

E00A
Comptroller of the Treasury

Operating Budget Data

(\$ in Thousands)

	FY 07	FY 08	FY 09	FY 08-09	% Change
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Change</u>	<u>Prior Year</u>
General Fund	\$70,923	\$72,648	\$79,587	\$6,940	9.6%
Special Fund	15,478	16,842	17,663	821	4.9%
Reimbursable Fund	<u>17,460</u>	<u>19,445</u>	<u>19,573</u>	<u>127</u>	<u>0.7%</u>
Total Funds	\$103,861	\$108,935	\$116,823	\$7,888	7.2%

- The fiscal 2009 allowance includes two general fund deficiencies totaling \$683,700 due to legislation enacted during the 2007 special session. Included is \$325,000 under the Board of Revenue Estimates for programming costs related to new reporting requirements. Also included is \$358,700 under the Revenue Administration to print and mail notices of the tax law changes.
- The fiscal 2009 allowance is \$116.8 million, an increase of about \$7.9 million, or 7.2%. However, the change in the manner in which health insurance is budgeted distorts this increase. Absent health insurance, the underlying growth is approximately \$2.9 million, or 2.9%.
- The underlying growth is largely attributable to new and existing personnel costs.

Personnel Data

	FY 07	FY 08	FY 09	FY 08-09
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Change</u>
Regular Positions	1,109.00	1,109.00	1,127.50	18.50
Contractual FTEs	<u>29.05</u>	<u>30.47</u>	<u>31.80</u>	<u>1.33</u>
Total Personnel	1,138.05	1,139.47	1,159.30	19.83

Vacancy Data: Regular Positions

Turnover, Excluding New Positions	41.04	3.64%
Positions Vacant as of 12/31/07	41.25	3.72%

Note: Numbers may not sum to total due to rounding.

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- The allowance reflects a net increase of 18.5 full-time regular positions. The new positions include 6.0 financial compliance auditors and 16.0 revenue examiners. Abolished due to cost containment are 3.5 positions: a fiscal accounts clerk, an assistant State comptroller, a revenue specialist (0.5 full-time equivalent) and an administrative officer.

Analysis in Brief

Major Trends

Delinquencies and Tax Collection Efforts on the Rise: Individual tax delinquencies have increased over 6% annually from a recent low in 2002. To combat this trend, the Comptroller has expanded tax collection efforts.

Issues

Federal Offset Collections Exceed Expectations: Chapter 577 of 2006 authorized the Comptroller to establish a reciprocal agreement with the federal government, whereby the State intercepts the tax refunds and vendor payments of individuals who have delinquent federal liabilities and the federal government intercepts federal payments of individuals who have unpaid State debts. Initial results are greatly exceeding projections for fiscal 2008. **The Comptroller should discuss the impact of this new method of delinquent tax collection and if it can be expected to sustain its early success.**

Reorganization within the Office of the Comptroller: In 2007, the Office of the Comptroller was reconfigured into a three-deputy comptroller structure from a two-deputy structure. Other changes, including the addition of two deputy/assistant comptrollers, have increased administrative staff and payroll at the top level of the organization at the expense of the remaining divisions. **The Comptroller should be prepared to explain to the budget committees the necessity of the staff and salary changes within the Executive Direction office and how it furthers the office's goal of promoting prompt collection of State revenues.**

Recommended Actions

	<u>Funds</u>
1. Reduce funding for contractual payroll.	\$ 71,889
2. Reduce funds for the replacement of furniture.	25,000
3. Increase turnover expectancy for the new revenue examiner positions.	248,363
4. Increase turnover expectancy for six new auditor positions.	26,000
5. Reduce funds for an outside personal income tax collection agency.	400,000
Total Reductions	\$ 771,252

Updates

Web Site Customer Satisfaction Survey: Fiscal 2008 committee narrative requested that the Comptroller develop a customer survey on satisfaction with its web-enabled services and include the results in its Managing for Results submission.

