

# **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 2017	FY 2018	FY 2019	FY 2019
	Actuals Achieved	Current Year Budget Estimate Target	Total Department Request Target	Total Governor's Recommended Target
Percent of Utilization of Electronic Filing Program	90	88	88	88
Percent of Revenues Received by Electronic Funds Transfer	80.4	79	79	79
Percentage of Calls Resolved at First Contact	92.3	85	85	85

## Financial Summary

Object Category	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
State Appropriations	494,467,965	495,078,049	495,078,049	494,935,292
Taxes	1,207,665,052	1,131,798,116	1,138,998,116	1,138,998,116
Receipts from Other Entities	677,825,197	641,806,676	656,806,676	656,806,676
Interest, Dividends, Bonds & Loans	90,617	55,010	65,010	65,010
Fees, Licenses & Permits	100	500	500	500
Refunds & Reimbursements	3,936	6,050	6,050	6,050
Miscellaneous	75,438	79,000	79,000	79,000
Beginning Balance and Adjustments	1,613,983,793	1,512,688,204	1,492,200,000	1,540,330,204
<b>Total Resources</b>	<b>3,994,112,097</b>	<b>3,781,511,605</b>	<b>3,783,233,401</b>	<b>3,831,220,848</b>
<b>Expenditures</b>				
Personal Services	25,893,672	27,930,015	27,930,515	27,930,515
Travel & Subsistence	174,075	174,098	173,598	173,598
Supplies & Materials	1,496,613	1,632,275	1,632,275	1,632,275
Contractual Services and Transfers	949,826,812	858,841,171	856,841,171	856,841,171
Equipment & Repairs	1,255,515	1,201,913	1,201,913	1,201,913
Claims & Miscellaneous	75,048	79,210	79,210	79,210
Licenses, Permits, Refunds & Other	2,754,361,909	2,630,354,344	2,682,006,344	2,682,006,344
State Aid & Credits	210,690,236	211,792,600	211,992,600	211,992,600
Budget Adjustments	0	0	0	(142,757)
Appropriation Transfer Out Authorized per 8.39	128,265	0	0	0
Appropriations	1,375,775	1,375,775	1,375,775	1,375,775
Reversions	703,973	0	0	0
Balance Carry Forward	48,130,203	48,130,204	0	48,130,204
<b>Total Expenditures</b>	<b>3,994,112,097</b>	<b>3,781,511,605</b>	<b>3,783,233,401</b>	<b>3,831,220,848</b>
Full Time Equivalents	281	302	302	302

## Appropriations from General Fund

Appropriations	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Revenue, Department of	16,588,753	15,692,753	15,692,753	15,549,996
Ag Land Tax Credit	39,058,133	39,100,000	39,100,000	39,100,000
Commercial and Industrial Property Tax Replacement	152,094,149	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
Printing Cigarette Stamps	1,382	124,652	124,652	124,652
Homestead Tax Credit Aid	135,370,621	135,071,538	135,071,538	135,071,538
Elderly & Disabled Property Tax Credit	23,075,388	24,690,028	24,690,028	24,690,028
Tobacco Reporting Requirements	18,416	17,525	17,525	17,525
Military Service Tax Refunds	1,955,349	1,961,234	1,961,234	1,961,234
<b>Total Revenue, Department of</b>	<b>493,162,190</b>	<b>493,772,274</b>	<b>493,772,274</b>	<b>493,629,517</b>

## Appropriations from Other Funds

<b>Appropriations</b>	<b>FY 2017 Actuals</b>	<b>FY 2018 Current Year Budget Estimate</b>	<b>FY 2019 Total Department Request</b>	<b>FY 2019 Total Governor's Recommended</b>
Motor Veh Fuel Tx-Admin Approp	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

