



**Joint Budget Committee**

# **Staff Figure Setting FY 2026-27**

**Military and Veterans Affairs**

Prepared by:  
Jon Catlett, JBC Staff  
March 3, 2026

**Joint Budget Committee Staff**

200 E. 14th Avenue, 3rd Floor

Denver, Colorado 80203

Telephone: (303) 866-2061

[leg.colorado.gov/agencies/joint-budget-committee](http://leg.colorado.gov/agencies/joint-budget-committee)

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## How to Use this Document

The Department Overview contains a table summarizing the staff recommended incremental changes followed by brief explanations of each incremental change. A similar overview table is provided for each division, but the description of incremental changes is not repeated, since it is available under the Department Overview. More details about the incremental changes are provided in the sections following the Department Overview and the division summary tables.

Decision items, both department-requested items and staff-initiated items, are discussed either in the Decision Items Affecting Multiple Divisions or at the beginning of the most relevant division. Within a section, decision items are listed in the requested priority order, if applicable.

# Department Overview

The Department provides trained and ready military forces for the U.S. active armed services and for preserving life and property during natural disasters and civil emergencies in Colorado; supports federal and state homeland security missions; maintains equipment and facilities for state military forces; provides for safekeeping of the public arms, military records, relics and banners of the state; assists veterans and National Guard members with benefits claims; operates the Western Region One Source Center in Grand Junction; maintains the Western Slope Veterans' Cemetery; supports the Civil Air Patrol, Colorado Wing; and assists in fighting the spread of drug trafficking and abuse.

## Summary of Staff Recommendations

### Department of Military and Veterans Affairs

Item	Total Funds	General Funds	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$159,326,002	\$17,452,411	\$2,573,123	\$5,026,042	\$134,274,426	2,337.9
Other legislation	-4,457,800	694,537	1,436	-5,000,000	-153,773	0.0
<b>Total</b>	<b>\$154,868,202</b>	<b>\$18,146,948</b>	<b>\$2,574,559</b>	<b>\$26,042</b>	<b>\$134,120,653</b>	<b>2,337.9</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$154,868,202	\$18,146,948	\$2,574,559	\$26,042	\$134,120,653	2,337.9
R1 General Fund reductions	-321,254	-321,254	0	0	0	0.0
R2 Cemetery cash fund support	0	0	0	0	0	0.0
Staff initiated informational federal funds adjustment	6,000,000	0	0	0	6,000,000	78.0
Employee compensation common policies	1,646,204	419,736	30,049	0	1,196,419	0.0
Impacts driven by other agencies	128,672	128,672	0	0	0	0.9
Prior year actions	20,587	118,250	-251,436	0	153,773	0.0
Staff initiated grant funding adjustment	0	-250,000	250,000	0	0	0.0
Operating common policies	-643,666	-472,982	-1,765	0	-168,919	0.5
Technical adjustments	-157,886	0	-157,886	0	0	0.0
Staff initiated Tobacco Master Settlement adjustment	-74,654	0	-74,654	0	0	0.0
<b>Total</b>	<b>\$161,466,205</b>	<b>\$17,769,370</b>	<b>\$2,368,867</b>	<b>\$26,042</b>	<b>\$141,301,926</b>	<b>2,417.3</b>
Changes from FY 2025-26	\$6,598,003	-\$377,578	-\$205,692	\$0	\$7,181,273	79.4
Percentage Change	4.3%	-2.1%	-8.0%	0.0%	5.4%	0.0
FY 2026-27 Executive Request	\$155,579,688	\$17,809,897	\$2,443,521	\$26,042	\$135,300,228	2,339.3
Staff Rec. Above/-Below Request	\$5,886,517	-\$40,527	-\$74,654	\$0	\$6,001,698	78.0

**R1 General fund reductions:** Staff recommends a decrease of General Fund across various line items in the Executive Director’s Office, Division of Veterans Affairs, and Air National Guard as a budget balancing measure.

Year 1: An ongoing reduction of \$321,254 General Fund

The reductions will impact several areas across the Department, including Personal Services, IT Asset Maintenance, and the Army National Guard Cooperative Agreement within the Executive Director’s Office. Additionally, Veterans Service Operations in the Division of Veterans Affairs and the Operations and Maintenance Agreement for Buckley/Greeley will also be impacted. The Department propped these targeted line item reductions to minimize the effect on operations and to avoid impacting FTE.

**R2 Cemetery cash fund support:** Staff recommends a budget neutral change in the Long Bill to reflect additional funding from the Colorado State Veterans Trust Fund to support the Veterans Memorial Cemetery of Western Colorado operations and maintain the solvency of the Western Slope Cemetery Cash Fund.

Year 1: Net neutral adjustment to the cash fund letternotes in the Western Slope Cemetery line item in the Long Bill to reflect a \$100,000 increase in funding from the Colorado State Veterans Trust Fund (CSVTF) and a corresponding reduction of the same amount to the appropriation from the Western Slope Cemetery Cash Fund.

**Staff-initiated informational federal funds adjustment:** The recommendation includes an increase of \$6.0 million in informational federal funds and an increase of 78.0 FTE to reflect annual changes to FTE and compensation within the Colorado National Guard.

**Employee compensation common policies:** The recommendation includes a net increase of \$1.6 million for employee compensation common policies. A common policy refers to general policies applied consistently to all departments. Staff will adjust these figures as needed to reflect the Committee’s common policy decisions.

**Employee compensation common policies**

Item	Total Funds	General Fund	Cash Funds	Federal Funds	FTE
Health, life, and dental	\$603,316	\$114,298	\$25,906	\$463,112	0.0
Salary survey	534,366	204,062	6,864	323,440	0.0
Health, life, dental budget amendment	179,497	64,823	5,153	109,521	0.0
Unfunded liability amortization payments	137,026	13,959	-7,484	130,551	0.0
Shift differential	127,207	0	0	127,207	0.0
Step plan	57,668	21,868	0	35,800	0.0
Paid family and medical leave insurance	6,165	628	-337	5,874	0.0
Short-term disability	959	98	-53	914	0.0
<b>Total</b>	<b>\$1,646,204</b>	<b>\$419,736</b>	<b>\$30,049</b>	<b>\$1,196,419</b>	<b>0.0</b>

**Impacts driven by other agencies:** The recommendation includes a net increase of \$128,672 for requests from other state agencies. These are also called “non-prioritized requests.” The amount shown in the table below applies only to this department and does not necessarily reflect the total value of the request.

**Impacts driven by other agencies**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP SB24-205 AI compliance	\$130,439	\$130,439	\$0	\$0	\$0	0.9
NP IT accessibility	20,000	20,000	\$0	\$0	\$0	0.0
NP Statewide enable AI	1,034	1,034	\$0	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
NP IT operating offset	-16,855	-16,855	0	0	0	0.0
NP IT efficiencies	-5,946	-5,946	0	0	0	0.0
<b>Total</b>	<b>\$128,672</b>	<b>\$128,672</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.9</b>

**Prior year actions:** The recommendation includes a net increase of \$20,587 total funds for the impact of prior year budget decisions and legislation.

#### Prior year actions

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
HB 26-1162 DMVA supplemental	\$20,587	-\$131,750	-\$1,436	\$0	\$153,773	0.0
FY 25-26 Grant funding adjustment	0	250,000	-250,000	0	0	0.0
<b>Total</b>	<b>\$20,587</b>	<b>\$118,250</b>	<b>-\$251,436</b>	<b>\$0</b>	<b>\$153,773</b>	<b>0.0</b>

**Staff initiated Colorado National Guard Tuition Waiver [Legislation]:** The recommendation is for JBC-sponsored legislation to change the funding structure of the Colorado National Guard tuition waiver. This proposal would shift funding from a 100 percent State-funded initiative to a 50/50 cost-sharing arrangement between the State and Institutes of Higher Education.

**Staff-initiated grant funding adjustment:** The recommendation includes, as budget balancing measure, a continuation of last year's one-time \$250,000 General Fund reduction to the appropriation to the Veterans Assistance Grant program, and a one-time \$250,000 increase in grant funding from the Colorado State Veterans Trust Fund.

**Operating common policies:** The recommendation includes a net decrease of \$643,666 total funds for operating common policies. Staff will adjust these figures as needed to reflect the Committee's common policy decisions.

#### Operating common policies

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
BA Language access	\$47,719	\$47,719	0	0	0	0.5
State accounting system (CORE)	42,642	42,642	0	0	0	0.0
OIT services	39,772	39,772	\$0	\$0	\$0	0.0
Workers' compensation	23,429	10,944	\$0	\$0	12,485	0.0
Digital trunked radios	10,067	10,067	0	0	0	0.0
PERA direct distribution	4,265	170,199	-1,765	0	-164,169	0.0
Capitol Complex leased space	3,131	3,131	0	0	0	0.0
Risk management & property	-754,474	-754,474	0	0	0	0.0
Vehicle lease payments	-34,471	-17,236	0	0	-17,235	0.0
Legal services	-25,746	-25,746	0	0	0	0.0
<b>Total</b>	<b>-\$643,666</b>	<b>-\$472,982</b>	<b>-\$1,765</b>	<b>\$0</b>	<b>-\$168,919</b>	<b>0.5</b>

**Technical adjustments:** The recommendation includes a decrease of \$157,866 cash fund spending authority for a technical adjustment related to sunseting the Veterans Assistance Grant Program Cash Fund.

**Staff-initiated Tobacco Master Settlement adjustment:** The recommendation reduces spending authority from the Veterans' Trust Fund by \$74,654 cash funds. The Colorado State Veterans Trust Fund is supported by a transfer of one percent of the State's revenue from the Tobacco Master Settlement Agreement.

## Major Differences from The Request

Staff initiated several recommendations not requested by the Department, as summarized above. These recommendations do not substantially alter the Governor's request, which reflects a 2.1 percent decrease in General Fund appropriations. Differences are primarily related to adjustments associated with the Tobacco Master Settlement Agreement and informational changes to the size and scope of the Colorado National Guard. Staff also recommends legislation to amend the Colorado National Guard tuition waiver program.

# Decision Items Affecting Multiple Divisions

## → R1 General Fund Reduction

### Request

The Department requests to decrease General Fund across various line items in the Executive Director’s Office, the Division of Veterans Affairs, and the Air National Guard as a budget balancing measure.

Year 1: Ongoing reduction of \$321,254 General Fund.

### Recommendation

Staff recommends approval of the request.

### Analysis

The Department indicates that these budget reductions can be managed through vacancy savings, employee attrition, the temporary suspension of professional development programs, and reduced discretionary spending, such as computer upgrades for staff. The table below shows the line items affected by the reductions, along with the percentage decrease to the FY 2025-26 appropriation.

The IT Asset Maintenance line item represents the largest reduction. Staff expressed concerns to the Department regarding the size of this reduction. The Department stated that this line item was originally created to fund computer replacements, software upgrades, and other information technology improvements, including the implementation of Kronos Dimensions, Microsoft 365, and the Personnel Performance Maintenance System.

Although limited funding may be required for routine maintenance and system support, no significant or high-cost IT projects are anticipated in the near future. The Department has indicated that it can absorb the proposed reduction to the IT Asset Maintenance line. In light of the current budget shortfall, staff recommend that the Committee approve these General Fund reductions as requested.

#### R1 General Fund Reductions

	GF Reduction	FY 25-26 GF Appropriation	Reduction %
(1) Executive Director's Office			
Personal Services	-\$96,119	\$2,646,050	-4.0%
Army National Guard Cooperative Agreement	-57,187	2,240,170	-3.0%
IT Asset Maintenance	-100,000	232,817	-43.0%
(2) Division of Veterans Affairs			
Veterans Service Operations	-50,519	1,789,496	-3.0%
Veterans Mental Health Services	-3,011	260,143	-1.0%
Grand Junction Veterans One-stop	-3,004	160,442	-2.0%

	GF Reduction	FY 25-26 GF Appropriation	Reduction %
Center/Western Region One Source			
(3) Air National Guard			
Operations and Maintenance Agreement for Buckley /Greeley	-11,413	474,112	-2.0%
<b>Total Reduction</b>	<b>-\$321,254</b>	<b>\$7,803,230</b>	<b>-4.0%</b>

## Evidence Designation

The Department indicates that the request is ineligible because there is no outcome evaluation. Staff finds that the request does not meet the definition of a program or practice and a level of evidence is therefore not applicable.

# (1) Executive Director's Office

The Executive Director's Office is responsible for the administration of the Department. It provides leadership to the Department by managing the general administrative functions, which include policy development; human resource management; accounting; purchasing and contracting; and budgeting. The Executive Director's Office is also responsible for the legislative program of the Department at the state and federal level.

The Army National Guard is funded by the federal government and managed and staffed by Federal Civil Service employees. The federal government fully funds National Guard training and provides most of the funding for construction of armories and other military facilities. Under its cooperative agreements with the federal government, the Department provides 50 percent of maintenance and utilities costs at fifteen armories on state-owned land, and 20 to 25 percent of these costs at four other facilities.

## Executive Director and Army National Guard

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$28,719,822	\$11,811,073	\$213,705	\$1,042	\$16,694,002	113.5
Other legislation	\$542,200	\$694,537	\$1,436	\$0	-\$153,773	0.0
<b>Total FY 2025-26</b>	<b>\$29,262,022</b>	<b>\$12,505,610</b>	<b>\$215,141</b>	<b>\$1,042</b>	<b>\$16,540,229</b>	<b>113.5</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$29,262,022	\$12,505,610	\$215,141	\$1,042	\$16,540,229	113.5
R1 General Fund Reductions	-253,307	-253,307	0	0	0	0.0
Employee compensation common policies	1,646,204	419,736	30,049	0	1,196,419	0.0
Impacts driven by other agencies	128,672	128,672	0	0	0	0.9
Prior year actions	-171,546	-217,765	-11,384	0	57,603	0.0
Staff initiated Colorado National Guard Tuition Waiver	0	0	0	0	0	0.0
Operating common policies	-643,666	-472,982	-1,765	0	-168,919	0.5
<b>Total FY 2026-27</b>	<b>\$29,968,379</b>	<b>\$12,109,964</b>	<b>\$232,041</b>	<b>\$1,042</b>	<b>\$17,625,332</b>	<b>114.9</b>
Changes from FY 2025-26	\$706,357	-\$395,646	\$16,900	\$0	\$1,085,103	1.4
Percentage Change	2.4%	-3.2%	7.9%	0.0%	6.6%	1.2%
FY 2026-27 Executive Request	\$29,966,192	\$12,109,475	\$232,041	\$1,042	\$17,623,634	114.9
Staff Rec. Above/-Below Request	\$2,187	\$489	\$0	\$0	\$1,698	0.0

## Decision Items – Executive Director’s Office

### → Staff Initiated Colorado National Guard Tuition Waiver [Legislation]

#### Recommendation

Staff recommend that the Joint Budget Committee (JBC) sponsor legislation to amend the funding mechanism for the Colorado National Guard (CONG) Tuition Waiver program.

Under the current interpretation of statute, the State of Colorado effectively funds 100 percent of tuition costs for eligible CONG members. Staff propose implementing a cost-sharing model under which:

- The State would fund 50 percent of tuition costs for qualified CONG members attending state institutions of higher education.
- Participating institutions of higher education (IHEs) would absorb the remaining 50 percent.

The tuition waiver program is intended to function as a “last dollar” benefit, meaning it applies only after all other financial aid, grants, scholarships, and other assistance have been exhausted.

According to the Department, the tuition waiver is the Colorado National Guard’s most significant recruiting and retention benefit. Maintaining a sustainable funding structure for the tuition waiver is critical to meeting recruiting and retention goals and ensuring continued operational readiness.

#### Background

Prior to FY 2025-26, the Colorado National Guard offered a tuition assistance benefit administered by the DMVA. Under this model:

- Eligible service members received up to \$5,000 per semester.
- The program was funded through a \$1.4 million General Fund appropriation in FY 2024-25.
- Members qualified for at least 50 percent, but no more than 100 percent, of tuition coverage, subject to:
  - Active membership in the CONG;
  - A cap of 132 semester hours;
  - Total assistance from all sources not exceeding 100 percent of tuition;
  - Eligibility under Department rules based on service record and academic standing.

While the previous tuition assistance model provided meaningful support to service members, the Department of Military and Veterans Affairs (DMVA) noted that competing states offered more generous tuition benefits, placing Colorado at a recruiting disadvantage. Recruiting and retention data reflected this gap: end strength fulfillment declined from 99.6 percent in FY 2020–21 to 92.2 percent in FY 2023–24, creating potential risk of force reduction and diminishing the Guard’s readiness to respond to state and federal emergencies. There were also multiple instances of Colorado Guard members transferring to the National Guard in neighboring states, such as Wyoming, to access more robust benefits.