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Comptroller of the Treasury

Operating Budget Analysis

Program Description

The Comptroller of the Treasury is charged with the general supervision of the State's fiscal matters, including collecting taxes, distributing revenues, and administering financial accounts. The agency is divided into nine divisions generally falling into the following categories:

Revenue

The Revenue Administration Division is responsible for processing and collecting various taxes, including the personal income tax, the corporate income tax, and the sales tax. The Compliance Division conducts audits and collects delinquent taxes from all revenue sources. The Field Enforcement Division enforces all tax laws by conducting investigations, tests, and inspections. The Motor Fuel, Alcohol, and Tobacco Tax Administration is responsible for administering the laws governing the sale, manufacture, storage, transportation, distribution, and promotion of alcohol, tobacco, and motor fuel.

Administration

The Office of the Comptroller has general supervision over the agency. The General Accounting Division accounts for all State funds received and disbursed and prepares financial reports required by law. This division is also responsible for the Relational Statewide Accounting and Reporting System. The Central Payroll Bureau issues payroll checks and administers the direct deposit transactions for State employees in three separate payroll systems.

Other Divisions

The Bureau of Revenue Estimates provides estimates of State revenues and formulates recommendations to be submitted to the Governor. The Information Technology Division administers the Annapolis Data Center. The data center is available to all State agencies on a reimbursable basis. Finally, the Office of the Comptroller provides executive direction to the agency.

The goals of the Comptroller are as follows:

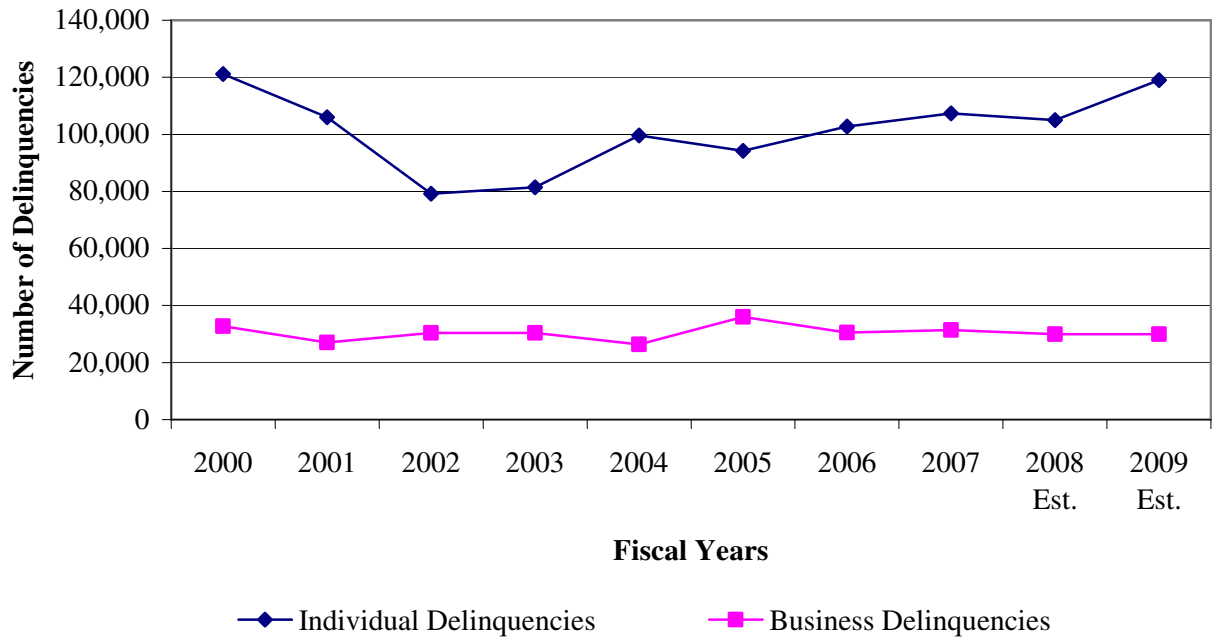
- to provide high quality public service;
- to fully utilize information technology; and
- to vigorously enforce tax laws essential to the fair treatment of all taxpayers.

Performance Analysis: Managing for Results

Delinquencies and Tax Collection Efforts on the Rise

The Comptroller dedicates significant resources toward maximizing the collection of overdue taxes. The office is responsible for notifying all taxpayers of past due amounts and taking steps to assure collection. This responsibility has increased in recent years as the number of individual delinquencies grows. **Exhibit 1** shows that since 2002, individual delinquencies have grown at a fairly steady rate of 6.3% annually.

