

# Department of Taxation

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- The Department will continue to implement the tax reforms enacted in the last General Assembly
- The enacted budget appropriates a modest increase in administrative funding of 0.7% for FY 2008 and 0.4% for FY 2009

## OVERVIEW

The Ohio Department of Taxation is responsible for the administration and enforcement of most state and locally levied taxes. The Tax Commissioner administers all state taxes except the insurance taxes and the motor vehicle license tax. Under the categories of administration and enforcement, the Department performs such duties as registering taxpayers, processing tax returns, determining tax liabilities, issuing refunds and assessments, conducting audits, and enforcing Ohio tax laws. In addition, the Department of Taxation oversees the administration of the real property tax by local governments. The Department employs 1,795 employees.

The Department of Taxation is also responsible for determining the amounts of various revenue distributions to local governments, including motor fuel tax distributions, reimbursement of local governments for property tax relief, permissive sales and use tax distributions, and allocations to counties from the Library and Local Government Support Fund (LLGSF), Local Government Fund (LGF), and Local Government Revenue Assistance Fund (LGRAF) and the proposed Local Communities Fund (LCF) and Local Libraries Fund (LLF) in H.B. 119 of the 127th General Assembly.

## Agency in Brief

Agency In Brief					
Number of Employees*	Total Appropriations-All Funds		GRF Appropriations		Appropriation Bill(s)
	2008	2009	2008	2009	
1,795	\$2.19 billion	\$2.20 billion	\$548.24 million	\$576.04 million	Am. Sub. H.B. 119

\*Employee count obtained from the Department of Administrative Services (DAS) payroll reports as of June 2007.<sup>12</sup>

## Appropriations

The budget provides the Department of Taxation with GRF administrative appropriations of \$92,111,742 for FY 2008. This amount is \$600,000 or 0.7% higher than adjusted FY 2007 appropriations. Administrative GRF appropriations for FY 2009 are \$92,511,742. This amount is \$400,000 or 0.4% higher than FY 2008 appropriations. The two line items that account for GRF administrative funding are 110-321, Operating Expenses and 110-412, Child Support Administration. This does not include GRF moneys (such as property tax relief) that are simply distributed by the Department of Taxation.

<sup>12</sup> Total employees include full-time, part-time, and intermittent employees. The intermittent employees are employed to process tax documents during peak tax returns season.

The budget provides the Department with total administrative appropriations of \$141,428,597 for FY 2008. This amount is \$344,435 higher than adjusted 2007 appropriations, an increase of 0.2%. Administrative appropriations for FY 2009 are \$142,491,631. This amount is \$1,063,034 greater than FY 2008, an increase of 0.8%. These amounts do not include funds that are simply distributed by the Department of Taxation.

Total appropriations for the Department of Taxation are \$1,730,028,597 for FY 2008 and \$1,711,991,631 for FY 2009. The FY 2008 appropriations represent a decrease of \$16,455,565 (0.9%) from the previous year. Total appropriations for FY 2009 are decreased by \$18,036,966 (1%) from FY 2008. (These amounts do not include Property Tax Relief funds that are distributed by the Department of Taxation, \$456,131,127 in FY 2008 and \$483,202,599 in FY 2009.)

## **Summary of FYs 2008 - 2009 Budget Issues**

### **State Tax Accounting Revenue System**

The Office of Information Technology (OIT) is authorized to acquire the State Taxation Accounting and Revenue System (STARS), an integrated tax collection and audit system that will replace all of the current tax software and administration systems used to collect state taxes for the Department of Taxation. If OIT uses a lease-purchase arrangement to acquire STARS, the arrangement must provide that STARS becomes the property of the state at the end of the lease period.

### **Prompt Deposit of Tax Payments**

The Tax Commissioner and Treasurer of State are required to adopt policies and procedures enabling tax payments to be deposited or credited within 30 days of initial receipt.

### **Public Disclosure Of Cigarette and Other Tobacco Product Entities**

The Tax Commissioner is authorized to disclose a list of cigarette manufacturers and importers, licensed cigarette wholesalers, and registered manufacturers, importers, and brokers of other tobacco products on the Department of Taxation web site.

