

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	9,308,619 (124.1 FTE)	3,491,030		357,065 ^a	5,460,524 ^b	
Health, Life, and Dental	11,848,685	4,692,581		7,132,434 ^a	23,670 ^c	
Short-term Disability	144,085	61,768		82,147 ^a	170 ^c	
S.B. 04-257 Amortization Equalization Disbursement	3,797,608	1,625,206		2,167,923 ^a	4,479 ^c	
S.B. 06-235 Supplemental Amortization Equalization Disbursement	3,797,608	1,625,206		2,167,923 ^a	4,479 ^c	
Salary Survey	1,444,882	619,476		823,700 ^a	1,706 ^c	
Merit Pay	646,030	268,996		376,166 ^a	868 ^c	
Shift Differential	130,712	1,273		129,439 ^a		
Workers' Compensation	985,589	397,467		588,122 ^a		
Operating Expenses	2,278,963	1,570,283		708,680 ^a		
Postage	3,201,047	2,840,891		360,156 ^a		
Legal Services	4,123,552	2,558,122		1,565,430 ^a		
Administrative Law Judge Services	11,303			11,303 ^a		
Payment to Risk Management and Property Funds	336,022	135,510		200,512 ^a		
Vehicle Lease Payments	660,489	170,950		489,539 ^a		
Leased Space	4,767,476	792,046		3,975,430 ^a		
Capitol Complex Leased Space	2,555,249	1,701,570		853,679 ^a		

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	\$	\$	\$	\$	\$	\$	\$
Payments to OIT	19,125,207		11,155,787		7,969,420 ^a		
CORE Operations	718,378		289,707		428,671 ^a		
Utilities	<u>143,703</u>				143,703 ^a		
	70,025,207						

^a Of these amounts, \$373,516 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$43,525 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., and \$30,114,401 shall be from various sources of cash funds.

^b Of this amount, \$4,723,903 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 \$736,621 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 These amounts shall be transferred from the Department of Corrections from the Offender ID Program in the Institutions Section.

(B) Hearings Division

Personal Services	2,366,482 (29.6 FTE)		178,955		2,187,527 ^a		
Operating Expenses	101,408		2,470		98,938 ^a		
Indirect Cost Assessment	<u>176,307</u>				176,307 ^a		
	2,644,197						

^a Of these amounts, \$2,201,147 shall be from the Driver's License Administrative Revocation Account, a subaccount in the Highway Users Tax Fund, created in Section 42-2-132 (4)(b)(I)(A), C.R.S., \$253,755 shall be from the First Time Drunk Driving Offender Account, a subaccount in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(II)(A), C.R.S., \$6,112 shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S., \$654 shall be from the Racing Cash Fund created in Section 12-60-205 (1), C.R.S., \$593 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., and \$511 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1)(a), C.R.S.

72,669,404

(2) INFORMATION TECHNOLOGY DIVISION

(A) Systems Support

Personal Services	100,000		100,000				
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	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
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.

(B) DMV IT System (DRIVES) Support

Personal Services	442,688				442,688 ^a		
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		
	3,668,453						

^a These amounts shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S.

5,284,943

(3) TAXATION BUSINESS GROUP

(A) Administration

Personal Services	532,823		505,100		27,723 ^a		
	(5.0 FTE)						
Operating Expenses	13,100		13,100				
Tax Administration IT System (GenTax) Support	<u>6,454,570</u>		6,444,570		10,000 ^b		
	7,000,493						

^a Of this amount, it is estimated that \$25,727 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$1,996 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 amounts shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S.

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(B) Taxation and Compliance Division							
Personal Services	17,426,840 (234.6 FTE)		16,207,728		1,065,027 ^a	154,085 ^b	
Operating Expenses	1,057,353		1,031,212		26,141 ^a		
Joint Audit Program	131,244		131,244				
Mineral Audit Program	890,388					66,000 ^c	824,388(I) ^d (10.2 FTE)
	<u>19,505,825</u>						
^a Of these amounts, \$1,028,612 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	8,424,420 (137.6 FTE)		8,119,069		305,351 ^a		
Operating Expenses	524,961		520,281		4,680 ^b		
Seasonal Tax Processing	296,391		296,391				
Document Management	3,064,572		3,026,053		38,519 ^c		
Fuel Tracking System	495,569				495,569 ^d (1.5 FTE)		
Indirect Cost Assessment	<u>9,800</u>				9,800 ^d		
	12,815,713						

APPROPRIATION FROM

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		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
(D) Tax Conferee						
Personal Services	2,727,972	2,630,689			97,283 ^a	
		(13.6 FTE)				
Operating Expenses	<u>62,504</u>	62,504				
	2,790,476					

^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	10,800,000	10,800,000(I) ^a				
Amendment 35 Distribution to Local Governments	1,321,020			1,321,020 ^b		
Old Age Heat and Fuel and Property Tax Assistance Grant	5,300,000	5,300,000(I) ^c				
Commercial Vehicle Enterprise Sales Tax Refund	120,524			120,524 ^d		

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Retail Marijuana Sales Tax Distribution to Local Governments	<u>12,500,000</u>		12,500,000 ^(I) ^e				
	30,041,544						

^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.

72,154,051

(4) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	1,591,393 (18.9 FTE)		234,707		1,305,341 ^a	51,345 ^b
Operating Expenses	<u>85,244</u>		12,475		69,379 ^a	3,390 ^b
	1,676,637					

^a Of these amounts, \$1,154,734 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., and \$145,085 shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S., \$51,303 shall be from the Department of Revenue Subaccount of the AIR Account in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S., and \$23,598 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.

