

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	12,852,745 (138.0 FTE)	4,529,534		814,631 ^a	7,508,576 ^b	4(I)
Health, Life, and Dental	16,992,741	6,547,644		10,328,497 ^a	8,002 ^b	108,598(I)
Short-term Disability	163,744	73,725		88,898 ^a	74 ^b	1,047(I)
S.B. 04-257 Amortization Equalization Disbursement	4,819,110	1,997,077		2,786,870 ^a	2,322 ^b	32,841(I)
S.B. 06-235 Supplemental Amortization Equalization Disbursement	4,819,110	1,997,077		2,786,870 ^a	2,322 ^b	32,841(I)
Salary Survey	3,213,596	1,282,289		1,908,289 ^a	1,516 ^b	21,502(I)
PERA Direct Distribution	2,256,397	919,342		1,320,330 ^a	1,104 ^c	15,621(I)
Shift Differential	102,026			102,026 ^a		
Workers' Compensation	544,854	207,799		337,055 ^a		
Operating Expenses	3,248,139	2,098,377		1,149,762 ^a		
Postage	97,272	52,165		45,107 ^a		
Legal Services	4,708,158	2,362,267		2,345,891 ^a		
Administrative Law Judge Services	12,770			12,770 ^a		
Payment to Risk Management and Property Funds	425,411	162,245		263,166 ^a		
Vehicle Lease Payments	838,511	130,204		708,307 ^a		
Leased Space	6,973,403	1,016,711		5,956,692 ^a		
Capitol Complex Leased Space	902,495	336,367		566,128 ^a		

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Payments to OIT	7,778,626		7,147,700		630,926 ^a		
CORE Operations	987,111		376,468		610,643 ^a		
Utilities	83,703				83,703 ^a		
	<u>71,819,922</u>						

^a Of these amounts, \$929,446 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., \$578,117 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., \$518,705 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., \$11,668 shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), 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 \$29,936,271 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 \$6,639,874 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 \$882,938 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	2,503,848			2,503,848 ^a
	(33.3 FTE)			
Operating Expenses	110,412			110,412 ^a
Indirect Cost Assessment	<u>253,913</u>			253,913 ^a
	2,868,173			

^a Of these amounts, \$188,701 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., \$168,484 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., \$162,913 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$38,102 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., \$13 shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S., and \$2,309,960 shall be from various sources of cash funds.

74,688,095

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(2) TAXATION BUSINESS GROUP							
(A) Administration							
Personal Services	567,667		542,905		24,762 ^a		
	(5.0 FTE)						
Operating Expenses	12,543		12,543				
Tax Administration IT							
System (GenTax) Support	5,968,950		5,951,058		17,892 ^b		
IDS Print Production	4,624,048		4,624,048				
	<u>11,173,208</u>						
^a Of this amount, it is estimated that \$22,666 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., and \$2,096 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	29,402,046		28,019,213		1,228,748 ^a	154,085 ^b	
	(393.1 FTE)						
Operating Expenses	3,335,375		3,316,442		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	4,634,987		4,596,468		38,519 ^e		
Fuel Tracking System	501,145		126		501,019 ^f		
					(1.5 FTE)		
Indirect Cost Assessment	11,364				11,364 ^f		
	<u>38,934,293</u>						

APPROPRIATION FROM

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

^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., \$22,274 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S., and \$20,317 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S. Expenditures from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purposes of Section 20 of Article X of the State Constitution.

^b 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 \$693,840 for direct expenses and \$158,292 for programmatic indirect cost recoveries and is included for informational purposes.

^e This amount shall be from various sources of cash funds.

^f 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	1,574,018		1,476,735 (13.6 FTE)		97,283 ^a
Operating Expenses	<u>60,905</u>		60,905		
	1,634,923				

^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	8,686,720		8,686,720(I) ^a		
Amendment 35 Distribution to Local Governments	1,265,742			1,265,742 ^b	
Old Age Heat and Fuel and Property Tax Assistance Grant	6,327,420		6,327,420(I) ^c		
Commercial Vehicle Enterprise Sales Tax Refund	120,524			120,524 ^d	

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Retail Marijuana Sales Tax Distribution to Local Governments	<u>34,830,000</u>		34,830,000(I) ^e				
	51,230,406						

^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.

