

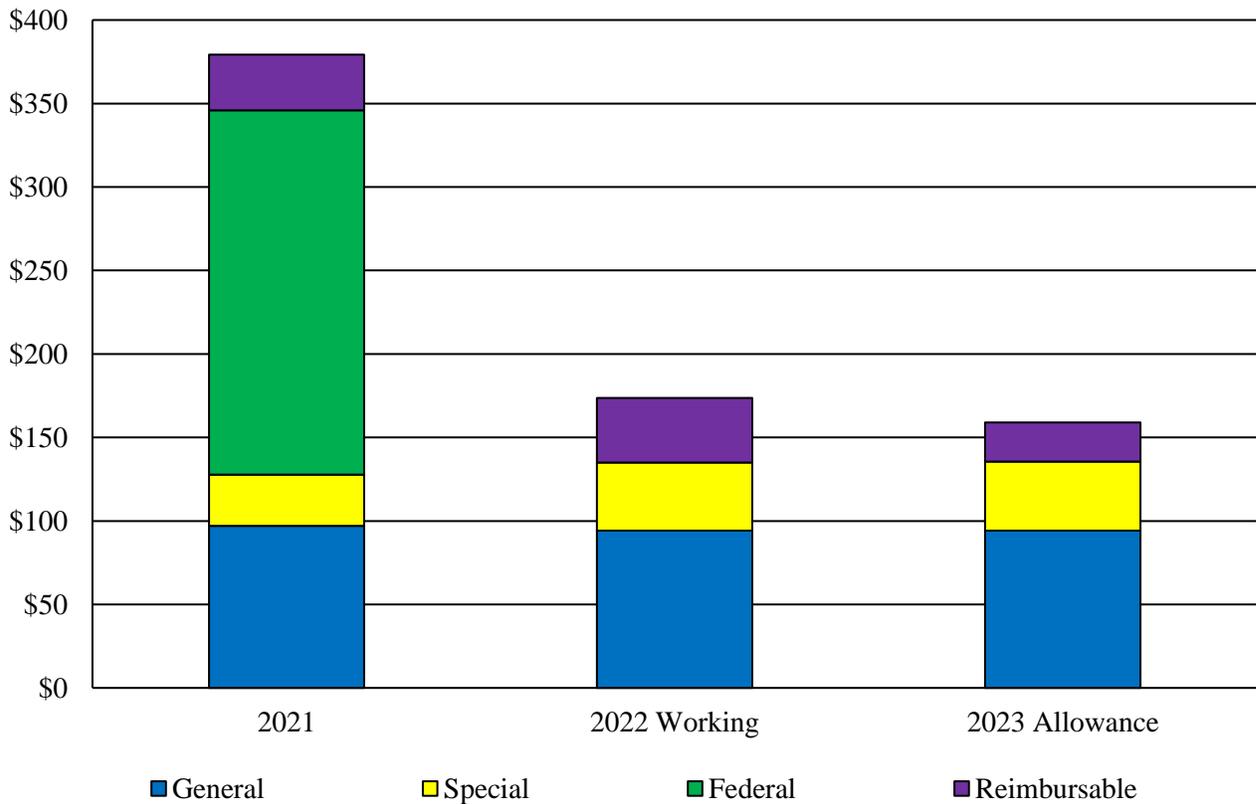
E00A
Comptroller of Maryland

Executive Summary

The Comptroller of Maryland is the State’s chief fiscal officer and is responsible for collecting tax revenue and enforcing compliance with the State’s tax laws. The Comptroller provides general supervision of the State’s fiscal matters and also sits on the Board of Public Works (BPW).

Operating Budget Summary

**Fiscal 2023 Budget Decreases \$14.8 Million, or 8.5%, to \$158.9 Million
(\$ in Millions)**



Note: Numbers may not sum due to rounding. The fiscal 2022 working appropriation includes deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

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- The fiscal 2021 actual reflects \$218,037,000 in federal stimulus funds due to Chapter 39 of 2021 that were not provided in subsequent fiscal years.
- The decrease in the fiscal 2023 allowance is driven by reimbursable funds, which decrease by \$15.3 million primarily due to reimbursable funds provided by the Major Information Technology Development Project Fund (MITDPF) for the Integrated Tax System (ITS) Major Information Technology Development Project (MITDP). In fiscal 2023, the general fund costs for this project are budgeted within MITDPF. In addition, the overall costs of the project are lower, which is partially offset by increases for the Central Payroll Bureau’s (CPB) new payroll system, resulting in a small net change of special funds for major information technology (IT) projects.

Key Observations

- ***Personal Income Tax Returns Processed in a Timely Manner Drops:*** The percent of personal income tax returns processed within four days of receipt during tax season declined to 87% in fiscal 2021 from 93% in fiscal 2020.
- ***Dollars Collected on Unpaid Taxes Declines:*** In fiscal 2021, the Comptroller collected \$262.6 million in unpaid income taxes and \$172.8 million in delinquent business taxes, a substantial decline from the year prior when \$401.2 million and \$225.1 million in unpaid income and business taxes, respectively, were collected. This decline occurred primarily due to the suspension of tax collection activities following the onset of the COVID-19 pandemic.

