

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	9,634,991 (126.1 FTE)	3,680,120		497,691 ^a	5,457,180 ^b	
Health, Life, and Dental	12,699,520	5,065,441		7,615,882 ^a	18,197 ^b	
Short-term Disability	137,500	56,646		80,688 ^a	166 ^b	
S.B. 04-257 Amortization Equalization Disbursement	4,042,418	1,666,122		2,371,409 ^a	4,887 ^b	
S.B. 06-235 Supplemental Amortization Equalization Disbursement	4,042,418	1,666,122		2,371,409 ^a	4,887 ^b	
Salary Survey	2,582,782	1,083,134		1,496,461 ^a	3,187 ^c	
Shift Differential	126,584			126,584 ^a		
Workers' Compensation	1,085,724	430,129		655,595 ^a		
Operating Expenses	2,277,404	1,557,425		719,979 ^a		
Postage	3,051,455	2,840,891		210,564 ^a		
Legal Services	4,333,814	2,627,857		1,705,957 ^a		
Administrative Law Judge Services	4,158			4,158 ^a		
Payment to Risk Management and Property Funds	293,248	116,175		177,073 ^a		
Vehicle Lease Payments	669,802	168,466		501,336 ^a		
Leased Space	5,238,528	835,024		4,403,504 ^a		
Capitol Complex Leased Space	2,330,327	1,649,646		680,681 ^a		
Payments to OIT	15,778,342	10,372,670		5,405,672 ^a		

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	\$	\$	\$	\$	\$	\$	\$
CORE Operations	902,422		357,507		544,915 ^a		
Utilities	<u>143,703</u>				143,703 ^a		
	69,375,140						

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

^b Of these amounts, it is estimated that \$4,723,434 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 \$761,883 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	2,227,978			2,227,978 ^a
	(29.6 FTE)			
Operating Expenses	95,457			95,457 ^a
Indirect Cost Assessment	<u>175,174</u>			175,174 ^a
	2,498,609			

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

71,873,749

(2) INFORMATION TECHNOLOGY DIVISION

(A) Systems Support

Personal Services	100,000	100,000	
Operating Expenses	<u>1,516,490</u>	1,109,976	406,514 ^a
	1,616,490		

^a This amount 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 State Titling and Registration Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(a)(I), C.R.S., or the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2)(b)(I), C.R.S.

4,842,255

(3) TAXATION BUSINESS GROUP^{102a}

(A) Administration

Personal Services	540,557 (5.0 FTE)		512,427		28,130 ^a		
Operating Expenses	12,543		12,543				
Tax Administration IT System (GenTax) Support	<u>5,701,770</u>		5,691,770		10,000 ^b		
	6,254,870						

^a Of this amount, it is estimated that \$26,104 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$2,026 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 This amount shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S.

(B) Taxation and Compliance Division

Personal Services	17,788,866 (234.6 FTE)		16,547,328		1,087,453 ^a	154,085 ^b	
Operating Expenses	1,029,745		1,005,549		24,196 ^a		

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Joint Audit Program	131,244		131,244				
Mineral Audit Program	890,388					66,000 ^c	824,388(I) ^d (10.2 FTE)
	<u>19,840,243</u>						

^a Of these amounts, \$1,049,093 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$62,556 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 \$670,303 for direct expenses and \$154,085 for programmatic indirect cost recoveries and is included for informational purposes.

(C) Taxpayer Service Division

Personal Services	8,616,529 (137.6 FTE)		8,304,362		312,167 ^a	
Operating Expenses	508,769		504,686		4,083 ^b	
Seasonal Tax Processing	296,391		296,391			
Document Management	4,321,455		4,282,936		38,519 ^c	
Fuel Tracking System	497,442				497,442 ^d (1.5 FTE)	
Indirect Cost Assessment	<u>9,724</u>				9,724 ^d	
	<u>14,250,310</u>					

^a Of this amount, it is estimated that \$157,536 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$68,993 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$63,800 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 \$21,838 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 \$2,633 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$950 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 \$500 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	1,714,139		1,616,856			97,283 ^a	
			(13.6 FTE)				
Operating Expenses	<u>60,905</u>		60,905				
	1,775,044						

^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	8,141,834		8,141,834(I) ^a				
Amendment 35 Distribution to Local Governments	1,289,727				1,289,727 ^b		
Old Age Heat and Fuel and Property Tax Assistance Grant	5,634,000		5,634,000(I) ^c				
Commercial Vehicle Enterprise Sales Tax Refund	120,524				120,524 ^d		
Retail Marijuana Sales Tax Distribution to Local Governments	<u>20,336,822</u>		20,336,822(I) ^c				
	35,522,907						

^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.

77,643,374

(4) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	2,586,977 (32.9 FTE)	231,797		2,303,835 ^a	51,345 ^b
Operating Expenses	458,200	11,711		443,099 ^a	3,390 ^b
DRIVES Maintenance and Support	<u>2,600,000</u>			2,600,000 ^a	
	5,645,177				

^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 ¹⁰³	21,771,697 (409.1 FTE)	3,156,569		18,501,562 ^a	113,566 ^b
Operating Expenses	2,517,127	411,155		2,095,802 ^a	10,170 ^b
Drivers License Documents	6,571,858			6,571,858 ^c	

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Ignition Interlock Program	1,240,450				1,240,450 ^d		
					(6.9 FTE)		
Indirect Cost Assessment	<u>2,289,223</u>				2,289,223 ^a		
	34,390,355						

^a Of these amounts, \$2,000,000 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)(I)(C), C.R.S., and \$18,597,364 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	3,031,998		466,605		2,565,393 ^a		
	(55.0 FTE)						
Operating Expenses	482,267		26,157		456,110 ^a		
License Plate Ordering	10,197,124		216,315		9,980,809 ^a		
Motorist Insurance Identification Database Program	338,255				338,255 ^a		
					(1.0 FTE)		
Emissions Program	1,275,174				1,275,174 ^b		
					(15.0 FTE)		
Indirect Cost Assessment	<u>382,961</u>				382,961 ^a		
	15,707,779						

^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.

