

**E00A**  
**Comptroller of Maryland**

***Executive Summary***

---

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.

***Operating Budget Data***

---

(\$ in Thousands)

	<b><u>FY 18</u></b> <b><u>Actual</u></b>	<b><u>FY 19</u></b> <b><u>Working</u></b>	<b><u>FY 20</u></b> <b><u>Allowance</u></b>	<b><u>FY 19-20</u></b> <b><u>Change</u></b>	<b><u>% Change</u></b> <b><u>Prior Year</u></b>
General Fund	\$91,669	\$94,265	\$94,560	\$296	0.3%
Adjustments	0	546	2,031	1,485	
<b>Adjusted General Fund</b>	<b>\$91,669</b>	<b>\$94,811</b>	<b>\$96,591</b>	<b>\$1,780</b>	<b>1.9%</b>
Special Fund	26,176	42,260	30,267	-11,993	-28.4%
Adjustments	0	102	470	368	
<b>Adjusted Special Fund</b>	<b>\$26,176</b>	<b>\$42,362</b>	<b>\$30,737</b>	<b>-\$11,625</b>	<b>-27.4%</b>
Reimbursable Fund	22,778	22,742	22,783	41	0.2%
Adjustments	0	51	205	154	
<b>Adjusted Reimbursable Fund</b>	<b>\$22,778</b>	<b>\$22,792</b>	<b>\$22,988</b>	<b>\$195</b>	<b>0.9%</b>
<b>Adjusted Grand Total</b>	<b>\$140,622</b>	<b>\$159,965</b>	<b>\$150,316</b>	<b>-\$9,649</b>	<b>-6.0%</b>

Note: The fiscal 2019 appropriation includes deficiencies, a one-time \$500 bonus, and general salary increases. The fiscal 2020 allowance includes general salary increases.

- The adjusted fiscal 2020 allowance decreases \$9.6 million, or 6.0%, from the adjusted fiscal 2019 working appropriation. Higher personnel costs, primarily for general salary increases, are more than offset by lower funding for the Integrated Tax System.

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

For further information contact: Sierra S. Boney

Phone: (410) 946-5530

***Personnel Data***

	<b><u>FY 18 Actual</u></b>	<b><u>FY 19 Working</u></b>	<b><u>FY 20 Allowance</u></b>	<b><u>FY 19-20 Change</u></b>
Regular Positions	1,114.90	1,112.90	1,112.90	0.00
Contractual FTEs	<u>24.40</u>	<u>26.60</u>	<u>26.50</u>	<u>-0.10</u>
<b>Total Personnel</b>	<b>1,139.30</b>	<b>1,139.50</b>	<b>1,139.40</b>	<b>-0.10</b>

***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions	51.12	4.68%
Positions and Percentage Vacant as of 12/31/18	109.80	9.87%

- As of December 31, 2018, there are 109.80 vacant positions, which is more than double the number of vacancies necessary to meet the turnover expectation.

***Key Observations***

- There are potential policy changes surrounding the regulation of alcohol (and potentially tobacco and motor fuel). Any policy changes that remove regulatory authority from the Comptroller or alter the current duties of the Field Enforcement Division will materially impact the agency budget.

**Operating Budget Recommended Actions**

	<b><u>Funds</u></b>	<b><u>Positions</u></b>
1. Delete 5 vacant positions (PIN 003589, 053915, 003222, 003378, and 049740).	\$ 255,946	5.0
<b>Total Reductions</b>	<b>\$ 255,946</b>	<b>5.0</b>

**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, corporate income tax, and 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 (FED) 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:

