

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
PART XIX						
DEPARTMENT OF REVENUE						
(1) EXECUTIVE DIRECTOR'S OFFICE						
(A) Administration and Support						
Personal Services	12,605,285 (138.8 FTE)	5,858,777		698,384 ^a	6,048,124 ^b	
Health, Life, and Dental ¹¹⁴	14,626,634	3,833,915		10,670,548 ^a	13,065 ^b	109,106(I)
Short-term Disability	159,629	61,023		97,191 ^a	160 ^b	1,255(I)
S.B. 04-257 Amortization Equalization Disbursement	4,719,304	1,800,739		2,876,850 ^a	4,705 ^b	37,010(I)
S.B. 06-235 Supplemental Amortization Equalization Disbursement	4,719,304	1,800,739		2,876,850 ^a	4,705 ^b	37,010(I)
PERA Direct Distribution	2,143,176	829,713		1,311,348 ^a	2,115 ^c	
Shift Differential	123,918			123,918 ^a		
Workers' Compensation	692,913	264,266		428,647 ^a		
Operating Expenses	2,342,449	1,608,261		734,188 ^a		
Postage	3,224,512	2,848,606		375,906 ^a		
Legal Services	5,746,685	3,145,162		2,601,523 ^a		
Administrative Law Judge Services	1,405			1,405 ^a		
Payment to Risk Management and Property Funds	273,106	104,158		168,948 ^a		
Vehicle Lease Payments	739,688	159,087		580,601 ^a		
Leased Space	6,226,697	1,036,802		5,189,895 ^a		
Capitol Complex Leased Space	2,316,838	863,503		1,453,335 ^a		
Payments to OIT	20,521,724	11,915,609		8,606,115 ^a		

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	\$	\$	\$	\$	\$	\$	\$
CORE Operations	1,343,376		512,342		831,034 ^a		
Utilities	<u>143,703</u>				143,703 ^a		
	82,670,346						

^a These amounts shall be from various sources of cash funds.

^b Of these amounts, it is estimated that \$5,326,993 shall be from departmental indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S., and \$743,766 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

^c This amount shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

(B) Hearings Division

Personal Services	2,460,747 (32.0 FTE)			2,460,747 ^a	
Operating Expenses	97,737			97,737 ^a	
Indirect Cost Assessment	<u>203,475</u>			203,475 ^a	
	2,761,959				

^a These amounts shall be from various sources of cash funds.

85,432,305

(2) INFORMATION TECHNOLOGY DIVISION

(A) Systems Support

Personal Services	111,131		100,000	11,131 ^a	
Operating Expenses	<u>1,516,490</u>		1,109,976	406,514 ^a	
	1,627,621				

^a These amounts shall be from various sources of cash funds.

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(B) DMV IT System (DRIVES) Support							
Operating Expenses	2,617,535				2,617,535 ^a		
County Office Asset Maintenance	568,230				568,230 ^a		
County Office Improvements	<u>40,000</u>				40,000 ^a		
	3,225,765						

^a These amounts shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(b)(I), C.R.S.

4,853,386

(3) TAXATION BUSINESS GROUP

(A) Administration

Personal Services	567,667		537,511		30,156 ^a		
	(5.0 FTE)						
Operating Expenses	12,543		12,543				
Tax Administration IT System (GenTax) Support	<u>6,172,324</u>		6,152,432		19,892 ^b		
	6,752,534						

^a Of this amount, it is estimated that \$28,131 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$2,025 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(III)(V), C.R.S.

^b Of this amount, \$10,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$9,892 shall be from various sources of cash funds.

(B) Taxation and Compliance Division

Personal Services	18,340,096		17,331,924		854,087 ^a	154,085 ^b	
	(226.1 FTE)						
Operating Expenses	1,067,697		1,053,967		13,730 ^a		
Joint Audit Program	131,244		131,244				

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Mineral Audit Program	918,132					66,000 ^c	852,132(D) ^d (10.2 FTE)
	<u>20,457,169</u>						

^a Of these amounts, \$845,543 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$22,274 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S.

^b This amount shall be from the Mineral Audit Program for programmatic indirect cost recoveries.

^c Of this amount, \$65,500 shall be transferred from the State Board of Land Commissioners in the Department of Natural Resources, pursuant to Section 36-1-145 (2)(b), C.R.S., and \$500 shall be transferred from the Oil and Gas Conservation Commission in the Department of Natural Resources.

^d This amount is anticipated to include \$693,840 for direct expenses and \$158,292 for programmatic indirect cost recoveries and is included for informational purposes.