During the FY 2025–26 budget process, the DMVA submitted Request R1 (Colorado National Guard Tuition Waiver) to transition from a tuition assistance program to a tuition waiver model at public institutions of higher education. The Department proposed that institutions absorb the full cost of tuition waivers, citing comparable Colorado programs, including those serving youth formerly homeless or in foster care, where costs are shared after other financial aid, as well as employee tuition benefit programs in which institutions cover the full cost.

The Department argued that a tuition waiver structure would improve recruiting competitiveness, strengthen retention, and align Colorado with peer states. While staff agreed with these objectives, they did not recommend full institutional absorption, noting potential hardship for smaller or less-resourced IHEs. Staff instead proposed a targeted reimbursement model, allocating tuition support preferentially to smaller and rural institutions. The Joint Budget Committee ultimately did not adopt this approach and instead enacted a compromise solution through S.B. 25-247.

### Senate Bill 25-247 (Tuition Waiver & Colorado National Guard Members)

During the 2025 legislative session, the General Assembly enacted S.B. 25-247, sponsored by the Joint Budget Committee (JBC). The measure passed unanimously in the Senate and by a vote of 62–2 in the House, establishing a tuition waiver program for members of the Colorado National Guard (CONG). The legislation shifted the Department of Military and Veterans Affairs (DMVA) recruiting and retention benefit from a tuition assistance model to a more competitive tuition waiver structure for CONG members attending Colorado’s public institutions of higher education.

Early reports from the Department indicate measurable improvements in recruitment outcomes, with end strength increasing from 92.2 percent in FY 2023–24 to 96.5 percent in FY 2024–25. The Department attributes a substantial portion of this gain to the enhanced tuition benefit. In its first year, the program generated 529 applications, demonstrating strong demand and reinforcing education as a primary enlistment incentive.

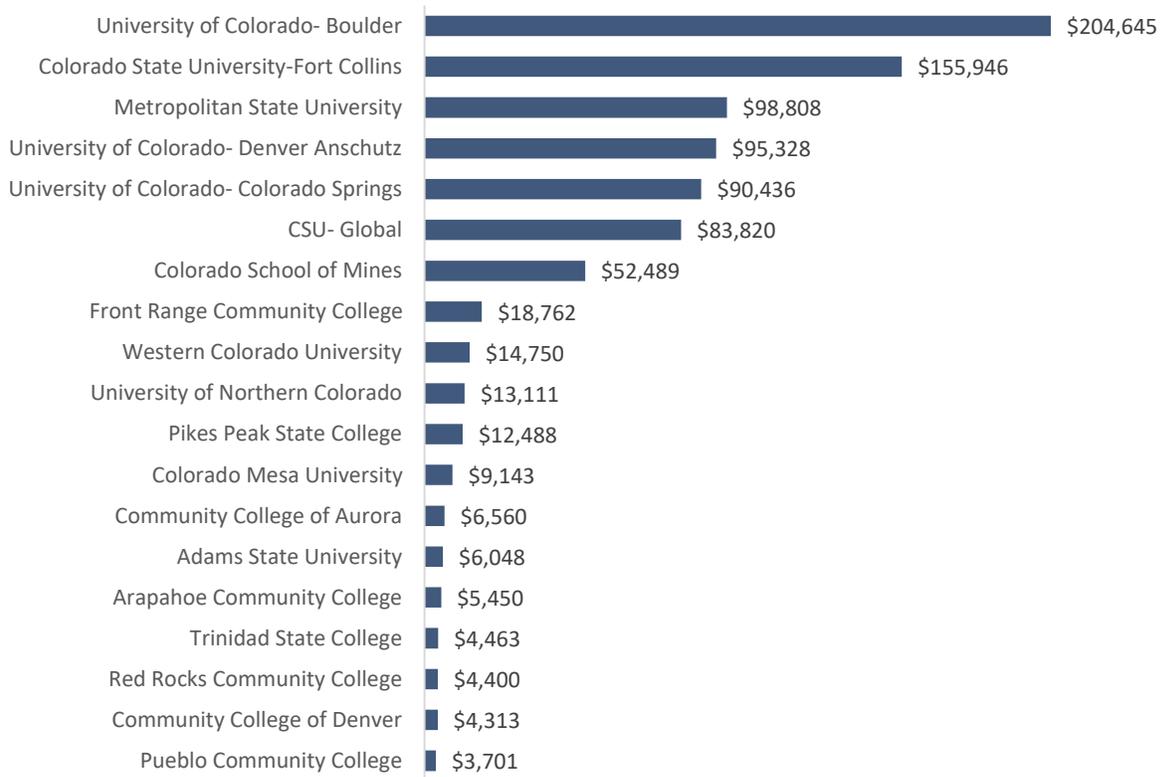
Following the program’s launch in July 2025, both Air and Army components reported notable gains. The Colorado Air National Guard recorded 254 accessions by September 30, 2025, increased end strength from 96 percent to more than 100 percent, and improved retention from 88.5 percent to 89.0 percent. The Colorado Army National Guard exceeded its 2025 recruiting mission by 3 percent and its retention mission by 11 percent, achieving this benchmark for the first time since 2016. The Recruiting and Retention Battalion reached 127 percent of its annual recruiting goal, and most units surpassed established retention targets. Collectively, these results seem to indicate that the Tuition Waiver Program has become a central element of the Guard’s force management strategy, strengthening recruitment, improving retention, and supporting sustained force readiness. The table below shows applications and funding for the tuition waiver program for FY 2025-26.

**Colorado National Guard Tuition Waiver Metrics FY 2025-26**

Category	Fall 2025	Spring 2026	FY 25-26 Total
Total Applications	269	260	529
Approved Apps	219	208	427
Denied Apps	50	52	102
Funding Approved	\$1,259,989	\$1,195,647	\$2,455,637
Funding Denied	413,757	395,337	809,095
Total Demand	\$1,673,747	\$1,590,985	\$3,264,732

The graph below shows the distribution of CONG tuition waiver funds across IHEs for the fall semester of 2025. CU Boulder, CSU, and MSU were the largest recipients, accounting for over 50 percent of tuition payments.

Total Fall Tuition Waiver Invoice by IHE for Fall Semester 2025



Despite its early success and strong support, the tuition waiver faces growing challenges in funding as rising demand puts pressure on General Fund appropriations and raises questions about long-term sustainability.

Additionally, a legal review by the Attorney General found that S.B. 25-247 does not require institutions of higher education to cover tuition costs exceeding the appropriation but remaining under the statutory cap. This interpretation differs from staff’s understanding of the Committee’s intent, meaning *the State currently bears the full cost of tuition for CONG members under the current waiver program*. The ruling has important fiscal implications and may necessitate future legislative adjustments to maintain the program’s viability.

## Proposed Remedy

In light of the Attorney General’s recent statutory interpretation of the Colorado National Guard Tuition Waiver, staff recommend JBC sponsored legislation to modify and strengthen the program’s funding structure. The proposed legislation is intended to provide broader and more sustainable support for Colorado National Guard members, mitigate additional General Fund pressures in the current fiscal environment, and ensure more consistent funding for institutions of higher education.

Under the existing funding mechanism, a substantial number of eligible service members are unable to access tuition benefits. In FY 2025–26, 529 Guard members applied for the Tuition Waiver Program. Of those, 102 qualified applicants were denied benefits solely due to institutional caps and funding limitations.

Current law presents ongoing sustainability concerns. Assuming a projected 5 percent annual growth in applications, total program demand would increase to approximately \$3.43 million in FY 2026-27. Under the present funding structure, the State would be able to support only 287 students, resulting in the denial of about half of all qualified applicants.

The table below illustrates outcomes under the current funding model compared with the proposed 50/50 cost-sharing arrangement between the Department and participating IHEs. Notably, under the Department’s 5 percent growth assumption, the existing \$1.8 million appropriation would be sufficient to fully fund projected demand in FY 2026–27 if implemented under the proposed cost-sharing structure. However, under the Attorney General’s interpretation of current statute, that same appropriation would cover only approximately 50 percent of projected demand.

The proposed funding modification would therefore improve program sustainability, expand access for qualified Guard members, and create greater budget predictability for both the State and institutions of higher education.

### FY 2026-27 Colorado National Guard Tuition Waiver Funding Models

Metric	Current Model (State 100% funding)	Proposed 50/50 Split (No enrollment cap)
Appropriation	\$1,770,987	\$1,770,987
Projected cost (5% growth)	\$3,427,969	\$3,427,969
Avg State cost per student	\$6,172	\$3,086
Total students assisted	287 Students	574 Students
Denials (unmet demand)	268 Students	0 Students

## DMVA Position

Given the current fiscal environment, the Department of Military and Veterans Affairs (DMVA) supports transitioning the Colorado National Guard (CONG) Tuition Waiver from a 100 percent state-funded model to a 50/50 cost-sharing partnership between the State and participating institutions of higher education (IHEs). This approach enables the State to meet recruiting and retention objectives without requiring additional General Fund resources.

Under the proposed model, the existing \$1.77 million appropriation would support approximately 574 students—effectively doubling program capacity, eliminating enrollment caps, and covering 100 percent of projected demand. The shared funding structure promotes long-term sustainability while maintaining predictable state expenditures.

The cost-sharing model also improves equity and strategic alignment. Under the current structure, high-tuition institutions such as the Colorado School of Mines, the University of Colorado Boulder, and Colorado State University disproportionately draw on available funds, limiting access for other eligible members. The proposed model mitigates these geographic inequities and

In addition, the tuition waiver functions as a last-dollar benefit and may be layered with Federal Tuition Assistance and GI Bill benefits, strengthening financial resilience among service members and reducing debt burdens. Early program data indicate that members utilizing the waiver demonstrate a 15 percent higher retention rate. Since the program’s launch in July 2025, both the Air and Army National Guard components have reported record recruiting performance and improved end strength.

Beyond its fiscal impact, the proposed 50/50 cost-sharing model enhances force readiness, strengthens institutional partnerships, and supports a long-term return on investment. By eliminating enrollment caps, the proposal increases career predictability for Guard members and reduces financial uncertainty, a particularly important consideration given Colorado's high cost of living. The shared funding structure formalizes collaboration between the State and institutions of higher education, reinforcing a joint commitment to student success and veteran support services. It also promotes access to high-demand fields that are critical to Guard operations, including cyber, engineering, and space-related disciplines.

At the same time, the model preserves competitive parity with neighboring states, such as Wyoming and Nebraska, which offer uncapped full tuition waivers, while avoiding a doubling of the State's financial obligation. By leveraging a \$1.77 million General Fund investment into a \$3.54 million total education benefit, the framework maximizes the impact of existing resources, enhancing both efficiency and outcomes for participants.

Accordingly, the Department of Military and Veterans Affairs, the Office of State Planning and Budgeting, and participating institutions of higher education support adoption of the 50/50 CONG tuition waiver funding model for FY 2026–27 for the following reasons:

- *Eliminates Enrollment Caps:* The proposal removes institutional funding caps that previously limited the number of eligible Colorado National Guard members who could access tuition benefits at each institution of higher education.
- *Covers Projected Demand:* Under the 50/50 cost-sharing structure, the current appropriation is sufficient to meet anticipated program demand for FY 2026-27.
- *Doubles Student Capacity:* By sharing tuition costs between the State and participating institutions of higher education, the same level of General Fund support can serve approximately twice as many Guard members. This significantly expands access without increasing state expenditures.
- *Strengthens Recruiting and Retention Outcomes:* Tuition assistance remains the Colorado National Guard's most significant recruiting and retention incentive. Expanding and stabilizing the program improves force readiness by encouraging enlistment and supporting continued service among current members.
- *Provides a Meaningful Return on Investment:* The Department reports that retaining an experienced Guard member through tuition support is substantially more cost-effective than recruiting and training a new member.

Staff note that the proposed tuition waiver would remain subject to available appropriations, consistent with both the current tuition waiver program and the former tuition assistance funding structure. The existing program authorizes the Department to promulgate rules establishing funding priorities in instances where demand for waivers exceeds available resources. Staff recommend that the legislation continue to grant the Department discretion to manage allocations under such circumstances.

To ensure the program remains responsive to increases in tuition costs and utilization rates, any necessary adjustments to appropriations would be considered and addressed through the annual budget process.

The Department provided proposed bill draft language for the tuition waiver modifications, which is included in the appendix of this document on page A-1.

# Line Item Detail – Executive Director’s Office

Many line items in this subdivision are pending Committee actions on common policies. The line item detail reflects the staff recommendation whenever possible. The detail reflects the request if the recommendation is pending action on another presentation.

## Personal Services

This line item funds the administrative FTE in the Executive Director’s Office. Staff who provide maintenance and other functions eligible for federal match under the Army National Guard Cooperative Agreement were moved to the Cooperative Agreement line item beginning in FY 2019-20. The federal funds remaining in this line item represent the federal contribution to supporting these central administrative staff. These funds are provided in lieu of an indirect cost payment.

A footnote added in FY 2019-20 provides significant flexibility for the Department to transfer funds between this line item and the Cooperative Agreement line item.

**Statutory Authority:** Section 28-3-105 to 106, C.R.S.

**Request:** The Department requests \$3,241,853 total funds for this line item, including \$2,821,353 General Fund, \$4,260 cash funds, and \$416,240 federal funds, and 30.8 FTE.

**Recommendation:** The staff recommendation is shown in the table below and reflects Committee common policy. Staff requests permission to make adjustments, if necessary, based on the Committee’s final action on total compensation policy.

### Executive Director and Army National Guard, Personal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$3,066,550	\$2,646,050	\$4,260	\$0	\$416,240	29.4
<b>Total FY 2025-26</b>	<b>\$3,066,550</b>	<b>\$2,646,050</b>	<b>\$4,260</b>	<b>\$0</b>	<b>\$416,240</b>	<b>29.4</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$3,066,550	\$2,646,050	\$4,260	\$0	\$416,240	29.4
Impacts driven by other agencies	128,379	128,379	0	0	0	0.9
Prior year actions	87,262	87,262	0	0	0	0.0
Operating common policies	55,782	55,782	0	0	0	0.5
R1 General Fund Reductions	-96,120	-96,120	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$3,241,853</b>	<b>\$2,821,353</b>	<b>\$4,260</b>	<b>\$0</b>	<b>\$416,240</b>	<b>30.8</b>
Changes from FY 2025-26	\$175,303	\$175,303	\$0	\$0	\$0	1.4
Percentage Change	5.7%	6.6%	0.0%	n/a	0.0%	4.8%
<b>FY 2026-27 Executive Request</b>	<b>\$3,241,853</b>	<b>\$2,821,353</b>	<b>\$4,260</b>	<b>\$0</b>	<b>\$416,240</b>	<b>30.8</b>
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Health, Life, and Dental

This line item funds the Department’s share of group health, life and dental insurance plans for state employees. Health, life, and dental is appropriated to the Executive Director’s Office and distributed as needed throughout the Department.

**Statutory Authority:** Section 24-50-601, C.R.S.

**Request:** The Department request is outlined in the table below.

**Recommendation:** The staff recommendation is pending Committee action on compensation common policies. The table below reflects the Department request for common policies, and staff recommendation for all decision items.

### Executive Director and Army National Guard, Health, Life, and Dental

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$2,188,185	\$872,373	\$43,912	\$0	\$1,271,900	0.0
Other legislation	\$9,513	-\$16,709	\$1,436	\$0	\$24,786	0.0
<b>Total FY 2025-26</b>	<b>\$2,197,698</b>	<b>\$855,664</b>	<b>\$45,348</b>	<b>\$0</b>	<b>\$1,296,686</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$2,197,698	\$855,664	\$45,348	\$0	\$1,296,686	0.0
Employee compensation common policies	782,813	179,121	31,059	0	572,633	0.0
Operating common policies	7,430	7,430	0	0	0	0.0
Prior year actions	-9,513	16,709	-1,436	0	-24,786	0.0
<b>Total FY 2026-27</b>	<b>\$2,978,428</b>	<b>\$1,058,924</b>	<b>\$74,971</b>	<b>\$0</b>	<b>\$1,844,533</b>	<b>0.0</b>
Changes from FY 2025-26	\$780,730	\$203,260	\$29,623	\$0	\$547,847	0.0
Percentage Change	35.5%	23.8%	65.3%	n/a	42.2%	n/a
FY 2026-27 Executive Request	\$2,978,428	\$1,058,924	\$74,971	\$0	\$1,844,533	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Short-term Disability

This line item funds the Department’s share of the short-term disability program for state employees, administered by the Department of Personnel.

