

E00A
Comptroller of Maryland

Operating Budget Data

(\$ in Thousands)

| | <u>FY 17</u> <u>Actual</u> | <u>FY 18</u> <u>Working</u> | <u>FY 19</u> <u>Allowance</u> | <u>FY 18-19</u> <u>Change</u> | <u>% Change</u> <u>Prior Year</u> |
|-----------------------------------|-------------------------------|--------------------------------|----------------------------------|----------------------------------|--------------------------------------|
| General Fund | \$92,995 | \$95,316 | \$94,766 | -\$550 | -0.6% |
| Adjustments | 0 | -1,107 | 541 | 1,648 | |
| Adjusted General Fund | \$92,995 | \$94,208 | \$95,307 | \$1,099 | 1.2% |
| Special Fund | 24,059 | 24,953 | 33,384 | 8,431 | 33.8% |
| Adjustments | 0 | -221 | 116 | 337 | |
| Adjusted Special Fund | \$24,059 | \$24,733 | \$33,500 | \$8,768 | 35.5% |
| Reimbursable Fund | 21,348 | 24,580 | 22,742 | -1,838 | -7.5% |
| Adjustments | 0 | 0 | 58 | 58 | |
| Adjusted Reimbursable Fund | \$21,348 | \$24,580 | \$22,800 | -\$1,780 | -7.2% |
| Adjusted Grand Total | \$138,402 | \$143,521 | \$151,607 | \$8,086 | 5.6% |

Note: FY 18 Working includes targeted reversions, deficiencies, and across-the-board reductions. FY 19 Allowance includes contingent reductions and cost-of-living adjustments.

- The adjusted fiscal 2019 allowance increases \$8.1 million, or 5.6%, from the adjusted fiscal 2018 working appropriation primarily due to the general salary increase, the impact of the fiscal 2018 health insurance deduction holidays, and funding for the Integrated Tax System.

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

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Personnel Data

| | <u>FY 17 Actual</u> | <u>FY 18 Working</u> | <u>FY 19 Allowance</u> | <u>FY 18-19 Change</u> |
|------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------------------------------|
| Regular Positions | 1,114.90 | 1,114.90 | 1,112.90 | -2.00 |
| Contractual FTEs | <u>24.60</u> | <u>26.60</u> | <u>26.60</u> | <u>0.00</u> |
| Total Personnel | 1,139.50 | 1,141.50 | 1,139.50 | -2.00 |

Vacancy Data: Regular Positions

| | | |
|---|-------|-------|
| Turnover and Necessary Vacancies, Excluding New Positions | 51.42 | 4.62% |
| Positions and Percentage Vacant as of 12/31/17 | 71.80 | 6.44% |

- There are 2 abolished vacant positions in the Information Technology Division.

Analysis in Brief

Major Trends

Customer Service: Customer service has improved both in the number of tax returns processed in a timely manner and in the timeliness of responses to customer correspondence.

Dollars Collected: The total dollars collected has continued to increase, but the dollars collected as a result of Data Warehouse activities declined in fiscal 2017.

Operating Budget Recommended Actions

1. Concur with Governor's allowance.

Updates

Processing Tax Returns: The Comptroller works to process tax returns in a timely manner. The 2015 Maryland Tax Amnesty program and the *Wynne v. Comptroller of the Treasury* Supreme Court decision have resulted in an increased number of tax returns anticipated for the 2016 tax year.

E00A
Comptroller of Maryland

Operating Budget Analysis

Program Description

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

Revenue

The Revenue Administration Division (RAD) is responsible for processing and collecting various taxes, including the personal income tax, the corporate income tax, and the sales tax. RAD is also responsible for administering the laws governing the sale, manufacture, storage, transportation, distribution, and promotion of alcohol, tobacco, and motor fuel. 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.

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 (ADC). The data center is available to all State agencies on a reimbursable basis.

