\$57,369	0.0	\$57,369	\$0	\$0	\$0
01. Administration, (A) Administration,	Step Pay	(\$102,735)	0.0	(\$57,369)	(\$45,366)	\$0	\$0
02. Unclaimed Property Program, (A) Unclaimed Property Program,	Personal Services	\$45,366	0.0	\$0	\$45,366	\$0	\$0
Total		\$0	0.0	\$0	\$0	\$0	\$0

FY 2025-26

Centrally Appropriated Personal Services Line Items

01. Administration, (A) Administration,	Health, Life, and Dental	\$744,662	0.0	\$446,698	\$297,964	\$0	\$0
01. Administration, (A) Administration,	Short-term Disability	\$3,654	0.0	\$2,398	\$1,256	\$0	\$0
01. Administration, (A) Administration,	Unfunded Liability AED Payments	\$521,995	0.0	\$342,578	\$179,417	\$0	\$0
01. Administration, (A) Administration,	Salary Survey	\$142,960	0.0	\$93,523	\$49,437	\$0	\$0

FY 2026-27 Common Policy Summary - Department of Treasury

Schedule 8

		Total Funds	FTE	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
01. Administration, (A) Administration,	Step Pay	\$40,364	0.0	\$38,777	\$1,587	\$0	\$0
01. Administration, (A) Administration,	#MULTIVALUE	\$23,490	0.0	\$15,416	\$8,074	\$0	\$0
Total		\$1,477,125	0.0	\$939,390	\$537,735	\$0	\$0

Special Bill

FY 2026-27

Centrally Appropriated Personal Services Line Items

01. Administration, (A) Administration,	Health, Life, and Dental	\$1,158,990	0.0	\$629,352	\$529,638	\$0	\$0
01. Administration, (A) Administration,	Short-term Disability	\$4,276	0.0	\$2,658	\$1,618	\$0	\$0
01. Administration, (A) Administration,	Unfunded Liability AED Payments	\$610,859	0.0	\$379,751	\$231,108	\$0	\$0
01. Administration, (A) Administration,	Salary Survey	\$195,813	0.0	\$124,272	\$71,541	\$0	\$0
01. Administration, (A) Administration,	Step Pay	\$2,849	0.0	\$2,849	\$0	\$0	\$0
01. Administration, (A) Administration,	#MULTIVALUE	\$27,489	0.0	\$17,089	\$10,400	\$0	\$0
Total		\$2,000,276	0.0	\$1,155,971	\$844,305	\$0	\$0

Special Bill

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 Charter School Financing Administrative Cash Fund - 17F0
 22-30.5-406 (1)(c)(I) C.R.S.

	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Year Beginning Fund Balance (A)	\$266,843	\$289,104	\$311,722	\$335,133	\$326,522
Changes in Cash Assets	\$22,261	\$22,618	\$23,411	(\$8,611)	(\$8,589)
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$22,261	\$22,618	\$23,411	(\$8,611)	(\$8,589)
Assets Total	\$289,104	\$311,722	\$335,133	\$326,522	\$317,932
Cash (B)	\$289,104	\$311,722	\$335,133	\$326,522	\$317,932
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$289,104	\$311,722	\$335,133	\$326,522	\$317,932
Net Cash Assets - (B-C)	\$289,104	\$311,722	\$335,133	\$326,522	\$317,932
Change from Prior Year Fund Balance (D-A)	\$22,261	\$22,618	\$23,411	(\$8,611)	(\$8,589)

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 Charter School Financing Administrative Cash Fund - 17F0
 22-30.5-406 (1)(c)(I) C.R.S.

Cash Flow Summary

	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Total	\$30,938	\$31,573	\$32,044	\$0	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Local Government - Nongrant Funds	\$30,938	\$31,573	\$32,044	\$0	\$0
Expenses Total	\$8,677	\$8,655	\$8,633	\$8,611	\$8,589
Cash Expenditures	\$8,677	\$8,655	\$8,633	\$8,611	\$8,589
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$22,261	\$22,918	\$23,411	(\$8,611)	(\$8,589)

Cash Fund Reserve Balance

	Actual	Actual	Projected	Projected	Projected
	FY 2021-22	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$1,432	\$1,428	\$1,424	\$1,421	\$1,417
Excess Uncommitted Fee Reserve Balance	(\$1,432)	(\$1,428)	(\$1,424)	(\$1,421)	(\$1,417)

Compliance Plan (narrative)

Cash Fund Narrative Information

Purpose/Background of Fund	Continuously appropriated to the state treasurer for the direct and indirect costs of the administration of the charter school intercept program
Fee Sources	N/A
Non-Fee Sources	Annual administrative costs paid by all participating charter schools
Long Bill Groups Supported by Fund	WAA

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 PERA Payment Cash Fund - PPCF
 24-51-416 (1) C.R.S. - repealed

	Actual	Actual	Appropriated	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Year Beginning Fund Balance (A)	\$4,241,695	\$0	\$0	\$0	\$0
Changes in Cash Assets	(\$4,241,695)	\$0	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	(\$4,241,695)	\$0	\$0	\$0	\$0
Assets Total	\$0	\$0	\$0	\$0	\$0
Cash (B)	\$0	\$0	\$0	\$0	\$0
Unrealized Gain/Loss on TPOOL Cash	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$0	\$0	\$0	\$0	\$0
Net Cash Assets - (B-C)	\$0	\$0	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	(\$379,888,297)	\$0	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 PERA Payment Cash Fund - PPCF
 24-51-416 (1) C.R.S. - repealed

Cash Flow Summary

	Actual	Actual	Appropriated	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Total	\$4,561,045	\$0	\$0	\$0	\$0
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Transfers from the General Fund	\$4,561,045	\$0	\$0	\$0	\$0
Unrealized Gain/Loss	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$0	\$0	\$0	\$0	\$0
Cash Expenditures	\$0	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	\$4,561,045	\$0	\$0	\$0	\$0

Cash Fund Reserve Balance

	Actual	Actual	Appropriated	Projected	Projected
	FY 2021-22	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$0	\$0	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$0	\$0	\$0	\$0	\$0

Compliance Plan (narrative)

Cash Fund Narrative Information

Purpose/Background of Fund	To make any funds appropriated or transferred by the General Assembly available to be used by the State for any employer contribution or disbursement to PERA. This Fund is no longer active nor appropriated
Fee Sources	N/A
Non-Fee Sources	General Fund Transfers
Long Bill Groups Supported by Fund	WBF

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 Public School Income Fund - 7050
 22-41-101-C.R.5

	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Year Beginning Fund Balance (A)	\$5,028,333	\$3,766,517	\$2,699,898	\$2,699,898	\$2,699,898
		(\$1,261,816)			
Changes in Cash Assets	(\$238,955)	(\$48,388)	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	(\$3,390,469)	\$0	\$0	\$0
Changes in Long-Term Assets	\$1,307,301	\$2,283,898	\$0	\$0	\$0
Changes in Total Liabilities	\$199,008	\$88,341	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$1,267,354	(\$1,066,618)	\$0	\$0	\$0
Assets Total	\$4,102,037	\$2,947,078	\$2,947,078	\$2,947,078	\$2,947,078
Cash (B)	\$295,568	\$247,180	\$247,180	\$247,180	\$247,180
Unrealized Gain/Loss on TPOOL	(\$4,632,427)	(\$8,022,896)	(\$8,022,896)	(\$8,022,896)	(\$8,022,896)
Receivables	\$8,438,896	\$10,722,794	\$10,722,794	\$10,722,794	\$10,722,794
Liabilities Total	\$335,521	\$247,180	\$247,180	\$247,180	\$247,180
Cash Liabilities (C)	\$335,521	\$247,180	\$247,180	\$247,180	\$247,180
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$3,766,516	\$2,699,898	\$2,699,898	\$2,699,898	\$2,699,898
Net Cash Assets - (B-C)	(\$39,953)	\$0	\$0	\$0	\$0
Change from Prior Year Fund Balance (D-A)	(\$1,261,816)	(\$1,066,618)	\$0	\$0	\$0

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 Public School Income Fund - 7050
 22-41-101-C.R.S

Cash Flow Summary

	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Total	\$263,333,552	\$308,531,090	\$321,795,123	\$335,857,887	\$350,783,425
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$50,728,558	\$57,258,576	\$62,984,433	\$69,282,876	\$76,211,164
State Land Board (SLB) Rents & Royalties	\$212,604,995	\$251,272,514	\$ 258,810,690	\$ 266,575,011	\$ 274,572,261
Expenses Total	\$262,066,204	\$306,207,240	\$321,795,123	\$335,857,887	\$350,783,425
Operating Transfers	\$155,712,173	\$181,832,654	\$0	\$0	\$0
Cash Expenditures	\$106,354,031	\$124,374,586	\$321,795,123	\$335,857,887	\$350,783,425
Net Cash Flow	\$1,267,348	\$2,323,850	\$0	\$0	\$0

Cash Fund Reserve Balance

	Actual	Actual	Projected	Projected	Projected
	FY 2021-22	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$43,240,924	\$50,524,195	\$53,096,195	\$55,416,551	\$57,879,265
Excess Uncommitted Fee Reserve Balance	(\$43,240,924)	(\$50,524,195)	(\$53,096,195)	(\$55,416,551)	(\$57,879,265)

Compliance Plan (narrative)

Cash Fund Narrative Information

Purpose/Background of Fund	Collect and distribute school trust revenue according to statute
Fee Sources	N/A
Non-Fee Sources	State Land Board rents and royalties revenue & Public School Permanent Fund investment income
Long Bill Groups Supported by Fund	WAA & WBF

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 State Public Financing Cash Fund - 26T0
 24-36-121 (7)(a) C.R.S.

	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Year Beginning Fund Balance (A)	\$419,631	\$66,058	\$431,552	\$290,026	\$19,945
Changes in Cash Assets	(\$201,529)	\$369,822	(\$154,651)	(\$270,081)	(\$279,040)
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$27,300	(\$10,125)	\$13,126	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	(\$203,402)	\$359,696	(\$141,526)	(\$270,081)	(\$279,040)
Assets Total	\$96,358	\$444,678	\$290,026	\$19,945	(\$259,095)
Cash (B)	\$103,586	\$473,408	\$318,756	\$48,675	(\$230,365)
Unrealized Gain/Loss on TPOOL	(\$7,228)	(\$28,730)	(\$28,730)	(\$28,730)	(\$28,730)
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$3,000	\$13,126	\$0	\$0	\$0
Cash Liabilities (C)	\$30,300	\$13,126	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$451,451	\$431,552	\$290,026	\$19,945	(\$259,095)
Net Cash Assets - (B-C)	\$451,451	\$460,282	\$318,756	\$48,675	(\$230,365)
Change from Prior Year Fund Balance (D-A)	(\$203,396)	(\$19,899)	(\$141,526)	(\$270,081)	(\$279,040)

Schedule 9: Cash Funds Reports
Department of Treasury
FY 2026-27 Budget Request
State Public Financing Cash Fund - 26T0
24-36-121 (7)(a) C.R.S.

Cash Flow Summary

	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Total	\$40,409	\$608,332	\$72,491	\$6,240	\$6,240
Fees	\$0	\$0	\$0	\$0	\$0
Interest	\$10,818	\$1,734	\$6,240.00	\$6,240.00	\$6,240.00
Balance Transfer Revenue	\$0	\$428,100	\$0	\$0	\$0
Interest Transfer Revenue	\$0	\$200,000	\$0	\$0	\$0
Other Revenue	\$29,591	(\$21,502)	\$66,251	\$0	\$0
Expenses Total	\$393,983	\$242,212	\$227,142	\$276,321	\$285,280
Legal Services	\$247,461	\$63,542	\$57,142	\$115,424	\$115,424
Operating Expenditures	\$134,022	\$178,670	\$170,000	\$160,897	\$169,856
Cost of Issuance - Governmental Funds	\$12,500	\$0	\$0	\$0	\$0
Change Requests (If Applicable)	\$0	\$0	\$0	\$0	\$0
Net Cash Flow	(\$353,573)	\$366,119	(\$154,651)	(\$270,081)	(\$279,040)

Cash Fund Reserve Balance

	Actual	Actual	Projected	Projected	Projected
	FY 2021-22	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$65,007	\$39,965	\$37,478	\$45,593	\$47,071
Excess Uncommitted Fee Reserve Balance	(\$65,007)	(\$39,965)	(\$37,478)	(\$45,593)	(\$47,071)

Compliance Plan (narrative)

Cash Fund Narrative Information

Purpose/Background of Fund	Continuously appropriated to the state treasurer to reimburse verifiable costs incurred in performing or overseeing the State's primary issuance compliance and post-issuance compliance responsibilities.
Fee Sources	N/A
Non-Fee Sources	Financial obligation issuance proceeds
Long Bill Groups Supported by Fund	WAA & WC1

Schedule 9: Cash Funds Reports
 Department of Treasury
 FY 2026-27 Budget Request
 Unclaimed Property Trust Fund - 8270 & 82A0
 38-13-801 (1)(a) C.R.S.

