

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
PART XX						
DEPARTMENT OF REVENUE						
(1) EXECUTIVE DIRECTOR'S OFFICE						
(A) Administration and Support						
Personal Services	17,523,373 (188.6 FTE)	8,029,046		2,686,292 ^a	6,803,638 ^b	4,397(I)
Health, Life, and Dental	20,790,040	9,035,999		11,333,648 ^a	105,704 ^b	314,689(I)
Short-term Disability	164,274	71,051		89,768 ^a	936 ^b	2,519(I)
S.B. 04-257 Amortization Equalization Disbursement	5,557,539	2,396,407		3,044,623 ^a	31,620 ^b	84,889(I)
S.B. 06-235 Supplemental Amortization Equalization Disbursement	5,557,539	2,396,407		3,044,623 ^a	31,620 ^b	84,889(I)
Salary Survey	6,352,638	2,629,467		3,595,929 ^a	35,848 ^b	91,394(I)
PERA Direct Distribution	347,261	150,048		189,918 ^a	1,980 ^b	5,315(I)
Shift Differential	115,151			115,151 ^a		
Temporary Employees Related to Authorized Leave	488,085	211,363		266,444 ^a	2,784 ^b	7,494(I)
Workers' Compensation	487,491	185,922		301,569 ^a		
Operating Expenses	3,440,044	2,234,697		1,177,447 ^a	27,900 ^b	
Postage	221,480	99,175		122,305 ^a		
Legal Services	5,441,268	2,697,034		2,744,234 ^a		
Administrative Law Judge Services	1,196			1,196 ^a		
Payment to Risk Management and Property Funds	729,517	277,376		452,141 ^a		
Vehicle Lease Payments	943,837	131,717		812,120 ^a		
Leased Space	6,690,079	520,972		6,169,107 ^a		

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Capitol Complex Leased							
Space	894,871		370,496		524,375 ^a		
Payments to OIT	21,042,912		11,509,374		9,533,538 ^a		
IT Accessibility	2,329,986		1,596,040		733,946 ^a		
Digital Trunk Radio							
Payments	234,160		234,160				
CORE Operations	804,958		307,090		497,868 ^a		
Utilities	83,703				83,703 ^a		
	<u>100,241,402</u>						

^a Of these amounts, it is estimated that \$878,754 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)(V), C.R.S., \$408,612 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$213,334 shall be from the COVID Heroes Collaboration Fund created in Section 24-50-104 (1)(k), C.R.S., \$65,046 shall be from the Electronic Transactions Fund created in Section 42-1-234(4)(a), \$1,987 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$1,600 from the Feeding Colorado Fund created in Section 39-22-5303, C.R.S., and \$45,950,612 shall be from various sources of cash funds.

^b Of these amounts, it is estimated that \$5,359,306 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 \$1,682,724 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

(B) Hearings Division

Personal Services	3,384,028				3,384,028 ^a		
	(33.3 FTE)						
Operating Expenses	110,412				110,412 ^a		
Indirect Cost Assessment	<u>240,603</u>				<u>240,603^a</u>		
	3,735,043						

^a Of these amounts, it is estimated that \$884,517 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., \$246,228 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), and \$2,604,298 shall be from various sources of cash funds.

103,976,445

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(2) TAXATION BUSINESS GROUP							
(A) Administration							
Personal Services	600,427		580,634		19,793 ^a		
	(5.0 FTE)						
Operating Expenses	12,543		12,543				
Tax Administration IT							
System (GenTax) Support	6,621,390		6,538,484		82,906 ^b		
IDS Print Production	9,363,133		9,316,354		46,779 ^c		
	<u>16,597,493</u>						
^a Of this amount, it is estimated that \$18,162 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$1,631 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)(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 \$72,906 shall be from various sources of cash funds.							
^c This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S.							
(B) Taxation Services							
Personal Services	32,888,915		31,335,957		1,398,873 ^a	154,085 ^b	
	(426.6 FTE)						
Operating Expenses	3,435,986		3,417,053		18,933 ^a		
Joint Audit Program	131,244		131,244				
Mineral Audit Program	918,132					66,000 ^c	852,132(I) ^d
							(10.2 FTE)
Document Management	4,262,345		4,262,345				
	<u>41,636,622</u>						

APPROPRIATION FROM

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

^a Of these amounts, \$1,031,135 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$101,690 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)(V), C.R.S., \$82,251 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$64,373 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$59,708 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., \$36,058 shall be from Marijuana Cash Fund created in Section 44-10-801(1)(a), C.R.S., \$22,274 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b) , C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), 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 purpose of Section 20 of Article X of the State Constitution.

^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 \$690,227 for direct expenses and \$161,905 for programmatic indirect cost recoveries and is included for informational purposes.

^e 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)(V), C.R.S.

(C) Tax Conferee

Personal Services	1,636,930		1,539,647 (13.6 FTE)		97,283 ^a
Operating Expenses	60,905		60,905		
	1,697,835				

^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.

(D) Special Purpose

Cigarette Tax Rebate	6,512,685		6,512,685(I) ^a		
Amendment 35 Distribution to Local Governments	1,046,637			1,046,637 ^b	
Old Age Heat and Fuel and Property Tax Assistance	8,721,000		8,721,000(I) ^c		
Commercial Vehicle Enterprise Sales Tax Refund	120,524			120,524 ^d	

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Retail Marijuana Sales Tax Distribution to Local Governments	<u>25,720,418</u>		25,720,418(I) ^e				
	42,121,264						

^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.