Operating Budget Recommended Actions

1. Adopt committee narrative requesting a report on the two Major Information Technology Development Projects.

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Operating Budget Analysis

Program Description

The Comptroller is the State's chief fiscal officer and is responsible for collecting tax revenue and enforcing compliance with the State's tax laws. The Comptroller provides general supervision of the State's fiscal matters and sits on BPW.

Revenue Administration

The Revenue Administration Division (RAD) is responsible for the receiving and processing of tax returns and payments for the various tax types administered by the Comptroller's office, which include personal income; corporate income; sales and use; admissions and amusement; and taxes on the sale of alcohol, tobacco, and motor fuel, among others.

Compliance

The Compliance Division is responsible for the enforcement of compliance with all tax laws that are administered by the Comptroller. This is achieved through conducting audits, collections on delinquent and unpaid taxes, and other legal enforcement activities. The Compliance Division is also responsible for the holding of unclaimed property and its distribution to its rightful owners.

Field Enforcement

The Field Enforcement Bureau, formerly the Field Enforcement Division, is responsible for the enforcement of compliance with the State's revenue laws relating to motor fuel, business licenses, and sales and use taxes for individuals and businesses. Field inspections conducted by agents test the quality of motor fuel as well as monitor its storage and transportation. Agents also ensure that businesses are properly licensed and complying with record keeping regulations.

Accounting And Other Fiscal Services

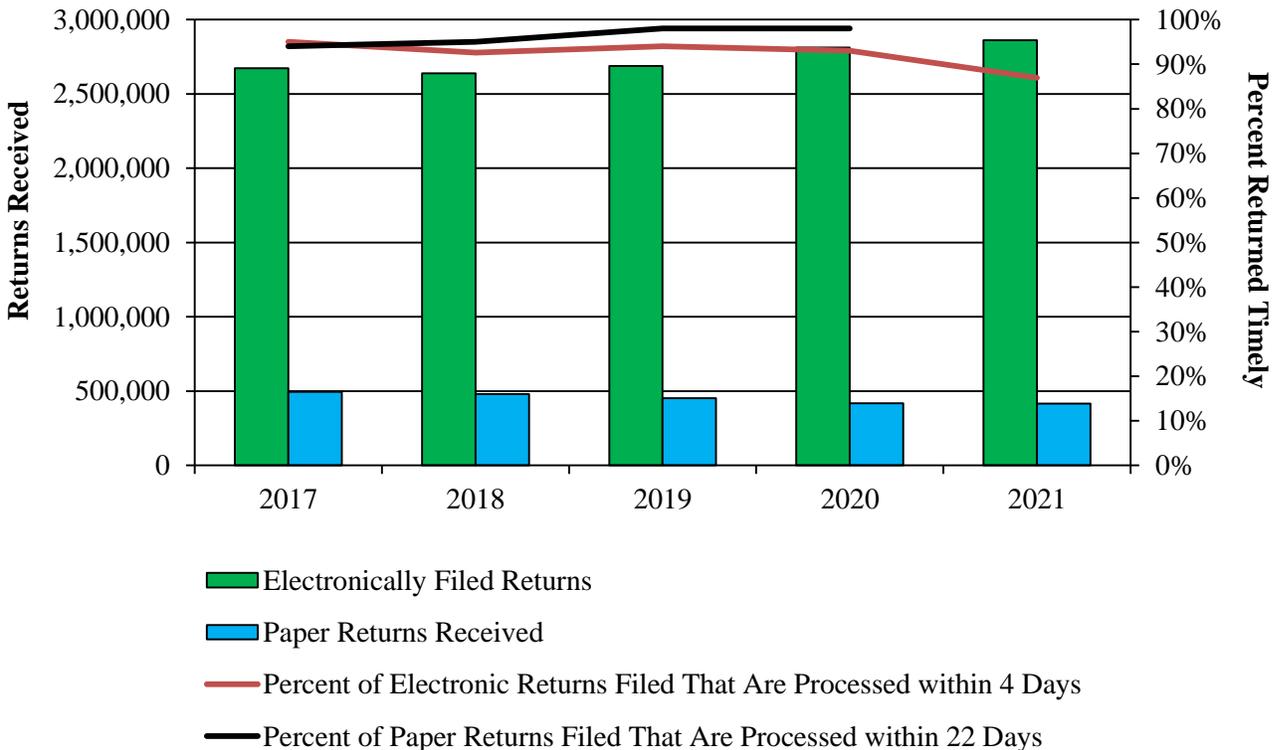
The Comptroller's office also provides other accounting and fiscal services to the State. The General Accounting Division (GAD) is responsible for maintaining the State's general ledger and accounting for all the States funds that are received and disbursed. The Bureau of Revenue Estimates (BRE) provides economic forecasts and analyses of the Maryland and national economy, other reports and analyses required by statute or requested by the General Assembly, and the BRE forecasts of State revenues that are issued and revised throughout the year. Lastly, CPB is responsible for the State's payroll needs, including providing salaries and wages to all State employees.