### **Utility Property Tax Administrative Fee Compensation**

Administrative fee compensation payments are limited in 2007 and thereafter, not to exceed the compensation paid in 2006, due to the reductions in public utility property taxes to counties.

### **Property Tax Administration Fund**

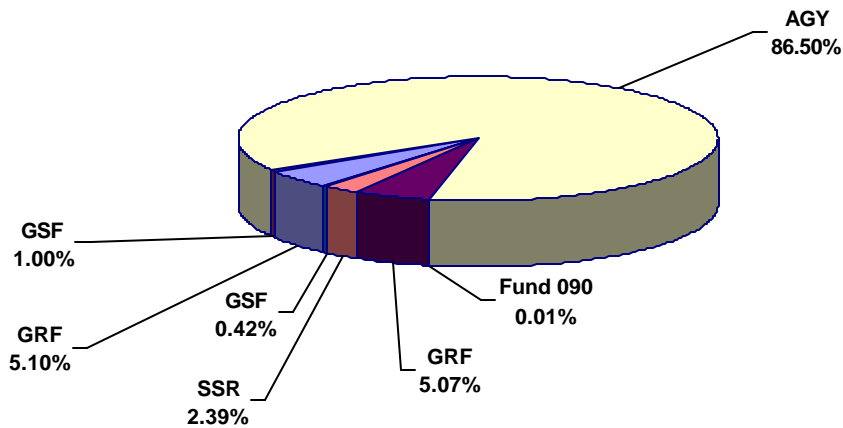
The fee collected by the state for administration of property taxes based upon taxes charged and payable for the preceding tax year against public utility personal property and tangible personal property is raised from 0.6% to 0.725% for FY 2009 and thereafter. The fee is excised from property tax distributions to local taxing units.

Table 1, shows the Department of Taxation's total appropriations by program series in FY 2008 and FY 2009.

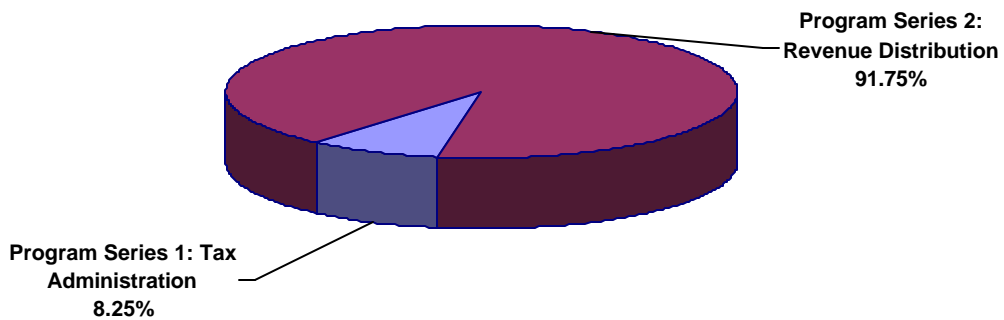
<b>Table 1: Total Budget By Program Series</b>		
<b>Program Series</b>	<b>FY 2008</b>	<b>FY 2009</b>
Program 1.1: Taxpayer Services Total	\$25,614,999	\$23,057,826
Program 1.2: Tax Processing Total	\$16,604,437	\$14,769,371
Program 1.3: Tax Compliance Total	\$54,889,147	\$59,562,092
Program 1.4: Tax Policy and Analysis Total	\$8,538,334	\$9,485,662
Program 1.5: Local Government Services Total	\$35,781,680	\$35,616,680
<b>Subtotal Program 1: Tax Administration</b>	<b>\$141,428,597</b>	<b>\$142,491,631</b>
Program 2.1: Revenue Accounting Total	\$1,588,600,000	\$1,569,500,000
<b>Subtotal Program 2: Revenue Distribution</b>	<b>\$1,588,600,000</b>	<b>\$1,569,500,000</b>
Program 3.1: Property Tax Relief	\$456,131,127	\$483,202,599
<b>Subtotal Program 3: Property Tax Relief</b>	<b>\$456,131,127</b>	<b>\$483,202,599</b>
<b>Grand Total</b>	<b>\$2,186,159,724</b>	<b>\$2,195,194,230</b>

The following charts show total appropriations by fund group and program series for the Department of Taxation in FY 2008 - 2009 biennium. Total appropriations do not include \$939,333,726 in Property Tax Relief Distributions (Program Series 3). These appropriations are distributed by the Department of Taxation to local governments.