102,972,830

(3) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	3,989,914 (48.9 FTE)		470,851		3,467,553 ^a	51,510 ^b
Operating Expenses	550,591		63,682		483,519 ^a	3,390 ^b
DRIVES Maintenance and Support	<u>7,022,947</u>		18,000		7,004,947 ^a	
	11,563,452					

APPROPRIATION FROM

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(B) Driver Services							
Personal Services	24,315,270 (426.6 FTE)		3,167,300		21,027,151 ^a		120,819 ^b
Operating Expenses	3,451,646		1,511,227		1,930,249 ^a		10,170 ^b
Drivers License Documents	6,412,457				6,412,457 ^c		
Ignition Interlock Program	669,106				669,106 ^d (6.9 FTE)		
Indirect Cost Assessment	<u>3,375,370</u>				<u>3,375,370^a</u>		
	38,223,849						

^a Of these amounts, an estimated \$6,207,639 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., an estimated \$4,691,174 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., an estimated \$39,182 shall be from the Department of Revenue Subaccount in the AIR Account, a subaccount in the Highway Users Tax Fund created in Section 42-3-304 (18)(c), C.R.S., and an estimated \$18,024 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.

^a Of these amounts, an estimated \$23,669,090 shall be from the Licensing Services Cash Fund created in Section 42-2-114.5 (1), C.R.S., and an estimated \$2,663,680 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	2,425,463 (44.9 FTE)		502,180		1,923,283 ^a		
Operating Expenses	1,277,745		926,157		351,588 ^a		
License Plate Ordering	6,091,790		216,315		5,875,475 ^b		

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Motorist Insurance Identification Database Program	342,443				342,443 ^c (1.0 FTE)		
Emissions Program	1,172,261				1,172,261 ^d (15.0 FTE)		
Indirect Cost Assessment	446,295				446,295 ^a		
	<u>11,755,997</u>						

^a Of these amounts, an estimated \$2,617,047 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 \$104,119 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.

64,447,263

	ITEM & SUBTOTAL	TOTAL	APPROPRIATION FROM				
			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(4) SPECIALIZED BUSINESS GROUP							
(A) Administration							
Personal Services	1,098,437 (11.0 FTE)		7,694		761,114 ^a		329,629 ^b
Operating Expenses	<u>13,934</u>		111		8,885 ^a		4,938 ^b
	1,112,371						

^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	8,904,849				8,904,849(I) ^a (106.0 FTE)		
Operating Expenses	1,131,445				1,131,445(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>826,586</u>				826,586(I) ^b		
	39,588,061						

^a Of these amounts, \$8,322,464 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 \$1,713,830 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.

APPROPRIATION FROM

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(C) Liquor and Tobacco Enforcement Division							
Personal Services	3,979,908		180,228		3,799,680 ^a		
	(51.5 FTE)						
Operating Expenses	443,099		6,965		436,134 ^a		
Indirect Cost Assessment	381,303				381,303 ^a		
	<u>4,804,310</u>						

^a Of these amounts, \$4,267,117 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	969,774			969,774 ^a
				(7.7 FTE)
Operating Expenses	202,320			202,320 ^a
Purses and Breeders Awards	1,400,000			1,400,000 ^b
Indirect Cost Assessment	58,972			58,972 ^a
	<u>2,631,066</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	2,474,903			2,474,903 ^a
				(32.3 FTE)
Operating Expenses	325,887			325,887 ^a
Indirect Cost Assessment	247,372			247,372 ^a
	<u>3,048,162</u>			

APPROPRIATION FROM

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
(F) Marijuana Enforcement							
Marijuana Enforcement	14,868,384				14,868,384 ^a		
					(148.6 FTE)		
Transfers to Department of Public Health and Environment, Laboratory Services for Marijuana Laboratory Testing Reference Library	1,336,719				1,336,719 ^a		
Indirect Cost Assessment	1,202,172				1,202,172 ^a		
	<u>17,407,275</u>						

^a These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S.

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

68,591,245

(5) STATE LOTTERY DIVISION

Personal Services	8,945,306				8,945,306 ^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	26,123,699				26,123,699 ^a		
Retailer Compensation	60,845,933				60,845,933 ^a		

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			GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Indirect Cost Assessment	<u>762,890</u>	113,335,204			762,890 ^a		

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

**TOTALS PART XIX
(REVENUE)**

<u>\$424,034,637</u>	<u>\$136,883,528^a</u>	<u>\$277,724,783^b</u>	<u>\$8,361,740</u>	<u>\$1,064,586^c</u>
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^a Of this amount, \$49,844,140 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, \$39,780,348 contains an (I) notation.

^c This amount contains an (I) notation.