## 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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Approps)	142,540	0	0	0
Appropriation	17,788,753	15,692,753	15,692,753	15,549,996
Legislative Reductions	(1,200,000)	0	0	0
Intra State Receipts	12,696,194	12,152,176	12,152,176	12,152,176
Reimbursement from Other Agencies	456,396	56,500	56,500	56,500
Gov Fund Type Transfers - Other Agencies	483,662	386,000	386,000	386,000
Refunds & Reimbursements	3,936	6,050	6,050	6,050
<b>Total Resources</b>	<b>30,371,481</b>	<b>28,293,479</b>	<b>28,293,479</b>	<b>28,150,722</b>
<b>Expenditures</b>				
Personal Services-Salaries	17,251,521	15,061,314	15,061,314	15,061,314
Personal Travel In State	76,245	36,500	36,500	36,500
State Vehicle Operation	13,369	8,200	8,200	8,200
Depreciation	10,892	7,200	7,200	7,200

## Revenue, Department of Financial Summary (Continued)

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
Personal Travel Out of State	54,425	47,300	47,300	47,300
Office Supplies	135,812	114,868	114,868	114,868
Equipment Maintenance Supplies	10,866	12,000	12,000	12,000
Printing & Binding	126,223	120,923	120,923	120,923
Postage	858,489	735,352	735,352	735,352
Communications	330,572	155,415	155,415	155,415
Rentals	229,567	179,532	179,532	179,532
Professional & Scientific Services	92,296	173,717	173,717	173,717
Outside Services	1,743,981	2,076,530	2,076,530	2,076,530
Advertising & Publicity	1,374	500	500	500
Outside Repairs/Service	5,754	2,600	2,600	2,600
Reimbursement to Other Agencies	400,707	344,028	344,028	344,028
ITS Reimbursements	5,903,009	6,646,216	6,646,216	6,646,216
IT Outside Services	969,626	871,436	871,436	871,436
Gov Fund Type Transfers - Attorney General Services	812,090	740,950	740,950	740,950
Gov Fund Type Transfers - Other Agencies Services	95,361	78,550	78,550	78,550
Equipment - Non-Inventory	46,936	10,500	10,500	10,500
IT Equipment	917,364	778,348	778,348	778,348
Other Expense & Obligations	980	1,200	1,200	1,200
Licenses	782	200	200	200
Fees	80,031	90,100	90,100	90,100
Appropriation Transfer Out Authorized per 8.39	128,265	0	0	0
Reversions	74,946	0	0	0
Recommendation Adjustment	0	0	0	(142,757)
<b>Total Expenditures</b>	<b>30,371,481</b>	<b>28,293,479</b>	<b>28,293,479</b>	<b>28,150,722</b>

## 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 2017 Actuals	FY 2018	FY 2019	FY 2019
		Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	39,100,000	39,100,000	39,100,000	39,100,000
Estimated Revisions	(41,867)	0	0	0
<b>Total Resources</b>	<b>39,058,133</b>	<b>39,100,000</b>	<b>39,100,000</b>	<b>39,100,000</b>
<b>Expenditures</b>				
Intra-State Transfers	75,900	100	100	100
State Aid	38,982,233	39,099,900	39,099,900	39,099,900
<b>Total Expenditures</b>	<b>39,058,133</b>	<b>39,100,000</b>	<b>39,100,000</b>	<b>39,100,000</b>



## Commercial and Industrial Property Tax Replacement

### General Fund

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

### Appropriation Description

Standing unlimited appropriation to pay for the Commercial/Industrial Property Tax Replacement

## Commercial and Industrial Property Tax Replacement Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Appropriation	154,636,698	152,114,544	152,114,544	152,114,544
Change	(2,522,154)	0	0	0
Estimated Revisions	(20,395)	0	0	0
<b>Total Resources</b>	<b>152,094,149</b>	<b>152,114,544</b>	<b>152,114,544</b>	<b>152,114,544</b>
<b>Expenditures</b>				
Refunds-Other	152,094,149	152,114,544	152,114,544	152,114,544
<b>Total Expenditures</b>	<b>152,094,149</b>	<b>152,114,544</b>	<b>152,114,544</b>	<b>152,114,544</b>

