MISSOURI
DEPARTMENT OF REVENUE

FY2015 BUDGET REQUEST

without Governor's Recommendations

TABLE OF CONTENTS

DEPARTMENT OF REVENUE
FISCAL YEAR 2015 BUDGET
TABLE OF CONTENTS

	Page
DEPARTMENT INFORMATION	
Overview	1
State Auditor's Reports and Oversight Evaluations	2
Program Subject to Missouri Sunset Act	3
DEPARTMENT DECISION ITEMS	
Flexibility Request	4
Cost to Continue FY14 Pay Plan	5
Mail Inserter	16
HIGHWAY COLLECTIONS	
Core Budget Request	23
Program Descriptions	32
Driver License Postage	40
Implement Legislation-MVDL	46
TAXATION DIVISION	
Core Budget Request	51
Program Descriptions	58
Integrated Tax System	69
MOTOR VEHICLE AND DRIVER LICENSING DIVISION	
Core Budget Request	74
Program Descriptions	80
LEGAL SERVICES DIVISION	
Core Budget Request	88
Program Descriptions	95
LSD Federal Fund Increase	114
Criminal Tax Vehicles	120
ADMINISTRATION DIVISION	
Core Budget Request	126
Program Descriptions	133
POSTAGE	
Core Budget Request	155
Program Descriptions	160

	Page
REFUNDS AND DISTRIBUTIONS	
Prosecuting Attorneys and Collection Agencies - Core	179
Prosecuting Attorneys and Collection Agencies Increase NDI	184
County Lien Filing Fees - Core	190
Motor Fuel Distribution - Core	195
Emblem Use Fee Distribution	200
General Revenue Refunds - Core	205
Federal and Other Funds Refunds - Core	210
Highway Fund Refunds - Core	215
Aviation Trust Fund Refunds - Core	220
Motor Fuel Tax Refunds - Core	225
Workers' Compensation Refunds - Core	230
Cigarette Tax Refunds - Core	235
County Stock Insurance Tax Distribution - Core	240
Debt Offset Tax Credits - Core	245
Debt Offset Tax Credits Increase - NDI	250
Debt Offset Transfer - Core	255
Debt Offset Transfer Increase - NDI	260
Circuit Court Escrow Transfer - Core	265
Debt Offset Distribution - Core	270
School Distnct Trust Fund Transfer to GR - Core	275
Park Sales Tax Trust Fund Transfer to GR - Core	280
Soil & Water Sales Tax Trust Fund Transfer to GR - Core	285
State Supplemental Downtown Development Transfer - Core	290
State Supplemental Downtown Development Transfer Increase-NDI	295
Downtown Revitalization Preservation Fund Transfer	300
Income Tax Check-Off Transfers from GR - Core	305
Income Tax Check-Off Erroneious Transfers to GR - Core	310
Income Tax Check-Off Distributions - Core	315
DOR Information Fund Transfer to Highway - Core	320
Motor Fuel Tax Fund Transfer to State Road Fund - Core	325
DOR Specialty Plate Transfer to Highway - Core	330

DEPARTMENT OF REVENUE
FISCAL YEAR 2015 BUDGET
TABLE OF CONTENTS

	Page
STATE TAX COMMISSION	
Overview	335
Flexibility Request	336
Core Budget Request	337
Program Descriptions	343
Cost to Continue FY14 Pay Plan	354
Assessment Maintenance - Core	357
Assessment Maintenance $3/Parcel at 2012 Count	362

	Page
STATE LOTTERY COMMISSION	
Overview	368
Flexibilty Request	369
Core Budget Request - Operating	370
Program Description	377
Cost to Continue FY14 Pay Plan	380
Operating E&E Cost-to-Continue	385
FTE Increase	391
Core Budget Request - Prizes	395
Prizes Increase	400
Core Budget Request - Transfer	405

DEPARTMENT INFORMATION

Overview

Missouri Department of Revenue

The Missouri Department of Revenue (Department) is the central collection agency for all state and non-state revenues. In addition to collecting taxes and fees, the Department titles and registers vehicles, and licenses drivers. The Department strives to ensure that all taxes and fees owed to the state and local political subdivisions are paid; that its duties and services are performed according to statutory and regulatory standards, in a professional manner, and in a technologically forward-thinking fashion; and that it minimizes administrative expense.

In Fiscal Year 2013 the Department collected $9.1 billion or 98 percent of state General Revenue and $2.7 billion in other state funds. In addition, the Department collected and distributed over 1,000 local-option tax rates for Missouri cities, counties, and other political subdivisions.

State Auditor's Reports and Oversight Evaluation

Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
DOR-Real ID Act Compliance	State Auditor	September, 2013	www.auditor.mo.gov
Sales and Use Tax	State Auditor	February, 2013	www.auditor.mo.gov
St. Joseph Contract License Office	State Auditor	November, 2012	www.auditor.mo.gov
Platte City Contract License Office	State Auditor	November, 2012	www.auditor.mo.gov
Montgomery City Contract License Office	State Auditor	November, 2012	www.auditor.mo.gov
Chesterfield Contract License Office	State Auditor	November, 2012	www.auditor.mo.gov
Cape Girardeau Contract License Office	State Auditor	November, 2012	www.auditor.mo.gov
Sedalia Contract License Office	State Auditor	October, 2012	www.auditor.mo.gov
Potosi Contract License Office	State Auditor	October, 2012	www.auditor.mo.gov
Lebanon Contract License Office	State Auditor	October, 2012	www.auditor.mo.gov
Jefferson City Contract License Office	State Auditor	October, 2012	www.auditor.mo.gov
Bridgeton Contract License Office	State Auditor	October, 2012	www.auditor.mo.gov
Procurement Of Maplewood Contract License Office	State Auditor	August, 2012	www.auditor.mo.gov
Contract License Offices Monitoring	State Auditor	April, 2012	www.auditor.mo.gov
DOR/OA Contract License Offices Bidding and Procurement	State Auditor	April, 2012	www.auditor.mo.gov
Willow Springs Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
South Fremont Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Raytown Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Princeton Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Paris Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Kansas City-Fletcher Daniels Building Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Imperial Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Downtown St. Louis Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Columbia Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Aurora Contract License Office	State Auditor	November, 2011	www.auditor.mo.gov
Taxation Division Security Controls	State Auditor	September, 2011	www.auditor.mo.gov
DOR Administrative Functions	State Auditor	May, 2011	www.auditor.mo.gov
Sales and Use Tax	State Auditor	January, 2010	www.auditor.mo.gov
State Lottery Commission - Two Years Ending 06/30/2011	State Auditor	November, 2012	www.auditor.mo.gov
State Lottery Commission	State Auditor	February, 2010	www.auditor.mo.gov

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Rolling Stock Tax Credit	Section 137.1018, RSMo	August 28, 2020	
Breast Cancer Awareness Tax Credit	Section 143.1009, RSMo	August 28, 2014	Reviewed by Oversight
Alternative Fuel Infrastructure Tax Credit	Section 135.71, RSMo	August 28, 2014	Reviewed by Oversight
Small Business Deduction for New Jobs	Section 143.173, RSMo	December 31, 2014	Reviewed by Oversight

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DEPARTMENT DECISION ITEMS

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	**DEPARTMENT:** **REVENUE**
BUDGET UNIT NAME: Department of Revenue	**DIVISION:** **N/A**

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The Department of Revenue is requesting 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2015 between personal services and expense and equipment and between divisions. With core reductions and the impact of Amendment 3, the Department's budget is tight and flexibility is needed to continue providing the best possible revenue collection results and to continue to perform its statutory and regulatory mandates.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department did not receive flexibility in Fiscal Year 2013.	The Department's flexibility is restricted to 10% between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on aggressive revenue generating programs.	The Department is requesting 10 percent flexibility to continue the focus on revenue generating programs.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The Department did not receive in Fiscal Year 2013.	The Department will use its flexibility to focus on aggressive revenue generating programs.

NEW DECISION ITEM
RANK: 2 OF _____

Department of Revenue	**Budget Unit 86110C, 86115C, 86120C, 86130C, 86135C**
Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration	
DI Name: General Structure Adjustment - Cost of Living	**DI#: 0000014**

1. AMOUNT OF REQUEST

FY 2014 Budget Request

	GR	Federal	Other	Total
PS	225,587	2,935	66,905	295,427
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**225,587**	**2,935**	**66,905**	**295,427**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*57,660*	*750*	*17,101*	*75,511*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transporation Department Fund (0644); Health Initiatives Fund (0275); Petroleum Storage Tank Ins (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); Child Support Enforcement (0169)

FY 2014 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
X	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In Fiscal Year 2014, the General Assembly included, and the Governor approved, a $500 annual pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2014 (12 pay periods). The remaining 12 pay periods were unfunded, but the stated intent was to provide the funding in Fiscal Year 2015.

NEW DECISION ITEM
RANK: 2 OF _____

Department of Revenue — Budget Unit 86110C, 86115C, 86120C, 86130C, 86135C
Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration
DI Name: General Structure Adjustment - Cost of Living — DI#: 0000014

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriation amount for the Fiscal Year 2014 pay plan was based on the pay increase beginning in January, 2014 for the final twelve pay periods of the fiscal year This requested amount is equivalent to the remaining twelve pay periods in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
	225,587		2,935		66,905		295,427	0.0	
Total PS	**225,587**	**0.0**	**2,935**	**0.0**	**66,905**	**0.0**	**295,427**	**0.0**	**0**
Grand Total	**225,587**	**0.0**	**2,935**	**0.0**	**66,905**	**0.0**	**295,427**	**0.0**	**0**

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
Pay Plan FY14-Cost to Continue - 0000014								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	1,000	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,466	0.00	0	0.00
GENERAL OFFICE ASSISTANT	0	0.00	0	0.00	500	0.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	870	0.00	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	4,173	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	2,250	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	2,361	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	963	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	156	0.00	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	156	0.00	0	0.00
STOREKEEPER I	0	0.00	0	0.00	458	0.00	0	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	156	0.00	0	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	156	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	2,318	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	250	0.00	0	0.00
AUDITOR I	0	0.00	0	0.00	500	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	538	0.00	0	0.00
ACCOUNTANT II	0	0.00	0	0.00	388	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	156	0.00	0	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	156	0.00	0	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	150	0.00	0	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	310	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	156	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	500	0.00	0	0.00
TRAINING TECH III	0	0.00	0	0.00	251	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	312	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	1,451	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	900	0.00	0	0.00
PLANNER III	0	0.00	0	0.00	250	0.00	0	0.00
PERSONNEL CLERK	0	0.00	0	0.00	100	0.00	0	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	250	0.00	0	0.00
APPEALS REFEREE I	0	0.00	0	0.00	250	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
Pay Plan FY14-Cost to Continue - 0000014								
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	1,750	0.00	0	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	750	0.00	0	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	500	0.00	0	0.00
INVESTIGATOR II	0	0.00	0	0.00	1,775	0.00	0	0.00
INVESTIGATOR III	0	0.00	0	0.00	500	0.00	0	0.00
LABOR SPV	0	0.00	0	0.00	156	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	156	0.00	0	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	251	0.00	0	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	500	0.00	0	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	375	0.00	0	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	250	0.00	0	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	500	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	5,250	0.00	0	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	1,500	0.00	0	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	1,500	0.00	0	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	3,500	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	15,605	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	39,093	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	2,880	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	156	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	406	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	156	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	156	0.00	0	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	156	0.00	0	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	375	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	2,563	0.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	750	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	150	0.00	0	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	150	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	88	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	558	0.00	0	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	550	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
Pay Plan FY14-Cost to Continue - 0000014								
PARALEGAL	0	0.00	0	0.00	156	0.00	0	0.00
LEGAL COUNSEL	0	0.00	0	0.00	1,158	0.00	0	0.00
SENIOR COUNSEL	0	0.00	0	0.00	2,041	0.00	0	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	250	0.00	0	0.00
MANAGING COUNSEL	0	0.00	0	0.00	500	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	551	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	150	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	716	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**112,378**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$112,378**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$57,051**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$55,327**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
TAXATION DIVISION								
Pay Plan FY14-Cost to Continue - 0000014								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	500	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	250	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	500	0.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	750	0.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	2,330	0.00	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	999	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	250	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	750	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	500	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	1,000	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	250	0.00	0	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	250	0.00	0	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	2,000	0.00	0	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	12,625	0.00	0	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	1,000	0.00	0	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	1,500	0.00	0	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	2,250	0.00	0	0.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	0	0.00	750	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	3,500	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	31,701	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	35,043	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	11,500	0.00	0	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	500	0.00	0	0.00
TAX AUDITOR I	0	0.00	0	0.00	8,250	0.00	0	0.00
TAX AUDITOR II	0	0.00	0	0.00	4,950	0.00	0	0.00
TAX AUDITOR III	0	0.00	0	0.00	9,013	0.00	0	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	6,500	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	1,938	0.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	2,000	0.00	0	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	500	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	250	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	500	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
TAXATION DIVISION								
Pay Plan FY14-Cost to Continue - 0000014								
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	4,900	0.00	0	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	250	0.00	0	0.00
TAX SEASON ASST	0	0.00	0	0.00	580	0.00	0	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	0	0.00	250	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	500	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**151,079**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$151,079**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$144,971**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$6,108**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR VEH & DRIVER LICENSING								
Pay Plan FY14-Cost to Continue - 0000014								
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	1,658	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	750	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	250	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	250	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	1,250	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	3,605	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	250	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	1,000	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**9,013**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$9,013**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$5,263**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$1,250**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$2,500**	**0.00**		**0.00**

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LEGAL SERVICES								
Pay Plan FY14-Cost to Continue - 0000014								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	435	0.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	300	0.00	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	1,100	0.00	0	0.00
AUDITOR I	0	0.00	0	0.00	250	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	95	0.00	0	0.00
INVESTIGATOR II	0	0.00	0	0.00	4,100	0.00	0	0.00
INVESTIGATOR III	0	0.00	0	0.00	750	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	1,370	0.00	0	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	125	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	100	0.00	0	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	950	0.00	0	0.00
PARALEGAL	0	0.00	0	0.00	345	0.00	0	0.00
LEGAL COUNSEL	0	0.00	0	0.00	1,713	0.00	0	0.00
SENIOR COUNSEL	0	0.00	0	0.00	710	0.00	0	0.00
MANAGING COUNSEL	0	0.00	0	0.00	750	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	100	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	95	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**13,288**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$13,288**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$9,288**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$1,250**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$2,750**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ADMINISTRATION DIVISION								
Pay Plan FY14-Cost to Continue - 0000014								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	600	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	1,713	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	788	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	95	0.00	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	95	0.00	0	0.00
STOREKEEPER I	0	0.00	0	0.00	43	0.00	0	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	95	0.00	0	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	95	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	1,683	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	713	0.00	0	0.00
ACCOUNTANT II	0	0.00	0	0.00	113	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	95	0.00	0	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	95	0.00	0	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	100	0.00	0	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	190	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	95	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	95	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	50	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	100	0.00	0	0.00
PERSONNEL CLERK	0	0.00	0	0.00	150	0.00	0	0.00
LABOR SPV	0	0.00	0	0.00	95	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	345	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	250	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	155	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	95	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	345	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	95	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	95	0.00	0	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	95	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	100	0.00	0	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	100	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	413	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ADMINISTRATION DIVISION								
Pay Plan FY14-Cost to Continue - 0000014								
DIVISION DIRECTOR	0	0.00	0	0.00	93	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	200	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	190	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**9,669**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$9,669**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$9,014**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$435**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$220**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: 8 OF 13

Department of Revenue	**Budget Unit 86110C and 86150C**
Division of Administration/Postage	
DI Name: Mail Inserter **DI# 1860004**	

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	241,500	0	108,500	350,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**241,500**	**0**	**108,500**	**350,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request	X	Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue requests funding to purchase a high volume inserting/mailing machine to replace two older inserting/mailing machines purchased in 1996 and 2000. The Department currently has three inserting machines. The production efficiency and versatility of the new equipment will enable the Department to process various types of mailings (including titles, refund checks and notices) with one fewer machine. Reducing the overall number of machines will save the Department approximately $29,000 per year in maintenance for the life of the new inserter.

The MailStar500 inserting machine, purchased in 1996, is primarily used to insert and mail motor vehicle titles on a daily basis. The Department mailed approximately 1.5 million motor vehicle titles in Fiscal Year 2013.

