

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	19,699,789 (211.2 FTE)	7,972,362		3,350,316 ^a	8,377,111 ^b	
Health, Life, and Dental	23,127,476	10,792,094		12,194,805 ^a	140,577 ^b	
Short-term Disability	184,224	86,768		96,476 ^a	980 ^b	
Paid Family and Medical Leave Insurance	552,672	260,305		289,428 ^a	2,939 ^b	
Unfunded Liability Amortization Equalization						
Disbursement Payments	12,281,590	5,784,562		6,431,726 ^a	65,302 ^b	
Salary Survey	4,371,299	2,057,564		2,290,436 ^a	23,299 ^b	
Step Pay	3,417,466	1,702,775		1,697,403 ^a	17,288 ^b	
PERA Direct Distribution	2,403,687	1,132,123		1,258,783 ^a	12,781 ^b	
Shift Differential	139,234			139,234 ^a		
Workers' Compensation	530,460	202,310		328,150 ^a		
Operating Expenses	3,595,152	2,306,461		1,260,791 ^a	27,900 ^b	
Postage	304,708	158,854		145,854 ^a		
Legal Services	5,083,471	2,683,191		2,400,280 ^a		
Administrative Law Judge Services	1,565			1,565 ^a		
Payment to Risk Management and Property Funds	560,631	213,162		347,469 ^a		
Vehicle Lease Payments	939,111	131,717		807,394 ^a		
Leased Space	7,078,845	909,738		6,169,107 ^a		

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	\$	\$	\$	\$	\$	\$	\$
Capitol Complex Leased							
Space	961,905		402,284		559,621 ^a		
Payments to OIT	22,016,901		11,476,686		10,540,215 ^a		
Digital Trunk Radio							
Payments	138,492		138,492				
CORE Operations	266,618		101,714		164,904 ^a		
Utilities	83,703				83,703 ^a		
	<u>107,738,999</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 Cash Fund created in Section 44-10-801 (1)(a), C.R.S., 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 (1), C.R.S., and \$49,201,661 shall be from various sources of cash funds.

^b Of these amounts, it is estimated that \$6,821,534 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 \$1,863,931 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	3,501,207				3,501,207 ^a		
	(33.3 FTE)						
Operating Expenses	110,412				110,412 ^a		
Indirect Cost Assessment	<u>251,692</u>				<u>251,692^a</u>		
	3,863,311						

^a Of these amounts, it is estimated that \$615,866 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 \$3,001,217 shall be from various sources of cash funds.

111,602,310

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(2) TAXATION BUSINESS GROUP							
(A) Administration							
Personal Services	613,930		593,579		20,351 ^a		
	(5.0 FTE)						
Operating Expenses	12,543		12,543				
Tax Administration IT System (GenTax) Support	8,977,497		8,128,657		848,840 ^b		
IDS Print Production	6,031,318		5,984,539		46,779 ^c		
	<u>15,635,288</u>						
^a Of this amount, it is estimated that \$18,720 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 \$838,840 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	34,732,189		32,495,093		1,983,011 ^a	254,085 ^b	
	(418.9 FTE)						
Operating Expenses	4,777,323		4,721,465		55,858 ^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	4,957,923		4,950,333		7,590 ^c		
	<u>45,516,811</u>						

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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., \$146,235 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., \$118,281 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., \$92,571 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$85,863 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., \$51,853 shall be from Marijuana Cash Fund created in Section 44-10-801(1)(a), C.R.S., \$32,031 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 \$29,217 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S. and approximately \$451,683 shall be from various sources of cash funds. 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 Of these amounts, it is estimated that \$154,085 shall be from the Mineral Audit Program for programmatic indirect cost recoveries and \$100,000 shall be transferred from the Hospital Community Benefit Program in the Department of Health Care Policy and Financing per HB23-1243.

^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	1,680,753	1,583,470 (13.6 FTE)	97,283 ^a
Operating Expenses	<u>60,905</u>	60,905	
	1,741,658		

^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	6,092,171	6,092,171(I) ^a	
Amendment 35 Distribution to Local Governments	873,102		873,102 ^b
Old Age Heat and Fuel and Property Tax Assistance	10,493,500	10,493,500(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				
	43,299,715						

^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.