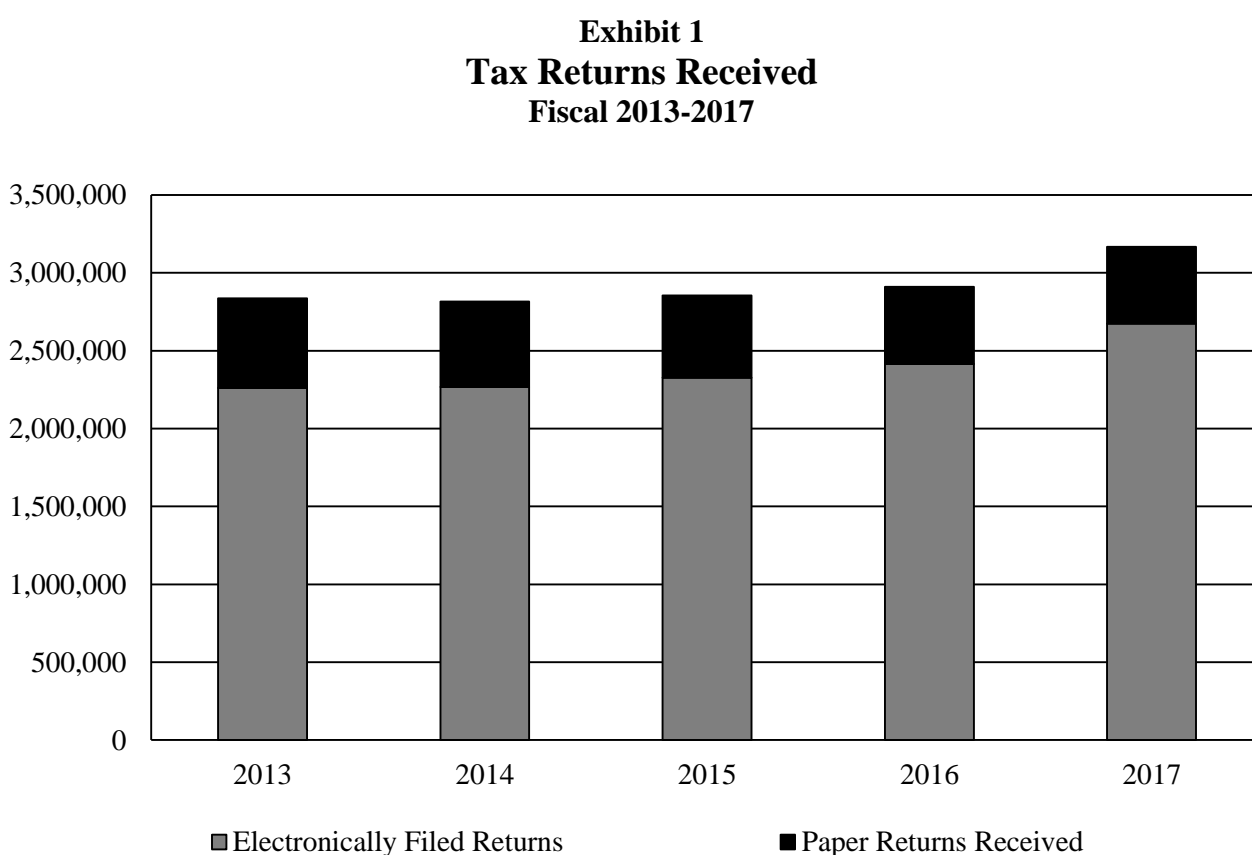
The goals of the Comptroller are to:

- provide efficient, timely, and friendly service to Maryland taxpayers;
- ensure taxpayer fairness through aggressive, equitable, and compassionate enforcement of tax laws; and
- provide mainframe services and technology management to support the Comptroller's Office and its customer agencies.

Performance Analysis: Managing for Results

1. Customer Service

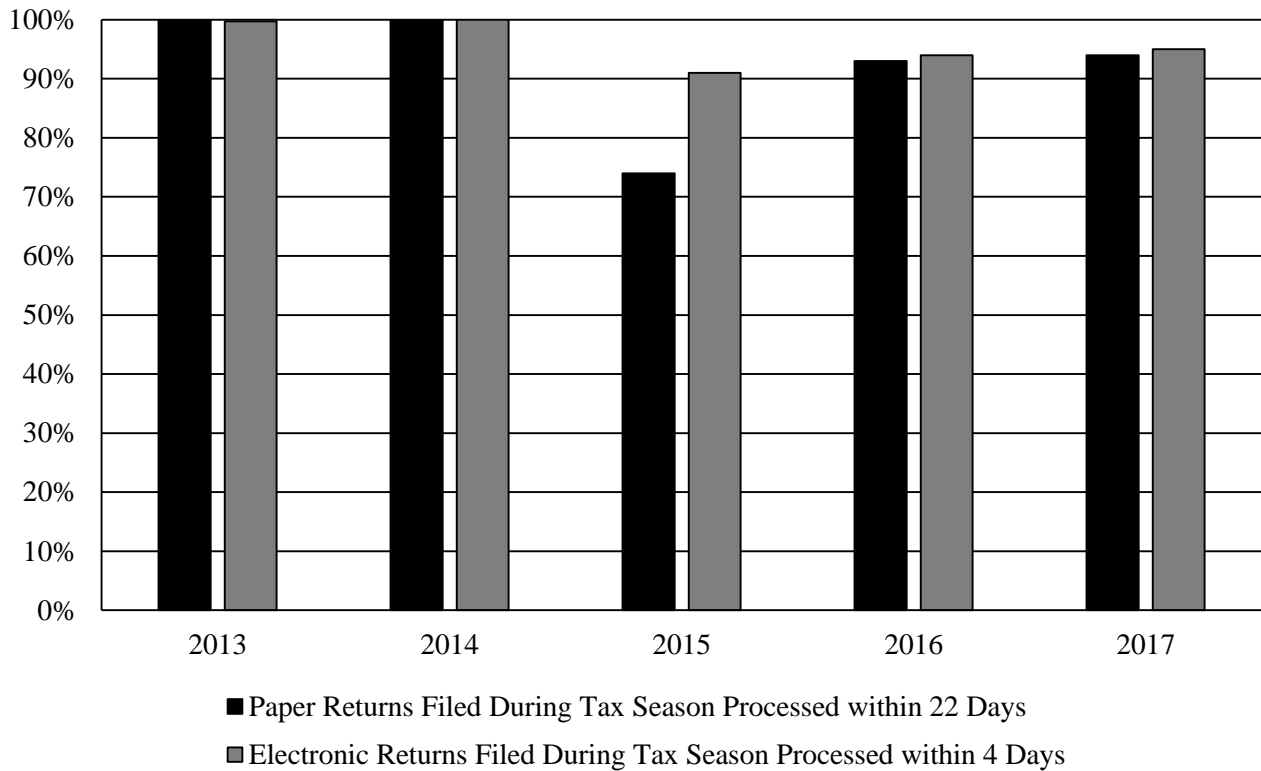
The Comptroller is responsible for processing tax returns for the citizens of Maryland and providing them with the appropriate bill or refund. **Exhibit 1** shows the number of tax returns filed from fiscal 2013 to 2017. There has been an increase in the number of returns filed both electronically and in the traditional paper format. The overall increase in the number of returns filed is due in part to the increased outreach to citizens who are potentially eligible for the earned income tax credit and the overall decrease in unemployment across the State.



