

**COLORADO GENERAL ASSEMBLY  
JOINT BUDGET COMMITTEE**



**SUPPLEMENTAL REQUESTS FOR FY 2009-10**

**DEPARTMENT OF REVENUE**

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

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**"Early" Supplementals  
 Governor's August 25 Budget Balancing Proposal**

**Early Supplemental Request #2  
 Cash Fund Internal Auditor Position**

	Request	Recommendation
General Fund	(\$90,704)	(\$90,704)

<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 shift funding for an auditor from the General Fund to cash funds, specifically the Limited Gaming Fund and the State Lottery Fund. General Fund will be reduced by \$90,704 in FY 2009-10, annualizing to \$99,725 in FY 2010-11. The cash funding for the position will be absorbed within the existing cash fund appropriations, so no corresponding increase in cash funding is requested. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** In response to an \$11 million theft discovered in April 2007, the Department requested a decision item to increase its internal audit staff by 5.0 FTE. The funding for these positions was entirely provided by the General Fund. The Department can cash fund one of these positions because the auditor works with the State Lottery Division and Limited Gaming Division. The allocation of the funds for this auditor is based on the number of audits performed for those two divisions.

**Staff Recommendation:** Staff recommends that the Committee approve the Department's request for a reduction of \$90,704 General Fund in FY 2009-10, transferring the funding from the General Fund to cash funds, which can be funded within existing resources.

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**Early Supplemental Request #3  
 Eliminate Human Resources Data Specialist**

	Request	Recommendation
General Fund	(\$35,877)	(\$35,877)

<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 data that was not available when the original appropriation was made.	

**Department Request:** The Department requests the elimination of a Data Specialist position in the Office of Human Resources in the EDO. This request will eliminate 0.9 FTE and result in the savings of \$35,877 General Fund in FY 2009-10, annualizing to a reduction of 1.0 FTE and a savings of \$39,446 General Fund in FY 2010-11. This request is part of the Governor's August budget balancing proposal. The request annualizes to a reduction of \$41,600 and 1.0 FTE in FY 2010-11. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** This proposal eliminates a Data Specialist position in the Office of Human Resources in the Executive Director's Office. Since the position is currently vacant, a layoff is not required. The position's responsibilities include processing and filing between 6,000 and 7,000 documents during peak months, as well as daily filing of approximately 200 to 300 documents.

The elimination of the position may result in delays in filing legal documents as well as insuring that employees are paid correctly. There may be delayed responses to requests and inquires from the general public, government agencies, and employees. Professional staff in the Office of Human Resources may be required to fill in for the loss, taking away time from their duties and diminishing their effectiveness.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction of \$35,877 General Fund and 0.9 FTE for FY 2009-10 in Personal Services in the Executive Director's Office.

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**Early Supplemental Request #4  
 Eliminate Annex Security Contract**

	Request	Recommendation
General Fund	(35,200)	(35,200)

<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 reduction of \$35,200 General Fund in FY 2009-10, annualizing to \$41,600 General Fund in FY 2010-11. The savings come from the elimination of the contract for an armed security officer in the Capitol Annex building. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The security contract was initiated in July 2007 after an armed person entered the State Capitol and threatened the Governor and others before being shot by a member of the Capitol Security Detail. The security officer's duties include providing an armed and uniformed presence in the Annex to maintain the orderly conduct of business, and provides safety and security for the Department's employees, customers, and visitors.

Beyond the lobby, the building is secured by requiring Department employees to access the building through electronic access cards and visitors are required to be escorted in the building by employees. Another supplemental in this package, eliminating cashiering services at the Annex, will reduce the potential for the building to be a target of criminal activity, but overall, the security of employees, customers, and visitors will be reduced.

**Staff Recommendation:** Staff recommends that the Committee a reduction of \$35,200 General Fund in FY 2009-10 to eliminate the security contract for the Capitol Annex.

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**Early Supplemental Request #5  
 Pueblo Data Entry Center Line Item Reduction**

	Request	Recommendation
General Fund	(70,649)	(70,469)

<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 reduction in the Pueblo Data Entry Center Payments line item of \$70,649 General Fund for FY 2009-10. This reduction is due to a rate reduction from the Integrated Document Solutions (IDS) group in the Department of Personnel and Administration. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department of Revenue is required to use centralized services from the Department of Personnel and Administration for certain function, among them data entry from tax forms. This proposal comes from the rate charged by IDS to the Department of Revenue being reduced from \$3.89 to \$3.80 per thousand keystrokes. There will not be a change in the amount of data that the Department captures from tax and other forms.

**Staff Recommendation:** Staff recommends that the Committee a reduction for FY 2009-10 of \$70,469 General Fund.

**Early Supplemental Request #6  
 Document Imaging and Storage Line Item Reduction**

	Request	Recommendation
General Fund	(50,805)	(50,805)

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<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>
<i>JBC staff and the Department agree that this request is the result of data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests a reduction of \$50,805 General Fund in the FY 2009-10 appropriation for the Document Imaging and Storage line item. A small part of the request is the result of a change in the rate charged by the Department of Personnel and Administration, but most of the change is the result of a reduction in the number of documents and special projects imaged. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department's request has two components, a rate change from DPA. The reduction as a result of the rate change is \$5,236, and the reduction as a result of imaging fewer documents and projects is \$45,569.

To meet the document retention requirements in statute, the Department will keep hard copies of documents not imaged. While this will save money, eventually, the Department will run short of space to store those documents, and accessing those documents for staff and members of the public will require additional effort on the part of Department personnel.

The Department will reduce the number of income and business tax documents imaged, and discontinue the imaging of the special projects, which include Motor Carrier Services International Registry applications, Human Services employee leave documents, and Tax Group estate tax and real estate related documents. These documents will be retained by the originating divisions.

The Department is required by statute to retain tax returns and other documents for specified periods of time, which vary depending on the document. The Department has met these requirements by imaging the documents.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for the Document Imaging and Storage line item in FY 2009-10 of \$50,805 General Fund.

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**Early Supplemental Request #7  
 CDO Overtime Expense Elimination**

	Request	Recommendation
Total	(\$40,333)	(\$40,333)
FTE	0.2	0.1

<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 reduction of \$40,333 General Fund for FY 2009-10 in Central Department Operations, Personal Services. The reduction would come from eliminating overtime expense for the fiscal year. It is proposed as a one-time reduction. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department's request is to eliminate overtime in the Central Department Operations Division. The overtime is used primarily during the peak processing times to handle the receipt and processing of incoming checks and documents, such as tax forms, outgoing mailings, edit corrections, and penalty assessments. Because of the Department's variable volumes of processing requests, overtime is an important part of the Department's plan for meeting the workload increases.

The Department's proposal to eliminate overtime expense in FY 2009-10 will impact the ability to process tax receipts and refunds, and other documents in as timely a manner as it has in the past. The Department states that it has not met its statutory deadlines for processing income tax refunds for the past several years, and elimination of overtime can only make this situation worse. In addition, the Department may experience difficulties in processing all sales tax documents by the month end, delaying distributions to cities, counties, and other local jurisdictions. These delays may cause those entities cash flow difficulties. As of yet, those delays have not occurred during this fiscal year.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction of \$40,333 General Fund for FY 2009-10 in Personal Services in the Central Department Operations Division.

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**Early Supplemental Request #8  
 CDO Permanent FTE Elimination**

	Request	Recommendation
General Fund	(\$154,094)	(\$154,092)
FTE	(4.2)	(4.2)

<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>
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JBC staff and the Department agree that this request is the result of *data that was not available when the original appropriation was made.*

**Department Request:** The Department requests a reduction of \$154,092 General Fund and 4.2 FTE in FY 2009-10 in Personal Services is Central Department Operations. This request will annualize to a reduction of \$198,898 General Fund and 4.9 FTE in FY 2010-11. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department proposes to eliminate 4.2 FTE in FY 2009-10 (4.9 FTE in FY 2010-11 for positions that are currently vacant, so no layoffs are contemplated to implement this proposal). The proposal would save \$154,092 General Fund. The positions eliminated are, on an ongoing basis, 3.9 FTE administrative assistants and 1.0 FTE accounting technician. The savings also relate to centrally appropriated line items in the EDO and Operating Expenses.

The FTE eliminated work in four sections, Business Tax Clearing, Administration, The Pierce Street Annex, and Tax Files. Because 2.0 FTE are being eliminated in the Business Tax Clearing section, that section will be impacted the most. The Department states that it will use cross-trained employees from other sections to help alleviate the workload impact. Even with the use of employees from other sections, the Department states "there is a strong likelihood" that not all sales tax returns will be processed by the end of a month, thereby delaying sales tax distributions to cities, counties, and other local jurisdictions. This may result in cash flow issues in those subdivisions. As of yet, those delays have not occurred during this fiscal year.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for FY 2009-10 to Central Department Operations, Personal Services, Operating Expenses, and centrally appropriated expenses in the EDO of \$154,092 General Fund, and 4.2 FTE.

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**Early Supplemental Request #9**

**Eliminate Cashiering Services to the Public at the Capitol Annex Building**

	Request	Recommendation
General Fund	(\$85,231)	(\$85,231)
FTE	(2.1)	(2.1)

<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 reduction for FY 2009-10 of \$85,231 General Fund and 2.1 FTE, annualizing to a reduction of \$132,993 General Fund and 3.0 FTE in FY 2010-11. This reduction is the result of the elimination of cashiering services for the public at the Capitol Annex. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department proposes to eliminate public cashiering services at the Capitol Annex. According to the Department, an average of 70 payment transactions per day are handled at the Annex, totaling approximately 17,500 per year. Those customers would have to use other Department of Revenue offices. The unit consists of five staff members, who, in addition to providing cashiering services to customers, perform additional back office duties, including packaging cigarette stamps for sale to cigarette distributors; receipt, inventory and retrieval of income tax refund warrants resulting from invalid addresses; researching and posting checks returned for non-sufficient funds and other reasons; and petty cash reimbursements to Department employees.

