

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	15,873,457 (172.1 FTE)		6,144,886		2,211,572 ^a	7,512,602 ^b	4,397(I)
Health, Life, and Dental	19,305,563		8,514,392		10,626,881 ^a	4,073 ^b	160,217(I)
Short-term Disability	164,290		74,569		88,239 ^a	44 ^b	1,438(I)
Paid Family and Medical Leave Insurance	232,817		105,511		125,210 ^a	63 ^b	2,033(I)
S.B. 04-257 Amortization Equalization Disbursement	5,173,740		2,344,687		2,782,485 ^a	1,394 ^b	45,174(I)
S.B. 06-235 Supplemental Amortization Equalization Disbursement	5,173,740		2,344,687		2,782,485 ^a	1,394 ^b	45,174(I)
Salary Survey	3,563,081		1,571,176		1,939,792 ^a	923 ^b	51,190(I)
PERA Direct Distribution	1,193,374				1,192,776 ^a	598 ^c	
Shift Differential	123,194				123,194 ^a		
Temporary Employees Related to Authorized Leave	143,618		54,368		89,250 ^a		
Workers' Compensation	487,491		185,922		301,569 ^a		
Operating Expenses	3,399,974		2,216,377		1,159,747 ^a	23,850 ^b	
Postage	152,880		52,165		100,715 ^a		
Legal Services	5,846,609		2,896,468		2,950,141 ^a		
Administrative Law Judge Services	322				322 ^a		
Payment to Risk Management and Property Funds	749,074		285,671		463,403 ^a		

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Vehicle Lease Payments	738,765		103,731		635,034 ^a		
Leased Space	6,649,699		480,592		6,169,107 ^a		
Capitol Complex Leased Space	866,380		322,906		543,474 ^a		
Payments to OIT	11,926,101		8,172,673		3,753,428 ^a		
CORE Operations	1,680,683		640,985		1,039,698 ^a		
Utilities	83,703				83,703 ^a		
	<u>83,528,555</u>						

^a Of these amounts, \$1,704,971 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), \$1,016,137 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., C.R.S., \$688,849 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$464,746 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., \$213,334 shall be from the COVID Heroes Collaboration Fund created in Section 24-50-104 (1)(k), C.R.S., \$192,287(I) shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., \$65,046 shall be from the Electronic Transactions Fund created in Section 42-1-234(4)(a),C.R.S., \$1,987 shall be from the Donate to a Colorado Nonprofit Fund created in Section 39-22-5104 (1), C.R.S., and \$34,814,868 shall be from various sources of cash funds. Appropriations from the Sports Betting Fund are shown for informational purposes only as the fund is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S.

^b Of these amounts, it is estimated that \$6,661,799 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 \$882,544 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	2,795,124			2,795,124 ^a
	(33.3 FTE)			
Operating Expenses	110,412			110,412 ^a
Indirect Cost Assessment	249,589			249,589 ^a
	<u>3,155,125</u>			

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ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
	86,683,680					
(2) TAXATION BUSINESS GROUP						
(A) Administration						
Personal Services	578,260	558,467		19,793 ^a		
	(5.0 FTE)					
Operating Expenses	12,543	12,543				
Tax Administration IT System (GenTax) Support	6,463,171	6,445,279		17,892 ^b		
IDS Print Production	9,376,630	9,376,630				
	<u>16,430,604</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 \$7,892 shall be from various sources of cash funds.						
(B) Taxation Services						
Personal Services	30,802,998	29,384,094		1,264,819 ^a	154,085 ^b	
	(406.3 FTE)					
Operating Expenses	3,381,050	3,362,117		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	4,714,433	4,714,433				

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Fuel Tracking System	504,071		126		503,945 ^e		
					(1.5 FTE)		
Indirect Cost Assessment	<u>11,386</u>				11,386 ^e		
	40,463,314						

^a Of these amounts, \$998,758 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), 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). 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. C.R.S., and \$20,317 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S., \$13 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 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	1,602,937	1,505,654	97,283 ^a
		(13.6 FTE)	
Operating Expenses	<u>60,905</u>	60,905	
	1,663,842		

^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	7,889,291	7,889,291(I) ^a
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	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Amendment 35 Distribution to Local Governments	1,046,637				1,046,637 ^b		
Old Age Heat and Fuel and Property Tax Assistance Grant	5,950,705		5,950,705(I) ^c				
Commercial Vehicle Enterprise Sales Tax Refund	120,524				120,524 ^d		
Retail Marijuana Sales Tax Distribution to Local Governments	<u>27,550,000</u>		27,550,000(I) ^e				
	42,557,157						

^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.