Performance Analysis: Managing for Results

1. Personal Income Tax Returns Processed in a Timely Manner Drops

The Comptroller is responsible for processing tax returns and collecting payments for the personal income tax, among other tax types, and their goal is to process these returns in a timely manner. **Exhibit 1** shows the number of physical and electronic personal income tax returns received and the percent of those that were processed during tax season within 22 and 4 days, respectively. In fiscal 2021, the Comptroller saw an increase in electronically filed tax returns, reaching 2.86 million returns due to the Comptroller’s free, online filing options. This is an increase of nearly 40,000 electronic tax returns between fiscal 2020 and 2021. However, the percent processed within 4 days of receipt during tax season declined from 93% in fiscal 2020 to 87% in fiscal 2021. This decline is directly related to the pandemic as resources were not available due to COVID-19-related absences, among other factors.

Exhibit 1
Personal Income Tax Returns Received and Processed
Fiscal 2017-2021



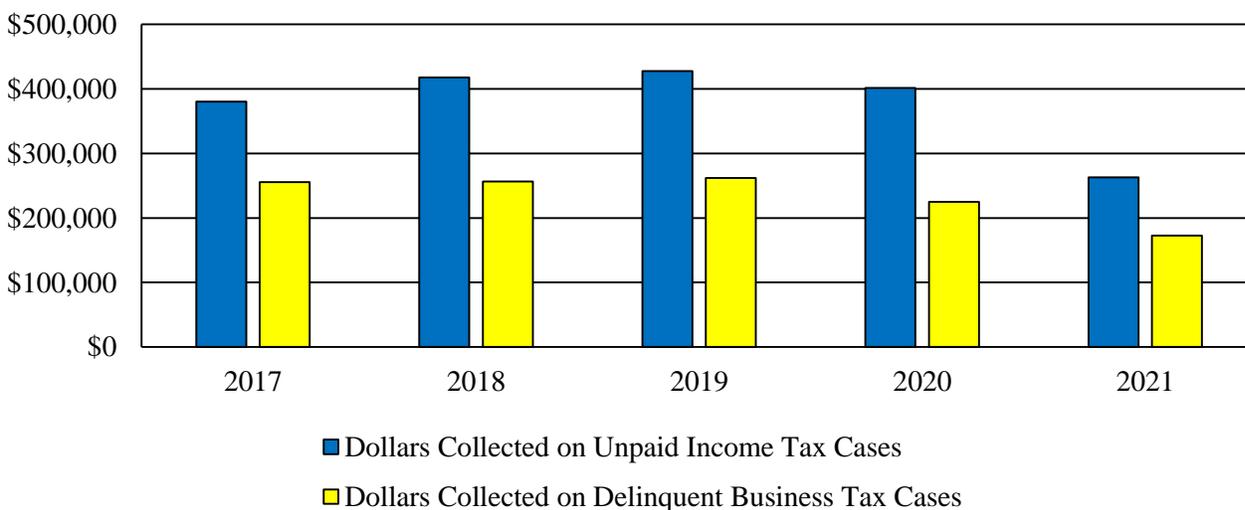
Source: Comptroller of Maryland; Department of Budget and Management

The Comptroller has extended the tax year 2021 individual income tax deadline to July 15, 2022, the third consecutive year that the Comptroller has made this change to assist taxpayers facing COVID-19-related financial difficulties. No fees or interest will be issued if tax payments for 2021 are paid by the new deadline. In previous years, the Comptroller’s office also extended deadlines for certain business taxes and returns and complied with Internal Revenue Service due date extensions for payments or returns for federal personal income and corporate taxes, applying them to State and local income taxes.

2. Dollars Collected on Unpaid Taxes Declines

The Comptroller strives to maximize the collection of unpaid taxes. **Exhibit 2** shows the total dollars collected on unpaid individual income and business taxes. There are various methods that the Comptroller may use to collect taxes from delinquent sources. One of these is to enter into payment agreements or file liens, among others. In fiscal 2021, the Comptroller collected \$262.6 million in unpaid income taxes and \$172.8 million in delinquent business taxes. This is a substantial decline from the year prior when \$401.2 million and \$225.1 million in unpaid income and business taxes, respectively, were collected. Much of this decline is due to the suspension of tax collection activities implemented in March 2020 pursuant to the Governor’s executive order suspending collection activities by State agencies.

Exhibit 2
Dollars Collected on Unpaid Taxes
Fiscal 2017-2021
(\$ in Thousands)

