



COLORADO
Department of Revenue



Fiscal Year
2026
2027

**PERFORMANCE
MANAGEMENT
PLAN**



TAXATION DIVISION ■ DIVISION OF MOTOR VEHICLES
MARIJUANA ENFORCEMENT DIVISION ■ NATURAL MEDICINE DIVISION ■ COLORADO LOTTERY
AUTO INDUSTRY DIVISION ■ DIVISION OF GAMING ■ DIVISION OF RACING EVENTS
FIREARMS DEALER DIVISION ■ LIQUOR AND TOBACCO ENFORCEMENT DIVISION

Performance Management Plan

Fiscal Year: 2026-2027 (July 1, 2026 - June 30, 2027)



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Vision

To empower businesses and individuals through quality customer service, innovation and collaboration.

Mission

To become a Trusted Partner to every Coloradan to help them navigate the complexities of government so they can thrive.

Values



Service

We are dedicated to helping the residents and visitors of our state and our fellow employees to thrive.



Teamwork

We work collaboratively with one another toward a common goal, breaking down silos, and building mutual trust.



Accountability

We are responsible stewards of public resources, follow through on our individual and shared commitments, and move past setbacks to achieve growth.



Integrity

We do the right thing, acting with honesty, transparency and strong ethical principles.



Respect

We communicate, listen, and act with high regard for others, sharing information in a constructive manner, and treating others with dignity and grace.

From the Executive Director



Greetings,

As we look to a new fiscal year, I am honored to release the Fiscal Year 2027 Department of Revenue's (DOR) Performance Management Plan, and the final one I will share as Executive Director.

My tenure at DOR and in state government has been extraordinary. I'm proud to have been part of a significant transformation, including the move to remote work, system upgrades, the addition of two new divisions, and more. We've done this all by following the "DOR Way" - a commitment to our values of Service, Teamwork, Accountability, Integrity, and Respect.



- **Transforming Customer Experience in Our DMV Contact Centers.**

DMV will answer 70% of calls to the DMV contact center within 9 minutes on average by June 30, 2027.



- **Increase the Keep Colorado Wild Pass Opt-in Rate**

Increase the percentage of vehicle registration renewals that opt-into the Keep Colorado Wild pass from 27% to 29% by June 30, 2027.



- **Transforming Customer Experience in Our TAX Contact Centers**

DOR will increase the percent of calls answered at the TAX Services contact centers within 25 minutes each month, with fluctuating monthly targets based on seasonal call center volume.



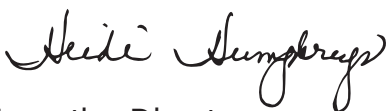
- **Increase DMV appointment availability across Denver Metro and Colorado Springs**

Across Denver Metro and Colorado Springs drivers license offices, ensure that at least 80% of the time there are at least three appointment options available for renewal or new drivers license appointments within the next three weeks.

Internally, we are adopting a new performance management system that will enable greater transparency and more engagement between supervisors and their teams. We know our success depends on our ability to work together, and this investment is another part of the DOR Way of moving forward.

I have no doubt that the Department of Revenue will continue to be a trusted partner to Coloradans. I look forward to seeing the work continue.

Sincerely,



Executive Director

Heidi Humphreys



Performance Management Plan

The State Measurement for Accountable, Responsive, and Transparent Government (SMART) Act formalizes a performance management system in Colorado by providing broad parameters for the key elements of performance management: planning, management, data collection, reporting, and evaluation. The SMART Act provides the framework for a customer-focused approach to the delivery of government goods and services through a variety of requirements, including this Performance Management Plan.

This performance plan summarizes the near-term strategic and operational priorities for the department, connecting organizational objectives to a system for achieving these priorities. This plan contains the overview of the department, including individual processes by which the department delivers goods and services to the residents of Colorado. This plan is a living document that the department uses to set objectives to be achieved and to measure progress towards those objectives throughout the year.