106,193,472

(3) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	3,679,920 (40.6 FTE)	647,247	2,980,887 ^a	51,786 ^b
Operating Expenses	558,433	63,731	491,312 ^a	3,390 ^b
DRIVES Maintenance and Support	<u>9,317,558</u>	18,000	9,299,558 ^a	
	13,555,911			

^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	27,258,120		3,228,433		23,906,705 ^a		122,982 ^b
	(426.9 FTE)						
Operating Expenses	2,534,299		414,260		2,109,869 ^a		10,170 ^b
Drivers License Documents	8,143,739		3,498		8,140,241 ^c		
Ignition Interlock Program	728,379				728,379 ^d		
					(6.9 FTE)		
Indirect Cost Assessment	<u>3,617,569</u>				3,617,569 ^a		
	42,282,106						

^a Of these amounts, an estimated \$15,808,901 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 \$13,811,050 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 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	3,482,267		711,899		2,770,368 ^a		
	(54.2 FTE)						
Operating Expenses	394,712		28,587		366,125 ^a		
License Plate Ordering	13,730,582		247,800		13,482,782 ^b		
Motorist Insurance Identification Database Program	354,702				354,702 ^c		
					(1.0 FTE)		
Emissions Program	1,283,266				1,283,266 ^d		
					(15.0 FTE)		
Indirect Cost Assessment	<u>546,204</u>				546,204 ^a		
	19,791,733						

APPROPRIATION FROM

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

^a Of these amounts, an estimated \$2,088,965 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., C.R.S., \$1,392,580 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 \$201,152 shall be from the Electronic Transactions Fund created in Section 42-1-234(4)(a).

^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), 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.

78,533,715

(4) SPECIALIZED BUSINESS GROUP

(A) Administration

Personal Services	1,176,030	8,427	837,974 ^a	329,629 ^b
	(11.0 FTE)			
Operating Expenses	13,934	111	8,885 ^a	4,938 ^b
	1,189,964			

^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	9,604,145				9,604,145(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	26,035,153				26,035,153(I) ^b		
Responsible Gaming Grant Program	3,200,000				3,200,000 ^c		
Indirect Cost Assessment	<u>944,512</u>				944,512(I) ^b		
	44,980,060						

^a Of these amounts, \$8,978,954 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.

^c These 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	5,286,470		199,790		5,086,680 ^a		
	(65.4 FTE)						
Operating Expenses	539,856		6,965		532,891 ^a		
Indirect Cost Assessment	<u>506,368</u>				506,368 ^a		
	6,332,694						

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

^a Of these amounts, \$5,775,939 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	1,452,119				1,452,119 ^a		
					(11.7 FTE)		
Operating Expenses	505,026				505,026 ^a		
Purses and Breeders Awards	1,400,000				1,400,000 ^b		
Indirect Cost Assessment	84,897				84,897 ^a		
	3,442,042						

^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) Auto Industry Division

Personal Services	2,905,640				2,905,640 ^a		
					(32.3 FTE)		
Operating Expenses	325,446				325,446 ^a		
Indirect Cost Assessment	287,347				287,347 ^a		
	3,518,433						

^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	16,604,617				16,604,617 ^a		
					(158.6 FTE)		
Natural Medicine	1,408,955		1,408,955		(15.5 FTE)		

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	\$	\$	\$	\$	\$	\$	\$
Indirect Cost Assessment	<u>1,538,861</u>				1,538,861 ^a		
	19,552,433						
		79,015,626					
(5) STATE LOTTERY DIVISION							
Personal Services	9,726,496				9,726,496 ^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	37,549,578				37,549,578 ^a		
Retailer Compensation	85,000,000				85,000,000 ^a		
Indirect Cost Assessment	<u>890,727</u>				890,727 ^a		
		150,024,177					
TOTALS PART XX (REVENUE)		<u>\$525,369,300</u>	<u>\$156,468,782^a</u>		<u>\$358,439,946^b</u>	<u>\$9,608,440</u>	<u>\$852,132^c</u>

^a Of these amounts, \$14,643,478 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S. and \$3,500,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S.

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

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^a Of this amount, \$42,306,089 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, \$41,780,060 contains an (I) notation.

^c This amount contains an (I) notation.