

Dept of Revenue Budgets

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Revenue, Department of

Mission Statement

To serve Iowans and support state government by collecting all taxes required by law, but no more.

Description

The core functions of the Iowa Department of Revenue consist of, and are generally described, as follows:

REVENUE COMPLIANCE AND COLLECTION

The most visible aspect of our Department's operations is the administration of tax compliance and collection. This function includes educating taxpayers on tax laws and regulations, processing tax returns and related documents, and collecting taxes and other amounts due. It is in compliance with Iowa's tax laws that the Department conducts its taxpayer examination and audit programs, and resolves disputed tax issues.

LOCAL GOVERNMENT ASSISTANCE

The Department provides support to local governments by administering just and uniform property assessments across the state. This function also administers programs for property tax relief, local option taxes, school infrastructure taxes, and sales increment programs.

RESEARCH, ANALYSIS, AND INFORMATION MANAGEMENT

The Department performs tax policy development and analysis, fiscal impact estimation, and economic and statistical research and analysis to help stakeholders understand the impact of Iowa tax laws, and make informed decisions.

Performance Measures

Measure	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals Achieved	Current Year Budget Estimate Target	Total Department Request Target	Total Governor's Recommended Target	Total Department Request Target	Total Governor's Recommended Target
Percent of Utilization of Electronic Filing Program	91.5	88	88	88	88	88
Percent of Revenues Received by Electronic Funds Transfer	80.9	79	79	79	79	79
Percentage of Calls Resolved at First Contact	94.4	85	85	85	85	85

Financial Summary

Object Category	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
State Appropriations	492,620,150	494,859,778	494,859,778	495,700,478	494,859,778	497,737,728
Taxes	1,179,394,725	1,142,911,186	1,142,761,463	1,142,761,463	1,142,761,463	1,142,761,463
Receipts from Other Entities	683,386,647	650,743,068	650,406,457	650,406,457	650,406,457	650,406,457
Interest, Dividends, Bonds & Loans	146,660	65,000	65,000	65,000	65,000	65,000
Fees, Licenses & Permits	50	500	500	500	500	500
Refunds & Reimbursements	6,604	6,050	6,050	6,050	6,050	6,050
Miscellaneous	7,373	300	100	100	100	100
Beginning Balance and Adjustments	1,664,879,723	1,583,819,521	1,518,525,000	1,582,957,365	1,518,525,000	1,582,957,365
Total Resources	4,020,441,932	3,872,405,403	3,806,624,348	3,871,897,413	3,806,624,348	3,873,934,663
Expenditures						
Personal Services	25,938,911	27,756,554	27,890,700	27,890,700	27,890,700	27,890,700
Travel & Subsistence	144,059	201,181	201,181	201,181	201,181	201,181
Supplies & Materials	1,614,463	1,708,049	1,708,049	1,708,049	1,708,049	1,708,049
Contractual Services and Transfers	903,671,488	855,283,779	853,801,143	853,801,143	853,801,143	853,801,143
Equipment & Repairs	883,936	1,576,956	1,576,956	1,576,956	1,576,956	1,576,956
Claims & Miscellaneous	4,123	1,300	1,100	1,100	1,100	1,100
Licenses, Permits, Refunds & Other	2,809,052,289	2,708,326,644	2,708,326,644	2,708,326,644	2,708,326,644	2,708,326,644
State Aid & Credits	210,723,285	211,742,800	211,742,800	212,583,500	211,742,800	214,620,750
Appropriation Transfer Out Authorized per 8.39	119,965	0	0	0	0	0
Appropriations	1,375,775	1,375,775	1,375,775	1,375,775	1,375,775	1,375,775
Reversions	1,619,118	0	0	0	0	0
Balance Carry Forward	65,294,520	64,432,365	0	64,432,365	0	64,432,365
Total Expenditures	4,020,441,931	3,872,405,403	3,806,624,348	3,871,897,413	3,806,624,348	3,873,934,663
Full Time Equivalents	278	302	303	303	303	303