Of the five staff members of the unit, two will be transferred to a different section where they will continue the back office work, while the other three members were laid off. (In accordance with State personnel rules, two of those members could choose to bump less senior employees at other locations.)

The Department will continue to accept and account for cash collected by internal Tax, Audit and Compliance activities such as search and seizure and sales of assets. Walk-in customers will be informed that cash payments cannot be accepted at the Annex, but front desk staff will accept checks dropped off with tax returns.

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**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for FY 2009-10 to Central Department Operations, Personal Services, Operating Expenses, and centrally appropriated expenses in the EDO of \$85,231 General Fund, and 2.1 FTE.

**Early Supplemental Request #10  
 Information Technology Division Vacancy and Operating Reductions**

	Request	Recommendation
General Fund	(\$433,503)	(\$433,503)
FTE	(4.8)	(4.8)

<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 reduction in the FY 2009-10 appropriation to Information Technology Division, Systems Support of \$433,503 General Fund and 4.8 FTE. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department proposes to eliminate 4.8 FTE in FY 2009-10 (5.2 in FY 2010-11). These positions are vacant at the time of the proposal. The eliminated positions were assigned to customer service, application development for business groups, and infrastructure services. The Governor's Office of Information Technology has been informed that these positions were proposed for elimination and OIT has not indicated to the Department disagreement with the proposal.

The negatives regarding this request are that there may be delays in changes and updates to programs, impacting productivity and processing of revenues; longer waits for assistance from the help desk; lower available support for the implementation of the CITA project; and delays in deployment of infrastructure upgrades.

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**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for FY 2009-10 to the Information Technology Division, System Support, Personal Services, Operating Expenses, and centrally appropriated expenses in the EDO of \$433,503 General Fund, and 4.8 FTE.

**Early Supplemental Request #11  
 Tax Policy and Analysis Program Reduction**

	Request	Recommendation
General Fund	(\$23,354)	(\$23,354)
FTE	(0.3)	(0.3)

<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>
<i>JBC staff and the Department agree that this request is the result of data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests a reduction in the appropriation for the Tax Policy and Analysis Office of \$23,354 General Fund and 0.3 FTE. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department's proposal would ultimately reduce the 2.0 FTE in this office to 1.5 FTE. For FY 2009-10, that reduction is 0.3 FTE. The office is responsible for promulgating rules and regulations, provides expert testimony on tax and legal issues, and responds to inquiries from legislative, industry, and other states and tax organizations about Colorado tax laws and issues. The reduction in FTE will impact the ability of the office to provide that information in a timely fashion.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for FY 2009-10 to the Taxation Business Group, Taxation and Compliance Division, Personal Services, Operating Expenses, and centrally appropriated expenses in the EDO of \$23,354 General Fund, and 0.3 FTE.

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**Early Supplemental Request #12  
 Conservation Easement Appraisals**

	Request	Recommendation
General Fund	(\$90,750)	(\$90,750)

<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 reduction of \$90,750 General Fund in FY 2009-10 for the third part vendors completing appraisals of Conservation Easements. The request annualizes to a reduction of \$99,750 General Fund in FY 2010-11. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department budget includes an appropriation of \$99,750 General Fund for contracting with third parties to conduct appraisals of conservation easements. The funding has been sufficient to fund about 70 appraisals annually. These appraisals would be conducted by in-house staff, likely leading to a backlog of appraisals.

House Bill 08-1353 also provided the Department with resources to conduct and oversee conservation easement appraisals, including a tax examiner and property tax specialist. The Department will cooperate with the Internal Revenue Service, where possible, to use appraisals conducted by the federal government. However, delayed appraisals may result in lower tax revenues to the State. There are currently 60 pending cases in the Tax Conferee's inventory with approximately \$19 million in tax credits, penalties, and interest at stake.

**Staff Recommendation:** Staff recommends that the Committee the Department's request to reduce the appropriation for FY 2009-10 to the Taxation Business Group, Tax Conferee, Personal Services by \$90,750 General Fund.

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**Early Supplemental Request #13  
 Tax Business Group Vacant Position Elimination**

	Request	Recommendation
General Fund	(\$203,103)	(\$203,103)
FTE	(3.1)	(3.1)

<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 reduction in the FY 2009-10 appropriation to the Taxation Business Group of \$203,103 General Fund and 3.1 FTE. The request annualizes to \$270,178 General Fund and 4.0 FTE in FY 2010-11. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department's proposal is to eliminate 4.0 FTE positions that are vacant in the Taxation Business Group. Because the positions were not all vacated at the start of the fiscal year, the savings in FY 2009-10 is 3.1 FTE. The positions eliminated are in the Administration, Taxpayer Service, and Tax Conferee divisions.

A reorganization of the Taxation Business Group's Finance Office has allowed the Department to eliminate a budget analyst and program assistant positions, which were vacant. The staffing levels proposed are sufficient to allow the group to meet all deadlines and reporting requirements. The Taxpayer Service Division will see a long-term employee retirement by the middle of the fiscal year. The Tax Conferee Division has a vacancy that it proposes to eliminate. The vacant position will result in fewer cases being processed during a fiscal year, with the result that, depending on the outcome of the case, a taxpayer's refund may be delayed, or revenue due to the State would be delayed.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for FY 2009-10 to the Taxation Business Group, various divisions, for Personal Services, Operating Expenses, and centrally appropriated expenses in the EDO of \$203,103 General Fund, and 3.1 FTE.

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**Early Supplemental Request #14  
 Refinance DMV Administration with HUTF "Off-the-Top"**

	Request	Recommendation
Total	<u>\$0</u>	<u>\$0</u>
General Fund	(350,000)	(350,000)
Cash Funds	350,000	350,000

<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 refinance \$350,000 of General Fund expenses in the Division of Motor Vehicles, Administration with funding from the Highway Users Tax Fund "Off-the-top" appropriation. This change would also require amending Letternote "a" in the Administration section. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The HUTF "off-the-top" appropriation may grow by six percent annually regardless of growth in the HUTF as a whole. Statutes generally allow the appropriation to be used for the Colorado State Patrol expenses in the Department of Public Safety and the Ports of Entry section in the Department of Revenue.

Senate Bill 09-274 allows the use of HUTF "Off-the-top" funding for the Driver and Vehicle Services (DVS) section in the Division of Motor Vehicles (DMV). This includes the POTS and other centrally appropriated expenses of DVS, including the administration of DVS within DMV. The bill appropriated \$4,064,839 from the HUTF "Off-the-top" to offset a like amount of General Fund in DVS.

In addition, the bill refinanced another \$12,921,138 of General Fund from the Licensing Services Cash Fund, which received all revenue from the fees for driver's licenses and identification cards that had previously been credited to the HUTF. The refinancing included offsetting General Fund in the centrally appropriated line items in the Executive Director's Office, but did not include an offset of the General Fund appropriations in the Administration section of the DMV.

The status of the HUTF "off-the-top" appropriation for FY 2009-10 is detailed in the following table.

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<b>Highway Users Tax Fund - "Off-the-top" Appropriation</b>				
	<b>Department of Public Safety (Colorado State Patrol)</b>	<b>Department of Revenue (Ports of Entry)</b>	<b>Capital Construction</b>	<b>Total</b>
FY 2008-09 Appropriation				\$102,748,266
Maximum FY 2009-10 Appropriation (FY 2008-09 Appropriation increased by 6%)				108,913,162
S.B. 09-259 Long Bill Appropriation	92,811,631	9,571,524	1,217,719	103,600,874
Appropriations in Special Bills	0	4,064,839	0	4,064,839
Total Appropriation	92,811,631	13,636,363	1,217,719	107,665,713
(Over)/Under Maximum Appropriation (Before Supplemental Requests)				1,247,449
Supplemental Requests	924,963	322,487	0	1,247,450
<b>(Over)/Under Maximum Appropriation (After Supplemental Requests)</b>				<b>(1)</b>

As it stands now, with the supplemental requests for the Department of Revenue and the Department of Public Safety, the HUTF "off-the-top" is over-appropriated by \$1. When staff has the final numbers from common policy supplementals, staff coordinating for both departments will present a recommendation at staff comebacks to balance the appropriation to the maximum allowable appropriation for FY 2009-10.

**Staff Recommendation:** Staff recommends that the Committee approve the refinance of \$350,000 General Fund with HUTF "Off-the-top" funding. The recommendation is tentative and is pending the Committee's actions on common policy supplementals. Staff will return during Staff Comebacks to present a balancing recommendation to the Committee.

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**Early Supplemental Request #15  
 Eliminate Program Assistant I**

	Request	Recommendation
Total	(\$38,770)	(\$38,770)
FTE	(0.7)	(0.7)

<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 reduction in the appropriation for FY 2009-10 to Motor Carrier Services by \$38,770 General Fund and 0.7 FTE. The request annualizes to \$58,611 General Fund and 1.0 FTE. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department's proposal is to layoff one of two program assistants who support the International Registration Plan (IRP). The IRP is a reciprocity agreement among states of the U.S. and provinces in Canada that provides for the payment of license fees on the basis of total distance traveled in all those jurisdictions. Without the IRP, motor carriers would have to submit registration applications to every state and province in which they operate.

The proposal to abolish this position will require tax examiners in the IRP section to attend to customer service rather than processing and reviewing commercial carrier registrations. This could create workflow issues that may lead to a backlog in processing registrations.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for FY 2009-10 to the Motor Carrier Services Division, for Personal Services, Operating Expenses, and centrally appropriated expenses in the EDO of \$38,770 General Fund, and 0.7 FTE.