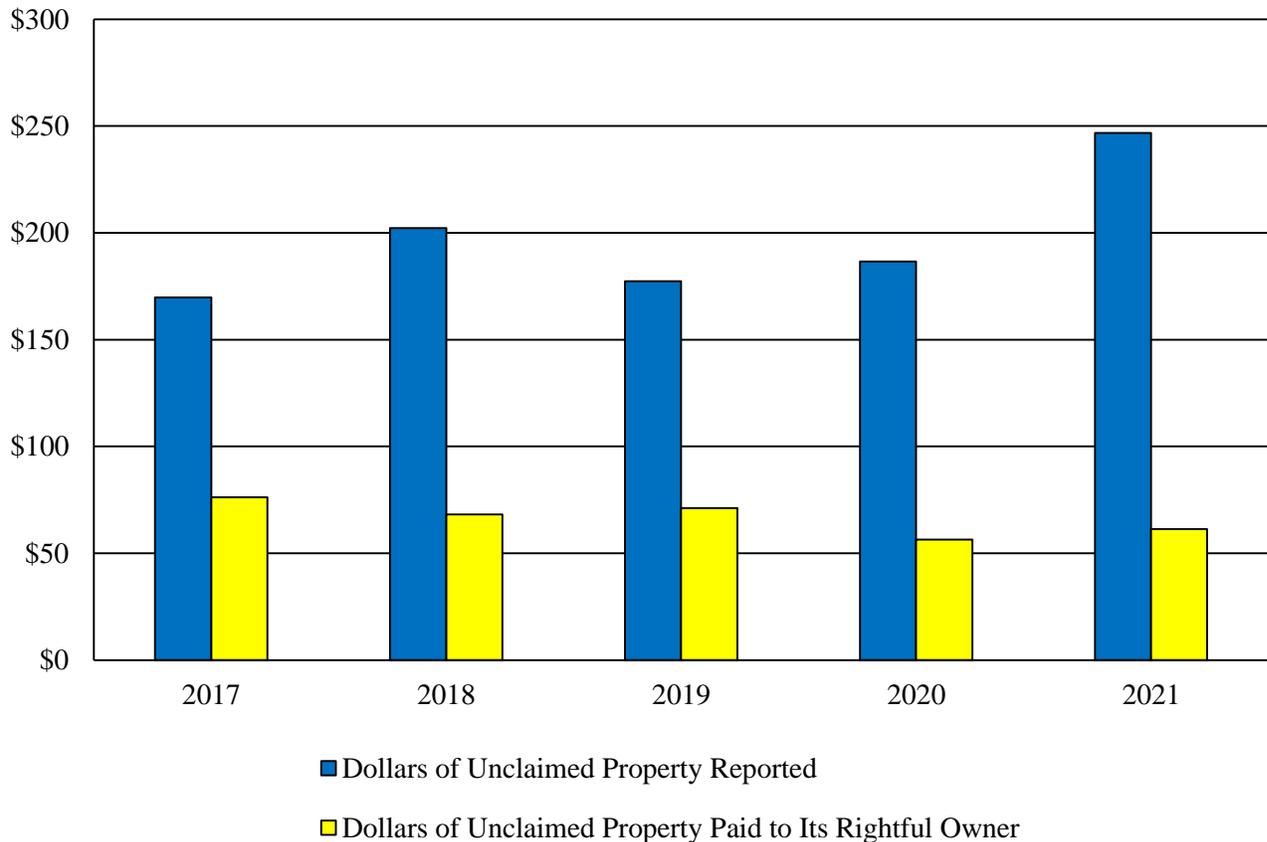


Source: Comptroller of Maryland; Department of Budget and Management

3. Unclaimed Property Reported and Repaid

The Comptroller is responsible for holding and attempting to reunite lost or unclaimed property with its rightful owner, including stocks, bonds, savings accounts, security deposits, contents of safety deposit boxes, and other valuables. These are typically reported unclaimed by banks and other financial institutions after three years. **Exhibit 3** shows the total amount of unclaimed property reported to the Comptroller and the amount reunited with its rightful owner. Unclaimed property reported to the Comptroller increased from \$186.6 million in fiscal 2020 to \$246.7 million in fiscal 2021. The increase in the amount of unclaimed property paid to the rightful owner in fiscal 2021 was relatively modest, increasing by \$4.9 million to \$61.3 million.

Exhibit 3
Unclaimed Property Reported and Repaid
Fiscal 2017-2021
(\$ in Millions)



Source: Comptroller of Maryland; Department of Budget and Management

Fiscal 2021

Federal Stimulus Funds

In fiscal 2021, the Comptroller was allocated \$177.8 million in federal funds from the Coronavirus Relief Fund to support direct stimulus payments to qualifying Marylanders. There was also an additional \$40.2 million provided from the American Rescue Plan Act (ARPA). Chapter 39 of 2021, the RELIEF Act, authorized a \$500 economic impact payment for resident taxpayers who claimed the State earned income credit in tax year 2019, and the Comptroller was allocated \$177.8 million for these payments. Fiscal 2022 and 2023 reflect the estimated remainder of RELIEF Act funds for payments for the earned income tax credit, with \$1.9 million and \$750,000 in general funds in each fiscal year, respectively. In addition, \$32 million was allocated to the Comptroller through the RELIEF Act to provide a \$1,000 grant to any individual whose unemployment is pending a determination of eligibility and has been in adjudication for at least 30 days, except when there is an allegation of fraud. Subsequently, it was determined additional funds were required for this purpose, and Supplemental Budget No. 5 to the fiscal 2022 budget provided an additional \$8.0 million with an additional amendment adding \$237,000. The combined \$40.24 million was supported through State Fiscal Recovery Funds from the ARPA.