Appropriations from General Fund

Appropriations	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Revenue, Department of	15,164,482	15,474,482	15,474,482	15,474,482	15,474,482	15,474,482
Ag Land Tax Credit	39,072,143	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	152,063,510	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Printing Cigarette Stamps	53,762	124,652	124,652	124,652	124,652	124,652
Homestead Tax Credit Aid	137,306,758	135,071,538	135,071,538	130,316,500	135,071,538	131,500,750
Elderly & Disabled Property Tax Credit	20,741,534	24,690,028	24,690,028	30,895,000	24,690,028	31,950,000
Tobacco Reporting Requirements	17,525	17,525	17,525	17,525	17,525	17,525
Military Service Tax Refunds	1,894,661	1,961,234	1,961,234	1,352,000	1,961,234	1,150,000
Total Revenue, Department of	491,314,375	493,554,003	493,554,003	494,394,703	493,554,003	496,431,953

Appropriations from Other Funds

Appropriations	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Motor Veh Fuel Tx-Admin Approp	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Total Revenue, Department of	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775

Appropriations Detail

Revenue, Department of

General Fund

Appropriation Description

This appropriation funds the majority of the operations of the Department of Revenue. Additional funding is received from Motor Vehicle Fuel, collection receipts, tobacco settlement funds and miscellaneous smaller funds. The general fund appropriation accounts for 77% of the budget of the Department.

The Department of Revenue is responsible for tax compliance so the correct amounts of taxes are paid, but no more,

through taxpayer services, examination, audit and policy development. The Department seeks to process incoming payments in an accurate and timely manner so questions and adjustments are resolved; and, to resolve outstanding debt owed to the Department and other contracting agencies. Through Property Tax programs, local property tax officials receive training, service and enforcement programs that result in fair and equitable assessment. The Department provides economic, research and statistical reporting support to the Department of Management, the Governor and the Legislative Service Agency. To support the core functions, the Department provides administrative and technology services to meet program goals and provide services to internal and external customers.

Revenue, Department of Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Approps)	0	862,156	0	0	0	0
Appropriation	15,692,753	15,474,482	15,474,482	15,474,482	15,474,482	15,474,482
Legislative Reductions	(528,271)	0	0	0	0	0
Intra State Receipts	10,958,545	11,147,043	10,810,432	10,810,432	10,810,432	10,810,432
Reimbursement from Other Agencies	49,443	40,500	40,500	40,500	40,500	40,500
Gov Fund Type Transfers - Other Agencies	390,785	424,525	424,525	424,525	424,525	424,525
Refunds & Reimbursements	6,604	6,050	6,050	6,050	6,050	6,050
Total Resources	26,569,858	27,954,756	26,755,989	26,755,989	26,755,989	26,755,989
Expenditures						
Personal Services-Salaries	14,549,959	15,259,994	15,538,863	15,538,863	15,538,863	15,538,863
Personal Travel In State	32,760	35,000	35,000	35,000	35,000	35,000
State Vehicle Operation	7,989	7,700	7,700	7,700	7,700	7,700
Depreciation	5,400	2,508	2,508	2,508	2,508	2,508
Personal Travel Out of State	29,626	66,325	66,325	66,325	66,325	66,325

Revenue, Department of Financial Summary (Continued)