Exhibit 1
Tax Delinquencies
Fiscal 2000-2009

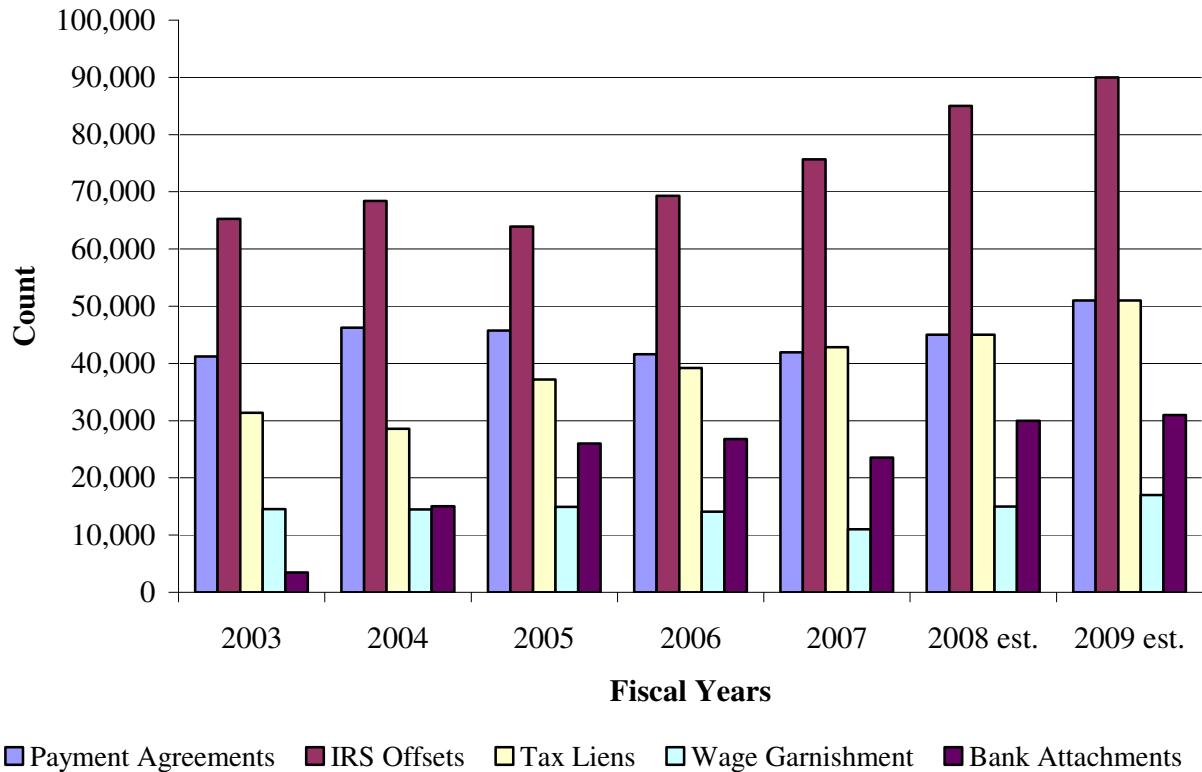


Source: Governor’s Budget Books, Fiscal 2002-2009

Business delinquencies have remained fairly constant at about 30,000 cases.

The Comptroller’s goal is to encourage taxpayers to voluntarily comply with the tax laws, but ultimately the Comptroller may and does use a variety of tools at the State’s disposal to recover delinquent taxes. **Exhibit 2** details the utilization of the Comptroller’s current methods of delinquent tax collection. Internal Revenue Service (IRS) offsets are by far the most utilized. Under this method, the State withholds refunds of those who have federal tax liabilities, and in return, the IRS withholds refunds of those with Maryland tax liabilities.

**Exhibit 2
Collection Method Utilization
Fiscal 2003-2009**



Source: Governor’s Budget Books, Fiscal 2002-2009

The Comptroller should comment on what is contributing to the increase in individual delinquencies. Further, the Comptroller should also comment on the current mix of collection tools and the relative costs and benefits of the most utilized methods.

Fiscal 2008 Actions

Proposed Deficiency

The fiscal 2009 allowance includes two fiscal 2008 general fund deficiencies totaling \$683,700. Chapter 3 of the 2007 special session requires the Comptroller to collect, compile, and analyze information submitted under new corporate filing requirements. The information is to be used for the newly created Maryland Business Tax Reform Commission to evaluate combined

reporting and other corporate tax reform measures. The allowance includes \$325,000 in general funds for programming costs associated with the additional reporting requirements.