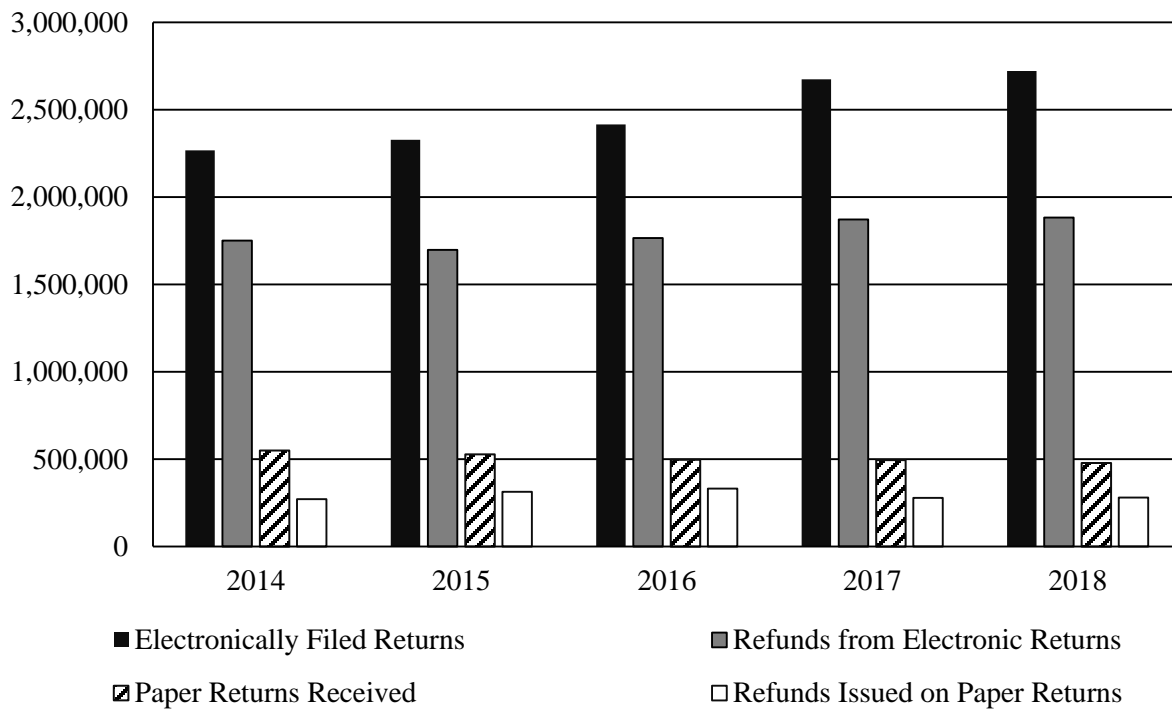
- provide efficient, timely, and friendly service to Maryland taxpayers;
- ensure taxpayer fairness through aggressive, equitable, and compassionate enforcement of tax laws; and
- provide mainframe services and technology management to support the Comptroller's Office and its customer agencies.

## Performance Analysis: Managing for Results

### 1. Tax Returns

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 and the number of refunds issued from fiscal 2014 to 2018. There has been an increase in the number of returns filed electronically with a slight decrease in the number of paper returns filed as more citizens become accustomed to the option to file electronically. There is an overall increase in the number of returns filed due in part to increased outreach to individuals who are potentially eligible for the earned income tax credit and the overall decrease in unemployment in the State.