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Office Supplies	111,311	117,502	117,502	117,502	117,502	117,502
Equipment Maintenance Supplies	11,907	11,500	11,500	11,500	11,500	11,500
Printing & Binding	123,071	130,781	130,781	130,781	130,781	130,781
Postage	761,295	788,617	788,617	788,617	788,617	788,617
Communications	277,602	286,866	286,866	286,866	286,866	286,866
Rentals	175,035	167,857	167,857	167,857	167,857	167,857
Professional & Scientific Services	185,222	126,075	126,075	126,075	126,075	126,075
Outside Services	1,432,068	1,953,395	1,478,395	1,478,395	1,478,395	1,478,395
Advertising & Publicity	500	500	500	500	500	500
Outside Repairs/Service	5,355	5,100	5,100	5,100	5,100	5,100
Reimbursement to Other Agencies	370,155	394,200	341,211	341,211	341,211	341,211
ITS Reimbursements	4,398,734	6,053,271	5,103,624	5,103,624	5,103,624	5,103,624
IT Outside Services	819,700	798,132	798,132	798,132	798,132	798,132
Gov Fund Type Transfers - Attorney General Services	757,752	978,247	978,247	978,247	978,247	978,247
Gov Fund Type Transfers - Other Agencies Services	62,361	66,800	66,800	66,800	66,800	66,800
Equipment - Non-Inventory	17,561	10,500	10,500	10,500	10,500	10,500
IT Equipment	511,223	608,786	608,786	608,786	608,786	608,786
Other Expense & Obligations	847	1,100	1,100	1,100	1,100	1,100
Licenses	3,734	4,000	4,000	4,000	4,000	4,000
Fees	70,012	80,000	80,000	80,000	80,000	80,000
Refunds-Other	4,404	0	0	0	0	0
Appropriation Transfer Out Authorized per 8.39	119,965	0	0	0	0	0
Balance Carry Forward (Approps)	862,156	0	0	0	0	0
Reversions	862,156	0	0	0	0	0
Total Expenditures	26,569,858	27,954,756	26,755,989	26,755,989	26,755,989	26,755,989

Ag Land Tax Credit

General Fund

Appropriation Description

A standing limited appropriation to provide funds for the "Agricultural Land Tax Credit Fund" created under Section 426.1 of the Code. The fund was created to give credit

against the tax on each tract of agricultural land within the several school districts of the state in which the levy for the general school funds exceeds five dollars and forty cents per thousand dollars of assessed value. The funds are prorated if the appropriation cannot cover all credits in full. Beginning in FY'94, an appropriation of \$39,100,000 was made. Section 425A stipulates that the first \$10,000,000 be transferred to the Family Farm Tax Credit Fund.

Ag Land Tax Credit Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Estimated Revisions	(27,857)	0	0	0	0	0
Total Resources	39,072,143	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000
Expenditures						
Intra-State Transfers	0	55,000	55,000	55,000	55,000	55,000
State Aid	39,072,143	39,045,000	39,045,000	39,045,000	39,045,000	39,045,000
Total Expenditures	39,072,143	39,100,000	39,100,000	39,100,000	39,100,000	39,100,000

Commercial and Industrial Property Tax Replacement

441.21A). The amount appropriated becomes limited starting in FY2018 to the amount of moneys appropriated in FY2017.

General Fund

Appropriation Description

Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement claims (Iowa Code

Commercial and Industrial Property Tax Replacement Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Estimated Revisions	(51,034)	0	0	0	0	0
Total Resources	152,063,510	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Expenditures						
Refunds-Other	152,063,510	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544
Total Expenditures	152,063,510	152,114,544	152,114,544	152,114,544	152,114,544	152,114,544

Business Property Tax Credit

General Fund

Appropriation Description

Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay for the business property tax credit. (Iowa Code 426C.2)

Business Property Tax Credit Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Total Resources	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Expenditures						
Intra-State Transfers	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000
Total Expenditures	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000	125,000,000

Printing Cigarette Stamps

General Fund

Appropriation Description

This is a standing "limited" appropriation for the purpose of printing cigarette stamps.

Printing Cigarette Stamps Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	124,652	124,652	124,652	124,652	124,652	124,652
Estimated Revisions	(70,891)	0	0	0	0	0
Total Resources	53,762	124,652	124,652	124,652	124,652	124,652
Expenditures						
Printing & Binding	52,526	123,416	123,416	123,416	123,416	123,416
Gov Fund Type Transfers - Other Agencies Services	1,236	1,236	1,236	1,236	1,236	1,236
Total Expenditures	53,762	124,652	124,652	124,652	124,652	124,652

Homestead Tax Credit Aid

General Fund

the state the total money apportioned to that county for a credit against property tax on eligible homesteads in the county.