Fiscal 2022

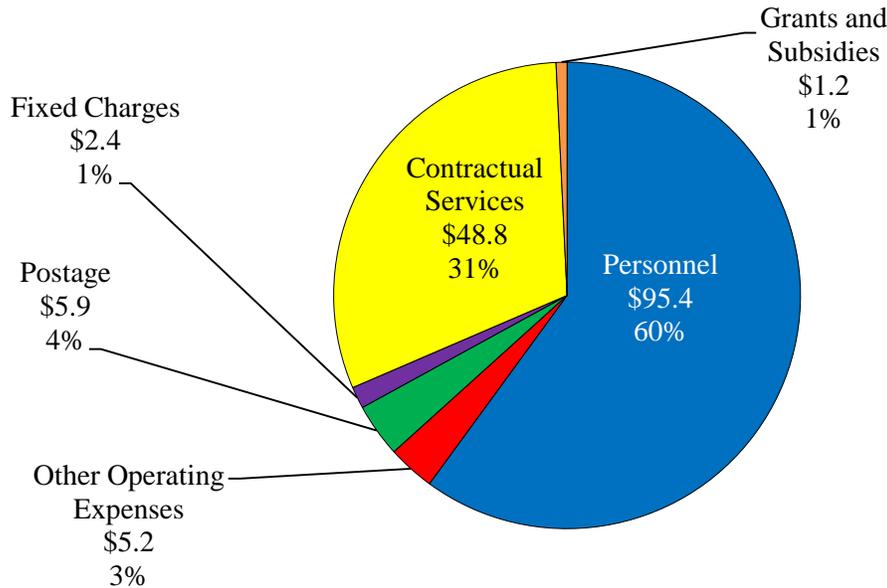
Proposed Deficiency

The fiscal 2023 budget includes one proposed fiscal 2022 deficiency of \$150,000 in general funds within GAD to support statewide accounting training provided by the Comptroller.

Fiscal 2023 Overview of Agency Spending

The fiscal 2023 allowance for the Comptroller totals \$158.9 million. As shown in **Exhibit 4**, more than half of the fiscal 2023 allowance (60%) is for regular and contractual personnel expenses. Other major uses of the funds include 31% for contracts related to the Annapolis Data Center (ADC) and IT. Some of the IT contracts relate to two MITDPs for the Comptroller's office – ITS and the CPB Payroll and Financial Management System Modernization projects. The ITS project is an ongoing multi-year project to modernize the State's tax administration system. The CPB project would update the State's payroll system to a cloud-based software and modernize the Financial Management Information System (FMIS) to standardize the systems used across the State. Additional contracts include \$8 million for the licensing and support of software at ADC and \$1.3 million for an independent audit of the State's comprehensive financial report. Other operating expenses, including postage, fixed charges, and grants, combine to make up the remaining 9% of funding.

Exhibit 4
Overview of Agency Spending
Fiscal 2023 Allowance
(\$ in Millions)



ADC: Annapolis Data Center
IT: information technology

Note: Numbers may not sum due to rounding. The fiscal 2023 allowance does not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

Source: Governor’s Fiscal 2023 Budget Books

Proposed Budget Change

The fiscal 2023 allowance decreases by \$14.8 million compared to the fiscal 2022 working appropriation, as outlined in **Exhibit 5**. This decrease can be primarily attributed to a decrease in ITS MITDP (\$15.6 million) reimbursable funds from MITDPF. In the fiscal 2023 allowance, this funding is only included in the budget of the Department of Information Technology (DoIT), overstating the decrease in project funding between years within the Comptroller. Special funds for the project decrease by \$1.8 million due to lower overall project costs in fiscal 2023. This decrease is more than offset by \$2 million for the new CPB payroll MITDP. Additional funds for this project are included in the MITDPF. Additional information on both projects may be found in **Appendix 4** and **Appendix 5**.

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

How Much It Grows:	<u>General Fund</u>	<u>Special Fund</u>	<u>Federal Fund</u>	<u>Reimb. Fund</u>	<u>Total</u>
Fiscal 2021 Actual	\$96,961	\$30,807	\$218,092	\$33,388	\$379,247
Fiscal 2022 Working Appropriation	94,170	40,748	0	38,776	173,694
Fiscal 2023 Allowance	<u>94,182</u>	<u>41,282</u>	<u>0</u>	<u>23,448</u>	<u>158,911</u>
Fiscal 2022-2023 Amount Change	\$11	\$534	\$0	-\$15,329	-\$14,783
Fiscal 2022-2023 Percent Change		1.3%		-39.5%	-8.5%

Where It Goes:	<u>Change</u>
Personnel Expenses	
Turnover expectancy decreases from 6.9% to 5.2%	\$1,397
Regular earnings, Social Security, and unemployment compensation	384
Retirement system, law enforcement pensions	161
Workers' compensation premium assessment	61
Reclassification	-180
Leave payout	-200
Overtime earnings	-256
Additional assistance.....	-306
Employee and retiree health insurance	-438
Abolition of 7 positions.....	-439
Other fringe benefit adjustments.....	-20
MITDP Changes	
Costs for the new payroll system MITDP	2,000
Oversight and costs related to ITS MITDP	911
Computer maintenance contracts, primarily for ITS MITDP	483
Systems software acquisition, primarily associated with ITS MITDP reimbursable funds.....	-8,755
Outside services primarily for project management services for the ITS MITDP.....	-10,632
Other Changes	
Maintenance costs for IBM, Microsoft, mainframes, and other support services software	\$1,165
Annapolis Data Center (ADC) reimbursement	804
Special payments payroll, increased to support additional contractual FTEs and increase length of employment for temps during tax filing season	362