	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Year Beginning Fund Balance (A)	\$734,027,915	\$953,135,429	\$1,142,857,839	\$1,293,497,337	\$1,437,165,662
Changes in Cash Assets	\$220,712,225	\$192,184,754	\$151,517,245	\$144,633,847	\$136,560,019
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	(\$1,604,711)	(\$2,462,344)	(\$877,747)	(\$965,522)	(\$1,062,074)
TOTAL CHANGES TO FUND BALANCE	\$219,107,514	\$189,722,410	\$150,639,497	\$143,668,325	\$135,497,945
Assets Total	\$959,450,558	\$1,151,635,312	\$1,303,152,557	\$1,447,786,404	\$1,584,346,424
Cash (B)	\$959,450,558	\$1,151,635,312	\$1,303,152,557	\$1,447,786,404	\$1,584,346,424
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$6,315,129	\$8,777,473	\$9,655,221	\$10,620,743	\$11,682,817
Cash Liabilities (C)	\$6,315,129	\$8,777,473	\$9,655,221	\$10,620,743	\$11,682,817
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$953,135,429	\$1,142,857,839	\$1,293,497,337	\$1,437,165,662	\$1,572,663,607
Net Cash Assets - (B-C)	\$953,135,429	\$1,142,857,839	\$1,293,497,337	\$1,437,165,662	\$1,572,663,607
Change from Prior Year Fund Balance (D-A)	\$219,107,514	\$189,722,410	\$150,639,497	\$143,668,325	\$135,497,945

Schedule 9: Cash Funds Reports
Department of Treasury
FY 2026-27 Budget Request
Unclaimed Property Trust Fund - 8270 & 82A0
38-13-801 (1)(a) C.R.S.

Cash Flow Summary					
	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Revenue Total	\$337,678,526	\$339,641,797	\$343,526,250	\$345,622,567	\$347,823,700
Fees	\$4,880	\$4,270	\$4,270	\$4,270	\$4,270
Interest	\$34,190,054	\$39,929,855	\$41,926,348	\$44,022,665	\$46,223,798
Holder Revenue	\$303,483,592	\$299,707,672	\$301,595,632	\$301,595,632	\$301,595,632
Expenses Total	\$102,220,835	\$147,481,268	\$192,009,005	\$200,988,720	\$211,263,681
Cash Expenditures	\$4,029,878	\$4,864,036	\$4,495,991	\$5,193,131	\$5,193,131
Claims Paid	\$61,176,110	\$77,000,435	\$88,550,500	\$101,833,075	\$117,108,036
Transfers to Adult Dental Fund	\$37,014,847	\$65,616,798	\$73,962,514	\$73,962,514	\$73,962,514
SB 25-290 Transfer			\$25,000,000	\$20,000,000	\$15,000,000
Net Cash Flow	\$235,457,691	\$192,160,528	\$151,517,245	\$144,633,847	\$136,560,019
Cash Fund Reserve Balance					
	Actual	Actual	Projected	Projected	Projected
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$0	\$0	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$16,866,438	\$24,334,409	\$31,681,486	\$33,163,139	\$34,858,507
Excess Uncommitted Fee Reserve Balance	(\$16,866,438)	(\$24,334,409)	(\$31,681,486)	(\$33,163,139)	(\$34,858,507)
Compliance Plan (narrative)					
Cash Fund Narrative Information					
Purpose/Background of Fund	Receives dormant or abandoned property and returns such property to its rightful owner or heir				
Fee Sources	Unclaimed Property List Sales				
Non-Fee Sources	Holder Remittances				
Long Bill Groups Supported by Fund	WA1, WA6, WAA, & WBS				

COLORADO DEPARTMENT OF THE TREASURY



Colorado Investments: Request for Information

FY 24-25

Table of Contents

Letter from Colorado State Treasurer Dave Young 3

About the Investment Unit 4

About this Report..... 4

TPOOL..... 5

Unclaimed Property Tourism Promotion Trust Fund (UPTPTF) 9

Colorado Public School Permanent Fund 13

Credits..... 19

Letter from Colorado State Treasurer Dave Young

November 1, 2025

Joint Budget Committee

200 East 14th Avenue, Floor 3

Denver, CO 80203

Dear Members of the Joint Budget Committee:

On behalf of the Colorado Department of the Treasury, I'm pleased to provide this annual report concerning the performance of the State's investments as requested by the Joint Budget Committee.

Please feel free to contact me if you have any questions about the report, our Investment Unit, or the investments for the Colorado Treasury Pool (TPOOL), Unclaimed Property Tourism Fund (UPTPTF), or the Colorado Public School Fund.

Sincerely,

A handwritten signature in blue ink that reads "David L. Young". The signature is fluid and cursive, with the first name "David" and last name "Young" clearly legible.

David L. Young

Colorado State Treasurer

About the Treasury Investment Unit

Under the direction of the Chief Investment Officer, the Investment Unit manages approximately \$17 billion in the Treasury operating fund (TPOOL), the Unclaimed Property Tourism Promotion Trust Fund (UPTPTF), and a portion of the Public School Permanent Bond Fund (PSPF). Portfolio earnings and realized capital gains are distributed to account holders to provide steady cash flow.

About this Report

The report details the performance of the state investment portfolios. Common terms include:

- **Market Value:** The current value of an investment as determined by the market.
- **Book Value:** The total capital invested in a portfolio.
- **Portfolio Book Yield:** The anticipated income from a portfolio expressed as a percentage of its book value, reflecting historical cost yield.
- **Total Return Performance:** The actual performance of a portfolio over a specific period, including accrued interest, capital gains and losses, dividends, contributions, and distributions.

How the Treasury Uses these Metrics

The **Portfolio Book Yield** and **Total Return Performance** offer different ways to evaluate performance. The book yield is a backwards-looking measure, capturing only the interest income of a portfolio over time. The total return performance is a real-time measure, capturing all sources of total returns over a specific period. The Investment measures both book yields and total returns to monitor the portfolio's holistic performance.

Important Note: Following the COVID-19 pandemic, the Federal Reserve implemented interest rate hikes to combat inflation. These increases, occurring between FY 22 and FY 24, were notably more aggressive in size and pace than typical adjustments, leading to a rapid increase in the book yield benchmark. The average book yield over FY 20 through FY 24 is consistent with expected performance. All three portfolios exceeded benchmarks in total return performance in FY 25.

TPOOL

Colorado Treasury Pool (TPOOL) Performance Charts

Figure 1: TPOOL Portfolio (■) vs. Benchmark (▲)

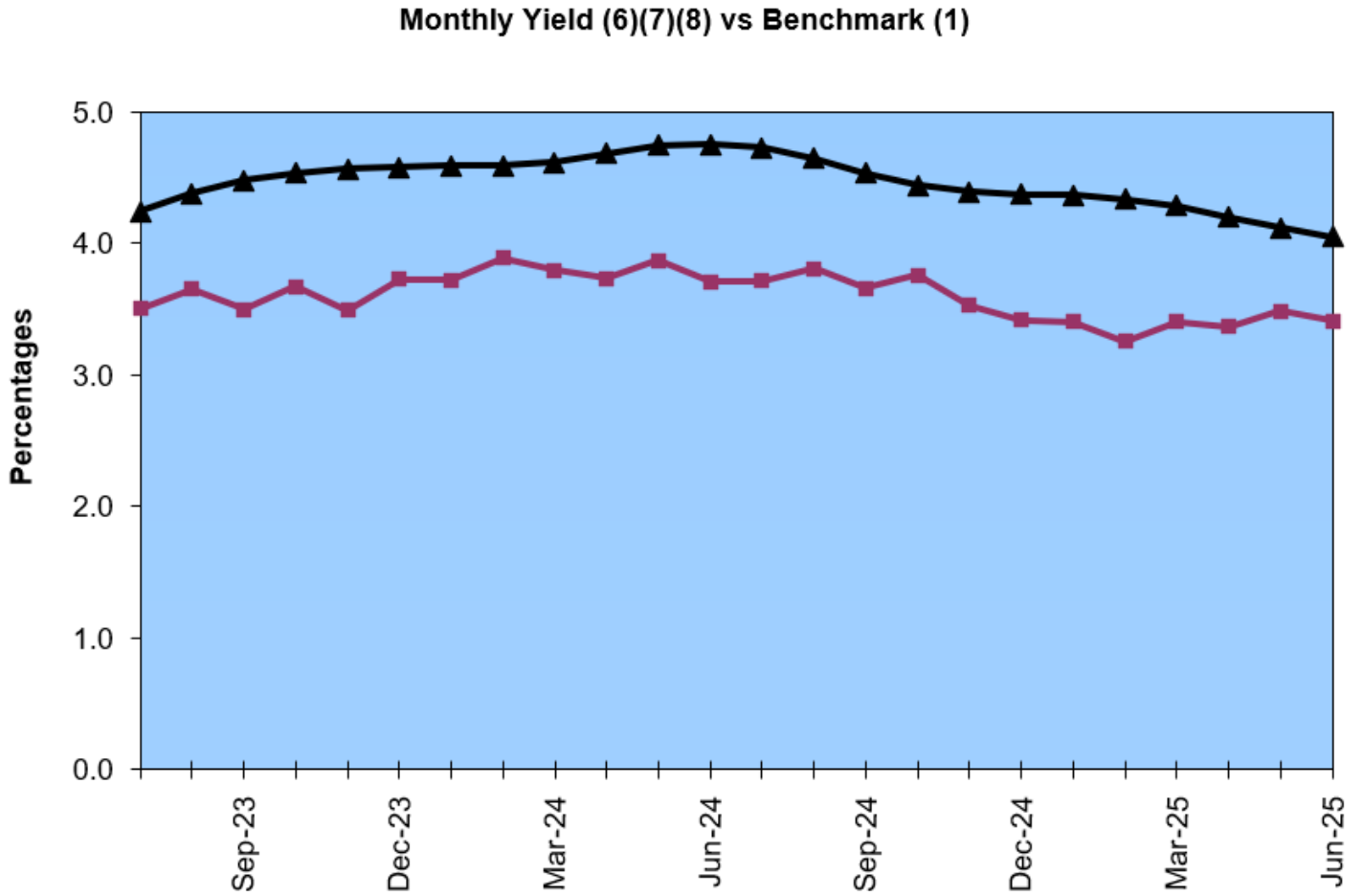


Figure 2: TPOOL Portfolio Mix in millions

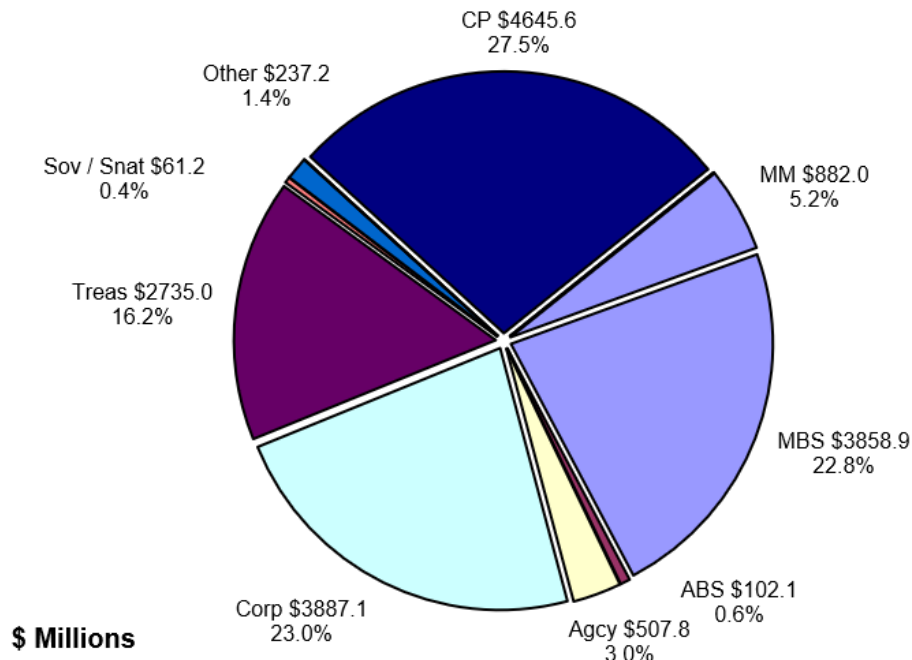


Figure 3: TPOOL Book Value (■) vs. Market Value (▲)