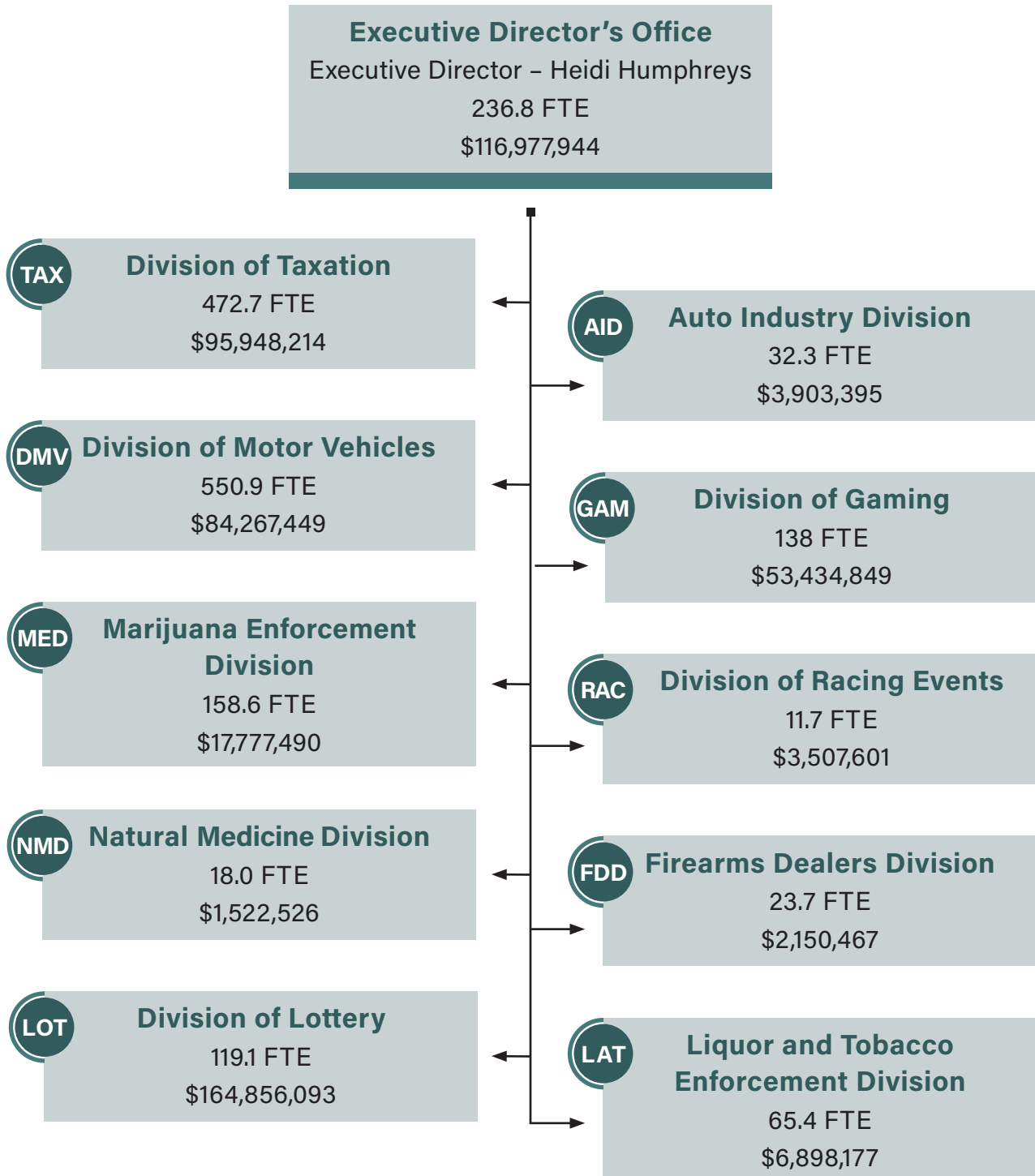
Our Process

This plan was created through a series of interactive stakeholder sessions with members of the Executive Management Team, program managers, and division staff to incorporate the varied aspects of the work of the Department of Revenue.

This year's plan features four key Wildly Important Goals (WIGs) and leading measures dependent on divisional work. The focus of the Department of Revenue is on bold change for Coloradans in order to deliver top flight customer service. DOR serves the public sector and always seeks to do the greatest amount of good for the most people.

The role of DOR is unique, because the services the Department provides are essential for Colorado residents and have a considerable impact on their lives. DOR exists to educate, advise, and guide stakeholders on relevant laws and regulations. DOR exists to assist customers in answering questions. DOR exists to protect public safety. Every division in the Department of Revenue plays a role in empowering, enhancing, and enriching life in Colorado.