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**Early Supplemental Request #16  
 Eliminate Temporary Staffing**

	Request	Recommendation
General Fund	(\$10,000)	(\$10,000)

<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 a reduction in its appropriation for FY 2009-10 to the Motor Carrier Services Division of \$10,000 General Fund. The request annualizes to \$20,862 General Fund in FY 2010-11. This request is a part of the Governor's August plan for balancing the FY 2009-10 budget.

**Staff Analysis:** The Department's proposal is to layoff one of two program assistants who support the International Registration Plan (IRP). The IRP is a reciprocity agreement among states of the U.S. and provinces in Canada that provides for the payment of license fees on the basis of total distance traveled in all those jurisdictions. Without the IRP, motor carriers would have to submit registration applications to every state and province in which they operate.

These temporary positions assist in ensuring proper licensing and registration of commercial trucks under the IRP. Elimination of these positions could result in backlogs of registrations that the unit processes. Approximately one-half of the funds for temporary staff had been expended when the proposal was made, allowing one-half of the eventual savings to be realized in FY 2009-10.

**Staff Recommendation:** Staff recommends that the Committee approve a reduction in the appropriation for FY 2009-10 to the Motor Carrier Services Division, for Personal Services of \$10,000 General Fund.

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**Regular Prioritized Supplementals**

**Supplemental Request, Department Priority #1  
 Drivers License Documents Line Increase**

	Request	Recommendation
Cash Funds	229,025	229,025

<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 Drivers License Documents line of \$229,025 cash funds in FY 2009-10. The funding sources are from the Licensing Services Cash Fund and the Identification Security Fund. This increase is requested because documents issued by the Department are higher than projected. The increase by fund is detailed in the following table.

Fund Source	Requested Increase
Licensing Services Cash Fund	\$168,562
Identification Security Fund	<u>60,463</u>
Total	\$229,025

**Staff Analysis:** The Drivers License Documents line item is primarily used to fund material costs associated with the production of driver's licenses, instructional permits, and ID cards. These costs include security features such as facial recognition. Pursuant to S.B. 09-274, all costs for this line item in FY 2009-10 are provided by cash funds from the Identification Security Fund and the Licensing Services Cash Fund. The Identification Security Fund was established to fund security enhancements in driver's licenses, and receives a \$0.60 surcharge on driver's licenses issued. The Department pays its contractor \$2.607 for the production and mailing of each license.

The numbers of licenses and ID cards issued so far in the fiscal year have exceeded the Department's projections. The Department had expected to issue 887,691 documents during FY 2009-10, but

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current projections now put the number issued at 975,541. The resulting increase of 87,850 documents issued increases the Department's card production costs by \$229,025.

**Staff Recommendation:** Staff recommends that the Committee approve an increase of \$229,025 cash funds in FY 2009-10 for the Drivers License Documents line item, with \$60,463 of that amount from the Identification Security Fund and \$168,562 of that amount from the Licensing Services Cash Fund. This will require amending the existing footnote.

**Supplemental Request, Department Priority #2  
 Alternative Fuels Rebate Spending Authority Increase**

	Request	Recommendation
Cash Funds	65,305	65,305

<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 spending authority for the Alternative Fuels Rebate Program of \$65,305 cash funds for FY 2009-10. The funding source is the Alternative Fuels Rebate Fund.

**Staff Analysis:** Pursuant to Section 39-33-105 (1), C.R.S., the Department is appropriated spending authority from the Alternative Fuels Rebate Fund to issue rebates to all qualifying entities. The rebate is available to the State of Colorado, political subdivisions of the state, and tax-exempt organizations that own qualified vehicles that are titled and registered in Colorado, and are used for official business.

Based on an overexpenditure in FY 2008-09, the fund is currently restricted, and increased numbers of entities requesting the rebate, the Department is requesting increased spending authority to provide sufficient funds to pay the rebates. The appropriation has remained constant at \$310,601 since FY 2004-05, while increasing numbers of qualified entities, including the state, have been purchasing qualifying vehicles. The following table shows the history of the appropriation and expenditures since FY 2004-05.

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<b>Alternative Fuels Rebate Line Item          Appropriation/Expenditure History</b>					
	<b>FY 2004-05</b>	<b>FY 2005-06</b>	<b>FY 2006-07</b>	<b>FY 2007-08</b>	<b>FY 2008-09</b>
Appropriation	\$310,601	\$310,601	\$310,601	\$310,601	\$310,601
Rebates Issued	24,803	59,830	38,079	299,611	329,032
Under/(Over)	285,798	250,771	272,522	10,990	(18,431)

After issuing an average of less than \$50,000 over three years, the program took off in FY 2007-08, with rebates issued of almost \$300,000 in FY 2007-08, and \$330,000 in FY 2008-09. The latter fiscal year included an over appropriation of \$18,431, resulting in a restriction in funding for FY 2009-10 from the continued appropriation of \$310,601. The Department projects that it will receive requests to issue \$357,475 in rebates during FY 2009-10, but only has the authority to spend \$292,170. The Department is requesting additional spending authority for the difference, or \$65,305 cash funds.

Pursuant to Section 39-33-105 (1) (b), C.R.S., the Alternative Fuels Rebate Fund is funded by the state sales tax revenue collected from the sale of alternative fueled vehicles and equipment that is in excess of what was collected during fiscal year 1997-98 on such vehicles and equipment. There are other funding mechanisms, but they have not been used in the past. At the end of FY 2008-09, the balance in the fund was \$1,842,503, which provides sufficient fund balance to fund this request.

It should be noted, that the Office of State Planning and Budgeting has indicated that they may request transfer of up to \$1.5 million from the Alternative Fuels Rebate Fund to the General Fund.

**Staff Recommendation:** Staff recommends that the Committee approve an increase in the appropriation for FY 2009-10 of \$65,305 cash funds from the Alternative Fuels Rebate Fund to the Alternative Fuels Rebate line item in the Special Purpose section of the Taxation Business Group.

**Supplemental Request, Department Priority #3  
 Programming Costs for 2009 Session Legislation**

	<b>Request</b>	<b>Recommendation</b>
Total	<u>\$131,979</u>	<u>\$131,979</u>
General Fund	65,470	65,470
Cash Funds	66,509	66,509

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<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 appropriation of \$131,979, including \$65,470 General Fund, and \$66,509 cash funds (various cash funds) for FY 2009-10 in the Programming Costs for 2009 Session Legislation. This request reflects the actual costs of implementing 2009 session legislation, taking into account the actual hours of programming required and economies of scale in programming for similar bill, such as the multiple license plate bills passed during the session.

**Staff Analysis:** Each year since the 2001 session, the Department has received an appropriation for programming required to implement legislation passed during the General Assembly session. After the Department has completed the required programming, the Department requests a supplemental either increasing or decreasing the appropriation to align spending authority with expenditures.

During the 2009 session, the General Assembly passed a total of 19 bills that required programming in the Department, 12 of which were funded by the General Fund and 12 of which were funded by cash funds (including four bills which were funded by both). These programming costs for these bills are summarized in the following table.

<b>Programming Costs for 2009 Session Legislation</b>				
<b>Bill Number</b>	<b>Title</b>	<b>General Fund</b>	<b>Cash Funds</b>	<b>Total</b>
HB 09-1001	Creation of an Income Tax Credit to Incentivize Colorado Job Growth	\$23,796	\$0	\$23,796
HB 09-1026	Laws Concerning Low Power Vehicles	0	46,435	46,435
HB 09-1036	Increase in Peace Officers Standards (POST) Training Fee	0	927	927
HB 09-1043	Make-A-Wish Foundation of Colorado Check-Off	19,392	0	19,392
HB 09-1100	Alive At 25 Special License Plates	2,897	1,545	4,442
HB 09-1119	Rural Substance Abuse Grant Program	3,168	0	3,168
HB 09-1164	Surcharge on Breast Cancer Awareness Special License Plate	0	12,555	12,555
HB 09-1173	Contraband Cigarettes and Tobacco Products	0	48,674	48,674

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<b>Programming Costs for 2009 Session Legislation</b>				
<b>Bill Number</b>	<b>Title</b>	<b>General Fund</b>	<b>Cash Funds</b>	<b>Total</b>
HB 09-1234	Driver's License Suspension Hearing	3,091	0	3,091
HB 09-1246	Court Ordered Defensive Driving Schools	0	35,540	35,540
HB 09-1266	Repeal of Loss of Driving Privileges for Certain Crimes	3,863	0	3,863
HB 09-1347	Donate Life Special License Plate	2,897	1,545	4,442
SB 09-002	Increase Motor Vehicle Registration Fee (EMS)	0	927	927
SB 09-003	Expanding the Emissions Program to Weld & Larimer Counties	0	9,658	9,658
SB 09-075	Operation of Low-Speed Electric Self-Propelled Vehicles on Public Right of Way	0	19,160	19,160
SB 09-108	Transportation Systems Planning and Funding (FASTER)	48,288	54,082	102,370
SB 09-133	Increased Surcharges for Traffic Violation Apply Moneys Collected to Colorado Traumatic Brain Injury Trust Fund	3,090	0	3,090
SB 09-161	Colorado Ski Country Special License Plates	2,897	1,545	4,442
SB 09-223	Revisions to Retail Food Establishment Inspections Process	24,268	0	24,268
SB 09-241	DNA Testing of Adults Arrested for a Felony	19,315	0	19,315
Economies of Scale for Programing		<u>(24,646)</u>	<u>(6,142)</u>	<u>(30,788)</u>
Total for Legislative Programming		132,316	226,451	358,767
FY 2009-10 Long Bill Appropriation		<u>66,846</u>	<u>159,942</u>	<u>226,788</u>
Supplemental Request for FY 2009-10		\$65,470	\$66,509	\$131,979

**Staff Recommendation:** Staff recommends that the Committee an increase of \$131,979 for the Programming for 2009 Session Legislation for FY 2009-10, including \$65,470 General Fund and \$66,509 cash funds from various sources of cash funds.