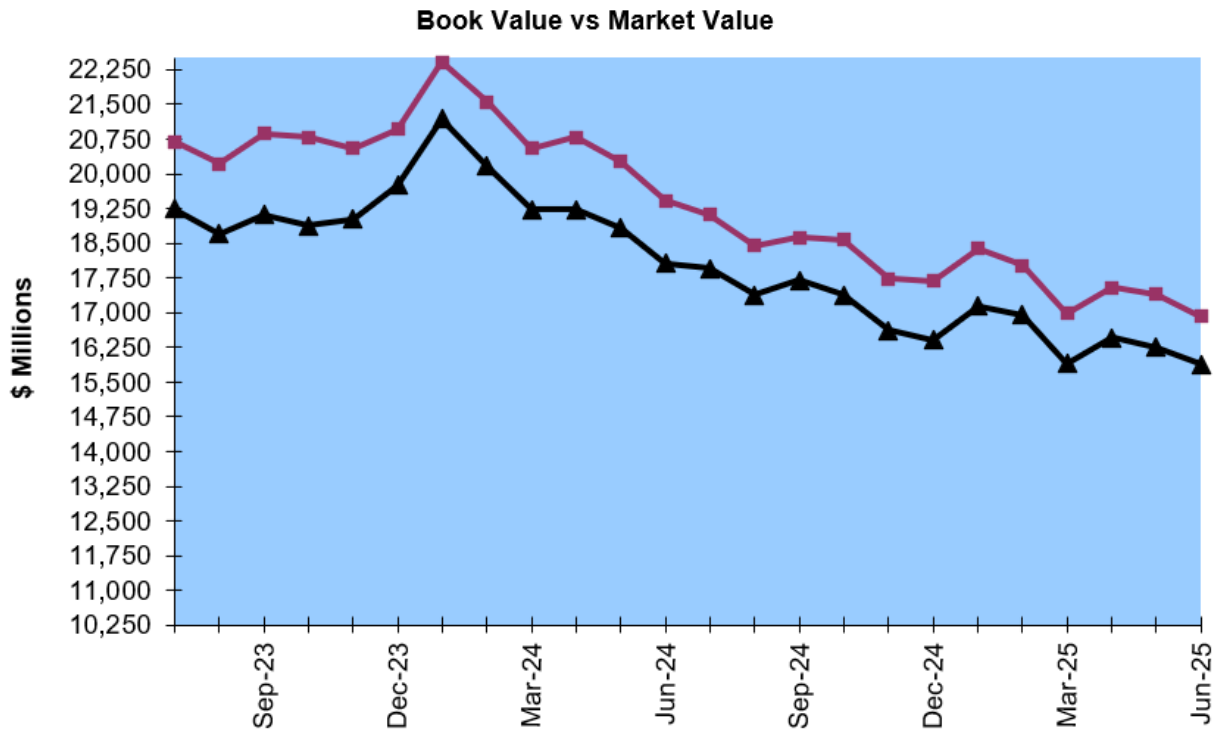
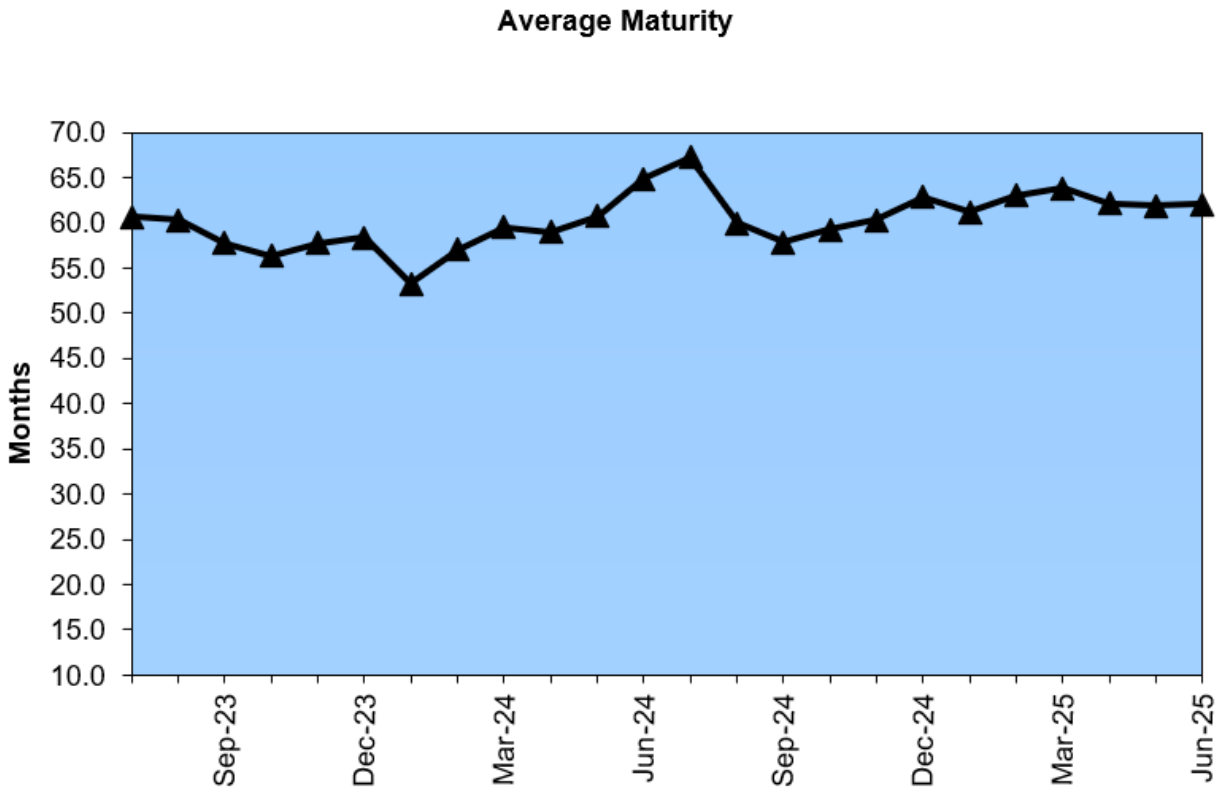


Figure 4: TPOOL Average Maturity (▲)



TPOOL Performance Tables

Portfolio Value	
Market Value	\$15,879.2 million
Book Value	\$16,916.9 million
Yield and Average Maturity	
Portfolio Book Yield	3.52%
Portfolio Average Maturity	62 Months
Total Return Performance (FY25)	
Portfolio	5.70%
Benchmark*	5.44%

*BarCap US Aggregate (50%) Plus BarCap US Treasury Bill – 1-3 Months (50%)

Portfolio Realized Income and Yield Performance

Fiscal Year	Average Portfolio	Realized Income	Book Yield	Performance Benchmarks (1)
FY 25	18,154.0	639.9 ²	3.5%	4.1%
FY 24	20,836.1	764.2 ³	3.7%	4.8%
FY 23	19,938.9	556.3 ⁴	2.8%	4.1%
FY 22	19,163.9	206.6 ⁵	1.1%	1.2%
FY 21	12,662.4	125.6 ⁶	1.0%	0.2%
FY 20	9,623.6	193.0 ⁷	2.0%	1.1%
Avg. FY 20-24	16,445.0	369.1	2.1%	2.3%

Notes for Figures 1-4 and TPOOL Performance Tables:

- (1) 12-month moving average of the constant maturity yield on the 1-year Treasury note through June 2019; 12-month moving average of the constant maturity yield on the 2-year Treasury note beginning July 2019
- (2) Excludes \$1.5M in net loss for FYTD 2025
- (3) Excludes \$3.6M in net loss for FYTD 2024
- (4) Excludes \$201K in net gains for FYTD 2023
- (5) Excludes \$14.5M in net gains for FYTD 2022
- (6) Excludes \$28.6M in net gains for FYTD 2021
- (7) Excludes \$14.5M in net gains for FYTD 2020
- (8) Excludes \$7K in net gains for FYTD 2019

Unclaimed Property Tourism Promotion Trust Fund (UPTPTF)

UPTPTF Performance Charts

Figure 5: UPTPTF Portfolio (■) vs. Benchmark (▲)

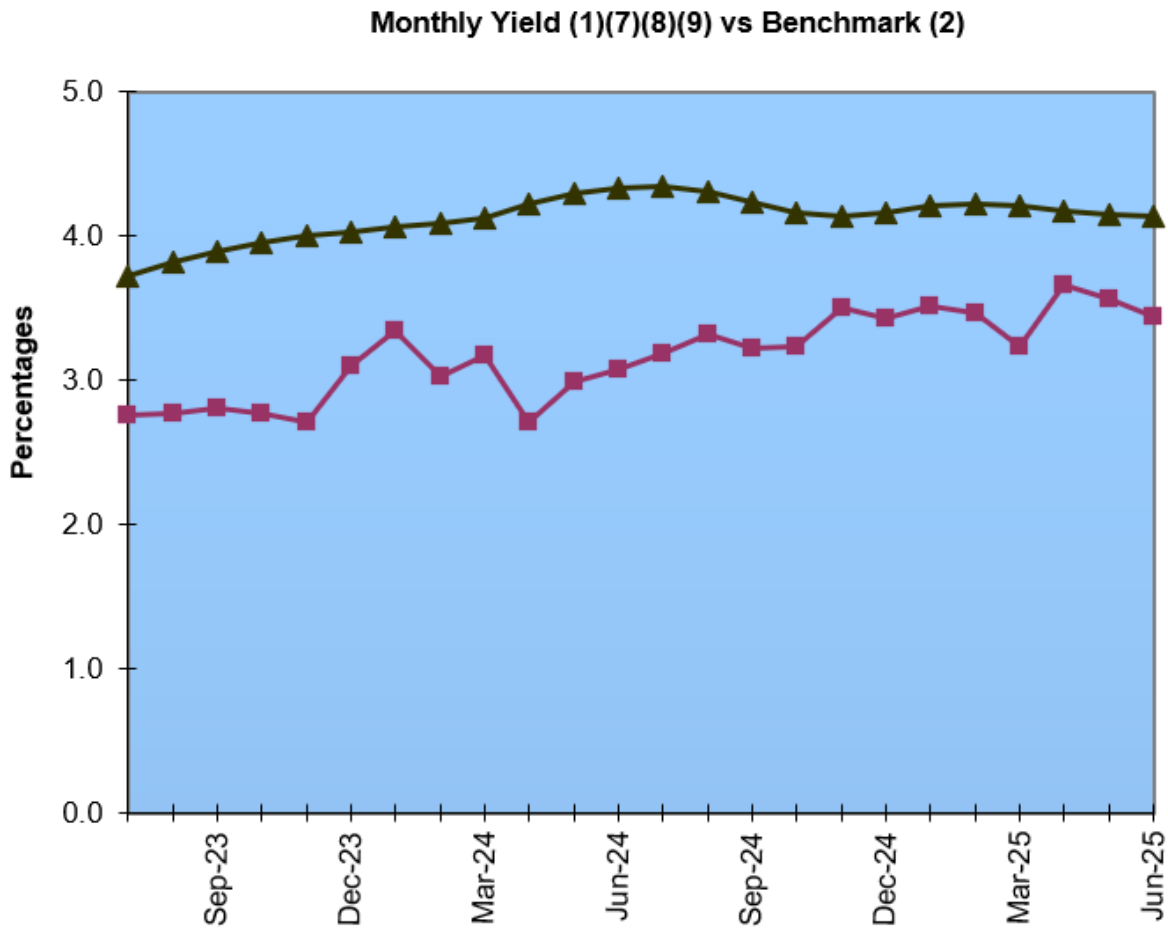


Figure 6: UPTPTF Portfolio Mix in millions

Portfolio Mix

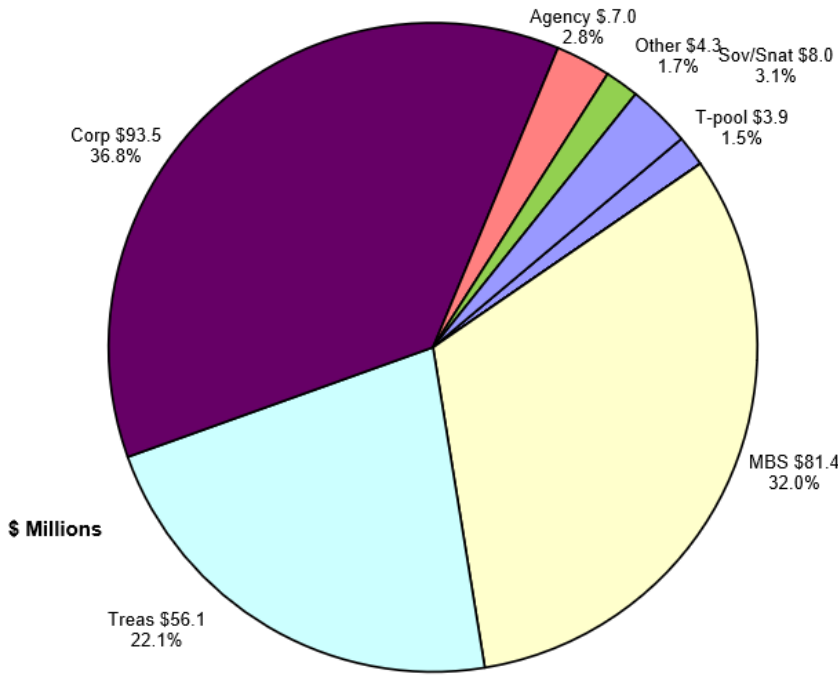


Figure 7: UPTPTF Book Value (■) vs. Market Value (◆)