**Chart 1: Total Appropriations by Fund Group**



**Chart 2: Total Appropriations by Program Series**



## ANALYSIS OF THE BUDGET

### Program Series

### 1: Tax Administration

**Purpose:** Administer the state's tax laws to ensure compliance in filing and payment of taxes and to determine tax liabilities.

The following table shows the line items that are used to fund the Tax Administration program series.

Fund	ALI	Title	FY 2008	FY 2009
<b>General Revenue Fund</b>				
GRF	110-321	Operating Expenses	\$92,040,062	\$92,440,062
GRF	110-412	Child Support Administration	\$71,680	\$71,680
GRF	110-404	Tobacco Settlement Enforcement <sup>13</sup>	\$0	\$328,034
<b>General Revenue Fund Subtotal</b>			<b>\$92,111,742</b>	<b>\$92,839,776</b>
<b>State Special Revenue Fund</b>				
SSR	110-605	Municipal Income Administration	\$500,000	\$500,000
SSR	110-606	Litter Tax and Natural Resources Administration	\$675,000	\$800,000
SSR	110-607	Local Tax Administration	\$17,250,000	\$17,250,000
SSR	110-608	Motor Vehicle Audit	\$1,200,000	\$1,200,000
SSR	110-609	School District Income Tax	\$3,600,000	\$3,600,000
SSR	110-610	Tire Tax Administration	\$125,000	\$150,000
SSR	110-614	Cigarette Tax Enforcement	\$600,000	\$600,000
SSR	110-615	Local Excise Tax Administration	\$100,000	\$100,000
SSR	110-616	International Registration Plan	\$210,000	\$180,000
SSR	110-618	Kilowatt Hour Tax Administration	\$706,855	\$706,855
SSR	110-622	Motor Fuel Tax Administration	\$125,000	\$175,000
SSR	110-623	Property Tax Administration	\$4,700,000	\$5,000,000
<b>State Special Revenue Fund Subtotal</b>			<b>\$42,691,855</b>	<b>\$43,161,855</b>
<b>General Services Fund</b>				
GSF	110-602	Tape File Account	\$125,000	\$140,000
GSF	110-625	Centralized Tax Filing & Payment	\$400,000	\$200,000
GSF	110-627	Exempt Facility Administration	\$100,000	\$150,000
GSF	110-629	Commercial Activity Tax Administration	\$6,000,000	\$6,000,000
<b>General Services Fund Subtotal</b>			<b>\$6,625,000</b>	<b>\$6,490,000</b>
<b>Total Funding: Tax Administration</b>			<b>\$141,428,597</b>	<b>\$141,491,631</b>

<sup>13</sup> Before FY 2009, a similar line item was funded from the Tobacco Budget. Sub. S.B. 231 appropriated \$328,034 for FY 2007 and \$328,034 for FY 2008.

This analysis focuses on the following specific programs within the Tax Administration program series:

- **Program 1.1: Taxpayer Services**
- **Program 1.2: Tax Processing**
- **Program 1.3: Tax Compliance**
- **Program 1.4: Tax Policy And Analysis**
- **Program 1.5: Local Government Services**

### **Program 1.1: Taxpayer Services**

**Program Description:** To administer Ohio's tax laws, efficiently and cost effectively, administration involves registering taxpayers, processing tax returns, determining tax liabilities, issuing refunds and assessments, and enforcing Ohio tax laws. The Taxpayer Services program provides the delivery of services to the taxpayers as a means of increasing tax compliance.