^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 Services⁸⁵							
Personal Services	20,762,455 (399.1 FTE)		3,064,873		17,586,548 ^a		111,034 ^b
Operating Expenses	3,213,873		418,104		2,785,599 ^a		10,170 ^b
Drivers License Documents	6,571,858				6,571,858 ^c		
Ignition Interlock Program	1,231,832				1,231,832 ^d (6.9 FTE)		
Indirect Cost Assessment	<u>2,292,025</u>				2,292,025 ^e		
	34,072,043						

^a Of these amounts, \$15,655,646 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., \$2,401,641 shall be from the Driver's License Administrative Revocation Account, a subaccount in the Highway Users Tax Fund created in Section 42-2-132 (4)(b)(I)(A), C.R.S., \$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., \$224,083 shall be from administrative processing fees associated with outstanding judgments and warrants collected pursuant to Section 42-2-118 (3)(c), C.R.S., \$84,821 shall be from the penalty assessments collected and retained for administrative purposes pursuant to Section 42-1-217 (2), C.R.S., \$3,956 shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S., and \$2,000 shall be from the Persistent Drunk Driver Cash Fund created in Section 42-3-303 (1), C.R.S.

^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.

^e Of this amount, \$2,245,652 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., and \$46,373 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	2,640,590 (50.0 FTE)		453,247		2,187,343 ^a		
Operating Expenses	459,882		27,169		432,713 ^a		
License Plate Ordering	10,195,299		216,315		9,978,984 ^b		

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Motorist Insurance Identification Database Program	337,006				337,006 ^c (1.0 FTE)		
Emissions Program	1,256,439				1,256,439 ^d (15.0 FTE)		
Indirect Cost Assessment	<u>386,449</u>				386,449 ^e		
	15,275,665						

^a Of these amounts, \$2,616,082 shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S., and \$3,974 shall be from the Disabled Parking Education and Enforcement Fund created in Section 42-1-226, C.R.S.

^b Of this amount, \$5,920,110 shall be from the License Plate Cash Fund created in Section 42-3-301 (1)(b), C.R.S., and \$4,058,874 shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S.

^c This amount shall be from the Colorado State Titling and Registration Account, a subaccount 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.

^e Of this amount, \$285,638 shall be from the Colorado State Titling and Registration Account, a subaccount in the Highway Users Tax Fund, created in Section 42-1-211 (2), C.R.S., and \$100,811 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.

51,024,345

(5) ENFORCEMENT BUSINESS GROUP

(A) Administration

Personal Services	716,238 (8.0 FTE)		5,418		459,266 ^a	251,554 ^b
Operating Expenses	<u>12,780</u>		97		8,194 ^a	4,489 ^b
	729,018					

^a Of these amounts, \$290,369 shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1)(a), C.R.S., \$78,894 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 24-35-401, C.R.S., \$76,532 shall be from the Auto Dealers License Fund created in Section 12-6-123 (1), C.R.S., and \$21,665 shall be from the Racing Cash Fund created in Section 12-60-205 (1), C.R.S.

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(B) Limited Gaming Division							
Personal Services	7,066,096				7,066,096(I) ^a		
					(91.0 FTE)		
Operating Expenses	1,032,595				1,032,595(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	599,370				599,370(I) ^a		
	<u>36,983,974</u>						

^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.

^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	2,585,643		168,589		2,417,054 ^a		
	(30.0 FTE)						
Operating Expenses	111,637		7,201		104,436 ^a		
Indirect Cost Assessment	187,063				187,063 ^a		
	<u>2,884,343</u>						

^a Of these amounts, \$2,329,907 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.

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(D) Division of Racing Events							
Personal Services	925,806				925,806 ^a		
					(7.7 FTE)		
Operating Expenses	221,627				221,627 ^a		
Purses and Breeders Awards	1,400,000				1,400,000 ^b		
Indirect Cost Assessment	50,716				50,716 ^a		
	2,598,149						

^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	2,254,070				2,254,070 ^a		
					(31.2 FTE)		
Operating Expenses	174,626				174,626 ^a		
Indirect Cost Assessment	179,152				179,152 ^a		
	2,607,848						

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

(F) Marijuana Enforcement

Marijuana Enforcement	9,752,353				9,752,353 ^a		
					(103.2 FTE)		
Indirect Cost Assessment	825,052				825,052 ^a		
	10,577,405						

^a These amounts shall be from the Marijuana Cash Fund created in Section 12-43.3-501 (1)(a), C.R.S.

56,380,737

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(6) STATE LOTTERY DIVISION							
Personal Services	9,491,527				9,491,527 ^a		
					(117.1 FTE)		
Operating Expenses	1,203,156				1,203,156 ^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	12,571,504				12,571,504 ^a		
Retailer Compensation	52,241,350				52,241,350 ^a		
Ticket Costs	6,578,000				6,578,000 ^a		
Research	250,000				250,000 ^a		
Indirect Cost Assessment	754,590				754,590 ^a		
		98,320,468					

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

TOTALS PART XIX

(REVENUE)	<u>\$355,833,948</u>	<u>\$107,585,406^a</u>	<u> </u>	<u>\$241,178,908^b</u>	<u>\$6,245,246</u>	<u>\$824,388^c</u>
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^a Of this amount, \$28,600,000 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, \$36,983,974 contains an (I) notation and \$2,550,890 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)(V), C.R.S.

^c This amount contains an (I) notation.

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		GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$

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

85 Department of Revenue, Division of Motor Vehicles, Driver 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 first-time applicants 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.