Source: Comptroller of Maryland

Exhibit 2 shows the percent of returns filed within the timeframes currently held as the industry standards. While the Comptroller had a decline in returns processed in a timely manner in fiscal 2015, there has been improvement in timely processing in fiscal 2016 and 2017. This improvement occurred despite having a larger quantity of returns to process.

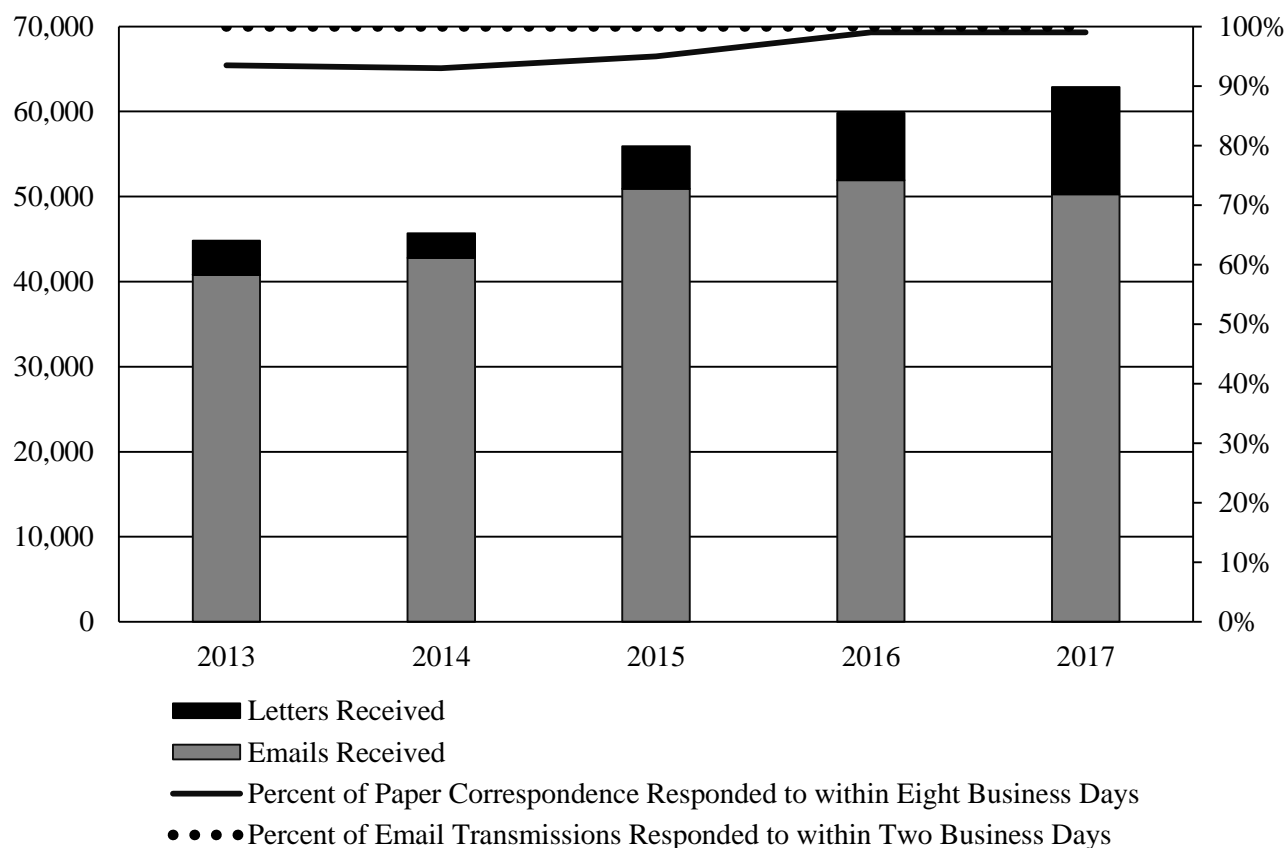
Exhibit 2
Percent of Returns Processed
Fiscal 2013-2017



Source: Comptroller of Maryland

As the number of tax returns processed has increased, the amount of correspondence from taxpayers has also increased. **Exhibit 3** shows the number of letters and emails received as well as the percentage of correspondence responded to within a timely manner. Despite the increased quantity of correspondence, there has been an increase in the percentage of correspondence responded to in a timely manner in fiscal 2016 and 2017.

