

**Department of Revenue** has \$442,326,727 in total authority, \$60,676,663 (14%) is HB 2 authority

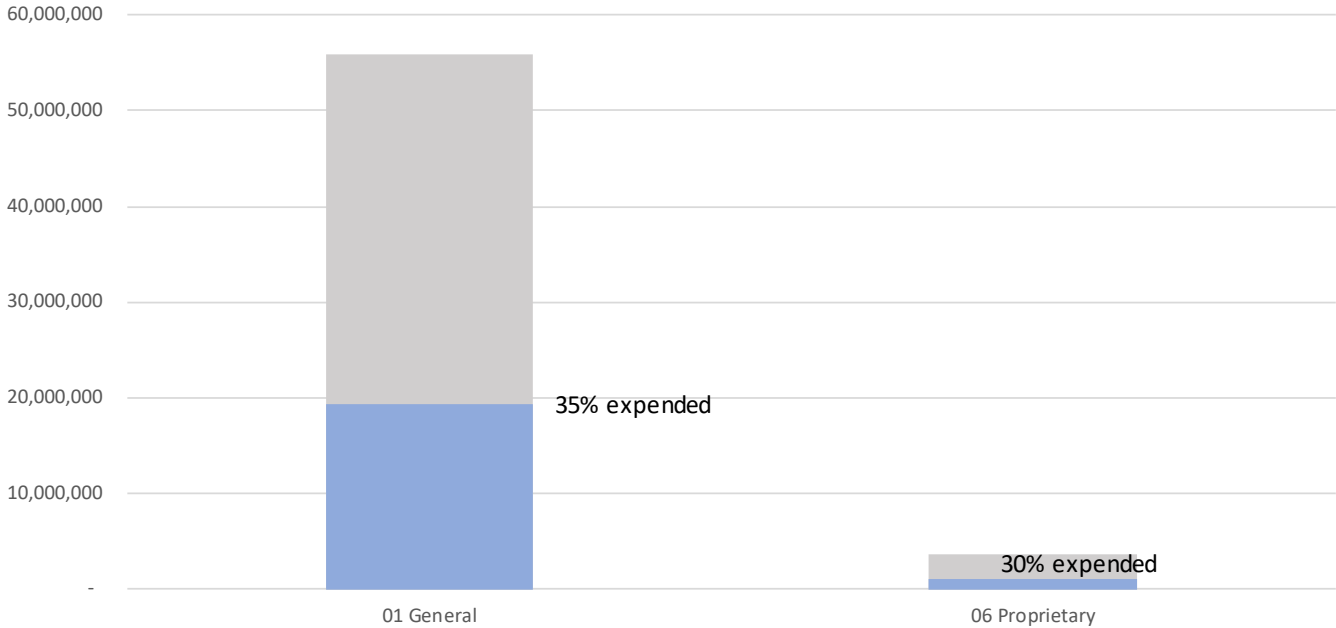
**HB 2 Expenditures**

**34%** of the agency's total HB2 budget has been expended, **37%** is the 5 year average

**HB 2 Expenditures**

Budgeted vs. Expended

by fund type



Expenditure Account	Budgeted	Expended	% Expended
Personal Services	45,368,150	15,444,267	34%
Operating Expenses	15,134,095	5,077,802	34%
Equipment & Intangible Assets	30,554	-	0%
Transfers-out	101,500	100,000	99%
Debt Service	42,364	-	0%
Agency Program	Budgeted	Expended	% Expended
01 Directors Office	15,107,068	4,819,878	32%
03 Alcoholic Beverage Control Div	3,136,403	1,067,612	34%
07 Business & Income Taxes Div	11,632,595	4,243,309	36%
08 Property Assessment Division	22,698,417	8,186,440	36%
05 Information Mgmt & Collections	8,102,180	2,304,831	28%
<b>Total</b>	<b>60,676,663</b>	<b>20,622,070</b>	<b>34%</b>

\*The above chart does not show fund types that are less than .02% of the total modified budget

The Department of Revenue (DOR) receives 92.0% of its HB 2 modified budget from the general fund. Most of the remaining funds for the agency are enterprise funds for the Alcoholic Beverage Control Division at 6.0%, followed by 1.6% of state special revenue funds, and 0.4% of federal special revenue funds.



Personal services make up 74.8% of the FY 2020 HB 2 modified budget. As of December 5, 2019, DOR had 53.11 FTE vacant. Most of the vacancies occurred in October and November of this year. The vacancies are driving the lower percentage of spending for personal services.

Operating expenses are 24.9% of the FY 2020 HB 2 modified budget. Spending in the Director's Office for other services and repair and maintenance is below what might be anticipated at this point in the fiscal year. According to the Department of Revenue, expenditures related to the tax system and other IT services will be made in the coming months thus expending the authority provided in the budget in the Director's Office.

## HB 2 Modifications

### Negative modifications vs. positive modifications, by program

The net budget modifications were \$0.

Agency Program	Leg Budget	Dec Modified Budget	Net Modifications
01 DIRECTORS OFFICE	14,840,187	15,107,068	266,881
03 ALCOHOLIC BEVERAGE CONTROL DIV	3,136,403	3,136,403	-
07 BUSINESS & INCOME TAXES DIV	11,632,595	11,632,595	-
08 PROPERTY ASSESSMENT DIVISION	22,231,838	22,698,417	466,579
05 INFORMATION MGMT & COLLECTIONS	8,835,640	8,102,180	(733,460)
Expenditure Account	Leg Budget	Dec Modified Budget	Net Modifications
Personal Services	45,369,821	45,368,150	(1,671)
Operating Expenses	15,263,903	15,134,095	(129,808)
Equipment & Intangible Assets	30,554	30,554	-
Transfers-out	1,500	101,500	100,000
Debt Service	10,885	42,364	31,479
Fund Type	Leg Budget	Dec Modified Budget	Net Modifications
01 General	55,847,189	55,847,189	-
02 State/Other Spec Rev	989,944	989,944	-
03 Fed/Other Spec Rev	275,086	275,086	-
06 Proprietary	3,564,444	3,564,444	-
<b>Total</b>	<b>60,676,663</b>	<b>60,676,663</b>	<b>-</b>

The Information Management and Collections Division transferred 4.0 FTE, \$254,481 in personal services, and \$12,400 in operating expenses to the Director's Office. The transfer was made as part of a reorganization to align similar work within one division. Information Management and Collections Division also transferred 6.0 FTE, \$363,979 in personal services, and \$102,600 in operating expenses to the Property Assessment Division. The 2019 Legislature eliminated personal services funding for 25.00 FTE in the Property Assessment Division in the 2021 biennium. The shifts of FTE balance the changes made by the legislature between the various divisions within the Department of Revenue.

The Alcoholic Beverage Control Division transferred \$100,000 from operating expenses into transfers out to send funding to the Architecture and Engineering Division in the Department of Administration for parking lot repairs at the liquor warehouse. The Alcoholic Beverage Control Division also transferred \$31,479 out of operating expenses and into debt service for a state building energy conservation program loan.