

**COLORADO GENERAL ASSEMBLY  
JOINT BUDGET COMMITTEE**



**SUPPLEMENTAL REQUESTS FOR FY 2008-09**

**DEPARTMENT OF REVENUE**

**JBC Working Document - Subject to Change  
Staff Recommendation Does Not Represent Committee Decision**

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**Prioritized Supplementals**

**Supplemental Request, Department Priority #1  
 Department Postage Increase**

	<b>Request</b>	<b>Recommendation</b>
Total	<u>\$90,072</u>	<u>\$90,072</u>
General Fund	100,328	100,328
HUTF	5,042	5,042
Cash Funds	(15,298)	(15,298)

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests a \$90,072 increase in the Postage line item appropriation, comprised of an increase of \$100,328 General Fund, an increase of \$5,042 from the HUTF, and a decrease of \$15,298 cash funds (various cash funds). This request is the result of a postage rate increase that occurred in May 2008. The request would also revise the letternote to reflect the correct fund allocations.

**Staff Analysis:** The Department handles approximately 5.9 million pieces of outgoing mail each year, which has been reduced from 6.4 million over the last several years. These mailings are largely non-discretionary and consist of tax forms, motor vehicle titles, driver's license renewal applications, reminders to file taxes, bills, refund warrants, inquiry letters, various licenses, motor vehicle hearing notices, driver licenses, and tax booklets. Many of those who receive mailings from the Department depend on the mailings to fulfill their obligations to comply with Colorado statutes.

Federal Public Law 109-435, enacted in December 2006, allows the United States Postal Service (U.S.P.S.) to increase postage rates for each class of mail as long as the increase does not exceed the increase in the Consumer Price Index for the previous twelve months. The U.S.P.S. imposed such a price increase in May 2008 when the price of a first class letter went from 41 to 42 cents. This increase represents a 2.43 percent increase in postage costs. This rate increase was imposed after the Long Bill for FY 2008-09 had been passed and signed into law.

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Over the last several years, the Department has reduced its volume of mailings from 6.4 million in FY 2005-06 to 5.9 million in FY 2007-08. The Department does not expect to be able to continue reducing its volume of outgoing mail.

**Staff Recommendation:** Staff recommends that the Committee approve an overall increase of \$90,072 for FY 2008-09, comprised of an increase of \$100,328 General Fund, an increase of \$5,042 cash funds from the Highway Users Tax Fund, and a decrease of \$15,298 cash funds from various sources of cash funds for Postage in Central Department Operations.

**Supplemental Request, Department Priority #2  
 Driver's License Documents Line Increase**

	Request	Recommendation
Total	<u>\$122,755</u>	<u>\$122,755</u>
General Fund	96,363	0
Cash Funds	26,392	122,755

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>an unforeseen contingency such as a significant workload change.</i>	

**Department Request:** The Department requests \$122,755 for the Driver's License Documents line item, comprised of \$93,363 General Fund and \$26,932 cash funds from the Identification Security Fund. In the current fiscal year, the number of driver's licenses and other documents issued has exceeded projections.

**Staff Analysis:** The Department is requesting this supplemental to allow for an increase in the number of driver's licenses and other documents issued in the year. The original projection was for processing of up to approximately 935,000 photo documents to be issued in the fiscal year. Based on the current level of activity, that projection has increased to 960,000 documents, which will exceed the line's current budget by \$122,755.

The appropriation is primarily to fund the production and mailing of licenses and other forms of identification. The state's contractor currently charges \$2.607 for producing and mailing a single photo identification document (driver's license, temporary instruction permits, ID card) to an applicant. Section 42-1-220 (1), C.R.S. authorizes a charge of \$0.60 per document issued to

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partially defray the cost of expenses in Driver's License documents, the rest is charged to the General Fund. This authorization is scheduled to expire on July 1, 2009, though S.B. 09-025 (Spence, Benefield) has been introduced to extend the fee until July 1, 2014.

As part of its FY 2009-10 budget submission, the Department projected a fund balance of \$436,277 at the end of FY 2007-08 for the Identification Security Fund. If the projected extra documents are issued, fee revenue and expenses will be increased. Below is a table showing the annual revenues and expenditures from the Identification Security Fund:

<b>Identification Security Fund            Changes in Fund Balance - FY 2006-07 through FY 2009-10</b>				
	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Estimated (Department)	FY 2008-09 Projection (JBC Staff Proposal)
Beginning Fund Balance	\$568,777	\$574,612	\$512,274	\$512,274
Actual/Anticipated Fee Collections	567,260	548,055	537,779	576,000
Actual/Anticipated Expenditures	561,425	610,393	613,776	736,531
Ending Fund Balance	574,612	512,274	436,277	351,743

Source: Department of Revenue Schedule 9A

JBC Staff calculated the cash fund projection as if the request was entirely cash funded for this fiscal year. The Identification Security Fund has had an average balance of approximately \$500,000, though that balance has been declining for several years. For this year, Staff believes that the Fund can absorb the entire increase requested by the Department. As can be seen from the table above, the cash fund will still have a balance of \$351,743 at the end of FY 2008-09.

**Staff Recommendation:** Staff recommends that the Committee approve an increase of \$122,755 cash funds for FY 2008-09 using fund balance from the Identification Security Fund as the source of the cash funds for Driver's License Documents.

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**Supplemental Request, Department Priority #3  
 Spending Authority for Background Check Fees**

	Request	Recommendation
Cash Funds	20,700	20,700

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of a technical error in calculating the original appropriation. An extension of a waiver for the payment of these fees directly from the cash fund was denied.	

**Department Request:** The Department requests \$20,700 cash funds from the Auto Dealers License Fund to pay for background check of applicants.