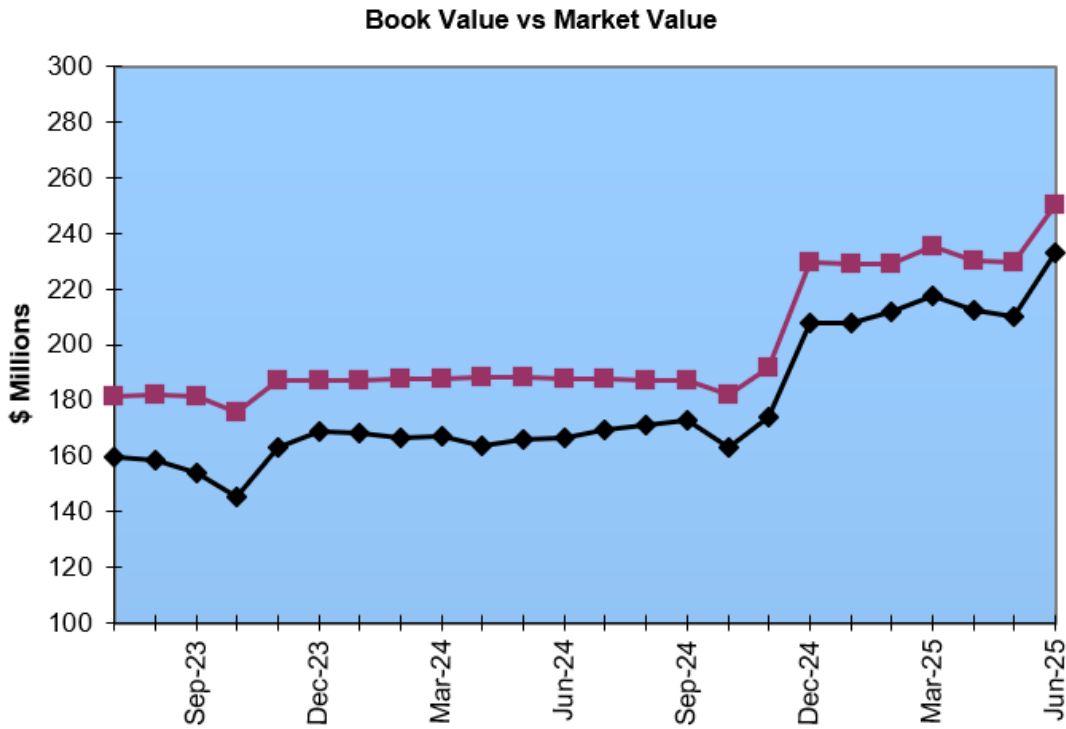
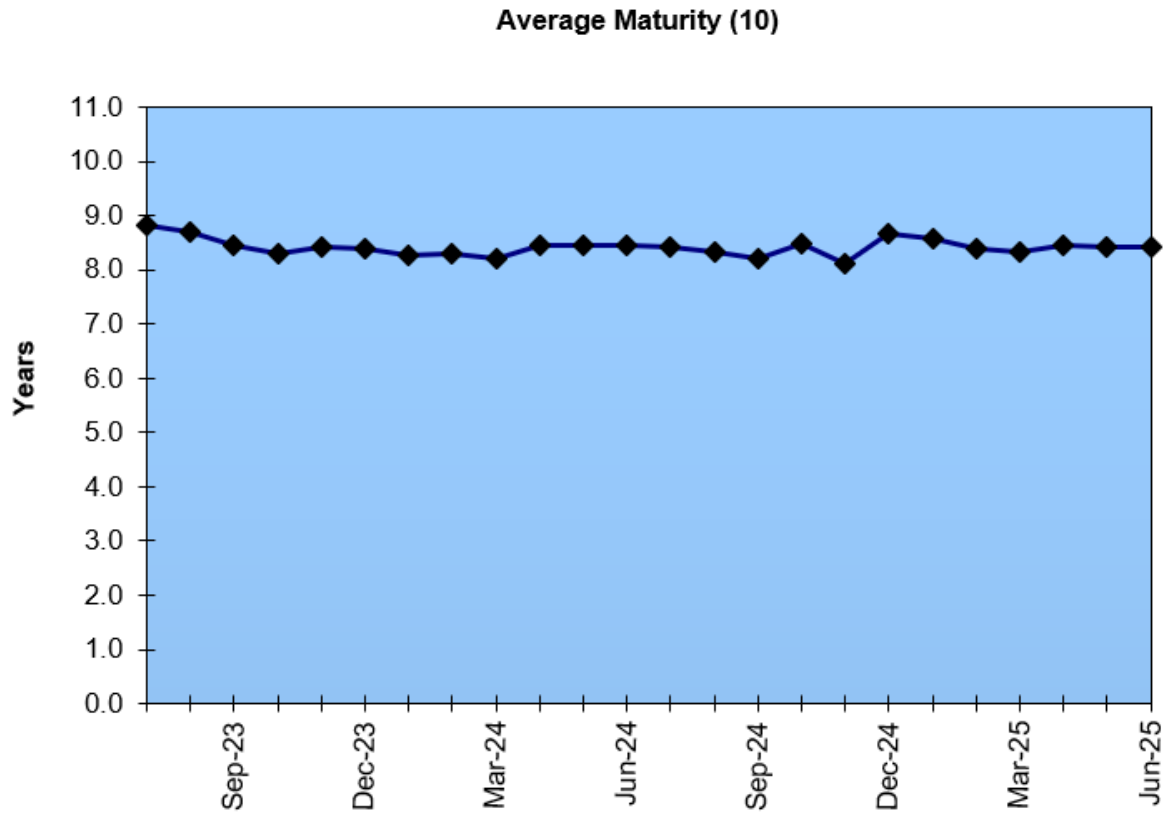


Figure 8: UPTPTF Average Maturity



UPTPTF Performance Tables

Portfolio Value	
Market Value	\$232.9 million
Book Value	\$250.3 million
Yield and Average Maturity	
Portfolio Book Yield	3.41%
Portfolio Average Maturity	8.4 Years
Total Return Performance (FY25)	
Portfolio	6.31%
Benchmark*	6.08%

*BarCap US Aggregate

Portfolio Realized Income and Yield Performance

Fiscal Year	Average Portfolio	\$ Millions Realized Income	Book Yield	Performance Benchmarks (2)
FY 25	218.1	7.4 ³	3.4%	4.1%
FY 24	191.2	5.7 ⁴	3.0%	4.3%
FY 23	177.5	4.7 ⁵	2.6%	3.6%
FY 22	171.2	3.8 ⁶	2.2%	1.9%
FY 21	171.4	4.2 ⁷	2.5%	0.8%
FY 20	195.1	5.5 ⁸	2.8%	1.3%
Avg. FY 20-24	181.0	4.8	2.6%	2.4%

Notes for Figures 4-8 and UPTPTF Performance Tables:

- (1) Does not include State Treasury Pool cash balances in calculation.
- (2) 12 month moving average of the constant maturity yield on the 7-year Treasury note at end of period
- (3) Excludes \$24.5K in net gain for FYTD 2025
- (4) Excludes \$21K in net loss for FYTD 2024
- (5) Excludes \$8K in net gains for FYTD 2023
- (6) Excludes \$134K in net gains for FYTD 2022
- (7) Excludes \$2.8M in net gains for FYTD 2021
- (8) Excludes \$2.7M in net gains for FYTD 2020
- (9) Excludes \$107K in net gains for FYTD 2019

Colorado Public School Permanent Fund

PSPF Performance Charts**

Figure 9: PSPF Portfolio (■) vs. Benchmark (▲)

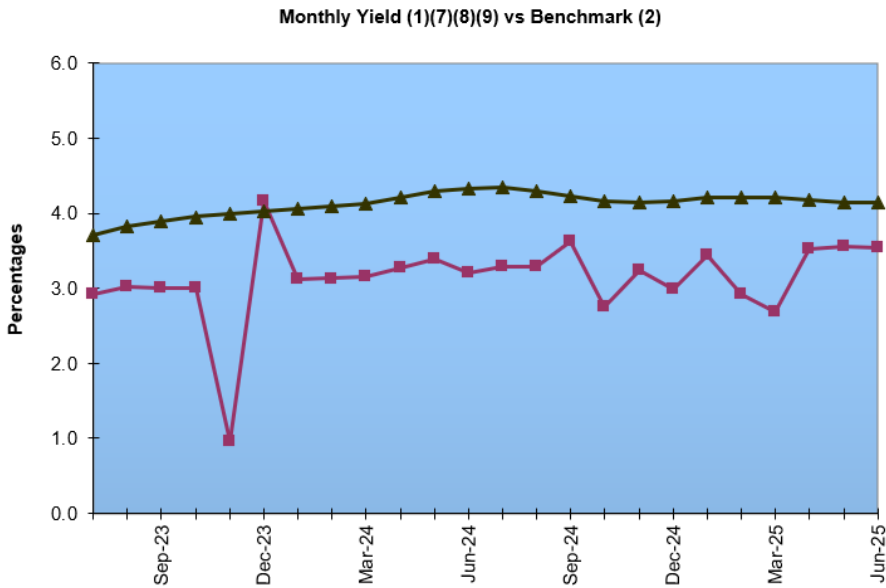
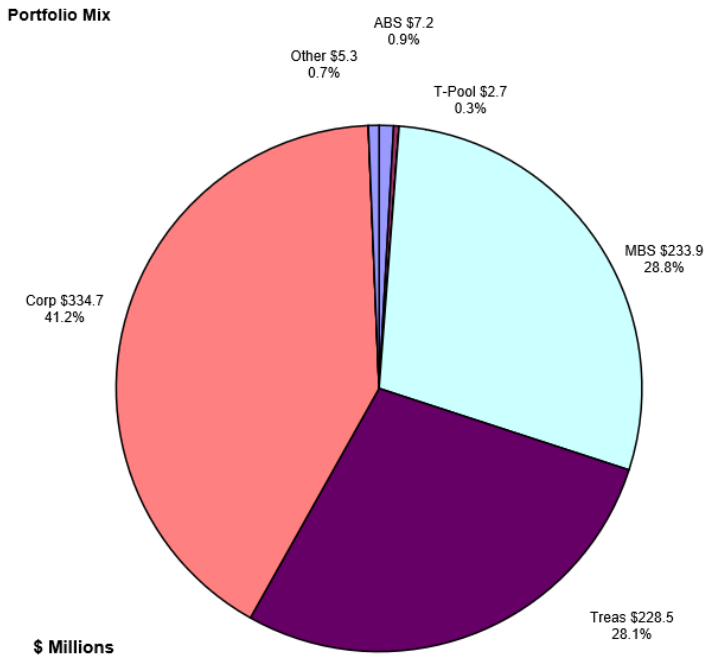


Figure 10: PSPF Portfolio Mix in millions



**Represents bond portion only; \$639.8 million in investments managed externally are excluded
Investments Request for Information – FY 24-25

Figure 11: PSPF Book Value (■) vs. Market Value (▲)