Organizational Chart



Total Department full time employees (FTE) & budget breakdown

(Based on Fiscal Year 2026-27 appropriations)

DOR	1,838.2 FTE
Total Funds	\$552,710,886
General Funds	\$148,484,040
Cash Funds	\$392,963,938
Re-appropriated Funds	\$10,410,776
Federal Funds	\$852,132



Department Overview

The Colorado Department of Revenue oversees the Division of Motor Vehicles, the Auto Industry Division, the Firearms Dealer Division, the Division of Gaming, the Liquor and Tobacco Enforcement Division, the Division of Racing Events, the Marijuana Enforcement Division, the Colorado Lottery, and the Taxation Division. One or more of these services touch almost every Colorado resident throughout the year.

Executive Director's Office

The Executive Director's Office (EDO) is committed to being a trusted partner that assists Coloradans in navigating the complexities of government. The EDO consists of the Administrative Offices Division, Office of Human Resources, Financial Services, Innovation, Strategy and Delivery (ISD) Division, the Office of Communications, Hearings Division, the Office of the Legislative Liaison, and Internal Audit.

Division of Motor Vehicles

The Division of Motor Vehicles (DMV) provides excellent identification, driver, and motor vehicle services. The DMV is composed of: Driver License, Driver Control, Title and Registration, Emissions, and Investigations. In addition, the 64 County Clerks and Recorders serve as the Department's authorized agents for motor vehicle titling and registration.

Customers:

- Residents of Colorado
 - Law Enforcement
 - Colorado Counties, State Agencies, Federal Agencies
-

Lottery Division

The Colorado Lottery creates and sells lottery games of chance to support Colorado's beautiful outdoors. Games are held to the highest standards of integrity, efficiency, and entertainment, to maximize proceeds for the people of Colorado, while dedicating efforts to responsible gaming practices. The Colorado Lottery began in 1983 with just a single scratch game. Today, there are a variety of scratch and jackpot games. Since its inception, the Colorado Lottery has contributed more than \$4 billion to the state of Colorado.

Customers:

- Residents of Colorado
 - Lottery Players
 - Retailers
 - Proceeds Recipients
-

Marijuana Enforcement Division

The Marijuana Enforcement Division (MED) is tasked with licensing and regulating the Medical and Retail Marijuana industries in Colorado. MED's mission is to promote public safety and reduce public harm by regulating the Colorado commercial marijuana industry through consistent administration of laws, regulations, and strategic integration of process management, functional expertise, and innovative problem-solving.

Customers:

- Public
- Licensees
- Law Enforcement
- Consumers
- Patients
- Recommending Providers
- Local Licensing Authorities

Natural Medicine Division

In November 2022, Colorado voters passed Proposition 122, the Natural Medicine Health Act, which decriminalized the personal use of natural medicines and legalized regulated access to natural medicines. In order to effectively regulate access to natural medicines for facilitated use, the Marijuana Enforcement Division was tasked with establishing the new Division of Natural Medicine. The Division of Natural Medicine is responsible for the licensing and regulation of natural medicine businesses to include healing centers, cultivations, manufacturers and testing facilities.

Customers:

- Public
- Licensees
- Law Enforcement
- Consumers
- Participants
- Local Jurisdictions

Auto Industry Division

The Auto Industry Division (AID) regulates Motor Vehicles and Powersports sales in Colorado. The Auto Industry Division focuses on ensuring consumer confidence and serving the citizens of Colorado by keeping them safe from unsafe products, unfair business practices, and unlawful activities.

Customers:

- Motor Vehicle Dealer Board
- Buying Public
- Licensees
- Law Enforcement

Division of Gaming

The Division of Gaming ensures honesty and integrity in Colorado's gaming, sports betting and fantasy sports industries, helping them grow responsibly by creating a balance between the business needs of industry stakeholders and public safety.

Customers:

- Colorado Limited Gaming Control Commission
- Wagering Public, Licensees
- Fund Recipients (i.e. Black Hawk, Central City, Cripple Creek, Teller County, Gilpin County, Community Colleges, Colorado Water Plan, and Problem Gaming Service Agencies)

Firearms Dealer Division

The Firearms Dealer Division promotes public safety and responsible firearm commerce by ensuring compliance with state laws, fostering education and accountability among firearms dealers, and safeguarding the integrity of firearm transactions.