**Statutory Authority:** Section 24-50-603, C.R.S.

**Request:** The Department request is outlined in the table below.

**Recommendation:** The staff recommendation is pending Committee action on compensation common policies. The table below reflects the Department request for common policies, and staff recommendation for all decision items.

### Executive Director and Army National Guard, Short-term Disability

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$10,157	\$4,118	\$196	\$0	\$5,843	0.0
<b>Total FY 2025-26</b>	<b>\$10,157</b>	<b>\$4,118</b>	<b>\$196</b>	<b>\$0</b>	<b>\$5,843</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$10,157	\$4,118	\$196	\$0	\$5,843	0.0
Employee compensation common policies	959	98	-53	0	914	0.0
Operating common policies	30	30	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$11,146</b>	<b>\$4,246</b>	<b>\$143</b>	<b>\$0</b>	<b>\$6,757</b>	<b>0.0</b>
Changes from FY 2025-26	\$989	\$128	-\$53	\$0	\$914	0.0
Percentage Change	9.7%	3.1%	-27.0%	n/a	15.6%	n/a
FY 2026-27 Executive Request	\$11,146	\$4,246	\$143	\$0	\$6,757	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Unfunded Liability Amortization Payments

This line item funds the costs associated with S.B. 04-257, which requires statutorily defined increases of state contributions for employees PERA accounts.

**Statutory Authority:** Section 24-51-508, C.R.S.

**Request:** The Department request is reflected in the table below.

**Recommendation:** The staff recommendation is pending Committee action on compensation common policies. The table below reflects the Department request for common policies, and staff recommendation for all decision items.

### Executive Director and Army National Guard, Unfunded Liability Amortization Payments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$1,450,964	\$588,336	\$27,946	\$0	\$834,682	0.0
<b>Total FY 2025-26</b>	<b>\$1,450,964</b>	<b>\$588,336</b>	<b>\$27,946</b>	<b>\$0</b>	<b>\$834,682</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,450,964	\$588,336	\$27,946	\$0	\$834,682	0.0
Employee compensation common policies	137,026	13,959	-7,484	0	130,551	0.0
Operating common policies	4,284	4,284	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,592,274</b>	<b>\$606,579</b>	<b>\$20,462</b>	<b>\$0</b>	<b>\$965,233</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	\$141,310	\$18,243	-\$7,484	\$0	\$130,551	0.0
Percentage Change	9.7%	3.1%	-26.8%	n/a	15.6%	n/a
FY 2026-27 Executive Request	\$1,592,274	\$606,579	\$20,462	\$0	\$965,233	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## PERA Direct Distribution

This line item funds a direct distribution to the Public Employees Retirement Association.

**Statutory Authority:** Section 24-51-414 (2), C.R.S.

**Request:** The Department request is reflected in the table below.

**Recommendation:** The staff recommendation is pending Committee action on compensation common policies. The table below reflects the Department request for common policies, and staff recommendation for all decision items.

### Executive Director and Army National Guard, PERA Direct Distribution

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$285,383	\$115,717	\$5,497	\$0	\$164,169	0.0
Other legislation	\$0	\$164,169	\$0	\$0	-\$164,169	0.0
<b>Total FY 2025-26</b>	<b>\$285,383</b>	<b>\$279,886</b>	<b>\$5,497</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$285,383	\$279,886	\$5,497	\$0	\$0	0.0
Operating common policies	4,265	170,199	-1,765	0	-164,169	0.0
Prior year actions	0	-164,169	0	0	164,169	0.0
<b>Total FY 2026-27</b>	<b>\$289,648</b>	<b>\$285,916</b>	<b>\$3,732</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$4,265	\$6,030	-\$1,765	\$0	\$0	0.0
Percentage Change	1.5%	2.2%	-32.1%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$289,648	\$285,916	\$3,732	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Salary Survey

Pursuant to Section 24-50-104 (4)(c), C.R.S., the Department of Personnel's total compensation report recommends salary adjustments for each year. Adjustments approved by the General Assembly are funded by this line item.

**Statutory Authority:** Section 24-50-104 (4)(c), C.R.S.

**Request:** The Department request is reflected in the table below.

**Recommendation:** The staff recommendation is pending Committee action on compensation common policies. The table below reflects the Department request for common policies, and staff recommendation for all decision items.

**Executive Director and Army National Guard, Salary Survey**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$400,578	\$161,050	\$7,659	\$0	\$231,869	0.0
<b>Total FY 2025-26</b>	<b>\$400,578</b>	<b>\$161,050</b>	<b>\$7,659</b>	<b>\$0</b>	<b>\$231,869</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$400,578	\$161,050	\$7,659	\$0	\$231,869	0.0
Employee compensation common policies	534,366	204,062	6,864	0	323,440	0.0
Prior year actions	-400,578	-161,050	-7,659	0	-231,869	0.0
<b>Total FY 2026-27</b>	<b>\$534,366</b>	<b>\$204,062</b>	<b>\$6,864</b>	<b>\$0</b>	<b>\$323,440</b>	<b>0.0</b>
Changes from FY 2025-26	\$133,788	\$43,012	-\$795	\$0	\$91,571	0.0
Percentage Change	33.4%	26.7%	-10.4%	n/a	39.5%	n/a
FY 2026-27 Executive Request	\$534,366	\$204,062	\$6,864	\$0	\$323,440	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

**Step Pay**

This line item provides detail on the amount of funding appropriated to each department as a result of the step pay plan. The step pay plan takes effect in FY 2024-25 and is a result of negotiations between the State of Colorado and Colorado Workers for Innovative and New Solutions (COWINS).

**Statutory Authority:** Section 24-50-1101, C.R.S., et seq.

**Request:** The Department request is reflected in the table below.

**Recommendation:** The staff recommendation is pending Committee action on compensation common policies. The table below reflects the Department request for common policies, and staff recommendation for all decision items.

**Executive Director and Army National Guard, Step Plan**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$123,286	\$55,488	\$2,289	\$0	\$65,509	0.0
<b>Total FY 2025-26</b>	<b>\$123,286</b>	<b>\$55,488</b>	<b>\$2,289</b>	<b>\$0</b>	<b>\$65,509</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$123,286	\$55,488	\$2,289	\$0	\$65,509	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Employee compensation common policies	57,668	21,868	0	0	35,800	0.0
Prior year actions	-123,286	-55,488	-2,289	0	-65,509	0.0
<b>Total FY 2026-27</b>	<b>\$57,668</b>	<b>\$21,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,800</b>	<b>0.0</b>
Changes from FY 2025-26	-\$65,618	-\$33,620	-\$2,289	\$0	-\$29,709	0.0
Percentage Change	-53.2%	-60.6%	-100.0%	n/a	-45.4%	n/a
FY 2026-27 Executive Request	\$57,668	\$21,868	\$0	\$0	\$35,800	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Paid Family and Medical Leave Insurance

Colorado Proposition 118, Paid Family Medical Leave Initiative, was approved by voters in November 2020 and created a paid family and medical leave insurance program for all Colorado employees administered by the Colorado Department of Labor and Employment. This requires employers and employees in Colorado to pay a payroll premium (.90 percent with a minimum of half paid by the employer) to finance paid family and medical leave insurance benefits beginning January 1, 2023. It will finance up to 12 weeks of paid family and medical leave to eligible employees beginning January 1, 2024.

**Statutory Authority:** Section 8-13.3-516, C.R.S.

**Request:** The Department request is reflected in the table below.

**Recommendation:** The staff recommendation is pending Committee action on compensation common policies. The table below reflects the Department request for common policies, and staff recommendation for all decision items.

### Executive Director and Army National Guard, Paid Family Leave

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$65,294	\$26,475	\$1,258	\$0	\$37,561	0.0
<b>Total FY 2025-26</b>	<b>\$65,294</b>	<b>\$26,475</b>	<b>\$1,258</b>	<b>\$0</b>	<b>\$37,561</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$65,294	\$26,475	\$1,258	\$0	\$37,561	0.0
Employee compensation common policies	6,165	628	-337	0	5,874	0.0
Operating common policies	193	193	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$71,652</b>	<b>\$27,296</b>	<b>\$921</b>	<b>\$0</b>	<b>\$43,435</b>	<b>0.0</b>
Changes from FY 2025-26	\$6,358	\$821	-\$337	\$0	\$5,874	0.0
Percentage Change	9.7%	3.1%	-26.8%	n/a	15.6%	n/a
FY 2026-27 Executive Request	\$71,652	\$27,296	\$921	\$0	\$43,435	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Workers' Compensation

This line item pays the Department's share of the State's workers' compensation program administered by DPA.

**Statutory Authority:** Section 24-10-1510, C.R.S.

**Request:** The Department request is summarized in the following table.

**Recommendation:** Staff recommends the below appropriation to align with the Committee's decision on operating common policies, which is slightly higher than the request.

### Executive Director and Army National Guard, Workers' Compensation

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$137,377	\$64,173	\$0	\$0	\$73,204	0.0
<b>Total FY 2025-26</b>	<b>\$137,377</b>	<b>\$64,173</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,204</b>	<b>0.0</b>
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$137,377	\$64,173	\$0	\$0	\$73,204	0.0
Operating common policies	23,429	10,944	0	0	12,485	0.0
<b>Total FY 2026-27</b>	<b>\$160,806</b>	<b>\$75,117</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,689</b>	<b>0.0</b>
Changes from FY 2025-26	\$23,429	\$10,944	\$0	\$0	\$12,485	0.0
Percentage Change	17.1%	17.1%	n/a	n/a	17.1%	n/a
FY 2026-27 Executive Request	\$158,951	\$74,960	\$0	\$0	\$83,991	0.0
Staff Rec. Above/-Below Request	\$1,855	\$157	\$0	\$0	\$1,698	0.0

## Operating Expenses

Expenditures from this line item range from office equipment and supplies to travel expenses to utilities and maintenance costs. Amounts in the line item include appropriations associated with management of the Executive Director's Office as well as some costs associated with the Army National Guard Cooperative Agreement.

**Statutory Authority:** Section 28-3-106 (1)(q), C.R.S.

**Request:** The Department requests is summarized in the table below.

**Recommendation:** Staff recommends approval of the Department's request.

### Executive Director and Army National Guard, Operating Expenses

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SB 25-206 (Long Bill)	\$1,140,031	\$1,044,031	\$96,000	\$0	\$0	0.0
Total FY 2025-26	\$1,140,031	\$1,044,031	\$96,000	\$0	\$0	0.0
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,140,031	\$1,044,031	\$96,000	\$0	\$0	0.0
Total FY 2026-27	\$1,140,031	\$1,044,031	\$96,000	\$0	\$0	0.0
Percentage Change	0.0%	0.0%	0.0%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$1,140,031	\$1,044,031	\$96,000	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Information Technology Asset Maintenance

This line item enables the Department to maintain and replace its IT systems. This includes annual IT support and maintenance agreements with hardware and software vendors, new and replacement equipment, computer supplies, data communication charges, utilities and other related costs.

**Statutory Authority:** Sections 24-1-105, 24-1-124, and 24-33-101 et seq., C.R.S.

**Request:** The Department requests an appropriation of \$232,817 General Fund.

**Recommendation:** Staff recommends approval of the request which includes adjustments related to the Department's R1 (General Fund Reductions) request.

### Executive Director and Army National Guard, Information Technology Asset Maintenance

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$232,817	\$232,817	\$0	\$0	\$0	0.0
Total FY 2025-26	\$232,817	\$232,817	\$0	\$0	\$0	0.0
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$232,817	\$232,817	\$0	\$0	\$0	0.0
R1 General Fund Reductions	-100,000	-100,000	0	0	0	0.0
Total FY 2026-27	\$132,817	\$132,817	\$0	\$0	\$0	0.0
Changes from FY 2025-26	-\$100,000	-\$100,000	\$0	\$0	\$0	0.0
Percentage Change	-43.0%	-43.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$132,817	\$132,817	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Legal Services

This line item funds the purchase of legal services from the Department of Law. The Department has historically used approximately 110 hours of legal services.

**Statutory Authority:** Pursuant to Sections 24-31-101 (1) (a), C.R.S., and defined in Section 24-75-112 (1)(i), C.R.S.

**Request:** The Department request is outlined in the table below.

**Recommendation:** The staff recommendation is pending Committee action on legal services common policies.  
Staff

### Executive Director and Army National Guard, Legal Services

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$106,028	\$106,028	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$106,028</b>	<b>\$106,028</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$106,028	\$106,028	\$0	\$0	\$0	0.0
Operating common policies	-25,746	-25,746	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$80,282</b>	<b>\$80,282</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	-\$25,746	-\$25,746	\$0	\$0	\$0	0.0
Percentage Change	-24.3%	-24.3%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$80,282	\$80,282	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Payment to Risk Management and Property Funds

This line item funds the Department's share of the costs of the State's self-insurance program for property losses and other risks.

**Statutory Authority:** Section 24-30-1510, C.R.S.

**Request:** Details of the request are summarized in the table below.

**Recommendation:** Staff recommends the below appropriation to align with the Committee's decision on operating common policies, which is slightly higher than the request.

### Executive Director and Army National Guard, Payment to Risk Management and Property Funds

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$1,268,201	\$1,268,201	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$1,268,201</b>	<b>\$1,268,201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,268,201	\$1,268,201	\$0	\$0	\$0	0.0
Operating common policies	-754,474	-754,474	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$513,727</b>	<b>\$513,727</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	-\$754,474	-\$754,474	\$0	\$0	\$0	0.0
Percentage Change	-59.5%	-59.5%	n/a	n/a	n/a	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$504,996	\$504,996	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$8,731	\$8,731	\$0	\$0	\$0	0.0

## Vehicle Lease Payments

This line item funds lease costs of the Department's vehicle fleet.

**Statutory Authority:** Section 24-30-1104 (2)(IV)(k), C.R.S.

**Request:** Details of the request are summarized in the table below.

**Recommendation:** Staff recommends the below appropriation to align with the Committee's decision on operating common policies

### Executive Director and Army National Guard, Vehicle Lease Payments

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$135,712	\$64,366	\$0	\$0	\$71,346	0.0
Other legislation	-27,359	-12,969	0	0	-14,390	0.0
<b>Total FY 2025-26</b>	<b>\$108,353</b>	<b>\$51,397</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,956</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$108,353	\$51,397	\$0	\$0	\$56,956	0.0
Prior year actions	27,359	12,969	0	0	14,390	0.0
Operating common policies	-34,471	-17,236	0	0	-17,235	0.0
<b>Total FY 2026-27</b>	<b>\$101,241</b>	<b>\$47,130</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,111</b>	<b>0.0</b>
<b>Changes from FY 2025-26</b>						
Changes from FY 2025-26	-\$7,112	-\$4,267	\$0	\$0	-\$2,845	0.0
Percentage Change	-6.6%	-8.3%	n/a	n/a	-5.0%	n/a
<b>FY 2026-27 Executive Request</b>						
FY 2026-27 Executive Request	\$101,241	\$47,130	\$0	\$0	\$54,111	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Leased Space

This line item funds the lease for the offices of the Division of Veterans Affairs.

**Statutory Authority:** Section 24-30-1303, C.R.S.

**Request:** Details of the request are summarized in the table below.

**Recommendation:** Staff recommends approval of the Department’s request.

**Executive Director and Army National Guard, Leased Space**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$63,893	\$63,893	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$63,893</b>	<b>\$63,893</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$63,893	\$63,893	\$0	\$0	\$0	0.0
<b>Total FY 2026-27</b>	<b>\$63,893</b>	<b>\$63,893</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Percentage Change	0.0%	0.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$63,893	\$63,893	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

**Capitol Complex Leased Space**

This line item provides funding for the buildings occupied by the Colorado National Guard occupied at Camp George West. The federal government pays a share of the Camp George West utilities costs; it does not pay any of the other Capital complex leased space costs.

**Statutory Authority:** Section 24-82-101, C.R.S.

**Request:** Details of the request are summarized in the table below.

**Recommendation:** Staff recommends the below appropriation to align with the Committee’s decision on operating common policies, which is \$1,040 General Fund lower than the request.

**Executive Director and Army National Guard, Capitol Complex Leased Space**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$60,973	\$60,973	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$60,973</b>	<b>\$60,973</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$60,973	\$60,973	\$0	\$0	\$0	0.0
Operating common policies	3,131	3,131	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$64,104</b>	<b>\$64,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$3,131	\$3,131	\$0	\$0	\$0	0.0
Percentage Change	5.1%	5.1%	n/a	n/a	n/a	n/a

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Executive Request	\$65,144	\$65,144	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$1,040	-\$1,040	\$0	\$0	\$0	0.0

## Payments to OIT

This line item represents payments to the Governor’s Office of Information Technology (OIT).