(C) Taxpayer Service Division

Personal Services	9,982,318 (152.2 FTE)	9,607,657	374,661 ^a
Operating Expenses	525,128	519,925	5,203 ^b
Seasonal Tax Processing	296,391	296,391	
Document Management	4,895,551	4,857,032	38,519 ^c
Fuel Tracking System	501,019		501,019 ^d (1.5 FTE)
Indirect Cost Assessment	<u>10,451</u>		10,451 ^d
	16,210,858		

^a Of this amount, it is estimated that \$152,241 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$78,558 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$64,188 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$59,357 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a), C.R.S., and \$20,317 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S. Expenditures from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purposes of Section 20 of Article X of the State Constitution.

^b Of this amount, it is estimated that \$3,693 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$974 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$351 shall be from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund created in Section 24-22-115 (2)(a), C.R.S., and \$185 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S.

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(D) Tax Conferee							
Personal Services	1,574,018		1,476,735			97,283 ^a	
			(13.6 FTE)				
Operating Expenses	<u>60,905</u>		60,905				
	1,634,923						

^c This amount shall be from various sources of cash funds.

^d These amounts shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(III)(V), C.R.S.

^a This amount shall be transferred from Governor - Lieutenant Governor - State Planning and Budgeting from the Economic Development Commission - General Economic Incentives and Marketing line item in Economic Development Programs and originated as user fees.

(E) Special Purpose

Cigarette Tax Rebate	7,363,055		7,363,055(I) ^a				
Amendment 35 Distribution to Local Governments	1,163,268				1,163,268 ^b		
Old Age Heat and Fuel and Property Tax Assistance Grant	5,624,000		5,624,000(I) ^c				
Commercial Vehicle Enterprise Sales Tax Refund	120,524				120,524 ^d		
Retail Marijuana Sales Tax Distribution to Local Governments	<u>20,813,067</u>		20,813,067(I) ^c				
	35,083,914						

^a Pursuant to Section 39-22-623 (1)(a)(II)(B), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

^b This amount shall be from the Tobacco Tax Cash Fund created in Section 24-22-117 (1)(a), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution. This amount is thus not subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^c Pursuant to Section 39-31-102 (1)(a), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

^d This amount shall be from the Commercial Vehicle Enterprise Tax Fund created in Section 42-1-225 (1), C.R.S.

^e Pursuant to Section 39-28.8-203 (1)(a)(V), C.R.S., this amount is included in the general appropriation bill for informational purposes and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S., or subject to the limitations on state fiscal year spending imposed by Section 20 of Article X of the State Constitution.

80,139,398

(4) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	4,136,626 (49.9 FTE)	370,437		3,714,679 ^a	51,510 ^b
Operating Expenses	555,904	63,633		488,881 ^a	3,390 ^b
DRIVES Maintenance and Support	<u>6,901,972</u>	18,000		6,883,972 ^a	
	11,594,502				

^a These amounts shall be from various sources of cash funds.

^b These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

(B) Driver Services

Personal Services	24,497,274 (438.7 FTE)	2,647,300		21,729,155 ^a	120,819 ^b
Operating Expenses	2,637,124	411,155		2,215,799 ^a	10,170 ^b
Drivers License Documents	8,334,660			8,334,660 ^c	
Ignition Interlock Program	1,269,106			1,269,106 ^d (6.9 FTE)	

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Indirect Cost Assessment	2,702,240				2,702,240 ^a		
	<u>39,440,404</u>						

^a These amounts shall be from various sources of cash funds.

^b These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

^c This amount shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S.

^d This amount shall be from the First Time Drunk Driving Offender Account in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S.

(C) Vehicle Services

Personal Services	2,625,463		502,180		2,123,283 ^a		
	(47.9 FTE)						
Operating Expenses	403,520		26,157		377,363 ^a		
License Plate Ordering	8,320,277		216,315		8,103,962 ^a		
Motorist Insurance Identification Database Program	342,443				342,443 ^a		
					(1.0 FTE)		
Emissions Program	1,338,308				1,338,308 ^b		
					(15.0 FTE)		
Indirect Cost Assessment	460,766				460,766 ^a		
	<u>13,490,777</u>						

^a These amounts shall be from various sources of cash funds.

^b This amount shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S.

64,525,683

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$

(5) SPECIALIZED BUSINESS GROUP

(A) Administration

Personal Services	1,098,437 (11.0 FTE)		7,694		761,114 ^a	329,629 ^b	
Operating Expenses	<u>15,630</u>		111		10,581 ^a	4,938 ^b	
	1,114,067						

^a These amounts shall be from various sources of cash funds.

^b These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division in this department.