**Supplemental Request, Department Priority #4  
Lottery Variable Cost Adjustment**

	<b>Request</b>	<b>Recommendation</b>
Cash Funds	8,243,485	8,243,485

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<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 total of \$8,243,485 cash funds from the State Lottery for FY 2009-10 to ensure that spending authority exists to match projected increases in sales. The line items to be adjusted vary directly with ticket sales and include Vendor Fees, Prizes, Powerball Prize Variance, Retailer Compensation, and Tick Costs. The request is broken down as follows.

<b>Colorado State Lottery          FY 2009-10 Supplemental Request</b>			
	<b>Appropriation</b>	<b>Supplemental Request</b>	<b>Revised Appropriation</b>
Vendor Fees	\$12,677,849	(\$301,695)	\$12,376,154
Prizes	392,580,940	7,683,620	400,264,560
Powerball Prize Variance	12,708,000	252,000	12,960,000
Retailer Compensation	48,894,160	396,440	49,290,600
Ticket Costs	6,070,880	213,120	6,284,000
Total	\$472,931,829	\$8,243,485	\$481,175,314

**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 time 120 percent, 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 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 projected, necessitating this adjustment. The consequences of not having 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 with sales, as sales increase, so do expenditures in these line items.

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One variable that was reduced in this supplemental is the Vendor Fees, which was reduced by \$301,695. This reduction is the result of a renegotiated contract that reduced fees the State pays. The new contract requires the State to pay 1.7 percent up to \$9.6 million in weekly sales and 0.4 percent above that amount.

**Staff Recommendation:** Staff recommends that the Committee approve the Department's request to increase spending authority for FY 2009-10 in the Vendor Fees, Prizes, Powerball Prize Variance, Retailer Compensation, and Ticket Costs line items in the State Lottery Division by a total of \$8,243,485 cash funds from the State Lottery Fund as broken out by line item in the table above.

**Supplemental Request, Department Priority #5  
 Eliminate Division of Racing Events FTE**

	Request	Recommendation
Cash Funds	(332,823)	(332,823)
FTE	(6.8)	(6.8)

<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>
<i>JBC staff and the Department agree that this request is the result of data that was not available when the original appropriation was made.</i>	

**Department Request:** The Department requests a decrease of \$332,823 cash funds (Racing Cash Fund) and 6.8 FTE to reflect the workload decreases resulting from the cessation of live dog racing in Colorado.

**Staff Analysis:** On June 28, 2008, the last live greyhound racing operation in the State ceased operations, with no plans for any entity in Colorado to continue live racing. The industry has seen declining profitability for years, resulting in fewer facilities funding the Division dog racing responsibilities. Although legislation was passed in the 2009 session to address live dog racing, there is currently little prospect of live greyhound racing returning to Colorado. Due to the lack of greyhound racing, the Division of Racing Events laid off 6.8 FTE who were directly involved in the day-to-day regulation and operation of live greyhound racing.

This request will bring the Department's spending authority in line with its actual expenditures without the greyhound racing staff. The reduction will reduce FTE and personal services expenses

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by approximately one-third of the Division's overall budget. It should be noted that if there is a proposal to return live dog racing to Colorado, the Division would not have funding to properly regulate the industry, and would have to seek an appropriation to restore the regulatory positions.

**Staff Recommendation:** Staff recommends that the Committee a reduction of \$332,823 cash funds and 6.8 FTE for FY 2009-10 in the Division of Racing Events.

**Non-Prioritized Supplementals**

**JBC Staff Initiated Supplemental  
 Correction of the Impact of Two Bills on Drivers License Documents Line Item**

	Request	Recommendation
Total	\$0	\$0
General Fund	0	0
Cash Funds	0	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>
This supplemental is the result of a <i>technical error in calculating the original appropriation.</i>	

**Department Request:** The Department has not requested this supplemental. The Department is aware of the need for this correction and agrees with staff's recommendation.

**Staff Recommendation:** Staff recommends that the Committee increase the appropriation to the Drivers License Documents line in the Division of Motor Vehicles, Driver and Vehicle Services by \$292,807 General Fund and decrease the appropriation by \$292,807 cash funds, and decrease the appropriation to various centrally administered line items in the Executive Director's Office by \$292,807 General Fund and increase the appropriation by \$292,807 cash funds. The cash fund affected is the Licensing Services Cash Fund. This recommendation includes amending the letternotes in each division to reflect the correct cash fund sources and amounts.

**Staff Analysis:** During the 2009 session, the General Assembly passed two bills (S.B. 09-025 and S.B. 09-274) that both reduced General Fund in the Drivers License Documents line item in the

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Division of Motor Vehicles, Driver and Vehicle Services section. Staff failed to catch the duplication in time to correct it during the session. The combination of the two bills created a negative General Fund appropriation of \$292,807 for FY 2009-10, and a cash funds appropriation that was too high by the same amount. The line item is the line that funds the actual creation of and mailing to the customer of the drivers license and other identification documents.

Senate Bill 09-025 extended the fee that is added to drivers licenses fees to pay for the costs of producing and mailing the documents to the customer. That fee of \$0.60 is added to the fee for a driver's license. Because the extension of the fee was not enacted into law by the time the Long Bill was drafted, staff used all of the remaining fund balance in the Identification Security Fund and augmented it with General Fund. When S.B. 09-025 passed, it restored the funding from the Identification Security Fund and reduced General Fund by \$292,807.

Senate Bill 09-274 refinanced all General Fund in Driver and Vehicle Services with funding from drivers license fees that were diverted from the Highway Users Tax Fund (HUTF) to the Licensing Services Cash Fund, as well as by HUTF "off-the-top" funding. The refinancing, including POTS lines in the Executive Director's Office, reduced General Fund by \$16.2 million. In the Drivers License Documents line, \$2,085,777 of General Fund was replaced by the Licensing Services Cash Fund.

The following table details the history of the funding sources for the line in FY 2009-10.

<b>Funding Sources for the Drivers License Documents Line Item</b>					
	<b>Long Bill</b>	<b>S.B. 09-025</b>	<b>S.B. 09-274</b>	<b>Revised Appropriation</b>	<b>Staff Recommendation</b>
General Fund	\$2,085,577	(\$292,807)	(\$2,085,577)	(\$292,807)	\$0
Identification Security Fund	351,743	292,807	0	644,550	644,550
Licensing Services Cash Fund	0	0	2,085,577	2,085,577	1,792,770
<b>Total</b>	<b>\$2,437,320</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,437,320</b>	<b>\$2,437,320</b>

Approval of this request will correct the negative General Fund appropriation to the Drivers License Documents line item and distribute the General Fund saving among the POTS lines in the Executive Director's Office.

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**Budget Adjustment to Reflect FY 2009-10 Furloughs**

	<b>Request</b>	<b>Recommendation</b>
Total	( <u>\$511,252</u> )	( <u>\$511,252</u> )
General Fund	(249,665)	(249,665)
Cash Funds	(231,188)	(231,188)
HUTF	(19,372)	(19,372)
Reappropriated Funds	(11,027)	(11,027)

<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's request is to reduce the Department's appropriation for Personal Services by \$511,252, including \$249,665 General Fund, \$231,188 cash funds, \$19,372 cash funds from the Highway Users Tax Fund, and \$11,027 reappropriated funds to reflect the impact of the furlough days.

**Staff Analysis:** The General Assembly included a statewide personal services reduction equivalent to 1.82 percent of each agency's appropriation in the FY 2009-10 Long Bill (S.B. 09-259). The net FY 2009-10 impact of the one-time reduction was \$26.5 million, of which \$16.1 million was General Fund. The executive branch was given the flexibility to develop and implement a plan to meet the mandated reduction. The Governor requests an adjustment to the personal services reductions within the FY 2009-10 Long Bill to reflect the actual staffing actions taken within each agency to achieve a decrease of 1.82 percent.

The Personal Services line items affected by the furlough impacts are presented in the following table:

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<b>Furlough Day Supplemental Request</b>					
	<b>General Fund</b>	<b>Cash Funds</b>	<b>HUTF</b>	<b>Reprop. Funds</b>	<b>Total</b>
<u>(1) Executive Director's Office</u>					
Personal Services	(\$13,723)	(\$7,152)	(\$3,366)	(\$4,527)	(\$28,768)
Short-term Disability	(1,404)	(1,681)	(39)	0	(3,124)
S.B. 04-257 Amortization Equalization Disbursement	(18,115)	(21,684)	(507)	0	(40,306)
S.B. 06-235 Supplemental Amortization Equalization Disbursement	(11,322)	(13,553)	(317)	0	(25,192)
<u>(2) Central Department Operations</u>					
Personal Services	(29,227)	(1,538)	(722)	(481)	(31,968)
<u>(3) Information Technology Division</u>					
<i>(A) Systems Support</i>					
Personal Services	(24,455)	(7,773)	(1,826)	(3,003)	(37,057)
<i>(B) Colorado State Titling and Registration Account</i>					
Personal Services	0	(4,078)	0	0	(4,078)
<u>(4) Taxation Business Group</u>					
<i>(A) Administration</i>					
Personal Services	(15,184)	(168)	0	0	(15,352)
<i>(B) Taxation and Compliance Division</i>					
Personal Services	(97,650)	(8)	0	0	(97,658)
<i>(C) Taxpayer Service Division</i>					
Personal Services	(17,025)	(351)	0	0	(17,376)
Fuel Tracking System	0	(1,847)	0	0	(1,847)
<i>(D) Tax Conferee</i>					
Personal Services	(22,417)	0	0	0	(22,417)
<u>(5) Division of Motor Vehicles</u>					
<i>(A) Administration</i>					
Personal Services	(4,832)	(5,032)	(13,704)	0	(23,568)
<i>(B) Driver and Vehicle Services</i>					
Personal Services	0	19,842	(96,992)	0	(77,150)