Exhibit 3
Correspondence Received
Fiscal 2013-2017

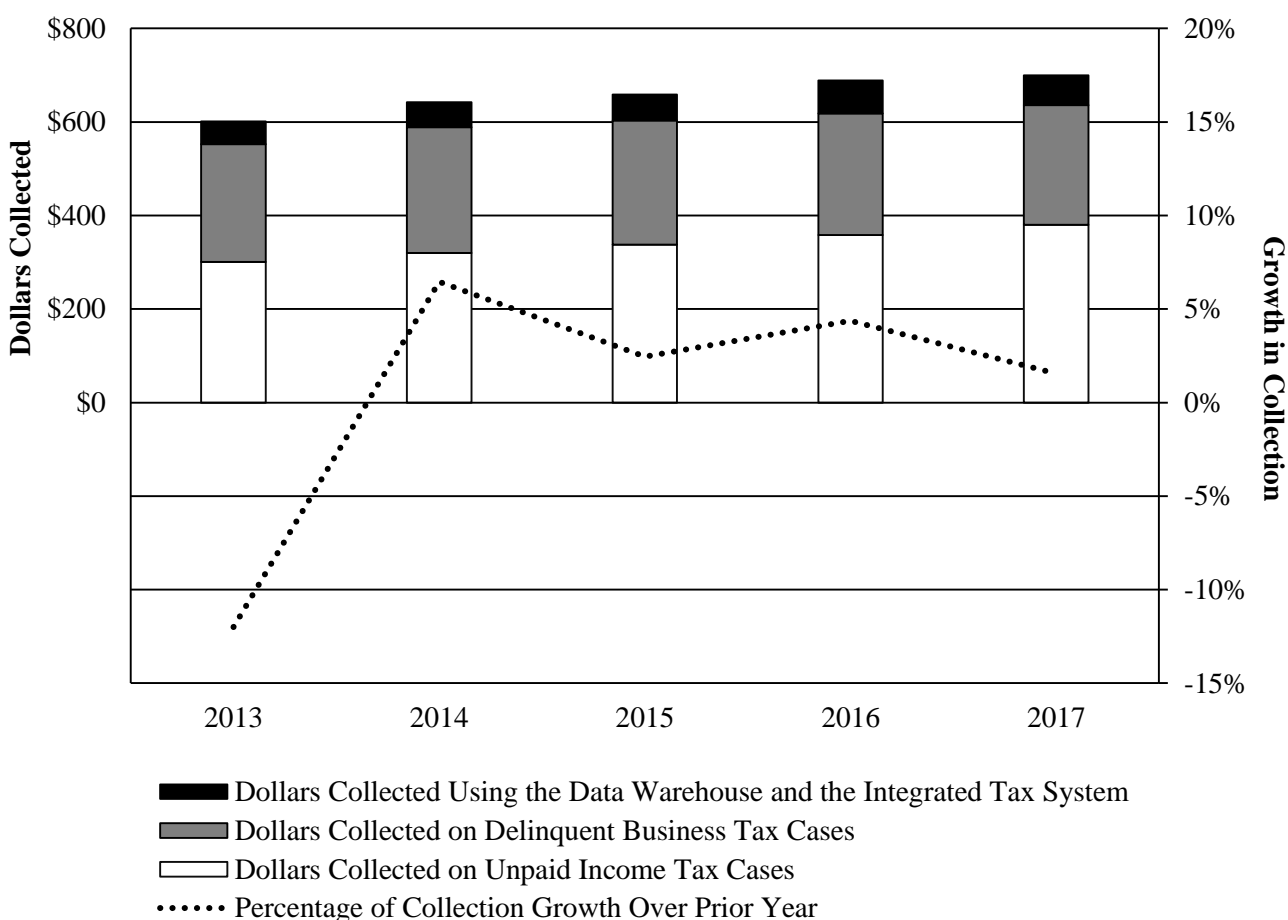


Source: Comptroller of Maryland

2. Dollars Collected

The Comptroller is responsible for collecting taxes from individuals and businesses in Maryland. While the majority of citizens and businesses voluntarily pay their annual tax bills, there are cases in which the Comptroller must use a variety of tools to properly assess and collect the tax liability from individuals and businesses. **Exhibit 4** shows the dollars collected from delinquent businesses, unpaid income taxes, and with the assistance of the Data Warehouse from fiscal 2013 to 2017. There was a notable increase in fiscal 2016 in the amount collected through the Data Warehouse resulting from a large delinquent account. While there has been a decrease in the fiscal 2017 dollars collected through the Data Warehouse and in delinquent business taxes, there has been an overall growth of 2% in total dollars collected.

Exhibit 4
Dollars Collected
Fiscal 2013-2017
(\$ in Millions)



Source: Comptroller of Maryland

Fiscal 2018 Actions

Across-the-board Employee and Retiree Health Insurance Reduction

The budget bill includes an across-the-board reduction for employee and retiree health insurance in fiscal 2018 to reflect a surplus balance in the fund. This agency's share of this reduction is \$1,107,271 in general funds and \$220,530 in special funds.

Proposed Budget

As shown in **Exhibit 5**, the adjusted fiscal 2019 allowance increases \$8.1 million from the adjusted fiscal 2018 working appropriation.

Exhibit 5 Proposed Budget Comptroller of Maryland (\$ in Thousands)

| How Much It Grows: | <u>General Fund</u> | <u>Special Fund</u> | <u>Reimb. Fund</u> | <u>Total</u> |
|---|-------------------------|-------------------------|------------------------|----------------|
| Fiscal 2017 Actual | \$92,995 | \$24,059 | \$21,348 | \$138,402 |
| Fiscal 2018 Working Appropriation | 94,208 | 24,733 | 24,580 | 143,521 |
| Fiscal 2019 Allowance | <u>95,307</u> | <u>33,500</u> | <u>22,800</u> | <u>151,607</u> |
| Fiscal 2018-2019 Amount Change | \$1,099 | \$8,768 | -\$1,780 | \$8,086 |
| Fiscal 2018-2019 Percent Change | 1.2% | 35.5% | -7.2% | 5.6% |
| Where It Goes: | | | | |
| Personnel Expenses | | | | |
| Health insurance, primarily the impact of the fiscal 2018 health insurance deduction holidays | | | | \$1,357 |
| General salary increase | | | | 716 |
| Salaries and other compensation..... | | | | 494 |
| Workers' compensation premium assessment | | | | -99 |
| Abolished positions..... | | | | -158 |
| Turnover adjustments..... | | | | -163 |
| Additional Changes | | | | |
| Comptroller Information Technology Services and Annapolis Data Center (ADC) | | | | |
| Integrated Tax System (See Appendix 3) | | | | 6,440 |
| Costs associated with moving ADC to a new location | | | | -946 |
| Revenue Administration Division | | | | |
| Temporary staff for customer service | | | | 251 |
| Commercial space for walk-in taxpayer services | | | | 138 |
| Compliance | | | | |
| Commissions for collections of delinquent taxes and unclaimed property..... | | | | 300 |
| New vehicle purchases..... | | | | 73 |
| Field Enforcement Administration | | | | |
| Security services | | | | -16 |
| Vehicle and gas costs..... | | | | -37 |
| Motor fuel testing laboratory equipment | | | | -50 |
| Other Changes | | | | |
| Communications | | | | -255 |
| Other | | | | 41 |
| Total | | | | \$8,086 |