^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.

102,053,214

(3) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	3,280,272 (36.9 FTE)		617,237		2,611,249 ^a	51,786 ^b
Operating Expenses	527,728		63,731		460,607 ^a	3,390 ^b
DRIVES Maintenance and Support	<u>8,191,220</u>		18,000		8,173,220 ^a	
	11,999,220					

^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.

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(B) Driver Services							
Personal Services	25,605,964 (426.9 FTE)		3,030,850		22,452,132 ^a	122,982 ^b	
Operating Expenses	2,534,299		414,260		2,109,869 ^a	10,170 ^b	
Drivers License Documents	7,756,108		3,498		7,752,610 ^c		
Ignition Interlock Program	695,945				695,945 ^d (6.9 FTE)		
Indirect Cost Assessment	<u>2,819,339</u>				2,819,339 ^a		
	39,411,655						

^a Of these amounts, an estimated \$5,405,432 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$14,192 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. , and an estimated \$21,961,716 shall be from various sources of cash funds.

^c This amount shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), 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	3,181,121 (53.3 FTE)		662,406		2,518,715 ^a		
Operating Expenses	388,285		28,587		359,698 ^a		
License Plate Ordering	8,714,024		236,000		8,478,024 ^b		
Motorist Insurance Identification Database Program	346,332				346,332 ^c (1.0 FTE)		
Emissions Program	1,230,606				1,230,606 ^d (15.0 FTE)		
Indirect Cost Assessment	<u>426,142</u>				426,142 ^a		
	14,286,510						

APPROPRIATION FROM

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

^a Of these amounts, an estimated \$2,720,506 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$118,199 shall be from the Electronic Transactions Fund created in Section 42-1-234(4)(a), C.R.S., \$68,071 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., and an estimated \$397,779 shall be from various sources of cash funds.

^b This amount shall be from the License Plate Cash Fund created in Section 42-3-301 (1)(b), C.R.S.

^c This amount 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.

^d 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.

(D) County Support Services

Operating Expenses	2,356,535			2,356,535 ^a	
County Office Asset					
Maintenance	511,430			511,430 ^a	
County Office					
Improvements	36,000			36,000 ^a	
	2,903,965				

^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), C.R.S.

68,601,350

(4) SPECIALIZED BUSINESS GROUP

(A) Administration

Personal Services	1,141,167	8,121		803,417 ^a	329,629 ^b
	(11.0 FTE)				
Operating Expenses	13,934	111		8,885 ^a	4,938 ^b
	1,155,101				

^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.

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(B) Limited Gaming Division							
Personal Services	9,269,350				9,269,350(I) ^a (106.0 FTE)		
Operating Expenses	1,129,997				1,129,997(I) ^a		
Payments to Other State Agencies	4,066,253				4,066,253(I) ^b		
Distribution to Gaming Cities and Counties	23,788,902				23,788,902(I) ^b		
Responsible Gaming Grant Program	2,500,000				2,500,000 ^c		
Indirect Cost Assessment	780,302				780,302(I) ^b		
	<u>41,534,804</u>						

^a Of these amounts, \$8,644,159 shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and is 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, and \$1,755,188 shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., which is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S., and is included for informational purposes only.

^b 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.

^cThese amounts shall be from the Responsible Gaming Grant Program Cash Fund created in Section 44-30-1702(8)(a), C.R.S.

(C) Liquor and Tobacco Enforcement Division

Personal Services	4,969,276 (63.7 FTE)		191,363		4,777,913 ^a		
Operating Expenses	537,561		6,965		530,596 ^a		
Indirect Cost Assessment	459,608				459,608 ^a		
	<u>5,966,445</u>						

APPROPRIATION FROM

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

^a Of these amounts, \$5,418,117 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	1,357,817				1,357,817 ^a		
					(11.7 FTE)		
Operating Expenses	301,344				301,344 ^a		
Purses and Breeders Awards	1,400,000				1,400,000 ^b		
Indirect Cost Assessment	<u>56,682</u>				56,682 ^a		
	3,115,843						

^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	2,593,299				2,593,299 ^a		
					(32.3 FTE)		
Operating Expenses	325,446				325,446 ^a		
Indirect Cost Assessment	<u>237,772</u>				237,772 ^a		
	3,156,517						

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

(F) Marijuana Enforcement

Marijuana Enforcement	16,138,823				16,138,823 ^a		
					(157.6 FTE)		
Indirect Cost Assessment	<u>1,287,147</u>				1,287,147 ^a		
	17,425,970						

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
		72,354,680					
(5) STATE LOTTERY DIVISION							
Personal Services	9,362,056				9,362,056 ^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	14,900,000				14,900,000 ^a		
Multi-State Lottery Fees	177,433				177,433 ^a		
Vendor Fees	35,254,852				35,254,852 ^a		
Retailer Compensation	85,000,000				85,000,000 ^a		
Indirect Cost Assessment	734,435				734,435 ^a		
		147,208,719					

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

**TOTALS PART XX
(REVENUE)**

	<u>\$494,194,408</u>	<u>\$148,514,239^a</u>	<u> </u>	<u>\$336,350,158^b</u>	<u>\$7,882,293</u>	<u>\$1,447,718^c</u>
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^a Of this amount, \$40,954,103 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, \$39,034,804 contains an (I) notation.

^c This amount contains an (I) notation.