**Staff Analysis:** The Department has requested \$20,700 for FY 2008-09 and has submitted a budget amendment of \$22,500 for FY 2009-10. The amount requested is based on the previous year expenditures for background checks paid directly from the Auto Dealers License Fund. The Motor Vehicle Dealer Licensing Board is required by Section 12-6-118, C.R.S., to deny, suspend, or revoke a manufacturer's or distributor's license on a number of grounds specified in the statute. To assess whether those statutes have been violated, the Board must conduct a background check on applicants.

Previously, the Department had been granted a fiscal waiver to pay fees pertaining to criminal background checks directly out of the Auto Dealers License Fund on a "net" basis. In June 2008, the Department applied for an extension of the waiver, but that waiver was denied.

This supplemental request is to give the Department the authority to pay the expenses needed to conduct background checks of dealers for the Motor Vehicle Dealer Licensing Board. This request will not change the fund balance for the Auto Dealers License Fund, but it will put this expense "on the books" in the Long Bill as an annual expenditure.

**Staff Recommendation:** Staff recommends that the Committee approve an increase of \$20,700 cash funds from the Auto Dealers License Fund for FY 2008-09 for Operating Expenses. This request puts the expense for background checks "on-the-books" as an expense.

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**Supplemental Request, Department Priority #4  
 Increase for License Plate Ordering**

	Request	Recommendation
Cash Funds	514,206	514,206

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests an increase in the appropriation for the License Plate Ordering line item of \$514,206 cash funds from the License Plate Cash Fund.

**Staff Analysis:** For several fiscal years, the Department has been trying to reduce its inventory of specialty license plates, with the effect of reducing expenditures for license plates, through redistribution of license plate inventory between county clerks. This action has had the result, though, of understating the true cost of license plate ordering during those years.

Based on the latest actual usage for the year ending August 1, 2008, the Department projects that demand for license plates will exceed its early estimates for the year ending June 30, 2009. The increase is necessary in order to have adequate inventory for license plates at the county clerks' offices. The Department estimates that it needs an additional 152,594 more license plates than its original projection had shown. While some of the increased number of plates are specialty license plates, the vast majority (139,730) of the plates required are regular license plates.

Prior to this request, the Departments projection for the License Plate Cash Fund was an ending balance of about \$2.5 million. The moneys in this Fund are transferred into the Highway Users Tax Fund at the end of the fiscal year. Approval of this request would reduce the funds transferred into the HUTF by \$514,206. S.B. 03-272 required license plates to be wholly cash funded, so if this request is denied, the Department could run out of license plate inventory near the end of the fiscal year.

**Staff Recommendation:** Staff recommends that the Committee approve an increase of \$514,206 cash funds from the License Plate Cash Fund for FY 2008-09 for License Plate Ordering.



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**Supplemental Request, Department Priority # 5  
 Lottery Variable Costs Adjustment**

	Request	Recommendation
Cash Funds	68,279,838	68,279,838

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of <i>data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests a total of \$68,279,838 cash funds from the State Lottery Fund to ensure that spending authority exists to match increased sales. The line items to be adjusted vary directly with ticket sales and include Vendor Fees, Prizes, Powerball Prize Variance, Retailer Compensation, and Ticket Costs. The request is broken down by line item as follows:

<u>Line Item</u>	<u>Request</u>
Vendor Fees	\$1,802,338
Prizes	55,859,560
Powerball Prize Variance	2,956,000
Retailer Compensation	7,120,410
Ticket Costs	<u>541,530</u>
<b>Total Request</b>	<b>68,279,838</b>

**Staff Analysis:** These adjustments are necessary because the most recent sales forecasts show that sales are higher than projected so far this fiscal year. The Lottery uses an "upper limit" on sales, based on forecast sales times 120%, which gives the Lottery enough spending authority in each line to accommodate sales that are higher than forecast. The Department uses the mid-year supplementals to allow for the latest projections for lottery sales, adjusting the line items that vary directly with sales. While the Prizes and Powerball Prize Variance lines are continuously appropriated by statute, they are included in this request to adjust the appropriation level.

The latest projections for lottery sales indicate higher sales than originally projected, necessitating this adjustment. The consequences of not have enough spending authority in these line items could be the cancellation of lottery sales near the end of the fiscal year. Since all of these lines vary directly with sales, as sales increase, so do expenditures in these line items.

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**Staff Recommendation:** Staff recommends that the Committee approve the Department's request to increase spending authority for the Vendor Fees, Prizes, Powerball Prize Variance, Retailer Compensation, and Ticket Costs in the State Lottery Division by a total of \$68,279,838, broken out by line item as shown in the table above, cash funds from the State Lottery Fund.

**Supplemental Request, Department Priority # 6  
 Programming Costs for 2008 Session Legislation**

	Request	Recommendation
Total	(\$24,762)	(\$24,762)
General Fund	57,234	57,234
Cash Funds	(81,996)	(81,996)

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests an increase in General Fund of \$57,234 and a decrease of \$81,966 cash funds for the Programming Costs for 2008 Session Legislation for an overall decrease of \$24,762. This request is the result of actual costs of implementing 2008 session legislation, taking into account economies of scale in programming for similar bills.

**Staff Analysis:** Each year since the 2001 session, the Department has received an appropriation for programming and implementing session legislation. After the Department has completed the programming required by the session legislation, it requests a supplemental either increasing or decreasing the line to align spending authority with expenditures.