Customers:

- Buying Public
- Permitted Firearms Dealers
- Law Enforcement
- Lawyers and Consultants
- State and Federal Partners



Liquor and Tobacco Enforcement Division

The Liquor and Tobacco Enforcement Division promote public safety, support economic growth, and the responsible sale and consumption of liquor and tobacco products, through the fair administration of liquor and tobacco/nicotine laws.

Customers:

- Public
- Licensees
- Law Enforcement
- Local Licensing Authorities
- Lawyers and consultants
- State and Federal Partners
- Alcohol Recovery and Prevention Industries
- Public Health

Racing Events Division

The Racing Division promotes and fosters public confidence in the pari-mutuel industry and protects the welfare of all racing participants, including the equine athletes.

Customers:

- Colorado Racing Commission
- Wagering Public
- Horsemen
- Equine Athletes
- Fund Recipients
- Veterinarians
- Law Enforcement

Taxation Division

Roads, schools, parks, and so much of the vital infrastructure that makes Colorado a wonderful place to live is powered by tax dollars. The Tax Division is responsible for collecting those dollars as well as administering, auditing, and encouraging voluntary compliance with all taxes, fees, bonds, and licenses under Colorado tax laws. The Tax Division strives to serve the more than five million Colorado taxpayers as efficiently as possible, and in a way that protects the security of their personal information.

The Tax Division is organized into four areas: Taxpayer Services, Tax Auditing and Compliance, Tax Conferee, and Tax Policy Analysis. While each section functions separately, they unite to achieve the departmental goals of being the premier Department of Revenue known for its outstanding customer service, innovation, and dedicated employees.

Customers:

- Individual and Business Taxpayers
- Tax Attorneys
- Certified Public Accountants

Fiscal Year '26 Performance Summary

- This year's WIGs feature Division-specific goals, with updates reflecting current total progress toward year-end goals. Please note: all updates reflect data through Quarter 3 of Fiscal Year 2026.
- The Division of Motor Vehicles (DMV) is working toward three major WIGs. The overall DOR WIG 1 goal for Keep Colorado Wild (KCW) is to increase the percentage of vehicle registration renewals that opt-into the KCW pass from 27% to 29%. DOR is off track, achieving 27% opt-in rate against the 29% year-end goal. For KCW strategy goals, DMV exceeded its goal to **Promote KCW Online Registrations** (completed 35 social media posts against a goal of 12 posts), met its goal for **KCW Banners At All DMV kiosks** (installed KCW banners and advertising at all 72 DMV kiosks), met its goal to **Improve Website Accessibility and Usability**, and is on track to meet its goal to **Increase In-Person Opt-in to the Keep Colorado Wild Pass**.
- The DMV is not on track to meet the DMV Call Center Improvements WIG (DOR WIG 3) to answer 80% of calls to the DMV contact center within 9 minutes. Currently, the DMV answers around 50% of calls within 9 minutes. The DMV successfully met two of the strategy goals for this WIG: **Customer Satisfaction System Implementation** (100% met), and **Customer Portal Created** (100% met). The DMV Web Overhaul strategy to implement 36 targeted, high-priority website improvements is off track, with 21 of the 36 improvements implemented.
- The DMV is supporting the Colorado Division of Insurance's WIG to reduce the cost of auto insurance. DMV exceeded its strategy goal of increasing usage of the DOR's Law Enforcement Insurance Database and met its goal to both improve the Motorist Insurance Identification Database and release new educational resources to support increased uptake by local law enforcement.
- The Taxation Division (TAX) is not on track for the **TAX Call Center Improvements** WIG (DOR WIG 2), with a current average speed to answer tax-payers' calls of 44.10 minutes, compared with the year-end goal of 35 minutes. The goal to **Reduce Average Handle Time (AHT)** is also off track, with an AHT of 679 seconds compared to our goal of 457 seconds.
- The TAX division has several technology and efficiency goals planned to be completed in FY27 rather than FY26. These goals are on track to be met by June 30, 2027, including **Improving Employee Productivity** (50% met), **Upgrading AI Powered Virtual Agent** (0% progress toward a FY27 goal of 100%), and **DOR Tax System API Integration** (0% progress toward a FY27 goal of 100%).