**Statutory Authority:** Section 24-37.5-104, C.R.S.

**Request:** The Department requests is outlined in the table below.

**Recommendation:** Staff recommendation is pending Committee action on common policy for this line item. Staff requests permission to adjust all pending line items and apply a fund split once Committee policy is established.

### Executive Director and Army National Guard, Payments to OIT

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$764,306	\$764,306	\$0	\$0	\$0	0.0
Other legislation	-2,741	-2,741	0	0	0	0.0
<b>Total FY 2025-26</b>	<b>\$761,565</b>	<b>\$761,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$761,565	\$761,565	\$0	\$0	\$0	0.0
Operating common policies	39,772	39,772	0	0	0	0.0
Prior year actions	2,741	2,741	0	0	0	0.0
Impacts driven by other agencies	-19,707	-19,707	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$784,371</b>	<b>\$784,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$22,806	\$22,806	\$0	\$0	\$0	0.0
Percentage Change	3.0%	3.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$784,371	\$784,371	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## CORE Operations

This line item funds the Department's share of operations of the statewide accounting system used by the Office of the State Controller to record all state revenues and expenditures.

**Statutory Authority:** Section 24-30-209, C.R.S.

**Request:** The Department request is outlined in the table below.

**Recommendation:** The staff recommendation is pending Committee action on operating common policies. The table below reflects the Department request.

### Executive Director and Army National Guard, CORE Operations

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$12,261	\$12,261	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$12,261</b>	<b>\$12,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$12,261	\$12,261	\$0	\$0	\$0	0.0
Operating common policies	42,642	42,642	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$54,903</b>	<b>\$54,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$42,642	\$42,642	\$0	\$0	\$0	0.0
Percentage Change	347.8%	347.8%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$62,262	\$62,262	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$7,359	-\$7,359	\$0	\$0	\$0	0.0

## Digital trunk radio payments

This line item provides funding for payments to the Office of Public Safety Communications in the Department of Public Safety related to digital trunk radio user charges. This is a new line item that reflects the transfer of digital trunk radio administration from the Office of Information Technology to the Office of Public Safety Communications as created by H.B. 22-1353 (Public Safety Communications Transfer).

**Statutory Authority:** Section 24-33.5-2508, C.R.S.

**Request:** The Department request is outlined in the table below.

**Recommendation:** Staff recommendation is pending Committee action on common policy for this line item. Staff requests permission to update pending line items and apply necessary fund split adjustments once Committee policy is established.

### Executive Director and Army National Guard, Digital Trunk Radio

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$53,688	\$53,688	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$53,688</b>	<b>\$53,688</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$53,688	\$53,688	\$0	\$0	\$0	0.0
Operating common policies	10,067	10,067	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$63,755</b>	<b>\$63,755</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Changes from FY 2025-26	\$10,067	\$10,067	\$0	\$0	\$0	0.0
Percentage Change	18.8%	18.8%	n/a	n/a	n/a	n/a

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2026-27 Executive Request	\$63,755	\$63,755	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Annual Depreciation-Lease Equivalent Payment

This line item includes appropriations deposited to the Capital Construction Fund and the Controlled Maintenance Trust Fund to support the future replacement of capital assets funded for this department during or after FY 2015-16. Appropriations are based on the depreciation schedule for each new asset.

**Statutory Authority:** Section 24-30-1310, C.R.S.

**Request:** The Department request is outlined in the table below.

**Recommendation:** Staff recommendation is summarized in the following table.

### Executive Director and Army National Guard, Annual Depreciation-Lease Equivalent Payment

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
FY 2025-26 Appropriation						
SB 25-206 (Long Bill)	\$87,994	\$87,994	\$0	\$0	\$0	0.0
Total FY 2025-26	\$87,994	\$87,994	\$0	\$0	\$0	0.0
FY 2026-27 Recommended Appropriation						
FY 2025-26 Appropriation	\$87,994	\$87,994	\$0	\$0	\$0	0.0
Total FY 2026-27	\$87,994	\$87,994	\$0	\$0	\$0	0.0
Percentage Change	0.0%	0.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$87,994	\$87,994	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Civil Air Patrol Operations

The Civil Air Patrol is a federally-chartered nonprofit organization that serves as a civilian auxiliary of the U.S. Air Force. It has three key missions: emergency services (which include search and rescue, and disaster relief operations), aerospace education, and cadet programs for teenage youth. The Colorado Wing of the Patrol consists of approximately 2,000 volunteers and has 15 aircraft located around the state. The Colorado Wing receives support from the Federal Government; the Department supports the Wing by providing 1.0 FTE and by paying part of the minor aircraft maintenance and operating expenses.

**Statutory Authority:** Section 28-1-101, C.R.S.

**Request:** The Department requests a continuation appropriation of \$70,365 General Fund.

**Recommendation:** Staff recommends approval of the request for a continuation appropriation of \$70,365 General Fund.

### Executive Director and Army National Guard, Civil Air Patrol Operations

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$70,365	\$70,365	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$70,365</b>	<b>\$70,365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$70,365	\$70,365	\$0	\$0	\$0	0.0
<b>Total FY 2026-27</b>	<b>\$70,365</b>	<b>\$70,365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Percentage Change	0.0%	0.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$70,365	\$70,365	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Local Armory Incentive Program

This line item reflects estimated spending from revenues collected from armory rentals to defray costs associated with operating National Guard facilities.

**Statutory Authority:** Section 28-3-106 (1)(s)(I), C.R.S.

**Request:** The Department requests an appropriation of \$20,000 cash funds.

**Recommendation:** Staff recommend approval of the request for \$20,000 cash funds.

### Statewide Indirect Cost Collections

This line item includes the Department’s statewide indirect cost collections from cash fund sources.

**Statutory Authority:** Section 24-75-1401, C.R.S.

**Request:** The Department request is summarized in the following table.

**Recommendation:** Staff recommend approval of the request.

### Executive Director and Army National Guard, Statewide Indirect Cost Collections

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$163,923	\$0	\$4,688	\$1,042	\$158,193	0.0
<b>Total FY 2025-26</b>	<b>\$163,923</b>	<b>\$0</b>	<b>\$4,688</b>	<b>\$1,042</b>	<b>\$158,193</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$163,923	\$0	\$4,688	\$1,042	\$158,193	0.0
<b>Total FY 2026-27</b>	<b>\$163,923</b>	<b>\$0</b>	<b>\$4,688</b>	<b>\$1,042</b>	<b>\$158,193</b>	<b>0.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Percentage Change	0.0%	#VALUE!	0.0%	0.0%	0.0%	n/a
FY 2026-27 Executive Request	\$163,923	\$0	\$4,688	\$1,042	\$158,193	0.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Appropriation to the Colorado National Guard Tuition Fund

The Colorado National Guard Tuition Fund provides state appropriations to support tuition benefits for eligible members of the Colorado National Guard and to reimburse participating institutions for waived tuition costs. The Department of Military and Veterans Affairs (DMVA) administers the program to reduce or eliminate the cost of higher education as an incentive for recruitment, retention, and service.

Pursuant to Senate Bill 25-247 (Tuition Waiver & Colorado National Guard Members), the former tuition assistance program was converted to a tuition waiver program. Under this framework, eligible Guard members admitted to a designated Colorado institution of higher education may receive a 100 percent tuition waiver, subject to statutory credit-hour limits (e.g., up to 65 credit hours at two-year institutions and up to 130 credit hours at four-year institutions, including combined limits of 165 hours when attending both) and the availability of annual appropriations to reimburse institutions for waived tuition costs.

The Department of Military and Veterans Affairs is responsible for promulgating and administering rules governing eligibility and program operation. These rules address:

- Member eligibility criteria (e.g., service status and commitment).
- Reporting and billing procedures for designated institutions of higher education.
- Definitions of satisfactory academic progress and documentation requirements.

**Statutory Authority:** Section 23-7.4-302, C.R.S.

**Request:** The Department request is summarized in the following table.

**Recommendation:** Staff recommend approval of the request.

### Executive Director and Army National Guard, Appropriation to the Colorado National Guard Tuition Fund

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$1,208,200	\$1,208,200	\$0	\$0	\$0	0.0
Other legislation	\$562,787	\$562,787	\$0	\$0	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$1,770,987</b>	<b>\$1,770,987</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,770,987	\$1,770,987	\$0	\$0	\$0	0.0
<b>Total FY 2026-27</b>	<b>\$1,770,987</b>	<b>\$1,770,987</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0</b>
Percentage Change	0.0%	0.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$1,770,987	\$1,770,987	\$0	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Army National Guard Cooperative Agreement

The Army National Guard Cooperative Agreement budget line item provides appropriations that support programs funded under cooperative agreements between the State of Colorado and the U.S. National Guard Bureau for the operations, maintenance, and readiness of the Colorado Army National Guard. This includes funding for personal services and operating expenses associated with Army National Guard activities that are eligible for federal reimbursement. Beginning in FY 2019-20, General Fund amounts that provide the required state match for federal funds are included in this line item, with a Long Bill footnote allowing flexibility to transfer General Fund amounts as needed to satisfy federal matching requirements.

In most years, these cooperative agreements cover federally supported personnel (including federally funded full-time equivalents) and activities necessary for Army National Guard operations in Colorado, with the state providing a mechanism to match and administer federal funds as required by the agreement

**Statutory Authority:** Sections 28-3-105 and 106, C.R.S.

**Request:** The Department request is summarized in the following table.

**Recommendation:** Staff recommend approval of the request.

### Executive Director and Army National Guard, Army National Guard Cooperative Agreement

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$15,603,656	\$2,240,170	\$0	\$0	\$13,363,486	84.1
<b>Total FY 2025-26</b>	<b>\$15,603,656</b>	<b>\$2,240,170</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,363,486</b>	<b>84.1</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$15,603,656	\$2,240,170	\$0	\$0	\$13,363,486	84.1
Prior year actions	244,469	43,261	0	0	201,208	0.0
R1 General Fund Reductions	-57,187	-57,187	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$15,790,938</b>	<b>\$2,226,244</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,564,694</b>	<b>84.1</b>
Changes from FY 2025-26	\$187,282	-\$13,926	\$0	\$0	\$201,208	0.0
Percentage Change	1.2%	-0.6%	n/a	n/a	1.5%	0.0%
FY 2026-27 Executive Request	\$15,790,938	\$2,226,244	\$0	\$0	\$13,564,694	84.1
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## (2) Division of Veterans Affairs

The Division of Veterans Affairs represents veterans in federal benefits claims, provides information and training to county veteran service officers, and operates and maintains the Western Slope Military Veterans Cemetery in Grand Junction. The State Board of Veterans Affairs advises the Division on matters pertaining to veterans, makes grants from the Colorado State Veterans Trust Fund for capital improvements and amenities at state veteran's nursing homes; costs of state veteran's cemeteries; costs of the Division, and for veteran's programs operated by non-profit veterans' organizations.

### Division of Veterans Affairs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$12,551,644	\$5,167,226	\$2,359,418	\$5,025,000	\$0	33.4
Other legislation	-\$5,000,000	\$0	\$0	-\$5,000,000	\$0	0.0
<b>Total FY 2025-26</b>	<b>\$7,551,644</b>	<b>\$5,167,226</b>	<b>\$2,359,418</b>	<b>\$25,000</b>	<b>\$0</b>	<b>33.4</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$7,551,644	\$5,167,226	\$2,359,418	\$25,000	\$0	33.4
R1 General Fund Reductions	-56,534	-56,534	0	0	0	0.0
R2 Offsetting cemetery cash fund	0	0	0	0	0	0.0
Prior year actions	89,460	329,512	-240,052	0	0	0.0
Staff initiated grant funding adjustment	0	-250,000	250,000	0	0	0.0
Provider rate common policy	0	0	0	0	0	0.0
Technical adjustments	-157,886	0	-157,886	0	0	0.0
Staff initiated Tobacco Master Settlement adjustment	-74,654	0	-74,654	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$7,352,030</b>	<b>\$5,190,204</b>	<b>\$2,136,826</b>	<b>\$25,000</b>	<b>\$0</b>	<b>33.4</b>
Changes from FY 2025-26	-\$199,614	\$22,978	-\$222,592	\$0	\$0	0.0
Percentage Change	-2.6%	0.4%	-9.4%	0.0%	0.0%	0.0%
FY 2026-27 Executive Request	\$7,467,700	\$5,231,220	\$2,211,480	\$25,000	\$0	33.4
Staff Rec. Above/-Below Request	-\$115,670	-\$41,016	-\$74,654	\$0	\$0	0.0

## Decision Items – Veterans Affairs

## → R2 Cemetery Cash Fund Transfer

### Request

The Department requests a cash fund transfer from the Colorado State Veterans Trust Fund (CSVTF) to the Western Slope Veterans Cemetery Cash Fund (WSCCF) in order to maintain the solvency of the Cemetery Cash Fund and support cemetery operations.

Year 1: Budget neutral one-time transfer of \$100,000 from the Colorado State Veterans Trust Fund to the Western Slope Cemetery Cash Fund.

### Recommendation

Staff recommends modified approval of the request. Rather than making a cash fund transfer, staff recommends a net neutral adjustment to the cash fund letternotes in the Western Slope Cemetery line item in the Long Bill to reflect a \$100,000 increase in funding from the Colorado State Veterans Trust Fund (CSVTF) and a corresponding reduction of the same amount to the appropriation from the Western Slope Cemetery Cash Fund.

### Discussion

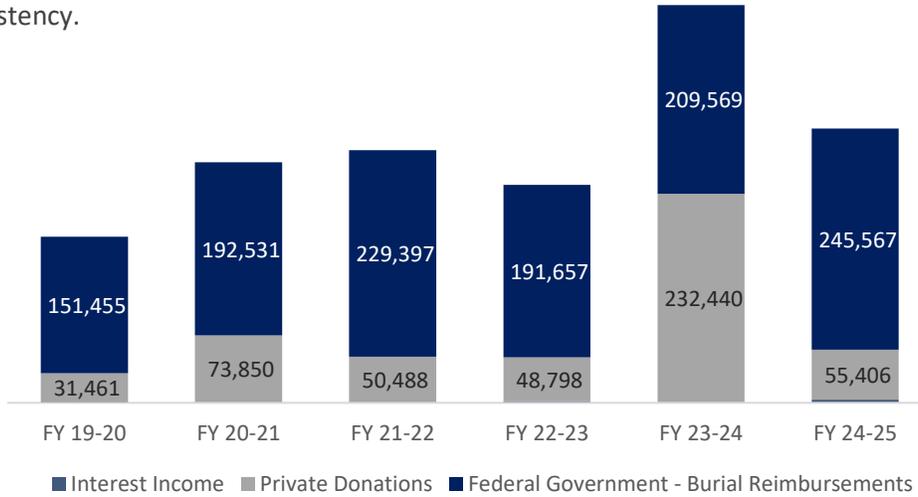
The WSCCF is primarily supported by two revenue sources: private donations and federal burial reimbursements. Both sources present challenges:

- Private donations are very inconsistent, making long-term financial planning difficult.
- Federal burial reimbursements have not kept pace with inflation or the cemetery's operating costs.

As a result, the Cemetery Cash Fund balance has steadily declined and is projected to incur a deficit within the next 12–24 months unless donations increase significantly. The cash fund currently supports 3.0 FTE, covering operating costs, while general fund appropriations fully support the remaining 4.8 FTE. Federal burial reimbursements, which remain the primary revenue source, are expected to continue at relatively stable levels given a consistent number of interments.

The graph below highlights recent irregularities in donations; without a major private donation in FY 2023-24, the fund's fiscal position would be considerably weaker.

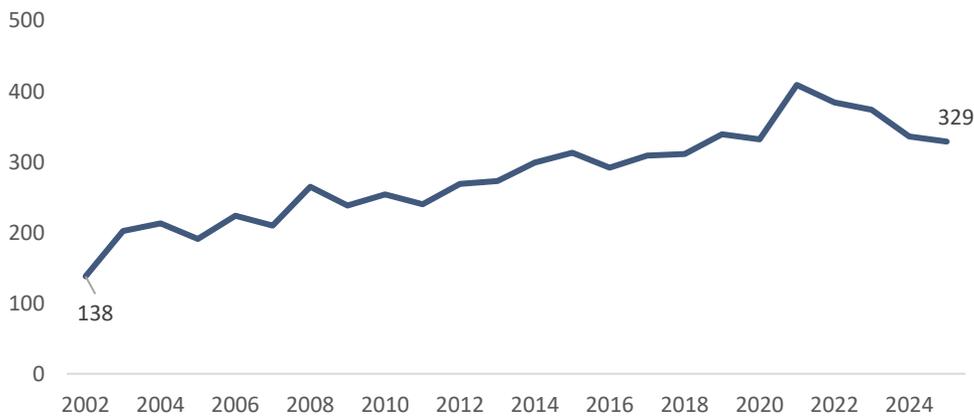
Revenue to the Cemetery Cash Fund has fluctuated in recent fiscal years, primarily due to variability in annual private donations. Private donation revenue declined by 76 percent between FY 2023–24 and FY 2024–25, contributing significantly to this inconsistency.