NEW DECISION ITEM
RANK: 8 OF 13

Department of Revenue	**Budget Unit 86110C and 86150C**
Division of Administration/Postage	
DI Name: Mail Inserter DI# 1860004	

The BH3000 inserting machine, purchased in 2000, is primarily used to insert and mail refund checks on a daily basis. The Department mailed approximately 800,000 refund checks in Fiscal Year 2013.

The current machines use a fiber optic read system to identify programmed codes printed on the documents. The programmed codes tell the inserting machines how many documents go into an envelope, zip code breaks, etc. This allows the Department to send mail at optimal postage discounts. The optic character reader is out-dated technology

The advanced technology and system capability of the new equipment will enable the Department to move towards two-dimensional bar code readability, or camera read technology. This will allow the Department's computer programmers to program mail that is compatible with today's technology. The Department will thereby be able to incorporate the technology into the Integrated Tax System mailings which are under development and provide on-going maintenance. It will also allow the Department to process motor vehicle titles and checks on the same inserting machine. The various feeder options on the new machine will provide the Department greater flexibility in scheduling and processing other automated (programmed, discounted) mailings which are currently ran on the Department's third inserting machine. This will create greater efficiencies by keeping all mail inserters functioning at almost full capacity.

The estimated cost of the new inserting machine is $350,000.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The BH2000 inserting machine was purchased for $273,124 in October 2000. The Department estimated a two percent cost increase per year (13 years), or $350,000. The current statewide contract for mailroom equipment expires October, 2013. The Department will competively bid the machine if a statewide contract is not available.

Costs are split between the Highway Collections and Postage budget units.

NEW DECISION ITEM
RANK: 8 OF 13

Department of Revenue		Budget Unit	86110C and 86150C
Division of Administration/Postage			
DI Name: Mail Inserter	DI# 1860004		

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
590 - Other Equipment	241,500				108,500		350,000		350,000
Total EE	**241,500**		**0**		**108,500**		**350,000**		**350,000**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**241,500**	**0.0**	**0**	**0.0**	**108,500**	**0.0**	**350,000**	**0.0**	**350,000**

NEW DECISION ITEM
RANK: 8 OF 13

Department of Revenue **Budget Unit 86110C and 86150C**
Division of Administration/Postage
DI Name: Mail Inserter DI# 1860004

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 8 OF 13

Department of Revenue	Budget Unit 86110C and 86150C
Division of Administration/Postage	
DI Name: Mail Inserter DI# 1860004	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
MAIL INSERTER - 1860004								
OTHER EQUIPMENT	0	0.00	0	0.00	150,500	0.00	0	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**150,500**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$150,500**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$42,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$108,500**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
POSTAGE								
MAIL INSERTER - 1860004								
OTHER EQUIPMENT	0	0.00	0	0.00	199,500	0.00	0	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**199,500**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$199,500**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$199,500**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

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HIGHWAY COLLECTIONS

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	6,694,526	200.88	7,329,464	224.80	7,329,464	224.80	0	0.00
STATE HWYS AND TRANS DEPT	6,628,183	228.20	6,972,721	220.99	6,972,721	220.99	0	0.00
TOTAL - PS	13,322,709	429.08	14,302,185	445.79	14,302,185	445.79	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,610,691	0.00	2,985,714	0.00	2,985,714	0.00	0	0.00
STATE HWYS AND TRANS DEPT	5,764,660	0.00	6,363,615	0.00	6,363,615	0.00	0	0.00
TOTAL - EE	8,375,351	0.00	9,349,329	0.00	9,349,329	0.00	0	0.00
TOTAL	**21,698,060**	**429.08**	**23,651,514**	**445.79**	**23,651,514**	**445.79**	**0**	**0.00**
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	57,051	0.00	0	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	55,327	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	112,378	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**112,378**	**0.00**	**0**	**0.00**
DRIVER LICENSE POSTAGE INCR - 1860001								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	221,206	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	221,206	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**221,206**	**0.00**	**0**	**0.00**
IMPLEMENT LEGISLATION (MVDL) - 1860002								
PERSONAL SERVICES								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	51,772	2.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	51,772	2.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**51,772**	**2.00**	**0**	**0.00**
MAIL INSERTER - 1860004								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	42,000	0.00	0	0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
MAIL INSERTER - 1860004								
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	108,500	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	150,500	0.00	0	0.00
TOTAL	0	0.00	0	0.00	150,500	0.00	0	0.00
GRAND TOTAL	$21,698,060	429.08	$23,651,514	445.79	$24,187,370	447.79	$0	0.00

CORE DECISION ITEM

Department of Revenue — **Budget Unit** **86110C**

Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions

Core - Highway Collections

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	7,329,464	0	6,972,721	14,302,185
EE	2,985,714	0	6,363,615	9,349,329
PSD	0	0	0	0
TRF	0	0	0	0
Total	**10,315,178**	**0**	**13,336,336**	**23,651,514**
FTE	**224.80**	**0.00**	**220.99**	**445.79**
Est. Fringe	*3,866,292*	*0*	*3,678,110*	*7,544,403*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article V, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

3. PROGRAM LISTING (list programs included in this core funding)

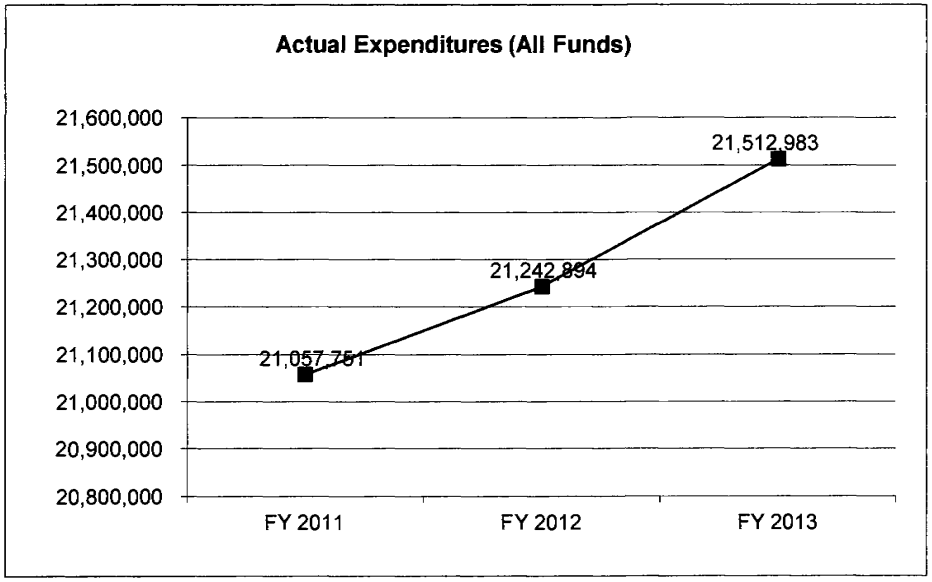
Fuel Tax Program
Driver License Program
Motor Vehicle Registration Program
Motor Vehicle Title Program

CORE DECISION ITEM

Department of Revenue **Budget Unit** **86110C**
Administration, Motor Vehicle and Driver Licensing, Taxation and Legal Services Divisions
Core - Highway Collections

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	22,136,304	22,105,054	22,668,350	23,651,514
Less Reverted (All Funds)	(742,314)	(334,197)	(496,296)	N/A
Budget Authority (All Funds)	21,393,990	21,770,857	22,172,054	N/A
Actual Expenditures (All Funds)	21,057,751	21,242,894	21,512,983	N/A
Unexpended (All Funds)	336,239	527,963	659,071	N/A
Unexpended, by Fund:				
General Revenue	321,499	516,840	486,080	N/A
Federal	0	0	0	N/A
Other	14,740	11,123	172,991	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

Division Allocations Fiscal Year 2014	GR	HWY
Administration	1,492,921	900,884
Motor Vehicle and Driver Licensing	5,862,547	7,973,661
Taxation	593,175	1,254,731
Legal Services	1,140,587	1,153,189
Postage	1,225,948	2,053,871
	10,315,178	13,336,336

DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	445.79	7,329,464	0	6,972,721	14,302,185	
		EE	0.00	2,985,714	0	6,363,615	9,349,329	
		Total	**445.79**	**10,315,178**	**0**	**13,336,336**	**23,651,514**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	1403 1794	EE	0.00	0	0	2,165	2,165	Core reallocations - Administration Division
Core Reallocation	1403 1778	EE	0.00	0	0	(2,165)	(2,165)	Core reallocations - Administration Division
Core Reallocation	1420 1777	PS	0.00	0	0	0	0	Core reallocations - Legal Services Division
NET DEPARTMENT CHANGES			**0.00**	**0**	**0**	**0**	**0**	
DEPARTMENT CORE REQUEST								
		PS	445.79	7,329,464	0	6,972,721	14,302,185	
		EE	0.00	2,985,714	0	6,363,615	9,349,329	
		Total	**445.79**	**10,315,178**	**0**	**13,336,336**	**23,651,514**	
GOVERNOR'S RECOMMENDED CORE								
		PS	445.79	7,329,464	0	6,972,721	14,302,185	
		EE	0.00	2,985,714	0	6,363,615	9,349,329	
		Total	**445.79**	**10,315,178**	**0**	**13,336,336**	**23,651,514**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	72,742	3.02	96,313	4.00	71,820	3.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	153,706	5.34	191,903	5.86	191,903	5.86	0	0.00
GENERAL OFFICE ASSISTANT	45,967	2.07	45,910	2.00	45,910	2.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	121,411	5.18	94,431	3.48	163,269	6.48	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	289,694	11.02	466,615	16.69	414,932	15.37	0	0.00
PHOTOGRAPHIC-MACHINE OPER	172,629	7.22	219,681	9.00	219,681	9.00	0	0.00
PRINTING/MAIL TECHNICIAN I	258,544	10.64	258,854	9.44	243,854	9.44	0	0.00
PRINTING/MAIL TECHNICIAN II	124,602	4.42	105,435	3.85	105,435	3.85	0	0.00
PRINTING/MAIL TECHNICIAN IV	20,729	0.60	19,873	0.62	19,873	0.62	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	18,495	0.49	20,712	0.62	20,712	0.62	0	0.00
STOREKEEPER I	40,921	1.61	44,933	1.83	44,933	1.83	0	0.00
SUPPLY MANAGER I	22,718	0.62	22,889	0.62	22,889	0.62	0	0.00
PROCUREMENT OFCR II	27,545	0.64	29,403	0.62	29,403	0.62	0	0.00
ACCOUNT CLERK II	134,537	5.16	302,409	9.27	256,326	9.27	0	0.00
AUDITOR II	46,857	1.23	38,249	1.00	0	0.00	0	0.00
AUDITOR I	22,479	0.65	53,613	0.66	53,613	0.66	0	0.00
SENIOR AUDITOR	0	0.00	0	0.00	38,249	1.00	0	0.00
ACCOUNTANT I	71,435	2.34	79,298	2.15	79,298	2.15	0	0.00
ACCOUNTANT II	59,447	1.60	59,876	1.55	59,876	1.55	0	0.00
ACCOUNTANT III	23,803	0.59	26,273	0.62	26,273	0.62	0	0.00
PERSONNEL OFCR I	20,032	0.43	18,862	0.62	18,862	0.62	0	0.00
HUMAN RELATIONS OFCR II	24,589	0.60	27,280	0.60	27,280	0.60	0	0.00
PERSONNEL ANAL II	55,541	1.35	54,082	1.24	54,082	1.24	0	0.00
PUBLIC INFORMATION COOR	28,472	0.62	28,659	0.62	28,659	0.62	0	0.00
TRAINING TECH I	80,796	2.28	73,879	2.00	82,993	2.60	0	0.00
TRAINING TECH III	44,172	1.00	44,472	1.00	44,472	1.00	0	0.00
EXECUTIVE II	44,322	1.13	46,791	1.24	46,791	1.24	0	0.00
MANAGEMENT ANALYSIS SPEC I	206,559	5.60	203,907	5.80	203,907	5.80	0	0.00
MANAGEMENT ANALYSIS SPEC II	119,029	2.84	145,733	3.60	126,619	3.00	0	0.00
PLANNER III	44,488	0.99	45,355	1.00	45,355	1.00	0	0.00
PERSONNEL CLERK	17,145	0.57	15,065	0.40	15,065	0.40	0	0.00
LEGISLATIVE COORDINATOR	51,079	1.05	48,423	1.00	48,423	1.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
CORE								
APPEALS REFEREE I	38,009	1.00	38,292	1.00	38,292	1.00	0	0.00
ADMINISTRATIVE ANAL I	198,221	6.75	213,298	7.00	213,298	7.00	0	0.00
ADMINISTRATIVE ANAL II	79,853	2.33	105,068	3.00	105,068	3.00	0	0.00
ADMINISTRATIVE ANAL III	76,284	1.93	79,499	2.00	79,499	2.00	0	0.00
INVESTIGATOR II	288,047	7.32	200,671	7 10	200,671	7 10	0	0.00
INVESTIGATOR III	61,649	1.17	117,177	2.00	117,177	2.00	0	0.00
LABOR SPV	18,510	0.63	17,312	0.62	17,312	0.62	0	0.00
MOTOR VEHICLE DRIVER	15,012	0.59	14,498	0.62	14,498	0.62	0	0.00
GRAPHIC ARTS SPEC II	36,642	1.00	38,892	1.00	38,892	1.00	0	0.00
TAX PROCESSING TECH IV	2,350	0.07	68,024	2.00	68,024	2.00	0	0.00
TAX COLLECTION TECH I	111,149	4.81	35,075	1.50	35,075	1.50	0	0.00
TAX COLLECTION TECH II	0	0.00	25,709	1.00	25,709	1.00	0	0.00
TAX COLLECTION TECH III	0	0.00	54,699	2.00	54,699	2.00	0	0.00
REVENUE SECTION SUPV	692,019	19.21	753,475	21.00	753,475	21.00	0	0.00
TELEPHONE INFO OPERATOR I REV	148,186	6.41	142,631	6.00	142,631	6.00	0	0.00
TELEPHONE INFO OPERATOR II REV	114,372	4.46	169,084	6.00	169,084	6.00	0	0.00
REVENUE FIELD SERVICES COOR	503,589	13.14	547,506	14.00	547,506	14.00	0	0.00
REVENUE PROCESSING TECH I	1,860,266	79.95	1,209,671	61.42	1,593,191	76.42	0	0.00
REVENUE PROCESSING TECH II	3,424,182	130.63	4,677,702	156.37	4,275,405	140.37	0	0.00
REVENUE PROCESSING TECH III	415,113	14.41	317,944	11.52	317,944	11.52	0	0.00
REVENUE PROCESSING TECH IV	8,964	0.28	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	37,267	0.65	36,417	0.62	36,417	0.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	88,477	1.61	86,430	1.62	86,430	1.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	38,653	0.64	37,877	0.62	37,877	0.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	45,662	0.64	44,681	0.62	44,681	0.62	0	0.00
HUMAN RESOURCES MGR B2	25,192	0.50	28,792	0.62	28,792	0.62	0	0.00
INVESTIGATION MGR B3	55,156	0.81	104,829	1.50	104,829	1.50	0	0.00
REVENUE MANAGER, BAND 1	566,831	11.10	555,711	10.25	555,711	10.25	0	0.00
REVENUE MANAGER, BAND 2	188,731	2.94	193,879	3.00	193,879	3.00	0	0.00
REVENUE MANAGER, BAND 3	4,000	0.05	0	0.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	56,996	0.48	41,239	0.60	64,332	0.60	0	0.00
DEPUTY STATE DEPT DIRECTOR	44,917	0.41	42,943	0.60	60,933	0.60	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
CORE								
DESIGNATED PRINCIPAL ASST DEPT	36,693	0.57	17,796	0.35	47,796	0.35	0	0.00
DIVISION DIRECTOR	193,793	2.30	81,773	0.97	107,888	1.29	0	0.00
DESIGNATED PRINCIPAL ASST DIV	3,750	0.05	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	52,710	1.13	58,857	2.20	58,857	2.20	0	0.00
PARALEGAL	20,137	0.62	19,915	0.62	19,915	0.62	0	0.00
LEGAL COUNSEL	311,961	7.33	165,556	4.63	165,556	4.63	0	0.00
SENIOR COUNSEL	538,342	9.58	565,313	8.16	565,313	8.16	0	0.00
CLERK	35	0.00	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	46,922	0.91	50,750	1.00	50,750	1.00	0	0.00
DEPUTY GENERAL COUNSEL - DIV	1,431	0.03	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	130,532	1.95	140,996	2.00	140,996	2.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	131,710	2.36	124,590	2.20	124,590	2.20	0	0.00
SPECIAL ASST PROFESSIONAL	32,098	0.65	29,239	0.60	29,239	0.60	0	0.00
SPECIAL ASST OFFICE & CLERICAL	113,811	2.78	119,197	2.86	119,197	2.86	0	0.00
TOTAL - PS	**13,322,709**	**429.08**	**14,302,185**	**445.79**	**14,302,185**	**445.79**	**0**	**0.00**
TRAVEL, IN-STATE	14,877	0.00	23,648	0.00	18,258	0.00	0	0.00
TRAVEL, OUT-OF-STATE	3,078	0.00	24,845	0.00	21,475	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	6,665,632	0.00	7,100,448	0.00	7,119,258	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	21,195	0.00	39,619	0.00	39,619	0.00	0	0.00
COMMUNICATION SERV & SUPP	312,217	0.00	67,771	0.00	67,771	0.00	0	0.00
PROFESSIONAL SERVICES	717,882	0.00	1,830,675	0.00	1,830,675	0.00	0	0.00
M&R SERVICES	359,656	0.00	214,884	0.00	214,884	0.00	0	0.00
COMPUTER EQUIPMENT	229,256	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	42,315	0.00	77	0.00	52	0.00	0	0.00
OFFICE EQUIPMENT	4,077	0.00	7,076	0.00	7,076	0.00	0	0.00
OTHER EQUIPMENT	1,734	0.00	28,002	0.00	18,002	0.00	0	0.00
PROPERTY & IMPROVEMENTS	2,463	0.00	2	0.00	2	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,027	0.00	1,002	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	0	0.00
MISCELLANEOUS EXPENSES	969	0.00	652	0.00	652	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
CORE								
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	0	0.00
TOTAL - EE	8,375,351	0.00	9,349,329	0.00	9,349,329	0.00	0	0.00
GRAND TOTAL	$21,698,060	429.08	$23,651,514	445.79	$23,651,514	445.79	$0	0.00
GENERAL REVENUE	$9,305,217	200.88	$10,315,178	224.80	$10,315,178	224.80		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$12,392,843	228.20	$13,336,336	220.99	$13,336,336	220.99		0.00