Appropriation Description

A standing limited appropriation that every six months the Department of Revenue remits to each County Treasurer in

Homestead Tax Credit Aid Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	135,071,538	135,071,538	135,071,538	130,316,500	135,071,538	131,500,750
Estimated Revisions	2,235,220	0	0	0	0	0
Total Resources	137,306,758	135,071,538	135,071,538	130,316,500	135,071,538	131,500,750
Expenditures						
Intra-State Transfers	0	195,000	195,000	195,000	195,000	195,000
State Aid	137,306,758	134,876,538	134,876,538	130,121,500	134,876,538	131,305,750
Total Expenditures	137,306,758	135,071,538	135,071,538	130,316,500	135,071,538	131,500,750

Elderly & Disabled Property Tax Credit

General Fund

Appropriation Description

A standing limited appropriation to provide for refunds of property taxes to those individuals who meet age and disability requirements and submit a proper claim.

Elderly & Disabled Property Tax Credit Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	24,690,028	24,690,028	24,690,028	30,895,000	24,690,028	31,950,000
Estimated Revisions	(3,948,494)	0	0	0	0	0
Total Resources	20,741,534	24,690,028	24,690,028	30,895,000	24,690,028	31,950,000
Expenditures						
State Aid	20,741,534	24,690,028	24,690,028	30,895,000	24,690,028	31,950,000
Total Expenditures	20,741,534	24,690,028	24,690,028	30,895,000	24,690,028	31,950,000

Tobacco Reporting Requirements

General Fund

cigarette issues related to the national tobacco settlement agreement and the Model Statute (Iowa Chapter 453C).

Appropriation Description

This is a standing appropriation to fund additional duties required of the Department of Revenue for enforcement of

Tobacco Reporting Requirements Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	17,525	17,525	17,525	17,525	17,525	17,525
Total Resources	17,525	17,525	17,525	17,525	17,525	17,525
Expenditures						
Personal Services-Salaries	11,669	14,025	14,025	14,025	14,025	14,025
Personal Travel In State	731	3,000	2,500	2,500	2,500	2,500
Personal Travel Out of State	5,125	500	1,000	1,000	1,000	1,000
Total Expenditures	17,525	17,525	17,525	17,525	17,525	17,525

Refund Cigarette Stamps

General Fund

Appropriation Description

A standing unlimited appropriation to provide refunds to cigarette stamp purchasers for unused stamps either returned or destroyed. (453A.8)

Refund Cigarette Stamps Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Income Offsets	351,108	500,000	500,000	500,000	500,000	500,000
Total Resources	351,108	500,000	500,000	500,000	500,000	500,000
Expenditures						
Refunds-Other	351,108	500,000	500,000	500,000	500,000	500,000
Reversions	0	0	0	0	0	0
Total Expenditures	351,108	500,000	500,000	500,000	500,000	500,000

Refund Income Corp & Franchise Sale

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of taxes for which valid claim or credit is filed within statutory periods. (422.73)

Refund Income Corp & Franchise Sale Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Intra State Receipts	3,618,766	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Income Offsets	1,132,025,140	1,057,500,000	1,057,500,000	1,057,500,000	1,057,500,000	1,057,500,000
Total Resources	1,135,643,907	1,061,000,000	1,061,000,000	1,061,000,000	1,061,000,000	1,061,000,000
Expenditures						
Refunds-Income Tax	881,608,244	850,000,000	850,000,000	850,000,000	850,000,000	850,000,000
Refunds-Sales Tax	54,213,254	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Refunds-Other	11,406,880	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Refunds-Income Tax Corporation	138,547,274	130,000,000	130,000,000	130,000,000	130,000,000	130,000,000
Refunds-Use Tax	28,416,969	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
Refunds-Franchise Tax Refunds	21,451,286	18,000,000	18,000,000	18,000,000	18,000,000	18,000,000
Total Expenditures	1,135,643,907	1,061,000,000	1,061,000,000	1,061,000,000	1,061,000,000	1,061,000,000

Tobacco Products Tax Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayment of tobacco products tax. (453A.47)

Tobacco Products Tax Refund Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	98,155	25,000	25,000	25,000	25,000	25,000
Total Resources	98,155	25,000	25,000	25,000	25,000	25,000
Expenditures						
Refunds-Other	98,155	25,000	25,000	25,000	25,000	25,000
Total Expenditures	98,155	25,000	25,000	25,000	25,000	25,000