Although revenue has been variable in recent years, demand for the cemetery’s services has continued to rise, with interments increasing substantially over the past two decades. Veterans remain the primary interments; however, spouses now constitute a significant and growing share of burials. Spousal interments have risen from 21 in 2002 to over 117 in 2024, reflecting an increase of more than 450 percent. It is important to note that the cemetery does not receive federal burial reimbursements for spousal or dependent interments. Whereas spouses accounted for 15 percent of total burials in 2002, they now represent nearly 35 percent of all interments.

The graph below illustrates the steady growth in interments at the Western Slope Veterans Cemetery. Interments include veterans, spouses, and dependents, highlighting the increasing demand across all eligible populations.

Annual interments have risen steadily over the last two decades, rising from 138 in 2002 to well over 300 in 2024. An aging veteran population, is anticipated to sustain demand for the cemetery’s services in the coming years.



The veterans’ cemetery is an authorized use of the Colorado State Veterans Trust Fund<sup>1</sup>. In recent years, the fund has maintained a substantial balance, projected to exceed \$3.5 million at the close of FY 2025-26. Staff recommend that these resources be utilized to support Colorado veterans and veterans’ programs and continue to spend down these funds to support veterans, including support for the Western Slope Veterans Cemetery.

As illustrated in the table below, the Cemetery Cash Fund is operating with negative cash flow, primarily due to inconsistent gifts and donations in recent years. Staff recommend utilizing the Colorado State Veterans Trust Fund to backfill these shortfalls, consistent with the fund’s fiscal capacity and statutory authority, for the current and potentially near-term future fiscal years.

Additionally, staff recommend that the Department review its fundraising programs and actively engage legislators and local leaders to promote the cemetery, with the goal of increasing gifts, donations and other non-appropriated revenue sources.

**Western Slope Veterans Cemetery Cash Fund**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Beginning FY Balance	\$29,261	\$150,718	\$79,640	\$23,921
Revenues	442,009	304,597	319,623	329,012
Expenditures	320,552	375,675	361,206	361,206
<b>Ending Balance</b>	<b>\$150,718</b>	<b>\$79,640</b>	<b>\$38,057</b>	<b>-\$8,273</b>
Net Cash Flow	121,457	-71,078	-41,583	-32,194

**Evidence Designation**

The Department indicates that the request is ineligible because there is no outcome evaluation. Staff finds that the request does not meet the definition of a program or practice and a level of evidence is therefore not applicable.

**→ Staff Initiated Tobacco Master Settlement Agreement Adjustment**

The recommendation includes a \$74,654 decrease in cash funds to the Colorado State Veterans Trust Fund from the Tobacco Master Settlement Agreement. The adjustment reflects the forecast change in Tobacco Master Settlement Agreement revenue. JBC staff requests permission to adjust the appropriation to match the March revenue forecast the Committee selects to balance.

<sup>1</sup> 28-5-709(1)(b), C.R.S.

## → Staff Initiated Continuation of Grant Funding Adjustment

### Recommendation

As a budget balancing measure, staff recommends continuing last year's one time budget action which reduced by \$250,000 General Fund the appropriation to the Veterans Assistance Grant program, which was offset by a \$250,000 increase in grant funding from the Colorado State Veterans Trust Fund. This action resulted in a net neutral change in grant funding to Colorado's Veteran population, while providing \$250,000 in General fund savings.

The recommendation would effectively maintain the FY 2025-26 General Fund Appropriation to the Veterans Assistance Grant Program at \$1.1 million in FY 2026-27. Due to changes in revenue from the Tobacco Master Settlement Agreement, previously discussed, it would appropriate approximately \$1.6 million from the CSVTF in FY 2026-27, which is \$74,654 less than FY 2025-26

### Discussion

The Division of Veterans Affairs administers two grant programs serving Colorado veterans: the Colorado State Veterans Trust Fund (VTF) and the Veterans Assistance Grant (VAG) program. While both programs support veterans, they differ in scope, eligible recipients, and administrative capacity.

The VAG program provides comprehensive services to promote veterans' physical, emotional, and financial well-being. Funded organizations—primarily 501(c)(3) nonprofits and local government entities—typically have established infrastructure and professional staff to manage complex programs. Services may include mental health and family counseling, emergency financial assistance, employment support, childcare, transportation to medical appointments, and other holistic supports.

In contrast, the VTF program primarily supports smaller, community-based organizations, including local chapters of the Veterans of Foreign Wars (VFW), American Legion, and Disabled American Veterans (DAV). Eligible entities generally qualify under 501(c)(19), 501(c)(23), or certain 501(c)(4) classifications and rely largely on volunteer leadership. VTF funds are directed toward immediate, direct assistance, such as emergency financial support, transportation, cremation services, and assistance to surviving spouses.

In summary, while both programs provide important services to Colorado veterans, they are not interchangeable, and staff recognize that each fulfills a distinct role. VAG supports broad, professionally administered programs addressing multiple dimensions of veteran well-being, whereas VTF provides targeted, direct assistance through smaller, volunteer-led organizations. In light of current fiscal constraints, staff recommend this action as a budget-balancing measure, with annual reevaluation should budget conditions improve.

### Colorado State Veterans Trust Fund

The Colorado State Veterans Trust Fund is funded through Tobacco Master Settlement funds and receives 1 percent annually of this distribution. Pursuant to Section 28-5-709, C.R.S., the total Tobacco Master Settlement Agreement funds directed to the Colorado State Veterans Trust Fund may be used for:

- Capital improvements or needed amenities for state veterans nursing homes;
- Costs incurred by state veteran cemeteries;
- Costs incurred by the Division of Veterans Affairs to administer the program; and
- Grants to veteran programs operated by nonprofit veterans’ organizations that meet criteria adopted by the Colorado Board of Veterans Affairs and selected by that Board as grant recipients.

The Colorado State Veterans Trust Fund currently is projected to end FY 2025-26 with a balance of approximately \$4.2 million beyond what it has spending authority. At the same time, the demand for eligible, worthy grant programs from across the State who are serving veterans by providing housing assistance, financial resources, job training, and education opportunities is greater than the current authorized spending authority of the Department. This *one-time* increase in cash fund spending authority would allow the Division to continue to support Veterans across the state, while offsetting a *one-time* General Fund reduction to the Veterans Assistance Grant Program, resulting in a budget neutral level of funding to grantees across the state serving veterans.

The table below shows the Colorado State Veterans Trust Fund account balance projected through FY 2026-27, and incorporates the impact of the additional spending authority in this staff-initiated request.

#### Colorado State Veterans Trust Fund Balance

	Actual	Actual	Actual	Budget	Recom.
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Beginning Fund Balance	\$4,246,487	\$4,530,384	\$4,673,969	\$4,534,439	\$4,191,648
Revenue Total	1,012,575	1,109,847	1,039,677	963,074	1,006,657
Tobacco Settlement Transfer from Dept. of Treasury	888,448	930,729	880,000	880,000	850,000
Interest Income + Miscellaneous Revenue	124,127	179,118	159,677	169,468	156,657
Expenses / Appropriation	728,678	966,262	1,270,755	1,383,553	1,608,602
Ending Fund Balance	\$4,530,384	\$4,673,969	\$4,534,439	\$4,191,648	\$3,589,703

### Veterans Assistance Grant Program

The Veterans Assistance Grant (VAG) Program was established during conference committee for the FY 2012–13 Long Bill to provide grants to nonprofit and governmental entities serving Colorado veterans. The program funds comprehensive services designed to promote veterans’ health, stability, and overall well-being, addressing both immediate needs and long-term outcomes. Eligible grantees—primarily 501(c)(3) nonprofit organizations and local government agencies—must demonstrate the administrative infrastructure and professional capacity to manage complex programs and deliver coordinated, sustained support statewide. Funded services may include mental health and family counseling, emergency financial assistance, employment support, childcare assistance, transportation to medical appointments, and holistic wellness initiatives.

In recent years, the General Assembly has increased support for the program. The FY 2023–24 Long Bill included a \$500,000 conference committee increase to the VAG appropriation, and in FY 2024–25 the Joint Budget Committee voted to make that increase ongoing. Appropriations and expenditures for the five most recent fiscal years are reflected in the table below.

### Veterans Assistance Grant Funding

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Appropriation	\$1,007,886	\$1,007,886	\$1,007,886	\$1,507,886	\$1,507,886
Expenditures	991,108	794,560	806,227	847,424	1,331,349

## Line Item Detail – Veterans Affairs

### Veterans Service Operations

This line item funds salaries, operating and administrative expenses of the Division of Veterans Affairs. These FTE are responsible for assisting veterans in obtaining federal and state benefits, and provide training and support to county veterans’ service officers.

**Statutory Authority:** Section 28-5-705, C.R.S.

**Request:** The Department request is summarized in the table below.

**Recommendation:** Staff recommendation is summarized in the table below, and includes adjustments related to the Department’s R1 (General Fund Reductions) request.

#### Division of Veterans Affairs, Veterans Service Operations

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$1,836,476	\$1,789,496	\$46,980	\$0	\$0	19.0
<b>Total FY 2025-26</b>	<b>\$1,836,476</b>	<b>\$1,789,496</b>	<b>\$46,980</b>	<b>\$0</b>	<b>\$0</b>	<b>19.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,836,476	\$1,789,496	\$46,980	\$0	\$0	19.0
Prior year actions	60,712	55,972	4,740	0	0	0.0
R1 General Fund Reductions	-50,519	-50,519	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$1,846,669</b>	<b>\$1,794,949</b>	<b>\$51,720</b>	<b>\$0</b>	<b>\$0</b>	<b>19.0</b>
Changes from FY 2025-26	\$10,193	\$5,453	\$4,740	\$0	\$0	0.0
Percentage Change	0.6%	0.3%	10.1%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$1,846,669	\$1,794,949	\$51,720	\$0	\$0	19.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Veterans Mental Health Services

Established under Section 28-5-714, Colorado Revised Statutes, based on legislation (most recently HB23-1088) that created the Veterans Mental Health Services Program. The program reimburses mental health service providers for sessions provided to eligible Colorado veterans who have exhausted their federal Veterans Administration mental health benefits or otherwise meet program criteria.

**Statutory Authority:** Section 28-5-704, C.R.S.

**Request:** The Department requests \$259,065 General Fund and 2.0 FTE. The request includes adjustments related to the R1 (General Fund Reductions) decision item.

**Recommendation:** Staff recommends approval of the request.

**Division of Veterans Affairs, Veterans Mental Health Services**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$5,260,143	\$260,143	\$0	\$5,000,000	\$0	2.0
Other legislation	-5,000,000	0	0	-5,000,000	0	0.0
<b>Total FY 2025-26</b>	<b>\$260,143</b>	<b>\$260,143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>2.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$260,143	\$260,143	\$0	\$0	\$0	2.0
Prior year actions	1,933	1,933	0	0	0	0.0
R1 General Fund Reductions	-3,011	-3,011	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$259,065</b>	<b>\$259,065</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>2.0</b>
Changes from FY 2025-26	-\$1,078	-\$1,078	\$0	\$0	\$0	0.0
Percentage Change	-0.4%	-0.4%	n/a	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$259,065	\$259,065	\$0	\$0	\$0	2.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## County Veterans Service Officer Payments

This line item funds payments to counties for administrative support of county veterans’ service officers. Section 28-5-801 (1), C.R.S. requires each county to appoint a County Veterans Service Officer (CVSO). The state makes assistance payments to the counties for part-time and full-time officers.

**Statutory Authority:** Section 28-5-707, C.R.S.

**Request:** The Department requests an appropriation of \$1,408,205 General Fund, reflecting a 3.0 percent increase in the community provider rate.

**Recommendation:** The staff recommendation is for \$1,367,189 General Fund as presented in the table below. The recommendation includes no adjustment for the common policy community provider rate increase, consistent with statewide community provider rate common policy. Staff will adjust this figure as needed to reflect the Committee’s common policy decision on community provider rates.

**Division of Veterans Affairs, County Veterans Service Officer Payments**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$1,367,189	\$1,367,189	\$0	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Total FY 2025-26	\$1,367,189	\$1,367,189	\$0	\$0	\$0	0.0
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,367,189	\$1,367,189	\$0	\$0	\$0	0.0
Provider rate common policy	0	0	0	0	0	0.0
Total FY 2026-27	\$1,367,189	\$1,367,189	\$0	\$0	\$0	0.0
Changes from FY 2025-26	\$0	\$0	\$0	\$0	\$0	0.0
Percentage Change	0.0%	0.0%	n/a	n/a	n/a	n/a
FY 2026-27 Executive Request	\$1,408,205	\$1,408,205	\$0	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$41,016	-\$41,016	\$0	\$0	\$0	0.0

## Colorado State Veterans Trust Fund Expenditures

The Colorado State Veterans Trust Fund is supported by a transfer of one percent of the revenue that the State receives from the Tobacco Master Settlement Agreement (MSA). Pursuant to Section 28-5-709 (3)(c), C.R.S., 90.0 percent of the moneys transferred, plus accumulated interest earned by the Trust, are subject to annual appropriation by the General Assembly. These funds can be used for capital improvements and amenities at state veterans' nursing homes; costs of state veteran's cemeteries; costs of the Division, and for veterans' programs operated by non-profit veterans' organizations.

**Statutory Authority:** Section 28-5-709, C.R.S.

**Request:** The Department requests a continuation appropriation of \$1,683,256 cash funds.

**Recommendation:** Staff recommends \$1,608,602 based on the most recent Tobacco Master Settlement Agreement. Staff requests permission to adjust the appropriation based on the March revenue forecast.

### Division of Veterans Affairs, Colorado State Veterans Trust Fund Expenditures

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$1,683,256	\$0	\$1,683,256	\$0	\$0	0.0
Total FY 2025-26	\$1,683,256	\$0	\$1,683,256	\$0	\$0	0.0
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,683,256	\$0	\$1,683,256	\$0	\$0	0.0
Staff initiated grant funding adjustment	250,000	0	250,000	0	0	0.0
Prior year actions	-250,000	0	-250,000	0	0	0.0
Staff initiated Tobacco Master Settlement adjustment	-74,654	0	-74,654	0	0	0.0
Total FY 2026-27	\$1,608,602	\$0	\$1,608,602	\$0	\$0	0.0
Changes from FY 2025-26	-\$74,654	\$0	-\$74,654	\$0	\$0	0.0

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Percentage Change	-4.4%	n/a	-4.4%	n/a	n/a	n/a
FY 2026-27 Executive Request	\$1,683,256	\$0	\$1,683,256	\$0	\$0	0.0
Staff Rec. Above/-Below Request	-\$74,654	\$0	-\$74,654	\$0	\$0	0.0

## Veterans Assistance Grant Program

This line item was added during conference committee for the Long Bill in FY 2012-13. The money is used to provide grants to non-profit and governmental agencies providing services to Veterans. The cash funds amount was added in FY 2019-20 and reflects amounts deposited to the Veterans Assistance Grant Program Cash Fund from unspent FY 2017-18 Senior Property Tax Exemption appropriations. Funds from FY 2017-18 are anticipated to be expended over five years.

**Statutory Authority:** Section 28-5-712, C.R.S.

**Request:** The Department requests an appropriation of \$1.1 million General Fund, including a technical adjustment reflecting a reduction of cash fund spending authority from the VAG cash fund. The Governor's request reflects staff recommendation for the previously discussed grant funding adjustment.

**Recommendation:** Staff recommends approval of the request.

### Division of Veterans Affairs, Veterans Assistance Grant Program

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$1,257,886	\$1,100,000	\$157,886	\$0	\$0	0.5
Total FY 2025-26	\$1,257,886	\$1,100,000	\$157,886	\$0	\$0	0.5
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$1,257,886	\$1,100,000	\$157,886	\$0	\$0	0.5
Prior year actions	250,000	250,000	0	0	0	0.0
Staff initiated grant funding adjustment	-250,000	-250,000	0	0	0	0.0
Technical adjustments	-157,886	0	-157,886	0	0	0.0
Total FY 2026-27	\$1,100,000	\$1,100,000	\$0	\$0	\$0	0.5
Changes from FY 2025-26	-\$157,886	\$0	-\$157,886	\$0	\$0	0.0
Percentage Change	-12.6%	0.0%	-100.0%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$1,100,000	\$1,100,000	\$0	\$0	\$0	0.5
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Western Slope Military Veterans Cemetery

This line item provides funding for personal services costs for the cemetery, as well as for cemetery operating costs such as utilities, routine maintenance, minor construction and improvement, and administrative costs.