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

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The fiscal 2019 allowance includes funds for a 2% general salary increase for all State employees, effective January 1, 2019. These funds are budgeted in the Department of Budget and Management's statewide program and will be distributed to agencies during the fiscal year. This agency's share of the general salary increase is \$715,704.

In December 2016, the Comptroller had 94.4 vacant regular positions, which was a vacancy rate more than double the rate required to meet turnover. As of December 2017, the agency has filled 20.6 regular positions, largely in customer centered positions, which has resulted in a fiscal 2019 increase of \$494,000 for compensation for positions filled at higher than base salaries. There were also 2 vacant positions that were abolished resulting in a \$158,000 decrease. The budgeted turnover expectancy has increased from 3.9%, or 43.48 estimated vacant positions, in fiscal 2018 to 4.62%, or 51.42 estimated vacant positions, in the fiscal 2019 allowance, which results in a higher turnover adjustment.

Comptroller Information Technology Services and ADC

The Comptroller is currently implementing the Integrated Tax System (ITS). ITS experienced some delays in fiscal 2017 related to the loss of the project manager, which subsequently delayed its Request for Proposals process. As a result of the delays, \$22 million allocated in fiscal 2017 was unspent. The fiscal 2018 allowance did not include the planned annual allocation for the project because of the unspent funds from the prior year, which resulted in a \$21.7 million decrease in the fiscal 2018 budget. The fiscal 2019 allowance increases by \$6.4 million to continue progress on ITS.

In fiscal 2018, the Comptroller transferred ADC from the State-owned building in the Annapolis complex because the building experienced water main breaks and technical failures that posed high risks to ADC. The one-time costs of the move in fiscal 2018 result in a \$946,000 decrease in the fiscal 2019 allowance.

RAD

There is a \$251,000 increase for additional temporary staff to support customer service during the tax filing season. The Comptroller also has an additional \$138,000 to move the walk-in tax help center and 10 staff, currently housed in the main RAD building, to a new location in downtown Annapolis in an effort toward both increased convenience and security.

Compliance Division

Within the Compliance Division, there is a \$300,000 increase for commissions for delinquent taxes and unclaimed property. There is also \$73,000 for replacement vehicles for the division.

Operating Budget Recommended Actions

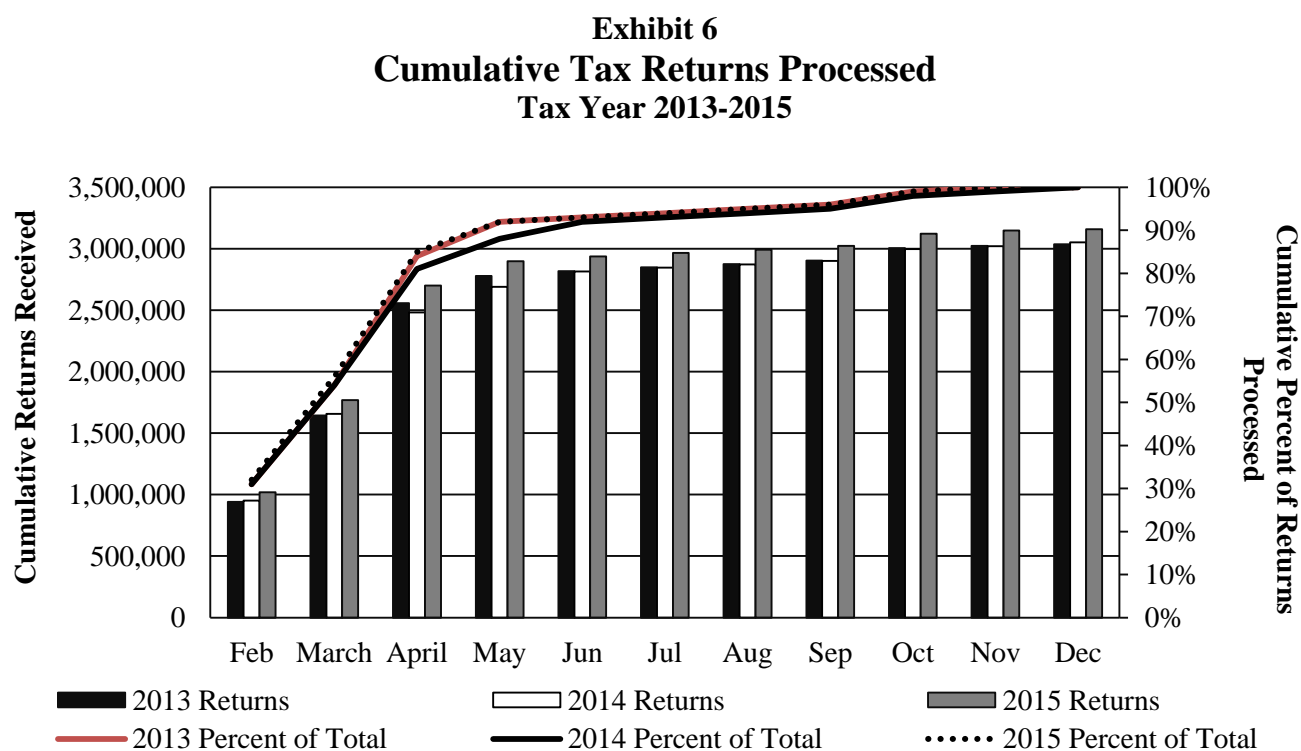
1. Concur with Governor's allowance.