**Funding Source:** GRF

**Implication of the Budget:** The budget provides the Taxpayer Services program with total GRF appropriations of \$25,614,999 in FY 2008 and \$23,057,826 in FY 2009.

### **Program 1.2: Tax Processing**

**Program Description:** This program provides for all processing services of tax returns and related documents.

**Funding Source:** GRF and Litter Tax and Natural Resources Administration Fund (Fund 437).

**Implication of the Budget:** The budget provides the Tax Processing program with total appropriations of \$16,604,437 for FY 2008. Appropriations for FY 2009 are \$14,769,371.

### **Program 1.3: Tax Compliance**

**Program Description:** This program conducts audits of taxpayers' returns and records for mathematical accuracy, evaluates the substantial correctness (which identifies areas of underpayment or overpayment of tax), and issues notices and assessments to taxpayers who have not paid tax liabilities. This program also provides for the matching of persons delinquent in child support payments with taxpayers due an Ohio income tax refund. This program also reviews appeals of Tax Commissioner findings in tax disputes. The Department provides the first level of appeal. Determinations of the Department may then be appealed to the Board of Tax Appeals. Tax compliance also includes enforcement and investigation activities associated with the investigation of fraud, coordinated efforts with other enforcement agencies, tracking of evidence, and testimony for trial cases.

**Funding Source:** State GRF; percentages of Commercial Activity Tax, federal grants for fuel tax collection and enforcement, tire tax, and cigarette license taxes; exempt facility fees, International Registration Plan (IRP) fees, and motor vehicle title fees and portions of the receipts from the motor fuel taxes

**Implication of the Budget:** The budget provides the Tax Compliance program with total appropriations of \$54,889,147 for FY 2008. Appropriations for FY 2009 are \$59,562,092. This amount

is \$4,672,945 greater than FY 2008, an increase of 8.5%. The appropriations include funding of \$328,034 in FY 2009 for tobacco settlement enforcement.

#### **Program 1.4: Tax Policy and Analysis**

***Program Description:*** This program provides administrative, advisory, and technical assistance to the legislative and executive branches, while working closely with industry, trade groups, professional organizations, and the media. The program also facilitates tax policy, monitors and analyzes tax legislation, and provides legal counsel necessary for the management of tax-related legal issues and bankruptcy cases.

***Funding Source:*** GRF

***Implication of the Budget:*** The budget provides the Tax Policy and Analysis program with total GRF appropriations of \$8,538,334 in FY 2008 and \$9,485,662 in FY 2009. This program is fully funded by the GRF.

#### **Program 1.5: Local Government Services**

***Program Description:*** This program provides information and assistance to local governments and school districts. This program also provides for the administration of some local taxes.

***Funding Source:*** GRF, GSF, and SSR

***Implication of the Budget:*** The budget provides the Local Government Services program with total appropriations of \$35,781,680 for FY 2008. Appropriations for FY 2009 are \$35,616,680. This amount is \$165,000 or 0.5% lower than FY 2008. The appropriations provide the offset costs associated with various local government tax and fee administration and the funding needed to modernize the computer systems, methods of filing, and taxpayer services.

**Program Series****2: Revenue Distribution**

**Purpose:** Distribute revenue by law to the intended parties

The following table shows the line items that are used to fund the Revenue Distribution program series.

Fund	ALI	Title	FY 2008	FY 2009
<b>General Services Fund</b>				
GSF	110-631	Vendor's License Application	\$1,000,000	\$1,000,000
<b>General Services Revenue Fund Subtotal</b>			<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>State Special Revenue Fund</b>				
SSR	110-613	Ohio Political Party Distribution	\$600,000	\$600,000
<b>State Special Revenue Fund Subtotal</b>			<b>\$600,000</b>	<b>\$600,000</b>
<b>Agency Fund</b>				
AGY	110-901	Municipal Income Tax	\$21,000,000	\$21,000,000
AGY	110-635	Tax Refunds	\$1,565,900,000	\$1,546,800,000
<b>Agency Fund Subtotal</b>			<b>\$1,586,900,000</b>	<b>\$1,567,800,000</b>
<b>Holding Account Redistribution Fund</b>				
R10	110-611	Tax Distributions	\$50,000	\$50,000
R11	110-612	Miscellaneous Income Tax Receipts	\$50,000	\$50,000
<b>Holding Account Redistribution Fund Subtotal</b>			<b>\$100,000</b>	<b>\$100,000</b>
<b>Total Funding: Revenue Distribution</b>			<b>\$1,588,600,000</b>	<b>\$1,569,500,000</b>

