

APPROPRIATION FROM

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

**PART XX
DEPARTMENT OF REVENUE**

(1) EXECUTIVE DIRECTOR'S OFFICE

(A) Administration and Support

Personal Services	21,141,926 (203.5 FTE)		8,258,347	3,611,499 ^a	9,272,080 ^b
Health, Life, and Dental	29,847,811		13,076,715	16,660,218 ^a	110,878 ^b
Short-term Disability	93,974		42,891	50,712 ^a	371 ^b
Paid Family and Medical Leave Insurance	604,130		275,735	326,008 ^a	2,387 ^b
Unfunded Liability					
Amortization Payments	13,425,105		6,127,452	7,244,613 ^a	53,040 ^b
Step Pay	1,957,950		945,079	1,004,964 ^a	7,907 ^b
PERA Direct Distribution	2,382,918		1,088,994	1,293,924 ^a	
Shift Differential	282,618			282,618 ^a	
Workers' Compensation	536,019		204,430	331,589 ^a	
Operating Expenses	3,771,262		2,428,401	1,319,011 ^a	23,850 ^b
Postage	941,844		741,110	200,734 ^a	
Legal Services	5,478,638		2,877,385	2,601,253 ^a	
Administrative Law Judge Services	15,504			15,504 ^a	
Payment to Risk Management and Property Funds	354,976		134,968	220,008 ^a	
Vehicle Lease Payments	1,014,932		137,052	877,880 ^a	
Leased Space	7,115,351		735,502	6,379,849 ^a	
Capitol Complex Leased Space	89,655		37,495	52,160 ^a	
Payments to OIT	22,678,677		11,594,624	11,084,053 ^a	
CORE Operations	900,762		366,282	534,480 ^a	
Digital Trunk Radio Payments	159,051			159,051 ^a	

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Utilities	83,703			83,703 ^a		
	<u>112,876,806</u>					

^a Of these amounts, an estimated \$13,198,374 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$3,950,839 shall be from the Lottery Fund created in Section 44-40-111 (1), C.R.S., \$3,498,794 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), \$1,671,482 shall be from the Liquor Enforcement Division and State Licensing Authority Cash Fund created in Section 44-6-101, C.R.S., \$1,060,340 shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S. \$75,378 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.R.S., and \$30,878,624 shall be from various sources of cash funds.

^b Of these amounts, it is estimated that \$7,823,772 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 \$1,646,741 shall be from statewide indirect cost recoveries or the Indirect Costs Excess Recovery Fund created in Section 24-75-1401 (2), C.R.S.

(B) Hearings Division

Personal Services	3,710,422		3,710,422 ^a
	(33.3 FTE)		
Operating Expenses	110,412		110,412 ^a
Indirect Cost Assessment	280,304		280,304 ^a
	<u>4,101,138</u>		

^a Of these amounts, it is estimated that \$610,714 shall be from the Highway Users Tax Fund created in Section 43-4-201 (1)(a), C.R.S., \$246,228 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), and \$3,244,196 shall be from various sources of cash funds.

116,977,944

(2) TAXATION BUSINESS GROUP

(A) Administration

Personal Services	645,219	624,868	20,351 ^a
	(5.0 FTE)		
Operating Expenses	12,543	12,543	
Tax Administration IT System (GenTax) Support	8,144,865	8,024,879	119,986 ^b

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	\$	\$	\$	\$	\$	\$
IDS Print Production	<u>6,693,924</u>		6,647,145	46,779 ^c		
	15,496,551					
(B) Taxation Services						
Personal Services	38,966,384		37,184,198	1,528,101 ^a	254,085 ^b	
	(443.4 FTE)					
Operating Expenses	5,136,561		5,117,628	18,933 ^a		
Joint Audit Program	367,537		367,537			
Mineral Audit Program	918,132				66,000 ^c	852,132(I) ^d
						(10.2 FTE)
Document Management	<u>5,920,561</u>		5,920,561			
	51,309,175					

^a Of these amounts, \$1,031,135 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S., \$211,249 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., \$85,863 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., \$51,853 shall be from Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S., \$32,031 shall be from the Tobacco Tax Enforcement Cash Fund created in Section 39-28-107 (1)(b), C.R.S., and appropriated pursuant to Section 43-4-201 (3)(a)(V), \$29,217 shall be from the Aviation Fund created in Section 43-10-109 (1), C.R.S., \$10,000 shall be from the Private Letter Ruling Fund created in Section 24-35-103.5 (6), C.R.S., \$8,702 shall be from the Animal Protection Fund created in Section 35-42-113 (1), C.R.S., \$7,328 shall be from the Firearms and Ammunition Excise Tax Cash Fund created in Section 39-37-301 (1)(a) C.R.S., and an estimated \$79,656 shall be from various sources of cash funds. Expenditures from the Tobacco Settlement Defense Account of the Tobacco Litigation Settlement Cash Fund do not constitute fiscal year spending for the purpose of Section 20 of Article X of the State Constitution.