**Business Property Tax Credit**

for the business property tax credit. (Iowa Code 426C.2)

General Fund

**Appropriation Description**

Standing Limited appropriation from the General Fund to the Business Property Tax Credit fund to pay

**Business Property Tax Credit Financial Summary**

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	125,000,000	125,000,000	125,000,000	125,000,000
<b>Total Resources</b>	<b>125,000,000</b>	<b>125,000,000</b>	<b>125,000,000</b>	<b>125,000,000</b>
<b>Expenditures</b>				
Intra-State Transfers	125,000,000	125,000,000	125,000,000	125,000,000
<b>Total Expenditures</b>	<b>125,000,000</b>	<b>125,000,000</b>	<b>125,000,000</b>	<b>125,000,000</b>

## 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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Appropriation	124,652	124,652	124,652	124,652
Estimated Revisions	(123,271)	0	0	0
<b>Total Resources</b>	<b>1,382</b>	<b>124,652</b>	<b>124,652</b>	<b>124,652</b>
<b>Expenditures</b>				
Printing & Binding	146	123,416	123,416	123,416
Gov Fund Type Transfers - Other Agencies Services	1,236	1,236	1,236	1,236
<b>Total Expenditures</b>	<b>1,382</b>	<b>124,652</b>	<b>124,652</b>	<b>124,652</b>

## Homestead Tax Credit Aid

### General Fund

County Treasurer in 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

### Homestead Tax Credit Aid Financial Summary

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	135,500,000	135,071,538	135,071,538	135,071,538
Change	(428,462)	0	0	0
Estimated Revisions	299,083	0	0	0
<b>Total Resources</b>	<b>135,370,621</b>	<b>135,071,538</b>	<b>135,071,538</b>	<b>135,071,538</b>
<b>Expenditures</b>				
Intra-State Transfers	269,100	100	100	100
State Aid	135,101,521	135,071,438	135,071,438	135,071,438
<b>Total Expenditures</b>	<b>135,370,621</b>	<b>135,071,538</b>	<b>135,071,538</b>	<b>135,071,538</b>

## Elderly & Disabled Property Tax Credit

meet age and disability requirements and submit a proper claim.

General Fund

### Appropriation Description

A standing limited appropriation to provide for refunds of property taxes to those individuals who

### Elderly & Disabled Property Tax Credit Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Appropriation	26,100,000	24,690,028	24,690,028	24,690,028
Change	(1,409,972)	0	0	0
Estimated Revisions	(1,614,640)	0	0	0
<b>Total Resources</b>	<b>23,075,388</b>	<b>24,690,028</b>	<b>24,690,028</b>	<b>24,690,028</b>
<b>Expenditures</b>				
State Aid	23,075,388	24,690,028	24,690,028	24,690,028
<b>Total Expenditures</b>	<b>23,075,388</b>	<b>24,690,028</b>	<b>24,690,028</b>	<b>24,690,028</b>

## Tobacco Reporting Requirements

General Fund

enforcement of 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

### Tobacco Reporting Requirements Financial Summary

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	18,416	17,525	17,525	17,525
<b>Total Resources</b>	<b>18,416</b>	<b>17,525</b>	<b>17,525</b>	<b>17,525</b>
<b>Expenditures</b>				
Personal Services-Salaries	17,008	15,525	16,025	16,025
Personal Travel In State	1,408	1,000	1,000	1,000
Personal Travel Out of State	0	1,000	500	500
<b>Total Expenditures</b>	<b>18,416</b>	<b>17,525</b>	<b>17,525</b>	<b>17,525</b>

## 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 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	0	0	0	0
Income Offsets	602,701	550,000	575,000	575,000
<b>Total Resources</b>	<b>602,701</b>	<b>550,000</b>	<b>575,000</b>	<b>575,000</b>
<b>Expenditures</b>				
Refunds-Other	602,701	550,000	575,000	575,000
<b>Total Expenditures</b>	<b>602,701</b>	<b>550,000</b>	<b>575,000</b>	<b>575,000</b>