This analysis focuses on the following specific program within the program series:

■ **Program 2.1: Refunds and Distributions**

### Program 2.1: Refunds and Distributions

**Program Description:** There are six line items under this program series: Vendor's License Application, Ohio Political Party Distributions, Municipal Income Tax, Tax Refunds, Tax Distributions, and Miscellaneous Income Tax Receipts.

Line item 110-631, Vendor's License Application, holds the fees from vendors license registration collected by the Department of Taxation on behalf of county auditors and distributed to applicable counties.

Line item 110-613, Ohio Political Party Distributions, provides qualifying political parties quarterly payments based upon check-offs made by taxpayers on their state income tax returns. For each qualifying party, one-half of the receipts go to the treasurer of the state executive committee of the party, and one-half goes to the treasurers of the county executive committees. The Department of Taxation determines each county committee's share by the ratio of the number of checkoffs in that county to the statewide number of checkoffs.

Line item 110-995, Municipal Income Tax, holds the receipts from the municipal income tax on electric companies collected by the Department of Taxation and wholly distributed to applicable



municipalities that impose the city income tax after the deduction of an administrative fee paid to the Department.

Line item 110-635, Tax Refunds, is used to pay refunds for taxes or fees that have been overpaid or illegally or erroneously assessed and collected. The refunds are paid from amounts from current receipts of the same tax or fee for which the refund arose.

Line items 110-611 and 110-612, Tax Distributions and Miscellaneous Income Tax Receipts, are holding accounts for the Department of Taxation. They are used to temporarily hold checks for sales tax or personal income tax when there is uncertainty as to the proper disposition of the tax payment. The distributions from these funds vary greatly from year to year.

**Funding Source:** GSF, SSR, AGY, and Fund 090 (Holding Account Redistribution Fund)

**Implication of the Budget:** The budget provides the Refunds and Distributions program with total appropriations of \$1,588,600,000 for FY 2008. Appropriations for FY 2009 are \$1,569,500,000. This amount is \$19,100,000 or 1.2% lower than FY 2008. All of the funds are nonoperating funds and only used for the distribution of refunds, local revenue, local fees, payments to political parties, and misdirected payments.

**Program Series****3: Property Tax Relief**

**Purpose:** Reimburse local governments (other than schools) for state property tax relief programs.

The following table shows the line items that are used to fund the Property Tax Relief program series.

Fund	ALI	Title	FY 2008	FY 2009
<b>General Revenue Fund</b>				
GRF	110-901	Property Tax Allocation – TAX	\$446,953,165	\$478,613,618
GRF	110-906	Tangible Tax Exemption – TAX	\$9,177,962	\$4,588,981
<b>General Revenue Fund Subtotal</b>			\$456,131,127	\$483,202,599
<b>Total Funding: Property Tax Relief</b>			<b>\$456,131,127</b>	<b>\$483,202,599</b>

This analysis focuses on the following specific program within the program series:

■ **Program 3.1: Property Tax Relief**

**Program Description:** The two line items under this program series provide for the reimbursement of local governments other than school districts for the revenues lost due to property tax relief programs.

**Funding Source:** GRF

**Implication of the Budget:** All of the funding is used for the distribution of property tax relief to local governments.