Inheritance Refund

General Fund

Appropriation Description

A standing unlimited appropriation to cover refunds for overpayments of inheritance tax. (450.94(3) and 450.96)

Inheritance Refund Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	2,645,269	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Resources	2,645,269	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Expenditures						
Refunds-Other	2,645,269	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Expenditures	2,645,269	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000

School Infrastructure Transfer

SAVE Fund for school infrastructure. Per Chapter 423.2 section 11.b, Chapter 425.43 section 1.b

General Fund

Appropriation Description

A standing unlimited appropriation is established to transfer one-sixth of sales and use tax from the General Fund to the

School Infrastructure Transfer Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Estimated Revisions	0	0	0	0	0	0
Income Offsets	480,800,298	458,000,000	458,000,000	458,000,000	458,000,000	458,000,000
Total Resources	480,800,298	458,000,000	458,000,000	458,000,000	458,000,000	458,000,000
Expenditures						
Intra-State Transfers	10,097,121	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
Refunds-Local Option	470,703,176	450,000,000	450,000,000	450,000,000	450,000,000	450,000,000
Total Expenditures	480,800,298	458,000,000	458,000,000	458,000,000	458,000,000	458,000,000

Military Service Tax Refunds

General Fund

tions from or credits against property tax because of military service by the property owner.

Appropriation Description

This standing limited appropriation is to reimburse the taxing districts for revenue lost due to prescribed exemp-

Military Service Tax Refunds Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	1,961,234	1,961,234	1,961,234	1,352,000	1,961,234	1,150,000
Estimated Revisions	(66,573)	0	0	0	0	0
Total Resources	1,894,661	1,961,234	1,961,234	1,352,000	1,961,234	1,150,000
Expenditures						
State Aid	1,894,661	1,961,234	1,961,234	1,352,000	1,961,234	1,150,000
Total Expenditures	1,894,661	1,961,234	1,961,234	1,352,000	1,961,234	1,150,000

Tax Gap Collections

General Fund

amount collected, which is sufficient to pay for services, reimbursement, or other remuneration pursuant to this subsection.

Appropriation Description

421.17(22A) An appropriation from the amount of tax, penalty, interest and fees actually collected not to exceed the

Tax Gap Collections Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Multi Suspense	20,805,470	23,405,411	23,255,688	23,255,688	23,255,688	23,255,688
Gov Fund Type Transfers - Other Agencies	6,000	6,000	6,000	6,000	6,000	6,000
Total Resources	20,811,470	23,411,411	23,261,688	23,261,688	23,261,688	23,261,688
Expenditures						
Personal Services-Salaries	11,377,283	12,482,535	12,337,812	12,337,812	12,337,812	12,337,812
Personal Travel In State	23,240	24,000	24,000	24,000	24,000	24,000
State Vehicle Operation	4,587	5,000	5,000	5,000	5,000	5,000
Depreciation	5,775	5,148	5,148	5,148	5,148	5,148
Personal Travel Out of State	28,826	52,000	52,000	52,000	52,000	52,000
Office Supplies	55,429	58,631	58,631	58,631	58,631	58,631
Printing & Binding	66,041	64,219	64,219	64,219	64,219	64,219
Postage	432,883	413,383	413,383	413,383	413,383	413,383
Communications	149,465	93,432	93,432	93,432	93,432	93,432
Rentals	40,284	36,697	36,697	36,697	36,697	36,697
Professional & Scientific Services	330,966	344,112	344,112	344,112	344,112	344,112
Outside Services	12,846	11,625	11,625	11,625	11,625	11,625
Outside Repairs/Service	0	100	100	100	100	100
Reimbursement to Other Agencies	294,144	291,070	276,889	276,889	276,889	276,889
ITS Reimbursements	5,815,209	6,448,725	6,457,906	6,457,906	6,457,906	6,457,906
IT Outside Services	1,310,179	1,544,788	1,544,788	1,544,788	1,544,788	1,544,788
Gov Fund Type Transfers - Attorney General Services	507,909	575,776	575,776	575,776	575,776	575,776
Equipment - Non-Inventory	501	500	500	500	500	500
IT Equipment	354,652	957,170	957,170	957,170	957,170	957,170
Licenses	1,251	2,500	2,500	2,500	2,500	2,500
Total Expenditures	20,811,470	23,411,411	23,261,688	23,261,688	23,261,688	23,261,688