**Exhibit 1**  
**Tax Returns Filed and Refunds Issued**  
**Fiscal 2014-2018**

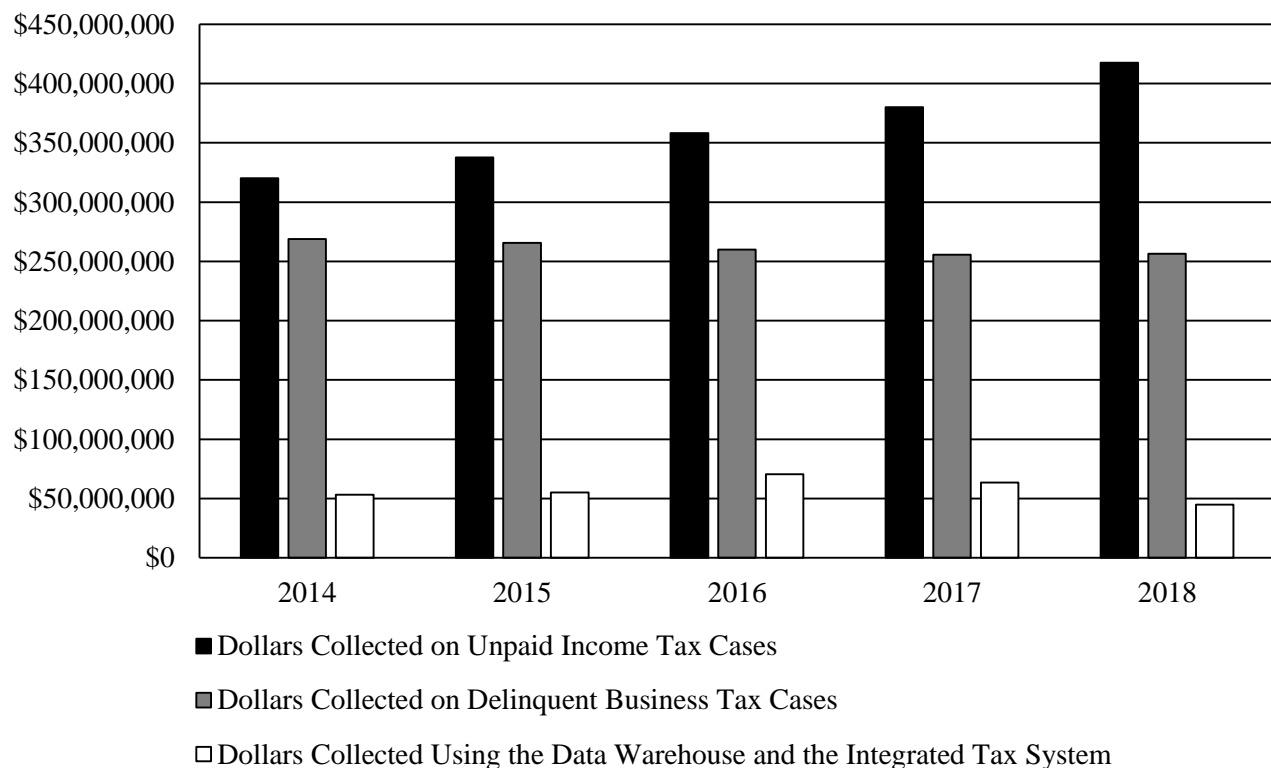


Source: Comptroller of Maryland

## 2. Delinquent 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 2** shows the dollars collected from delinquent business taxes, unpaid income taxes, and with the assistance of the data warehouse from fiscal 2014 to 2018. There has been a steady increase in the unpaid income taxes collected annually, as outreach efforts have increased. At the same time, there has been a decrease in the revenue collected using the data warehouse system since fiscal 2016. The data warehouse uses compliance matching techniques to find patterns within tax returns that may indicate that the return may need further review. In fiscal 2018, due to a transition of staff, some of the matching techniques used in previous years were not updated, which resulted in lower numbers of identified returns and lower overall dollars collected. Since the positions have been filled, the Comptroller anticipates higher revenues collected through the data warehouse in future years.

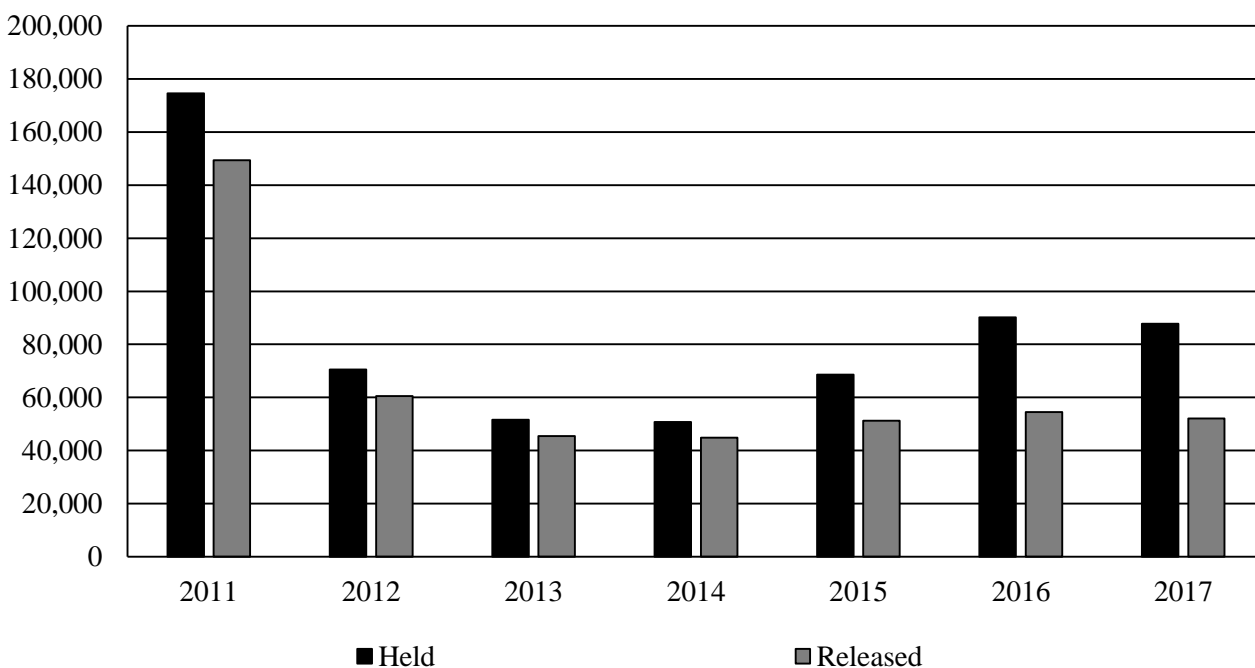
**Exhibit 2**  
**Delinquent Dollars Collected**  
**Fiscal 2014-2018**



Source: Comptroller of Maryland

The Comptroller uses a variety of techniques to identify citizens that have not filed returns or with unpaid tax liabilities. In addition to the penalties and fines assessed for delinquent tax liabilities, the Budget Reconciliation and Financing Act of 2011 allowed for a hold to be placed on the renewal of a driver's license and/or vehicle registration by the Maryland Motor Vehicle Administration until the liability is paid. Increases in the amount of unpaid income taxes collected is due in part to the license hold program. The 2018 *Joint Chairmen's Report* required that the Comptroller provide information on the suspensions of driver's licenses for nonpayment of tax liability for the years of the program's operation. **Exhibit 3** shows the number of holds placed on renewal as well as the number of holds released from fiscal 2011 through 2017. The Comptroller reports that 77% of total holds placed on renewal have been resolved mostly within the same year that the hold was placed. In addition to the data outlined, there was a request for demographic data on individuals with holds placed on their license or registration. In response to this request, the Comptroller states that this information has not been collected in an effort to maintain the appearance of anonymity with regard to holds placed and to maintain an equitable distribution of the program. In order to comply with the request for data, the Comptroller will begin collecting the geographic location and average liability for each license and registration hold account.