**FY 2008 - 2009 Final Appropriation Amounts**

**All Fund Groups**

**Line Item Detail by Agency**

FY 2005: FY 2006: *FY 2007 Adj. Appropriations:* *FY 2008 Appropriations:* % Change 2007 to 2008: *FY 2009 Appropriations:* % Change 2008 to 2009:

**Report For: Main Operating Appropriations Bill**

**Version: Enacted**

**TAX Taxation, Department of**

GRF	110-321	Operating Expenses	\$ 84,416,330	\$ 93,557,151	\$ 91,439,754	\$ 92,040,062	0.66%	\$ 92,440,062	0.43%
GRF	110-404	Tobacco Settlement Enforcement	----	----	----	\$ 0	N/A	\$ 328,034	N/A
GRF	110-412	Child Support Administration	\$ 66,334	\$ 34,775	\$ 71,988	\$ 71,680	-0.43%	\$ 71,680	0.00%
GRF	110-901	Property Tax Allocation - Taxation	\$ 474,166,507	\$ 451,904,945	\$ 431,230,935	\$ 446,953,165	3.65%	\$ 478,613,618	7.08%
GRF	110-906	Tangible Tax Exemption - Taxation	\$ 22,412,510	\$ 17,930,008	\$ 13,766,942	\$ 9,177,962	-33.33%	\$ 4,588,981	-50.00%
<b>General Revenue Fund Total</b>			<b>\$ 581,061,681</b>	<b>\$ 563,426,879</b>	<b>\$ 536,509,619</b>	<b>\$ 548,242,869</b>	<b>2.19%</b>	<b>\$ 576,042,375</b>	<b>5.07%</b>
228	110-628	Tax Reform System Implementation	----	----	\$ 7,000,000	\$ 0	-100.00%	\$ 0	N/A
433	110-602	Tape File Account	\$ 69,302	\$ 79,202	\$ 96,165	\$ 125,000	29.98%	\$ 140,000	12.00%
5BQ	110-629	Commercial Activity Tax Administration	----	\$ 3,899,356	\$ 500,000	\$ 6,000,000	1,100.00%	\$ 6,000,000	0.00%
5BW	110-630	Tax Amnesty Promotion and Administration	----	\$ 1,044,871	\$ 0	\$ 0	N/A	\$ 0	N/A
5CZ	110-631	Vendor's License Application	----	\$ 93,925	\$ 1,000,000	\$ 1,000,000	0.00%	\$ 1,000,000	0.00%
5W4	110-625	Centralized Tax Filing and Payment	\$ 1,233,320	\$ 1,102,193	\$ 2,000,000	\$ 400,000	-80.00%	\$ 200,000	-50.00%
5W7	110-627	Exempt Facility Administration	----	\$ 25,000	\$ 36,000	\$ 100,000	177.78%	\$ 150,000	50.00%
<b>General Services Fund Group Total</b>			<b>\$ 1,302,622</b>	<b>\$ 6,244,548</b>	<b>\$ 10,632,165</b>	<b>\$ 7,625,000</b>	<b>-28.28%</b>	<b>\$ 7,490,000</b>	<b>-1.77%</b>
3J6	110-601	Motor Fuel Compliance	\$ 18,715	\$ 105	\$ 25,000	\$ 0	-100.00%	\$ 0	N/A
<b>Federal Special Revenue Fund Group Total</b>			<b>\$ 18,715</b>	<b>\$ 105</b>	<b>\$ 25,000</b>	<b>\$ 0</b>	<b>-100.00%</b>	<b>\$ 0</b>	<b>N/A</b>
435	110-607	Local Tax Administration	\$ 13,801,402	\$ 16,121,773	\$ 16,394,879	\$ 17,250,000	5.22%	\$ 17,250,000	0.00%
436	110-608	Motor Vehicle Audit	\$ 1,224,147	\$ 1,255,728	\$ 1,350,000	\$ 1,200,000	-11.11%	\$ 1,200,000	0.00%
437	110-606	Litter Tax and Natural Resource Tax Administration	\$ 422,835	\$ 592,026	\$ 625,232	\$ 675,000	7.96%	\$ 800,000	18.52%
438	110-609	School District Income Tax	\$ 2,598,340	\$ 2,588,788	\$ 2,599,999	\$ 3,600,000	38.46%	\$ 3,600,000	0.00%
4C6	110-616	International Registration Plan	\$ 644,625	\$ 693,398	\$ 706,855	\$ 706,855	0.00%	\$ 706,855	0.00%
4R6	110-610	Tire Tax Administration	\$ 60,972	\$ 56,887	\$ 65,000	\$ 125,000	92.31%	\$ 150,000	20.00%
5N5	110-605	Municipal Income Tax Administration	\$ 393,691	\$ 299,100	\$ 265,000	\$ 500,000	88.68%	\$ 500,000	0.00%
5N6	110-618	Kilowatt Hour Tax Administration	\$ 85,000	\$ 72,543	\$ 85,000	\$ 125,000	47.06%	\$ 175,000	40.00%
5V7	110-622	Motor Fuel Tax Administration	\$ 3,570,506	\$ 4,299,239	\$ 4,397,263	\$ 4,700,000	6.88%	\$ 5,000,000	6.38%
5V8	110-623	Property Tax Administration	\$ 12,232,812	\$ 12,052,460	\$ 12,967,102	\$ 13,500,000	4.11%	\$ 13,500,000	0.00%
639	110-614	Cigarette Tax Enforcement	\$ 121,150	\$ 161,071	\$ 158,925	\$ 100,000	-37.08%	\$ 100,000	0.00%
642	110-613	Ohio Political Party Distributions	\$ 422,236	\$ 390,766	\$ 600,000	\$ 600,000	0.00%	\$ 600,000	0.00%