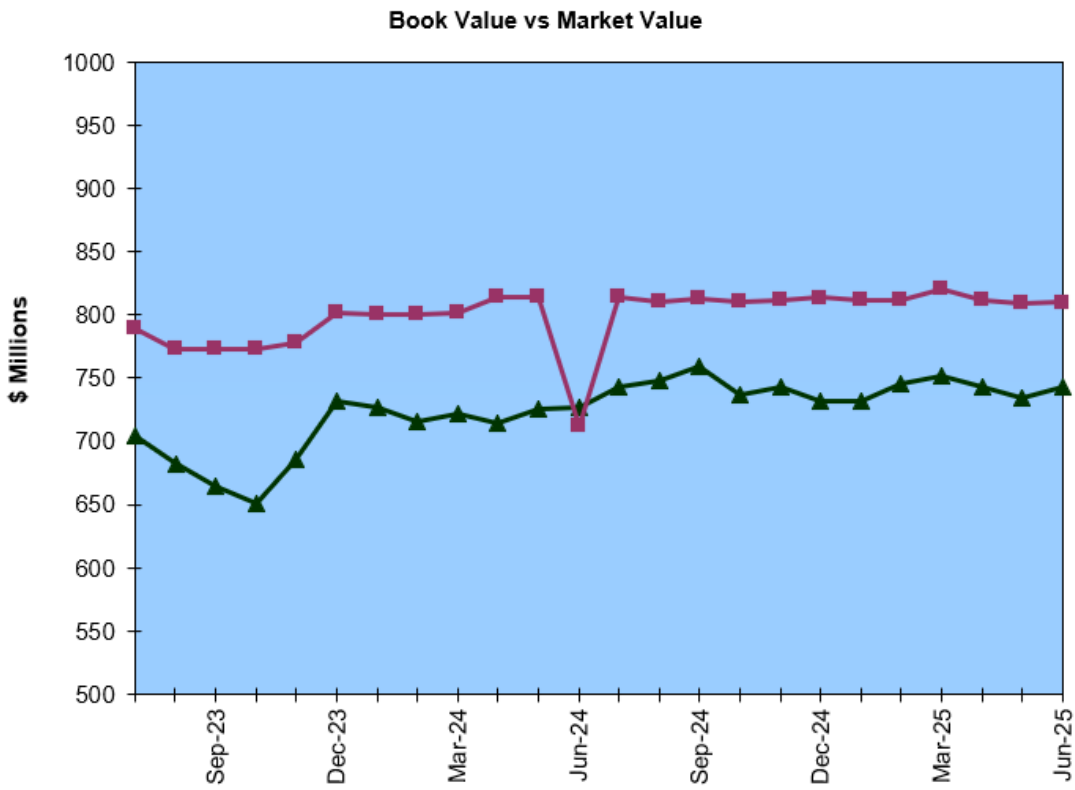
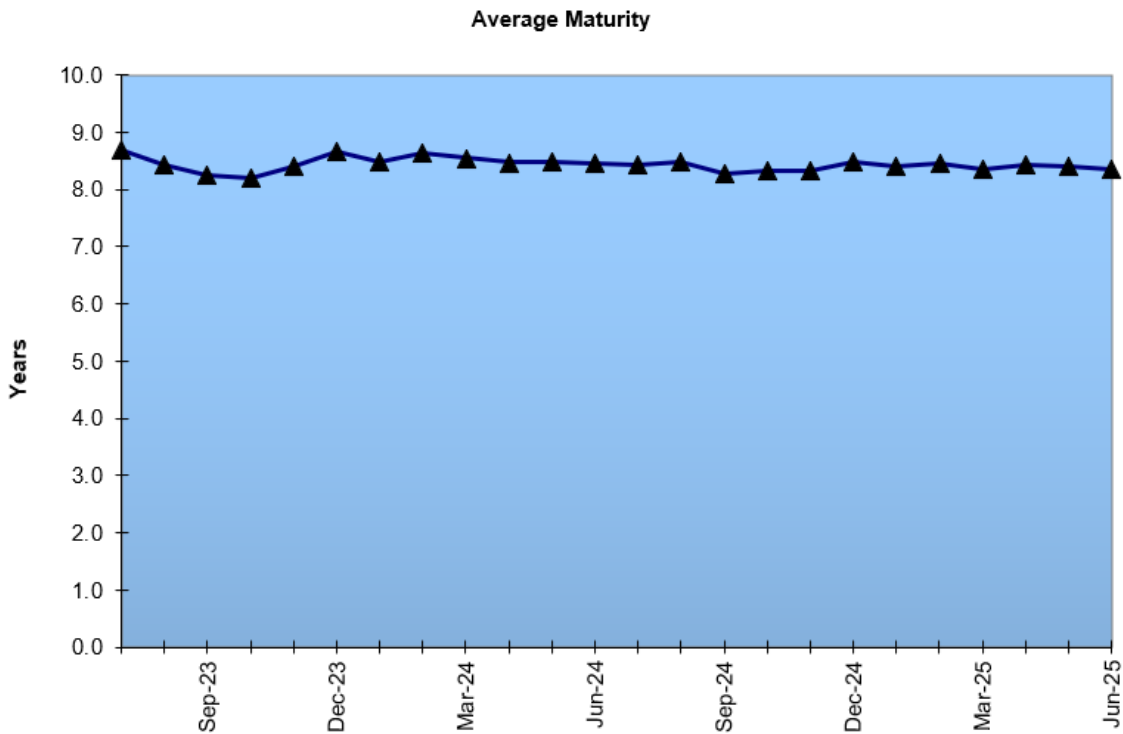


Figure 12: PSPF Average Maturity



PSPF Performance Tables

Portfolio Value	
Market Value	\$743.1 million
Book Value	\$809.6 million
Yield and Average Maturity	
Portfolio Book Yield	3.26%
Portfolio Average Maturity	8.3 Years
Total Return Performance (FY25)	
Portfolio	6.29%
Benchmark*	6.08%

*BarCap US Aggregate

Portfolio Realized Income and Yield Performance (in Millions)

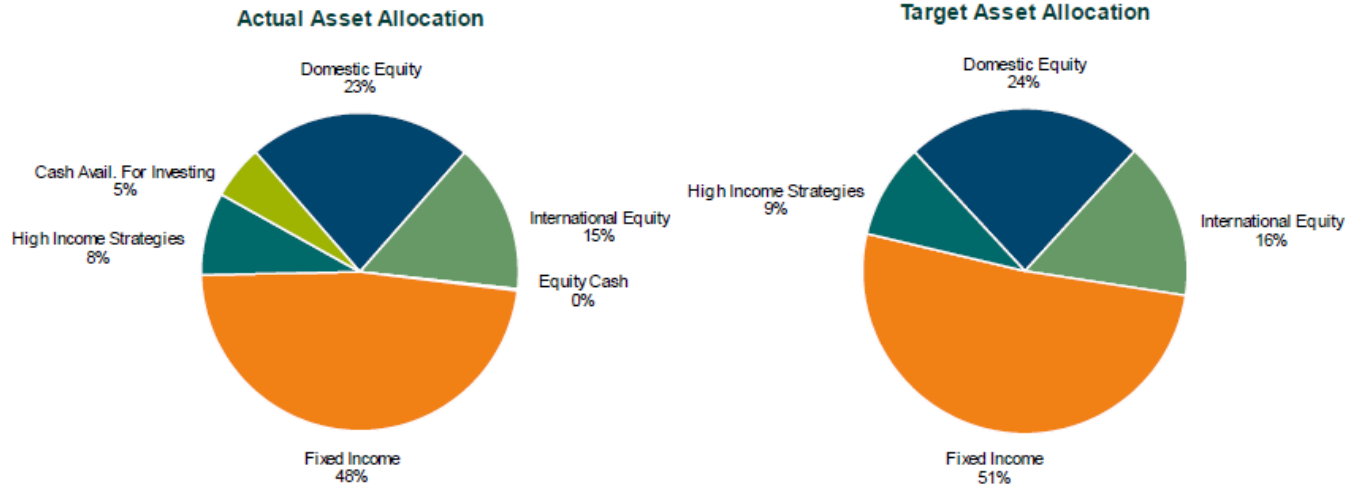
Fiscal Year	Average Portfolio	Realized Income	Book Yield	Performance Benchmarks (2)
FY 25	897.8	29.3 ³	3.3%	4.1%
FY 24	803.1	24.5 ⁴	3.0%	4.3%
FY 23	734.9	20.5 ⁵	2.8%	3.6%
FY 22	695.9	15.5 ⁶	2.2%	1.9%
FY 21	792.7	18.1 ⁷	2.3%	0.8%
FY 20	838.0	22.6 ⁸	2.7%	1.3%
Avg. FY 20-24	772.9	20.2	2.6%	2.4%

Notes for Figures 9-12 and PSPF Performance Tables:

- (1) Does not include State Treasury Pool cash balances in calculation.
- (2) Latest 12 month moving average of the constant maturity yield on the 5-year Treasury note through June 2019; latest 12 month moving average of the constant maturity yield on the 7-year Treasury note beginning July 2019
- (3) Excludes \$596K in net loss for FYTD 2025
- (4) Excludes \$457K in net loss for FYTD 2024
- (5) Excludes \$181K in net gains for FYTD 2023
- (6) Excludes \$1.4M in net gains for FYTD 2022
- (7) Excludes \$5.3M in net gains for FYTD 2021
- (8) Excludes \$7.4M in net gains for FYTD 2020
- (9) Excludes \$47K in net gains for FYTD 2019

Total Asset Allocation

As of June 30, 2025



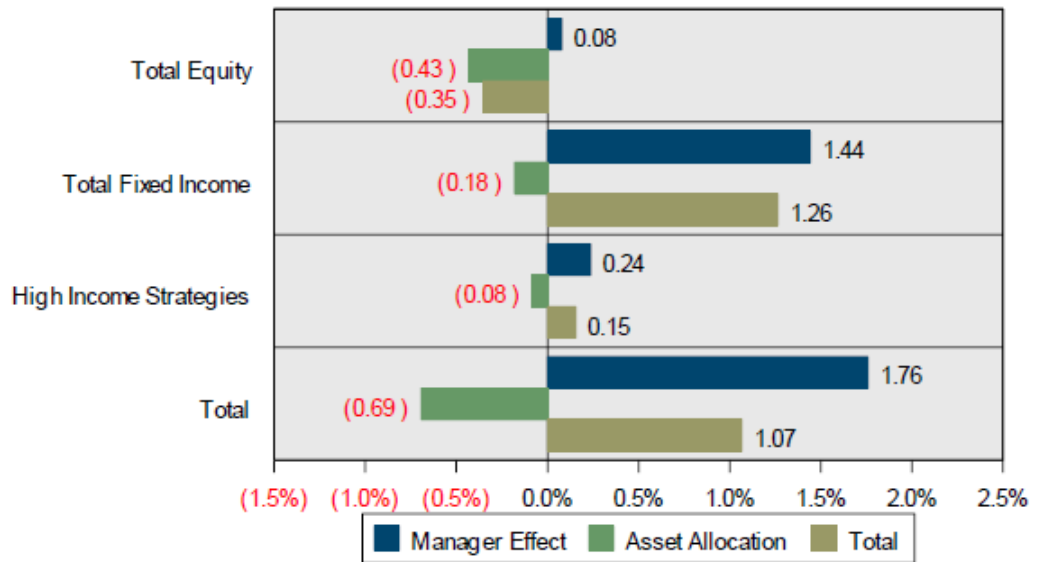
Actual Asset Allocation

Asset Class	\$000s Actual	Weight Actual	Target	Percent Difference	\$000s Difference
Domestic Equity	418,892	23.0%	23.7%	(0.7)%	(12,535)
International Equity	277,286	15.2%	15.6%	(0.4)%	(7,095)
Equity Cash	2,733	0.2%	0.0%	0.2%	2,733
Fixed Income	869,444	47.8%	51.3%	(3.6)%	(65,089)
High Income Strategies	153,028	8.4%	9.4%	(1.0)%	(17,566)
Cash Avail. For Investing	99,552	5.5%	0.0%	5.5%	99,552
TOTAL	1,820,637	100%	100%		

One Year Performance Attribution

As of June 30, 2025

One Year Relative Attribution Effects



One Year Relative Attribution Effects

Asset Class	Effective Actual Weight	Effective Target Weight	Actual Return	Target Return	Manager Effect	Asset Allocation	Total Relative Return
Total Equity	37%	36%	16.75%	16.56%	0.08	(0.43%)	(0.35%)
Total Fixed Income	53%	55%	8.74%	6.10%	1.44%	(0.18%)	1.26%
High Income Strategies	9%	9%	12.51%	9.78%	0.24%	(0.08%)	0.15%
TOTAL			11.37% =	10.30% +	1.76% +	(0.69%)	1.07%

Manager and Composite Fiscal Year Returns as of June 30, 2025

Asset Class	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Total Equity	17.65%	18.33%	16.33%	(15.85%)	41.59%
60% Russell 3000/40% ACWI ex US	16.56%	18.44%	16.57%	(16.06%)	40.77%
Domestic Equity	15.25%	23.24%	18.83%	(13.95%)	44.30%
Russell 3000 Index	15.30%	23.13%	18.95%	(13.87%)	44.16%
International Equity	18.93%	11.26%	12.28%	(18.97%)	37.78%
MSCI ACWI ex US	17.72%	11.62%	12.72%	(19.42%)	35.72%
Total Fixed Income	6.37%	3.47%	(0.04%)	(9.76%)	(0.27%)
Total Fixed Income Benchmark	6.10%	2.91%	(0.75%)	(9.52%)	(0.26%)
Market Duration	6.28%	3.06%	(0.53%)	(10.55%)	(0.55%)
Colorado Treasurer's Portfolio	6.28%	3.06%	(0.53%)	(10.55%)	(0.55%)
PSPF Custom Benchmark	6.08%	2.63%	(0.94%)	(10.29%)	(0.33%)
Short Duration	7.00%	6.13%	2.92%	(4.33%)	2.33%
Janus Henderson Short Duration	7.00%	6.13%	2.92%	(4.33%)	2.33%
Blmbg Gov/Cred 1-3 Yr	5.94%	4.87%	0.52%	(3.56%)	0.44%
85% 1-3YR G/C; 15% 1-3YR BB	6.22%	5.35%	1.49%	(3.83%)	1.70%
High Income Strategies	8.93%	10.47%	8.18%	(9.38%)	-
High Income Strategies Benchmark	9.77%	10.62%	7.93%	(12.89%)	15.13%
High Yield Fixed Income	8.88%	10.00%	9.23%	(9.09%)	-
Mackay Shield US High Yield	8.88%	10.00%	9.23%	(9.09%)	-
Blmbg High Yield	10.29%	10.44%	9.06%	(12.81%)	15.37%
Preferred Securities	9.20%	13.18%	2.29%	(11.11%)	-
Principal Preferred Securities	9.20%	13.18%	2.29%	(11.11%)	-
ICE BofA US All Cap Secs	6.87%	11.63%	1.66%	(13.33%)	13.67%
Total Fund w/o CAI	11.37%	9.09%	5.66%	(11.58%)	8.30%
Total Fund Benchmark	10.30%	7.67%	4.54%	(11.46%)	7.98%

Credits



This report was prepared by the Colorado Department of the Treasury.

