Colorado Department of Revenue
FY 2010-11 Budget Request
Schedule 5: Line Item to Statute

(1) Executive Director's Office

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Health, Life, Dental	This appropriation covers the cost of the State's share of the employee's health, life and dental insurance.	24-50-609, C.R.S. (2009); 24-50-611, C.R.S. (2009) State Contributions and Employer Payments and 24-50-104 (1) (a) (II), C.R.S. (2009) Job evaluation and compensation, total compensation philosophy
Short-term Disability	This funds insurance coverage available for all employees and paid by the State based on payroll that provides partial payment of an employee's salary if that individual becomes disabled and cannot perform his or her work duties.	24-51-701, C.R.S. (2009) Short-term Disability and Disability Retirement and 24-50-104 (1) (a) (II), C.R.S. (2009) Job evaluation and compensation, total compensation philosophy
S.B. 04-257 Amortization Equalization Disbursement	This appropriation reflects an increase to the effective PERA contribution rates beginning January 1, 2006 to bring the Department into compliance with 24-51-211 C.R.S. (2007).	24-51-411, C.R.S. (2009) Amortization equalization disbursement - repeal
S.B. 06-235 Supplemental Amortization Equalization Disbursement	This appropriation reflects an increase to the effective PERA contribution rates beginning January 1, 2008 to bring the Department into compliance with 24-51-211 C.R.S. (2007).	24-51-411, C.R.S. (2009) Amortization equalization disbursement - repeal
Salary Survey and Senior Executive Service	This appropriation funds the market adjustments to occupational groups' salaries.	24-50-104, C.R.S. (2009) Job evaluation and compensation
Performance-based Pay Awards	Merit pay for employees based on performance and evaluations.	24-50-104, C.R.S. (2009) Job evaluation and compensation
Shift Differential	Funding for enhanced wages for employees working evening, night and weekend shifts.	24-50-104, C.R.S. (2009) Job evaluation and compensation
Workers' Compensation	The Department's share of workers' compensation insurance carried by the Department of Personnel and Administration.	24-30-1510.7, C.R.S. (2009) Workers' compensation for state employees

Operating Expenses	General office supplies, including phone, capital outlay, fuel costs, and travel.	24-35-105 C.R.S. (2009) Supplies
Legal Services	Legal representation for all divisions in the Department of Revenue.	24-31-101 C.R.S. (2009) Powers and duties of attorney general
Administrative Law Judge Services	The Department's share of the use of administrative law judges.	24-30-1001 et seq, C.R.S. (2009) Office of administrative courts
Purchase of Services from Computer Center	Provides funding for the Department's share of statewide computer services provided by the Department of Personnel and Administration, Division of Information Technology.	24-30-1601 et seq (2009) General government computer center
Multiuse Network Payments	Provides funding for the Department's share of the statewide multi-use network.	24-30-908 C.R.S. (2009) Telecommunications revolving fund - service charges - pricing policy
Management and Administration of OIT	The Department's share of the expenses of the Administration Division in the Office of Information and Technology (OIT). The administrative expenses of OIT are allocated to various	24-37.5-102 C.R.S. (2009) Centralization of management of state agency information technology resources
Payment to Risk Management and Property Funds	The Department's share of liability and property insurance carried by the Department of Personnel and Administration.	24-30-1510, C.R.S. (2009) Risk management fund - creation - authorized and unauthorized payments; and 24-30-1510.3, C.R.S. (2009) Self-insured property fund - creation - authorized and unauthorized payments - executive director authorized to make payments
Vehicle Lease Payments	Lease costs for vehicles assigned to the Department and the management fees for administration of the program by the Department of Personnel and Administration.	24-30-1104 (2) C.R.S. (2009) Central services functions of the department - definitions - repeal
Leased Space	Lease costs of the Department of Revenue's office space owned by rpivate entities. The Taxation Business Group, Division of Motor Vehicles, the Enforcement Business Group, and the State Lottery Division all have office space let by private companies.	24-35-105 C.R.S. (2009) Supplies
Capitol Complex Leased Space	Lease costs of the Department of Revenue's office space at 1375 Sherman St., Pierce Street, and the North Campus that are administered by the Department of Personnel and Administration, Central Services.	24-30-1104 C.R.S. (2009) Central services functions of the department - definitions - repeal
Communication Services Payments	The Department's share of the use of radio communication infrastructure.	24-30-908 C.R.S. (2009) Telecommunications revolving fund - service charges - pricing policy