Updates

1. Processing Tax Returns

The 2017 *Joint Chairmen's Report* requested additional information on the processing of tax returns, including the different steps for processing a return; the average time it takes for each step; the average number of returns at each step in processing during both tax season and nonpeak months; and the number of returns received, reviewed, and processed within 30, 60, and 90 days for fiscal 2015, 2016, and 2017.

The processing of returns starts when a return is received electronically or in the mail. Mailed returns, once received, are counted, sorted, edited, scanned, and verified. Each of the steps in the process takes approximately two business days, which is why the industry standard for processing a paper return is much longer than electronic returns. Once the paper returns are verified, the process for paper and electronic returns is the same. They are entered into the tax processing system with bills or refunds applied to the taxpayer's account. The automated process takes approximately three to four days. **Exhibit 6** shows the number of electronic and paper returns when they were received and processed for tax years 2013 through 2015. At the time that the report was issued, the data for tax year 2016 was not complete.



Source: Comptroller of Maryland

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It is anticipated that in addition to the traditional tax return process, the *Wynne v. Comptroller of the Treasury* Supreme Court decision in June 2015 and the Maryland Tax Amnesty Program in fall 2015 will both result in additional returns in tax year 2016.

Appendix 1
Current and Prior Year Budgets
Comptroller of Maryland
(\$ in Thousands)

| | <u>General Fund</u> | <u>Special Fund</u> | <u>Federal Fund</u> | <u>Reimb. Fund</u> | <u>Total</u> |
|----------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|---------------------|
| Fiscal 2017 | | | | | |
| Legislative Appropriation | \$92,833 | \$32,470 | \$0 | \$21,849 | \$147,152 |
| Deficiency Appropriation | 0 | 0 | 0 | 0 | 0 |
| Cost Containment | 0 | 0 | 0 | 0 | 0 |
| Budget Amendments | 1,230 | 265 | 0 | 12,900 | 14,395 |
| Reversions and Cancellations | -1,069 | -8,675 | 0 | -13,401 | -23,145 |
| Actual Expenditures | \$92,995 | \$24,059 | \$0 | \$21,348 | \$138,402 |
| Fiscal 2018 | | | | | |
| Legislative Appropriation | \$95,304 | \$24,282 | \$0 | \$23,140 | \$142,726 |
| Cost Containment | 0 | 0 | 0 | 0 | 0 |
| Budget Amendments | 12 | 671 | 0 | 1,440 | 2,123 |
| Working Appropriation | \$95,316 | \$24,953 | \$0 | \$24,580 | \$144,849 |

Note: The fiscal 2018 appropriation does not include deficiencies, targeted reversions, or across-the-board reductions. Numbers may not sum to total due to rounding.

Fiscal 2017

The fiscal 2017 legislative appropriation for the Comptroller's Office decreased by \$8.75 million. General funds increased through budget amendment by \$1.2 million, \$1.17 million for centrally budgeted salary adjustments, and \$54,000 to implement provisions for the State Law Enforcement Officers Labor Alliance (SLEOLA) bargaining agreement. This was largely offset by \$1.1 million in general fund reversions including \$807,000 from vacant positions, \$150,000 from prior year restrictions, and \$111,000 as the result of delays in renewing a contract for the annual Statistics of Income report.

The special fund appropriation increased \$265,000 through budget amendments, including \$217,000 for centrally budgeted salary adjustments and \$47,000 to implement provisions for the SLEOLA bargaining agreement. This was more than offset by \$8.7 million in cancellations, including \$8.5 million for the Integrated Tax System (ITS) and \$200,000 resulting from vacant positions.

The reimbursable fund appropriation increased \$12.9 million through budget amendment for ITS. However, this same amount was subsequently canceled as a result of the delays on the project in addition to \$500,000 because of lower than anticipated costs for the Annapolis Data Center.

Fiscal 2018

To date, the fiscal 2018 legislative appropriation has increased by \$2.1 million. General funds increased \$12,000 to implement provisions of certain collective bargaining agreements.

The special fund appropriation increased \$671,000 with \$663,000 for ITS and \$8,000 to implement provisions of certain collective bargaining agreements.

The reimbursable fund appropriation increased by \$1.4 million for ITS.