^b Of this amount, it is estimated that \$154,085 shall be from the Mineral Audit Program for programmatic indirect cost recoveries and \$100,000 shall be transferred from the Hospital Community Benefit Program in the Department of Health Care Policy and Financing per H.B. 23-1243.

^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.

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^d This amount is anticipated to include \$690,227 for direct expenses and \$161,905 for programmatic indirect cost recoveries and is included for informational purposes.

(C) Tax Conferee

Personal Services	1,845,566		1,748,283 (14.1 FTE)		97,283 ^a	
Operating Expenses	<u>64,772</u>		64,772			
	1,910,338					

^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	4,949,180		4,949,180(I) ^a			
Amendment 35 Distribution to Local Governments	873,102			873,102 ^b		
Old Age Heat and Fuel and Property Tax Assistance	14,767,863		14,767,863(I) ^c			
Commercial Vehicle Enterprise Sales Tax Refund	120,524			120,524 ^d		
Retail Marijuana Sales Tax Distribution to Local Governments	<u>6,521,481</u>		6,521,481(I) ^c			
	27,232,150					

^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.

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^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.

95,948,214

(3) DIVISION OF MOTOR VEHICLES

(A) Administration

Personal Services	4,718,328 (52.9 FTE)		746,900	3,919,642 ^a	51,786 ^b
Operating Expenses	547,618		63,731	480,497 ^a	3,390 ^b
DRIVES Maintenance and Support	10,051,021			10,051,021 ^a	
	<u>15,316,967</u>				

^a Of these amounts, an estimated \$14,051,021 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., and an estimated \$400,139 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.

(B) Driver Services

Personal Services	29,193,080 (408.4 FTE)		3,711,652	25,358,446 ^a	122,982 ^b
Operating Expenses	2,265,431		139,260	2,116,001 ^a	10,170 ^b
Drivers License Documents	8,327,467			8,327,467 ^c	
Ignition Interlock Program	759,140			759,140 ^d (6.9 FTE)	
Indirect Cost Assessment	4,281,055			4,281,055 ^a	
	<u>44,826,173</u>				

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\$	\$	\$	\$	\$	\$	
(C) Vehicle Services						
Personal Services	4,446,858		602,096	3,844,762 ^a		
	(66.7 FTE)					
Operating Expenses	419,202		28,587	390,615 ^a		
License Plate Ordering	14,089,421			14,089,421 ^b		
Motorist Insurance Identification Database Program	363,103			363,103 ^c		
				(1.0 FTE)		
Emissions Program	1,337,381			1,337,381 ^d		
				(15.0 FTE)		
Indirect Cost Assessment	687,343			687,343 ^a		
	21,343,308					

^a Of these amounts, an estimated \$2,929,031 shall be from the Colorado DRIVES Vehicle Services Account in the Highway Users Tax Fund created in Section 42-1-211 (2), C.R.S., \$1,607,537 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 \$386,152 shall be from the Electronic Transactions Fund created in Section 42-1-234 (4)(a).

^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), 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	2,233,571			2,233,571 ^a	
County Office Asset Maintenance	511,430			511,430 ^a	

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			GENERAL FUND	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
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County Office Improvements	<u>36,000</u>			36,000 ^a		
	2,781,001					

^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), C.R.S.