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Taxation	Admin	Legal	Postage	Total
GR					
FEDERAL					
OTHER	218,823	28,054	174,009	7,187	428,073
TOTAL	218,823	28,054	174,009	7,187	428,073

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

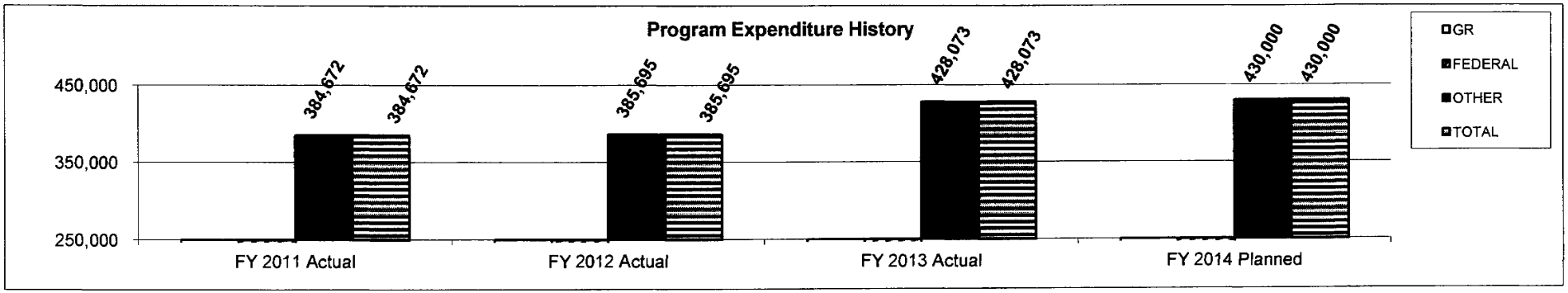
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$719.7	$708.1	$708.2

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	7,697	7,433	7,043
EDI	1,315	1,453	1,667
Total	9,012	8,886	8,710

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	2,418,027	0	52,017	341,211	100,257	2,911,512
Federal	990,743	0	0	228,569	0	1,219,312
Other	1,340,149	0	387,314	2,540,640	746,510	5,014,613
Total	4,748,919	0	439,331	3,110,420	846,767	9,145,437

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041, Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

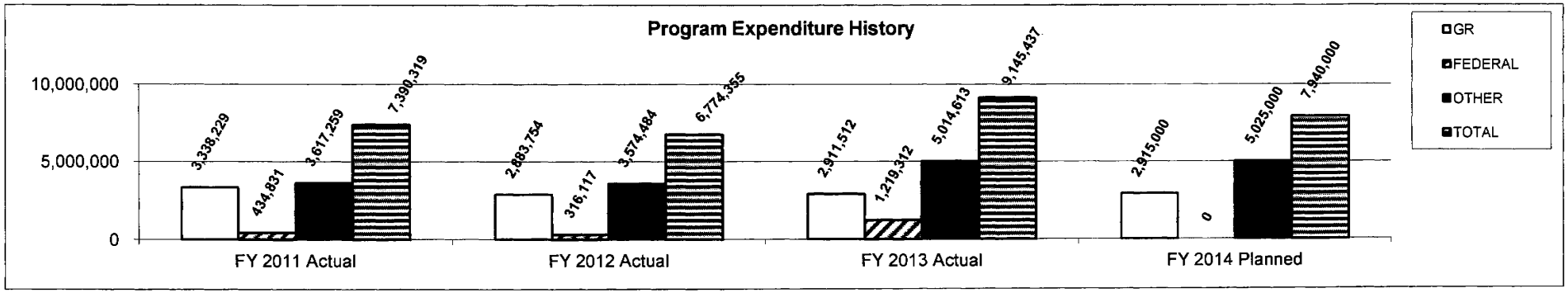
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Issuance	$13.4	$16.6	$15.0
Reinstatement	$2.1	$2.1	$2.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Initial	385,550	360,279	343,242
Renewal	603,143	821,038	711,287
Non-driver	171,509	199,025	273,606
Duplicate	235,783	237,499	232,595
Total	1,395,985	1,617,841	1,560,730

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,782,077	0	75,520	14,229	229,137	2,100,963
Federal	0					0
Other	3,017,489	0	562,311	105,945	1,706,145	5,391,890
Total	4,799,566	0	637,831	120,174	1,935,282	7,492,853

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

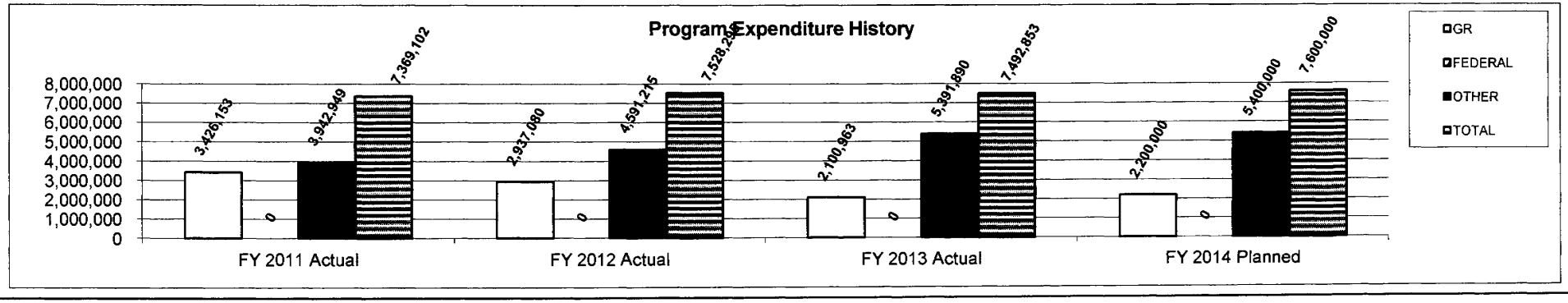
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$159.36	$162.57	$162.27

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Motor Vehicle - Annual (in millions)	1.69	1.75	1.71
Motor Vehicle - Biennial (in millions)	1.76	1.77	1.81
Trailer	360,749	356,596	339,895
Marine craft	120,365	127,020	119,179
All-Terrain Vehicles	25,284	26,329	28,156

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,402,936	0	113,898	63,215	124,084	1,704,133
Federal	0					0
Other	2,626,001	0	848,083	470,698	923,921	4,868,703
Total	4,028,937	0	961,981	533,913	1,048,005	6,572,836

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

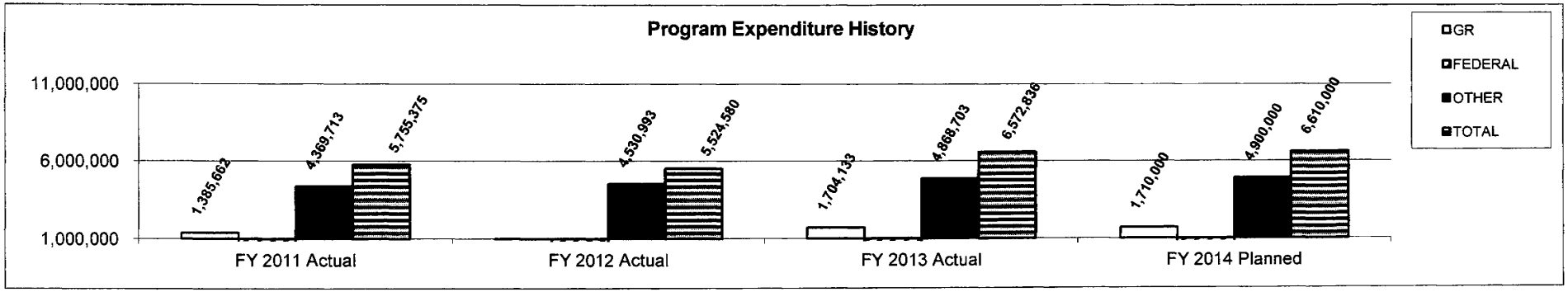
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$587.95	$633.46	$639.85

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.80	1.97	1.95

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 5 OF 13

Department of Revenue | **Budget Unit 86110C**
Division of Administration - Postage
DI Name: DL Issuance Postage **DI# 1860001**

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	221,206	0	0	221,206	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**221,206**	**0**	**0**	**221,206**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Chapter 302, RSMo, directs the Department of Revenue to issue driver and nondriver licenses to Missouri citizens. Based on the average number of driver licenses mailed annually, the current driver license postage appropriation balance is insufficient.

NEW DECISION ITEM
RANK: 5 OF 13

Department of Revenue	**Budget Unit 86110C**
Division of Administration - Postage	
DI Name: DL Issuance Postage	**DI# 1860001**

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The cost projection is based on the average number of driver and nondriver licenses produced every third year. Historically, the third year produces a larger volume of licenses; FY2015 will fall into this category with FY2006, FY2009, and FY2012.

Fiscal Year	Number of Licenses Issued	X	Current Postage Rate	Annual Mailing Cost
2006	1,521,686	X	$0.418	$636,065
2007	1,512,504	X	$0.418	$632,227
2008	1,424,801	X	$0.418	$595,567
2009	1,655,538	X	$0.418	$692,015
2010	1,560,992	X	$0.418	$652,495
2011	1,469,377	X	$0.418	$614,200
2012	1,686,289	X	$0.418	$704,869
2013	1,473,367	X	$0.418	$615,867
Average for FY2006, FY2009, and FY2012	1,621,171	X	$0.418	$677,649

Current Appropriation Authority	$470,560
Less 3% Governor Reserve	($14,117)
Available Appropriation	$456,443
*Average Mailing Cost	$677,649
Postage Shortage	**($221,206)**

NEW DECISION ITEM
RANK: 5 OF 13

Department of Revenue		**Budget Unit**	**86110C**
Division of Administration - Postage			
DI Name: DL Issuance Postage	**DI# 1860001**		

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
190 - Supplies	221,206						221,206		
Total EE	**221,206**		**0**		**0**		**221,206**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**221,206**	**0.0**	**0**	**0.0**	**0**	**0.0**	**221,206**	**0.0**	**0**

NEW DECISION ITEM

RANK: 5 OF 13

Department of Revenue				Budget Unit	86110C				
Division of Administration - Postage									
DI Name: DL Issuance Postage	DI# 1860001								
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 5 OF 13

Department of Revenue	Budget Unit 86110C
Division of Administration - Postage	
DI Name: DL Issuance Postage DI# 1860001	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
DRIVER LICENSE POSTAGE INCR - 1860001								
SUPPLIES	0	0.00	0	0.00	221,206	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	221,206	0.00	0	0.00
GRAND TOTAL	$0	0.00	$0	0.00	$221,206	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$221,206	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00

NEW DECISION ITEM
RANK: 6 OF 13

Department of Revenue | **Budget Unit 866110C**
Motor Vehicle and Driver Licensing Division
DI Name - Implement Legislation | **DI# 1860002**

1. AMOUNT OF REQUEST

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	51,772	51,772
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**51,772**	**51,772**
FTE	**0.00**	**0.00**	**2.00**	**2.00**
Est. Fringe	*0*	*0*	*27,310*	*27,310*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

X	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Motor Vehicle and Driver Licensing Division requests core funding to implement legislation for:

HB 103 – This legislation allows the governing body of any state college or university to establish regulations to control vehicular traffic on campus. These violations will have the same affect as a municipal ordinance with points assessed to an offender's driver license. The Motor Vehicle and Driver Licensing Division is requesting two Revenue Licensing Tech FTEs to process the additional convictions received from the colleges and universities and to respond to additional phone calls for potential suspensions and revocations due to the accumulation of points against a person's driver license.

NEW DECISION ITEM
RANK: 6 OF 13

Department of Revenue	Budget Unit 866110C
Motor Vehicle and Driver Licensing Division	
DI Name - Implement Legislation DI# 1860002	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

NEW DECISION ITEM
RANK: 6 OF 13

Department of Revenue **Budget Unit 866110C**
Motor Vehicle and Driver Licensing Division
DI Name - Implement Legislation DI# 1860002

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 6 OF 13

Department of Revenue	Budget Unit 866110C
Motor Vehicle and Driver Licensing Division	
DI Name - Implement Legislation DI# 1860002	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY 2015 budget request is based upon the TAFP fiscal note.

HB 103

2 Revenue Processing Technician's (RPT) to handle the increased convictions and telephone calls $ 51,772

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
100 - Salaries and Wages					51,772	2.0	51,772	2.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**51,772**	**2.0**	**51,772**	**2.0**	**0**
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**51,772**	**2.0**	**51,772**	**2.0**	**0**

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY COLLECTIONS								
IMPLEMENT LEGISLATION (MVDL) - 1860002								
REVENUE PROCESSING TECH I	0	0.00	0	0.00	51,772	2.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**51,772**	**2.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$51,772**	**2.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$51,772**	**2.00**		**0.00**

TAXATION DIVISION

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	18,977,497	594.33	20,078,529	578.88	20,078,529	578.88	0	0.00
HEALTH INITIATIVES	44,702	1.63	50,818	2.00	50,818	2.00	0	0.00
ELDERLY HOME-DELIVER MEALS TRU	9,337	0.39	0	0.50	0	0.00	0	0.00
PETROLEUM STORAGE TANK INS	24,922	0.90	27,307	1.00	27,307	1.00	0	0.00
CONSERVATION COMMISSION	506,159	20.14	555,367	20.42	555,367	20.42	0	0.00
PETROLEUM INSPECTION FUND	18,297	0.79	33,432	1.00	33,432	1.00	0	0.00
TOTAL - PS	19,580,914	618.18	20,745,453	603.80	20,745,453	603.30	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,666,425	0.00	2,322,403	0.00	2,322,403	0.00	0	0.00
HEALTH INITIATIVES	0	0.00	4,163	0.00	4,163	0.00	0	0.00
PETROLEUM STORAGE TANK INS	0	0.00	1,071	0.00	1,071	0.00	0	0.00
CONSERVATION COMMISSION	0	0.00	8,277	0.00	8,277	0.00	0	0.00
PETROLEUM INSPECTION FUND	0	0.00	2,818	0.00	2,818	0.00	0	0.00
TOTAL - EE	1,666,425	0.00	2,338,732	0.00	2,338,732	0.00	0	0.00
TOTAL	**21,247,339**	**618.18**	**23,084,185**	**603.80**	**23,084,185**	**603.30**	**0**	**0.00**
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	144,971	0.00	0	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	501	0.00	0	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	250	0.00	0	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	5,106	0.00	0	0.00
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	251	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	151,079	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**151,079**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$21,247,339**	**618.18**	**$23,084,185**	**603.80**	**$23,235,264**	**603.30**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Taxation Division
Core - Taxation

Budget Unit 86115C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	20,078,529	0	666,924	20,745,453
EE	2,322,403	0	16,329	2,338,732
PSD	0	0	0	0
TRF	0	0	0	0
Total	**22,400,932**	**0**	**683,253**	**23,084,185**
FTE	**578.88**	**0.00**	**24.42**	**603.30**
Est. Fringe	*10,591,424*	*0*	*351,802*	*10,943,226*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Conservation Commission (0609); Elderly Home Delivered Meals (0296); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws.

Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

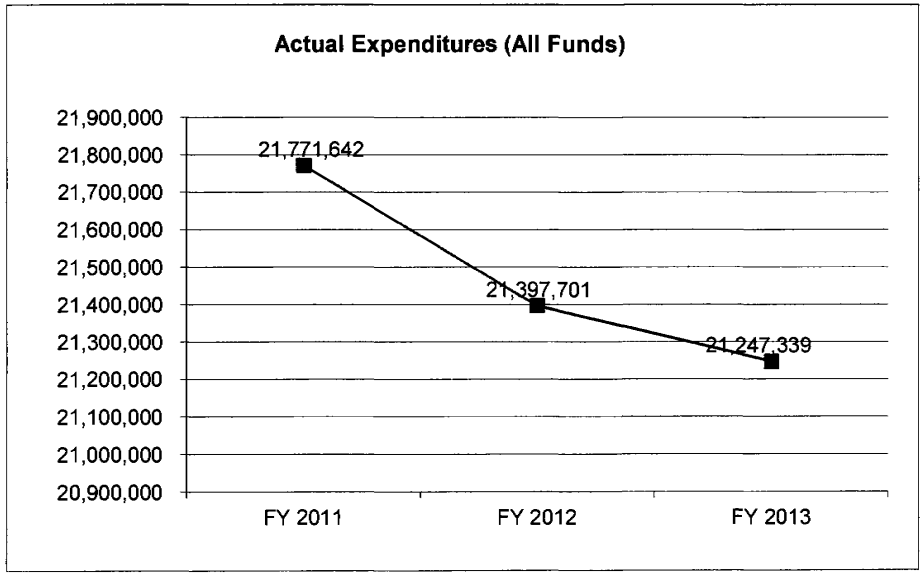
Sales Tax Program
Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 86115C
Taxation Division
Core - Taxation

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	22,722,999	26,829,622	26,564,456	23,084,185
Less Reverted (All Funds)	(883,956)	(4,365,649)	(4,654,394)	N/A
Budget Authority (All Funds)	21,839,043	22,463,973	21,910,062	N/A
Actual Expenditures (All Funds)	21,771,642	21,397,701	21,247,339	N/A
Unexpended (All Funds)	67,401	1,066,272	662,723	N/A
Unexpended, by Fund:				
General Revenue	741	1,020,012	578,342	N/A
Federal	0	0	0	N/A
Other	66,660	46,260	84,381	N/A
	(1)	(1)	(1)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Additional costs are included in the Department's Highway Collection budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	603.80	20,078,529	0	666,924	20,745,453	
		EE	0.00	2,322,403	0	16,329	2,338,732	
		Total	**603.80**	**22,400,932**	**0**	**683,253**	**23,084,185**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1413 1703	PS	(0.50)	0	0	0	0	Elderly Home-Delivered Meals Trust funding eliminated.
NET DEPARTMENT CHANGES			**(0.50)**	**0**	**0**	**0**	**0**	
DEPARTMENT CORE REQUEST								
		PS	603.30	20,078,529	0	666,924	20,745,453	
		EE	0.00	2,322,403	0	16,329	2,338,732	
		Total	**603.30**	**22,400,932**	**0**	**683,253**	**23,084,185**	
GOVERNOR'S RECOMMENDED CORE								
		PS	603.30	20,078,529	0	666,924	20,745,453	
		EE	0.00	2,322,403	0	16,329	2,338,732	
		Total	**603.30**	**22,400,932**	**0**	**683,253**	**23,084,185**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	44,244	2.00	44,784	2.00	44,784	2.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	53,644	2.00	28,867	1.00	28,867	1.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	133,556	4.22	58,517	2.00	58,517	2.00	0	0.00
SR OFC SUPPORT ASST (STENO)	91,078	3.00	91,901	3.00	91,901	3.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	224,924	9.68	220,886	9.32	220,886	9.32	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	135,567	4.97	107,543	3.99	107,543	3.99	0	0.00
PHOTOGRAPHIC-MACHINE OPER	26,274	1.14	23,299	1.00	23,299	1.00	0	0.00
ACCOUNT CLERK II	380,545	14.94	110,166	3.00	302,570	8.80	0	0.00
EXECUTIVE II	70,871	2.00	73,181	2.00	73,181	2.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	176,330	4.83	148,357	4.00	148,357	4.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	63,200	1.54	41,267	1.00	41,267	1.00	0	0.00
LEGISLATIVE COORDINATOR	51,572	1.03	52,429	1.00	52,429	1.00	0	0.00
INVESTIGATOR II	41,633	1.03	0	0.00	0	0.00	0	0.00
TAX PROCESSING TECH IV	55,618	1.72	259,864	8.00	40,538	1.20	0	0.00
TAX COLLECTION TECH I	970,354	41.98	1,180,871	50.50	1,180,871	50.50	0	0.00
TAX COLLECTION TECH II	64,658	2.54	106,362	4.00	106,362	4.00	0	0.00
TAX COLLECTION TECH III	197,107	6.96	173,961	6.00	173,961	6.00	0	0.00
TAXPAYER SERVICES SUPV	326,074	9.08	325,667	9.00	325,667	9.00	0	0.00
TAXPAYER SERVICES OFFICE MGR	122,948	3.00	123,799	3.00	123,799	3.00	0	0.00
REVENUE SECTION SUPV	500,364	13.82	504,922	14.00	504,922	14.00	0	0.00
REVENUE PROCESSING TECH I	3,166,721	136.08	3,343,797	126.80	3,370,719	127.80	0	0.00
REVENUE PROCESSING TECH II	3,373,366	124.71	3,782,871	140.67	3,515,275	132.17	0	0.00
REVENUE PROCESSING TECH III	1,237,108	42.75	1,377,464	46.00	1,377,464	46.00	0	0.00
REVENUE PROCESSING TECH IV	212,449	6.56	0	0.00	267,596	8.00	0	0.00
TAX AUDIT REVIEW SPECIALIST	115,801	2.00	116,389	2.00	116,389	2.00	0	0.00
TAX AUDITOR I	1,466,263	39.85	1,212,495	33.00	1,212,495	33.00	0	0.00
TAX AUDITOR II	551,867	13.76	796,107	19.80	796,107	19.80	0	0.00
TAX AUDITOR III	1,353,755	28.34	1,734,558	36.05	1,734,558	36.05	0	0.00
TAX AUDIT SUPV	1,256,899	23.83	1,388,817	25.00	1,388,817	25.00	0	0.00
REVENUE MANAGER, BAND 1	367,516	7.81	361,982	7.75	361,982	7.75	0	0.00
REVENUE MANAGER, BAND 2	506,397	7.80	522,218	8.00	522,218	8.00	0	0.00
REVENUE MANAGER, BAND 3	145,997	1.95	150,457	2.00	150,457	2.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
TAXATION DIVISION								
CORE								
DIVISION DIRECTOR	98,667	0.95	104,110	1.00	104,110	1.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	71,250	0.95	154,500	2.00	154,500	2.00	0	0.00
OUT-STATE AUDIT PERSONNEL	1,378,930	23.54	1,366,689	19.60	1,366,689	19.60	0	0.00
LEGAL COUNSEL	15,200	0.32	0	0.00	0	0.00	0	0.00
CLERK	13,675	0.80	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	66,500	0.95	70,250	1.00	70,250	1.00	0	0.00
TAX SEASON ASST	344,745	21.35	439,999	2.32	439,999	2.32	0	0.00
DEPUTY GENERAL COUNSEL - DIV	27,193	0.50	54,310	1.00	54,310	1.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	80,054	1.90	84,837	2.00	84,837	2.00	0	0.00
OTHER	0	0.00	6,960	0.00	6,960	0.00	0	0.00
TOTAL - PS	**19,580,914**	**618.18**	**20,745,453**	**603.80**	**20,745,453**	**603.30**	**0**	**0.00**
TRAVEL, IN-STATE	41,992	0.00	101,989	0.00	101,989	0.00	0	0.00
TRAVEL, OUT-OF-STATE	63,117	0.00	109,770	0.00	109,770	0.00	0	0.00
SUPPLIES	173,391	0.00	548,193	0.00	548,193	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	308,678	0.00	219,272	0.00	219,272	0.00	0	0.00
COMMUNICATION SERV & SUPP	327,151	0.00	376,697	0.00	376,697	0.00	0	0.00
PROFESSIONAL SERVICES	581,321	0.00	558,072	0.00	558,072	0.00	0	0.00
M&R SERVICES	65,406	0.00	300,777	0.00	300,777	0.00	0	0.00
COMPUTER EQUIPMENT	32,213	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	0	0.00
OFFICE EQUIPMENT	68,608	0.00	85,000	0.00	85,000	0.00	0	0.00
OTHER EQUIPMENT	405	0.00	500	0.00	500	0.00	0	0.00
PROPERTY & IMPROVEMENTS	2,811	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	356	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	59	0.00	3,001	0.00	3,001	0.00	0	0.00
MISCELLANEOUS EXPENSES	917	0.00	33,957	0.00	33,957	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
TAXATION DIVISION								
CORE								
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL - EE	**1,666,425**	**0.00**	**2,338,732**	**0.00**	**2,338,732**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$21,247,339**	**618.18**	**$23,084,185**	**603.80**	**$23,084,185**	**603.30**	**$0**	**0.00**
GENERAL REVENUE	**$20,643,922**	**594.33**	**$22,400,932**	**578.88**	**$22,400,932**	**578.88**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$603,417**	**23.85**	**$683,253**	**24.92**	**$683,253**	**24.42**		**0.00**

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	10,620,370	0	1,337,474	921,896	453,209	13,332,949
Federal						0
Other	557,168		264,835	182,546	89,741	1,094,290
Total	11,177,538	0	1,602,309	1,104,442	542,950	14,427,239

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

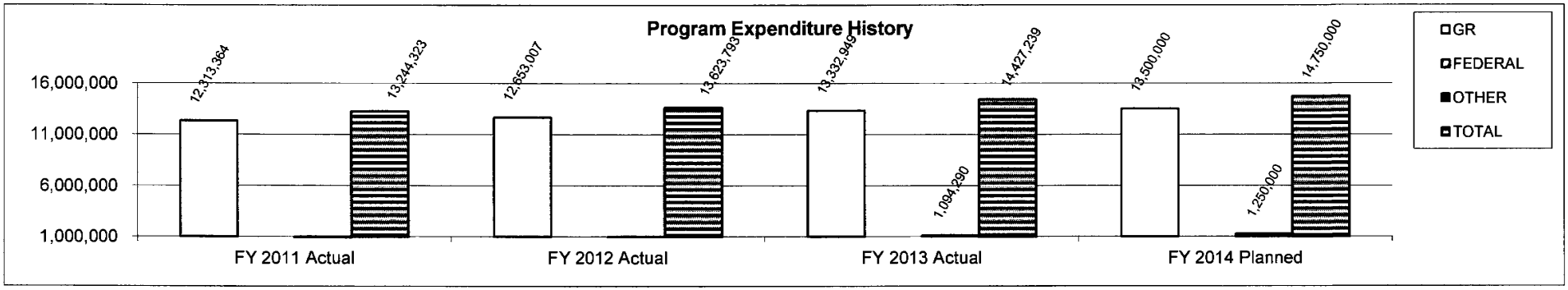
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$1.80	$1.86	$1.89

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.51	1.05	0.69

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
773,130	759,801	730,340

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	1,809,290	0	174,195	187,198	64,684	2,235,367
Federal						0
Other						0
Total	1,809,290	0	174,195	187,198	64,684	2,235,367

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

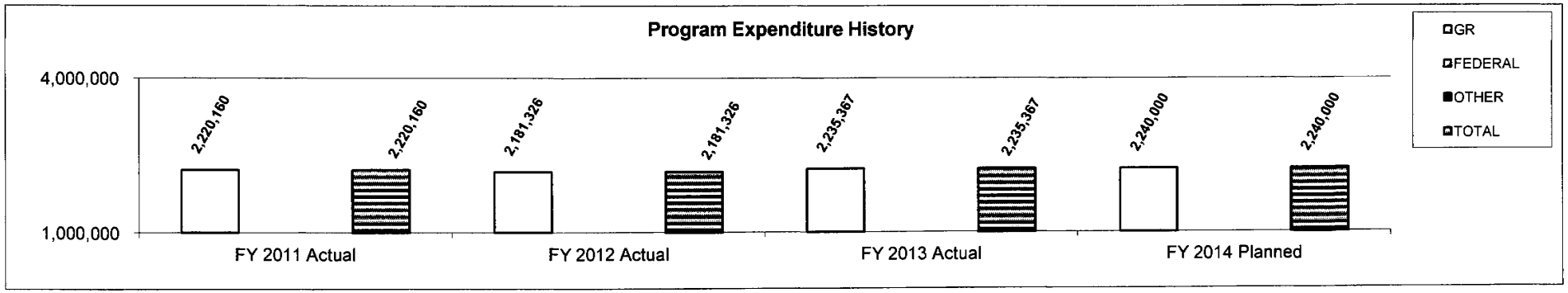
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$385.6	$340.5	$415.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
160,479	165,599	164,167

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Taxation	Admin	Legal	Postage	Total
GR					
FEDERAL					
OTHER	218,823	28,054	174,009	7,187	428,073
TOTAL	218,823	28,054	174,009	7,187	428,073

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

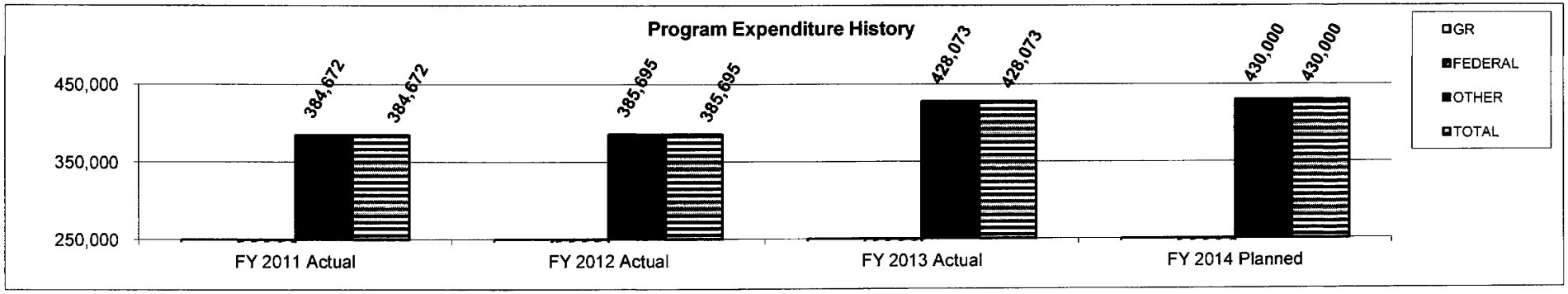
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$719.7	$708.1	$708.2

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	7,697	7,433	7,043
EDI	1,315	1,453	1,667
Total	9,012	8,886	8,710

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	6,014,304	0	1,273,602	995,667	2,016,300	10,299,873
Federal						0
Other						0
Total	6,014,304	0	1,273,602	995,667	2,016,300	10,299,873