**Exhibit 3**  
**Driver's License and Registration Holds for Nonpayment**  
**Fiscal 2011-2017**



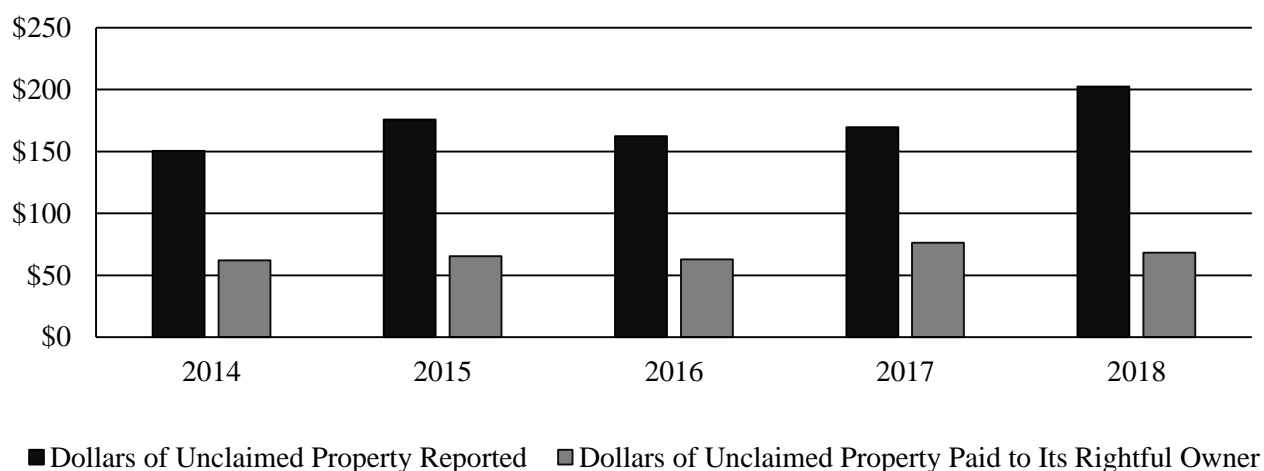
Source: Comptroller of Maryland

### 3. Unclaimed Property

The Comptroller is responsible for attempting to reunite Marylanders with lost or unclaimed property. The Comptroller is the custodian for all unclaimed property except for real property that is reported as unclaimed after three years. Some property from abandoned safe deposit boxes is auctioned on Ebay, and the auctioned amount is held for the owner or their heirs. In addition, third-party audit companies are paid a commission on the unclaimed property reported. The commissions range from 6% to 10% depending on the property. **Exhibit 4** outlines the unclaimed dollars reported and paid to owners. The unclaimed dollars reported rose significantly in fiscal 2018, which resulted in an increase in the number of commissions paid and required a \$3 million fiscal 2018 deficiency appropriation in the fiscal 2019 budget.

---

**Exhibit 4**  
**Unclaimed Property Claims Collected and Dollars Returned**  
**Fiscal 2014-2018**  
**(\$ in Millions)**



Source: Comptroller of Maryland

---

### Fiscal 2020 Allowance

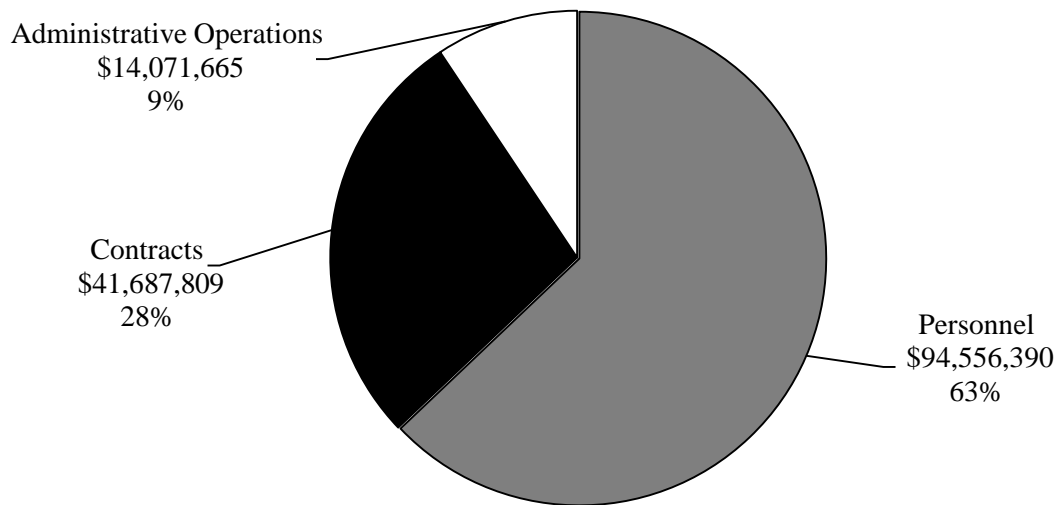
#### Overview of Agency Spending

The fiscal 2020 allowance for the Comptroller is \$150.3 million. The agency is comprised of several divisions performing administrative, tax collection, and information technology-based (IT) duties. As shown in **Exhibit 5**, the budget is largely divided between personnel costs, administrative

operation costs, and contracts to provide a wide range of IT and data services to support the collection of tax liabilities and the processing of tax returns.