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Where It Goes:	<u>Change</u>
Costs associated with programming and support for imaging systems, customer support applications.....	267
Grants paid to Clinics for Low-Income Marylanders	250
Management studies and consultants	169
Cell phone expenditures for increased teleworking and hybrid work, based on actuals of last two fiscal years	132
Data recovery services – computer usage	127
Routers and network support	125
Rental of two Xerox digital printers for ADC	92
Replacement of servers, desktop computers, laptops, and docking stations; replacement of mainframe computer needs.....	85
Office supplies	78
Replacement of eight vehicles for in- and out-of-state operations.....	52
Travel, including audits and professional conferences	-65
Printing of pamphlets and newspapers based on trends prior to COVID-19	-125
Department of Information Technology services allocation.....	-223
Applications software maintenance for various servers and applications with the decline based on actual trends.....	-270
Postage based on trends prior to COVID-19.....	-649
Relief Act funds	-1,150
Other	-179
Total	-\$14,783

FTE: full-time equivalent
 ITS: Integrated Tax System
 IV&V: independent verification and validation
 MITDP: Major Information Technology Development Project

Note: Numbers may not sum to total due to rounding. The fiscal 2022 working appropriation includes deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

Personnel Data

	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 22-23</u>
	<u>Actual</u>	<u>Working</u>	<u>Allowance</u>	<u>Change</u>
Regular Positions	1,082.90	1,082.90	1,075.90	-7.00
Contractual FTEs	<u>35.74</u>	<u>30.77</u>	<u>45.77</u>	<u>15.00</u>
Total Personnel	1,118.64	1,113.67	1,121.67	8.00

Vacancy Data: Regular Positions

Turnover and Necessary Vacancies, Excluding New Positions	56.27	5.23%
Positions and Percentage Vacant as of 12/31/21	147.00	13.57%
Vacancies Above Turnover	90.73	

- The Comptroller’s office has 147 vacant positions at the end of calendar 2021, or 13.57% of total positions, which is an increase in vacancies from the same time last calendar year. Most of these vacancies are in Compliance, RAD, and the IT Division at 44, 37, and 17 positions, respectively. Despite the high level of vacancies, the turnover rate decreases from 6.25% in fiscal 2022 to 5.23% in fiscal 2023.
- The Comptroller’s office added 15 contractual full-time equivalents (FTE) between the fiscal 2022 working appropriation and the fiscal 2023 allowance. These FTEs are in RAD. The Comptroller decreased temporary employee funding to fund the additional contractual FTEs, providing flexibility in the length of employment as temporary positions are limited to working six months.
- The fiscal 2023 allowance abolishes 7 positions in the Comptroller’s office. This change accounts for a net of 8 positions – 6 full-time and 2 part-time positions. These abolished positions are spread among Compliance, RAD, ADC, and IT Services. Most of these positions were clerks, administrators, specialists, and computer operators.

Issues

1. New Major Information Technology Project

The Comptroller's office has one new MITDP in fiscal 2023, which will modernize CPB's Payroll and Financial Management systems. Currently, the payroll system is a legacy mainframe system that poses problems as it ages. These problems include insufficient security systems and inadequate staff with proper training to operate it. CPB would like to update to a cloud-based software for payroll processing. This would aid in the adoption of standardized industry best practices.

This project would also include the replacement of FMIS, which is the accounting system of record for the State. It is comprised of accounting, purchasing and inventory, and reporting applications. This system is roughly 28 years old and is becoming outdated within the industry.

The Governor's Fiscal 2023 Budget Books show only \$11 million for this project, of which \$7 million occurs in fiscal 2023 (\$5 million in MITDPF and \$2 million in the Comptroller's office). However, the current project funding identified does not represent the full cost of the project. The project is currently in a feasibility study and business case analysis stage until June 2022. The goal of this stage is to identify stakeholders and develop a project charter. This project will involve multiple agencies, namely the Department of Budget and Management (DBM); the Comptroller; the State Treasurer's Office; and the Maryland Department of Transportation (MDOT). **The Comptroller should discuss the anticipated timeframe for completing these system replacements. Given the limited information on this new project and the unknown total project cost, the Department of Legislative Services (DLS) recommends adopting committee narrative requesting a report on this project as well as the ITS MITDP.**

Operating Budget Recommended Actions

1. Adopt the following narrative:

Major Information Technology Development Project (MITDP) Status Update: The committees remain interested in the progress of the development of the Integrated Tax System (ITS) and the new Central Payroll Bureau (CPB) Payroll and Financial Management System Modernization MITDPs. The committees request that the Comptroller of Maryland submit a report providing an update on each of the projects' current statuses, cost projections, and timelines. The report should detail the use of the fiscal 2023 budgets and project development costs as well as any changes in scope or timeline.

Information Request	Author	Due Date
Report on the ITS and CPB projects	Comptroller of Maryland	December 1, 2022

Appendix 1
2021 Joint Chairmen’s Report Responses from Agency

The 2021 *Joint Chairmen’s Report* (JCR) requested that the Comptroller prepare five reports, with four of those being quarterly reports on stimulus funds. Electronic copies of the full JCR responses can be found on the DLS Library website.