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<b>Furlough Day Supplemental Request</b>					
	<b>General Fund</b>	<b>Cash Funds</b>	<b>HUTF</b>	<b>Reaprop. Funds</b>	<b>Total</b>
<i>(C) Vehicle Emissions</i>					
Personal Services	0	(28,034)	0	0	(28,034)
<i>(D) Titles</i>					
Personal Services	0	(8,821)	0	0	(8,821)
<i>(E) Motorist Insurance Identification Database Program</i>					
Personal Services	0	(1,193)	0	0	(1,193)
<u>(6) Motor Carrier Services Division</u>					
Personal Services	9,849	(136)	98,101	0	107,814
Hazardous Materials Permitting Program	0	(2,776)	0	0	(2,776)
<u>(7) Enforcement Business Group</u>					
<i>(A) Administration</i>					
Personal Services	(928)	(10,992)	0	(3,016)	(14,936)
<i>(B) Limited Gaming Group</i>					
Personal Services	0	(58,588)	0	0	(58,588)
<i>(C) Liquor Enforcement Division</i>					
Personal Services	0	26	0	0	26
<i>(D) Tobacco Enforcement Program</i>					
Personal Services	(3,232)	(8,000)	0	0	(11,232)
<i>(E) Division of Racing Events</i>					
Personal Services	0	(14,612)	0	0	(14,612)
<i>(F) Hearings Division</i>					
Personal Services	0	(11,106)	0	0	(11,106)
<i>(G) Motor Vehicle Dealer Licensing Board</i>					
Personal Services	0	(12,197)	0	0	(12,197)
<u>State Lottery Division</u>					
Personal Services	0	(29,736)	0	0	(29,736)
<b>Total</b>	<b>(249,665)</b>	<b>(231,188)</b>	<b>(19,372)</b>	<b>(11,027)</b>	<b>(511,252)</b>

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**Staff Recommendation:** Staff recommends that the Committee approve the reduction of \$511,252 in the Department's appropriation, including \$249,665 General Fund. These reductions will be applied as identified in the table directly above.

**Statewide Common Policy Supplemental Requests**

These requests are not prioritized and are not analyzed in this packet. The JBC will act on these items later when it makes decisions regarding common policies.

Department's Portion of Statewide Supplemental Request	Total	General Fund	Cash Funds	HUTF	Reapprop. Funds	Federal Funds	FTE
Risk Management Contract Review and Reduction	(\$8,454)	(\$2,396)	(\$4,853)	(\$1,205)	\$0	\$0	0.0
Capitol Complex Building Maintenance Reductions	(33,747)	(17,754)	(15,245)	(748)	0	0	0.0
Risk Management Reduction of Liability, Property and Workers' Compensation Volatility	(36,491)	(5,217)	(27,028)	(4,246)	0	0	0.0
Elimination of Noxious Weed Abatement	0	0	0	0	0	0	0.0
State Fleet Rebates - One Time Refinance	(5,484)	(2,742)	(2,742)	0	0	0	0.0
Annual Fleet Vehicle Replacement True-up	(22,080)	9,528	(29,666)	(1,942)	0	0	0.0
Mail Equipment Upgrade	(1,399)	(1,399)	0	0	0	0	0.0
OIT Personal Services Reduction Initiative	(88,120)	(88,044)	(76)	0	0	0	0.0
FY 2009-10 OIT Management and Administration One-time Adjustment	(63,055)	(63,055)	0	0	0	0	0.0

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Department's Portion of Statewide Supplemental Request	Total	General Fund	Cash Funds	HUTF	Reapprop. Funds	Federal Funds	FTE
<b>Department's Total Statewide Supplemental Requests</b>	(\$258,830)	(\$171,079)	(\$79,610)	(\$8,141)	\$0	\$0	\$0

**Staff Recommendation:** The staff recommendation for these requests is pending Committee approval of common policy supplementals. **Staff asks permission to include the corresponding appropriations in the Department's supplemental bill when the Committee approves this 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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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>DEPARTMENT OF REVENUE</b>					
<b>Executive Director - Roxy Huber</b>					
<b>Early Supplemental #2 - Cash Fund Internal Auditor Position</b>					
<i>(1) Executive Director's Office</i>					
Personal Services	3,836,529	3,987,807	(88,019)	(88,019)	3,899,788
FTE	<u>44.4</u>	<u>48.8</u>	<u>0.0</u>	<u>0.0</u>	<u>48.8</u>
General Fund	2,150,214	2,134,563	(88,019)	(88,019)	2,046,544
Cash Funds	841,991	880,627	0	0	880,627
HUTF	418,445	414,831	0	0	414,831
Reappropriated Funds	425,879	557,786	0	0	557,786
Short-term Disability	<u>96,514</u>	<u>110,773</u>	<u>(122)</u>	<u>(122)</u>	<u>110,651</u>
General Fund	58,495	50,299	(122)	(122)	50,177
Cash Funds	30,677	51,924	0	0	51,924
HUTF	7,342	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,168,037</u>	<u>1,474,071</u>	<u>(1,577)</u>	<u>(1,577)</u>	<u>1,472,494</u>
General Fund	699,439	667,484	(1,577)	(1,577)	665,907
Cash Funds	373,125	695,869	0	0	695,869
HUTF	95,473	110,718	0	0	110,718
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>534,011</u>	<u>905,680</u>	<u>(986)</u>	<u>(986)</u>	<u>904,694</u>
General Fund	319,123	412,795	(986)	(986)	411,809
Cash Funds	174,257	424,859	0	0	424,859
HUTF	40,631	68,026	0	0	68,026

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	FY 2008-09 Actual	FY 2009-10 Appropriation	Fiscal Year 2009-10 Supplemental		
			Requested Change	Recommended Change	New Total with Recommendation
<b>Total for Early Supplemental #2</b>	5,635,091	6,478,331	(90,704)	(90,704)	6,387,627
FTE	<u>44.4</u>	<u>48.8</u>	<u>0.0</u>	<u>0.0</u>	<u>48.8</u>
General Fund	3,227,271	3,265,141	(90,704)	(90,704)	3,174,437
Cash Funds	1,420,050	2,053,279	0	0	2,053,279
HUTF	561,891	602,125	0	0	602,125
Reappropriated Funds	425,879	557,786	0	0	557,786
<hr/>					
<b>Early Supplemental #3 - Eliminate Human Resources Data Specialist</b>					
<i>(1) Executive Director's Office</i>					
Personal Services	3,836,529	3,987,807	(34,815)	(34,815)	3,952,992
FTE	<u>44.4</u>	<u>48.8</u>	<u>(0.9)</u>	<u>(0.9)</u>	<u>47.9</u>
General Fund	2,150,214	2,134,563	(34,815)	(34,815)	2,099,748
Cash Funds	841,991	880,627	0	0	880,627
HUTF	418,445	414,831	0	0	414,831
Reappropriated Funds	425,879	557,786	0	0	557,786
Short-term Disability	<u>96,514</u>	<u>110,773</u>	<u>(48)</u>	<u>(48)</u>	<u>110,725</u>
General Fund	58,495	50,299	(48)	(48)	50,251
Cash Funds	30,677	51,924	0	0	51,924
HUTF	7,342	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,168,037</u>	<u>1,474,071</u>	<u>(624)</u>	<u>(624)</u>	<u>1,473,447</u>
General Fund	699,439	667,484	(624)	(624)	666,860
Cash Funds	373,125	695,869	0	0	695,869
HUTF	95,473	110,718	0	0	110,718

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>534,011</u>	<u>905,680</u>	(390)	(390)	<u>905,290</u>
General Fund	319,123	412,795	(390)	(390)	412,405
Cash Funds	174,257	424,859	0	0	424,859
HUTF	40,631	68,026	0	0	68,026
<b>Total for Early Supplemental #3</b>	5,635,091	6,478,331	(35,877)	(35,877)	6,442,454
FTE	<u>44.4</u>	<u>48.8</u>	(0.9)	(0.9)	<u>47.9</u>
General Fund	3,227,271	3,265,141	(35,877)	(35,877)	3,229,264
Cash Funds	1,420,050	2,053,279	0	0	2,053,279
HUTF	561,891	602,125	0	0	602,125
Reappropriated Funds	425,879	557,786	0	0	557,786
<hr/>					
<b>Early Supplemental #4 - Eliminate Annex Security Contract</b>					
<i>(1) Executive Director's Office</i>					
Personal Services	3,894,610	3,987,807	(8,800)	(8,800)	3,979,007
FTE	<u>48.7</u>	<u>48.8</u>	0.0	0.0	<u>48.8</u>
General Fund	2,208,295	2,134,563	(8,800)	(8,800)	2,125,763
Cash Funds	841,991	880,627	0	0	880,627
HUTF	418,445	414,831	0	0	414,831
Reappropriated Funds	425,879	557,786	0	0	557,786

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<i>(2) Central Department Operations</i>					
Personal Services	5,300,202	5,568,788	(8,800)	(8,800)	5,559,988
FTE	<u>106.7</u>	<u>109.9</u>	<u>0.0</u>	<u>0.0</u>	<u>109.9</u>
General Fund	4,886,543	5,182,497	(8,800)	(8,800)	5,173,697
Cash Funds	206,543	216,549	0	0	216,549
HUTF	102,646	102,007	0	0	102,007
Reappropriated Funds	104,470	67,735	0	0	67,735
<i>(3) Information Technology Division, (A) Systems Support</i>					
Personal Services	6,079,488	6,323,342	(8,800)	(8,800)	6,314,542
FTE	<u>75.9</u>	<u>79.9</u>	<u>0.0</u>	<u>0.0</u>	<u>79.9</u>
General Fund	4,026,540	4,560,533	(8,800)	(8,800)	4,551,733
Cash Funds	1,113,516	1,012,487	0	0	1,012,487
HUTF	465,580	351,075	0	0	351,075
Reappropriated Funds	473,852	399,247	0	0	399,247
<i>(4) Taxation Business Group, (B) Taxation and Compliance Division</i>					
Personal Services	13,646,904	14,935,542	(8,800)	(8,800)	14,926,742
FTE	<u>204.1</u>	<u>227.3</u>	<u>0.0</u>	<u>0.0</u>	<u>227.3</u>
General Fund	13,548,691	14,782,227	(8,800)	(8,800)	14,773,427
Cash Funds	1,269	50,721	0	0	50,721
Reappropriated Funds	96,944	102,594	0	0	102,594