55,743,311

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(5) ENFORCEMENT BUSINESS GROUP							
(A) Administration							
Personal Services	980,001 (10.0 FTE)		7,407		642,965 ^a		329,629 ^b
Operating Expenses	<u>14,680</u>		111		9,631 ^a		4,938 ^b
	994,681						

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

^b These amounts shall be from the Limited Gaming Fund created in Section 12-47.1-701 (1), C.R.S., and shall be transferred from the Limited Gaming Division in this department.

(B) Limited Gaming Division

Personal Services	6,937,637			6,937,637(I) ^a (89.0 FTE)
Operating Expenses	1,022,457			1,022,457(I) ^a
Payments to Other State Agencies	4,497,011			4,497,011(I) ^a
Distribution to Gaming Cities and Counties	23,788,902			23,788,902(I) ^a
Indirect Cost Assessment	<u>583,285</u>			583,285(I) ^a
	36,829,292			

^a These amounts shall be from the Limited Gaming Fund created in Section 12-47.1-701 (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 12-47.1-701 (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	2,697,773 (31.5 FTE)		171,607	2,526,166 ^a
Operating Expenses	153,091		6,965	146,126 ^a

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Indirect Cost Assessment	<u>195,180</u>				195,180 ^a		
	3,046,044						

^a Of these amounts, \$2,488,826 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., \$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, and \$28,646 shall be from the Reduced Cigarette Ignition Propensity Standards and Firefighter Protection Act Enforcement Fund created in Section 24-33.5-1214 (3)(f), C.R.S.

(D) Division of Racing Events

Personal Services	936,329		936,329 ^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>50,615</u>		50,615 ^a
	2,607,665		

^a These amounts shall be from the Racing Cash Fund created in Section 12-60-205 (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 12-60-704 (1), C.R.S.

(E) Motor Vehicle Dealer Licensing Board

Personal Services	2,338,324		2,338,324 ^a
			(32.3 FTE)
Operating Expenses	138,691		138,691 ^a
Indirect Cost Assessment	<u>216,746</u>		216,746 ^a
	2,693,761		

^a These amounts shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S.

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(F) Marijuana Enforcement							
Marijuana Enforcement	10,012,073				10,012,073 ^a		
					(104.1 FTE)		
Indirect Cost Assessment	<u>805,778</u>				805,778 ^a		
	10,817,851						
		56,989,294					
(6) STATE LOTTERY DIVISION							
Personal Services	9,651,554				9,651,554 ^a		
					(117.1 FTE)		
Operating Expenses	1,189,385				1,189,385 ^a		
Payments to Other State Agencies	239,410				239,410 ^a		
Travel	113,498				113,498 ^a		
Marketing and Communications	14,700,000				14,700,000 ^a		
Multi-State Lottery Fees	177,433				177,433 ^a		
Vendor Fees	14,269,479				14,269,479 ^a		
Retailer Compensation	54,572,160				54,572,160 ^a		
Ticket Costs	6,578,000				6,578,000 ^a		
Research	250,000				250,000 ^a		
Indirect Cost Assessment	<u>748,494</u>				748,494 ^a		
		102,489,413					

^a These amounts shall be from the Lottery Fund created in Section 24-35-210 (1), C.R.S.

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\$	\$	\$	\$	\$	\$	\$
TOTALS PART XIX (REVENUE)	<u>\$369,581,396</u>	<u>\$113,169,403^a</u>	<u> </u>	<u>\$249,268,695^b</u>	<u>\$6,318,910</u>	<u>\$824,388^c</u>

^a Of this amount, \$34,112,656 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, \$36,829,292 contains an (I) notation and \$2,000,000 is from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., appropriated pursuant to Section 43-4-201 (3)(a)(I)(C), C.R.S.

^c This amount contains an (I) notation.

FOOTNOTES -- The following statement is referenced to the numbered footnotes throughout Section 2.

102a Department of Revenue, Taxation Business Group -- It is the General Assembly's intent that the Department review its existing resources dedicated to severance tax and provide the Joint Budget Committee with the information requested in the requests for information letter submitted in conjunction with the 2018 long bill.

103 Department of Revenue, Division of Motor Vehicles, Driver Services, Personal Services -- The initial fiscal note estimated a total of 66,000 individuals would request an appointment for a S.B. 13-251 document. Continued operations for this program at more than one office are premised on the need to handle the initial surge of applicants. It is the intent of the General Assembly that once the annual appointments for first-time applicants made available for individuals who are not lawfully present in the United States falls below 5,000 per year or the total persons served reaches 66,000 the Division will reduce the offices that provide the service to one location. Of the amount appropriated to Driver Services, \$1.5 million cash funds are for the Colorado Road and Community Safety Act.

