

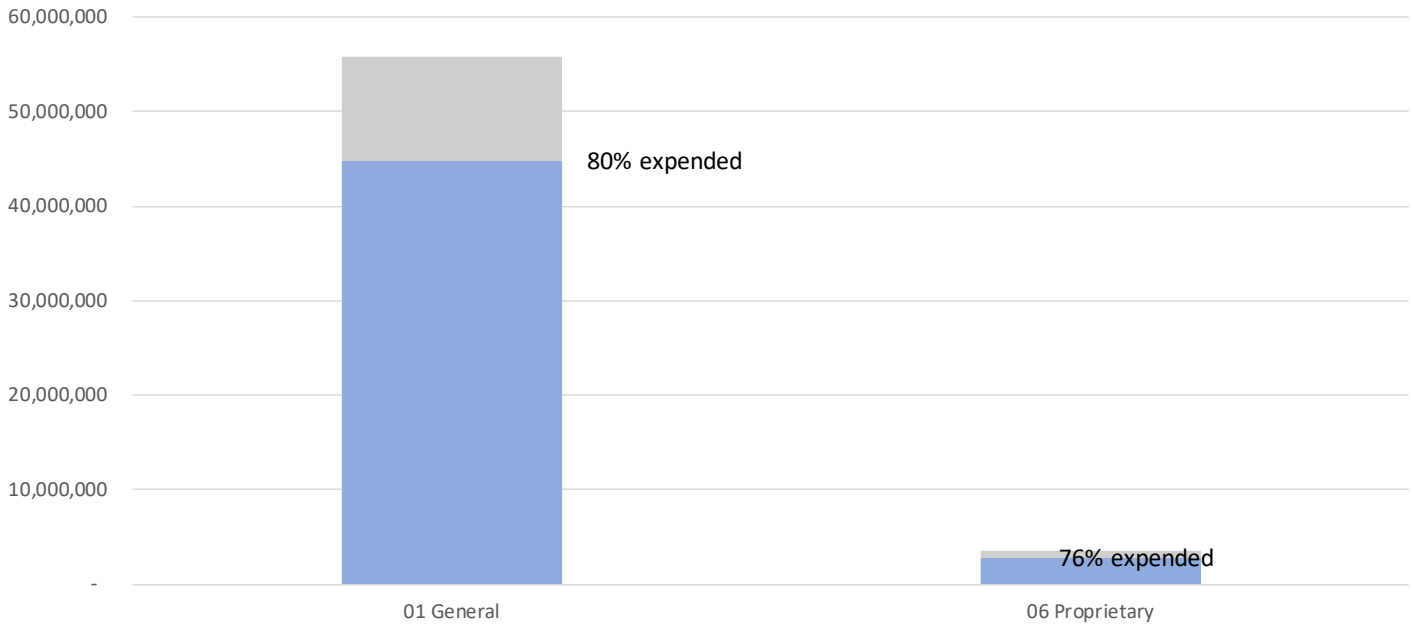
Department of Revenue has \$442,326,727 in total authority, \$60,676,663 (14%) is HB 2 authority

80% of the agency's total HB2 budget has been expended, 85% is the 5 year average of actual expenditures

## HB 2 Expenditures

Budgeted vs. Expended

by fund type



Expenditure Account	Budgeted	Expended	% Expended
Personal Services	45,368,150	37,555,339	83%
Operating Expenses	15,116,279	10,760,607	71%
Equipment & Intangible Assets	30,554	-	0%
Transfers-out	119,316	100,000	84%
Debt Service	42,364	28,122	66%
Agency Program	Budgeted	Expended	% Expended
01 Directors Office	8,895,331	6,691,989	75%
03 Alcoholic Beverage Control Div	3,136,403	2,467,297	79%
07 Business & Income Taxes Div	11,632,595	9,787,286	84%
08 Property Assessment Division	22,698,417	19,023,537	84%
05 Information Mgmt & Collections	6,422,330	4,773,666	74%
02 Technology Services Division	7,891,587	5,700,293	72%
<b>Total</b>	<b>60,676,663</b>	<b>48,444,068</b>	<b>80%</b>

The Department of Revenue (DOR) receives 92.0% of its HB 2 modified budget from the general fund. Most of the remaining HB2 funds for the agency are enterprise funds for the Alcoholic Beverage Control Division at 5.9%, followed by 1.6% of state special revenue funds, and 0.5% of federal special revenue funds. Over 86.2% of the overall funding in the department is not budgeted through HB 2 but provided as language appropriations, in other bills, or as statutory appropriations.

Personal services make up 74.8% of the FY 2020 HB 2 modified budget, with expenditures generally on track with the 5-year average for the agency. DOR expended \$32,803 in personal services for COVID-19 leave.

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, it anticipates it will expend an additional:

- \$900,000 for the GenTax maintenance contract
- \$500,000 for computer replacements
- \$419,000 in State Information Technology Services Division costs
- \$266,000 in computer maintenance

If DOR continues to expend for operating expenses as it has since July, this will leave about \$0.7 million in unexpended general fund appropriations for operating costs at the end of FY 2020.

## HB 2 Modifications

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

The net budget modifications were \$0.

Agency Program	Mar. Mod. Budget	June Mod. Budget	Net Modifications
01 Directors Office	8,895,331	8,895,331	-
03 Alcoholic Beverage Control	3,136,403	3,136,403	-
07 Business & Income Taxes D	11,632,595	11,632,595	-
08 Property Assessment Divisi	22,698,417	22,698,417	-
05 Information Mgmt & Collec	6,422,330	6,422,330	-
02 Technology Services Divisio	7,891,587	7,891,587	-
Expenditure Account	Mar. Mod. Budget	June Mod. Budget	Net Modifications
Personal Services	45,368,150	45,368,150	-
Operating Expenses	15,134,095	15,116,279	(17,816)
Equipment & Intangible Asset	30,554	30,554	-
Transfers-out	101,500	119,316	17,816
Debt Service	42,364	42,364	-
Fund Type	Mar. Mod. Budget	June Mod. 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 Alcoholic Beverage Control Division transferred appropriation authority from operating expenses to transfers out including:

- \$12,203 to reimburse the Department of Justice for investigative work
- \$5,613 to pay Department of Administration Architecture and Engineering Division for landscaping work completed at the liquor warehouse