---

**Exhibit 5**  
**Programmed Expenditures by Purpose**  
**Fiscal 2020**



Source: Comptroller of Maryland

---

### **Proposed Budget Change**

As shown in **Exhibit 6**, the adjusted fiscal 2020 allowance decreases \$9.7 million, or 6%, from the fiscal 2019 working appropriation. While the number of regular positions remains the same, there has been some reorganization of positions within the organization that resulted in a \$144,000 expenditure decrease. The number of vacant positions has increased significantly from 71.80 vacant positions in December 2017 to 109.8 vacant positions in December 2018. These vacant positions represent \$6.2 million, or 6.5%, of the personnel costs. There are currently 5 positions that have been held vacant over a year, with 1 in the Payroll Division, 3 in the Compliance Division, and 1 in Executive Direction. **The Department of Legislative Services recommends deleting these 5 vacant positions.**



**Exhibit 6**  
**Proposed Budget**  
**Comptroller of Maryland**  
**(\$ in Thousands)**

<b>How Much It Grows:</b>	<b><u>General</u> <u>Fund</u></b>	<b><u>Special</u> <u>Fund</u></b>	<b><u>Reimb.</u> <u>Fund</u></b>	<b><u>Total</u></b>
Fiscal 2018 Actual	\$91,669	\$26,176	\$22,778	\$140,622
Fiscal 2019 Working Appropriation	94,811	42,362	22,792	159,965
Fiscal 2020 Allowance	<u>96,591</u>	<u>30,737</u>	<u>22,988</u>	<u>150,316</u>
Fiscal 2019-2020 Amount Change	\$1,780	-\$11,625	\$195	-\$9,649
Fiscal 2019-2020 Percent Change	1.9%	-27.4%	0.9%	-6.0%

**Where It Goes:****Personnel Expenses**

General salary increase (3% effective July 1, 2019, and annualization of 0.5% increase effective April 1, 2019) .....	\$2,460
Employees' retirement system .....	799
Annualization of fiscal 2019 general salary increase .....	773
Workers' compensation .....	268
SLEOLA bargaining (5% effective July 1, 2019, and one step increase) .....	150
Other fringe benefit adjustments .....	103
Internally transferred positions .....	-144
Reclassifications .....	-291
Health insurance .....	-341
Fiscal 2019 \$500 bonus effective April 1, 2019 .....	-604

**Other Changes**

Fixed charges including rent for the Annapolis tax services office .....	169
Postage .....	-48
Expenses associated with the International Fuel Tax Agreement .....	-95
Project management costs for the ITS project .....	-806
Implementation costs associated with the ITS project .....	-12,106
Other .....	64

**Total** **-\$9,649**

ITS: Integrated Tax System

SLEOLA: State Law Enforcement Officers Labor Alliance

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

## **Integrated Tax System**

The largest changes in the budget are related to the Integrated Tax System (ITS) project (see **Appendix 2** for additional details). There is an \$806,000 decrease for project management costs and a \$12 million decrease related to the costs associated with purchasing the commercial-off-the-shelf system that will be used. As a result of delays with the project, there was funding from fiscal 2017 that went unspent. Funding was subsequently not appropriated for the project in fiscal 2018, and only half of the originally anticipated funding for fiscal 2019 was appropriated. In fiscal 2019, a contract was awarded to supply, implement, and manage the ITS system. The system will be implemented in 18-month phases, with an anticipated completion date of fiscal 2024.

## ***Issues***

---

### **1. Alcohol Regulation in Maryland**

The Comptroller issues licenses to manufacturers and wholesalers and is responsible for enforcing the laws that are applicable to the purchase or importation of alcoholic beverages. The State currently has a three-tier licensing and distribution system. Designed to thwart an arrangement called “vertical integration” in which all steps in the supply chain are controlled by the same company, the system separates ownership and operations among (1) manufacturers; (2) wholesalers; and (3) retailers. In its purest form, the system authorizes manufacturers (tier one) to only sell to wholesalers (tier two); wholesalers only to retailers (tier three); and retailers to sell only to consumers. Generally, the Comptroller issues statewide licenses to manufacturers and wholesalers, while each licensing jurisdiction issues licenses to retailers to operate within its boundaries.