**Statutory Authority:** Section 28-5-708 and 709, C.R.S.

**Request:** The Department requests an appropriation of \$784,827 total funds, including \$509,630 General Fund, and \$275,197 cash funds.

**Recommendation:** The staff recommendation is summarized in the table below.

**Division of Veterans Affairs, Western Slope Veterans Cemetery**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$759,945	\$489,956	\$269,989	\$0	\$0	7.8
<b>Total FY 2025-26</b>	<b>\$759,945</b>	<b>\$489,956</b>	<b>\$269,989</b>	<b>\$0</b>	<b>\$0</b>	<b>7.8</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$759,945	\$489,956	\$269,989	\$0	\$0	7.8
Prior year actions	24,882	19,674	5,208	0	0	0.0
R2 Offsetting cemetery cash fund	0	0	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$784,827</b>	<b>\$509,630</b>	<b>\$275,197</b>	<b>\$0</b>	<b>\$0</b>	<b>7.8</b>
Changes from FY 2025-26	\$24,882	\$19,674	\$5,208	\$0	\$0	0.0
Percentage Change	3.3%	4.0%	1.9%	n/a	n/a	0.0%
FY 2026-27 Executive Request	\$784,827	\$509,630	\$275,197	\$0	\$0	7.8
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Grand Junction Veterans One-stop Center

This line item provides funding for the operation of the Western Region OneSource Center in Grand Junction. In FY 2017-18, the General Assembly appropriated funds to renovate a former armory facility to establish a centralized, one-stop resource center for veterans on the Western Slope. Pursuant to House Bill 18-1337 (Veterans One-stop Center in Grand Junction), the Department was authorized to operate the facility. The Center opened in May 2019 and consolidates federal, state, local, and nonprofit services in a single location to improve access and coordination of services for veterans.

The line item includes General Fund and cash fund spending authority. Cash funds are derived from lease payments made by governmental and nonprofit entities that occupy space within the facility. These revenues are deposited into the Veterans One-stop Center Cash Fund and are subject to annual appropriation to support the ongoing operating expenses of the Center.

**Statutory Authority:** Section 28-5-713, C.R.S.

**Request:** The Department requests an appropriation of \$385,678 total funds, including \$159,371 General Fund, \$201,307 cash funds, \$25,000 reappropriated funds, and 4.1 FTE.

**Recommendation:** Staff recommends approval of the request, and includes adjustments related to the R1 (General Fund Reductions) request. Details are summarized in the table below.

**Division of Veterans Affairs, Grand Junction Veterans One-Stop Center**

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$386,749	\$160,442	\$201,307	\$25,000	\$0	4.1
<b>Total FY 2025-26</b>	<b>\$386,749</b>	<b>\$160,442</b>	<b>\$201,307</b>	<b>\$25,000</b>	<b>\$0</b>	<b>4.1</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$386,749	\$160,442	\$201,307	\$25,000	\$0	4.1
Prior year actions	1,933	1,933	0	0	0	0.0
R1 General Fund Reductions	-3,004	-3,004	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$385,678</b>	<b>\$159,371</b>	<b>\$201,307</b>	<b>\$25,000</b>	<b>\$0</b>	<b>4.1</b>
Changes from FY 2025-26	-\$1,071	-\$1,071	\$0	\$0	\$0	0.0
Percentage Change	-0.3%	-0.7%	0.0%	0.0%	n/a	0.0%
<b>FY 2026-27 Executive Request</b>	<b>\$385,678</b>	<b>\$159,371</b>	<b>\$201,307</b>	<b>\$25,000</b>	<b>\$0</b>	<b>4.1</b>
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## (3) Air National Guard

This Division funds the State’s share of the costs of the Colorado Air National Guard and represents some of the related federal funding. The federal government fully funds National Guard training and provides most of the funding for construction of armories and other military facilities.

### Air National Guard

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$4,254,536	\$474,112	\$0	\$0	\$3,780,424	41.0
<b>Total FY 2025-26</b>	<b>\$4,254,536</b>	<b>\$474,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,780,424</b>	<b>41.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$4,254,536	\$474,112	\$0	\$0	\$3,780,424	41.0
R1 General Fund Reductions	-11,413	-11,413	0	0	0	0.0
Prior year actions	102,673	6,503	0	0	96,170	0.0
<b>Total FY 2026-27</b>	<b>\$4,345,796</b>	<b>\$469,202</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,876,594</b>	<b>41.0</b>
Changes from FY 2025-26	\$91,260	-\$4,910	\$0	\$0	\$96,170	0.0
Percentage Change	2.1%	-1.0%	0.0%	0.0%	2.5%	0.0%
FY 2026-27 Executive Request	\$4,345,796	\$469,202	\$0	\$0	\$3,876,594	41.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

## Decision Items – None

## Line Item Detail – Air National Guard

### Operations and Maintenance Agreement for Buckley/Greeley

This line item provides General Fund support and reflects federal support for the operations and maintenance costs of the Air National Guard activities that are housed at Buckley Air Force Base and Greeley. These costs include personal services, operating expenses, and utilities. The portion of General Fund and federal funds is based on the annual cooperative agreement between the Department and the U.S. Department of Defense. Some federal funds were moved into this line item from the former Buckley Cooperative Agreement line item in FY 2018-19 to simplify the accounting structure.

**Statutory Authority:** Sections 28-3-105 and 106, C.R.S.

**Request:** The Department requests an appropriation of \$3,218,104 including \$469,202 General Fund, \$2,748,902 federal funds, and 28.0 FTE and reflects adjustment related to the R1 request.

**Recommendation:** Staff recommends approval of the request.

## Air National Guard, Operations and Maintenance Agreement for Buckley/Greeley

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$3,126,844	\$474,112	\$0	\$0	\$2,652,732	28.0
<b>Total FY 2025-26</b>	<b>\$3,126,844</b>	<b>\$474,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,652,732</b>	<b>28.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$3,126,844	\$474,112	\$0	\$0	\$2,652,732	28.0
Prior year actions	102,673	6,503	0	0	96,170	0.0
R1 General Fund Reductions	-11,413	-11,413	0	0	0	0.0
<b>Total FY 2026-27</b>	<b>\$3,218,104</b>	<b>\$469,202</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,748,902</b>	<b>28.0</b>
Changes from FY 2025-26	\$91,260	-\$4,910	\$0	\$0	\$96,170	0.0
Percentage Change	2.9%	-1.0%	n/a	n/a	3.6%	0.0%
FY 2026-27 Executive Request	\$3,218,104	\$469,202	\$0	\$0	\$2,748,902	28.0
Staff Rec. Above/-Below Request	\$0	\$0	\$0	\$0	\$0	0.0

### Air Traffic Control Buckley

This line item reflects the federal contribution for operations and maintenance of Air Traffic Control at Buckley. It funds personal services, operating expenses, and utilities. This line item previously included a portion of other funding for the Buckley Cooperative Agreement. This was moved to the Operations and Maintenance for Buckley/Greeley line item in FY 2018-19.

**Statutory Authority:** Sections 28-3-105 and 106, C.R.S.

**Request:** The Department requests a continuation appropriation of \$737,692 federal funds and 7.0 FTE.

**Recommendation:** Staff recommends approval of the request.

### Security for Space Command Facility at Greeley

The federal government pays the State to employ full-time security guards at the Greeley facility.

**Statutory Authority:** SECTIONS 28-3-105 AND 106, C.R.S.

**Request:** The Department requests a continuation appropriation of \$390,000 federal funds and 6.0 FTE.

**Recommendation:** Staff recommends approval of the request.

## (4) Federal Funded Programs

This section is included for informational purposes only and describes federal funding for the National Guard that is not subject to appropriation by the General Assembly. This includes training one weekend per month and two weeks per year for members of the Colorado National Guard.

### Federal Funded Programs

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$113,800,000	\$0	\$0	\$0	\$113,800,000	2,150.0
<b>Total FY 2025-26</b>	<b>\$113,800,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113,800,000</b>	<b>2,150.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$113,800,000	\$0	\$0	\$0	\$113,800,000	2,150.0
Staff initiated informational federal funds adjustment	6,000,000	0	0	0	6,000,000	78.0
<b>Total FY 2026-27</b>	<b>\$119,800,000</b>		<b>\$0</b>	<b>\$0</b>	<b>\$119,800,000</b>	<b>2,228.0</b>
Changes from FY 2025-26	\$6,000,000	\$0	\$0	\$0	\$6,000,000	78.0
Percentage Change	5.3%	0.0%	0.0%	0.0%	5.3%	3.6%
FY 2026-27 Executive Request	\$113,800,000	\$0	\$0	\$0	\$113,800,000	2,150.0
Staff Rec. Above/-Below Request	\$6,000,000		\$0	\$0	\$6,000,000	78.0

## Decision Items – Federal Funded Programs

### → Staff-Initiated Informational Federal Funds Adjustment

This line item includes an estimate of federal expenditures for the salaries of uniformed members of the Colorado National Guard, based on the number of members of the National Guard (full-time and part-time) and the current E7 (mid-grade) salary. The Department did not request adjustments to federal funds shown for informational purposes, but staff recommends figures shown be updated based on changes to FTE and compensation.

Using the same calculation approach adopted in FY 2021-22, staff recommends reflecting \$119,800,000 and 2,228.0 FTE. This is an increase of \$6.0 million federal funds and an increase of 78.0 FTE from the previous year and the request. Calculations are reflected in the table below.

### National Guard Personal Services Calculation

	Number of Members of the National Guard	Monthly pay*	Total Personnel Cost	FTE
Part time**	4,489	\$704	\$37,911,652	898
Full time	1,330	5,130	\$81,879,492	1,330
<b>Total</b>	<b>5,819</b>		<b>\$119,791,144</b>	<b>2,228.0</b>

\*Based on E7 rank

\*\*1 part-time member of the National Guard = 0.2 FTE

Staff recommends **rounding** the total dollars included in the Long Bill to the nearest \$100,000 and FTE to the nearest 1.0 to help clarify that the figure represents an estimate.

Because associated federal funds do not pass through the State accounting system, Department civilian staff do not have an easy way to identify actual expenditures. The Department’s United States Property and Fiscal Officer (USPFO) is responsible for all federal funds allocated to the State, including funds for National Guard uniformed personnel. However, a consolidated federal funds figure is not readily available. This is in part because a significant portion of operating resources used by state National Guard personnel are purchased through purchasing agreements at the national level.

## Line Item Detail – Federal Funded Programs Operations

### Federal Funded Programs Operations

This line item includes an estimate of federal expenditures for uniformed National Guard salaries, based on the number of members of the National Guard (full-time and part-time) and the current E7 (mid-grade) salary. These funds do not flow through the state accounting system, so this amount represents an estimate to reflect the scale of the Colorado National Guard.

**Statutory Authority:** Code of Federal Regulations: Title 32 and Title 10.

**Request:** The Department requests a continuation appropriation of \$113,800,000 federal funds and 2,150.0 FTE.

**Recommendation:** The staff recommendation is for \$119,800,000 federal funds and 2,228.0 FTE. The calculation is detailed in the table above for the division, as there is only a single line item in this division.

### Federal Funded Programs, National Guard Service Members

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
<b>FY 2025-26 Appropriation</b>						
SB 25-206 (Long Bill)	\$113,800,000	\$0	\$0	\$0	\$113,800,000	2,150.0
<b>Total FY 2025-26</b>	<b>\$113,800,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113,800,000</b>	<b>2,150.0</b>
<b>FY 2026-27 Recommended Appropriation</b>						
FY 2025-26 Appropriation	\$113,800,000	\$0	\$0	\$0	\$113,800,000	2,150.0
Staff initiated informational federal funds adjustment	6,000,000	0	0	0	6,000,000	78.0
<b>Total FY 2026-27</b>	<b>\$119,800,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$119,800,000</b>	<b>2,228.0</b>

Item	Total Funds	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
Changes from FY 2025-26	\$6,000,000	\$0	\$0	\$0	\$6,000,000	78.0
Percentage Change	5.3%	n/a	n/a	n/a	5.3%	3.6%
FY 2026-27 Executive Request	\$113,800,000	\$0	\$0	\$0	\$113,800,000	2,150.0
Staff Rec. Above/-Below Request	\$6,000,000	\$0	\$0	\$0	\$6,000,000	78.0

# Long Bill Footnotes and Requests for Information

## Long Bill Footnotes

Staff recommends **CONTINUING** the following footnote:

The General Assembly includes footnotes in the annual Long Bill to: (a) set forth purposes, conditions, or limitations on an item of appropriation; (b) explain assumptions used in determining a specific amount of an appropriation; or (c) express legislative intent relating to any appropriation. Footnotes to the 2022 Long Bill (H.B. 22-1329) can be found at the end of each departmental section of the bill at <https://leg.colorado.gov/bills/HB20-1360>.

The Long Bill footnotes relevant to this document are listed below.

N Department of Military and Veterans Affairs, Executive Director and Army National Guard, Personal Services, Operating Expenses, Vehicle Lease Payments, and Army National Guard Cooperative Agreement -- In addition to the transfer authority provided in Section 24-75-108, C.R.S., the Department is authorized to transfer up to 20.0 percent of the total General Fund appropriations in these line items between these line items. Transfers to or from the Vehicle Lease Payments line item may be used solely to address changes in the portion of costs covered by federal authorities for vehicle lease payments.

**Comment:** This flexibility was added for FY 2019-20 to help the Department make more efficient use of its appropriations. Additional information will be available ongoing regarding how this flexibility is used and the impact on Department expenditures.

## Requests For Information

Staff recommends **CONTINUING** the following request for information:

1 Department of Military and Veterans Affairs, Executive Director's Office, Appropriation to the Colorado National Guard Tuition Waiver Fund – The Department is requested to provide to the Joint Budget Committee, by November 1 of each year, information concerning the total amount of payments to each institution of Higher Education for the tuition waiver program as well as the number of CONG members at each institution of Higher Education participating in the program. Additionally, in collaboration with the Department of Higher Education, DMVA should identify the full or part-time student status of CONG members receiving a tuition waiver and their financial aid eligibility status. Finally, the Department should indicate all numbers utilized in the formula for the calculation of the appropriation requested for the tuition waiver program for the current budget year. All data provided should be anonymized. Detail all assumptions and numbers used in the formula to calculate the requested appropriation for the tuition waiver program for the applicable budget year.

**Comment:** This request will provide the Joint Budget Committee (JBC) with an assessment of outcomes from the tuition waiver program, supporting potential future policy adjustments. It will also inform the planning and allocation of appropriations for the program in subsequent fiscal years.

# Indirect Cost Assessments

## Description of Indirect Cost Assessment Methodology

The Department of Military and Veterans Affairs does not collect departmental or statewide indirect costs per the Centralized Personnel Plan (CPP), as negotiated with the federal government. The National Guard Bureau, which reimburses the state with federal funding to run the Air National Guard and Army National Guard program, prohibits indirect cost recoveries with the following criteria in the CPP:

“Congress has prohibited the expenditure of Army National Guard and Air National Guard appropriations for reimbursement of any indirect costs, except fringe benefits, of the States under NGB cooperative agreements.”

### FY 2026-27 INDIRECT COST ASSESSMENT REQUEST

In lieu of indirect cost collections, the CPP allows for direct federal cost-share of some central administrative staff and expenses. The Department has received approval for 11.0 administrative staff to complete the following functions:

- 3.0 Purchasing/Contracting
- 2.0 Personnel
- 1.0 Accounts Payable
- 1.0 Payroll
- 4.0 Accountants

The 11.0 FTE are located in the Executive Director and Army National Guard Long Bill group.

Statewide indirect costs appear in the Department of Personnel and Administration’s plan, but are only collected from cash funds sources, since federal funds are not allowed to be collected.

# Additional Balancing Options

As part of staff budget briefings in November and December 2025, staff identified budget reduction options for each department that the JBC could consider in addition to or instead of the options presented in the budget request. **Items staff recommends and items that agencies have requested formally are addressed earlier in this packet.** Other items that could be considered, if needed to bring the budget into balance, are listed below.

A General Fund reduction of 5.0 percent to the sections of the budget covered in this figure setting packet equates to reduction of \$900,759. The Staff recommendations included in this figure setting packet, if adopted by the JBC, provide budget reductions and revenue enhancements totaling \$250,000. Options from the table below, if adopted, increase that amount.