During the 2008 session, the General Assembly passed a total of 19 laws requiring programming costs in the Department, nine were General Fund and eleven involved cash funds. Five of those were new license plates. The Department's programming costs are summarized in the table below:

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<b>Programming Costs for 2008 Session Legislation</b>				
<b>Bill Number</b>	<b>Title</b>	<b>General Fund</b>	<b>Cash Funds</b>	<b>Total</b>
HB 08-1010	Increasing traffic fines/modify fee distribution to favor HUTF	2,802	0	2,802
HB 08-1045	Obsolete and collector's license plates	0	280	280
HB 08-1050	Creation of two motorcycle endorsement classes	15,876	0	15,876
HB 08-1056	Driver's License Database to add web-based Emergency Contact Information	14,362	0	14,362
HB 08-1127	Income tax credit to taxpayers who hire employees with developmental disabilities	18,896	0	18,896
HB 08-1136	Stolen Vehicle Verification/County Clerks	0	18,219	18,219
HB 08-1151	Special military license plates OK for a trust / "Limited Edition" Boys Scout Centennial special license plate	0	1,401	1,401
HB 08-1166	Repeal/Reenactment Administrative Driver's License DUI Revocation	2,978	0	2,978
HB 08-1175	U.S. Army 4th Infantry Division special license plate	0	1,401	1,401
HB 08-1194	Increased revocation period/ Reinstatement fee/ 1st time penalties/ Creation of new cash fund/ CDOT increase DUI enforcement episodes	0	20,142	20,142
HB 08-1257	Overweight divisible loads permitting	0	701	701
HB 08-1372	Income tax check-off: CCF (Cord Blood)	54,604	0	54,604
SB 08-016	Income tax check-off: 9Health Fair	54,604	0	54,604
SB 08-050	Driver's License remote renewal modification for seniors	2,102	0	2,102
SB 08-101	NORAD special license plate	0	1,401	1,401
SB 08-105	New Trailer class - multipurpose	0	3,503	3,503
SB 08-178	Horse Development Authority special license plate	0	1,401	1,401
SB 08-186	Colorado Carbon Fund special license plate	0	1,401	1,401
SB 08-230	Hospital Care Providers - Quasi special purpose districts with sales-tax powers	7,000	33,000	40,000
Total Programming Costs		173,224	82,850	256,074
Economies of Scale		(49,144)	(4,904)	(54,048)
Totals for Legislative Programming		124,080	77,946	202,026

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Programming Costs for 2008 Session Legislation				
Bill Number	Title	General Fund	Cash Funds	Total
	FY 2008-09 Long Bill Appropriation	\$66,846	\$159,942	\$226,788
	<b>Supplemental Request</b>	<b>\$57,234</b>	<b>(\$81,996)</b>	<b>(\$24,762)</b>

**Staff Recommendation:** Staff recommends that the committee approve an increase of \$57,234 General Fund, a decrease of \$81,996 Cash Funds Exempt (Colorado State Titling and Registration Account) for an overall line decrease of \$73,575 for Programming Costs for Session Legislation.

**Supplemental Request, Department Priority # 7  
 Lottery Ticket Costs Base Reduction**

	Request	Recommendation
Cash Funds	(3,400,000)	(3,400,000)

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests to reduce the Ticket Costs appropriation by \$3,400,000 cash funds from the State Lottery Fund due to the determination to implement the warehousing, packaging and ordering functions of the Lottery's scratch ticket distribution/inventory management system in-house rather than outsourcing them. The line item would be reduced by \$2.0 million cash funds in FY 2009-10 and thereafter.

**Staff Analysis:** The Department requested a decision item for the FY 2008-09 budget cycle to increase the Ticket Costs line item by \$4 million in order to implement a Scratch ticket distribution and inventory management system. This would increase sales because retailers would be less likely to be out of stock on a particular scratch game, especially one of the "hot" games. The Department estimated that implementation of the proposal would increase sales of scratch tickets by \$54.3 million with net proceeds increasing by \$9 million.

The cost of the proposal had originally been based on contracting out ticket warehousing and delivery. Prior to this proposal, the lottery had used its sales force to deliver tickets, in addition to

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training and marketing. When the decision item was approved, the Department hired a consultant to determine how best to accomplish the outsourcing of the warehousing and distribution functions. The consultant recommended that the Department continue pursuing the courier delivery option, but that it reconsider, based on the experience of other state lotteries, the warehousing functions portion.

The Department formed a task force to evaluate the recommendation and recommended retaining the warehousing function in-house, which will result in a reduction of the expenses for this line of \$2,000,000. The warehouse functions will have a start-up cost of \$100,000. The annual expense for ticket delivery will be \$2,000,000, however, the delivery system cannot be implemented until the warehousing functions are established. The warehouse will be on-line in the fourth quarter of FY 2008-09, so the Department saves the delivery costs for three quarters, or \$1,500,000. The following table shows the recommendation.

State Lottery Division Ticket Costs Line Item	Change	Net Appropriation (FY 2007-08)
Previous Base		\$3,529,350
FY 2008-09 Decision Item	4,000,000	7,529,350
Savings from using in house warehouse functions	(2,000,000)	5,529,350
One-time start up costs related to warehouse functions	100,000	5,629,350
Savings on delivery costs as system will not be on-line until 4th quarter	<u>(1,500,000)</u>	<u>4,129,350</u>
Net Change	(3,400,000)	(3,400,000)

**Staff Recommendation:** Staff recommends that the Committee approve a reduction of \$3,400,000 cash funds from the State Lottery Fund for FY 2008-09 in the Ticket Costs line item.

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**Supplemental Request, Department Priority # 9  
 Reduction to Driver and Vehicle Services Operating Expenses**

	Request	Recommendation
Cash Fund (Licensing Services Cash Fund)	(\$624,257)	(\$624,257)

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests a one-time reduction to the current Driver and Vehicle Services Operating Expenses line item of \$624,257 cash funds. The Department wants to use these funds to fund a portion of a capital construction supplemental.