There are two divisions within the Comptroller’s Office that are primarily tasked with the alcohol regulation process. RAD is responsible for collecting tax revenue from the sale of alcoholic beverages, and FED investigates the manufacture, sale, purchase, use, and transportation of alcohol.

RAD is responsible for receiving and processing the tax returns and payments for the taxes administered by the Comptroller. Maryland imposes a tax on all alcoholic beverages in the State, including beverages that have been transported into Maryland from another state. Any alcoholic beverage on which a tax has not been paid is considered contraband.

FED agents are charged with investigating violations of State revenue laws pertaining not only to alcoholic beverages violations but also to violations involving tobacco, trader’s and transient vendors’ licenses, the sales and use tax, the International Fuel Tax Agreement, and motor fuel taxes.

As a part of the regulatory authority of FED, the Comptroller may inspect and search buildings and spaces where alcoholic beverages are housed, use equipment to measure the quantity and quality of alcoholic beverages, and issue summonses for witnesses for hearings and inquiries. The Comptroller works with State’s attorneys to provide evidence against individuals in possession of contraband alcoholic beverages or selling alcoholic beverages without authorization.

Investigations conducted by the agents may result in an arrest or a criminal citation. FED agents also work closely with other state and federal law enforcement agencies to monitor and arrest individuals who live in the State or who live outside the State but commit revenue crimes in Maryland.

Chapter 25 of 2018 created the Task Force to Study State Alcohol Regulation, Enforcement, Safety, and Public Health to examine whether the Office of the Comptroller is the most appropriate agency to ensure the safety and welfare of Maryland residents, in terms of alcohol regulation, or whether those tasks should be assigned to another State agency or to one created specifically to carry out those tasks. The task force met four times and developed 23 recommendations to present to the General Assembly. One of the recommendations is to remove FED from the Office of the Comptroller and create a new agency that regulates alcohol, tobacco, and motor fuel in addition to addressing the

### *E00A – Comptroller of Maryland*

public health concerns around alcohol. If the recommendation is accepted by the General Assembly, there could be wide-ranging budgetary implications. Initially, the FED budget would be removed from the Comptroller's Office, which would represent a \$6.9 million decrease in the agency, with \$3.2 million in general funds and \$3.7 million in special funds. While the regulatory function of FED would be moved out of the Comptroller's Office, the collection of the sales and use taxes associated with alcohol, motor fuel, and tobacco would remain in the Comptroller's Office. If FED is removed, the Comptroller may need additional staff to serve as liaisons to the new agency as tax information is currently used to help target alcohol licensees.

Costs surrounding the move would be incurred if the new agency were to move out of the Comptroller's Office because of the need to transfer the contraband warehouse and testing lab currently housed with the Comptroller. In addition, there would be a need for administrative staff, leadership, and software for the separate entity regardless of the physical location of the office. There was also a recommendation to increase the number of positions within FED that will increase expenditures for the administration within the Comptroller's Office or for a new entity.

In response to the recommendations set forth by the task force, the Comptroller raised concerns regarding the intersectionality of alcohol regulation and tax delinquency, the implications that the removal of FED will have on motor fuel and tobacco regulation, and how, if the duties were separated, the lack of synergy between existing parts of the Comptroller's Office could create both delays in processing and heightened opportunity for those trying to circumvent the law.

***Operating Budget Recommended Actions***

---

	<b><u>Amount Reduction</u></b>	<b><u>Position Reduction</u></b>
1. Delete 5 vacant positions (PIN 003589, 053915, 003222, 003378, and 049740).	\$ 255,946 GF	5.0
<b>Total General Fund Reductions</b>	<b>\$ 255,946</b>	<b>5.0</b>

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

	<b><u>General</u> <u>Fund</u></b>	<b><u>Special</u> <u>Fund</u></b>	<b><u>Federal</u> <u>Fund</u></b>	<b><u>Reimb.</u> <u>Fund</u></b>	<b><u>Total</u></b>
<b>Fiscal 2018</b>					
Legislative Appropriation	\$95,304	\$24,282	\$0	\$23,140	\$142,726
Deficiency/Withdrawn Appropriation	-1,095	2,779	0	0	1,684
Cost Containment	0	0	0	0	0
Budget Amendments	0	671	0	1,440	2,111
Reversions and Cancellations	-2,539	-1,557	0	-1,802	-5,899
<b>Actual</b>					
<b>Expenditures</b>	<b>\$91,669</b>	<b>\$26,176</b>	<b>\$0</b>	<b>\$22,778</b>	<b>\$140,622</b>
<b>Fiscal 2019</b>					
Legislative Appropriation	\$93,620	\$33,267	\$0	\$22,742	\$149,629
Budget Amendments	645	8,993	0	0	9,637
<b>Working</b>					
<b>Appropriation</b>	<b>\$94,265</b>	<b>\$42,260</b>	<b>\$0</b>	<b>\$22,742</b>	<b>\$159,266</b>

Note: The fiscal 2019 appropriation does not include deficiencies, a one-time \$500 bonus, or general salary increases. Numbers may not sum to total due to rounding.