November 1, 2025 | treasury.colorado.gov

For more information, contact:

Maruti D.Moré, Chief Investment Officer

maruti.more@state.co.us

COLORADO DEPARTMENT OF THE TREASURY



Certificates of Participation: Request for Information

FY 24-25

Table of Contents

Letter to the General Assembly.....	3
About Debt Management.....	4
About this Report	4
Outstanding Certificates of Participation by Department & Purpose	5
Historical Payment Schedule of Outstanding COPs	7
Outstanding COP Obligations by Category (Chart)	9
Department Programmatic Financed Purchase of an Asset COPs as of June 30, 2025	10
Credits	18

Letter to the General Assembly

November 1, 2025

Joint Budget Committee

200 East 14th Avenue, Floor 3, Denver, CO 80203

Dear Members of the Joint Budget Committee:

As State Treasurer, I am pleased to provide the following data, which reflects certificate of participation (COP) financings through the Department of Treasury pursuant to Section 24-36-121, C.R.S. Please feel free to contact me if you have any questions about the report or our debt management unit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dave Young". The signature is fluid and cursive, with the first name "Dave" and the last name "Young" clearly distinguishable.

Dave Young
Colorado State Treasurer

About Debt Management

The Department's Debt Management Unit coordinates and oversees state borrowing, helping structure financial obligations for state agencies and entities while reducing risk exposure and maintaining the state's credit rating. Additionally, the division regularly reviews the state's outstanding financial obligations to identify refunding or refinancing opportunities.

About this Report

The State Treasurer is requested to submit an annual report to the Joint Budget Committee concerning the status of the State's debt obligations for all certificates of participation managed by the State Treasurer. The report includes the current state fiscal year payments, the upcoming state fiscal year obligations, schedules of each certificate of participation reported on, and historical and current interest rates that the State is paying on each certificate of participation. The report is submitted on November 1 of each fiscal year.

Important Notice: The report covers only the subset of certificates of participation that were reported to and verified by the Colorado Department of the Treasury in time for report publication.

State of Colorado

Outstanding Certificates of Participation by Department & Purpose

Summary of Outstanding COPs as of June 30, 2025

Issue	Series	Original Principal	Outstanding Principal	True Interest Cost (TIC)	Call Date	Maturity
Colorado Department of Agriculture - CDA						
<u>Office Consolidation Project</u>						
Certificates of Participation	2013	\$ 7,100,000	\$ 3,450,000	3.100%	12/1/2023	11/15/2033
		<u>\$ 7,100,000</u>	<u>\$ 3,450,000</u>			
Judicial Department and History Colorado (A unit of the Department of Higher Education) - CJC/HC						
<u>Ralph L. Carr Justice Complex & Colorado History Center</u>						
Certificates of Participation (Build America Bonds)	2009B	\$ 299,760,000	\$ 271,925,000	6.546%	Make-Whole	11/1/2046
		<u>\$ 299,760,000</u>	<u>\$ 271,925,000</u>			
Colorado Department of Personnel and Administration - CDPA						
<u>HB23-1385 Colorado Operations Resource Engine Upgrade Project</u>						
Certificates of Participation	2023	\$ 9,860,000	\$ 8,060,000	2.850%	Make-Whole	12/15/2031
		<u>\$ 9,860,000</u>	<u>\$ 8,060,000</u>			
Colorado Department of Public Safety - CDPS						
<u>Colorado Bureau of Investigation</u>						
Grand Junction Regional Facility	2015	\$ 9,915,000	\$ 6,410,000	3.198%	3/15/2025	3/15/2033
Pueblo Regional Facility Project	2014	11,000,000	6,865,000	3.220%	3/15/2023	3/15/2034
		<u>\$ 20,915,000</u>	<u>\$ 13,275,000</u>			
Colorado Department of Higher Education - CDHE						
<u>UCDHSC Fitzsimons Academic Projects</u>						
Refunding Certificates of Participation (Cinderella)	2021	\$ 72,820,000	\$ 62,590,000	1.610%	Non-Callable	11/1/2030
Refunding Certificates of Participation	2012	56,095,000	-	2.629%	Non-Callable	11/1/2024
		<u>\$ 128,915,000</u>	<u>\$ 80,595,000</u>			
<u>National Western Center Financed Purchase of an Asset</u>						
Certificates of Participation	2020A	\$ 68,670,000	\$ 44,225,000	2.142%	9/1/2030	9/1/2038
Certificates of Participation (Taxable)	2020B	44,225,000	64,240,000	2.784%	9/1/2030	9/1/2033
Certificates of Participation	2018A	50,650,000	47,295,000	3.120%	3/1/2028	9/1/2038
Certificates of Participation (Taxable)	2018B	81,430,000	50,650,000	3.879%	3/1/2028	9/1/2033
		<u>\$ 244,975,000</u>	<u>\$ 206,410,000</u>			
Colorado Department of Transportation - CDOT						
<u>Department of Transportation Headquarters Facilities</u>						
Refunding Certificates of Participation	2020	\$ 19,050,000	\$ 19,050,000	2.689%	6/15/2030	6/15/2041
Certificates of Participation	2017	58,665,000	50,480,000	3.645%	6/15/2026	6/15/2040
Certificates of Participation	2016	70,000,000	38,150,000	4.028%	6/15/2026	6/15/2036
		<u>\$ 147,715,000</u>	<u>\$ 107,680,000</u>			

State of Colorado

Outstanding Certificates of Participation by Department & Purpose

Summary of Outstanding COPs as of June 30, 2025

Issue	Series	Original Principal	Outstanding Principal	True Interest Cost (TIC)	Call Date	Maturity
Colorado Department of Treasury						
<u>HB08-1335 Building Excellent Schools Today (BEST)</u>						
Certificates of Participation	2021S	\$ 150,415,000	\$ 140,170,000	2.778%	03/15/2031	3/15/2046
Certificates of Participation	2020R	98,030,000	87,550,000	2.660%	3/15/2030	3/15/2045
Refunding Certificates of Participation (Cinderella)	2019Q	74,935,000	72,230,000	2.522%	3/15/2029	3/15/2036
Refunding Certificates of Participation (Cinderella)	2019P	155,595,000	146,500,000	2.290%	3/15/2029	3/15/2035
Certificates of Participation	2019O	165,805,000	144,185,000	4.335%	3/15/2029	3/15/2044
Certificates of Participation	2018N	240,425,000	220,695,000	4.362%	3/15/2028	3/15/2043
Refunding Certificates of Participation	2018M	93,535,000	65,880,000	3.005%	3/15/2028	3/15/2031
Refunding Certificates of Participation	2018L	75,290,000	50,985,000	2.760%	3/15/2028	3/15/2030
Refunding Certificates of Participation	2017K	115,790,000	50,795,000	2.510%	3/15/2027	3/15/2031
Certificates of Participation	2017J	156,305,000	156,305,000	3.819%	3/15/2027	3/15/2042
Certificates of Participation	2013I	89,510,000	5,155,000	4.396%	3/15/2024	3/15/2027
Certificates of Participation	2012H	195,965,000	2,000,000	3.122%	3/15/2022	3/15/2026
Certificates of Participation (QSCB)*	2010D	95,690,000	16,950,000	7.047%	Non-Callable	3/15/2028
		\$ 1,794,435,000	\$ 1,159,400,000			
<u>SB20-219 Higher Education Financed Purchase of an Asset</u>						
Certificates of Participation	2020	\$ 64,250,000	\$ 31,740,000	1.837%	9/1/2031	9/1/2041
		\$ 64,250,000	\$ 31,740,000			
<u>Higher Education Capital Construction Program</u>						
Certificates of Participation	2014A	\$ 110,485,000	\$ 31,740,000	2.315%	Non-Callable	11/1/2026
Certificates of Participation	2009	35,905,000	7,225,000	3.726%	Non-Callable	11/1/2027
		\$ 146,390,000	\$ 38,965,000			
<u>HB24-1231 Higher Education Health Sciences Program</u>						
Certificates of Participation	2024A	\$ 253,170,000	\$ 58,000,000	4.017%	11/1/2034	11/1/2053
		\$ 253,170,000	\$ 58,000,000			
<u>SB17-267 Rural Colorado Financed Purchase of an Asset</u>						
Certificates of Participation	2022	\$ 500,000,000	\$ 481,970,000	3.806%	12/15/2032	12/15/2041
Certificates of Participation	2021A	500,000,000	435,290,000	1.924%	12/15/2032	12/15/2040
Certificates of Participation	2020A	500,000,000	416,760,000	2.127%	12/15/2030	12/15/2039
Certificates of Participation	2018A	500,000,000	371,545,000	3.476%	12/15/2028	12/15/2037
		\$ 2,000,000,000	\$ 1,705,565,000			
Total		\$ 5,117,485,000	\$ 3,685,065,000			

All outstanding principal numbers have been rounded to the nearest thousand

* - 2010D BEST Qualified School Construction Bond principal outstanding is net of the sinking fund deposits made to the trustee

Historical Annual Debt Service Schedule by Department & Category on Fiscal Year Schedule as of June 30, 2025

Agency:	CDA	CJC/HC	CDPA	CDPS	Higher Education		CDOT	Treasury					Total Debt Service
Fiscal Year Ending	Office Consolidation Project	Ralph L. Carr Justice Complex & Colorado History Center ⁽¹⁾	CORE Upgrade Project	Colorado Bureau of Investigation	UDHSC Fitzsimons Academic Projects	National Western Center Financed Purchase of an Asset	CDOT Headquarter Facilities	BEST Program ⁽²⁾	SB-219 Higher Education Financed Purchase of an Asset	Higher Education Capital Construction Program ⁽³⁾	Higher Education Health Sciences Project	Rural Colorado Financed Purchase of an Asset	Total Debt Service
6/30/2010		12,307,058						3,535,000		559,378			16,401,436
6/30/2011		19,097,160						11,879,355		1,525,575			32,502,090
6/30/2012		19,097,160						35,313,692		5,089,575			59,500,427
6/30/2013		19,097,160						36,941,400		2,936,000			62,077,490
6/30/2014	N/A*	19,097,160						48,219,814		2,940,100			76,293,511
6/30/2015	N/A*	19,097,160						54,807,136		6,037,047			85,977,780
6/30/2016	N/A*	19,097,160		1,967,768			1,570,037	55,017,462		8,322,700			92,011,564
6/30/2017	N/A*	19,097,160		1,538,265			6,447,633	54,996,627		8,324,775			102,632,147
6/30/2018	N/A*	19,097,160		1,542,265			9,368,100	66,337,052		8,326,125			116,897,764
6/30/2019	N/A*	19,097,160		1,541,315		5,002,910	9,369,650	72,312,031		8,323,800		37,495,221	165,264,524
6/30/2020	N/A*	25,557,327		1,540,215		15,804,054	9,370,450	79,321,042		19,612,775		37,499,925	200,823,976
6/30/2021	N/A*	25,377,809		1,542,215		16,301,903	8,912,117	87,443,182		19,610,625		74,990,840	246,298,772
6/30/2022	N/A*	25,241,501		1,546,215		19,175,858	9,016,150	96,307,888	2,875,598	19,607,125		112,487,140	297,802,226
6/30/2023	N/A*	25,099,653		1,537,265		17,496,791	9,016,600	96,032,978	4,746,375	19,603,000		147,969,213	333,042,487
6/30/2024	N/A*	24,947,267	1,272,116	1,542,065		17,499,348	9,015,850	95,686,282	4,754,875	19,611,750		147,972,438	333,844,503
6/30/2025	529,063	24,782,909	1,269,316	1,539,565		17,501,131	9,020,600	95,734,596	4,753,000	19,612,563	6,844,329**	147,970,288	341,105,818
Total	\$529,063	\$335,187,959	\$2,541,432	\$15,837,153	\$128,204,034	\$108,781,996	\$81,107,187	\$989,885,538	\$17,129,848	\$170,042,913	\$6,844,329	\$706,385,063	\$2,562,476,514

(1) Payments shown for the 2009B COPs represent gross payments. Federal subsidy payments assume a sequestration rate of 5.70% through 9/30/2030 and no sequestration thereafter.

(2) Represents payments for the BEST Program reflecting the actual subsidy amount received from the federal government. Does not include matching money payments received from school districts.

(3) Represents gross COP payments and does not include payments received from participating institutions.