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Total for Early Supplemental #4</b>	28,921,204	30,815,479	(35,200)	(35,200)	30,780,279
FTE	<u>435.4</u>	<u>465.9</u>	<u>0.0</u>	<u>0.0</u>	<u>465.9</u>
General Fund	24,670,069	26,659,820	(35,200)	(35,200)	26,624,620
Cash Funds	2,163,319	2,160,384	0	0	2,160,384
HUTF	986,671	867,913	0	0	867,913
Reappropriated Funds	1,101,145	1,127,362	0	0	1,127,362
<hr/>					
<b>Early Supplemental #5 - Pueblo Data Entry Center Line Item Reduction</b>					
<i>(2) Central Department Operations</i>					
Pueblo Data Entry Center Payments	<u>1,669,560</u>	<u>1,950,377</u>	<u>(70,649)</u>	<u>(70,649)</u>	<u>1,879,728</u>
General Fund	1,669,560	1,946,368	(70,649)	(70,649)	1,875,719
Cash Funds	0	4,009	0	0	4,009
<hr/>					
<b>Early Supplemental #6 - Document Imaging and Storage Line Item Reduction</b>					
<i>(2) Central Department Operations</i>					
Document Imaging and Storage - General Fu	383,187	445,095	(50,805)	(50,805)	394,290
<hr/>					
<b>Early Supplemental #7 - CDO Overtime</b>	5,300,202	5,568,788	(40,333)	(40,333)	5,528,455
FTE	<u>106.7</u>	<u>109.9</u>	<u>0.0</u>	<u>0.0</u>	<u>109.9</u>
General Fund	4,886,543	5,182,497	(40,333)	(40,333)	5,142,164
Cash Funds	206,543	216,549	0	0	216,549
HUTF	102,646	102,007	0	0	102,007
Reappropriated Funds	104,470	67,735	0	0	67,735

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Early Supplemental #8 - CDO Permanent FTE Elimination</b>					
<i>(1) Executive Director's Office</i>					
Short-term Disability	<u>102,416</u>	<u>110,773</u>	(219)	(219)	<u>110,554</u>
General Fund	61,368	50,299	(219)	(219)	50,080
Cash Funds	33,143	51,924	0	0	51,924
HUTF	7,905	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,246,959</u>	<u>1,474,071</u>	(2,825)	(2,825)	<u>1,471,246</u>
General Fund	743,635	667,484	(2,825)	(2,825)	664,659
Cash Funds	407,919	695,869	0	0	695,869
HUTF	95,405	110,718	0	0	110,718
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>573,932</u>	<u>905,680</u>	(1,765)	(1,765)	<u>903,915</u>
General Fund	339,477	412,795	(1,765)	(1,765)	411,030
Cash Funds	191,212	424,859	0	0	424,859
HUTF	43,243	68,026	0	0	68,026
<i>(2) Central Department Operations</i>					
Personal Services	5,300,202	5,568,788	(145,270)	(145,270)	5,423,518
FTE	<u>106.7</u>	<u>109.9</u>	(4.2)	(4.2)	<u>105.7</u>
General Fund	4,886,543	5,182,497	(145,270)	(145,270)	5,037,227
Cash Funds	206,543	216,549	0	0	216,549
HUTF	102,646	102,007	0	0	102,007
Reappropriated Funds	104,470	67,735	0	0	67,735

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
Operating Expenses	<u>1,165,323</u>	<u>1,173,173</u>	(4,013)	(4,013)	<u>1,169,160</u>
General Fund	1,028,494	1,036,286	(4,013)	(4,013)	1,032,273
Cash Funds	136,829	136,887	0	0	136,887
<b>Total for Early Supplemental #8</b>	8,388,832	9,232,485	(154,092)	(154,092)	9,078,393
FTE	<u>106.7</u>	<u>109.9</u>	(4.2)	(4.2)	<u>105.7</u>
General Fund	7,059,517	7,349,361	(154,092)	(154,092)	7,195,269
Cash Funds	975,646	1,526,088	0	0	1,526,088
HUTF	249,199	289,301	0	0	289,301
Reappropriated Funds	104,470	67,735	0	0	67,735
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<b>Early Supplemental #9 - Eliminate Cashiering Services to the Public at the Capitol Annex Building</b>					
<i>(1) Executive Director's Office</i>					
Short-term Disability	<u>102,416</u>	<u>110,773</u>	(116)	(116)	<u>110,657</u>
General Fund	61,368	50,299	(116)	(116)	50,183
Cash Funds	33,143	51,924	0	0	51,924
HUTF	7,905	8,550	0	0	8,550
 S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,246,959</u>	<u>1,474,071</u>	(1,497)	(1,497)	<u>1,472,574</u>
General Fund	743,635	667,484	(1,497)	(1,497)	665,987
Cash Funds	407,919	695,869	0	0	695,869
HUTF	95,405	110,718	0	0	110,718

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>573,932</u>	<u>905,680</u>	(936)	(936)	<u>904,744</u>
General Fund	339,477	412,795	(936)	(936)	411,859
Cash Funds	191,212	424,859	0	0	424,859
HUTF	43,243	68,026	0	0	68,026
<i>(2) Central Department Operations</i>					
Personal Services	5,300,202	5,568,788	(80,782)	(80,782)	5,488,006
FTE	<u>106.7</u>	<u>109.9</u>	(2.1)	(2.1)	<u>107.8</u>
General Fund	4,886,543	5,182,497	(80,782)	(80,782)	5,101,715
Cash Funds	206,543	216,549	0	0	216,549
HUTF	102,646	102,007	0	0	102,007
Reappropriated Funds	104,470	67,735	0	0	67,735
Operating Expenses	<u>1,165,323</u>	<u>1,173,173</u>	(1,900)	(1,900)	<u>1,171,273</u>
General Fund	1,028,494	1,036,286	(1,900)	(1,900)	1,034,386
Cash Funds	136,829	136,887	0	0	136,887
<b>Total for Early Supplemental #9</b>	8,388,832	9,232,485	(85,231)	(85,231)	7,975,981
FTE	<u>106.7</u>	<u>106.7</u>	(2.1)	(2.1)	<u>104.6</u>
General Fund	7,059,517	7,349,361	(85,231)	(85,231)	6,229,744
Cash Funds	975,646	1,526,088	0	0	1,389,201
HUTF	249,199	289,301	0	0	289,301
Reappropriated Funds	104,470	67,735	0	0	67,735

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Early Supplemental #10 - Information Technology Division Vacancy and Operating Reductions</b>					
<i>(1) Executive Director's Office</i>					
Short-term Disability	<u>102,416</u>	<u>110,773</u>	(437)	(437)	<u>110,336</u>
General Fund	61,368	50,299	(437)	(437)	49,862
Cash Funds	33,143	51,924	0	0	51,924
HUTF	7,905	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,246,959</u>	<u>1,474,071</u>	(5,642)	(5,642)	<u>1,468,429</u>
General Fund	743,635	667,484	(5,642)	(5,642)	661,842
Cash Funds	407,919	695,869	0	0	695,869
HUTF	95,405	110,718	0	0	110,718
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>573,932</u>	<u>905,680</u>	(3,528)	(3,528)	<u>902,152</u>
General Fund	339,477	412,795	(3,528)	(3,528)	409,267
Cash Funds	191,212	424,859	0	0	424,859
HUTF	43,243	68,026	0	0	68,026
<i>(3) Information Technology Division, (A) Systems Support</i>					
Personal Services	6,079,488	6,323,342	(359,342)	(359,342)	5,964,000
FTE	<u>75.9</u>	<u>79.9</u>	(4.8)	(4.8)	<u>75.1</u>
General Fund	4,026,540	4,560,533	(359,342)	(359,342)	4,201,191
Cash Funds	1,113,516	1,012,487	0	0	1,012,487
HUTF	465,580	351,075	0	0	351,075
Reappropriated Funds	473,852	399,247	0	0	399,247

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
Operating Expenses	<u>723,970</u>	<u>724,313</u>	(64,554)	(64,554)	<u>659,759</u>
General Fund	723,970	724,313	(64,554)	(64,554)	659,759
Cash Funds	0	0	0	0	0
<b>Total for Early Supplemental #10</b>	8,726,765	9,538,179	(433,503)	(433,503)	8,444,917
FTE	<u>75.9</u>	<u>79.9</u>	(4.8)	(4.8)	<u>75.1</u>
General Fund	5,894,990	6,415,424	(433,503)	(433,503)	5,322,162
Cash Funds	1,745,790	2,185,139	0	0	2,185,139
HUTF	612,133	538,369	0	0	538,369
Reappropriated Funds	473,852	399,247	0	0	399,247
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<b>Early Supplemental #11 - Tax Policy and Analysis Program Reduction</b>					
<i>(1) Executive Director's Office</i>					
Short-term Disability	<u>102,416</u>	<u>110,773</u>	(31)	(31)	<u>110,742</u>
General Fund	61,368	50,299	(31)	(31)	50,268
Cash Funds	33,143	51,924	0	0	51,924
HUTF	7,905	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,246,959</u>	<u>1,474,071</u>	(401)	(401)	<u>1,473,670</u>
General Fund	743,635	667,484	(401)	(401)	667,083
Cash Funds	407,919	695,869	0	0	695,869
HUTF	95,405	110,718	0	0	110,718