## **Fiscal 2018**

The fiscal 2018 legislative appropriation for the Comptroller's Office decreased by \$2.1 million. General funds decreased \$1.1 million in Section 19 of the fiscal 2019 Budget Bill due to a surplus in the health insurance account. There were \$2.5 million in general fund reversions including \$1.9 million for vacant and realigned positions and \$600,000 for the Annapolis Data Center (ADC) service.

The special fund appropriation increased \$1.9 million, including a \$3 million deficiency appropriation for commissions paid for abandoned funds collection commissions. There was a withdrawn appropriation of \$221,000 in Section 19 of the fiscal 2019 Budget Bill. There was also an increase of \$670,000 by budget amendment, including \$663,000 for the Integrated Tax System (ITS) and \$8,000 for collective bargaining. There was \$1.56 million in canceled special funds, including \$939,000 from outside collections commissions for unclaimed property, \$545,000 for vacancies, and \$71,000 for costs associated with the International Fuel Tax Agreement contract.

The reimbursable fund appropriation increased \$1.4 million for ITS. There was \$1.8 million in canceled reimbursable funds including \$1.3 million for ADC and other information technology-related expenditures and \$461,000 for various administrative costs.

## **Fiscal 2019**

To date, the fiscal 2019 legislative appropriation increased by \$9.6 million. General funds increased by \$645,000 for a general salary increase effective January 1, 2019, that was centrally budgeted and \$53,000 to implement provisions of certain collective bargaining agreements.

The special fund appropriation increased by \$8.99 million, including \$8.816 million for ITS, \$116,000 for a general salary increase effective January 1, 2019, that was centrally budgeted, and \$60,000 to implement provisions of certain collective bargaining agreements.

**Appendix 2**  
**Major Information Technology Projects**  
**Comptroller of Maryland**  
**Integrated Tax System**

<b>Project Status</b>	Implementation.	<b>New/Ongoing Project:</b>	Ongoing.
<b>Project Description:</b>	The Compass 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 the Annapolis Data Center to both continue and expand revenue-generating projects and provide enhanced reporting functionality. The integrated system will allow the Comptroller to efficiently administer all taxes and fees required by law. This includes the processing and collection of the personal income tax and the sales and use tax, the State's largest sources of revenue. Successful implementation will bring the Comptroller a modernized system that makes use of current technologies and is supported by and adaptable to the mainstream information technology workforce. Uniformity in processing across tax types will simplify compliance by taxpayers and allow for a more dynamic use of Comptroller staff. Ongoing maintenance and support by the ITS vendor is expected. This will include onsite staff responsible for supporting annual tax changes, new legislative mandates, and routine system maintenance and enhancements.		
<b>Project Business Goals:</b>	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.		
<b>Estimated Total Project Cost:</b>	\$ 102,950,000	<b>Estimated Planning Project Cost:</b>	\$ 2,525,000
<b>Project Start Date:</b>	Fiscal 2016.	<b>Projected Completion Date:</b>	Fiscal 2024.
<b>Schedule Status:</b>	In December 2018, there was a contract awarded to Revenue Solutions to supply, implement, and manage the ITS system. There is a five-year implementation schedule with the system being implemented in 18-month phases.		
<b>Cost Status:</b>	There has been a slight increase in the cost of the project, in part, due to the delays and, in part, because of the negotiated contract with the vendor. The original cost was anticipated to be \$110 million, and the current contract is for \$117 million, which includes the additional two years of work for the project.		
<b>Scope Status:</b>	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.		
<b>Project Management Oversight Status:</b>	The project has a project manager and has continued with the same project manager to oversee the process of vendor selection.		
<b>Identifiable Risks:</b>	Overall project risk is low at this time. The Comptroller's Risk Officer has joined the project in a part-time capacity to discuss potential risks as well as potential costs and schedule changes.		
<b>Additional Comments:</b>	n/a		



<b>Fiscal Year Funding (\$ in Thousands)</b>	<b>Prior Years</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>Balance to Complete</b>	<b>Total</b>
Personnel Services	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Professional and Outside Services	39,450.0	13,370.0	22,000.0	28,130.0	0.0	0.0	50,130.0	102,950.0
Other Expenditures	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Funding</b>	<b>\$39,450.0</b>	<b>\$13,370.0</b>	<b>\$22,000.0</b>	<b>\$28,130.0</b>	<b>\$0.0</b>	<b>\$0.0</b>	<b>\$50,130.0</b>	<b>\$102,950.0</b>