Secondly, the allowance includes a deficiency of \$358,700 in general funds in order to send mailings to those with tax accounts to notify taxpayers of the tax changes that were enacted after the special session. The office estimates approximately 575,000 mailings are required.

Impact of Cost Containment

The office's cost containment efforts in fiscal 2008 resulted in \$250,000 in savings. Savings were largely realized from less than expected costs to replace cooling towers and from delayed equipment purchases.

Governor's Proposed Budget

As shown in **Exhibit 3**, the fiscal 2009 allowance is \$116.8 million, an increase of about \$7.9 million, or 7.2%. However, the change in the manner in which health insurance is budgeted distorts this increase. Absent health insurance, the underlying growth is approximately \$2.9 million, or 2.9%.

Impact of Cost Containment

In the fiscal 2009 allowance, 3.5 vacant positions are eliminated due to cost containment. Of these, 1.0 fiscal accounts clerk is abolished from the General Accounting Division, 1.0 assistant State comptroller and a 0.5 revenue specialist are abolished from the Compliance Division, and 1.0 administrative officer is abolished from the Annapolis Data Center. Total savings equate to \$200,832 in general, special, and reimbursable funds.

Tax Collection Enhancements

In fiscal 2007, the General Assembly approved funding for the replacement of the Comptroller's outdated business tax collection system. Funding was largely provided through the Department of Budget and Management's (DBM) Major Information Technology Development Fund. The replacement of the office's other tax accounting systems would soon follow. In the course of pursuing this replacement, the Comptroller's office and DBM determined that, instead of replacing multiple tax systems, an integrated tax accounting and collection system would provide a more efficient means of managing tax records.

Exhibit 3
Governor’s Proposed Budget
Comptroller of the Treasury
(\$ in Thousands)

How Much It Grows:	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Fund</u>	<u>Reimb.</u> <u>Fund</u>	<u>Total</u>
2008 Working Appropriation	\$72,648	\$16,842	\$19,445	\$108,935
2009 Governor’s Allowance	<u>79,587</u>	<u>17,663</u>	<u>19,573</u>	<u>116,823</u>
Amount Change	\$6,940	\$821	\$127	\$7,888
Percent Change	9.6%	4.9%	0.7%	7.2%
 Where It Goes:				
Personnel Expenses				
New positions.....				\$909
Abolished/transferred positions				-201
Increments and other compensation.....				808
Health insurance – pay-as-you-go costs.....				1,330
Health insurance – long-term Other Post Employment Benefits liability.....				3,503
Leave payout.....				335
Fiscal 2008 Budget Section 45 – one-time hiring freeze				142
Retirement.....				29
Turnover adjustments.....				-73
Other fringe benefit adjustments.....				183
Other Changes				
Increase for temporary staff contract due to living wage requirements.....				760
Increase in capital lease payments for the Annapolis Data Center mainframe printer				423
Increase in supplies and equipment for new positions.....				203
Increase in contractual staff				123
Equipment for motor fuel sampling.....				100
Increase in travel for compliance staff based on fiscal 2007 levels.....				42
Decrease in motor vehicle purchases and related costs.....				-71
Decrease in one-time purchase of cooling towers.....				-160
Decline in one-time upgrade costs for ADC mainframe.....				-535
Other miscellaneous expenses				38
Total				\$7,888

Note: Numbers may not sum to total due to rounding.

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The planned Modernized Integrated Tax System (MITS) would house records for all tax types, negating a need to search multiple systems for one taxpayer. The system will also have a data warehouse component and data analysis capability allowing the office to target collection efforts more efficiently. Development and full implementation of the system is expected to take up to four years. However, the office is requiring that vendors be able to deliver the data warehouse component of the system in fiscal 2009. The data warehouse will allow the office to run matching programs with data from the federal government and other State agencies to identify under-reporters and non-filers. A vendor is expected to be under contract by the first of the fiscal year.

No funds are provided in the current budget allowance for the new system. However, the allowance does provide positions and associated funding to support the enhanced tax collection capabilities of the new system. The allowance adds 16 new revenue examiners to the office's existing staff of 42. As mentioned, the MITS system is expected to be able to uncover under-reporters and non-filers that previously went unnoticed. The additional positions would be responsible for managing these additional cases.