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

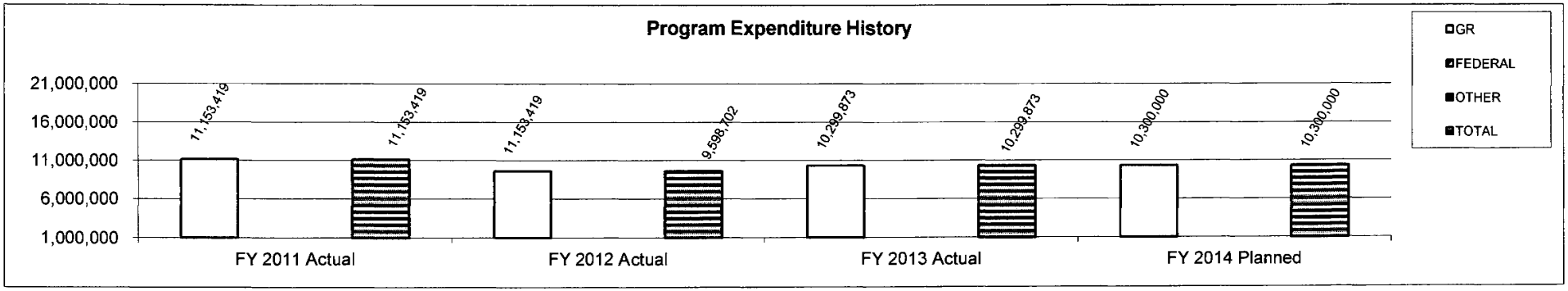
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$4.6	$4.9	$5.4

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Total	2.91	2.97	2.94
Paper	0.86	0.78	0.69
Electronic	2.05	2.19	2.25

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	811,452	0	91,161	21,224	15,028	938,865
Federal						0
Other						0
Total	811,452	0	91,161	21,224	15,028	938,865

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

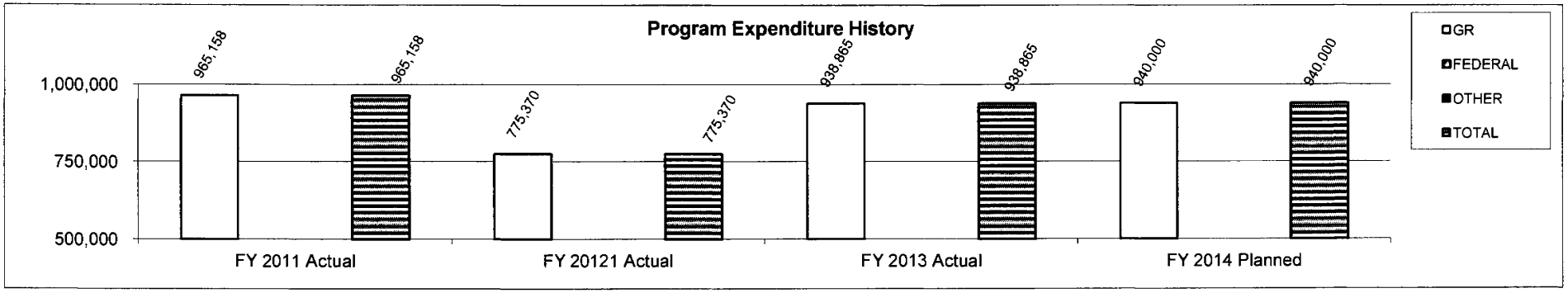
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	3.5	2.90	3.14
Electronic	3.5	2.90	3.14

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
246,227	246,592	256,919

7d. Provide a customer satisfaction measure, if available.

N/A

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	12,000,000	0.00	29,200,000	0.00	13,000,000	0.00	0	0.00
TOTAL - EE	12,000,000	0.00	29,200,000	0.00	13,000,000	0.00	0	0.00
TOTAL	**12,000,000**	**0.00**	**29,200,000**	**0.00**	**13,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$12,000,000**	**0.00**	**$29,200,000**	**0.00**	**$13,000,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Taxation Division
Core - Integrated Tax System

Budget Unit 86116C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	13,000,000	0	0	13,000,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**13,000,000**	**0**	**0**	**13,000,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects approximately $8 billion in general revenue and $1 billion in highway related revenue annually using a mixture of largely 20-30 year old mainframe and pc software systems. Communication between systems is severely limited. Additionally, the systems are difficult to modify for legislative changes, efficiencies, and collection enhancements.

The Department awarded a 5-year contract for $73,068,294 in February 2012 for implementation of an integrated system. The Department and contractor project additional revenues for the first 5 years of $217 million. Under the contract, the Department only pays for accepted deliverables when the state has received sufficient benefits to pay for it. By contract, 50 percent of the first $20 million generated in benefits is available for payment to the vendor for accepted deliverables; 75 percent is available for payment to the vendor thereafter up to the fixed price of the contract.

As of September 30, 2013, the state has recognized $47,471,254 in benefits and paid the contractor $24,101,337

3. PROGRAM LISTING (list programs included in this core funding)

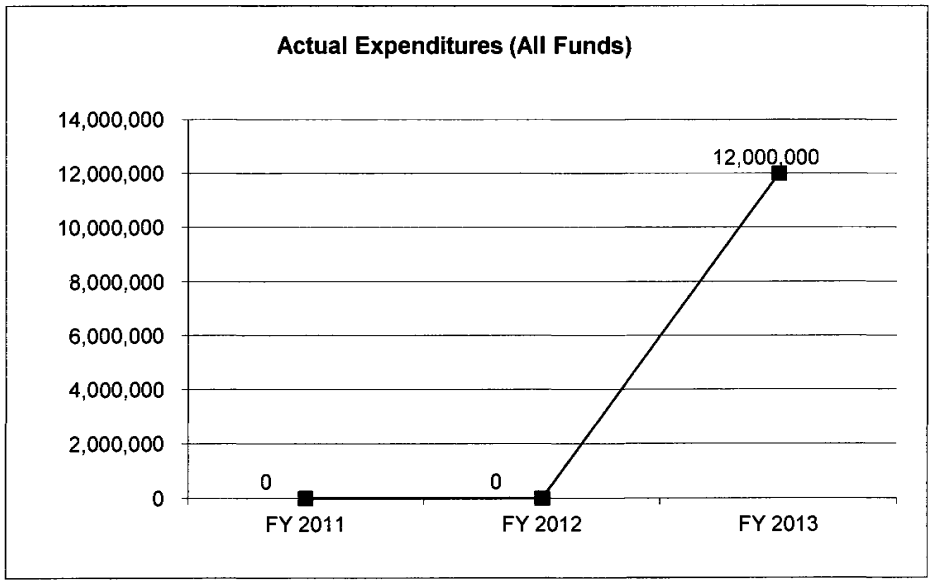
Corporate Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program

CORE DECISION ITEM

Department of Revenue | **Budget Unit 86116C**
Taxation Division
Core - Integrated Tax System

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	0	1,000,000	12,000,000	29,200,000
Less Reverted (All Funds)	0	(30,000)	0	N/A
Budget Authority (All Funds)	0	970,000	12,000,000	N/A
Actual Expenditures (All Funds)	0	0	12,000,000	N/A
Unexpended (All Funds)	0	970,000	0	N/A
Unexpended, by Fund:				
General Revenue	0	970,000	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INTEGRATED TAX SYSTEM

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		EE	0.00	29,200,000	0	0	29,200,000	
		Total	**0.00**	**29,200,000**	**0**	**0**	**29,200,000**	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1417 7956	EE	0.00	(16,200,000)	0	0	(16,200,000)	Core reduction.
NET DEPARTMENT CHANGES			**0.00**	**(16,200,000)**	**0**	**0**	**(16,200,000)**	
DEPARTMENT CORE REQUEST								
		EE	0.00	13,000,000	0	0	13,000,000	
		Total	**0.00**	**13,000,000**	**0**	**0**	**13,000,000**	
GOVERNOR'S RECOMMENDED CORE								
		EE	0.00	13,000,000	0	0	13,000,000	
		Total	**0.00**	**13,000,000**	**0**	**0**	**13,000,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	12,000,000	0.00	29,200,000	0.00	13,000,000	0.00	0	0.00
TOTAL - EE	**12,000,000**	**0.00**	**29,200,000**	**0.00**	**13,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$12,000,000**	**0.00**	**$29,200,000**	**0.00**	**$13,000,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$12,000,000**	**0.00**	**$29,200,000**	**0.00**	**$13,000,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

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MOTOR VEHICLE AND DRIVER LICENSING DIVISION

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	459,125	15.31	359,937	22.05	359,937	22.05	0	0.00
DEPT OF REVENUE	70,971	1.84	1,416	0.00	1,416	0.00	0	0.00
MOTOR VEHICLE COMMISSION	169,714	6.73	190,423	10.00	190,423	10.00	0	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,730	0.00	6,730	0.00	0	0.00
TOTAL - PS	699,810	23.88	558,506	32.05	558,506	32.05	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	315,401	0.00	284,341	0.00	284,341	0.00	0	0.00
DEPT OF REVENUE	919,773	0.00	160,776	0.00	160,776	0.00	0	0.00
MOTOR VEHICLE COMMISSION	347	0.00	245,840	0.00	245,840	0.00	0	0.00
DEPT OF REVENUE INFORMATION	6,224	0.00	0	0.00	0	0.00	0	0.00
DEP OF REVENUE SPECIALTY PLATE	2,339	0.00	9,953	0.00	9,953	0.00	0	0.00
TOTAL - EE	1,244,084	0.00	700,910	0.00	700,910	0.00	0	0.00
TOTAL	**1,943,894**	**23.88**	**1,259,416**	**32.05**	**1,259,416**	**32.05**	**0**	**0.00**
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	5,263	0.00	0	0.00
DEPT OF REVENUE	0	0.00	0	0.00	1,250	0.00	0	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	2,500	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	9,013	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**9,013**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,943,894**	**23.88**	**$1,259,416**	**32.05**	**$1,268,429**	**32.05**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Motor Vehicle and Driver Licensing Division
Core - Motor Vehicle and Driver License

Budget Unit 86120C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	359,937	1,416	197,153	558,506
EE	284,341	160,776	255,793	700,910
PSD	0	0	0	0
TRF	0	0	0	0
Total	**644,278**	**162,192**	**452,946**	**1,259,416**
FTE	**22.05**	**0.00**	**10.00**	**32.05**
Est. Fringe	*189,867*	*747*	*103,998*	*294,612*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0775)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:

- Issuing commercial and non-commercial driver licenses, nondriver licenses, and permits;
- Suspending, revoking, and disqualifying driver licenses;
- Processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions;
- Titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft;
- Issuing disabled placards and temporary registration permits;
- Licensing and regulating motor vehicle, marine craft, and auction dealers and manufacturers;
- Issuing licenses to title service and salvage businesses; and
- Overseeing the operations of 182 license offices throughout the state that are awarded through a competitive bidding process. These offices process driver license, titling, and registration transactions.

CORE DECISION ITEM

Department of Revenue
Motor Vehicle and Driver Licensing Division
Core - Motor Vehicle and Driver License

Budget Unit 86120C

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority. The Motor Vehicle and Driver Licensing Division has no federal grant requests pending at this time.

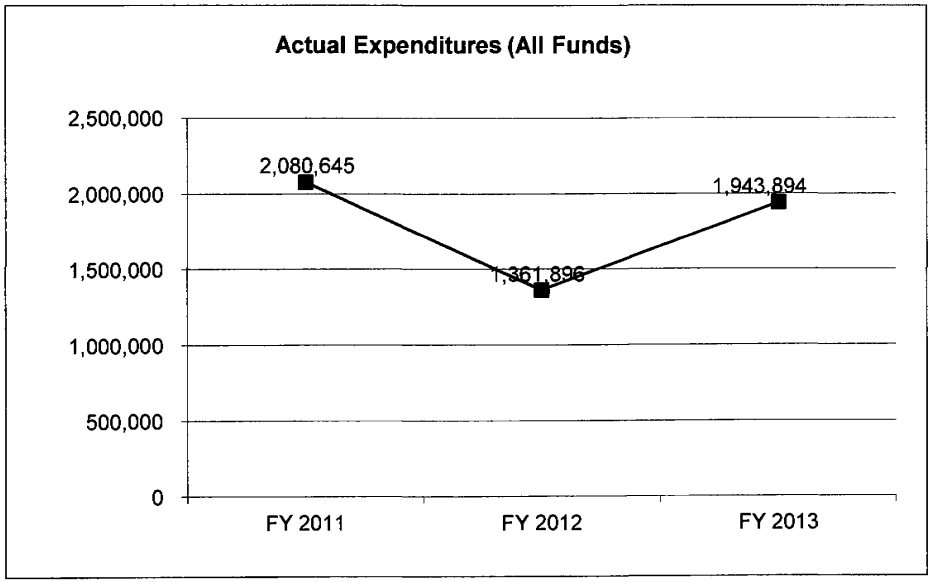
Additional divisional costs are included in the Highway Collections budget unit,.

3. PROGRAM LISTING (list programs included in this core funding)

Driver License Program
Motor Vehicle Registration Program
Motor Vehicle Title Program
Motor Vehicle Dealer Registration Program

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	2,814,147	2,973,050	3,535,291	1,259,416
Less Reverted (All Funds)	(9,676)	(38,402)	(28,594)	0
Budget Authority (All Funds)	2,804,471	2,934,648	3,506,697	1,259,416
Actual Expenditures (All Funds)	2,080,645	1,361,896	1,943,894	0
Unexpended (All Funds)	723,826	1,572,752	1,562,803	1,259,416
Unexpended, by Fund:				
General Revenue	1	149,266	149,990	0
Federal	248,068	406,528	919,473	0
Other	475,757	1,016,958	493,340	0
	(1)	(1)	(1)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Additional costs are included in the Department's Highway Collections budget unit.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR VEH & DRIVER LICENSING

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	32.05	359,937	1,416	197,153	558,506	
	EE	0.00	284,341	160,776	255,793	700,910	
	Total	**32.05**	**644,278**	**162,192**	**452,946**	**1,259,416**	
DEPARTMENT CORE REQUEST							
	PS	32.05	359,937	1,416	197,153	558,506	
	EE	0.00	284,341	160,776	255,793	700,910	
	Total	**32.05**	**644,278**	**162,192**	**452,946**	**1,259,416**	
GOVERNOR'S RECOMMENDED CORE							
	PS	32.05	359,937	1,416	197,153	558,506	
	EE	0.00	284,341	160,776	255,793	700,910	
	Total	**32.05**	**644,278**	**162,192**	**452,946**	**1,259,416**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR VEH & DRIVER LICENSING								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	1.00	0	1.00	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	25,863	1.00	88,592	5.63	88,592	5.63	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	25,443	1.00	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST III	8,225	0.21	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	50,469	1.10	97,529	3.00	97,529	3.00	0	0.00
INFORMATION TECHNOLOGY SUPV	12,295	0.21	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	12,997	0.25	36,684	1.00	36,684	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	28	0.00	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	9,847	0.27	5,976	0.00	5,976	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	18,466	0.43	0	0.00	0	0.00	0	0.00
PLANNER III	583	0.01	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	6,481	0.23	0	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	31,870	0.90	27,859	1.00	27,859	1.00	0	0.00
TELEPHONE INFO OPERATOR II REV	2,018	0.08	0	0.00	0	0.00	0	0.00
REVENUE FIELD SERVICES COOR	29,336	0.75	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	114,334	4.83	81,029	5.00	81,029	5.00	0	0.00
REVENUE PROCESSING TECH II	317,318	12.17	203,252	14.42	203,252	14.42	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	16,473	1.00	16,473	1.00	0	0.00
REVENUE MANAGER, BAND 2	4,240	0.07	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	29,997	0.37	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	1,112	0.00	1,112	0.00	0	0.00
TOTAL - PS	**699,810**	**23.88**	**558,506**	**32.05**	**558,506**	**32.05**	**0**	**0.00**
TRAVEL, IN-STATE	5,135	0.00	735	0.00	735	0.00	0	0.00
TRAVEL, OUT-OF-STATE	1,846	0.00	4	0.00	4	0.00	0	0.00
SUPPLIES	159,579	0.00	276,319	0.00	276,319	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	1,913	0.00	1,913	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	0	0.00
PROFESSIONAL SERVICES	992,716	0.00	371,798	0.00	371,798	0.00	0	0.00
M&R SERVICES	15,582	0.00	27,877	0.00	27,877	0.00	0	0.00
COMPUTER EQUIPMENT	53,276	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	15,950	0.00	4	0.00	4	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	1,009	0.00	1,009	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR VEH & DRIVER LICENSING								
CORE								
OTHER EQUIPMENT	0	0.00	3,026	0.00	3,026	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	0	0.00
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	0	0.00
TOTAL - EE	**1,244,084**	**0.00**	**700,910**	**0.00**	**700,910**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,943,894**	**23.88**	**$1,259,416**	**32.05**	**$1,259,416**	**32.05**	**$0**	**0.00**
GENERAL REVENUE	**$774,526**	**15.31**	**$644,278**	**22.05**	**$644,278**	**22.05**		**0.00**
FEDERAL FUNDS	**$990,744**	**1.84**	**$162,192**	**0.00**	**$162,192**	**0.00**		**0.00**
OTHER FUNDS	**$178,624**	**6.73**	**$452,946**	**10.00**	**$452,946**	**10.00**		**0.00**