**Appendix 3**  
**Object/Fund Difference Report**  
**Comptroller of Maryland**

<u>Object/Fund</u>	<u>FY 18 Actual</u>	<u>FY 19 Working Appropriation</u>	<u>FY 20 Allowance</u>	<u>FY 19 - FY 20 Amount Change</u>	<u>Percent Change</u>
<b>Positions</b>					
01 Regular	1,114.90	1,112.90	1,112.90	0.00	0%
02 Contractual	24.40	26.60	26.50	-0.10	-0.4%
<b>Total Positions</b>	<b>1,139.30</b>	<b>1,139.50</b>	<b>1,139.40</b>	<b>-0.10</b>	<b>0%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 86,642,810	\$ 89,306,670	\$ 90,474,232	\$ 1,167,562	1.3%
02 Technical and Spec. Fees	1,158,543	1,376,637	1,376,638	1	0%
03 Communication	7,643,668	8,139,348	7,411,248	-728,100	-8.9%
04 Travel	312,570	413,894	413,894	0	0%
06 Fuel and Utilities	59,201	64,336	64,336	0	0%
07 Motor Vehicles	407,045	500,066	494,724	-5,342	-1.1%
08 Contractual Services	37,464,338	53,951,968	41,687,809	-12,264,159	-22.7%
09 Supplies and Materials	2,131,364	2,273,241	2,278,424	5,183	0.2%
10 Equipment – Replacement	2,059,925	1,162,950	1,162,950	0	0%
11 Equipment – Additional	567,779	84,100	84,100	0	0%
12 Grants, Subsidies, and Contributions	35,000	35,000	35,000	0	0%
13 Fixed Charges	1,905,707	1,911,022	2,079,989	168,967	8.8%
14 Land and Structures	234,296	47,000	47,000	0	0%
<b>Total Objects</b>	<b>\$ 140,622,246</b>	<b>\$ 159,266,232</b>	<b>\$ 147,610,344</b>	<b>-\$ 11,655,888</b>	<b>-7.3%</b>
<b>Funds</b>					
01 General Fund	\$ 91,668,947	\$ 94,264,713	\$ 94,560,473	\$ 295,760	0.3%
03 Special Fund	26,175,765	42,259,829	30,266,794	-11,993,035	-28.4%
09 Reimbursable Fund	22,777,534	22,741,690	22,783,077	41,387	0.2%
<b>Total Funds</b>	<b>\$ 140,622,246</b>	<b>\$ 159,266,232</b>	<b>\$ 147,610,344</b>	<b>-\$ 11,655,888</b>	<b>-7.3%</b>

Note: The fiscal 2019 appropriation does not include deficiencies, a one-time \$500 bonus, or general salary increases. The fiscal 2020 allowance does not include general salary increases.

**Appendix 4  
Fiscal Summary  
Comptroller of Maryland**

<b><u>Program/Unit</u></b>	<b><u>FY 18 Actual</u></b>	<b><u>FY 19 Wrk Approp</u></b>	<b><u>FY 20 Allowance</u></b>	<b><u>Change</u></b>	<b><u>FY 19 - FY 20 % Change</u></b>
01 Office of the Comptroller	\$ 10,981,945	\$ 10,899,975	\$ 11,758,255	\$ 858,280	7.9%
02 General Accounting Division	5,402,616	5,692,636	5,757,968	65,332	1.1%
03 Bureau of Revenue Estimates	1,325,170	1,466,703	1,417,361	-49,342	-3.4%
04 Revenue Administration Division	35,639,959	52,054,907	40,750,184	-11,304,723	-21.7%
05 Compliance Division	36,520,985	36,200,277	35,906,300	-293,977	-0.8%
06 Field Enforcement Division	6,159,579	6,696,228	6,881,416	185,188	2.8%
09 Central Payroll Bureau	2,920,256	2,888,175	3,474,673	586,498	20.3%
10 Information Technology Division	41,671,736	43,367,331	41,664,187	-1,703,144	-3.9%
<b>Total Expenditures</b>	<b>\$ 140,622,246</b>	<b>\$ 159,266,232</b>	<b>\$ 147,610,344</b>	<b>-\$ 11,655,888</b>	<b>-7.3%</b>
General Fund	\$ 91,668,947	\$ 94,264,713	\$ 94,560,473	\$ 295,760	0.3%
Special Fund	26,175,765	42,259,829	30,266,794	-11,993,035	-28.4%
<b>Total Appropriations</b>	<b>\$ 117,844,712</b>	<b>\$ 136,524,542</b>	<b>\$ 124,827,267</b>	<b>-\$ 11,697,275</b>	<b>-8.6%</b>
Reimbursable Fund	\$ 22,777,534	\$ 22,741,690	\$ 22,783,077	\$ 41,387	0.2%
<b>Total Funds</b>	<b>\$ 140,622,246</b>	<b>\$ 159,266,232</b>	<b>\$ 147,610,344</b>	<b>-\$ 11,655,888</b>	<b>-7.3%</b>

Note: The fiscal 2019 appropriation does not include deficiencies, a one-time \$500 bonus, or general salary increases. The fiscal 2020 allowance does not include general salary increases.