**FY 2008 - 2009 Final Appropriation Amounts**

**All Fund Groups**

<b>Line Item Detail by Agency</b>			<b>FY 2005:</b>	<b>FY 2006:</b>	<b>FY 2007 Adj. Appropriations:</b>	<b>FY 2008 Appropriations:</b>	<b>% Change 2007 to 2008:</b>	<b>FY 2009 Appropriations:</b>	<b>% Change 2008 to 2009:</b>
<b>TAX Taxation, Department of</b>									
688	110-615	Local Excise Tax Administration	\$ 218,049	\$ 276,309	\$ 300,000	\$ 210,000	-30.00%	\$ 180,000	-14.29%
<b>State Special Revenue Fund Group Total</b>			<b>\$ 35,795,768</b>	<b>\$ 38,860,089</b>	<b>\$ 40,515,255</b>	<b>\$ 43,291,855</b>	<b>6.85%</b>	<b>\$ 43,761,855</b>	<b>1.09%</b>
095	110-995	Municipal Income Tax	\$ 35,006,925	\$ 36,783,212	\$ 21,000,000	\$ 21,000,000	0.00%	\$ 21,000,000	0.00%
425	110-635	Tax Refunds	\$ 1,322,792,612	\$ 1,590,579,291	\$ 1,582,700,000	\$ 1,565,900,000	-1.06%	\$ 1,546,800,000	-1.22%
<b>Agency Fund Group Total</b>			<b>\$ 1,357,799,537</b>	<b>\$ 1,627,362,502</b>	<b>\$ 1,603,700,000</b>	<b>\$ 1,586,900,000</b>	<b>-1.05%</b>	<b>\$ 1,567,800,000</b>	<b>-1.20%</b>
R10	110-611	Tax Distributions	----	----	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	0.00%
R11	110-612	Miscellaneous Income Tax Receipts	----	----	\$ 50,000	\$ 50,000	0.00%	\$ 50,000	0.00%
<b>Holding Account Redistribution Fund Group Total</b>			<b>----</b>	<b>----</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>0.00%</b>	<b>\$ 100,000</b>	<b>0.00%</b>
<b>Taxation, Department of Total</b>			<b>\$ 1,975,978,323</b>	<b>\$ 2,235,894,124</b>	<b>\$ 2,191,482,039</b>	<b>\$ 2,186,159,724</b>	<b>-0.24%</b>	<b>\$ 2,195,194,230</b>	<b>0.41%</b>