**Staff Analysis:** Senate Bill 07-241 provided \$624,257 for the Operating Expenses line item in Driver and Vehicle Services to encourage counties to establish additional driver's license offices as permitted by Section 42-2-114, C.R.S. Many county clerks have indicated that this consideration has less appeal while the Division continues to use an older technology platform. The Department has proposed a capital construction entitled "Document Management and Facial Recognition Systems Upgrade." The Department request is to use (one-time) the funds granted to it in S.B. 07-241 for funding expansion of additional county driver's license offices to fund the Capital Construction supplemental.

The capital construction proposal is for a \$3.4 million upgrade for the Document Management and Facial Recognition Systems upgrade. Of that amount, nearly \$1.9 million is requested from the Licensing Services Cash Fund, of which this one-time request is a part. In future years, the appropriation will be used to improve service delivery in driver's license offices managed by the counties, which is its original purpose.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction of \$624,257 cash funds from the Licensing Services Cash Fund for FY 2008-09 for the Operating Expenses line in the Division of Motor Vehicles, Driver and Vehicle Services.

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**SUPPLEMENTALS SUBMITTED JANUARY 15, 2009**

**Supplemental Request, Department Priority #1  
 Hiring Freeze Savings**

	Request	Recommendation
Total	(\$604,205)	(\$604,205)
FTE	0.0	(12.9)
General Fund	(135,258)	(135,258)
Cash Funds	(468,947)	(468,947)

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>an unforeseen contingency</i> .	

**Department Request:** The Department has implemented a hiring freeze that has created savings within the Department's budget. The Department requests that the appropriations for various personal services lines within the Department be reduced by \$604,205, comprised of \$135,258 General Fund and \$468,947 cash funds. The actual lines affected are presented in the numbers pages.

**Staff Recommendation and analysis:** Staff estimates that 12.9 FTE have not been hired as the result of the hiring freeze. **Staff recommends that the Committee approve a reduction of \$604,205**, as outlined in the table below.

Department of Revenue Savings from Hiring Freeze				
Division/Section	FTE	General Fund	Cash Funds	Total
Executive Directors Office	(0.5)	(\$34,711)	\$0	(\$34,711)
Information Technology Division, Systems Support	(0.5)	(\$4,892)	\$0	(\$4,892)
Information Technology Division, Colorado State Titling and Registration System	(0.5)	\$0	(\$3,811)	(\$3,811)
Taxation Business Group, Taxpayer Service Division	(0.5)	(\$23,011)	\$0	(\$23,011)

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<b>Department of Revenue Savings from Hiring Freeze</b>				
<b>Division/Section</b>	<b>FTE</b>	<b>General Fund</b>	<b>Cash Funds</b>	<b>Total</b>
Division of Motor Vehicles, Driver and Vehicle Services	(2.6)	(\$72,643)	(\$24,235)	(\$96,878)
Division of Motor Vehicles, Vehicle Emissions	(1.2)	\$0	(\$41,643)	(\$41,643)
Division of Motor Vehicles, Titles	(0.7)	\$0	(\$24,701)	(\$24,701)
Enforcement Business Group, Liquor Enforcement Division	(1.6)	\$0	(\$110,520)	(\$110,520)
Enforcement Business Group, Division of Racing Events	(1.1)	\$0	(\$43,715)	(\$43,715)
State Lottery Division	(3.7)	\$0	(\$220,322)	(\$220,322)
<b>Totals</b>	<b>(12.9)</b>	<b>(\$135,257)</b>	<b>(\$468,947)</b>	<b>(\$604,204)</b>

**Supplemental Request, Department Priority #2  
 Refinance Driver Control expenses from Driver's License Administrative Revocation Account.**

	<b>Request</b>	<b>Recommendation</b>
Total	<u>\$0</u>	<u>\$0</u>
General Fund	(1,114,871)	(1,114,871)
Cash Funds (Driver's License Administrative Revocation Account)	1,114,871	1,114,871

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>an unforeseen contingency (The revenue shortfall)</i> .	

**Department Request:** The Department requests a reduction of \$1,114,871 in the General Fund appropriation and an increase in cash funds appropriation from the Driver's License Administrative Revocation Account of the same amount for Personal Services in the Division of Motor Vehicles, Driver and Vehicle Services.



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**Staff Analysis:** The Department is proposing to refinance \$1,114,871 of Driver Control program expenses from the Driver's License Administrative Revocation Account, a sub-account of the Highway Users Tax Fund (HUTF). Funds remaining in this account at the end of the fiscal year are transferred to the HUTF. On average, about \$2.0 million in funds are transferred each year and is projected to have \$2.3 million at the end of this fiscal year.

Section 42-2-132 (4) (b) (I) (B), C.R.S., permits the payment of direct and indirect costs for the administration of the driver's license restraints from this sub-account. The driver control program is responsible for administration of driver's license restraints and therefore eligible for funding from the Account. The Department has never fully utilized the funding potential of the Account, which has fully funded the Hearings Division. The Department now proposes to partially fund the Driver Control Section with the use of the fund balance.

Since the funds in the Account at the end of the year are transferred to the HUTF, this will result in a reduction in funds available for road construction. The request will increase General Fund available for the other needs in the State, as well as increase the cash funding for a program that should be utilizing cash funds for its operations.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction of \$1,114,871 General Fund, and increase the cash funds appropriation by the same amount from the Driver's License Administrative Revocation Account for FY 2008-09 for Personal Services in the Division of Motor Vehicle, Driver and Vehicle Services.