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>573,932</u>	<u>905,680</u>	(250)	(250)	<u>905,430</u>
General Fund	339,477	412,795	(250)	(250)	412,545
Cash Funds	191,212	424,859	0	0	424,859
HUTF	43,243	68,026	0	0	68,026
<i>(4) Taxation Business Group, (B) Taxation and Compliance Division</i>					
Personal Services	13,646,904	14,935,542	(22,355)	(22,355)	14,913,187
FTE	<u>204.1</u>	<u>227.3</u>	(0.3)	(0.3)	<u>227.0</u>
General Fund	13,548,691	14,782,227	(22,355)	(22,355)	14,759,872
Cash Funds	1,269	50,721	0	0	50,721
Reappropriated Funds	96,944	102,594	0	0	102,594
Operating Expenses	<u>789,660</u>	<u>977,253</u>	(317)	(317)	<u>976,936</u>
General Fund	789,660	969,356	(317)	(317)	969,039
Cash Funds	0	7,897	0	0	7,897
<b>Total for Early Supplemental #11</b>	16,359,871	18,403,319	(23,354)	(23,354)	17,403,029
FTE	<u>204.1</u>	<u>227.3</u>	(0.3)	(0.3)	<u>227.0</u>
General Fund	15,482,831	16,882,161	(23,354)	(23,354)	15,889,768
Cash Funds	633,543	1,231,270	0	0	1,223,373
HUTF	146,553	187,294	0	0	187,294
Reappropriated Funds	96,944	102,594	0	0	102,594

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Early Supplemental #12 - Conservation Easement Appraisals</b>					
<i>(4) Taxation Business Group, (D) Tax Conferee</i>					
Personal Services - General Fund	883,400	1,022,738	(90,750)	(90,750)	931,988
FTE	8.3	9.0	0.0	0.0	9.0
<hr/>					
<b>Early Supplemental #13 - Taxation Business Group Vacant Position Elimination</b>					
<i>(1) Executive Director's Office</i>					
Short-term Disability	<u>102,416</u>	<u>110,773</u>	(270)	(270)	<u>110,503</u>
General Fund	61,368	50,299	(270)	(270)	50,029
Cash Funds	33,143	51,924	0	0	51,924
HUTF	7,905	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,246,959</u>	<u>1,474,071</u>	(3,481)	(3,481)	<u>1,470,590</u>
General Fund	743,635	667,484	(3,481)	(3,481)	664,003
Cash Funds	407,919	695,869	0	0	695,869
HUTF	95,405	110,718	0	0	110,718
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>573,932</u>	<u>905,680</u>	(2,174)	(2,174)	<u>903,506</u>
General Fund	339,477	412,795	(2,174)	(2,174)	410,621
Cash Funds	191,212	424,859	0	0	424,859
HUTF	43,243	68,026	0	0	68,026

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<i>(4) Taxation Business Group, (A) Administration</i>					
Personal Services	553,547	624,837	(54,125)	(54,125)	570,712
FTE	<u>6.2</u>	<u>7.0</u>	<u>(0.9)</u>	<u>(0.9)</u>	<u>6.1</u>
General Fund	547,526	618,647	(54,125)	(54,125)	564,522
Cash Funds	6,021	6,190	0	0	6,190
Operating Expenses - General Fund	14,998	15,000	(871)	(871)	14,129
<i>(4) Taxation Business Group, (B) Taxation and Compliance Division</i>					
Personal Services	13,646,904	14,935,542	(36,644)	(36,644)	14,898,898
FTE	<u>204.1</u>	<u>227.3</u>	<u>(0.9)</u>	<u>(0.9)</u>	<u>226.4</u>
General Fund	13,548,691	14,782,227	(36,644)	(36,644)	14,745,583
Cash Funds	1,269	50,721	0	0	50,721
Reappropriated Funds	96,944	102,594	0	0	102,594
Operating Expenses	<u>789,660</u>	<u>977,253</u>	<u>(871)</u>	<u>(871)</u>	<u>976,382</u>
General Fund	789,660	969,356	(871)	(871)	968,485
Cash Funds	0	7,897	0	0	7,897
<i>(4) Taxation Business Group, (C) Taxpayer Service Division</i>					
Personal Services	4,431,631	4,690,626	(27,263)	(27,263)	4,663,363
FTE	<u>76.5</u>	<u>81.2</u>	<u>(0.4)</u>	<u>(0.4)</u>	<u>80.8</u>
General Fund	4,411,169	4,600,047	(27,263)	(27,263)	4,572,784
Cash Funds	20,462	90,579	0	0	90,579
Operating Expenses	<u>390,973</u>	<u>402,035</u>	<u>(348)</u>	<u>(348)</u>	<u>401,687</u>
General Fund	390,973	401,535	(348)	(348)	401,187
Cash Funds	0	500	0	0	500

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<i>(4) Taxation Business Group, (D) Tax Conferee</i>					
Personal Services - General Fund	883,400	1,022,738	(76,185)	(76,185)	946,553
FTE	8.3	9.0	(0.9)	(0.9)	8.1
Operating Expenses - General Fund	21,750	21,754	(871)	(871)	20,883
<b>Total for Early Supplemental #13</b>	22,656,170	25,180,309	(203,103)	(203,103)	24,977,206
FTE	<u>295.1</u>	<u>324.5</u>	<u>(3.1)</u>	<u>(3.1)</u>	<u>321.4</u>
General Fund	21,752,647	23,561,882	(203,103)	(203,103)	23,358,779
Cash Funds	660,026	1,328,539	0	0	1,328,539
HUTF	146,553	187,294	0	0	187,294
Reappropriated Funds	96,944	102,594	0	0	102,594
<b>Early Supplemental #14 - Refinance DMV Administration with HUTF "Off-the-top"</b>					
<i>(5) Division of Motor Vehicles, (A) Administration</i>					
Personal Services	801,661	928,919	0	0	928,919
FTE	<u>9.2</u>	<u>11.0</u>	<u>0.0</u>	<u>0.0</u>	<u>11.0</u>
General Fund	404,036	540,336	(350,000)	(350,000)	190,336
Cash Funds	202,364	198,326	0	0	198,326
HUTF	195,261	190,257	350,000	350,000	540,257

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Early Supplemental #15 - Elimination of Program Assistant I</b>					
<i>(1) Executive Director's Office</i>					
Short-term Disability	<u>102,416</u>	<u>110,773</u>	(52)	(52)	<u>110,721</u>
General Fund	61,368	50,299	(52)	(52)	50,247
Cash Funds	33,143	51,924	0	0	51,924
HUTF	7,905	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,246,959</u>	<u>1,474,071</u>	(674)	(674)	<u>1,473,397</u>
General Fund	743,635	667,484	(674)	(674)	666,810
Cash Funds	407,919	695,869	0	0	695,869
HUTF	95,405	110,718	0	0	110,718
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>573,932</u>	<u>905,680</u>	(421)	(421)	<u>905,259</u>
General Fund	339,477	412,795	(421)	(421)	412,374
Cash Funds	191,212	424,859	0	0	424,859
HUTF	43,243	68,026	0	0	68,026
<i>(6) Motor Carrier Services Division</i>					
Personal Services	6,749,253	7,132,393	(37,623)	(37,623)	7,094,770
FTE	<u>125.3</u>	<u>131.2</u>	(0.7)	(0.7)	<u>130.5</u>
General Fund	607,691	632,625	(37,623)	(37,623)	595,002
Cash Funds	19,055	34,067	0	0	34,067
HUTF	6,054,184	6,381,857	0	0	6,381,857
Reappropriated Funds	68,323	83,844	0	0	83,844

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Total for Early Supplemental #15</b>	8,672,560	9,622,917	(38,770)	(38,770)	9,584,147
FTE	<u>125.3</u>	<u>131.2</u>	<u>(0.7)</u>	<u>(0.7)</u>	<u>130.5</u>
General Fund	1,752,171	1,763,203	(38,770)	(38,770)	1,724,433
Cash Funds	651,329	1,206,719	0	0	1,206,719
HUTF	6,200,737	6,569,151	0	0	6,569,151
Reappropriated Funds	68,323	83,844	0	0	83,844
<hr/>					
<b>Early Supplemental #16 - Eliminate Temporary Staffing</b>					
<i>(6) Motor Carrier Services Division</i>					
Personal Services	6,749,253	7,132,393	(10,000)	(10,000)	7,122,393
FTE	<u>125.3</u>	<u>131.2</u>	<u>0.0</u>	<u>0.0</u>	<u>131.2</u>
General Fund	607,691	632,625	(10,000)	(10,000)	622,625
Cash Funds	19,055	34,067	0	0	34,067
HUTF	6,054,184	6,381,857	0	0	6,381,857
Reappropriated Funds	68,323	83,844	0	0	83,844
<hr/>					
<b>Supplemental #1 - Drivers License Documents Line Increase</b>					
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Drivers License Documents	<u>2,309,381</u>	<u>2,437,320</u>	<u>229,025</u>	<u>229,025</u>	<u>2,666,345</u>
General Fund	1,690,039	(292,807)	0	0	(292,807)
Cash Funds	619,342	2,730,127	229,025	229,025	2,959,152