Appendix 2
Audit Findings
Comptroller of Maryland
Compliance Division

| | |
|------------------------------|----------------------------------|
| Audit Period for Last Audit: | January 9, 2013 – March 15, 2016 |
| Issue Date: | April 2017 |
| Number of Findings: | 4 |
| Number of Repeat Findings: | 2 |
| % of Repeat Findings: | 50% |
| Rating: (if applicable) | n/a |

- Finding 1:** The Compliance Division did not consistently perform one of its annual compliance programs to identify and pursue certain individuals who failed to file required income tax returns, and there was a lack of documentation of the reasons and management’s approval for the related decisions.
- Finding 2:** The Compliance Division did not ensure that tax assessments for businesses that failed to file required tax returns were prepared and recorded in a timely manner in accordance with its procedures.
- Finding 3:** Controls in the cash office were not sufficient to ensure collections were properly accounted for and deposited.
- Finding 4:** Critical adjustments to taxpayer accounts were not always reviewed and documented in accordance with the Compliance Division’s procedures.

Audit Findings
Comptroller of Maryland
Information Technology Division
(Fiscal Operations)

| | |
|------------------------------|-------------------------------|
| Audit Period for Last Audit: | March 24, 2014 – May 30, 2017 |
| Issue Date: | November 2017 |
| Number of Findings: | 1 |
| Number of Repeat Findings: | 0 |
| % of Repeat Findings: | 0% |
| Rating: (if applicable) | n/a |

- Finding 1:** Procedures and controls over equipment were not adequate.

Audit Findings
Comptroller of Maryland
Field Enforcement Division

| | |
|------------------------------|------------------------------------|
| Audit Period for Last Audit: | November 6, 2013 – October 2, 2016 |
| Issue Date: | February 2017 |
| Number of Findings: | 0 |
| Number of Repeat Findings: | 0 |
| % of Repeat Findings: | 0% |
| Rating: (if applicable) | n/a |

The audit did not disclose any findings.

Audit Findings
Comptroller of Maryland
Financial Management Information System – Centralized Operations

| | |
|------------------------------|----------------------------|
| Audit Period for Last Audit: | July 2016 – September 2016 |
| Issue Date: | March 2017 |
| Number of Findings: | 0 |
| Number of Repeat Findings: | 0 |
| % of Repeat Findings: | 0% |
| Rating: (if applicable) | n/a |

The audit did not disclose any findings.

*Bold denotes item repeated in full or part from preceding audit report.

Appendix 3
Major Information Technology Projects
Comptroller of Maryland
Integrated Tax System

| | | | |
|---|---|---|--------------|
| Project Status | Implementation. | New/Ongoing Project: | Ongoing. |
| Project Description: | The Integrated Tax System (ITS) project will replace the agency's State of Maryland Tax System, Computer Assisted Collection System, and other outdated tax processing systems and integrate with a robust data warehouse to both continue and expand revenue generating projects and provide enhanced reporting functionality. ITS will allow the Comptroller to efficiently administer all taxes and fees required by law. This includes the processing and collection of personal income tax and sales and use tax. | | |
| Project Business Goals: | This project supports the primary mission of the Comptroller to provide financial management services through the fair and efficient collection of taxes, the regulation of businesses, the accurate forecasting and accounting of revenues and expenses, and the provision of technological services to State agencies. ITS will allow for efficient tax processing and collection necessary to support this mission and the agency's strategic goals. | | |
| Estimated Total Project Cost: | \$110,000,000 | Estimated Planning Project Cost: | \$2,525,000 |
| Project Start Date: | Fiscal 2016. | Projected Completion Date: | Fiscal 2026. |
| Schedule Status: | The project has experienced delays as a result of industry standards that indicate that typical ITS implementation of similar sized projects take four to seven years with the first implementation phase occurring one to two years from vendor selection. | | |
| Cost Status: | The project is currently on budget with the possibility of implementation being completed with lower than anticipated costs. | | |
| Scope Status: | The scope of the project remains the same: (1) more efficient return and payment processing measured by reduced start to finish processing times, reduced manual intervention, and enhanced taxpayer satisfaction and access to information; (2) comprehensive security and auditing controls to strengthen the Comptroller's capabilities to minimize data loss and resist breach measured by industry standards (Internal Revenue Service, Gartner); and (3) centralization of transactional information will provide increased reporting functionality, targeted collections, improved fraud detection and prevention, and additional revenue generating projects. | | |
| Project Management Oversight Status: | Effective April 2017, the agency has engaged a vendor to provide information technology (IT) Management Consulting Services pursuant to a task order under the State's Consulting and Technical Services Master Contract. This vendor is providing project management services, system integration services, and cultural change management to assist the agency in reviewing and updating planning documents, completing the Request for Proposal, preparing the agency for the new system, and eventually managing the ITS implementation contract. | | |
| Identifiable Risks: | Implementing nonmainframe-based systems may require increased IT infrastructure staffing for the distributed platform to provide expanded support not currently available with existing staff. Alternative solutions such as cloud and SaaS will be considered. | | |
| Additional Comments: | Delays in the project have resulted in unspent funding for fiscal 2017. As a result, there was no funding in the fiscal 2018 budget for the project. | | |

| Fiscal Year Funding (\$ in Thousands) | Prior Years | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | Balance to Complete | Total |
|--|--------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------------------|--------------------|
| Personnel Services | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Professional and Outside Services | 24,500.0 | 14,950.0 | 29,050.0 | 22,000.0 | 19,500.0 | 0.0 | 70,550.0 | 110,000.0 |
| Other Expenditures | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total Funding | \$24,500.0 | \$14,950.0 | \$29,050.0 | \$22,000.0 | \$19,500.0 | \$0.0 | \$70,550.0 | \$110,000.0 |