Separate from the MITS initiative, but part of the office's overall tax collection enhancement plan, the allowance also includes 6 new auditor positions. The auditor positions would be responsible for expanding corporate auditing – notably pursuing the Comptroller's inventory of potential Delaware holding company cases.

Funding for the 22 new positions associated with the MITS System and expanded corporate auditing totals \$908,629 in general funds. The Governor's budget plan assumes \$13.5 million in general fund revenue from these tax compliance efforts.

The allowance further includes funds to support the additional positions including travel, office supplies, personal computers, furniture, and postage costs. Funds for this purpose total approximately \$203,845.

Temporary Staff Contract

Chapter 284 of 2007 requires that employees working under certain State contracts be paid a living wage. The Comptroller, due to the cyclical nature of the workload, annually contracts with a temporary employment agency for temporary staffing needs. The office needs approximately 140 additional personnel for part of the year for tax return processing. The living wage requirement significantly increases the total expenditure for this contract. An additional \$760,000 is included in the allowance for this purpose.

Other Expenditures

The allowance includes funds for the replacement of a test engine to burn gasoline samples taken from various stations across the State. The Field Enforcement Division is responsible for ensuring that proper quality fuel is sold to consumers. The allowance increases by \$100,000 in special funds for this purpose.

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The contractual payroll for the agency is increasing by 12.4% over the fiscal 2008 working appropriation. This, in part, is for contractual assistance for MITS implementation. Also, the office plans to use contractual staff for the Cumberland branch office in lieu of regular positions. Staffing in this manner affords the office the opportunity to analyze the activities of this branch office and whether or not activity warrants regular positions or a consolidation into other branch offices. The total increase for contractual staff is \$123,000 in general funds.

The Comptroller should comment on any plans for consolidating branch offices and any expected savings.

Issues

1. Federal Offset Collections Exceed Expectations

Chapter 577 of 2006 expanded the tools available in the State’s delinquent tax collection arsenal. The legislation authorized the Comptroller to establish a reciprocal agreement with the federal government whereby the State intercepts the tax refunds and vendor payments of individuals who have delinquent federal non-tax liabilities and the federal government intercepts federal payments of individuals who have unpaid State debts. This is modeled on the State’s agreement with the federal government to intercept vendor payments of those individuals who owe child support payments.

The program became operational in June 2007. Approximately \$1.9 million was spent to initiate the program; about \$1.6 million of this total was funded by DBM’s Information Technology Development Fund. **Exhibit 4** shows the activity of the federal offset program for the first four months of operation. As shown, the State has intercepted about \$250,000 for payment of federal tax liabilities. Conversely, the federal government has intercepted vendor payments in excess of \$4 million to pay State liabilities.

Exhibit 4
Federal Vendor Offset Collection Method
Collection Activity
Collections to Date

	<u>June 07</u>	<u>July 07</u>	<u>Aug. 07</u>	<u>Sept. 07</u>	<u>Total</u>
State Vendor Offsets	171	166	98	78	513
State Payments to Federal Government	\$116,686	\$79,078	\$35,149	\$18,236	\$249,149
Federal Vendor Offsets	155	159	425	617	1,356
Federal Payments to State	\$107,424	\$98,695	\$1,679,791	\$2,158,701	\$4,044,611

Source: Comptroller of the Treasury

Previously, the Comptroller’s office estimated that revenues generated by this collection method could reach \$10 million annually. If initial results of this collection method are indicative of future results, collections could exceed estimates.

The Comptroller should discuss the impact of this new method of delinquent tax collection and if it can be expected to sustain its early success. Further, the Comptroller should consider including the results under the Managing for Results performance measures for the Compliance Division.

2. Reorganization within the Office of the Comptroller

The Comptroller's Executive Direction Office is responsible for the general administration of the agency and for coordinating the tax collection and enforcement responsibilities of the other divisions. In the original fiscal 2008 legislative appropriation, the office had 26.5 regular positions plus 2.0 contractual full-time equivalents (FTEs). This staffing level had remained largely unchanged from the previous two Comptroller administrations. This is consistent with the fact that responsibilities at the executive level have not significantly grown. However, over the last year, there have been a number of staff changes that resulted in growth in this office.