- ***Reports on Federal and State Economic Stimulus Funds:*** The third quarter report of the state of federal and State economic stimulus funds outlined the major departments across the State that received funding, such as the Maryland State Department of Education and the Department of Human Services. It also discussed the number of small businesses that received Paycheck Protection Program (PPP) loans, separating the data by jurisdiction, type of business, and socioeconomic identifiers of the business owners, like gender, race, and ethnicity. It found that Montgomery County had the highest number of loans awarded at 36,200 with 60% of those being for White business owners. Corporations received the highest amounts of PPP loans, totaling \$5.3 billion.

- ***Report on the ITS:*** The Compass Program is a multi-year, multivendor, multiproject program whose goal is to implement an ITS, replacing the current integrated, distributed tax systems currently in use. It is currently in the development and implementation phase. In the first quarter of 2021, corporate income tax activities went live.

Appendix 2

Audit Findings – Maryland Emergency Medical Systems Operation Fund

Audit Period for Last Audit:	July 1, 2016 – March 31, 2020
Issue Date:	February 2021
Number of Findings:	1
Number of Repeat Findings:	0
% of Repeat Findings:	0%
Rating: (if applicable)	n/a

Finding 1: GAD did not ensure that agencies reverted unspent Maryland Emergency Medical System Operations Fund funds, resulting in the failure to identify one agency that did not revert funds totaling \$697,000 during fiscal 2018 and 2019.

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

Appendix 3
Audit Findings – Information Technology Division

Audit Period for Last Audit:	May 31, 2017 – May 31, 2021
Issue Date:	February 2022
Number of Findings:	2
Number of Repeat Findings:	1
% of Repeat Findings:	50%
Rating: (if applicable)	n/a

Finding 1: The Information Technology Division hired a contractual employee as a long-term senior executive rather than using an existing vacant State position. In addition, the amounts paid to the employee exceeded annual maximums stipulated in the contract, which were not properly monitored.

Finding 2: **Procedures and controls over equipment were not adequate. The Comptroller’s office was not in compliance with certain requirements of the Department of General Services’ *Inventory Control Manual*.**

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

Appendix 4
Integrated Tax System
Major Information Technology Project
Comptroller of Maryland

New/Ongoing: Ongoing								
Start Date: Fiscal 2016					Est. Completion Date: Fiscal 2025			
Implementation Strategy: Iterative								
(\$ in Millions)	Prior Year	2022	2023	2024	2025	2026	Remainder	Total
GF	\$22.900	\$16.400	\$12.900	\$13.000	\$9.500	\$0.000	\$0.000	\$74.700
SF	33.700	13.700	11.900	8.600	3.200	0.000	0.000	71.100
RF	13.100	0.000	0.000	0.000	0.000	0.000	0.000	13.100
Total	\$69.800	\$30.100	\$24.700	\$21.600	\$12.800	\$0.000	\$0.000	\$158.900

- **Project Summary:** The Compass ITS project will replace the State of Maryland Tax (SMART) system, Computer Assisted Collection System (CACS), and other outdated tax processing systems. It will integrate with a data warehouse to continue revenue generating projects and provide enhanced reporting functionality. ITS will create uniformity in processing across tax types and simplify compliance by taxpayers.
- **Need:** The SMART and CACS systems are roughly 25 years old and outdated. The two systems are not integrated and maintain information in separate data sources. Technical limitations prevent some tax and fee types from being maintained within these systems. These systems also do not update data in real time and pose security risks due to their age.
- **Observations and Milestones:** The second release involving corporate income tax activities was released during the first quarter of 2021. Additional releases for business taxes and individual income taxes are scheduled for 2023, with additional releases projected for 2024.
- **Concerns:** One of the major concerns is that there are many agencies who are modernizing their systems that need to interface with ITS. It is critical that this project successfully ensure that all systems can interface properly with the new system.

Appendix 5
Central Payroll Bureau Payroll and Financial Management System Modernization
Major Information Technology Project
Comptroller of Maryland

New/Ongoing: New								
Start Date: Fiscal 2023					Est. Completion Date: Fiscal 2025			
Implementation Strategy: Agile								
(\$ in Millions)	Prior Year	2022	2023	2024	2025	2026	Remainder	Total
GF	\$0.000	\$0.000	5.000	\$0.000	\$0.000	\$0.000	\$0.000	\$5.000
SF	0.000	0.000	2.000	2.000	2.000	0.000	0.000	6.000
Total	\$0.000	\$0.000	\$7.000	\$2.000	\$2.000	\$0.000	\$0.000	\$11.000

- Project Summary:** This project is owned by DBM, the Comptroller of Maryland, DoIT, the State Treasurer’s Office, and MDOT. FMIS is the official accounting system of record for the State, comprised of accounting, purchasing, inventory, and reporting applications. CPB currently operates a legacy mainframe but intends on selecting a cloud-based integrated software for payroll processing.
- Need:** The State implemented this system in the mid-1990s. The current system is inflexible and requires expensive code development activities to maintain conformance to law, policy, and standards. Adopting a new system for CPB would ensure that Maryland is following standardized industry best practices for the employees of the State, including all branches of government and the University System of Maryland employees.
- Observations and Milestones:** The Charter Development is currently in process. A feasibility study and case analysis began in July 2021 and is expected to reach completion in June 2022. The current funding outlay does not represent the full cost of the project but the costs for these initial stages.
- Concerns:** There are several risks, including needing adequate funding due to a higher expected cost as compared to other MITDPs. There are also concerns about resource availability due to the pandemic and resistance to organizational culture.