Items in the table are ordered from lowest impact on program operations to highest, based on staff's understanding of the impact of the change.

## Additional Options for General Fund Relief

Option	General Fund	Other Funds	Bill? Y/N	Description
<b>Revenue Enhancements</b>				
State Veterans Trust Fund transfer to General Fund	\$2,000,000	-\$2,000,000	Y	The CSVTF is used primarily to fund grants to veteran's programs. The request proposes to transfer approximately 47.9 percent of the end-of-year fund balance to the General Fund. This is a one-time option.
Real Estate Proceeds Cash Fund			Y	
<b>Subtotal - Revenue</b>	<b>\$2,000,000</b>	<b>-\$2,000,000</b>		
<b>Expenditure Reductions</b>				
Further reduce Veterans Assistance Grant program.	-\$500,000	\$0	N	Reduce \$500,000 from the Veterans Assistance Grant Program. This further reduces General Fund appropriation to the VAG program but offers one of the few options to cut General Fund without affecting matching federal funds.
Reduce Operating Expenses line in the Executive Director's Office.	-\$770,000	\$0	N	Reduction would reduce funding in the EDO Operating Expense line item with targeted reductions primarily to recruiting and retention bonuses as well as a reduction in funds for training and professional development.
<b>Subtotal - Expenditures</b>	<b>-\$1,270,000</b>			
<b>Net General Fund Relief</b>	<b>\$3,270,000</b>			

# Revenue Enhancements

## Colorado State Veterans Trust Fund Transfer to General Fund

*Description:* Bill to transfer \$2.0 million from the Colorado State Veterans Trust Fund (CSVTF) to the General Fund.

*Key Considerations:* The transfer would not negatively affect any existing program. However, it would reduce the amount available in future years to support Veteran cemeteries, non-profits, and nursing homes that support Colorado Veterans. This budget-balancing measure is a one-time option.

*Additional background:* The CSVTF is funded through Tobacco Master Settlement funds and receives 1 percent annually of this distribution. Pursuant to Section 28-5-709, C.R.S., the total Tobacco Master Settlement Agreement funds may be used for:

1. Capital improvements or needed amenities for state veterans nursing homes;
2. Costs incurred by state veteran cemeteries;
3. Costs incurred by the Division of Veterans Affairs to administer the program; and
4. Grants to veteran programs operated by nonprofit veterans’ organizations that meet criteria adopted by the Colorado Board of Veterans Affairs and selected by that Board as grant recipients.

Starting in fiscal year 2024-25, the Committee approved additional funding beyond the TMSA distribution to intentionally reduce the fund balance. This initiative aims to provide further support to veterans in Colorado and draw down the funds balance.

The table below shows the projected fund balance of the Colorado State Veterans Trust Fund through FY 2027-28 including the \$2,00,000 General Fund Transfer as well as additional spending authority to the Colorado State Veterans Trust Fund expenditures line item to offset a proposed General Fund reduction to the Veterans Assistance Grant Program.

**Colorado State Veterans Trust Fund**

CSVTF	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Estimate	FY 2026-27 Estimate	FY 2027 -28 Estimate
Beginning Balance	\$4,246,487	\$4,530,384	\$4,673,969	\$4,534,439	\$4,200,354	\$1,282,701
Revenue	1,012,575	1,109,847	996,286	1,049,468	1,006,657	1,006,657
Expenditures	-728,678	-966,262	-1,135,816	-1,383,553	-1,424,310	-1,424,310
GF Transfer					-2,000,000	
Grant Refinance					-500,000	
Ending Fund Balance	\$4,530,384	\$4,673,969	\$4,534,439	\$4,200,354	\$1,282,701	\$865,048

### Point to Consider

In recent years, the Colorado General Assembly has transferred money from various DMVA cash funds to the General Fund. In fiscal year 2020-21, to help balance the state budget, the Assembly transferred a total of \$8.9 million from these funds to the General Fund. These transfers were authorized by three bills: HB 20-1406 (Cash Funds Transfer to General Fund), HB 20-1380 (Moving Tobacco Litigation Settlement Money to General Fund), and HB 20-1381 (Cash Fund Transfers to General Fund). The table below lists the amounts and sources of the cash fund transfers for fiscal year 2020-21.

### FY 2020-21 DMVA Statutory Transfers to the General Fund

Source Fund	Net GF Revenue	Other Funds Revenue Impact	Total
Sales of Real Estate Acquired for Military Purposes	\$4,908,395	-\$4,908,395	\$0
Colorado State Veterans Trust Fund	3,000,000	-3,000,000	0
Veterans Assistance Grant Program Cash Fund	1,000,000	-1,000,000	0
<b>TOTAL</b>	<b>\$8,908,395</b>	<b>-\$8,908,395</b>	<b>\$0</b>

Of these transfers, one has since been restored through S.B. 23-141 (General Fund Transfers for Capital Construction). This legislation directed approximately \$4.9 million from the state General Fund back into the Real Estate Proceeds Cash Fund, replenishing the resources that had previously been diverted for budget-balancing purposes.

According to the Department, such diversions limit its ability to execute real estate transactions efficiently and effectively. Moreover, reducing the fund’s balance could constrain the Department’s capacity to provide sustained financial support to non-profit organizations and institutions serving Colorado’s veteran population. The Department has repeatedly stated that maintaining the integrity of these cash funds is of paramount importance to ensure both operational efficiency and the long-term support of veteran services.

## Expenditure Reductions

### Further Reduce Veterans Assistance Grant Program Funding.

*Description:* The budget option would reduce the General Fund appropriation to the Veterans Assistance Grant Program by \$500,000

*Key Considerations:* The Veterans Assistance Grant (VAG) Program provides funding to nonprofit and governmental organizations that deliver comprehensive services supporting Colorado veterans’ health, stability, and long-term well-being. Recent General Assembly actions, including a \$500,000 increase made ongoing in FY 2024–25, reflect growing legislative support for the program’s statewide impact.

*Additional background:*

The Veterans Assistance Grant (VAG) Program provides funding to 501(c)(3) nonprofits and governmental organizations that serve Colorado veterans. The program supports a variety of services designed to promote veterans’ health, stability, and well-being, including mental health and family counseling, emergency financial assistance, employment support, childcare, and transportation to medical appointments. Eligible grantees must demonstrate the administrative capacity and professional infrastructure to manage complex programs and deliver coordinated support statewide.

In recent years, the General Assembly has adjusted funding to reflect both program priorities and broader budget considerations. The FY 2023–24 Long Bill included a \$500,000 increase, which was made ongoing in FY 2024–25, recognizing the program’s role in providing comprehensive support to veterans across the state. For FY 2025–26, the General Assembly reduced VAG funding by \$250,000 and supplemented support with funds from the Colorado State Veterans Trust Fund (CSVTF) to support an alternative grant program within the Division. These adjustments illustrate the challenge of balancing continued support for veterans with the State’s fiscal constraints and competing budget priorities.

Appropriations and expenditures for the five most recent fiscal years are reflected in the table below.

**Veterans Assistance Grant Funding**

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Appropriation	\$1,007,886	\$1,007,886	\$1,007,886	\$1,507,886	\$1,507,886
Expenditures	991,108	794,560	806,227	847,424	1,331,349

**Reduce DMVA Operating Expenses Line Item in the EDO**

*Description:* This budget option would reduce funding for the Operating Expenses line item in the Executive Directors’ Office by up to \$770,000 General Fund, primarily focusing on reductions to recruiting and retention initiatives. Additional General Fund savings is available through cuts to training and professional development funding.

*Key Considerations:* The General Fund appropriation to the Operating Expenses Line Item in the EDO has grown significantly in the last five years, rising by almost 200 percent over this span. This increase has been driven almost entirely by the implementation and funding for recruiting and retention bonuses to CONG service members. In the last two years the General Assembly has provided funding totaling approximately \$700,000 for this initiative. Additionally, there is approximately \$70,000 in this line item dedicated to training and professional development.

*Additional background:* In FY 2024-25 the JBC approved the Department’s request (R1, CONG Recruiting and Retention) for \$500,000 General Fund to support Colorado National Guard recruiting efforts. In FY 2025-26 in response to the program’s success and demand the Department requested an additional \$500,000 General Fund (R2, Recruitment and Bonus Expansion), of which the JBC partially approved providing \$200,000 in additional funding for the recruiting and retention program.

In response to challenges the CONG faced in recruitment and retention, and the ongoing inability to successfully fulfill the federal force structure, the Department made these requests for additional funds to enhance recruiting and retention and ultimately increase the end strength of the Colorado National Guard.

The CONG has reported recent improvements in both its Army and Air National Guard end strength, increasing from 92.2 percent in October 2024 to 96.5 percent in October 2025. This growth represents an overall increase of 4.6 percent in CONG membership. The DMVA attributes a significant portion of this growth to increased funding for recruitment and retention, as well as the tuition waiver benefit.

# Appendix A: CONG Tuition Waiver Departmental Bill Draft Language

23-7.4-302. Tuition waiver for members of the National Guard - rules - fund - legislative declaration - definitions - repeal.

(1) The general assembly recognizes its responsibility for the establishment and maintenance of a strong, well-trained, and high-spirited National Guard. The encouragement of membership in the guard through the granting of free tuition at certain institutions of post-secondary education simultaneously expresses a commitment to a part of this responsibility and supports existing institutions, carrying out a policy of maintaining reasonable access to quality education as broadly in this state as possible. The general assembly finds and declares that the establishment of a tuition waiver program will encourage enlistments, enhance the knowledge and skills of the National Guard, and retain membership in the National Guard.

(2) As used in this section, unless the context otherwise requires:

(a) "Designated Institution of Higher Education" means:

(I) Adams State University;

(II) Colorado State University;

(III) Colorado State University - global campus;

(IV) Colorado State University - Pueblo;

(V) Colorado Mesa University;

(VI) Metropolitan state university of Denver;

(VII) Fort Lewis college;

(VIII) Western Colorado university;

(IX) University of northern Colorado;

(X) University of Colorado at Boulder;

(XI) University of Colorado at Denver;

(XII) University of Colorado at Colorado Springs;

(XIII) University of Colorado Anschutz School of Medicine;

(XVI) Colorado School of Mines;

(XV) Community colleges that are governed by the state board for community colleges and occupational education;

(XVI) An area technical college; and

(XVII) A local district college.

(b) "Member" means an enlisted member or officer of the Colorado National Guard.

(3)

(a) ~~Subject to annual appropriations,~~ A person who is a member of the Colorado National Guard, upon being accepted for enrollment at a designated institution of higher education, may pursue studies that lead to a postgraduate degree, a bachelor 's degree, an associate degree, or a certificate of completion EACH INSTITUTION OF HIGHER EDUCATION IN THE STATE SHALL WAIVE ANY REMAINING BALANCE OF A QUALIFYING STUDENT'S TUITION COSTS IN EXCESS OF THE AMOUNT OF ANY PRIVATE, STATE, OR FEDERAL FINANCIAL ASSISTANCE RECEIVED BY THE STUDENT. ~~with the cost of all tuition waived by the Designated Institution of Higher Education the Member attends.~~ For a Member, the tuition waiver must not exceed more than sixty-five credit hours at a designated two-year institution of higher education and no more than one hundred thirty credit hours at a designated four-year institution of higher education; except that the total credit hours for a member who attends both a designated two-year and a designated four-year institution of higher education must not exceed more than one hundred forty-five credit hours. The Department of Military and Veterans Affairs shall administer the tuition waiver program.

(b)

(l) To prevent hardship to a Designated Institution of Higher Education, THE GENERAL ASSEMBLY SHALL APPROPRIATE MONEY TO THE DEPARTMENT OF MILITARY AND VETERANS AFFAIRS TO COVER FIFTY PERCENT OF PROVIDING THE COST OF ALL TUITION WAIVED. ~~HALF THE COST OF THE TUITION WAIVED BY THE DESIGNATED INSTITUTION OF HIGHER EDUCATION FOR QUALIFYING MEMBERS OF THE COLORADO NATIONAL GUARD SHALL BE PAID TO THE DESIGNATED INSTITUTION OF HIGHER EDUCATION BY THE DEPARTMENT OF MILITARY AND VETERANS AFFAIRS.~~ If there is a significant increase in the member enrollment in the tuition waiver program, the number of members attending with a tuition waiver must not exceed the greater of:

~~(A) A twenty-five percent increase in member enrollment in a designated institution of higher education compared to the member calculation described in subsection (3)(b)(II) of this section; or~~

~~(B) More than five additional members enrolled in a designated institution of higher education compared to the member calculation described in subsection (3)(b)(II) of this section.~~

~~(II) For each Designated Institution of Higher Education, the Department of Military and Veterans Affairs shall determine the base maximum Member enrollment described in subsection (3)(b)(I)(A) or (3)(b)(I)(B) of this section by calculating the average fall semester member enrollment at the designated institution of higher education for the previous three fall semesters BY CALCULATING SEMESTER BUDGETS BASED ON HISTORIC USAGE. THE DEPARTMENT OF MILITARY AND VETERANS AFFAIRS SHALL REIMBURSE THE DESIGNATED INSTITUTION OF HIGHER EDUCATION FIFTY PERCENT OF THE REPORTED WAIVED MEMBER TUITION COST BORNE BY THE DESIGNATED INSTITUTION OF HIGHER EDUCATION. The Department of Military and Veterans Affairs, in consultation with the Designated Institutions of Higher Education, shall adopt rules to determine how to select Members of the Colorado National Guard to participate in the tuition waiver program. program if a significant increase in member enrollment in the tuition waiver program occurs pursuant to subsection (3)(b)(I) of this section.~~

~~(III) The department of military and veterans affairs shall determine community college member enrollment caps for each community college. The department of military and veterans affairs shall provide funds to the state board of community colleges and occupational education for tuition waivers. The state board of community colleges and occupational education shall distribute the funds to each community college in which a member is enrolled. MEMBERS SHALL ONLY BE ELIGIBLE FOR THE TUITION WAIVER ONCE THEY HAVE EXHAUSTED EVERY LAST DOLLAR OF ALTERNATE FINANCIAL AID THEY MAY BE LEGALLY ELIGIBLE FOR MEMBER ENROLLMENT MAY BE SUSPENDED WHEN THE ESTIMATED COST OF TUITION WAIVED BY THE DESIGNATED INSTITUTION OF HIGHER EDUCATION REACHES TWO HUNDRED PERCENT OF THE ANNUAL APPROPRIATION MADE TO THE DEPARTMENT OF MILITARY AND VETERANS AFFAIRS.~~

~~(IV)~~

(A) The Department of Military and Veterans Affairs may request adjustments to the annual appropriation based on changes to Colorado National Guard Member enrollment and changes to the cost of tuition.

~~(B) If the difference between the calculated tuition for base member enrollment, as described in subsection (3)(b)(II) of this section, and the annual appropriation is less than twenty-five percent, the department of military and veterans affairs may prorate funding and distribute funds to each designated institution of higher education proportionately.~~

~~(C) If the difference between the calculated tuition for base member enrollment, as described in subsection (3)(b)(II) of this section, and the annual appropriation is more than twenty-five percent, the tuition waiver program is suspended and the designated institutions of higher education shall distribute the remaining tuition waiver funds on a first-come, first-serve basis to members until the tuition waiver funds are exhausted.~~

(c) The Department of Military and Veterans Affairs shall establish criteria for members who attend postgraduate degree programs.

(d) In order to qualify for the tuition waiver program authorized by this section, a member must:

(I) Be accepted by a designated Institution of Higher Education;

(II) Be in good standing with the Colorado National Guard; and

(III) Complete a Colorado Application for State Financial Aid or a Free Application for Federal Student Aid.

(4) Repealed.

(5) Each Designated Institution of Higher Education shall determine if a Member enrolled with the Designated Institution of Higher Education remains in satisfactory academic standing in accordance with the academic policies of the designated institution of higher education and is making progress toward the completion of the requirements of the education program in which the member is enrolled. If the designated institution of higher education finds that the Member is not in satisfactory academic standing in accordance with the academic policies of the designated institution of higher education or is not making progress toward the completion of the requirements of the education program in which the member is enrolled, the Member must reimburse the Department of Military and Veterans Affairs pursuant to subsection (6) of this section.

(6) Any Member who leaves the Colorado National Guard in violation of the member's agreement under subsection (2) of this section during an academic term for which the member is receiving tuition waiver funds is required to repay to the Department of Military and Veterans Affairs the amount of tuition waiver granted for that academic term

and any and all collection fees incurred by the Department of Military and Veterans Affairs. The repayment of tuition waiver must be credited to the Colorado National Guard tuition fund created in subsection (9) of this section.