New Structure

In fiscal 2008, the office was reorganized into a three-deputy comptroller structure. Previously, two deputies assisted the Comptroller – one in charge of administrative functions and one in charge of revenue functions. Under the new structure, one deputy comptroller has jurisdiction over about 1,070 employees, 95% of the staff. The other two deputies, who are new to the agency, have responsibility over the remainder. In total, there is a net gain of 5.5 positions (a 21% increase) within the Office of the Comptroller including the new deputy comptroller and two assistant chiefs of staff. Other positions, such as a revenue administrator, were transferred from the Office of the Comptroller to other divisions within the agency to accommodate this new staff. The organizational chart from fiscal 2008 is shown as **Appendix 4**.

Increases in Payroll

The Comptroller submitted a request to DBM for reclassifications of several positions to increase salaries. Specifically, the office requested an increase in the existing deputy comptroller positions to an Executive Service (ES) – 10. This equates to annual compensation of \$151,210 for fiscal 2009 for each deputy. Therefore, under the new structure, salaries for the total office increase from \$1,843,370 to \$2,309,421. Salaries for just the ES positions increased from \$447,506 to \$739,146; a 65% increase. By contrast, salaries are increasing for the agency as a whole by 10.1%. The agencywide increase includes the salaries associated with the net addition of 18.5 positions.

Reorganization Concerns Persist

In a letter dated May 14, 2007, DBM expressed reservations about the need for a three-deputy organizational structure as well as the proposed salary levels. The department strongly urged the Comptroller to eliminate the third deputy position and to assign its functions to another deputy as had been the practice. Also, DBM recommended a downward adjustment to the salary levels. However, despite these concerns, DBM noted that because of the Comptroller's position as a publicly elected constitutional officer, it would not prevent the requested adjustments to staff.

Subsequently, the staff of the Office of the Comptroller has grown by a net of 5.5 positions to a total of 34.0 positions (including 2.0 contractual FTEs). No positions have been added to the agency; instead vacant positions from other agency divisions (such as the Revenue Division) were transferred into the office to accommodate new staff at the executive level. This is of concern, given the expressed need for staff in revenue generating positions.

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A three-deputy structure is not typical of State agencies. For comparison purposes, the State Treasurer’s Office, another constitutional office, has only one deputy within a much lower pay scale. **Exhibit 5** shows State agencies, number of deputy positions, and total employees. It is not clear, given that the administrative responsibilities of the Executive Direction office are largely unchanged, that the new structure is the most efficient use of State resources.

The Comptroller should be prepared to explain to the budget committees the necessity of the staff and salary changes within the Executive Direction office and how it furthers the office’s goal of promoting prompt collection of State revenues.

Exhibit 5
Deputy Secretary Salaries
Fiscal 2009

	<u>Salary</u>	<u>Number of Employees</u>
Comptroller	\$151,210	1,128
Comptroller	151,210	1,128
Comptroller	151,210	1,128
Business and Economic Development	140,460	276
Transportation	140,460	9,204
Natural Resources	130,501	1,405
Public Safety and Correctional Services	130,501	11,837
Public Safety and Correctional Services	97,683	11,837
Education	130,501	1,635
Education	130,501	1,635
Education	130,501	1,635
Human Resources	129,771	6,955
Human Resources	122,400	6,955
Public Defender	127,675	1,007
Agriculture	127,500	437
Housing and Community Development	127,500	311
Budget and Management	122,777	449
Juvenile Services	122,400	2,297
Health and Mental Hygiene	121,902	7,510
Environment	120,637	932
Treasurer	119,606	64
Labor, Licensing, and Regulation	115,000	1,461
Assessments and Tax	108,044	675
State Police	90,823	2,384
Average Salary	\$123,197	