84,267,449

(4) SPECIALIZED BUSINESS GROUP

(A) Administration

Personal Services	1,452,747		8,427	1,114,691 ^a	329,629 ^b
	(11.0 FTE)				
Operating Expenses	<u>13,934</u>		111	8,885 ^a	4,938 ^b
	1,466,681				

^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	14,351,626			14,351,626(I) ^a	
				(138.0 FTE)	
Operating Expenses	1,996,196			1,996,196(I) ^a	
Payments to Other State Agencies	5,030,021			5,030,021(I) ^b	
Distribution to Gaming Cities and Counties	26,035,153			26,035,153(I) ^b	
Responsible Gaming Grant Program	4,725,000			4,725,000 ^c	
Indirect Cost Assessment	<u>1,296,853</u>			1,296,853(I) ^b	
	53,434,849				

APPROPRIATION FROM

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\$	\$	\$	\$	\$	\$

^a Of these amounts, \$13,732,170 shall be from the Limited Gaming Fund created in Section 44-30-701 (1), C.R.S., and is 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., which 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 \$2,615,652 shall be from the Sports Betting Fund created in Section 44-30-1509 (1)(a), C.R.S., which is continuously appropriated pursuant to Section 44-30-1509 (1)(b), C.R.S., and is included for informational purposes only.

^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., which specify that the State Treasurer is authorized to pay all ongoing expenses of the Limited Gaming Commission related to the administration of Limited Gaming, and that such payments shall not be conditioned on any appropriation by the General Assembly.

^c This amounts shall be from the Responsible Gaming Grant Program Cash Fund created in Section 44-30-1702 (8)(a), C.R.S.

(C) Liquor and Tobacco Enforcement Division

Personal Services	5,832,556 (65.4 FTE)		210,444	5,622,112 ^a	
Operating Expenses	539,856		6,965	532,891 ^a	
Indirect Cost Assessment	<u>525,765</u>			525,765 ^a	
	6,898,177				

^a Of these amounts, \$6,330,768 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	1,499,946			1,499,946 ^a (11.7 FTE)	
Operating Expenses	505,026			505,026 ^a	
Purses and Breeders Awards	1,400,000			1,400,000 ^b	
Indirect Cost Assessment	<u>102,629</u>			102,629 ^a	
	3,507,601				

^a These amounts shall be from the Racing Cash Fund created in Section 44-32-205 (1), C.R.S.

APPROPRIATION FROM

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	\$	\$	\$	\$	\$	\$
^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) Auto Industry Division						
Personal Services	3,278,221			3,278,221 ^a		
				(32.3 FTE)		
Operating Expenses	325,446			325,446 ^a		
Indirect Cost Assessment	<u>299,728</u>			299,728 ^a		
	3,903,395					
^a These amounts shall be from the Auto Dealers License Fund created in Section 44-20-133 (1), C.R.S.						
(F) Marijuana Enforcement						
Marijuana Enforcement	16,872,077			16,872,077 ^a		
				(158.6 FTE)		
Natural Medicine	1,522,526			1,522,526 ^b		
				(18.0 FTE)		
Indirect Cost Assessment	<u>905,413</u>			905,413 ^a		
	19,300,016					
^a Of these amounts, \$14,277,490 shall be from the Marijuana Cash Fund created in Section 44-10-801 (1)(a), C.R.S. and \$3,500,000 shall be from the Marijuana Tax Cash Fund created in Section 39-28.8-501 (1), C.R.S.						
^b This amount shall be from the Regulated Natural Medicine Division Cash Fund created in C.R.S. 44-50-601 (1)(a), C.R.S.						
(G) Firearms Dealers Division						
Personal Services	2,088,131		1,880,131	208,000 ^a		
	(23.7 FTE)					
Operating Expenses	<u>62,336</u>		62,336			
	2,150,467					
		90,661,186				

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^a This amount shall be from the Firearm Dealer Permit Cash Fund created in Section 18-12-401.5(2)(d) C.R.S.

(5) STATE LOTTERY DIVISION

Personal Services	11,468,940			11,468,940 ^a		
				(119.1 FTE)		
Operating Expenses	1,567,028			1,567,028 ^a		
Payments to Other State Agencies	239,410			239,410 ^a		
Marketing and Communications	13,175,237			13,175,237 ^a		
Multi-State Lottery Fees	177,433			177,433 ^a		
Vendor Fees	52,136,622			52,136,622 ^a		
Retailer Compensation	85,000,000			85,000,000 ^a		
Indirect Cost Assessment	<u>1,091,423</u>			1,091,423 ^a		
		164,856,093				

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

TOTALS PART XX

(REVENUE)	<u>\$552,710,886</u>	<u>\$148,484,040^a</u>	<u>\$392,963,938^b</u>	<u>\$10,410,776</u>	<u>\$852,132^c</u>
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^a Of this amount, \$26,238,524 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, \$48,731,037 contains an (I) notation.

^c This amount contains an (I) notation.