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	2,418,027	0	52,017	341,211	100,257	2,911,512
Federal	990,743	0	0	228,569	0	1,219,312
Other	1,340,149	0	387,314	2,540,640	746,510	5,014,613
Total	4,748,919	0	439,331	3,110,420	846,767	9,145,437

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351, Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

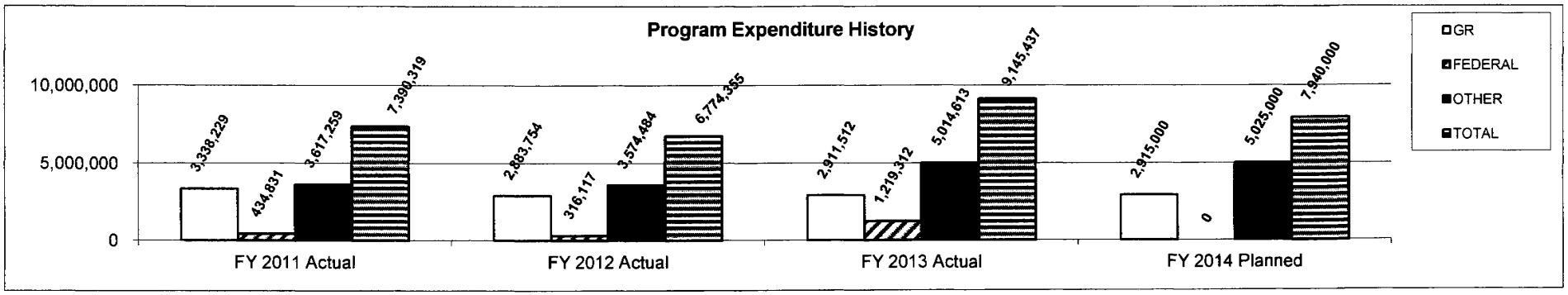
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Issuance	$13.4	$16.6	$15.0
Reinstatement	$2.1	$2.1	$2.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Initial	385,550	360,279	343,242
Renewal	603,143	821,038	711,287
Non-driver	171,509	199,025	273,606
Duplicate	235,783	237,499	232,595
Total	1,395,985	1,617,841	1,560,730

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,782,077	0	75,520	14,229	229,137	2,100,963
Federal	0					0
Other	3,017,489	0	562,311	105,945	1,706,145	5,391,890
Total	4,799,566	0	637,831	120,174	1,935,282	7,492,853

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

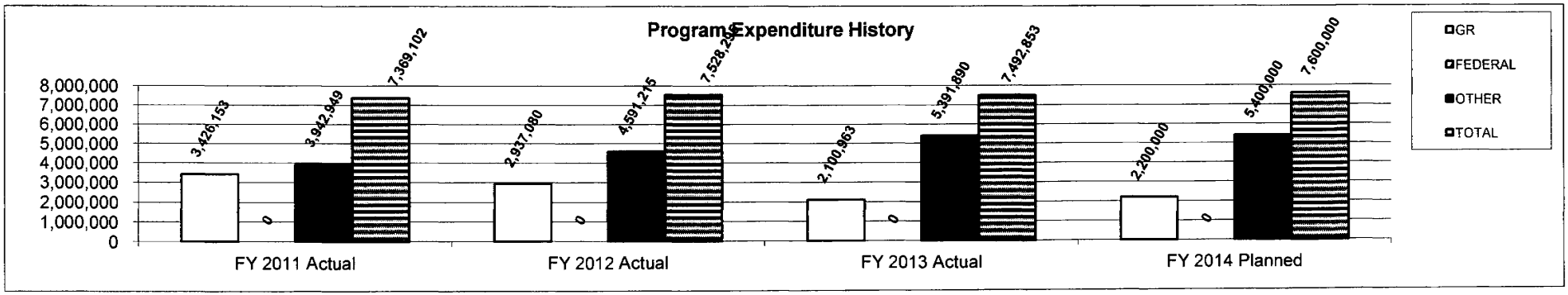
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$159.36	$162.57	$162.27

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Motor Vehicle - Annual (in millions)	1.69	1 75	1.71
Motor Vehicle - Biennial (in millions)	1.76	1.77	1.81
Trailer	360,749	356,596	339,895
Marine craft	120,365	127,020	119,179
All-Terrain Vehicles	25,284	26,329	28,156

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,402,936	0	113,898	63,215	124,084	1,704,133
Federal	0					0
Other	2,626,001	0	848,083	470,698	923,921	4,868,703
Total	4,028,937	0	961,981	533,913	1,048,005	6,572,836

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

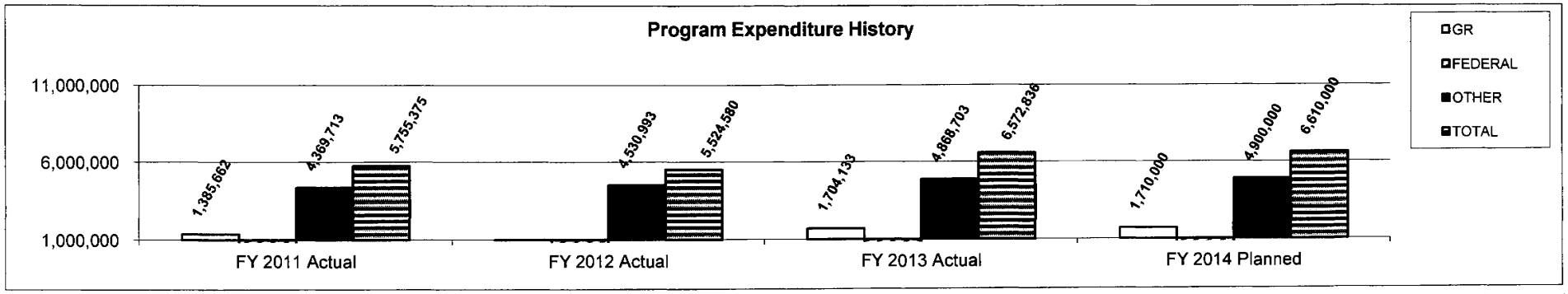
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$587.95	$633.46	$639.85

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.80	1.97	1.95

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	64,226					64,226
Federal						0
Other	178,666	0	101,633	287,498	15,028	582,825
Total	242,892	0	101,633	287,498	15,028	647,051

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

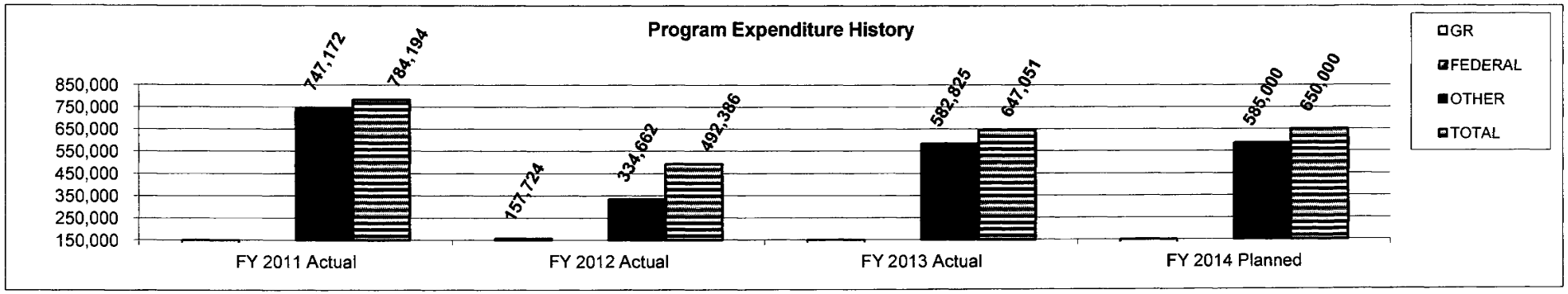
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$933,655	$1,033,330	$1,005,882

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
6,345	5,926	5,885

7d. Provide a customer satisfaction measure, if available.

N/A

LEGAL SERVICES DIVISION

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LEGAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,391,044	33.45	1,394,061	36.75	1,467,405	38.75	0	0.00
DEPT OF REVENUE	91,992	2.46	205,168	5.00	205,168	5.00	0	0.00
MOTOR VEHICLE COMMISSION	257,089	6.29	467,849	11.00	467,849	11.00	0	0.00
TOBACCO CONTROL SPECIAL	26,544	0.71	41,040	0.00	41,040	0.00	0	0.00
TOTAL - PS	1,766,669	42.91	2,108,118	52.75	2,181,462	54.75	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	129,429	0.00	144,334	0.00	154,334	0.00	0	0.00
DEPT OF REVENUE	136,577	0.00	211,154	0.00	211,154	0.00	0	0.00
MOTOR VEHICLE COMMISSION	30,336	0.00	28,118	0.00	28,118	0.00	0	0.00
TOBACCO CONTROL SPECIAL	3,062	0.00	3,323	0.00	3,323	0.00	0	0.00
TOTAL - EE	299,404	0.00	386,929	0.00	396,929	0.00	0	0.00
TOTAL	**2,066,073**	**42.91**	**2,495,047**	**52.75**	**2,578,391**	**54.75**	**0**	**0.00**
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	9,288	0.00	0	0.00
DEPT OF REVENUE	0	0.00	0	0.00	1,250	0.00	0	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	2,750	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	13,288	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**13,288**	**0.00**	**0**	**0.00**
LSD FEDERAL FUND PS INCREASE - 1860003								
PERSONAL SERVICES								
DEPT OF REVENUE	0	0.00	0	0.00	29,132	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	29,132	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**29,132**	**0.00**	**0**	**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LEGAL SERVICES								
CTIB VEHICLES - 1860005								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	90,500	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	90,500	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**90,500**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$2,066,073**	**42.91**	**$2,495,047**	**52.75**	**$2,711,311**	**54.75**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Legal Services
Core - Legal Services Division

Budget Unit 86130C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request			
	GR	Federal	Other	Total
PS	1,467,405	205,168	508,889	2,181,462
EE	154,334	211,154	31,441	396,929
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,621,739**	**416,322**	**540,330**	**2,578,391**
FTE	**38.75**	**5.00**	**11.00**	**54.75**
Est. Fringe	*774,056*	*108,226*	*268,439*	*1,150,721*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

	FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Legal Services Division ensures the Department's compliance with law and internal policies. The Division performs support functions to increase the effectiveness of revenue collection programs in the Department.

The Division advises the Director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contract license offices.

The Division receives federal grants from the Missouri Department of Transportation's Highway Safety Division and Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations.

Additional divisional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

Department of Revenue
Division of Legal Services
Core - Legal Services Division

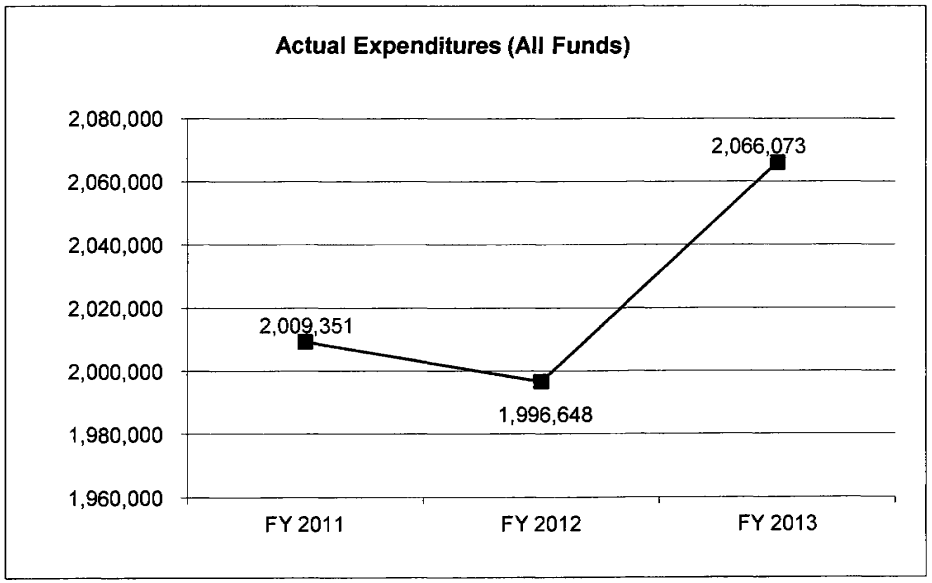
Budget Unit 86130C

3. PROGRAM LISTING (list programs included in this core funding)

Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program
Driver License Program
Motor Vehicle Dealer Registration Program
Motor Vehicle Registration Program
Motor Vehicle Title Program

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	2,327,668	2,478,818	2,530,790	2,495,047
Less Reverted (All Funds)	(93,661)	(46,495)	(47,030)	0
Budget Authority (All Funds)	2,234,007	2,432,323	2,483,760	2,495,047
Actual Expenditures (All Funds)	2,009,351	1,996,648	2,066,073	0
Unexpended (All Funds)	224,656	435,675	417,687	2,495,047
Unexpended, by Fund:				
General Revenue	158	714	152	0
Federal	103,978	206,880	190,185	0
Other	120,520	228,077	227,350	0
	(1)	(1), (2), (3)	(1), (3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Additional divisional costs are included in the Department's Highway Collections budget unit.
(2) Federal Fund expense and equipment appropriation increased $160,000.
(3) Motor Vehicle Commission Fund appropriations limited due to insufficient cash balance.