Source: Governor’s Budget Books, Fiscal 2009

Recommended Actions

	<u>Amount Reduction</u>	
1. Reduce funding for a vacant part-time contractual full-time equivalent (FTE) within the Executive Direction division that serves as an environmental advisor and reduce funding for a contractual FTE within the Comptroller's Information Technology division.	\$ 65,239	GF
	\$ 6,650	SF
2. Reduce funds for the replacement of furniture. This reduction still allows for a 27% increase within the Office of the Comptroller for office equipment over the fiscal 2008 appropriation.	25,000	GF
3. Increase turnover expectancy for the new revenue examiner positions to 50%. These positions are included in the allowance to, in part, manage the additional tax caseload of under-reporters and non-filers generated by the agency's new Modernized Integrated Tax System. It is unlikely that any part of the new system will be operational by the start of the fiscal year. As such, funding for the positions should be delayed reflecting the delayed implementation of the new system.	248,363	GF
4. Increase turnover expectancy for six new positions to the standard 25%.	26,000	GF
5. Reduce funds for an outside personal income tax collection agency. Internal tax collections enhancements should reduce the need for an outside collection agency contract.	400,000	SF
Total Reductions	\$ 771,252	
Total General Fund Reductions	\$ 364,602	
Total Special Fund Reductions	\$ 406,650	

Updates

1. Web Site Customer Satisfaction Survey

Fiscal 2008 committee narrative requested that the Comptroller develop a customer survey on satisfaction with its web-enabled services. The narrative specifically requested that the survey gauge the customers' level of usage, satisfaction with current services, and assessment of current and future needs. Further, the narrative suggested that the Comptroller include the results of its survey in its Managing for Results (MFR) submission.

Accordingly, in fiscal 2008, the office has undertaken a comprehensive survey of its customers on the merits and needs of its web site. Results are currently under analysis. Further, in the fiscal 2009 budget submission, the Comptroller has updated its MFR submission to include the new objective: achieve and maintain 90% customer satisfaction with the Comptroller's web-based services. According to the submission, the office expects a satisfaction rating of 75% in fiscal 2008 and 80% in fiscal 2009.

Current and Prior Year Budgets

Current and Prior Year Budgets Comptroller of the Treasury (\$ in Thousands)

	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2007					
Legislative Appropriation	\$71,326	\$18,161	\$0	\$24,863	\$114,350
Deficiency Appropriation	0	0	0	0	0
Budget Amendments	-334	139	0	500	305
Reversions and Cancellations	-70	-2,821	0	-7,903	-10,794
Actual Expenditures	\$70,922	\$15,479	\$0	\$17,460	\$103,861
Fiscal 2008					
Legislative Appropriation	\$72,005	\$15,951	\$0	\$18,949	\$106,905
Cost Containment	-250	0	0	0	-250
Budget Amendments	893	891	0	496	2,280
Working Appropriation	\$72,648	\$16,842	\$0	\$19,445	\$108,935

Note: Numbers may not sum to total due to rounding.

Fiscal 2007

In fiscal 2007, general funds fell by \$333,844 from the original appropriation. This was due largely to cost containment efforts of \$1,021,521 for excessive health insurance monies and due to a hiring freeze. Further reducing the original appropriation was a budget amendment transferring \$69,248 from the Office of the Comptroller to the Department of Health and Mental Hygiene and the Department of Public Safety and Correctional Services based on actual Annapolis Data Center computer usage expenditures. This decline was offset by several budget amendments during the year. Cost-of-living and other salary adjustments increased general funds by \$756,925.

Special funds increased by about \$139,000 over the original appropriation due to cost-of-living adjustments. The office cancelled approximately \$2.8 million in special funds in fiscal 2007. This was due in large part to the lower than expected commission fees for the vendor overpayment contractor and to the postponement of the purchase of a new motor fuel tax collection system. The office has reconsidered this project in lieu of a new tax system that integrates all forms of taxes.

Reimbursable funds decreased by a net \$7.4 million. The office split its Information Technology Division into two divisions: the Annapolis Data Center and the Comptroller's IT Division. It no longer uses reimbursable funds for its own technology needs. This accounts for \$7.1 million of the decrease. The office also canceled \$500,000 in reimbursable funds after it was appropriated by budget amendment. This was due to a delay in issuing requests for proposals for the new integrated tax system.

Fiscal 2008

Cost containment efforts resulted in savings of \$250,000 in general funds in fiscal 2008. However, budget amendments further increase overall spending by approximately \$2.3 million. Specifically, a budget amendment for the cost-of-living salary adjustment increase general and special funds by about \$893,000 and \$168,000 respectively. Further, a \$50,000 special fund amendment increased funds to pay the commission fees for a vendor to perform recovery audit reviews. Finally, a budget amendment increased special funds by \$672,885 for the design and development of the new tax collection system.