**Supplemental Request, Department Priority #3  
 Refinance Driver's License Program Expenses from the Licensing Services Cash Fund**

	Request	Recommendation
Total	<u>\$0</u>	<u>\$0</u>
General Fund	(659,509)	(659,509)
Cash Fund (Licensing Services Cash Fund)	659,509	659,509

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>an unforeseen contingency (The revenue shortfall)</i> .	

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**Department Request:** The Department requests a decrease of \$659,509 in the General Fund appropriation, and an increase in cash funds appropriation from the Licensing Services Cash Fund of the same amount for Personal Services in the Division of Motor Vehicles, Driver and Vehicle Services.

**Staff Analysis:** This request is to use the balance of the Licensing Services Cash Fund to offset General Fund in the Division of Motor Vehicles, Driver and Vehicle Services. The Licensing Service is established in Section 42-2-114.5, C.R.S. for the purpose of paying the costs of personal services and operating expenses incurred in the operation of driver's license offices. Based on projected revenues and expenditures, the Department estimates that these funds are available to offset General Fund expenditures in the driver's license offices.

Funds in the Licensing Services Cash Fund are not transferred to any other fund at the end of the fiscal year. Approving this request will allow General Fund to be reduced in Driver and Vehicle Services. If further budget reduction measures are required for the State to balance its budget, the pressure on the General Fund might necessitate the closing of driver's license offices.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction of \$659,509 General Fund and increase the cash funds appropriation from the Licensing Services Cash Fund by the same amount for FY 2008-09 for Personal Services in the Division of Motor Vehicles, Driver and Vehicle Services.

**Supplemental Request, Department Priority #4  
 Refinance Driver's License Program Expenses from the Motorist Insurance Identification Account**

	Request	Recommendation
Total	<u>\$0</u>	<u>\$0</u>
General Fund	(765,000)	0
Cash Fund (Motorist Insurance Identification Account)	765,000	0

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>an unforeseen contingency (The revenue shortfall)</i> .	

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**Department Request:** The Department requests a decrease of \$765,000 in the General Fund appropriation, and an increase in cash funds appropriation from the Motorist Insurance Identification Account of the same amount for Personal Services in the Division of Motor Vehicles, Driver and Vehicle Services.

**Staff Analysis:** The Department's request is to use the excess funds in the Motorist Insurance Identification Account, a sub account of the Highway Users Tax Fund (HUTF), to offset General Fund used in the operation of driver's license offices. Section 42-3-304 (18) (d) (I) created the Account, as specifies that the moneys in the account shall be used "to cover the costs of administration and enforcement of the Motorist Insurance Identification Database Program created in Section 42-7-604." It adds that any moneys in excess of those appropriated for the operation of the program be transferred to the HUTF. Therefore, staff has concluded that approval of this request requires a statutory change.

Staff requested clarification from the Department for justification of this refinance of funding.

**Staff Recommendation:** Staff recommends that the Committee deny the Department's request because the request would violate Section 42-3-304 (18) (d) (I), C.R.S. Staff considers the request appropriate for consideration of a statutory change that would allow the use of these funds for the personal services and operating expenses of the driver's license offices.

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**Supplemental Request, Department Priority #5  
 Refinance Driver's License Program Expenses from the Highway Users Tax Fund "Off-the-Top"  
 Requires Statutory Change**

	Request	Recommendation
Total	\$0	\$0
General Fund	(519,381)	0
Cash Fund (HUTF "Off-the-Top")	519,381	0

<b>Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria?</b> [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	<b>YES</b>
JBC staff and the Department agree that this request is the result of <i>an unforeseen contingency (The revenue shortfall)</i> .	

**Department Request:** The Department requests a decrease of 519,381 in the General Fund appropriation, and an increase in cash funds appropriation from the Highway Users Tax Fund "Off-the-Top" of the same amount for Personal Services in the Division of Motor Vehicle, Driver and Vehicle Services.

**Staff Analysis:** Currently, the Colorado State Patrol in the Department of Public Safety and the Ports of Entry Program in the Department of Revenue receive funding from the Highway Users Tax Fund (HUTF) "Off-the-Top" appropriation. The 2008 Long Bill did not appropriate \$524,423 of the allowable "off-the-top" appropriations. The Department of Revenue has previously requested a supplemental for postage that would increase the appropriation by \$5,042, leaving \$519,381 that may be appropriated from the HUTF "off-the-top."

The Department's proposal is to offset General Fund appropriation in the Division of Motor Vehicles, Driver and Vehicle Services with the "off-the-top" moneys that remain in the account. **The Department states, and JBC staff agrees, that this would require a statutory change** to allow appropriations of HUTF "Off-the-Top" funds to be used for the operations of driver's license offices.

There is precedent for using HUTF funding for the Division of Motor Vehicles. Prior to 1994, the Motor Vehicle Division received substantial funding from the HUTF. Effective with the 2005 Long Bill, HUTF funding has not been used to fund Driver and Vehicle Services, and was replaced with General Fund.

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**Staff Recommendation:** Staff recommends that the Committee deny the Department's request because the request would violate Section 42-3-304 (18) (d) (I), C.R.S. Staff considers the request appropriate for consideration of a statutory change that would allow the use of these funds for the personal services and operating expenses of the driver's license offices.

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**Statewide Common Policy Supplemental Requests**

**Staff Recommendation:** Neither the Department nor OSPB has submitted statewide supplemental requests, but these requests may be received in the near future. If requests are submitted, they will be presented to the Committee by the Common Policy Analyst. **Staff asks permission to include the corresponding appropriations in the Department's supplemental Bill if the Committee approves a common policy supplemental.** If staff believes there is reason to deviate from the common policy, staff will appear before the Committee later to present the relevant analysis.