Motor Veh Fuel Tx-Admin Approp

MVFT-Unapportioned

an appropriation made from this fund to the Department of Revenue operating appropriation T01 for administrative expenses of collecting the taxes and administering the motor vehicle fuel tax law.

Appropriation Description

This fund receives taxes collected from all licensees on the sale of motor vehicle fuel including aviation fuel. There is

Motor Veh Fuel Tx-Admin Approp Financial Summary

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Appropriation	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Total Resources	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Expenditures						
Intra-State Transfers	548,813	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775
Reversions	756,962	0	0	0	0	0
Total Expenditures	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775	1,305,775

Fund Detail

Revenue, Department of Fund Detail

Funds	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Revenue, Department of	1,876,066,199	1,819,628,940	1,755,196,375	1,819,628,740	1,755,196,375	1,819,628,740
Security Deposit	16,500	16,600	100	16,600	100	16,600
Sales Tax Increment Fund	29,800,246	36,140,404	30,000,000	36,140,404	30,000,000	36,140,404
Business Property Tax Credit Fund	127,305,974	128,045,326	125,025,000	128,045,326	125,025,000	128,045,326
Litigation Fund	467,072	669,266	250,000	669,266	250,000	669,266
Local Income Surtax Fund	74,902	75,000	75,000	75,000	75,000	75,000
Local Transit Guest Tax	57,763,016	52,087,957	52,000,000	52,087,957	52,000,000	52,087,957
Local Sales and Services Tax	816,779,855	805,094,195	760,300,000	805,094,195	760,300,000	805,094,195
County Endowment Fund	11,837,296	11,299,107	11,240,000	11,299,107	11,240,000	11,299,107
Revenue Department Clearing	400	850	500	850	500	850
MVFT-Unapportioned	761,106,538	710,075,513	701,305,775	710,075,513	701,305,775	710,075,513
Motor Vehicle Fuel Tax-Refund	70,646,043	70,859,441	70,000,000	70,859,441	70,000,000	70,859,441
State Reinvestment District Fund	265,081	5,265,081	5,000,000	5,265,081	5,000,000	5,265,081
Democratic Preference	1,480	100	0	0	0	0
Republican Preference	1,796	100	0	0	0	0

Sales Tax Increment Fund

Fund Description

Sales Tax Increment Fund

Sales Tax Increment Fund Detail

Object Class	FY 2018	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	5,155,494	6,140,404	0	6,140,404	0	6,140,404
Sales Tax Quarterly	24,644,752	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Total Sales Tax Increment Fund	29,800,246	36,140,404	30,000,000	36,140,404	30,000,000	36,140,404
Expenditures						
Refunds-Sales Tax	23,659,842	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Balance Carry Forward (Funds)	6,140,404	6,140,404	0	6,140,404	0	6,140,404
Total Sales Tax Increment Fund	29,800,246	36,140,404	30,000,000	36,140,404	30,000,000	36,140,404

State Reinvestment District Fund

Fund Description

State Reinvestment District Fund

State Reinvestment District Fund Detail

Object Class	FY 2018 Actuals	FY 2019 Current Year Budget Estimate	FY 2020	FY 2020	FY 2021	FY 2021
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Resources						
Balance Brought Forward (Funds)	0	265,081	0	265,081	0	265,081
Sales Tax Quarterly	265,081	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total State Reinvestment District Fund	265,081	5,265,081	5,000,000	5,265,081	5,000,000	5,265,081
Expenditures						
Refunds-Sales Tax	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Balance Carry Forward (Funds)	265,081	265,081	0	265,081	0	265,081
Total State Reinvestment District Fund	265,081	5,265,081	5,000,000	5,265,081	5,000,000	5,265,081