**Object/Fund Difference Report
Comptroller of the Treasury**

<u>Object/Fund</u>	<u>FY07 Actual</u>	<u>FY08 Working Appropriation</u>	<u>FY09 Allowance</u>	<u>FY08-FY09 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	1109.00	1109.00	1127.50	18.50	1.7%
02 Contractual	29.05	30.47	31.80	1.33	4.4%
Total Positions	1138.05	1139.47	1159.30	19.83	1.7%
Objects					
01 Salaries and Wages	\$ 67,645,908	\$ 69,200,079	\$ 76,164,718	\$ 6,964,639	10.1%
02 Technical and Spec. Fees	1,153,446	1,109,747	1,217,867	108,120	9.7%
03 Communication	6,270,878	6,832,644	6,876,523	43,879	0.6%
04 Travel	487,916	510,477	579,255	68,778	13.5%
06 Fuel and Utilities	86,205	75,853	79,676	3,823	5.0%
07 Motor Vehicles	448,726	481,217	410,658	-70,559	-14.7%
08 Contractual Services	21,158,192	23,741,839	24,098,169	356,330	1.5%
09 Supplies and Materials	2,490,551	2,772,850	2,947,150	174,300	6.3%
10 Equip. – Replacement	1,316,328	1,835,541	2,365,026	529,485	28.8%
11 Equip. – Additional	1,312,197	928,318	865,897	-62,421	-6.7%
12 Grants, Subsidies, and Contributions	93,974	95,250	95,503	253	0.3%
13 Fixed Charges	1,118,125	1,144,762	1,073,868	-70,894	-6.2%
14 Land and Structures	278,150	206,500	48,925	-157,575	-76.3%
Total Objects	\$ 103,860,596	\$ 108,935,077	\$ 116,823,235	\$ 7,888,158	7.2%
Funds					
01 General Fund	\$ 70,922,583	\$ 72,647,807	\$ 79,587,433	\$ 6,939,626	9.6%
03 Special Fund	15,478,413	16,842,014	17,663,252	821,238	4.9%
09 Reimbursable Fund	17,459,600	19,445,256	19,572,550	127,294	0.7%
Total Funds	\$ 103,860,596	\$ 108,935,077	\$ 116,823,235	\$ 7,888,158	7.2%

Note: The fiscal 2008 appropriation does not include deficiencies.

**Fiscal Summary
Comptroller of the Treasury**

<u>Program/Unit</u>	<u>FY07 Actual</u>	<u>FY08 Wrk Approp</u>	<u>FY09 Allowance</u>	<u>Change</u>	<u>FY08-FY09 % Change</u>
01 Office Of The Comptroller	\$ 7,836,951	\$ 8,285,091	\$ 9,073,187	\$ 788,096	9.5%
02 General Accounting Division	5,114,276	5,256,817	5,403,312	146,495	2.8%
03 Bureau Of Revenue Estimates	441,768	582,597	645,101	62,504	10.7%
04 Revenue Administration Division	27,991,509	28,694,449	31,670,814	2,976,365	10.4%
05 Compliance Division	25,103,943	25,916,422	28,856,920	2,940,498	11.3%
06 Field Enforcement Division	4,670,422	4,763,560	5,015,123	251,563	5.3%
07 Motor Fuel, Alcohol, and Tobacco Tax Administration Division	3,047,445	3,085,437	3,262,187	176,750	5.7%
09 Central Payroll Bureau	2,326,804	2,395,277	2,599,732	204,455	8.5%
10 Information Technology Division	27,327,478	29,955,427	30,296,859	341,432	1.1%
Total Expenditures	\$ 103,860,596	\$ 108,935,077	\$ 116,823,235	\$ 7,888,158	7.2%
General Fund	\$ 70,922,583	\$ 72,647,807	\$ 79,587,433	\$ 6,939,626	9.6%
Special Fund	15,478,413	16,842,014	17,663,252	821,238	4.9%
Total Appropriations	\$ 86,400,996	\$ 89,489,821	\$ 97,250,685	\$ 7,760,864	8.7%
Reimbursable Fund	\$ 17,459,600	\$ 19,445,256	\$ 19,572,550	\$ 127,294	0.7%
Total Funds	\$ 103,860,596	\$ 108,935,077	\$ 116,823,235	\$ 7,888,158	7.2%

Note: The fiscal 2008 appropriation does not include deficiencies.



Office of the Comptroller