Utilities	Payment for utility costs.	24-35-105 C.R.S. (2009) Supplies

(2) Central Department Operations

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Seasonal Tax Processing	Temporary salaries for seasonal help concentrated around income tax filing season.	24-35-101 et seq, C.R.S. (2009) Functions of the department of revenue
Operating Expenses	General office supplies, including phone, hardware and software leases, printing costs, and travel.	24-35-105 C.R.S. (2009) Supplies
Postage	All Department postage costs including sales tax coupons, income tax refunds, and driver's license reinstatements.	24-35-105 C.R.S. (2009) Supplies
Pueblo Data Entry Center Payments	Cost to the Department of Revenue to have the Department of Personnel and Administration data enter tax records at its Pueblo facility.	24-30-1104 C.R.S. (2009) Central services functions of the department - definitions - repeal
Document Imaging and Storage	Cost to the Department of Revenue to have the Department of Personnel and Administration to microfilm tax records for official storage.	24-30-1104 C.R.S. (2009) Central services functions of the department - definitions - repeal

(3) Information Technology Division, (A) Systems Support

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies and Department of Revenue information technology hardware and software maintenance.	24-35-105 C.R.S. (2009) Supplies
Programming Costs for Session Legislation	Cost to program Department of Revenue information technology systems that result from legislative changes.	24-35-101 et seq, C.R.S. (2009) Functions of the department of revenue

(3) Information Technology Division, (B) Colorado State Titling and Registration System

Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies and Colorado State Titling and Registration System information technology hardware and software maintenance.	24-35-105 C.R.S. (2009) Supplies; and 42-1-211 C.R.S. (2009) Colorado state titling and registration system
County Office Asset Maintenance	Information technology asset maintenance for county equipment utilizing the Colorado State Titling and Registration System.	42-1-211 C.R.S. (2009) Colorado state titling and registration system
County Office Improvements	Information technology purchases for additional workstations and necessary connectivity for county offices utilizing the Colorado State Titling and Registration System.	42-1-211 C.R.S. (2009) Colorado state titling and registration system

(4) Taxation Business Group, (A) Administration

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	Line Item Description	24-35-105 C.R.S. (2009) Supplies

(4) Taxation Business Group, (B) Taxation and Compliance Division

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, printing costs, travel and membership fees.	24-35-105 C.R.S. (2009) Supplies
Joint Audit Program	Funding for the state's membership in the Multi-State Tax Commission (MTC).	24-35-101 et seq, C.R.S. (2009) Functions of the department of revenue
Mineral Audit Program	Audits royalties associated with oil, gas, and mineral mining activity on federal, state, and private land.	24-35-115 C.R.S. (2009) Mineral audit program

(4) Taxation Business Group, (C) Taxpayer Service Division

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, contract for call center hardware and software, printing costs, and travel.	24-35-105 C.R.S. (2009) Supplies
Fuel Tracking System	Funding provides an electronic tracking system of special fuel and gasoline maintained by a third party.	39-27-109.7 C.R.S. (2009) Data collection services

(4) Taxation Business Group, (D) Tax Conferee

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, and subscriptions for legal resources.	24-35-105 C.R.S. (2009) Supplies

(4) Taxation Business Group, (E) Special Purpose

Line Item Name	Line Item Description	Statutory Citation
Cigarette Tax Rebate	Distribution to local and county governments based on the percentage of state sales tax revenue collected by the Department in the local and county government compared with total state sales tax revenue. Included for informational purposes only.	39-22-623 C.R.S. (2009) Disposition of collections
Amendment 35 Distribution to Local Governments	Allocation of 3.0 percent of moneys deposited into the Tobacco Tax Fund to local and county governments which compensates these entities for a loss of tax revenue as a result of the tax increase.	Section 21, Article X, Colorado Constitution (2009)
Old Age Heat and Fuel and Property Tax Assistance Grant	Distribution of heat, fuel, and property tax assistance to low income individuals who meet certain qualifications.	39-31-101 et seq. C.R.S. (2009) Property tax - rent - heat or fuel - assistance for the elderly or disabled

