

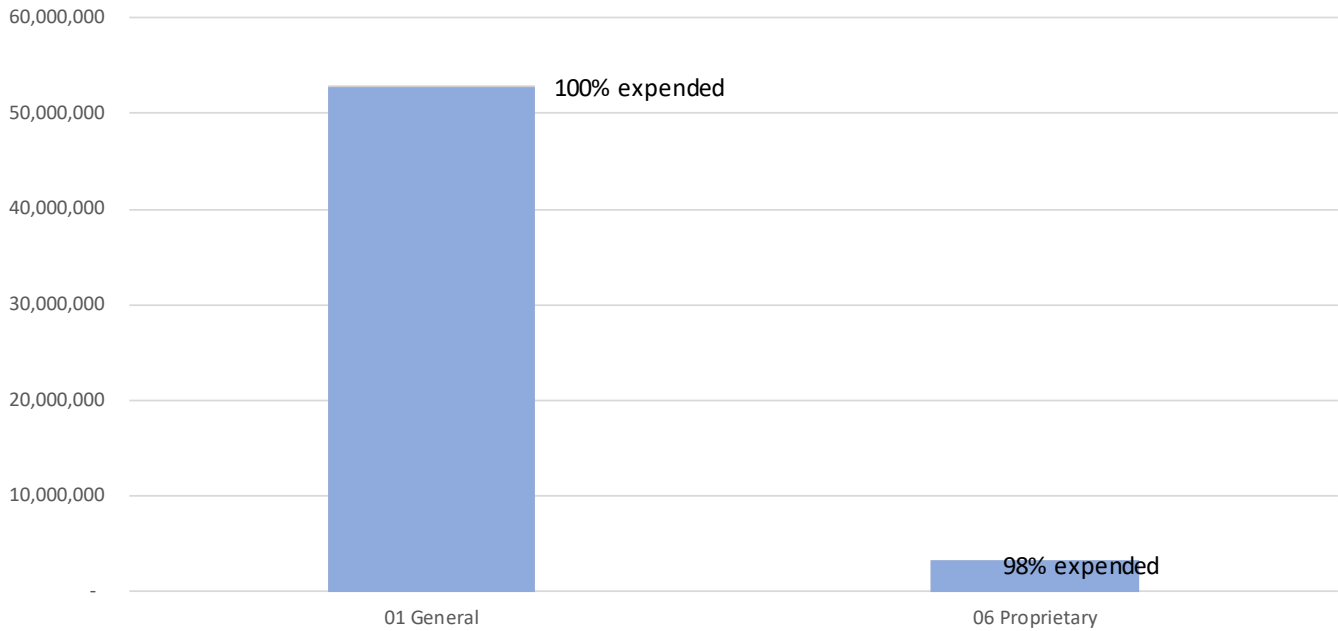
Department of Revenue has \$421,773,157 in total authority, \$57,466,581 (14%) is HB 2 authority

HB 2 Expenditures

100% of the agency's total HB2 budget was expended, **99%** is the 5 year average

Budgeted vs. Expended

by fund type



Expenditure Account	Budgeted	Expended	% Expended
Personal Services	41,456,331	41,370,662	100%
Operating Expenses	14,640,832	14,547,598	99%
Equipment & Intangible Assets	1,165,554	1,130,786	97%
Transfers-out	161,500	160,000	99%
Debt Service	42,364	31,195	74%
Agency Program	Budgeted	Expended	% Expended
01 Directors Office	15,679,278	15,552,678	99%
03 Alcoholic Beverage Control Div	2,935,511	2,861,752	97%
05 Citizen Svcs & Resource Mgmt	7,558,267	7,554,600	100%
07 Business & Income Taxes Div	10,845,845	10,836,023	100%
08 Property Assessment Division	20,447,680	20,435,188	100%
Total	57,466,581	57,240,241	100%

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 5.8%, followed by approximately 2.2% of state special and federal special revenue funds.

HB 2 Modifications

Negative modifications vs. positive modifications, by program

The net budget modifications were \$0.

Agency Program	April Budget	FYE Modified Budget	Net Modifications
01 Directors Office	14,496,678	15,679,278	1,182,600
03 Alcoholic Beverage Control	2,935,511	2,935,511	-
05 Citizen Svcs & Resource Mgt	8,429,267	7,558,267	(871,000)
07 Business & Income Taxes D	11,045,845	10,845,845	(200,000)
08 Property Assessment Division	20,559,280	20,447,680	(111,600)
Expenditure Account	April Budget	FYE Modified Budget	Net Modifications
Personal Services	42,359,331	41,456,331	(903,000)
Operating Expenses	15,032,832	14,640,832	(392,000)
Equipment & Intangible Assets	30,554	1,165,554	1,135,000
Transfers-out	1,500	161,500	160,000
Debt Service	42,364	42,364	-
Fund Type	April Budget	FYE Modified Budget	Net Modifications
01 General	52,890,891	52,890,891	-
02 State/Other Spec Rev	961,696	961,696	-
03 Fed/Other Spec Rev	262,840	262,840	-
06 Enterprise	3,351,154	3,351,154	-
Total	57,466,581	57,466,581	-

DOR transferred personal services and operating expense appropriation authority out of several divisions to the Director's Office and moved the authority to equipment to purchase video conference equipment, and upgrade the computer system used for recording tax activity known as GenTax. Upgrades to GenTax were needed because of the passage and approval of HB 727, which revised alcohol and gaming licensing laws, and changes to the business process for the Alcoholic Beverage Control Division.

The budget used for the personal services transfer was mainly from position vacancies. In FY 2019, DOR had an actual vacancy savings rate of 12.4%. This level of vacancies is not expected to continue, as the 2019 Legislature reduced FTE by 25.00 for the 2021 biennium. To address this reduction in FTE the DOR has not filled many positions including 5.45 FTE that were vacant the entire year. The vacant positions generated a portion of the personal services appropriations that could be transferred to other uses.