(8) The Department of Military and Veterans Affairs shall adopt rules to certify Member eligibility at the request of a designated institution of higher education, to communicate Member eligibility to the Designated Institution of Higher Education, and to administer the tuition waiver program pursuant to this section.

(8) Repealed.

(9)

~~(a) The Colorado National Guard tuition fund is created in the state treasury and is administered by the Department of Military and Veterans Affairs. The tuition fund consists of money that is appropriated by the general assembly or that is otherwise available to it by the general assembly. Money "otherwise made available" includes any repayment of tuition waivers made pursuant to subsection (6) of this section. The money in the fund is continuously appropriated for the payment of tuition waivers as described in this section. Any money not expended at the end of the fiscal year remains in the fund and is not transferred to or reverted to the general fund of the state. PER SECTION 23-7.4-302 THE TUITION FUND CONSISTS OF MONEY THAT IS APPROPRIATED BY THE GENERAL ASSEMBLY TO THE COLORADO NATIONAL GUARD TUITION FUND. THE MONEY IN THE FUND IS CONTINUOUSLY APPROPRIATED FOR THE PAYMENT OF TUITION WAIVERS AS DESCRIBED IN 23-7.4-302. Any money not expended at the end of the fiscal year remains in the fund and is not transferred to or reverted to the general fund of the state.~~

(b) An audit of the Colorado National Guard tuition fund must be made during the Department of Military and Veterans Affairs post audit pursuant to section 2-3-103.

# Appendix B: Numbers Pages

Appendix A details the actual expenditures for the last two state fiscal years, the appropriation for the current fiscal year, the requested appropriation for next fiscal year, and the staff recommendation. Appendix A organizes this information by line item and fund source.

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

**Appendix A: Numbers Pages**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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**DEPARTMENT OF MILITARY AND VETERANS AFFAIRS**  
**Robert B. Davis, Adjutant General**

**(1) EXECUTIVE DIRECTOR AND ARMY NATIONAL GUARD**

Personal Services	<u>2,523,164</u>	<u>3,543,640</u>	<u>3,066,550</u>	<u>3,241,853</u>	<u>3,241,853</u> *
FTE	27.2	29.2	29.4	30.8	30.8
General Fund	2,093,223	2,954,736	2,646,050	2,821,353	2,821,353
Cash Funds	0	0	4,260	4,260	4,260
Reappropriated Funds	0	0	0	0	0
Federal Funds	429,941	588,904	416,240	416,240	416,240
Health, Life, and Dental	<u>755,617</u>	<u>378,127</u>	<u>2,197,698</u>	<u>2,978,428</u>	<u>2,978,428</u> *
General Fund	709,936	378,127	855,664	1,058,924	1,058,924
Cash Funds	45,681	0	45,348	74,971	74,971
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	1,296,686	1,844,533	1,844,533
Short-term Disability	<u>7,049</u>	<u>8,868</u>	<u>10,157</u>	<u>11,146</u>	<u>11,146</u> *
General Fund	6,796	8,868	4,118	4,246	4,246
Cash Funds	253	0	196	143	143
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	5,843	6,757	6,757

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
S.B. 04-257 Amortization Equalization					
Disbursement	<u>243,898</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	235,099	0	0	0	0
Cash Funds	8,799	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>211,799</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	203,000	0	0	0	0
Cash Funds	8,799	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
AED/SAED Unfunded PERA Liability					
	<u>0</u>	<u>235,086</u>	<u>1,450,964</u>	<u>1,592,274</u>	<u>1,592,274</u> *
General Fund	0	235,086	588,336	606,579	606,579
Cash Funds	0	0	27,946	20,462	20,462
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	834,682	965,233	965,233
PERA Direct Distribution					
	<u>42,016</u>	<u>262,590</u>	<u>285,383</u>	<u>289,648</u>	<u>289,648</u>
General Fund	41,356	258,061	279,886	285,916	285,916
Cash Funds	660	4,529	5,497	3,732	3,732
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Salary Survey	<u>270,783</u>	<u>95,002</u>	<u>400,578</u>	<u>534,366</u>	<u>534,366</u>
General Fund	261,311	95,002	161,050	204,062	204,062
Cash Funds	9,472	0	7,659	6,864	6,864
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	231,869	323,440	323,440
Step Plan	<u>0</u>	<u>40,495</u>	<u>123,286</u>	<u>57,668</u>	<u>57,668</u>
General Fund	0	40,495	55,488	21,868	21,868
Cash Funds	0	0	2,289	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	65,509	35,800	35,800
Paid Family Leave	<u>17,716</u>	<u>26,603</u>	<u>65,294</u>	<u>71,652</u>	<u>71,652</u> *
General Fund	17,716	26,603	26,475	27,296	27,296
Cash Funds	0	0	1,258	921	921
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	37,561	43,435	43,435
Shift Differential	<u>0</u>	<u>0</u>	<u>0</u>	<u>127,207</u>	<u>127,207</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	127,207	127,207
Temporary Employees Related to Authorized Leave	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Workers' Compensation	<u>106,097</u>	<u>136,682</u>	<u>137,377</u>	<u>158,951</u>	<u>160,806</u>
General Fund	50,012	63,848	64,173	74,960	75,117
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	56,085	72,834	73,204	83,991	85,689
Operating Expenses	<u>334,071</u>	<u>976,175</u>	<u>1,140,031</u>	<u>1,140,031</u>	<u>1,140,031</u>
General Fund	297,342	964,558	1,044,031	1,044,031	1,044,031
Cash Funds	36,729	11,617	96,000	96,000	96,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Information Technology Asset Maintenance	<u>221,078</u>	<u>207,343</u>	<u>232,817</u>	<u>132,817</u>	<u>132,817</u>
General Fund	221,078	207,343	232,817	132,817	132,817
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Legal Services	<u>46,497</u>	<u>62,380</u>	<u>106,028</u>	<u>80,282</u>	<u>80,282</u>
General Fund	46,497	62,380	106,028	80,282	80,282
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Payment to Risk Management and Property Funds	<u>528,070</u>	<u>857,295</u>	<u>1,268,201</u>	<u>504,996</u>	<u>513,727</u>
General Fund	528,070	857,295	1,268,201	504,996	513,727
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Vehicle Lease Payments	<u>86,613</u>	<u>98,555</u>	<u>108,353</u>	<u>101,241</u>	<u>101,241</u> *
General Fund	20,445	20,620	51,397	47,130	47,130
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	66,168	77,935	56,956	54,111	54,111
Leased Space	<u>8,968</u>	<u>26,934</u>	<u>63,893</u>	<u>63,893</u>	<u>63,893</u>
General Fund	8,968	26,934	63,893	63,893	63,893
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Capitol Complex Leased Space	<u>49,659</u>	<u>46,847</u>	<u>60,973</u>	<u>65,144</u>	<u>64,104</u>
General Fund	49,659	46,847	60,973	65,144	64,104
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Payments to OIT	<u>485,030</u>	<u>811,311</u>	<u>761,565</u>	<u>784,371</u>	<u>784,371</u> *
General Fund	485,030	811,311	761,565	784,371	784,371
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
IT Accessibility	<u>228,036</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> *
General Fund	228,036	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
CORE Operations	<u>52,571</u>	<u>13,492</u>	<u>12,261</u>	<u>62,262</u>	<u>54,903</u>
General Fund	52,571	13,492	12,261	62,262	54,903
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
CORE Payroll	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
General Fund	0	0	0	0	0
Digital Trunk Radio	<u>54,597</u>	<u>55,260</u>	<u>53,688</u>	<u>63,755</u>	<u>63,755</u>
General Fund	54,597	55,260	53,688	63,755	63,755
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Annual Depreciation-Lease Equivalent Payment	<u>87,994</u>	<u>87,994</u>	<u>87,994</u>	<u>87,994</u>	<u>87,994</u>
General Fund	87,994	87,994	87,994	87,994	87,994
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Civil Air Patrol Operations	<u>70,350</u>	<u>70,335</u>	<u>70,365</u>	<u>70,365</u>	<u>70,365</u>
General Fund	70,350	70,335	70,365	70,365	70,365
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Local Armory Incentive Plan	0	0	20,000	20,000	20,000
General Fund	0	0	0	0	0
Cash Funds	0	0	20,000	20,000	20,000
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Statewide Indirect Cost Collections	0	0	163,923	163,923	163,923
General Fund	0	0	0	0	0
Cash Funds	0	0	4,688	4,688	4,688
Reappropriated Funds	0	0	1,042	1,042	1,042
Federal Funds	0	0	158,193	158,193	158,193
Appropriation to the Colorado National Guard					
Tuition Fund	2,718,558	2,628,686	1,770,987	1,770,987	1,770,987
General Fund	1,421,157	1,421,157	1,770,987	1,770,987	1,770,987
Cash Funds	1,297,401	1,207,529	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Army National Guard Cooperative Agreement	23,844,891	19,453,219	15,603,656	15,790,938	15,790,938
FTE	84.1	84.1	84.1	84.1	84.1
General Fund	1,945,703	2,501,156	2,240,170	2,226,244	2,226,244
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	21,899,188	16,952,063	13,363,486	13,564,694	13,564,694

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
Paid Family Medical Leave Insurance	36,099	17,716	0	0	0
General Fund	36,099	17,716	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Statewide training	0	0	0	0	0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
<b>TOTAL - (1) Executive Director and Army National Guard</b>	<b>33,031,221</b>	<b>30,140,635</b>	<b>29,262,022</b>	<b>29,966,192</b>	<b>29,968,379</b>
<i>FTE</i>	<u>111.3</u>	<u>113.3</u>	<u>113.5</u>	<u>114.9</u>	<u>114.9</u>
General Fund	9,172,045	11,225,224	12,505,610	12,109,475	12,109,964
Cash Funds	1,407,794	1,223,675	215,141	232,041	232,041
Reappropriated Funds	0	0	1,042	1,042	1,042
Federal Funds	22,451,382	17,691,736	16,540,229	17,623,634	17,625,332

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>(2) DIVISION OF VETERANS AFFAIRS</b>					
Veterans Service Operations	<u>1,475,626</u>	<u>1,839,425</u>	<u>1,836,476</u>	<u>1,846,669</u>	<u>1,846,669</u>
FTE	18.5	19.0	19.0	19.0	19.0
General Fund	1,431,800	1,794,041	1,789,496	1,794,949	1,794,949
Cash Funds	43,826	45,384	46,980	51,720	51,720
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Veterans Mental Health Services	<u>14,320</u>	<u>228,171</u>	<u>260,143</u>	<u>259,065</u>	<u>259,065</u>
FTE	1.6	2.0	2.0	2.0	2.0
General Fund	14,320	228,171	260,143	259,065	259,065
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
County Veterans Service Officer Payments	<u>1,340,381</u>	<u>1,367,121</u>	<u>1,367,189</u>	<u>1,408,205</u>	<u>1,367,189</u> *
General Fund	1,340,381	1,367,121	1,367,189	1,408,205	1,367,189
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Colorado State Veterans Trust Fund Expenditures	<u>880,052</u>	<u>1,039,680</u>	<u>1,683,256</u>	<u>1,683,256</u>	<u>1,608,602</u>
General Fund	0	0	0	0	0
Cash Funds	880,052	1,039,680	1,683,256	1,683,256	1,608,602
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	<b>FY 2023-24 Actual</b>	<b>FY 2024-25 Actual</b>	<b>FY 2025-26 Appropriation</b>	<b>FY 2026-27 Request</b>	<b>FY 2026-27 Recommendation</b>
Veterans Assistance Grant Program	<u>1,031,367</u>	<u>1,331,349</u>	<u>1,257,886</u>	<u>1,100,000</u>	<u>1,100,000</u>
FTE	0.5	0.5	0.5	0.5	0.5
General Fund	892,207	1,331,349	1,100,000	1,100,000	1,100,000
Cash Funds	139,160	0	157,886	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Western Slope Veterans Cemetery	<u>585,591</u>	<u>884,813</u>	<u>759,945</u>	<u>784,827</u>	<u>784,827</u>
FTE	7.6	7.8	7.8	7.8	7.8
General Fund	340,287	566,919	489,956	509,630	509,630
Cash Funds	245,304	317,894	269,989	275,197	275,197
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Grand Junction Veterans One-Stop Center	<u>299,776</u>	<u>430,176</u>	<u>386,749</u>	<u>385,678</u>	<u>385,678</u>
FTE	4.1	4.1	4.1	4.1	4.1
General Fund	105,968	205,627	160,442	159,371	159,371
Cash Funds	152,391	174,549	201,307	201,307	201,307
Reappropriated Funds	41,417	50,000	25,000	25,000	25,000
Federal Funds	0	0	0	0	0
<b>TOTAL - (2) Division of Veterans Affairs</b>	<b>5,627,113</b>	<b>7,120,735</b>	<b>7,551,644</b>	<b>7,467,700</b>	<b>7,352,030</b>
<b>FTE</b>	<b><u>32.3</u></b>	<b><u>33.4</u></b>	<b><u>33.4</u></b>	<b><u>33.4</u></b>	<b><u>33.4</u></b>
General Fund	4,124,963	5,493,228	5,167,226	5,231,220	5,190,204
Cash Funds	1,460,733	1,577,507	2,359,418	2,211,480	2,136,826
Reappropriated Funds	41,417	50,000	25,000	25,000	25,000
Federal Funds	0	0	0	0	0

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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**(3) AIR NATIONAL GUARD**

Provides ready forces to the U.S. active armed services and provides ready forces for the preservation of life and property during natural disasters and in Colorado.

Operations and Maintenance Agreement for

Buckley/Greeley	<u>3,772,091</u>	<u>4,612,301</u>	<u>3,126,844</u>	<u>3,218,104</u>	<u>3,218,104</u>
FTE	28.0	28.0	28.0	28.0	28.0
General Fund	332,985	448,626	474,112	469,202	469,202
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	3,439,106	4,163,675	2,652,732	2,748,902	2,748,902

Buckley Cooperative Agreement/Air Traffic Control

Buckley	<u>1,003,731</u>	<u>1,196,990</u>	<u>737,692</u>	<u>737,692</u>	<u>737,692</u>
FTE	7.0	7.0	7.0	7.0	7.0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	1,003,731	1,196,990	737,692	737,692	737,692

Security for Space Command Facility at Greeley

FTE	<u>781,974</u>	<u>850,527</u>	<u>390,000</u>	<u>390,000</u>	<u>390,000</u>
General Fund	6.0	6.0	6.0	6.0	6.0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	781,974	850,527	390,000	390,000	390,000

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
<b>TOTAL - (3) Air National Guard</b>	5,557,796	6,659,818	4,254,536	4,345,796	4,345,796
<i>FTE</i>	<u>41.0</u>	<u>41.0</u>	<u>41.0</u>	<u>41.0</u>	<u>41.0</u>
General Fund	332,985	448,626	474,112	469,202	469,202
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	5,224,811	6,211,192	3,780,424	3,876,594	3,876,594

**JBC Staff Figure Setting - FY 2026-27**  
**Staff Working Document - Does Not Represent Committee Decision**

	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Appropriation	FY 2026-27 Request	FY 2026-27 Recommendation
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**(4) FEDERAL FUNDED PROGRAMS**

This section provides an estimate of federal funds authorized for Colorado National Guard operations.

National Guard Service Members	<u>0</u>	<u>0</u>	<u>113,800,000</u>	<u>113,800,000</u>	<u>119,800,000</u>
FTE	2,307.0	2,087.0	2,150.0	2,150.0	2,228.0
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	113,800,000	113,800,000	119,800,000

<b>TOTAL - (4) Federal Funded Programs</b>	0	0	113,800,000	113,800,000	119,800,000
FTE	<u>2,307.0</u>	<u>2,087.0</u>	<u>2,150.0</u>	<u>2,150.0</u>	<u>2,228.0</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	0	0	0	0	0
Federal Funds	0	0	113,800,000	113,800,000	119,800,000

<b>TOTAL - Department of Military and Veterans</b>					
<b>Affairs</b>	44,216,130	43,921,188	154,868,202	155,579,688	161,466,205
FTE	<u>2,491.6</u>	<u>2,274.7</u>	<u>2,337.9</u>	<u>2,339.3</u>	<u>2,417.3</u>
General Fund	13,629,993	17,167,078	18,146,948	17,809,897	17,769,370
Cash Funds	2,868,527	2,801,182	2,574,559	2,443,521	2,368,867
Reappropriated Funds	41,417	50,000	26,042	26,042	26,042
Federal Funds	27,676,193	23,902,928	134,120,653	135,300,228	141,301,926