Alternative Fuels Rebate	Grants for rebates to entities for each motor vehicle it owns that is titled and registered in Colorado, used for official business, and uses an alternative fuel.	39-33-102 C.R.S. (2009) Rebate for motor vehicles using alternative fuels

(5) Division of Motor Vehicles, (A) Administration

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, and subscriptions and memberships.	24-35-105 C.R.S. (2009) Supplies

(5) Division of Motor Vehicles, (B) Driver and Vehicle Services

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, custodial contracts, equipment maintenance, and printing costs.	24-35-105 C.R.S. (2009) Supplies
Driver's License Documents	All material costs associated with the production of driver's licenses, instructional permits, and identification cards including related security features such as facial recognition, through the Digimarc contract.	42-2-101 C.R.S. (2009) Licenses required for drivers
License Plate Ordering	Payments to the Department of Corrections, Correctional Industries for producing and distributing license plates, permits, placards, tabs, and other related items, which are distributed to Colorado's 64 counties and the State office.	17-24-109 C.R.S. (2009) Required programs; and 42-3-201 C.R.S. (2007) Number plates furnished - style - periodic reissuance

(5) Division of Motor Vehicles, (C) Vehicle Emissions

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act

Operating Expenses	General office supplies, including phone, travel, and printing costs.	24-35-105 C.R.S. (2009) Supplies

(5) Division of Motor Vehicles, (D) Titles

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, travel, printing, and document imaging costs.	24-35-105 C.R.S. (2009) Supplies

(5) Division of Motor Vehicles, (E) Motorist Insurance Identification Database Program

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies and printing costs.	24-35-105 C.R.S. (2009) Supplies

(6) Motor Carrier Services Division

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, travel, dues and memberships, and equipment purchases and rentals.	24-35-105 C.R.S. (2009) Supplies
Fixed and Mobile Port Maintenance	Ongoing maintenance and repair needs at the 17 port facilities and 10 mobile ports.	42-8-103 C.R.S. (2009) Motor carrier services division
Motor Carrier Safety Assistance Program	Salaries and wages for personnel promoting driver and vehicle safety for commercial carriers traveling in Colorado. Includes general operating expenses.	Federal Grant
Hazardous Materials Permitting Program	Monitors compliance with hazardous materials transportation regulations.	42-20-101 et seq. C.R.S. (2009) Hazardous materials - general provisions

(7) Enforcement Business Group, (A) Administration

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone costs.	24-35-105 C.R.S. (2009) Supplies

(7) Enforcement Business Group, (B) Limited Gaming Division

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act; and 12-47.1-101 et seq. C.R.S. (2009) Division of gaming
Operating Expenses	General office supplies, including phone costs, building maintenance, software maintenance, and fuel costs.	12-47.1-101 et seq. C.R.S. (2009) Division of gaming
Licensure Activities	Funds costs associated with licensing individuals associated with the gaming industry, and includes costs such as issuing badges, collecting applicant fingerprints, conducting computer searches, and other associated background checks.	12-47.1-501 et seq. C.R.S. (2009) Licensing
Payments to Other State Agencies	Funds costs associated with other State agencies performing work related to Limited Gaming in Colorado.	12-47.1-302 C.R.S. (2009) Commission - powers and duties
Distribution to Gaming Cities and Counties	Reflects the net proceeds distribution of the Limited Gaming Funds to eligible cities and counties, including Gilpin and Teller counties, Black Hawk, Central City, and Cripple Creek.	Section 9, Article XVIII, Colorado Constitution (2009); and 12-47.1-701 et seq. C.R.S. (2009) Limited gaming fund
Indirect Cost Assessment	Funding for the administrative overhead of the Limited Gaming Division.	12-47.1-701 et seq. C.R.S. (2009) Limited gaming fund

(7) Enforcement Business Group, (C) Liquor Enforcement Division

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act

Operating Expenses	General office supplies, including phone, printing, and subscription costs.	24-35-105 C.R.S. (2009) Supplies

(7) Enforcement Business Group, (D) Tobacco Enforcement Program

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone costs.	24-35-105 C.R.S. (2009) Supplies