## 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 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	0	0	0	0
Intra State Receipts	3,742,717	3,500,000	3,500,000	3,500,000
Income Offsets	1,055,648,854	1,001,500,000	1,030,500,000	1,030,500,000
<b>Total Resources</b>	<b>1,059,391,571</b>	<b>1,005,000,000</b>	<b>1,034,000,000</b>	<b>1,034,000,000</b>
<b>Expenditures</b>				
Refunds-Income Tax	865,704,228	825,000,000	850,000,000	850,000,000
Refunds-Sales Tax	25,866,501	20,000,000	20,000,000	20,000,000
Refunds-Other	6,648,370	5,000,000	5,000,000	5,000,000
Refunds-Income Tax Corporation	132,715,762	120,000,000	125,000,000	125,000,000
Refunds-Use Tax	13,897,726	25,000,000	20,000,000	20,000,000
Refunds-Franchise Tax Refunds	14,558,985	10,000,000	14,000,000	14,000,000
<b>Total Expenditures</b>	<b>1,059,391,571</b>	<b>1,005,000,000</b>	<b>1,034,000,000</b>	<b>1,034,000,000</b>



## 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 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	0	0	0	0
Income Offsets	139,042	8,000	125,000	125,000
<b>Total Resources</b>	<b>139,042</b>	<b>8,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Expenditures</b>				
Refunds-Other	139,042	8,000	125,000	125,000
<b>Total Expenditures</b>	<b>139,042</b>	<b>8,000</b>	<b>125,000</b>	<b>125,000</b>

## 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 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	0	0	0	0
Income Offsets	3,443,525	2,500,000	3,000,000	3,000,000
<b>Total Resources</b>	<b>3,443,525</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Expenditures</b>				
Refunds-Other	3,443,525	2,500,000	3,000,000	3,000,000
<b>Total Expenditures</b>	<b>3,443,525</b>	<b>2,500,000</b>	<b>3,000,000</b>	<b>3,000,000</b>

## School Infrastructure Transfer

General Fund

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

### Appropriation Description

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

### School Infrastructure Transfer Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Estimated Revisions	0	0	0	0
Income Offsets	460,443,306	460,000,000	458,000,000	458,000,000
<b>Total Resources</b>	<b>460,443,306</b>	<b>460,000,000</b>	<b>458,000,000</b>	<b>458,000,000</b>
<b>Expenditures</b>				
Intra-State Transfers	9,669,310	10,000,000	8,000,000	8,000,000
Refunds-Local Option	450,773,996	450,000,000	450,000,000	450,000,000
<b>Total Expenditures</b>	<b>460,443,306</b>	<b>460,000,000</b>	<b>458,000,000</b>	<b>458,000,000</b>

**Military Service Tax Refunds**

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

General Fund

**Appropriation Description**

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

**Military Service Tax Refunds Financial Summary**

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	2,100,000	1,961,234	1,961,234	1,961,234
Change	(138,766)	0	0	0
Estimated Revisions	(5,885)	0	0	0
<b>Total Resources</b>	<b>1,955,349</b>	<b>1,961,234</b>	<b>1,961,234</b>	<b>1,961,234</b>
<b>Expenditures</b>				
State Aid	1,955,349	1,961,234	1,961,234	1,961,234
<b>Total Expenditures</b>	<b>1,955,349</b>	<b>1,961,234</b>	<b>1,961,234</b>	<b>1,961,234</b>