DEPARTMENT OF REVENUE
LEGAL SERVICES

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	52.75	1,394,061	205,168	508,889	2,108,118	
		EE	0.00	144,334	211,154	31,441	386,929	
		Total	**52.75**	**1,538,395**	**416,322**	**540,330**	**2,495,047**	
DEPARTMENT CORE ADJUSTMENTS								
Transfer In	1838 1739	PS	2.00	73,344	0	0	73,344	Transfer of post issuance tax credit compliance functions from the Department of Economic Development (Executive Order 13-02).
Transfer In	1838 1740	EE	0.00	10,000	0	0	10,000	Transfer of post issuance tax credit compliance functions from the Department of Economic Development (Executive Order 13-02).
Core Reallocation	1424 1739	PS	0.00	0	0	0	(0)	Core reallocations.
NET DEPARTMENT CHANGES			**2.00**	**83,344**	**0**	**0**	**83,344**	
DEPARTMENT CORE REQUEST								
		PS	54.75	1,467,405	205,168	508,889	2,181,462	
		EE	0.00	154,334	211,154	31,441	396,929	
		Total	**54.75**	**1,621,739**	**416,322**	**540,330**	**2,578,391**	
GOVERNOR'S RECOMMENDED CORE								
		PS	54.75	1,467,405	205,168	508,889	2,181,462	
		EE	0.00	154,334	211,154	31,441	396,929	
		Total	**54.75**	**1,621,739**	**416,322**	**540,330**	**2,578,391**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LEGAL SERVICES								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	30,431	0.89	66,557	1.74	66,557	1.74	0	0.00
OFFICE SUPPORT ASST (KEYBRD)	9,828	0.38	19,301	1.20	19,301	1.20	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	138,695	5.23	125,749	4.40	98,001	4.06	0	0.00
AUDITOR I	0	0.00	29,421	1.00	29,421	1.00	0	0.00
EXECUTIVE II	14,078	0.41	13,288	0.38	13,288	0.38	0	0.00
ADMINISTRATIVE ANAL II	25,304	0.70	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	520,372	13.48	692,627	16.40	692,627	16.40	0	0.00
INVESTIGATOR III	163,272	3.12	132,214	3.00	132,214	3.00	0	0.00
REVENUE PROCESSING TECH III	138,740	4.79	146,250	5.48	146,250	5.48	0	0.00
MARKETING SPECIALIST II	0	0.00	0	0.00	73,344	2.00	0	0.00
INVESTIGATION MGR B3	67,769	1.07	28,884	0.50	28,884	0.50	0	0.00
DIVISION DIRECTOR	34,400	0.40	100	0.00	27,848	0.34	0	0.00
ASSOCIATE COUNSEL	122,797	2.62	224,190	3.80	224,190	3.80	0	0.00
PARALEGAL	39,860	1.38	42,037	1.38	42,037	1.38	0	0.00
LEGAL COUNSEL	72,482	1.70	329,434	6.85	329,434	6.85	0	0.00
SENIOR COUNSEL	84,166	1.51	68,849	2.84	68,849	2.84	0	0.00
MANAGING COUNSEL	207,414	3.09	152,277	3.00	152,277	3.00	0	0.00
APPELLATE COUNSEL	43,631	0.95	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	34,539	0.78	20,544	0.40	20,544	0.40	0	0.00
SPECIAL ASST OFFICE & CLERICAL	18,803	0.41	16,396	0.38	16,396	0.38	0	0.00
SERGEANT	88	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PS	**1,766,669**	**42.91**	**2,108,118**	**52.75**	**2,181,462**	**54.75**	**0**	**0.00**
TRAVEL, IN-STATE	24,435	0.00	26,625	0.00	32,165	0.00	0	0.00
TRAVEL, OUT-OF-STATE	14,656	0.00	12,723	0.00	14,009	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	113,910	0.00	250,801	0.00	260,801	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	27,015	0.00	22,061	0.00	23,741	0.00	0	0.00
COMMUNICATION SERV & SUPP	17,741	0.00	19,716	0.00	21,210	0.00	0	0.00
PROFESSIONAL SERVICES	8,967	0.00	30,246	0.00	20,246	0.00	0	0.00
M&R SERVICES	6,116	0.00	15,002	0.00	15,002	0.00	0	0.00
COMPUTER EQUIPMENT	2,028	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	61,713	0.00	1,101	0.00	1,101	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LEGAL SERVICES								
CORE								
OFFICE EQUIPMENT	3,445	0.00	0	0.00	250	0.00	0	0.00
OTHER EQUIPMENT	18,031	0.00	100	0.00	600	0.00	0	0.00
BUILDING LEASE PAYMENTS	15	0.00	1,000	0.00	500	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	253	0.00	52	0.00	52	0.00	0	0.00
MISCELLANEOUS EXPENSES	1,079	0.00	7,501	0.00	7,251	0.00	0	0.00
TOTAL - EE	**299,404**	**0.00**	**386,929**	**0.00**	**396,929**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$2,066,073**	**42.91**	**$2,495,047**	**52.75**	**$2,578,391**	**54.75**	**$0**	**0.00**
GENERAL REVENUE	**$1,520,473**	**33.45**	**$1,538,395**	**36.75**	**$1,621,739**	**38.75**		**0.00**
FEDERAL FUNDS	**$228,569**	**2.46**	**$416,322**	**5.00**	**$416,322**	**5.00**		**0.00**
OTHER FUNDS	**$317,031**	**7.00**	**$540,330**	**11.00**	**$540,330**	**11.00**		**0.00**

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Legal	Taxation	Admin	Postage	MV/DL	Total
GR	187,198	1,809,290	174,195	64,684	0	2,235,367
Federal						0
Other						0
Total	187,198	1,809,290	174,195	64,684	0	2,235,367

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

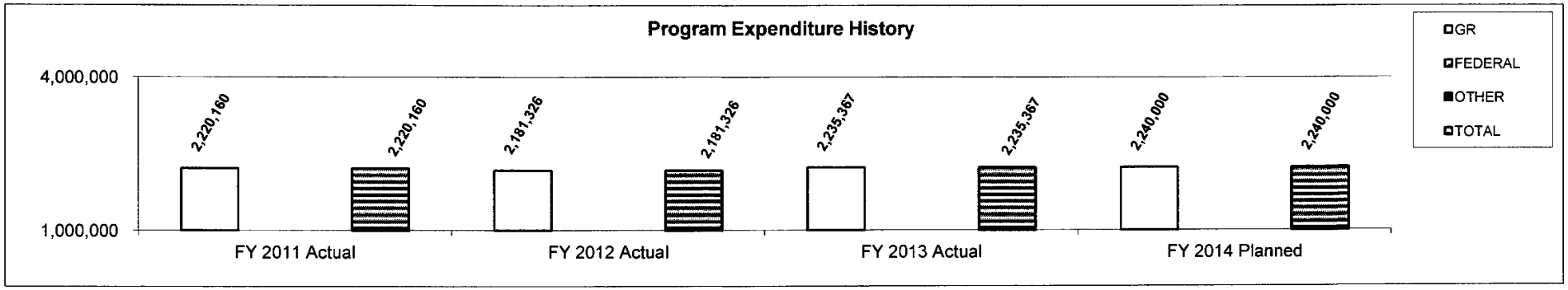
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$385.6	$340.5	$415.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
160,479	165,599	164,167

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	Taxation	Admin	Postage	Total
GR					
FEDERAL					
OTHER	174,009	218,823	28,054	7,187	428,073
TOTAL	174,009	218,823	28,054	7,187	428,073

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

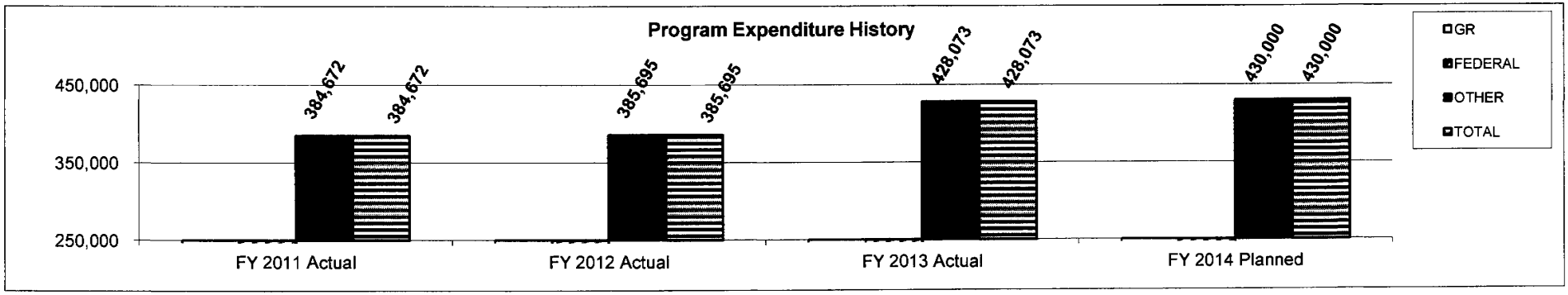
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$719.7	$708.1	$708.2

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	7,697	7,433	7,043
EDI	1,315	1,453	1,667
Total	9,012	8,886	8,710

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Legal	Taxaton	Admin	Postage	MV/DL	Total
GR	995,667	6,014,304	1,273,602	2,016,300	0	10,299,873
Federal						0
Other						0
Total	995,667	6,014,304	1,273,602	2,016,300	0	10,299,873

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

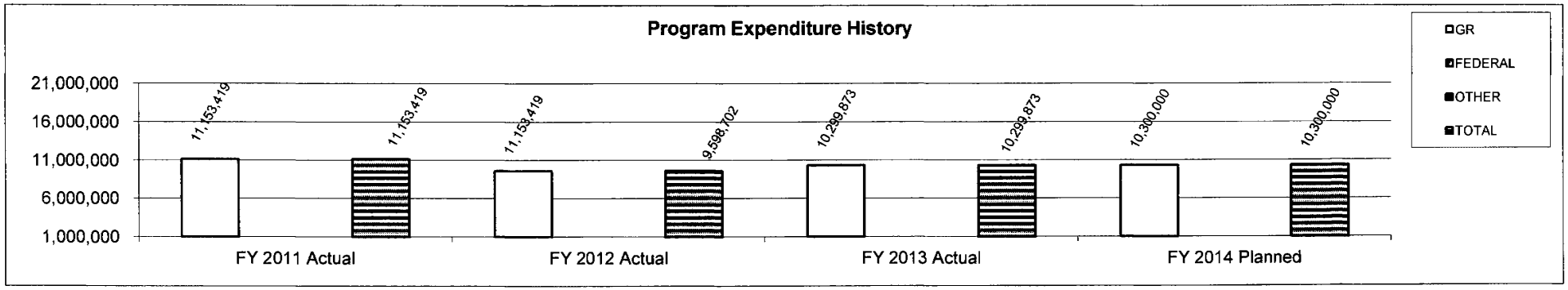
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$4.6	$4.9	$5.4

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Total	2.91	2.97	2.94
Paper	0.86	0.78	0.69
Electronic	2.05	2.19	2.25

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Legal	Taxation	Admin	Postage	MV/DL	Total
GR	21,224	811,452	91,161	15,028	0	938,865
Federal						0
Other						0
Total	21,224	811,452	91,161	15,028	0	938,865

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

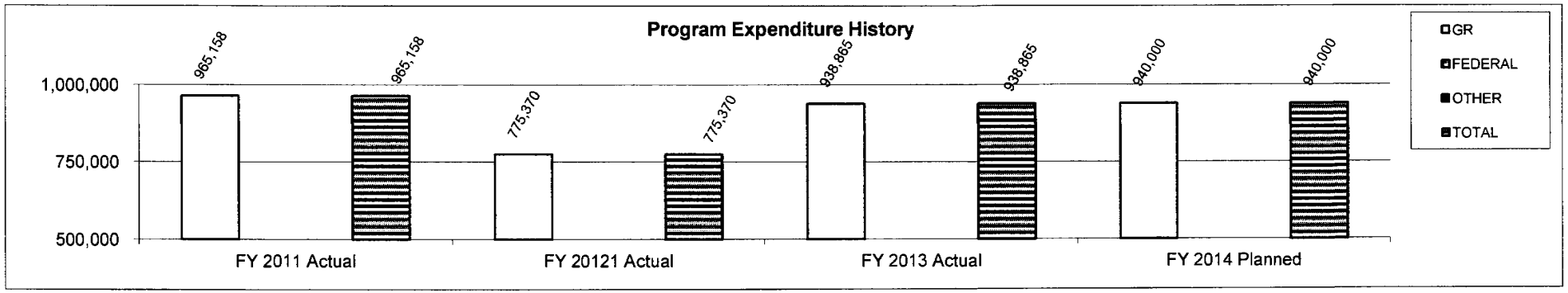
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	3.5	2.90	3.14
Electronic	3.5	2.90	3.14

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
246,227	246,592	256,919

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Legal	Taxation	Admin	Postage	MV/DL	Total
GR	921,896	10,620,370	1,337,474	453,209	0	13,332,949
Federal						0
Other	182,546	557,168	264,835	89,741	0	1,094,290
Total	1,104,442	11,177,538	1,602,309	542,950	0	14,427,239

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

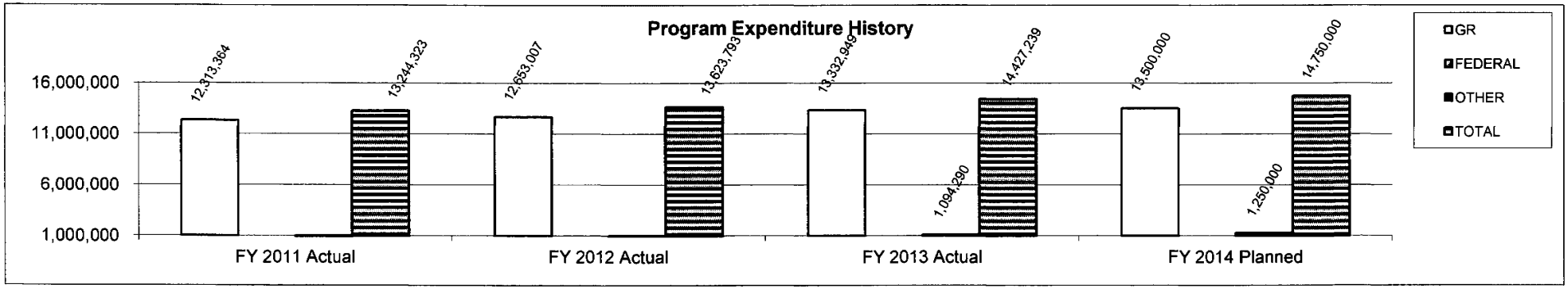
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$1.80	$1.86	$1.89

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.51	1.05	0.69

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
773,130	759,801	730,340

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Admin	Postage	Taxation	Total
GR	341,211	2,418,027	52,017	100,257	0	2,911,512
Federal	228,569	990,743	0	0	0	1,219,312
Other	2,540,640	1,340,149	387,314	746,510	0	5,014,613
Total	3,110,420	4,748,919	439,331	846,767	0	9,145,437

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041, Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

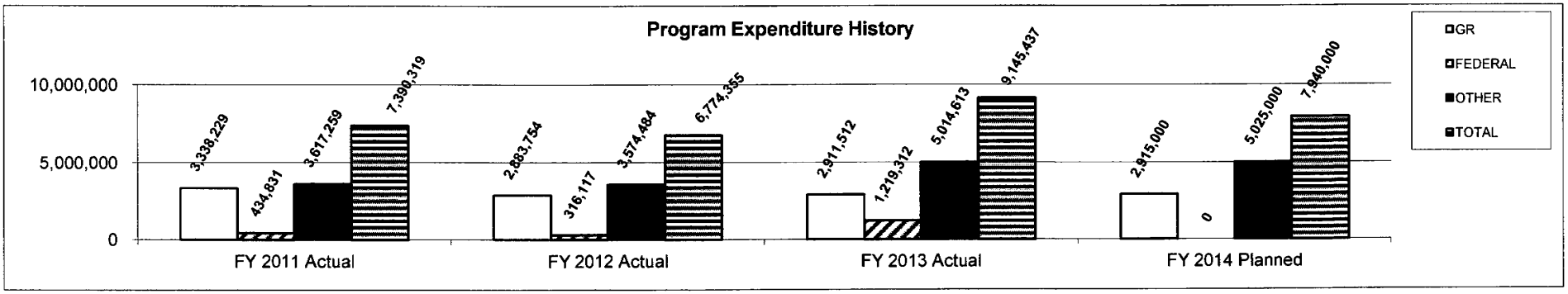
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Issuance	$13.4	$16.6	$15.0
Reinstatement	$2.1	$2.1	$2.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Initial	385,550	360,279	343,242
Renewal	603,143	821,038	711,287
Non-driver	171,509	199,025	273,606
Duplicate	235,783	237,499	232,595
Total	1,395,985	1,617,841	1,560,730

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	Legal	MV/DL	Admin	Postage	Taxation	Total
GR		64,226				64,226
Federal						0
Other	287,498	178,666	101,633	15,028		582,825
Total	287,498	242,892	101,633	15,028	0	647,051

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

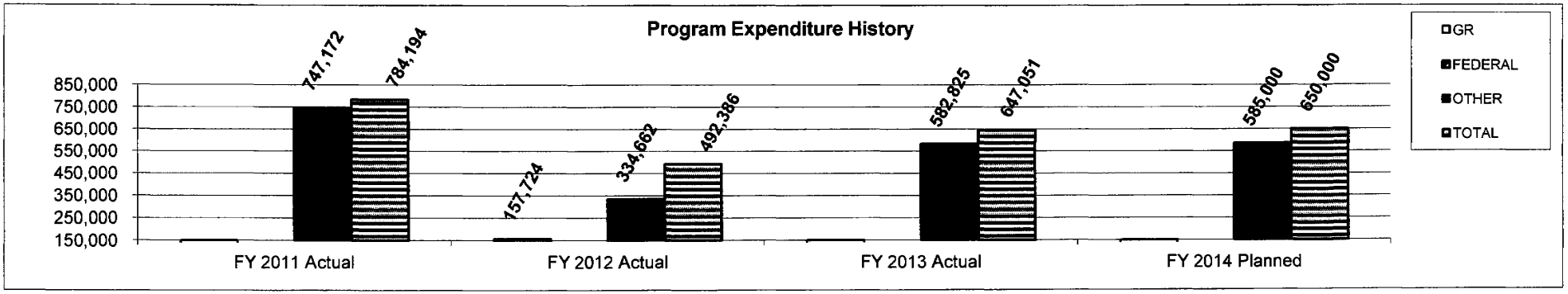
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$933,655	$1,033,330	$1,005,882

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
6,345	5,926	5,885

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Admin	Postage	Taxation	Total
GR	14,229	1,782,077	75,520	229,137	0	2,100,963
Federal	0					0
Other	105,945	3,017,489	562,311	1,706,145	0	5,391,890
Total	120,174	4,799,566	637,831	1,935,282	0	7,492,853