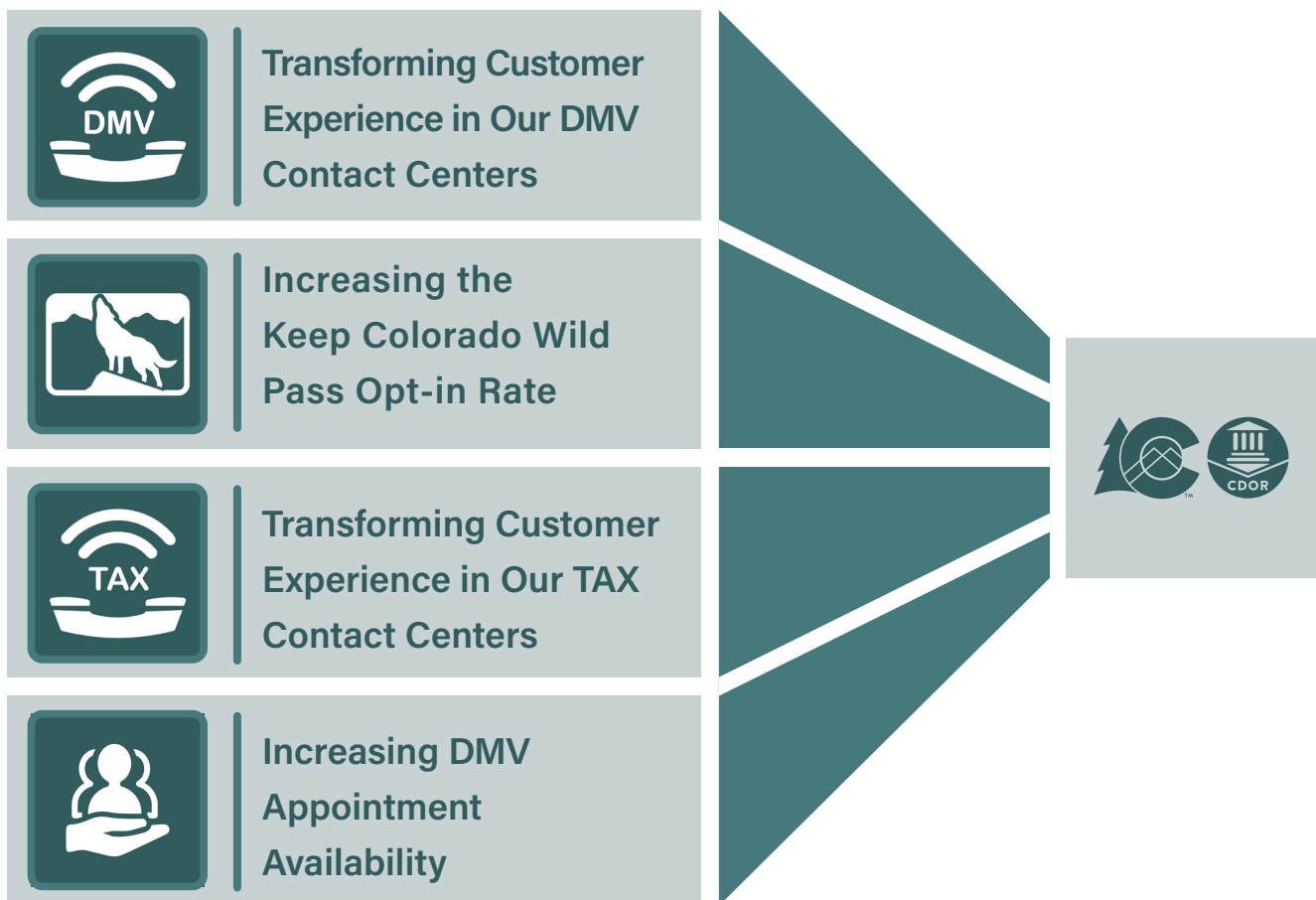
For a visual representation of the Department's WIG progress please visit the [Governor's Dashboard](#).

As DOR looks to Fiscal Year 2027, the focus will continue to be on achieving the goals for the Keep Colorado Wild pass and significantly improving call center performance and efficiency through technology upgrades and better utilization of call data. We remain committed to expanding access to self-service options to meet the needs of Coloradans.

Governor's Key Statewide Goals

The Department of Revenue's (DOR) FY27 Wildly Important Goals (WIGs) will focus on continuity with [Governor Polis's Operational Agenda](#) pillar to transform the customer experience in our contact centers and DMV offices.

Department of Revenue's Wildly Important Goals (WIGs)





Transforming Customer Experience in Our DMV Contact Centers

The DMV will answer 70% of calls to the DMV contact center within 9 minutes on average by June 30, 2027.