## Tax Gap Collections

### General Fund

exceed the 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

## Tax Gap Collections Financial Summary

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Multi Suspense	17,600,612	24,492,341	24,492,341	24,492,341
Gov Fund Type Transfers - Other Agencies	0	6,000	6,000	6,000
<b>Total Resources</b>	<b>17,600,612</b>	<b>24,498,341</b>	<b>24,498,341</b>	<b>24,498,341</b>
<b>Expenditures</b>				
Personal Services-Salaries	8,625,144	12,853,176	12,853,176	12,853,176
Personal Travel In State	4,818	28,000	28,000	28,000
State Vehicle Operation	0	7,000	7,000	7,000
Depreciation	0	5,148	5,148	5,148
Personal Travel Out of State	12,918	32,750	32,750	32,750
Office Supplies	39,440	59,991	59,991	59,991
Printing & Binding	40,095	60,077	60,077	60,077
Postage	283,991	404,648	404,648	404,648
Communications	56,574	63,775	63,775	63,775
Rentals	0	39,848	39,848	39,848
Professional & Scientific Services	226,722	225,340	225,340	225,340
Outside Services	0	20,740	20,740	20,740
Outside Repairs/Service	0	400	400	400
Reimbursement to Other Agencies	251,476	342,740	342,740	342,740
ITS Reimbursements	7,222,485	7,846,263	7,846,263	7,846,263
IT Outside Services	379,814	1,640,690	1,640,690	1,640,690
Gov Fund Type Transfers - Attorney General Services	165,686	454,690	454,690	454,690
Equipment - Non-Inventory	212	500	500	500
IT Equipment	291,003	412,565	412,565	412,565
Licenses	234	0	0	0
<b>Total Expenditures</b>	<b>17,600,612</b>	<b>24,498,341</b>	<b>24,498,341</b>	<b>24,498,341</b>

## Motor Veh Fuel Tx-Admin Approp

MVFT-Unapportioned

### Appropriation Description

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

fuel. There is 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.

### Motor Veh Fuel Tx-Admin Approp Financial Summary

Object Class	FY 2017	FY 2018	FY 2019	FY 2019
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended
<b>Resources</b>				
Appropriation	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
<b>Expenditures</b>				
Intra-State Transfers	676,748	1,305,775	1,305,775	1,305,775
Reversions	629,027	0	0	0
Total Expenditures	1,305,775	1,305,775	1,305,775	1,305,775

## Fund Detail

### Revenue, Department of Fund Detail

Funds	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
Revenue, Department of	1,944,240,647	1,781,276,489	1,755,356,285	1,803,486,489
Security Deposit	13,000	13,000	1,000	13,000
Sales Tax Increment Fund	32,124,286	35,155,494	30,000,000	35,155,494
Business Property Tax Credit Fund	126,500,701	127,269,797	125,025,000	127,279,797
Litigation Fund	708,858	798,072	331,000	798,072
Local Income Surtax Fund	73,246	75,000	75,000	75,000
Local Transit Guest Tax	56,413,630	50,084,635	52,000,000	52,084,635
Local Sales and Services Tax	819,100,086	778,427,047	760,300,000	783,427,047
County Endowment Fund	11,660,047	11,054,302	11,240,000	11,254,302
Revenue Department Clearing	450	850	500	850
MVFT-Unapportioned	812,525,268	717,518,076	701,305,775	717,518,076
Motor Vehicle Fuel Tax-Refund	85,046,624	60,801,821	75,000,000	75,801,821
Democratic Preference	43,456	45,005	45,005	45,005
Republican Preference	30,997	33,390	33,005	33,390

### Sales Tax Increment Fund

#### Fund Description

Sales Tax Increment Fund

#### Sales Tax Increment Fund Detail

Object Class	FY 2017 Actuals	FY 2018 Current Year Budget Estimate	FY 2019 Total Department Request	FY 2019 Total Governor's Recommended
<b>Resources</b>				
Balance Brought Forward (Funds)	3,050,922	5,155,494	0	5,155,494
Sales Tax Quarterly	29,073,364	30,000,000	30,000,000	30,000,000
Total Sales Tax Increment Fund	32,124,286	35,155,494	30,000,000	35,155,494
<b>Expenditures</b>				
Refunds-Sales Tax	26,968,792	30,000,000	30,000,000	30,000,000
Balance Carry Forward (Funds)	5,155,494	5,155,494	0	5,155,494
Total Sales Tax Increment Fund	32,124,286	35,155,494	30,000,000	35,155,494