101,114,917

(3) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	3,652,106 (42.9 FTE)		584,878		3,015,718 ^a		51,510 ^b
Operating Expenses	559,428		63,731		492,307 ^a		3,390 ^b

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
DRIVES Maintenance and Support	7,694,030		101,700		7,484,130 ^a	108,200 ^c	
	<u>11,905,564</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 transferred from the State Park Operations line item in the Department of Natural Resources.

(B) Driver Services

Personal Services	24,697,161 (426.9 FTE)		2,900,377		21,674,449 ^a	122,335 ^b	
Operating Expenses	2,538,299		414,260		2,113,869 ^a	10,170 ^b	
Drivers License Documents	7,109,465		3,498		7,105,967 ^c		
Ignition Interlock Program	682,567				682,567 ^d (6.9 FTE)		
Indirect Cost Assessment	3,171,043				3,171,043 ^a		
	<u>38,198,535</u>						

^a Of these amounts, an estimated \$5,051,039 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., and an estimated \$21,908,322 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	2,874,914 (50.5 FTE)		626,188		2,248,726 ^a		
Operating Expenses	401,040		40,987		360,053 ^a		
License Plate Ordering	7,326,372		216,315		7,110,057 ^b		

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Motorist Insurance Identification Database Program	344,394				344,394 ^e (1.0 FTE)		
Emissions Program	1,201,525				1,201,525 ^d (15.0 FTE)		
Indirect Cost Assessment	436,860				436,860 ^a		
	<u>12,585,105</u>						

^a Of these amounts, an estimated \$2,396,883 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., and an estimated \$648,756 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		
	<u>2,903,965</u>						

^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.

65,593,169

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(4) SPECIALIZED BUSINESS GROUP							
(A) Administration							
Personal Services	1,119,913 (11.0 FTE)		7,871		782,413 ^a		329,629 ^b
Operating Expenses	<u>13,934</u>		111		8,885 ^a		4,938 ^b
	1,133,847						

^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	9,096,251				9,096,251(I) ^a (106.0 FTE)		
Operating Expenses	1,130,731				1,130,731(I) ^a		
Payments to Other State Agencies	4,936,279				4,936,279(I) ^b		
Distribution to Gaming Cities and Counties	23,788,902				23,788,902(I) ^b		
Indirect Cost Assessment	<u>813,918</u>				813,918(I) ^b		
	39,766,081						

^a Of these amounts, \$8,471,794 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, and \$1,755,188 shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(b), C.R.S., which is shown for informational purposes only because it is continuously appropriated.

^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.

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	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(C) Liquor and Tobacco Enforcement Division							
Personal Services	4,818,907		185,187		4,633,720 ^a		
	(63.7 FTE)						
Operating Expenses	537,565		6,965		530,600 ^a		
Indirect Cost Assessment	480,246				480,246 ^a		
	<u>5,836,718</u>						

^a Of these amounts, \$5,294,566 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	983,678			983,678 ^a
				(7.7 FTE)
Operating Expenses	202,268			202,268 ^a
Purses and Breeders Awards	1,400,000			1,400,000 ^b
Indirect Cost Assessment	59,124			59,124 ^a
	<u>2,645,070</u>			

^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	2,533,228			2,533,228 ^a
				(32.3 FTE)
Operating Expenses	325,670			325,670 ^a
Indirect Cost Assessment	248,015			248,015 ^a
	<u>3,106,913</u>			

APPROPRIATION FROM

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

^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	15,513,120			15,513,120 ^a		
				(153.1 FTE)		
Indirect Cost Assessment	<u>1,308,983</u>			1,308,983 ^a		
	16,822,103					

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

69,310,732

(5) STATE LOTTERY DIVISION

Personal Services	9,164,112			9,164,112 ^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	27,757,019			27,757,019 ^a		
Retailer Compensation	85,000,000			85,000,000 ^a		
Indirect Cost Assessment	<u>765,776</u>			765,776 ^a		
	139,344,283					

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

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		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
TOTALS PART XX (REVENUE)	<u>\$462,046,781</u>	<u>\$138,605,322^a</u>	<u> </u>	<u>\$313,787,223^b</u>	<u>\$8,492,481</u>	<u>\$1,161,755^c</u>

^a Of this amount, \$41,389,996 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, \$39,358,368 contains an (I) notation.

^c This amount contains an (I) notation.