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**Other Balancing Options**

These options are presented without staff recommendation in order to maximize the Committee's choices. The Committee may wish to consider these options now or in the future.

**Numbering does not indicate priority.**

<b>Options with Appropriation Impacts</b>	<b>GF</b>	<b>CF</b>	<b>RF</b>	<b>FF</b>	<b>Total</b>	<b>FTE</b>
<p>1</p> <p style="text-align: center;"><b>Legislation to Redirect Driver's License Fees from HUTF to Licensing Services Cash Fund</b></p> <p>The JBC could consider legislation that would direct all fees from Driver's Licenses that currently are deposited into the Highway Users Tax Fund be instead deposited into the Licensing Services Cash Fund for use in the expenses of the Drivers License Offices in the Division of Motor Vehicles. Currently, for a regular Driver's license, \$5.40 of the fee goes to the Licencing Services Cash Fund, and \$15.00 goes to the HUTF. For FY 2007-08, the amount of Driver's License fees going to the HUTF was \$10,157,398. If the fees were diverted for the last quarter of the FY 2008-09, about \$2.5 million additional would go into the Licensing Services Cash Fund. Extending this to a full fiscal year, the amount going to the Licensing Services Cash Fund would exceed \$10 million.</p> <p>In the FY 2008-09 Long Bill, the General Fund provides 53 percent of the funding for Driver and Vehicle Services. The Department's supplementals reduce that to 41 percent. Diverting Driver's License fees that currently go to the HUTF could be used to offset General Fund, further reducing General Fund in Driver and Vehicle Services to 32%. Ultimately, all supplementals and this proposal would decrease General Fund by \$5.6 million, allowing General Fund to be used to offset other cuts. This would reduce HUTF funding by \$5.6 million, slightly decreasing the amount of highway construction in the State.</p>	(2,500,000)	2,500,000		0	0	0.0
<p>2</p> <p style="text-align: center;"><b>Replace General Fund with Highway Users Tax Fund moneys in Driver and Vehicle Services.</b></p> <p>The Joint Budget Committee could consider legislation that either temporarily or permanently allows the use of Highway User Tax Funds for operation of driver's license offices. Prior to the adoption of S.B. 95-47, the expenses of the Motor Vehicle Division were primarily paid from the HUTF. Since revenues from licensing and registration fees were going into the HUTF, it made sense to fund the Motor Vehicle Division from HUTF. Refinancing Driver and Vehicle Services from the HUTF would result in a slight decrease in funding available for roads, however, it would free up General Fund for other uses in the State.</p> <p>The figure of \$4.5 million savings in General Fund is calculated as the General Fund expenses in Driver and Vehicle Services plus centrally appropriated expenses for one-quarter of the current fiscal year.</p>	(4,500,000)	4,500,000			0	

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<b>Options with Revenue Impacts</b>	<b>GF</b>	<b>CF</b>	<b>RF</b>	<b>FF</b>	<b>Total</b>	<b>FTE</b>
1	12,800,000	0	0	0	12,800,000	0.0
<b>Reduce the Vendor Fee for Sales Tax Collections</b>						
<p>The Governor proposes to cap the Vendor Fee at \$417 per month, or \$5,000 per year. The Vendor Fee is the amount the State allows vendors to collect sales taxes. Currently, these fees are three 1/3 percent of sales taxes collected. It is estimated that this proposal would affect approximately 1,700 of the State's 91,500 vendors, those with sales in excess of \$430,000 per month or \$5.2 million annually. Smaller vendors would continue to keep the same fees as they currently do. The \$12.8 million identified is for the last four months of the current fiscal year. In FY 2009-10, the proposal would bring in an additional \$39.1 million of General Fund revenues. The proposed cap on the vendor fee would continue through June 30, 2012.</p>						

	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>DEPARTMENT OF REVENUE</b>					
<b>Executive Director - Roxy Huber</b>					
<b>Supplemental # 1 - Postage Rate Increase</b>					
<i>(2) Central Operations Division</i>					
Postage	<u>2,415,697</u>	<u>2,398,337</u>	<u>90,072</u>	<u>90,072</u>	<u>2,488,409</u>
General Fund	2,156,462	2,131,911	100,328	100,328	2,232,239
HUTF	8,371	8,371	5,042	5,042	13,413
Cash Funds	31,569	258,055	(15,298)	(15,298)	242,757
Cash Funds Exempt/Reappropriated Funds	219,295	0	0	0	0
<b>Supplemental # 2 - Driver's License Documents Line Increase</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Drivers License Documents	<u>2,372,080</u>	<u>2,437,320</u>	<u>122,755</u>	<u>122,755</u>	<u>2,560,075</u>
General Fund	1,860,196	1,913,728	96,363	96,363	2,010,091
Cash Funds	0	523,592	26,392	26,392	549,984
Cash Funds Exempt/Reappropriated Funds	511,884	0	0	0	0
<b>Supplemental # 3 - Spending Authority for Background Check Fees</b>					
<i>(7) Enforcement Business Group (G) Motor Vehicle Dealer Licensing Board</i>					
Operating Expenses - Cash Funds	68,086	72,003	20,700	20,700	92,703