N/A* - Reporting department provided no data to the Treasurer's office to fulfill this portion of the RFI requirement

** - Capitalized interest payments

Annual Debt Service Schedule by Department & Category on Fiscal Year Schedule as of June 30, 2025

Agency:	CDA	CJC/HC	CDPA	CDPS	Higher Education		CDOT	Treasury					Total Debt Service	
Fiscal Year Ending	Office Consolidation Project	Ralph L. Carr Justice Complex & Colorado History Center ⁽¹⁾	CORE Upgrade Project	Colorado Bureau of Investigation	UDHSC Fitzsimons Academic Projects	National Western Center Financed Purchase of an Asset	CDOT Headquarter Facilities	BEST Program ⁽²⁾	SB-219 Higher Education Financed Purchase of an Asset	Higher Education Capital Construction Program ⁽³⁾	Higher Education Health Sciences Project	Rural Colorado Financed Purchase of an Asset		
6/30/2025	529,063	24,782,909	1,269,316	1,539,565	11,548,458	17,501,131	9,020,600	95,734,596	4,753,000	19,612,563	6,844,329**	147,970,288	334,261,489	
6/30/2026	441,680	24,608,210	1,269,676	1,536,115	2,084,712	17,501,006	9,015,100	95,723,749	4,755,625	19,610,375	12,258,500**	147,969,713	324,515,961	
6/30/2027	440,985	24,427,429	1,269,181	1,540,665	12,353,202	17,496,631	9,019,350	95,710,989	4,752,500	19,616,250	12,258,500**	147,971,963	334,599,144	
6/30/2028	439,980	24,234,773	1,272,760	1,538,115	12,356,683	17,496,756	9,017,350	95,699,621	4,753,375	1,845,000	16,719,125	147,968,038	333,341,575	
6/30/2029	438,665	24,034,460	1,270,413	1,539,915	12,357,106	17,499,881	9,016,950	95,689,117	4,752,875		16,719,500	147,968,413	331,287,293	
6/30/2030	441,963	23,825,554	1,272,139	1,543,875	12,359,429	17,499,631	9,013,950	95,678,500	4,755,625		16,722,750	147,972,763	331,086,178	
6/30/2031	439,873	23,606,699	1,267,939	1,540,813	12,353,653	17,499,631	9,016,950	93,072,870	4,751,375		16,718,375	147,972,563	328,240,739	
6/30/2032	437,473	23,371,059	1,267,813	1,538,919		17,498,381	9,013,200	88,977,070	4,754,750		16,720,750	147,969,888	311,549,301	
6/30/2033	434,763	23,127,039		761,644		17,499,256	9,015,700	87,552,041	4,752,000		16,719,125	147,968,856	307,830,424	
6/30/2034	436,665	22,878,188				17,496,144	9,018,450	83,698,805	4,754,300		16,722,750	147,971,350	302,976,652	
6/30/2035		22,613,215				17,499,694	9,015,400	81,756,095	4,751,200		16,720,875	147,967,625	300,324,104	
6/30/2036		22,335,993				17,499,394	9,014,000	81,744,649	4,752,500		16,722,750	147,967,650	300,036,935	
6/30/2037		22,050,069				17,498,238	8,498,600	81,735,388	4,752,900		16,722,500	147,971,850	299,229,545	
6/30/2038		21,748,993				17,499,170	8,499,400	81,727,288	4,752,200		16,719,375	147,971,675	298,918,100	
6/30/2039		21,436,313				17,499,898	8,499,500	77,671,675	4,755,100		16,722,375	147,967,650	294,552,511	
6/30/2040		21,110,416					8,495,050	70,768,850	4,751,400		16,720,500	147,971,750	269,817,966	
6/30/2041		20,763,994						8,500,600	66,237,263	4,750,900		16,722,750	147,971,500	264,947,006
6/30/2042		20,398,946							63,663,413	4,753,200		16,723,000	147,969,800	253,508,359
6/30/2043		20,017,681							61,961,800			16,720,250	98,699,731	
6/30/2044		19,618,204							61,963,200			16,723,250	98,304,654	
6/30/2045		19,203,353							61,964,800			16,720,750	97,888,903	
6/30/2046		4,902,771							61,963,200			16,720,425	83,586,396	
6/30/2047												16,722,550	16,722,550	
6/30/2048												16,718,725	16,718,725	
6/30/2049												16,722,600	16,722,600	
6/30/2050												16,722,750	16,722,750	
6/30/2051												16,719,025	16,719,025	
6/30/2052												16,720,025	16,720,025	
6/30/2053												16,718,225	16,718,225	
6/30/2054												16,721,975	16,721,975	
6/30/2055														
Total	\$4,481,110	\$475,096,264	\$10,159,236	\$13,079,625	\$75,413,242	\$262,484,846	\$150,690,150	\$1,780,694,974	\$85,554,825	\$60,684,188	\$482,828,379	\$2,663,463,331	\$6,033,268,841	

(1) Payments shown for the 2009B COPs represent gross payments. Federal subsidy payments assume a sequestration rate of 5.70% through 9/30/2030 and no sequestration thereafter.

(2) Represents payments for the BEST Program reflecting the actual subsidy amount received from the federal government. Does not include matching money payments received from school districts.

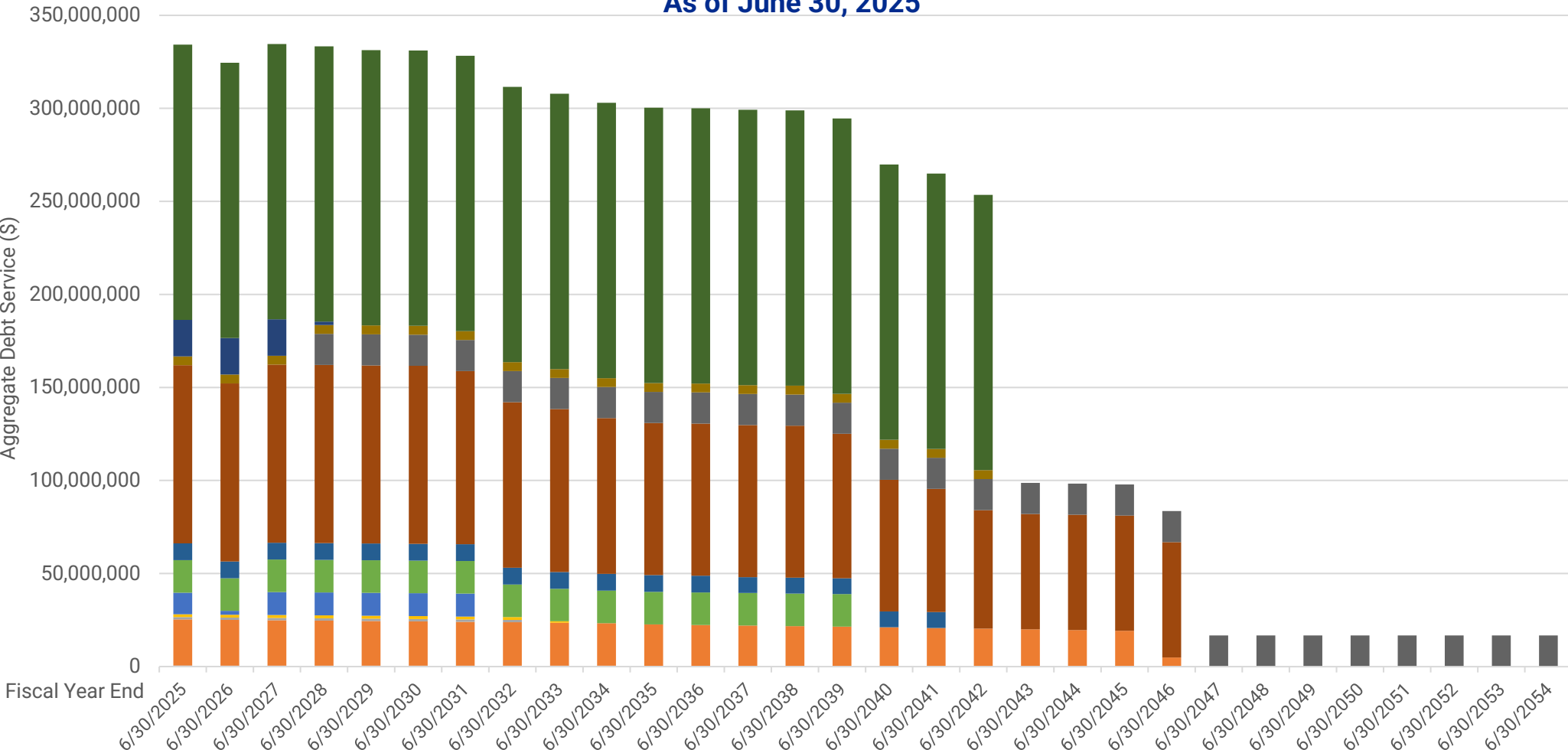
(3) Represents gross COP payments and does not include payments received from participating institutions.

** - Capitalized interest payments

State of Colorado

Outstanding COP Obligations by Category

As of June 30, 2025



- Office Consolidation Project
- Ralph L. Carr Justice Complex & Colorado History Center(1)
- CORE Upgrade Project
- Colorado Bureau of Investigation
- UDHSC Fitzsimons Academic Projects
- National Western Center Financed Purchase of an Asset
- CDOT Headquarter Facilities
- BEST Program(2)
- Higher Education Health Sciences Project
- SB-219 Higher Education Financed Purchase of an Asset
- Higher Education Capital Construction Program(3)
- Rural Colorado Financed Purchase of an Asset

(1) Payments shown for the 2009B COPs represent gross payments. Federal subsidy payments assume a sequestration rate of 5.70% through 9/30/2030 and no sequestration thereafter
 (2) Payments for the BEST Program reflecting the actual subsidy amount received from the federal government. Does not include matching money payments received from school districts
 (3) Represents gross COP payments and does not include payments received from participating institutions

Department Programmatic Financed Purchase of an Asset COPs Principal/Interest (000's) as of June 30, 2025

Agency:	CDA		CJC / HC		CDPA		CDPS			
Fiscal Year Ending June 30	\$7,100,000 Office Consolidation Project Certificates of Participation Series 2013		\$299,760,000 Ralph Carr Justice Complex & Colorado History Center COPs Series 2009B		\$9,860,000 HB23-1385: Colorado Operations Resource Engine Upgrade (CORE) Series 2023		\$9,915,000 CBI - Grand Junction Regional Facility COPs Series 2015		\$11,000,000 CBI - Pueblo Regional Facility COPs Series 2014	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	340	102	8,240	16,368	1,055	215	570	209	565	192
2027	350	91	8,585	15,842	1,085	184	600	180	585	176
2028	360	80	8,940	15,295	1,120	153	630	150	600	158
2029	370	69	9,310	14,724	1,150	120	655	125	620	140
2030	385	57	9,695	14,131	1,185	87	685	99	640	120
2031	395	45	10,105	13,502	1,215	53	705	77	660	99
2032	405	32	10,535	12,836	1,250	18	725	53	685	76
2033	415	20	10,985	12,142			755	27	705	52
2034	430	7	11,460	11,418					735	27
2035			11,950	10,663						
2036			12,460	9,876						
2037			12,995	9,055						
2038			13,550	8,199						
2039			14,130	7,306						
2040			14,735	6,375						
2041			15,375	5,389						
2042			16,055	4,344						
2043			16,765	3,253						
2044			17,505	2,113						
2045			18,280	923						
2046			4,745	158						
2047										
TOTALS	\$3,450	\$503	\$256,400	\$193,912	\$8,060	\$830	\$5,325	\$920	\$5,795	\$1,040
TIC:	3.100%		6.546%		2.127%		3.198%		3.220%	
Next Call Date:	Make Whole Call		Make Whole Call		Make Whole Call		Extraordinary Exemption		Extraordinary Exemption	
Coupon Dates:	November 15	May 15	December 15	June 15	December 15	June 15	December 15	June 15	December 15	June 15
Purpose:	New Money		New Money		New Money		New Money		New Money	
Notes:	CJC/HC - TIC at issuance was 6.546% and the subsequent reduction in the BABs subsidy has increased this rate									
Color Legend	Non-Callable		Callable							

Department Programmatic Financed Purchase of an Asset COPs Principal/Interest (000's) as of June 30, 2025

Department of Higher Education											
Fiscal Year Ending June 30	\$72,820,000 *** UCDHSC Fitzsimons Academic Project Refunding Series 2021		\$56,095,000 UCDHSC Fitzsimons Academic Project Refunding Series 2012		\$68,670,000 National Western Center Financed Purchase COPs Tax-Exempt Series 2020A		\$44,225,000 National Western Center Financed Purchase COPs Taxable Series 2020B		\$50,650,000 National Western Center Financed Purchase COPs Tax-Exempt Series 2018A		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2026	1,120	965			5,155	2,605	-	1,215	4,585	2,200	
2027	11,490	863			5,415	2,341	-	1,215	4,820	1,965	
2028	11,680	677			5,690	2,063	-	1,215	5,070	1,718	
2029	11,870	487			5,985	1,771	-	1,215	5,330	1,458	
2030	12,065	294			6,290	1,464	-	1,215	5,605	1,184	
2031	12,255	99			6,620	1,142	-	1,215	5,885	897	
2032					6,955	802	-	1,215	6,190	595	
2033					7,310	446	-	1,215	6,510	278	
2034					5,255	131	2,395	1,186	2,295	57	
2035							7,920	1,057			
2036							8,125	850			
2037							8,345	630			
2038							8,590	389			
2039							8,850	131			
2040											
2041											
2042											
2043											
2044											
2045											
2046											
TOTALS	\$60,480	\$3,385	\$0	\$0	\$54,675	\$12,765	\$44,225	\$13,963	\$46,290	\$10,352	
TIC:	1.610%		2.629%		2.142%		2.784%		3.120%		
Next Call Date:	Non-Callable		Non-Callable		9/1/2030		9/1/2030		3/1/2028		
Coupon Dates:	November 1	May 1	November 1	May 1	September 1	March 1	September 1	March 1	September 1	March 1	
Purpose:	Refunding		Refunding		New Money		New Money		New Money		
Notes:	*** The interest rate converted from the taxable rate of 2.049% to a tax-exempt rate of 1.610% on August 4, 2023.										
Color Legend	Non-Callable	Callable									