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Supplemental #2 - Alternative Fuels Rebate Spending Authority Increase</b>					
<i>(4) Taxation Business Group (E) Special Purpose</i>					
Alternative Fuels Rebate - Cash Funds	329,032	310,601	65,305	65,305	375,906
<hr/>					
<b>Supplemental #3 - Programming Costs for 2009 Session Legislation</b>					
<i>(3) Information Technology Division (A) System Support</i>					
Programming Costs for Session Legislation	118,103	226,788	131,979	131,979	358,767
FTE	<u>1.3</u>	<u>2.2</u>	<u>0.0</u>	<u>0.0</u>	<u>2.2</u>
General Fund	81,024	66,846	65,470	65,470	132,316
Cash Funds	37,079	159,942	66,509	66,509	226,451
<hr/>					
<b>Supplemental #4 - Lottery Variable Cost Adjustment</b>					
<i>(8) State Lottery Division</i>					
Ticket Costs - Cash Funds	2,763,037	6,070,880	213,120	213,120	6,284,000
Vendor Fees - Cash Funds	8,659,163	12,677,849	(301,695)	(301,695)	12,376,154
Retailer Compensation - Cash Funds	36,480,909	48,894,160	396,440	396,440	49,290,600
Prizes - Cash Funds	301,506,498	392,580,940	7,683,620	7,683,620	400,264,560
Powerball Prize Variance - Cash Funds	7,289,207	12,708,000	252,000	252,000	12,960,000
<b>Total for Supplemental #4 - Cash Funds</b>	<b>356,698,814</b>	<b>472,931,829</b>	<b>8,243,485</b>	<b>8,243,485</b>	<b>481,175,314</b>

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Supplemental # 5 - Elimination of Racing Events FTE</b>					
<i>(7) Enforcement Business Group, (E) Division of Racing Events</i>					
Personal Services - Cash Funds	774,349	1,467,605	(326,363)	(326,363)	1,141,242
FTE	10.5	18.5	(6.8)	(6.8)	11.7
Operating Expenses - Cash Funds	54,383	97,845	(6,460)	(6,460)	91,385
<b>Total for Supplemental # 5 - Cash Funds</b>	<b>828,732</b>	<b>1,565,450</b>	<b>(332,823)</b>	<b>(332,823)</b>	<b>1,232,627</b>
FTE	10.5	18.5	(6.8)	(6.8)	11.7
<b>JBC Staff Initiated Supplemental - Technical Correction to Compensate for Two Bills Affecting Drivers License Documents</b>					
<i>(1) Executive Director's Office</i>					
Health, Life and Dental	<u>6,799,391</u>	<u>7,938,822</u>	<u>0</u>	<u>0</u>	<u>7,938,822</u>
General Fund	4,021,098	3,142,676	0	(112,642)	3,030,034
Cash Funds	2,098,897	4,009,507	0	112,642	4,122,149
HUTF	679,396	786,639	0	0	786,639
Short-term Disability	<u>96,514</u>	<u>110,773</u>	<u>0</u>	<u>0</u>	<u>110,773</u>
General Fund	58,495	50,299	0	(1,183)	49,116
Cash Funds	30,677	51,924	0	1,183	53,107
HUTF	7,342	8,550	0	0	8,550
S.B. 04-257 Amortization Equalization					
Disbursement	<u>1,168,037</u>	<u>1,474,071</u>	<u>0</u>	<u>0</u>	<u>1,474,071</u>
General Fund	699,439	667,484	0	(16,514)	650,970
Cash Funds	373,125	695,869	0	16,514	712,383
HUTF	95,473	110,718	0	0	110,718

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
S.B. 06-235 Supplemental Amortization					
Equalization Disbursement	<u>534,011</u>	<u>905,680</u>	<u>0</u>	<u>0</u>	<u>905,680</u>
General Fund	319,123	412,795	0	(9,949)	402,846
Cash Funds	174,257	424,859	0	9,949	434,808
HUTF	40,631	68,026	0	0	68,026
Shift Differential	<u>187,287</u>	<u>133,215</u>	<u>0</u>	<u>0</u>	<u>133,215</u>
General Fund	48,105	16,357	0	(1,863)	14,494
Cash Funds	25,367	39,836	0	1,863	41,699
HUTF	113,815	77,022	0	0	77,022
Workers' Compensation	<u>733,857</u>	<u>595,515</u>	<u>0</u>	<u>0</u>	<u>595,515</u>
General Fund	452,719	248,690	0	(8,827)	239,863
Cash Funds	220,674	298,376	0	8,827	307,203
HUTF	60,464	48,449	0	0	48,449
Operating Expenses	<u>954,585</u>	<u>1,086,864</u>	<u>0</u>	<u>0</u>	<u>1,086,864</u>
General Fund	496,337	461,084	0	(2,998)	458,086
Cash Funds	341,588	506,147	0	2,998	509,145
HUTF	116,660	119,633	0	0	119,633
Multiuse Network Payments	<u>2,670,532</u>	<u>2,670,532</u>	<u>0</u>	<u>0</u>	<u>2,670,532</u>
General Fund	642,797	137,362	0	(37,177)	100,185
Cash Funds	1,976,728	2,482,163	0	37,177	2,519,340
HUTF	51,007	51,007	0	0	51,007

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
Payment to Risk Management and Property					
Funds	<u>273,165</u>	<u>189,086</u>	<u>0</u>	<u>0</u>	<u>189,086</u>
General Fund	148,997	64,676	0	(2,544)	62,132
Cash Funds	92,346	101,242	0	2,544	103,786
HUTF	31,822	23,168	0	0	23,168
Vehicle Lease Payments	<u>389,471</u>	<u>489,402</u>	<u>0</u>	<u>0</u>	<u>489,402</u>
General Fund	100,409	86,706	0	(2,162)	84,544
Cash Funds	247,995	352,250	0	2,162	354,412
HUTF	41,067	50,446	0	0	50,446
Leased Space	<u>2,434,150</u>	<u>2,721,446</u>	<u>0</u>	<u>0</u>	<u>2,721,446</u>
General Fund	1,315,622	594,981	0	(76,161)	518,820
Cash Funds	1,118,528	2,126,465	0	76,161	2,202,626
				0	0
Capitol Complex Leased Space	<u>1,676,337</u>	<u>1,697,841</u>	<u>0</u>	<u>0</u>	<u>1,697,841</u>
General Fund	1,301,729	1,137,711	0	(13,794)	1,123,917
Cash Funds	348,692	534,395	0	13,794	548,189
HUTF	25,916	25,735	0	0	25,735
Utilities	<u>203,490</u>	<u>247,119</u>	<u>0</u>	<u>0</u>	<u>247,119</u>
General Fund	85,037	9,362	0	(6,993)	2,369
Cash Funds	16,849	134,341	0	6,993	141,334
HUTF	101,604	103,416	0	0	103,416

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<i>(5) Division of Motor Vehicles, (B) Driver and Vehicle Services</i>					
Drivers License Documents	<u>2,309,381</u>	<u>2,437,320</u>	<u>0</u>	<u>0</u>	<u>2,437,320</u>
General Fund	1,690,039	(292,807)	0	292,807	0
Cash Funds	619,342	2,730,127	0	(292,807)	2,437,320
<b>Total for JBC Staff Initiated Supplemental</b>	<u>20,430,208</u>	<u>22,697,686</u>	<u>0</u>	<u>0</u>	<u>22,697,686</u>
General Fund	11,379,946	6,737,376	0	0	6,737,376
Cash Funds	7,685,065	14,487,501	0	0	14,487,501
HUTF	1,365,197	1,472,809	0	0	1,472,809
<b>Budget Adjustment to Reflect FY 2009-10</b>					
<b>Furloughs</b>	96,825,460	94,035,359	(511,252)	(511,252)	93,524,107
FTE	1,384.2	1,490.5	0.0	0.0	1,490.5
General Fund	48,518,082	36,192,488	(249,665)	(249,665)	35,942,823
Cash Funds	38,516,461	44,830,518	(231,188)	(231,188)	44,599,330
HUTF	8,511,609	11,692,160	(19,372)	(19,372)	11,672,788
Reappropriated Funds	1,279,308	1,320,193	(11,027)	(11,027)	1,309,166

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	FY 2008-09	FY 2009-10	Fiscal Year 2009-10 Supplemental		
	Actual	Appropriation	Requested Change	Recommended Change	New Total with Recommendation
<b>Totals Excluding Pending Items</b>					
Department of Revenue					
Totals for ALL Departmental line items	615,062,357	685,822,810	6,463,348	6,463,348	692,286,158
FTE	<u>1,401.5</u>	<u>1,512.7</u>	<u>(22.9)</u>	<u>(22.9)</u>	<u>1,489.8</u>
General Fund	85,657,123	75,719,920	(1,896,566)	(1,896,566)	73,823,354
Cash Funds	517,080,844	593,568,818	8,040,313	8,040,313	601,609,131
HUTF	9,589,153	13,636,362	330,628	330,628	13,966,990
Reappropriated Funds	1,337,051	1,409,966	(11,027)	(11,027)	1,398,939
Federal Funds	1,398,186	1,487,744	0	0	1,487,744
<b>Statewide Common Policy Supplementals</b>					
(see narrative for more detail)	<u>N.A.</u>	<u>N.A.</u>	<u>(258,830)</u>	<u>Pending</u>	<u>N.A.</u>
General Fund			(171,079)		
Cash Funds			(79,610)		
HUTF			(8,141)		
<b>Totals Including Pending Items</b>					
Department of Revenue					
Totals for ALL Departmental line items	615,062,357	685,822,810	6,204,518	6,463,348	692,286,158
FTE	<u>1,401.5</u>	<u>1,512.7</u>	<u>(22.9)</u>	<u>(22.9)</u>	<u>1,489.8</u>
General Fund	85,657,123	75,719,920	(2,067,645)	(1,896,566)	73,823,354
Cash Funds	517,080,844	593,568,818	7,960,703	8,040,313	601,609,131
HUTF	9,589,153	13,636,362	322,487	330,628	13,966,990
Reappropriated Funds	1,337,051	1,409,966	(11,027)	(11,027)	1,398,939
Federal Funds	1,398,186	1,487,744	0	0	1,487,744

Key:

N.A. = Not Applicable or Not Available