	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Supplemental # 4 - Increase for License Plate Ordering</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Operating Expenses - Cash Funds	5,449,138	5,465,550	514,206	514,206	5,979,756
<b>Supplemental # 5 - Lottery Variable Costs Adjustment</b>					
<i>(8) State Lottery Division</i>					
Vendor Fees	<u>9,363,475</u>	<u>10,875,511</u>	<u>1,802,338</u>	<u>1,802,338</u>	<u>474,931,829</u>
Cash Funds	0	10,875,511	1,802,338	1,802,338	12,677,849
Cash Funds Exempt	9,363,475	0	0	0	0
Prizes	<u>313,796,805</u>	<u>336,721,380</u>	<u>55,859,560</u>	<u>55,859,560</u>	<u>462,253,980</u>
Cash Funds	0	336,721,380	55,859,560	55,859,560	392,580,940
Cash Funds Exempt	313,796,805	0	0	0	0
Powerball Prize Variance	<u>8,047,280</u>	<u>9,752,000</u>	<u>2,956,000</u>	<u>2,956,000</u>	<u>69,673,040</u>
Cash Funds	0	9,752,000	2,956,000	2,956,000	12,708,000
Cash Funds Exempt	8,047,280	0	0	0	0
Retailer Compensation	<u>38,392,178</u>	<u>41,773,750</u>	<u>7,120,410</u>	<u>7,120,410</u>	<u>56,965,040</u>
Cash Funds	0	41,773,750	7,120,410	7,120,410	48,894,160
Cash Funds Exempt	38,392,178	0	0	0	0
Ticket Costs	<u>2,558,910</u>	<u>7,529,350</u>	<u>541,530</u>	<u>541,530</u>	<u>8,070,880</u>
Cash Funds	0	7,529,350	541,530	541,530	8,070,880
Cash Funds Exempt	2,558,910	0	0	0	0

	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Total for Supplemental #3</b>	<u>372,158,648</u>	<u>406,651,991</u>	<u>68,279,838</u>	<u>68,279,838</u>	<u>474,931,829</u>
Cash Funds	0	406,651,991	68,279,838	68,279,838	474,931,829
Cash Funds Exempt	372,158,648	0	0	0	0
<b>Supplemental # 6 - Programming Costs for 2008 Session Legislation</b>					
<i>(3) Information Technology Division, (A) System Support</i>					
Programming Costs for Session Legislation	<u>155,888</u>	<u>226,788</u>	<u>(24,762)</u>	<u>(24,762)</u>	<u>202,026</u>
General Fund	89,286	66,846	57,234	57,234	124,080
Cash Funds	66,602	159,942	(81,996)	(81,996)	77,946
<b>Supplemental # 7 - Lottery Ticket Costs Base Reduction</b>					
<i>(8) State Lottery Division</i>					
Ticket Costs	<u>2,558,910</u>	<u>7,529,350</u>	<u>(3,400,000)</u>	<u>(3,400,000)</u>	<u>4,129,350</u>
Cash Funds	0	7,529,350	(3,400,000)	(3,400,000)	4,129,350
Cash Funds Exempt	2,558,910	0	0	0	0
<b>Supplemental # 9 - Reduction to Driver and Vehicle Services Operating Expenses Line Item</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Operating Expenses	<u>2,195,205</u>	<u>2,557,401</u>	<u>(624,257)</u>	<u>(624,257)</u>	<u>1,933,144</u>
General Fund	1,071,604	1,214,937	0	0	1,214,937
Cash Funds	1,121,112	1,342,464	(624,257)	(624,257)	718,207
Cash Funds Exempt	2,489	0	0	0	0

	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Supplemental # 10 - Hiring Freeze Reductions</b>					
<i>(1) Executive Directors Office</i>					
Personal Services	3,589,577	3,894,610	(34,711)	(34,711)	3,859,899
FTE	<u>40.7</u>	<u>48.7</u>	<u>0.0</u>	<u>(0.5)</u>	<u>48.2</u>
General Fund	1,936,698	2,208,295	(34,711)	(34,711)	2,173,584
HUTF	385,567	418,445	0	0	418,445
Cash Funds	637,112	841,991	0	0	841,991
Cash Funds Exempt/Reappropriated Funds	630,200	425,879	0	0	425,879
 <i>(3) Information Technology Division, (A) Systems Support</i>					
Personal Services	5,723,274	6,353,445	(4,892)	(4,892)	6,348,553
FTE	<u>74.6</u>	<u>79.9</u>	<u>0.0</u>	<u>(0.5)</u>	<u>79.4</u>
General Fund	3,981,028	4,300,497	(4,892)	(4,892)	4,295,605
HUTF	427,990	465,580	0	0	465,580
Cash Funds	445,397	1,113,516	0	0	1,113,516
Cash Funds Exempt/Reappropriated Funds	868,859	473,852	0	0	473,852
 <i>(3) Information Technology Division, (A) Colorado State Titling and Registration System</i>					
Personal Services	2,008,819	2,330,535	(3,811)	(3,811)	2,326,724
FTE	<u>14.8</u>	<u>15.5</u>	<u>0.0</u>	<u>(0.5)</u>	<u>15.0</u>
Cash Funds	0	2,330,535	(3,811)	(3,811)	2,326,724
Cash Funds Exempt	2,008,819	0	0	0	0
 <i>(4) Taxation Business Group, (C) Taxpayer Service Division</i>					
Personal Services	4,309,826	4,531,838	(23,011)	(23,011)	4,508,827
FTE	<u>73.4</u>	<u>80.1</u>	<u>0.0</u>	<u>(0.5)</u>	<u>79.6</u>
General Fund	4,289,246	4,439,506	(23,011)	(23,011)	4,416,495
Cash Funds	20,580	92,332	0	0	92,332