Appendix 4
Object/Fund Difference Report
Comptroller of Maryland

| <u>Object/Fund</u> | <u>FY 17 Actual</u> | <u>FY 18 Working Appropriation</u> | <u>FY 19 Allowance</u> | <u>FY 18 - FY 19 Amount Change</u> | <u>Percent Change</u> |
|---|-------------------------|--|----------------------------|--|---------------------------|
| Positions | | | | | |
| 01 Regular | 1,114.90 | 1,114.90 | 1,112.90 | -2.00 | -0.2% |
| 02 Contractual | 24.60 | 26.60 | 26.60 | 0.00 | 0% |
| Total Positions | 1,139.50 | 1,141.50 | 1,139.50 | -2.00 | -0.2% |
| Objects | | | | | |
| 01 Salaries and Wages | \$ 87,127,459 | \$ 89,546,763 | \$ 89,650,639 | \$ 103,876 | 0.1% |
| 02 Technical and Spec. Fees | 1,163,200 | 1,371,215 | 1,376,637 | 5,422 | 0.4% |
| 03 Communication | 7,965,815 | 8,394,705 | 8,139,348 | -255,357 | -3.0% |
| 04 Travel | 305,964 | 418,556 | 413,894 | -4,662 | -1.1% |
| 06 Fuel and Utilities | 58,920 | 65,147 | 64,336 | -811 | -1.2% |
| 07 Motor Vehicles | 177,620 | 438,154 | 500,066 | 61,912 | 14.1% |
| 08 Contractual Services | 32,923,308 | 39,145,347 | 45,183,325 | 6,037,978 | 15.4% |
| 09 Supplies and Materials | 2,044,116 | 2,257,689 | 2,293,241 | 35,552 | 1.6% |
| 10 Equipment – Replacement | 4,456,923 | 1,268,750 | 1,162,950 | -105,800 | -8.3% |
| 11 Equipment – Additional | 156,079 | 84,100 | 84,100 | 0 | 0% |
| 12 Grants, Subsidies, and Contributions | 35,000 | 35,000 | 35,000 | 0 | 0% |
| 13 Fixed Charges | 1,733,414 | 1,776,219 | 1,941,022 | 164,803 | 9.3% |
| 14 Land and Structures | 254,065 | 47,000 | 47,000 | 0 | 0% |
| Total Objects | \$ 138,401,883 | \$ 144,848,645 | \$ 150,891,558 | \$ 6,042,913 | 4.2% |
| Funds | | | | | |
| 01 General Fund | \$ 92,994,845 | \$ 95,315,657 | \$ 94,765,878 | -\$ 549,779 | -0.6% |
| 03 Special Fund | 24,059,184 | 24,953,085 | 33,383,990 | 8,430,905 | 33.8% |
| 09 Reimbursable Fund | 21,347,854 | 24,579,903 | 22,741,690 | -1,838,213 | -7.5% |
| Total Funds | \$ 138,401,883 | \$ 144,848,645 | \$ 150,891,558 | \$ 6,042,913 | 4.2% |

Note: The fiscal 2018 appropriation does not include deficiencies, targeted reversions, or across-the-board reductions. The fiscal 2019 allowance does not include contingent reductions or cost-of-living adjustments.

**Appendix 5
Fiscal Summary
Comptroller of Maryland**

| <u>Program/Unit</u> | <u>FY 17 Actual</u> | <u>FY 18 Wrk Approp</u> | <u>FY 19 Allowance</u> | <u>Change</u> | <u>FY 18 - FY 19 % Change</u> |
|------------------------------------|--------------------------------|------------------------------------|-----------------------------------|----------------------|--|
| 01 Office of the Comptroller | \$ 11,485,402 | \$ 11,218,918 | \$ 11,480,397 | \$ 261,479 | 2.3% |
| 02 General Accounting Division | 5,291,095 | 5,693,131 | 5,693,815 | 684 | 0% |
| 03 Bureau of Revenue Estimates | 1,251,626 | 1,421,939 | 1,464,485 | 42,546 | 3.0% |
| 04 Revenue Administration Division | 35,238,720 | 35,396,247 | 43,247,883 | 7,851,636 | 22.2% |
| 05 Compliance Division | 35,464,967 | 36,770,806 | 36,242,450 | -528,356 | -1.4% |
| 06 Field Enforcement Division | 5,919,031 | 6,881,013 | 6,566,578 | -314,435 | -4.6% |
| 09 Central Payroll Bureau | 2,803,798 | 2,875,325 | 2,893,701 | 18,376 | 0.6% |
| 10 Information Technology Division | 40,947,244 | 44,591,266 | 43,302,249 | -1,289,017 | -2.9% |
| Total Expenditures | \$ 138,401,883 | \$ 144,848,645 | \$ 150,891,558 | \$ 6,042,913 | 4.2% |
| General Fund | \$ 92,994,845 | \$ 95,315,657 | \$ 94,765,878 | -\$ 549,779 | -0.6% |
| Special Fund | 24,059,184 | 24,953,085 | 33,383,990 | 8,430,905 | 33.8% |
| Total Appropriations | \$ 117,054,029 | \$ 120,268,742 | \$ 128,149,868 | \$ 7,881,126 | 6.6% |
| Reimbursable Fund | \$ 21,347,854 | \$ 24,579,903 | \$ 22,741,690 | -\$ 1,838,213 | -7.5% |
| Total Funds | \$ 138,401,883 | \$ 144,848,645 | \$ 150,891,558 | \$ 6,042,913 | 4.2% |

Note: The fiscal 2018 appropriation does not include deficiencies, targeted reversions, or across-the-board reductions. The fiscal 2019 allowance does not include contingent reductions or cost-of-living adjustments.