Department Programmatic Financed Purchase of an Asset COPs Principal/Interest (000's) as of June 30, 2025

Agency:	Higher Education		Transportation					
Fiscal Year Ending June 30	\$81,430,000 National Western Center Financed Purchase COPs Taxable Series 2018B		\$19,050,000 Department of Transportation Refunding COPs Series 2020		\$58,665,000 Department of Transportation Headquarter Construction COPs Series 2017		\$70,000,000 Department of Transportation Headquarter Construction COPs Series 2016	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	-	1,741	-	762	2,010	2,211	2,405	1,627
2027	-	1,741	-	762	2,110	2,111	2,530	1,507
2028	-	1,741	-	762	2,215	2,005	2,655	1,380
2029	-	1,741	-	762	2,325	1,894	2,735	1,301
2030	-	1,741	-	762	2,440	1,778	2,870	1,164
2031	-	1,741	-	762	2,565	1,656	3,010	1,024
2032	-	1,741	-	762	2,690	1,528	3,160	873
2033	-	1,741	-	762	2,825	1,393	3,320	715
2034	4,525	1,651	-	762	2,970	1,252	3,485	549
2035	7,105	1,418	-	762	3,085	1,133	3,660	375
2036	7,400	1,124	-	762	3,210	1,010	3,840	192
2037	7,705	818	3,515	762	3,340	882		
2038	8,020	500	3,660	621	3,470	748		
2039	8,350	169	3,805	475	3,645	575		
2040			3,955	323	3,825	392		
2041			4,115	165	4,020	201		
2042								
2043								
2044								
2045								
2046								
TOTALS	\$43,105	\$19,608	\$19,050	\$10,728	\$46,745	\$20,769	\$0	\$0
TIC:	3.879%		2.689%		3.645%		4.028%	
Next Call Date:	3/1/2028		6/15/2030		6/15/2026		6/15/2027	
Coupon Dates:	September 1	March 1	September 15	March 15	September 15	March 15	September 15	March 15
Purpose:	New Money		Refunding		New Money		New Money	
Notes:								
Color Legend	Non-Callable	Callable						

Department Programmatic Financed Purchase of an Asset COPs Principal/Interest (000's) as of June 30, 2025

Department of Treasury										
Fiscal Year Ending June 30	\$150,415,000		\$98,030,000		\$74,935,000		\$155,595,000		\$165,805,000	
	HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2021S		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2020R		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2019Q		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2019P		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2019O	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	1,445	5,866	1,970	3,718	855	1,669	4,450	3,194	3,915	6,321
2027	1,530	5,794	2,065	3,620	870	1,649	6,595	3,097	4,110	6,125
2028	1,605	5,717	2,170	3,516	3,700	1,629	6,735	2,953	4,315	5,920
2029	1,690	5,637	2,265	3,408	4,185	1,543	6,885	2,806	4,515	5,704
2030	1,780	5,552	2,380	3,295	4,315	1,447	7,030	2,656	4,740	5,478
2031	2,150	5,463	2,500	3,176	4,460	1,346	7,180	2,503	4,970	5,241
2032	2,710	5,356	2,625	3,051	4,605	1,244	7,335	2,346	5,215	4,993
2033	3,695	5,220	2,755	2,919	4,710	1,137	35,575	2,186	5,475	4,732
2034	4,375	5,036	2,890	2,782	4,820	1,029	32,010	1,411	5,750	4,458
2035	4,920	4,817	3,035	2,637	2,670	917	32,705	713	6,035	4,171
2036	5,160	4,571	2,270	2,516	37,040	856			6,340	3,869
2037	5,370	4,364	1,620	2,425					6,650	3,552
2038	5,585	4,150	1,685	2,360					6,915	3,286
2039	5,805	3,926	1,750	2,293					7,190	3,010
2040	6,035	3,694	1,820	2,223					7,480	2,722
2041	6,280	3,453	1,890	2,150					3,245	2,423
2042	5,925	3,201	-	2,074					3,370	2,293
2043	4,460	2,964	-	2,074					3,510	2,158
2044	4,640	2,786	-	2,074					50,445	2,018
2045	5,430	2,600	51,860	2,074						
2046	59,580	2,383								
TOTALS	\$140,170	\$92,550	\$87,550	\$54,385	\$72,230	\$14,466	\$146,500	\$23,865	\$144,185	\$78,474
TIC:	2.778%		2.660%		2.522%		2.290%		4.335%	
Next Call Date:	3/15/2031		3/15/2030		3/15/2029		3/15/2029		3/15/2029	
Coupon Dates:	September 15	March 15	September 15	March 15	September 15	March 15	September 15	March 15	September 15	March 15
Purpose:	New Money		New Money		Refunding		Refunding		New Money	
Notes:	<i>BEST Program represents gross payments net of subsidy received on 2010D COP; Does not include matching money payments received by Districts</i>									
Color Legend	Non-Callable	Callable								

Department Programmatic Financed Purchase of an Asset COPs Principal/Interest (000's) as of June 30, 2025

Department of Treasury										
Fiscal Year Ending June 30	\$240,425,000		\$93,535,000		\$75,290,000		\$115,790,000		\$156,305,000	
	HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2018N		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2018M		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2018L		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2017K		HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2017J	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	2,995	9,683	4,715	3,294	9,270	2,331	7,905	2,540	-	7,475
2027	3,130	9,533	4,945	3,058	9,725	1,868	8,295	2,145	-	7,475
2028	3,285	9,377	5,185	2,811	10,195	1,382	8,700	1,730	-	7,475
2029	3,385	9,212	12,440	2,552	10,690	872	9,130	1,295	-	7,475
2030	3,545	9,043	13,045	1,930	11,105	444	9,580	838	-	7,475
2031	3,370	8,866	25,550	1,278			7,185	359	-	7,475
2032	3,055	8,697							30,270	7,475
2033	3,205	8,545							1,435	5,962
2034	3,365	8,384							1,485	5,904
2035	3,525	8,216							1,535	5,860
2036	3,695	8,040							1,590	5,798
2037	23,875	7,855							20,275	5,749
2038	25,065	6,661							21,285	4,735
2039	26,315	5,408							18,270	3,705
2040	20,465	4,355							19,135	2,840
2041	21,285	3,537							20,040	1,935
2042	22,140	2,685							20,985	989
2043	44,995	1,800								
2044										
2045										
2046										
TOTALS	\$220,695	\$129,897	\$65,880	\$14,923	\$50,985	\$6,897	\$50,795	\$8,907	\$156,305	\$95,802
TIC:	4.362%		3.005%		2.760%		2.510%		3.819%	
Next Call Date:	3/15/2028		3/15/2028		3/15/2028		3/15/2027		3/15/2027	
Coupon Dates:	September 15	March 15	September 15	March 15	September 15	March 15	September 15	March 15	September 15	March 15
Purpose:	New Money		Refunding		Refunding		Refunding		New Money	
Notes:	<i>BEST Program represents gross payments net of subsidy received on 2010D COP; Does not include matching money payments received by Districts</i>									
Color Legend	Non-Callable	Callable								

Department Programmatic Lease Purchase Program COPs Principal/Interest (000's) as of June 30, 2025

Department of Treasury								
Fiscal Year Ending June 30	\$89,510,000 HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2013I		\$195,965,000 HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2012H		\$95,690,000 HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2010D		\$87,145,000 HB08-1335: Building Excellent Schools Today (BEST) COPs Series 2009A	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	2,505	258	2,000	50	5,650	6,523		
2027	2,650	133			5,650	6,523		
2028					5,650	6,523		
2029								
2030								
2031								
2032								
2033								
2034								
2035								
2036								
2037								
2038								
2039								
2040								
2041								
2042								
2043								
2044								
2045								
2046								
TOTALS	\$5,155	\$391	\$2,000	\$50	\$16,950	\$19,569	\$0	\$0
TIC:	4.396%		3.122%		7.047%		0.094%	
Next Call Date:	3/15/2024		3/15/2022		Non-Callable		Non-Callable	
Coupon Dates:	September 15	March 15	September 15	March 15	September 15	March 15	September 15	March 15
Purpose:	New Money		New Money		New Money		New Money	
Notes:	BEST Program represents gross payments net of subsidy received on 2010D COP; Does not include matching money payments received by Districts							
Color Legend	Non-Callable		Callable					

Department Programmatic Financed Purchase of an Asset COPs Principal/Interest (000's) as of June 30, 2025

Department of Treasury								
Fiscal Year Ending June 30	\$64,250,000 SB-219: Higher Education Financed Purchase of an Asset COPs Series 2020		\$110,485,000 Higher Education Capital Construction Program COPs Series 2014A		\$35,905,000 Higher Education Capital Construction Program COPs Series 2009		\$253,170,000 HB24-1231: Higher Education Health Sciences Project COPs Series 2024A	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2026	2,305	2,451	15,470	1,200	2,645	295	-
2027	2,420	2,333	16,270	407	2,780	160	-	12,259
2028	2,545	2,208			1,800	45	4,575	12,259
2029	2,675	2,078					4,810	12,144
2030	2,815	1,941					5,060	11,910
2031	2,955	1,796					5,315	11,663
2032	3,110	1,645					5,590	11,403
2033	3,250	1,502					5,875	11,131
2034	3,385	1,369					6,180	10,844
2035	3,520	1,231					6,495	10,543
2036	3,665	1,088					6,830	10,226
2037	3,815	938					7,180	9,893
2038	3,970	782					7,545	9,543
2039	4,135	620					7,935	9,174
2040	4,300	451					8,340	8,787
2041	4,475	276					8,770	8,381
2042	4,660	93					9,220	7,953
2043							9,690	7,503
2044							10,190	7,030
2045							10,710	6,533
2046							11,240	6,011
2047							11,780	5,480
2048							12,340	4,943
2049							12,935	4,379
2050							13,555	3,788
2051							14,200	3,168
2052							14,880	2,519
2053							15,590	1,840
2054							16,340	382
TOTALS	\$58,000	\$22,802	\$31,740	\$1,607	\$7,225	\$500	\$253,170	\$381,975
TIC:	1.837%		2.315%		3.726%		4.017%	
Next Call Date:	9/1/2031		Non-Callable		Non-Callable		11/1/2034	
Coupon Dates:	September 1	March 1	November 1	May 1	November 1	May 1	November 1	May 1
Purpose:	New Money		Refunding		Refunding		New Money	
Notes:	Higher Education Capital Construction Program: Represents gross COP payments and does not include payments from participating institutions							
Color Legend	Non-Callable		Callable					

Department Programmatic Financed Purchase of an Asset COPs Principal/Interest (000's) as of June 30, 2025

Department of Treasury								
Fiscal Year Ending June 30	\$500,000,000 SB17-267: Rural Colorado Financed Purchase of an Asset COPs Series 2022		\$500,000,000 SB17-267: Rural Colorado Financed Purchase of an Asset COPs Series 2021A		\$500,000,000 SB17-267: Rural Colorado Financed Purchase of an Asset COPs Series 2020A		\$500,000,000 SB17-267: Rural Colorado Financed Purchase of an Asset COPs Series 2018A	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	6,765	28,715	18,530	18,965	19,480	18,015	21,060	16,439
2027	7,185	28,297	19,480	18,015	20,480	17,016	22,140	15,359
2028	7,625	27,852	20,480	17,016	21,530	15,966	23,275	14,224
2029	8,100	27,381	21,530	15,966	22,635	14,862	24,465	13,030
2030	8,605	26,880	22,635	14,862	23,795	13,701	25,720	11,775
2031	9,135	26,347	23,795	13,701	25,015	12,481	27,040	10,458
2032	9,700	25,782	25,015	12,481	26,295	11,198	28,425	9,074
2033	10,300	25,182	26,295	11,198	27,645	9,850	29,880	7,619
2034	10,940	24,545	27,645	9,850	29,065	8,432	31,245	6,250
2035	11,605	23,869	29,065	8,432	30,400	7,097	32,505	4,995
2036	12,325	23,151	30,400	7,097	31,640	5,856	33,840	3,658
2037	13,095	22,388	31,640	5,856	32,765	4,732	35,235	2,260
2038	13,900	21,578	32,765	4,732	33,935	3,562	36,715	784
2039	53,415	19,559	33,935	3,562	35,320	2,177		
2040	56,725	16,255	35,320	2,177	36,760	735		
2041	98,890	11,586	36,760	735				
2042	143,660	4,310						
2043								
TOTALS	\$481,970	\$383,677	\$435,290	\$164,645	\$416,760	\$145,680	\$371,545	\$115,925
TIC:	3.806%		1.924%		2.127%		3.476%	
Next Call Date:	12/15/2032		12/15/2031		12/15/2030		12/15/2028	
Coupon Dates:	December 15	June 15	December 15	June 15	December 15	June 15	December 15	June 15
Purpose:	New Money		New Money		New Money		New Money	
Notes:								
Color Legend	Non-Callable	Callable						

Credits



This report was prepared by the Colorado Department of the Treasury.

November 1, 2025 | treasury.colorado.gov

For more information, contact:

Jim Eke, Debt Manager

james.eke@state.co.us