Objective	Fiscal Year 24-25	Fiscal Year 25-26	Fiscal Year 26-27
Goals	Not applicable	80% of calls less than 9 min wait time	70% of calls less than 9 min wait time

DMV Strategies

Improve Website

Improve the customer experience with the DMV website by implementing 20 improvements based on customer feedback by June 30, 2027.

Increase Customer Satisfaction System (CSAT) Score

The DMV will increase its average customer satisfaction (CSAT) score from 3.8 to 4.0 by June 30, 2027.

Decrease Average Handle Times

The DMV will maintain average handle times of under 4 minutes across all call centers.

Improve Employee Productivity

Improve employee productivity to reduce call wait times by implementing a knowledge management software solution.



Increase the Keep Colorado Wild Pass Opt-in Rate

Increase the percentage of vehicle registration renewals that opt-into the Keep Colorado Wild (KCW) pass from 27% to 29% by June 30, 2027.

Objective	Fiscal Year 24-25	Fiscal Year 25-26	Fiscal Year 26-27
Goals	29%	29%	29%

DMV Strategies

Improve Website Accessibility And Usability

Redesign website to improve accessibility and usability to increase online vehicle registrations and opt-ins to KCW by June 30, 2027.

Increase Opt-in Within Counties

DMV and DNR will collaborate to identify new opportunities to increase KCW pass opt-in rate in counties with proximity to state parks and KCW opt-in rates below 29% by June 30, 2027.

Promote Opt-In Through Incentives

DOR will collaborate with counties to reward and incentivize staff and counties who successfully promote the KCW pass.



Transforming Customer Experience in Our TAX Contact Centers

DOR will increase the percent of calls answered at the TAX Services contact centers within 25 minutes each month, with fluctuating monthly targets based on seasonal call center volume.

Objective	Fiscal Year 24-25	Fiscal Year 25-26	Fiscal Year 26-27
Goals	Not Applicable	Reduce Average Speed to Answer by 50%, From 41.36 mins to 20.68 mins.	Percentage of Calls Answered Monthly Targets

TAX Strategies

Enhance Agent Assist

Enhance Agent Assist resources so tax examiners can access the tax knowledge base quicker, thereby reducing average handle time, by January 31, 2027.

Upgrade Interactive Voice Response System

Upgrade the AI powered virtual agent to improve Conversational Design of Interactive Voice Response (IVR) system by February 1, 2027.

DOR Tax System Application Programming Interface (API) Integration

DOR will securely connect customer service channels to DOR tax information to decrease call times and increase self-service capabilities by March 31, 2027.

Reduction In Average Handle Time (AHT)

DOR will reduce the average handle time in the Tax Contact Center by 23%, from 592 seconds to 457 seconds, by June 30, 2027.

Reduction In Call Time

Reduce average call time by 50.56%, from 50 minutes and 22 seconds in FY 26 to 25 minutes and 28 seconds, by June 30, 2027.

Reduce Calls Related to Refund Status

Reduce the volume of calls related to refund status during peak months by 50%, from 59% to 29%, by implementing a self-service "Where's My Refund" tool by June 30, 2027.



Increase DMV Appointment Availability

Across subregional Denver Metro drivers license offices, ensure that at least 80% of the time there are at least nine appointment options available for both renewal and new drivers license appointments within the next two weeks by June 30, 2027.

At the Colorado Springs drivers license office, ensure that at least 80% of the time there are at least three appointment options available for both renewal and new drivers license appointments within the next two weeks by June 30, 2027.

Objective	Fiscal Year 24-25	Fiscal Year 25-26	Fiscal Year 26-27
Goals	Not applicable	Not applicable	80% of the time at least three appointment options available

DMV Strategies

Increase Digital Use Rates

Increase the monthly online and myColorado App channel use rates for renewing a license or ID from 50% to 55% (about 3,000 more monthly) by June 30, 2027.

Decrease No-show Rate

Implement several technology improvements and policies to decrease the annual no show rate from 23% to 20% by June 30, 2027.

Improve Operational Efficiency

Improve DMV's operational efficiencies by adding three additional services (Super Saturdays, new DMV2GO events, and extending the online renewal window) to better meet Coloradans on their terms by June 30, 2027.

Decrease No-show Rate Initiatives

Implement several technology improvements and policies to decrease the no-show rate by June 30, 2027.