(7) Enforcement Business Group, (E) Division of Racing Events

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, dues and memberships, and travel costs.	24-35-105 C.R.S. (2009) Supplies
Laboratory Services	Costs associated with performing laboratory examinations of animal samples including physical examinations of animals, blood, urine, and other tests for the presence of prohibited drugs or medications. Other costs include weighing of jockeys and greyhounds, and taking saliva, urine, blood, or other body fluid samples or biopsy or necropsy specimens.	12-60-202 (3) (c) C.R.S. (2009) Director - qualifications - powers and duties; and 12-60-501 C.R.S. (2009) Regulation of race meets and racing-related businesses
Commission Meeting Costs	Reimbursement for racing commissioners for performance of official duties.	12-60-301 C.R.S. (2009) Racing commission - creation
Racetrack Applications	Costs associated with comprehensive background investigations on race meet applicants.	12-60-501 et seq. C.R.S. (2009) Licensing and registration
Purses and Breeders Awards	Trust fund that contains moneys deposited by licensees and operators of in-state simulcast facilities for horse racing. This represents a pass-through appropriation to the Department of Revenue.	12-60-704 C.R.S. (2009) Horse breeders' and owners' awards and supplemental purse fund - awards - advisory committee

(7) Enforcement Business Group, (F) Hearings Division

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, printing, and travel costs.	24-35-105 C.R.S. (2009) Supplies

(7) Enforcement Business Group, (G) Motor Vehicle Dealer Licensing Board

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, printing, and registration fees.	24-35-105 C.R.S. (2009) Supplies

(8) State Lottery Division

Line Item Name	Line Item Description	Statutory Citation
Personal Services	All salaries and wages to full-time, part-time, or temporary employees including professional services contracts, the State's contribution to the public employees retirement fund and the State's share of federal Medicare tax paid for state employees hired after April 1986.	24-50-101 et. seq., C.R.S. (2009) State Personnel System Act
Operating Expenses	General office supplies, including phone, information technology purchases, printing, and shipping costs.	24-35-201 et seq C.R.S. (2009) State lottery division
Payments to Other State Agencies	Funds costs associated with other State agencies performing work related to the State Lottery Division.	24-35-201 et seq C.R.S. (2009) State lottery division
Travel	In-state as well as out-of-state travel expenses including hotel, air, per-diems, and reimbursements for personal vehicle use.	24-35-201 et seq C.R.S. (2009) State lottery division
Marketing and Communications	Reimbursement of vendors for goods and services including activities related to the marketing, sale, advertising, public relations, consumer awareness, retailer awareness, drawings, customer support, and retailer support of Lottery games and products.	24-35-201 et seq C.R.S. (2009) State lottery division

Multi-State Lottery Fees	Payments for maintaining compliance with multi-state game rules and policies, Colorado's share of administrative costs, costs of remote drawings, costs of citizen drawing witnesses, and auditor costs.	24-35-201 et seq C.R.S. (2009) State lottery division
Vendor Fees	Costs associated with variable vendor fees and fixed vendor fees.	24-35-201 et seq C.R.S. (2009) State lottery division
Prizes	Lottery prizes associated with games approved by the Lottery commission.	24-35-201 et seq C.R.S. (2009) State lottery division
Powerball Prize Variance	Reserve appropriation to pay the Multi-State Lottery Association (MUSL) for low-tier prize payouts (i.e., all prizes except the grand prize) which are less than the national statistical prize payout percentage.	24-35-201 et seq C.R.S. (2009) State lottery division
Retailer Compensation	Compensation for retailers related to the sale of Lottery products through commissions, cashing bonuses, and compliance bonuses.	24-35-201 et seq C.R.S. (2009) State lottery division
Ticket Costs	Costs associated wth Scratch ticket vendors for goods and services in connection with printing Scratch tickets.	24-35-201 et seq C.R.S. (2009) State lottery division
Research	Costs for using vendors to research items sucgh as the cost of studies, surveys, data gathering, and consulting.	24-35-201 et seq C.R.S. (2009) State lottery division
Indirect Cost Assessment	Funding for the administrative overhead of the State Lottery Division.	24-35-201 et seq C.R.S. (2009) State lottery division