	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Personal Services	14,999,824	16,297,007	(96,878)	(96,878)	16,200,129
FTE	<u>345.9</u>	<u>382.3</u>	<u>0.0</u>	<u>(2.6)</u>	<u>379.7</u>
General Fund	10,001,755	10,969,972	(72,643)	(72,643)	10,897,329
HUTF	0	0	0	0	0
Cash Funds	4,064,634	5,327,035	(24,235)	(24,235)	5,302,800
Cash Funds Exempt	933,435	0	0	0	0
<i>(5) Division of Motor Vehicles, (C) Vehicle Emissions</i>					
Personal Services	958,305	1,016,699	(41,643)	(41,643)	975,056
FTE	<u>14.8</u>	<u>15.5</u>	<u>0.0</u>	<u>(1.2)</u>	<u>14.3</u>
Cash Funds	0	1,016,699	(41,643)	(41,643)	975,056
Cash Funds Exempt	958,305	0	0	0	0
<i>(5) Division of Motor Vehicles, (D) Titles</i>					
Personal Services	1,544,397	1,603,458	(24,701)	(24,701)	1,578,757
FTE	<u>32.8</u>	<u>34.5</u>	<u>0.0</u>	<u>(0.7)</u>	<u>33.8</u>
Cash Funds	0	1,603,458	(24,701)	(24,701)	1,578,757
Cash Funds Exempt	1,544,397	0	0	0	0
<i>(7) Enforcement Business Group, (C) Liquor Enforcement Division</i>					
Personal Services - Cash Funds	1,432,924	1,536,236	(110,520)	(110,520)	1,425,716
FTE	17.3	19.0	0.0	(1.6)	17.4
<i>(7) Enforcement Business Group, (E) Division of Racing Events</i>					
Personal Services - Cash Funds	1,241,429	1,410,197	(43,715)	(43,715)	1,366,482
FTE	16.8	18.5	0.0	(1.1)	17.4

	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<i>(8) State Lottery Division</i>					
Personal Services -	8,175,629	8,718,974	(220,322)	(220,322)	55,587,447
FTE	<u>117.8</u>	<u>126.0</u>	<u>0.0</u>	<u>(3.7)</u>	<u>122.3</u>
Cash Funds	0	8,718,974	(220,322)	(220,322)	8,498,652
Cash Funds Exempt	8,175,629	0	0	0	0
<b>Total for Supplemental # 1</b>	43,984,004	47,692,999	(604,204)	(604,204)	<u>47,088,795</u>
FTE	<u>748.9</u>	<u>820.0</u>	<u>0.0</u>	<u>(12.9)</u>	<u>807.1</u>
General Fund	20,208,727	21,918,270	(135,257)	(135,257)	21,783,013
HUTF	813,557	884,025	0	0	884,025
Cash Funds	7,842,076	23,990,973	(468,947)	(468,947)	23,522,026
Cash Funds Exempt/Reappropriated Funds	15,119,644	899,731	0	0	899,731
<b>Supplemental # 11 - Refinance Driver Control Expenses from Driver's License Administrative Revocation Account</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Personal Services	14,999,824	16,297,007	0	0	16,297,007
FTE	<u>345.9</u>	<u>382.3</u>	<u>0.0</u>	<u>0.0</u>	<u>382.3</u>
General Fund	10,001,755	10,969,972	(1,114,871)	(1,114,871)	9,855,101
Cash Funds	4,064,634	5,327,035	1,114,871	1,114,871	6,441,906
Cash Funds Exempt	933,435	0	0	0	0

	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Supplemental # 12 - Refinance Driver's License Program from Licensing Services Cash Fund</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Personal Services	14,999,824	16,297,007	0	0	16,297,007
FTE	<u>345.9</u>	<u>382.3</u>	<u>0.0</u>	<u>0.0</u>	<u>382.3</u>
General Fund	10,001,755	10,969,972	(659,509)	(659,509)	10,310,463
Cash Funds	4,064,634	5,327,035	659,509	659,509	5,986,544
Cash Funds Exempt	933,435	0	0		0
<b>Supplemental # 13 - Refinance Driver's License Program from Motorist Insurance Identification Account</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Personal Services	14,999,824	16,297,007	0	0	16,297,007
FTE	<u>345.9</u>	<u>382.3</u>	<u>0.0</u>	<u>0.0</u>	<u>382.3</u>
General Fund	10,001,755	10,969,972	(765,000)	0	10,969,972
Cash Funds	4,064,634	5,327,035	765,000	0	5,327,035
Cash Funds Exempt	933,435	0	0		0
<b>Supplemental # 14 - Refinance Driver's License Program from Highway Users Tax Fund "Off-the-Top"</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Personal Services	14,999,824	16,297,007	0	0	16,297,007
FTE	<u>345.9</u>	<u>382.3</u>	<u>0.0</u>	<u>0.0</u>	<u>382.3</u>
General Fund	10,001,755	10,969,972	(519,381)	0	10,969,972
HUTF	0	0	519,381	0	0
Cash Funds	4,064,634	5,327,035	0	0	5,327,035
Cash Funds Exempt	933,435	0	0	0	0

	FY 2007-08	FY 2008-09	Fiscal Year 2008-09 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Totals</b>					
Department of Revenue					
Totals for ALL Departmental line items	642,550,223	622,110,549	64,374,348	64,374,348	686,484,897
FTE	<u>1,381.0</u>	<u>1,495.4</u>	<u>0.0</u>	<u>(12.9)</u>	<u>1,482.5</u>
General Fund	88,689,207	101,582,102	(2,940,093)	(1,655,712)	99,926,390
HUTF	8,832,856	9,739,088	524,423	5,042	9,744,130
Cash Funds	130,335,412	507,925,313	66,790,018	66,025,018	573,950,331
Cash Funds Exempt / Reappropriated Funds	413,256,563	1,392,448	0	0	1,392,448
Federal Funds	1,436,185	1,471,598	0	0	1,471,598

Key:

N.A. = Not Applicable or Not Available