(B) Limited Gaming Division

Personal Services	8,904,849				8,904,849(I) ^a (106.0 FTE)		
Operating Expenses	1,131,445				1,131,445(I) ^a		
Payments to Other State Agencies	4,936,279				4,936,279(I) ^a		
Distribution to Gaming Cities and Counties	23,788,902				23,788,902(I) ^a		
Indirect Cost Assessment	<u>636,436</u>				636,436(I) ^a		
	39,397,911						

^a These amounts shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and are included for informational purposes pursuant to Section 9 (5)(b)(I) of Article XVIII of the State Constitution and Section 44-30-701 (1)(b)(I), C.R.S., that specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly.

(C) Liquor and Tobacco Enforcement Division

Personal Services	2,868,562 (32.5 FTE)		180,228		2,688,334 ^a		
Operating Expenses	153,199		6,965		146,234 ^a		

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Indirect Cost Assessment	<u>215,258</u>				215,258 ^a		
	3,237,019						

^a Of these amounts, \$2,699,826 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., and \$350,000 shall be from the Tobacco Education Programs Fund created in Section 24-22-117 (2)(c)(I), C.R.S., which consists of revenues from additional state cigarette and tobacco taxes imposed pursuant to Section 21 of Article X of the State Constitution and thus is not subject to the limitation on state fiscal year spending imposed by Article X, Section 20 of the State Constitution and pursuant to Section 21 (4) of Article X of the State Constitution.

(D) Division of Racing Events

Personal Services	969,774			969,774 ^a
				(7.7 FTE)
Operating Expenses	220,721			220,721 ^a
Purses and Breeders Awards	1,400,000			1,400,000 ^b
Indirect Cost Assessment	<u>54,379</u>			54,379 ^a
	2,644,874			

^a These amounts shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S.

^b This amount shall be from racing tax revenues deposited into the Horse Breeders' and Owners' Awards and Supplemental Purse Fund created in Section 44-32-705 (1), C.R.S.

(E) Motor Vehicle Dealer Licensing Board

Personal Services	2,474,903			2,474,903 ^a
				(32.3 FTE)
Operating Expenses	338,691			338,691 ^a
Indirect Cost Assessment	<u>228,111</u>			228,111 ^a
	3,041,705			

^a These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S.

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(F) Marijuana Enforcement							
Marijuana Enforcement	15,263,085				15,263,085 ^a		
					(143.3 FTE)		
Transfers to Department of Public Health and Environment, Laboratory Services for Marijuana Laboratory Testing Reference Library	1,336,719				1,336,719 ^a		
Indirect Cost Assessment	939,000				939,000 ^a		
	<u>17,538,804</u>						
		66,974,380					
(6) STATE LOTTERY DIVISION							
Personal Services	8,945,306				8,945,306 ^a		
					(102.1 FTE)		
Operating Expenses	1,540,533				1,540,533 ^a		
Payments to Other State Agencies	239,410				239,410 ^a		
Marketing and Communications	14,700,000				14,700,000 ^a		
Multi-State Lottery Fees	177,433				177,433 ^a		
Vendor Fees	16,616,629				16,616,629 ^a		
Retailer Compensation	54,572,160				54,572,160 ^a		
Ticket Costs	6,578,000				6,578,000 ^a		
Indirect Cost Assessment	692,783				692,783 ^a		
	<u>104,062,254</u>						

^a These amounts shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S.

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\$	\$	\$	\$	\$	\$	\$

^a These amounts shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S.

**TOTALS PART XIX
(REVENUE)**

\$405,987,406	\$118,141,241 ^a		\$279,898,954 ^b	\$6,910,698	\$1,036,513 ^c
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^a Of this amount, \$33,800,122 contains an (I) notation and is included as information for the purpose of complying with the limitation on state fiscal year spending imposed by Section 20 of Article X of the State Constitution. These amounts are continuously appropriated by a permanent statute, and shall not be deemed to be an appropriation subject to the limitations of Section 24-75-201.1, C.R.S.

^b Of this amount, \$39,397,911 contains an (I) notation.

^c This amount contains an (I) notation.

FOOTNOTES -- The following statements are referenced to the numbered footnotes throughout section 2.

114 Department of Revenue, Executive Director's Office, Administration and Support, Health, Life, and Dental -- The General Fund appropriation includes a decrease of \$2,032,254 that is equal to 5.0 percent of the General Fund portion of estimated base salary for the Department. The reduction in this General Fund appropriation is in lieu of a 5.0 percent personal services base reduction and provides the Department with increased flexibility to absorb the reduction and engage in more considered targeted reductions across all department divisions and programs. This reduction is not intended to reduce the Health, Life, and Dental benefit provided to state employees. It is the General Assembly's intent that Health, Life, and Dental costs for employees, as approved in budget actions, be fully paid within personal services appropriations augmented by Department allocations from central benefits appropriations.