**Appendix 6
Object/Fund Difference Report
Comptroller of Maryland**

<u>Object/Fund</u>	<u>FY 21 Actual</u>	<u>FY 22 Working Appropriation</u>	<u>FY 23 Allowance</u>	<u>FY 22 - FY 23 Amount Change</u>	<u>Percent Change</u>
Positions					
01 Regular	1,082.90	1,082.90	1,075.90	-7.00	-0.6%
02 Contractual	35.74	30.77	45.77	15.00	48.7%
Total Positions	1,118.64	1,113.67	1,121.67	8.00	0.7%
Objects					
01 Salaries and Wages	\$ 92,110,703	\$ 93,232,913	\$ 93,397,160	\$ 164,247	0.2%
02 Technical and Special Fees	1,867,829	1,677,712	1,977,423	299,711	17.9%
03 Communication	4,612,150	7,239,151	6,698,275	-540,876	-7.5%
04 Travel	41,682	303,898	238,704	-65,194	-21.5%
06 Fuel and Utilities	68,486	69,729	69,564	-165	-0.2%
07 Motor Vehicles	108,655	229,088	283,643	54,555	23.8%
08 Contractual Services	53,435,431	62,839,870	48,803,255	-14,036,615	-22.3%
09 Supplies and Materials	1,766,309	2,105,121	2,210,439	105,318	5.0%
10 Equipment – Replacement	1,385,351	1,284,340	1,508,438	224,098	17.4%
11 Equipment – Additional	72,410	76,000	31,631	-44,369	-58.4%
12 Grants, Subsidies, and Contributions	221,272,000	2,135,000	1,235,000	-900,000	-42.2%
13 Fixed Charges	2,481,183	2,311,575	2,419,267	107,692	4.7%
14 Land and Structures	24,976	40,000	38,529	-1,471	-3.7%
Total Objects	\$ 379,247,165	\$ 173,544,397	\$ 158,911,328	-\$ 14,633,069	-8.4%
Funds					
01 General Fund	\$ 96,960,800	\$ 94,020,121	\$ 94,181,567	\$ 161,446	0.2%
03 Special Fund	30,806,768	40,747,945	41,282,178	534,233	1.3%
05 Federal Fund	218,092,059	0	0	0	0.0%
09 Reimbursable Fund	33,387,538	38,776,331	23,447,583	-15,328,748	-39.5%
Total Funds	\$ 379,247,165	\$ 173,544,397	\$ 158,911,328	-\$ 14,633,069	-8.4%

Note: The fiscal 2022 appropriation does not include deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.

**Appendix 7
Fiscal Summary
Comptroller of Maryland**

<u>Program/Unit</u>	<u>FY 21 Actual</u>	<u>FY 22 Wrk Approp</u>	<u>FY 23 Allowance</u>	<u>Change</u>	<u>FY 22 - FY 23 % Change</u>
01 Office of the Comptroller	\$ 11,888,404	\$ 12,902,310	\$ 12,843,494	-\$ 58,816	-0.5%
02 General Accounting Division	6,150,874	5,578,379	5,888,405	310,026	5.6%
03 Bureau of Revenue Estimates	1,330,551	1,377,684	1,550,924	173,240	12.6%
04 Revenue Administration Division	274,338,431	67,633,510	51,465,832	-16,167,678	-23.9%
05 Compliance Division	33,241,038	36,789,424	36,104,886	-684,538	-1.9%
06 Field Enforcement Division	5,114,927	4,423,538	4,541,581	118,043	2.7%
09 Central Payroll Bureau	3,732,620	3,655,695	3,772,251	116,556	3.2%
10 Information Technology Division	43,450,320	41,183,857	42,743,955	1,560,098	3.8%
Total Expenditures	\$ 379,247,165	\$ 173,544,397	\$ 158,911,328	-\$ 14,633,069	-8.4%
General Fund	\$ 96,960,800	\$ 94,020,121	\$ 94,181,567	\$ 161,446	0.2%
Special Fund	30,806,768	40,747,945	41,282,178	534,233	1.3%
Federal Fund	218,092,059	0	0	0	0.0%
Total Appropriations	\$ 345,859,627	\$ 134,768,066	\$ 135,463,745	\$ 695,679	0.5%
Reimbursable Fund	\$ 33,387,538	\$ 38,776,331	\$ 23,447,583	-\$ 15,328,748	-39.5%
Total Funds	\$ 379,247,165	\$ 173,544,397	\$ 158,911,328	-\$ 14,633,069	-8.4%

Note: The fiscal 2022 appropriation does not include deficiency appropriations. The fiscal 2022 working appropriation and fiscal 2023 allowance do not reflect funding for statewide personnel actions budgeted in the Department of Budget and Management, which include cost-of-living adjustments, increments, bonuses, and may include annual salary review adjustments.