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

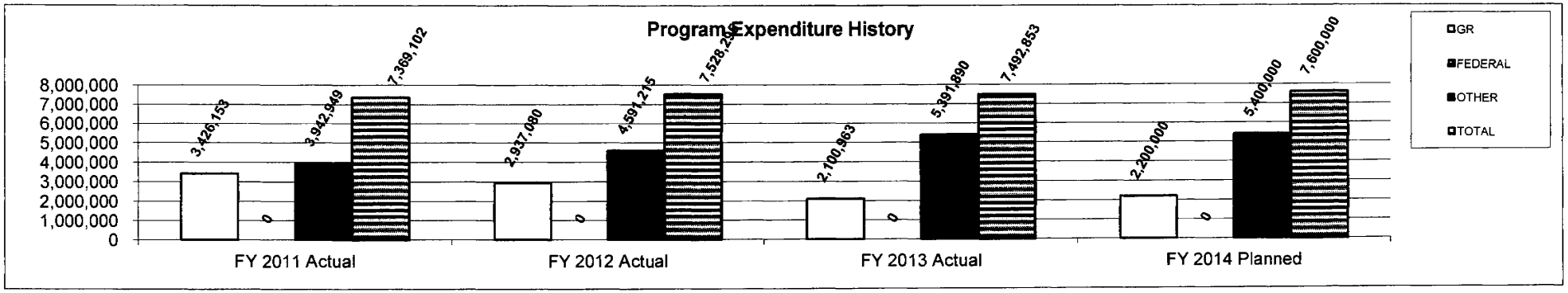
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$159.36	$162.57	$162.27

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Motor Vehicle - Annual (in millions)	1.69	1.75	1.71
Motor Vehicle - Biennial (in millions)	1.76	1.77	1.81
Trailer	360,749	356,596	339,895
Marine craft	120,365	127,020	119,179
All-Terrain Vehicles	25,284	26,329	28,156

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Legal	MV/DL	Admin	Postage	Taxation	Total
GR	63,215	1,402,936	113,898	124,084	0	1,704,133
Federal						0
Other	470,698	2,626,001	848,083	923,921	0	4,868,703
Total	533,913	4,028,937	961,981	1,048,005	0	6,572,836

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

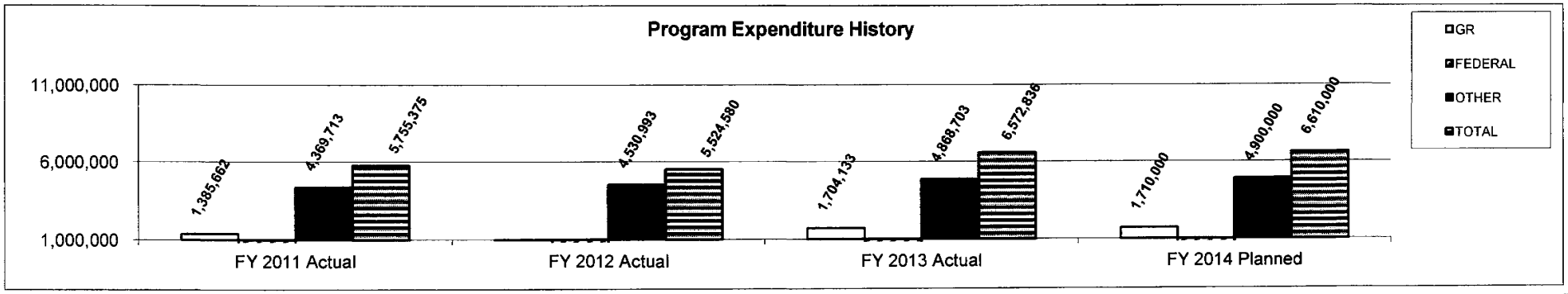
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$587.95	$633.46	$639.85

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.80	1.97	1.95

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 7 OF 13

Department of Revenue	**Budget Unit 86130C**
Division of Legal Services	
DI Name: Legal Services Federal Fund Increase DI# 1860003	

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	29,132	0	29,132	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**29,132**	**0**	**29,132**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*15,367*	*0*	*15,367*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Federal Funds (0132)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Legal Services Division uses its federal fund appropriation authority to administer federal grants received from MoDOT's Highway Safety Division and Federal Highway Administration. The General Counsel Office receives grants from MoDOT's Highway Safety Division for an attorney and paralegal to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The Compliance and Investigation Bureau (CIB) receives grants from the Federal Highway Administration for motor fuel tax enforcement.

NEW DECISION ITEM
RANK: 7 OF 13

Department of Revenue **Budget Unit 86130C**
Division of Legal Services
DI Name: Legal Services Federal Fund Increase DI# 1860003

On July 18, 2013, the CIB was awarded a grant from the National Highway Traffic Safety Administration for 24 months totaling $61,439. The grant allows CIB to conduct investigations involving odometer and title fraud. The grant also allows CIB to provide training to local, county, and state law enforcement agencies regarding odometer and title fraud. The grant includes $13,238 for agent overtime.

The CIB also received a federal grant in January 2013 from the Federal Highway Administration for motor fuel tax enforcement. The total grant award was $250,000 and expires on September 30, 2015. This grant provides for one FTE dedicated to motor fuel tax enforcement and investigations and overtime.

The current federal fund personal service ceiling is $205,168 and is insufficient to cover the awarded grants.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The GCO renewed its grant from MoDOT's Highway Safety Division since 2010. The current federal fund personal service ceiling is $205,168 and is insufficient to cover the awarded grants and potential renewed grants.

		Grant	Award Date	Expiration Date	
FY15 Core Request - Legal Services Federal Fund Personal Service Authority					$205,168
	GCO	Attorney/Legal Asst Project	10/01/2013	09/30/2014 **	($123,087)
	CIB	Motor Fuel Enforcement 011	01/01/2013	09/30/2015	($97,975)
	CIB	Odometer/Title Fraud	07/18/2013	07/31/2015	($13,238)
Total Over Appropriation Authority					**($29,132)**

** Renewable

NEW DECISION ITEM
RANK: 7 OF 13

Department of Revenue — Budget Unit 86130C
Division of Legal Services
DI Name: Legal Services Federal Fund Increase — DI# 1860003

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
			29,132				29,132	0.0	
Total PS	**0**	**0.0**	**29,132**	**0.0**	**0**	**0.0**	**29,132**	**0.0**	**0**
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**29,132**	**0.0**	**0**	**0.0**	**29,132**	**0.0**	**0**

NEW DECISION ITEM
RANK: 7 OF 13

Department of Revenue **Budget Unit 86130C**
Division of Legal Services
DI Name: Legal Services Federal Fund Increase DI# 1860003

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 7 OF 13

Department of Revenue	Budget Unit 86130C
Division of Legal Services	
DI Name: Legal Services Federal Fund Increase DI# 1860003	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LEGAL SERVICES								
LSD FEDERAL FUND PS INCREASE - 1860003								
INVESTIGATOR II	0	0.00	0	0.00	29,132	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**29,132**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$29,132**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$29,132**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: 9 OF 1

Department of Revenue	**Budget Unit 86130C**
Division of Legal Services	
DI Name: Criminal Tax Investigation Vehicles DI# 1860005	

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	90,500	0	0	90,500	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**90,500**	**0**	**0**	**90,500**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request	X	Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue's Criminal Tax Investigation Bureau (CTIB) currently manages a fleet of nine vehicles. These vehicles enable CTIB to carry out its mission to conduct complex financial crime investigations in the areas of sales, withholding, and income taxes. Special agents assigned to CTIB utilize the vehicles to participate in interviews of suspects and witnesses, surveillance, search warrants, meetings with prosecutors and other law enforcement agencies, and general investigative duties. The results of CTIB's investigative actions include holding those who violate state laws accountable through the judicial system, as well as enhanced voluntary complaince through publicizing successful investigations. CTIB actively pursues monetary judgments for evaded taxes and provides the state with the necessary deterrent factor for those who consider evading taxes.

NEW DECISION ITEM
RANK: 9 OF 1

Department of Revenue	**Budget Unit 86130C**
Division of Legal Services	
DI Name: Criminal Tax Investigation Vehicles DI# 1860005	

Two vehicles in the current fleet have excesive mileage, 165,277 and 122,723. The cost of maintenance and repair is expected to dramatically increase each year to keep the vehicles in safe working order.

CTIB currently has 17 special agencts and two criminal analysts that utilize the bureau's vehicles. The Kansas City, St. Louis, and Jefferson City offices each have two vehicles assigned to it, but are shared between five users. If CTIB assigned an additional vehicle to each office, the agents could engage in more activities resulting in more cases presented for prosecution.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The statewide contract for Fiscal Year 2014 has not been awarded yet. The below cost estimates used the Fiscal Year 2013 statewide contract pricing schedule.

2013 Chevrolet Impala	$18,100	x	5 vehicles	$90,500

NEW DECISION ITEM
RANK: 9 OF 1

Department of Revenue — Budget Unit 86130C
Division of Legal Services
DI Name: Criminal Tax Investigation Vehicles — DI# 1860005

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
	90,500						90,500		90,500
Total EE	**90,500**		**0**		**0**		**90,500**		**90,500**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**90,500**	**0.0**	**0**	**0.0**	**0**	**0.0**	**90,500**	**0.0**	**90,500**

NEW DECISION ITEM
RANK: 9 OF 1

Department of Revenue **Budget Unit 86130C**
Division of Legal Services
DI Name: Criminal Tax Investigation Vehicles DI# 1860005

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 9 OF 1

Department of Revenue	Budget Unit 86130C
Division of Legal Services	
DI Name: Criminal Tax Investigation Vehicles DI# 1860005	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LEGAL SERVICES								
CTIB VEHICLES - 1860005								
MOTORIZED EQUIPMENT	0	0.00	0	0.00	90,500	0.00	0	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**90,500**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$90,500**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$90,500**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

ADMINISTRATION DIVISION

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ADMINISTRATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,226,416	32.09	1,160,081	36.04	1,160,081	36.04	0	0.00
DEPT OF REVENUE	32,457	1.02	52,209	1.74	52,209	1.74	0	0.00
CHILD SUPPORT ENFORCEMENT FUND	24,698	0.78	25,079	0.88	25,079	0.88	0	0.00
TOTAL - PS	1,283,571	33.89	1,237,369	38.66	1,237,369	38.66	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	210,416	0.00	216,110	0.00	216,110	0.00	0	0.00
DEPT OF REVENUE	3,019,608	0.00	5,970,006	0.00	5,970,006	0.00	0	0.00
CHILD SUPPORT ENFORCEMENT FUND	1,728,701	0.00	2,589,841	0.00	2,589,841	0.00	0	0.00
TOTAL - EE	4,958,725	0.00	8,775,957	0.00	8,775,957	0.00	0	0.00
TOTAL	**6,242,296**	**33.89**	**10,013,326**	**38.66**	**10,013,326**	**38.66**	**0**	**0.00**
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	9,014	0.00	0	0.00
DEPT OF REVENUE	0	0.00	0	0.00	435	0.00	0	0.00
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	220	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	9,669	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**9,669**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$6,242,296**	**33.89**	**$10,013,326**	**38.66**	**$10,022,995**	**38.66**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - Administration

Budget Unit 86135C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	1,160,081	52,209	25,079	1,237,369
EE	216,110	5,970,006	2,589,841	8,775,957
PSD	0	0	0	0
TRF	0	0	0	0
Total	**1,376,191**	**6,022,215**	**2,614,920**	**10,013,326**
FTE	**36.04**	**1.74**	**0.88**	**38.66**
Est. Fringe	*611,943*	*27,540*	*13,229*	*652,712*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Child Support Enforcement Fund (0169)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Administration Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashiering of state and non-state revenues, investing and collateralizing non-state revenue collections, accounts payable, and providing strong internal control by performing reconciliations and reviews, and preparing financial statements and reports.

The division is also responsible for providing support to its employees through payroll processing, policy and employment law guidance, recruitment, reporting, training, and communication functions to maintain effective employee relations.

The division provides service and support in the areas of form and policy administration, procurement, mail processing, archiving, stores, delivery services, and coordinates Department leasing. The division manages cigarette decal inventory valued at over $8.6 million and motor vehicle inventory valued at over $7.6 million.

The division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the division administers the contract which receipts and disburses child support payments. The DSS is responsible for the grant application, award and administration. The cost is split between the federal (66 percent) and state government (34 percent). The DOR reports its costs to DSS on a quarterly basis.

Additional divisional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

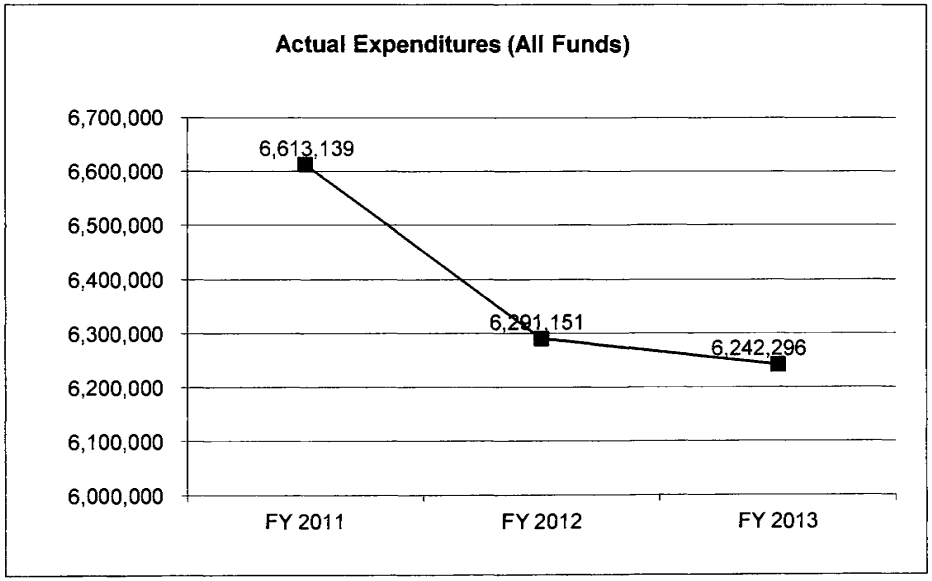
Department of Revenue | **Budget Unit** 86135C
Division of Administration
Core - Administration

3. PROGRAM LISTING (list programs included in this core funding)

Child Support Program	Personal Tax Program	Driver License Program	Motor Vehicle Title Program
Corporate Tax Program	Property Tax Program	Motor Vehicle Dealer Registration Program	
Fuel Tax Program	Sales Tax Program	Motor Vehicle Registration Program	

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	10,334,472	10,156,222	10,117,706	0
Less Reverted (All Funds)	(5,505)	(41,755)	(44,438)	0
Budget Authority (All Funds)	10,328,967	10,114,467	10,073,268	0
Actual Expenditures (All Funds)	6,613,139	6,291,151	6,242,296	0
Unexpended (All Funds)	3,715,828	3,823,316	3,830,972	0
Unexpended, by Fund:				
General Revenue	6	82	19	0
Federal	2,902,543	2,891,578	2,969,672	0
Other	813,279	931,656	861,281	0
	(1), (2), (3)	(1), (3), (4)	(1), (3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Additional divisional costs are included in the Department's Highway collections budget unit.
(2) Appropriation increased $165,709 using Department flexibility.
(3) Other funds lapse related to Child Support Enforcement Funds

FY11	FY12	FY13
$813,209	$812,223	$860,281

(4) FY12 Other funds lapse include $119,000 from the DOR Information Fund which the Department received GR replacement funds in FY12.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	38.66	1,160,081	52,209	25,079	1,237,369	
	EE	0.00	216,110	5,970,006	2,589,841	8,775,957	
	Total	**38.66**	**1,376,191**	**6,022,215**	**2,614,920**	**10,013,326**	
DEPARTMENT CORE REQUEST							
	PS	38.66	1,160,081	52,209	25,079	1,237,369	
	EE	0.00	216,110	5,970,006	2,589,841	8,775,957	
	Total	**38.66**	**1,376,191**	**6,022,215**	**2,614,920**	**10,013,326**	
GOVERNOR'S RECOMMENDED CORE							
	PS	38.66	1,160,081	52,209	25,079	1,237,369	
	EE	0.00	216,110	5,970,006	2,589,841	8,775,957	
	Total	**38.66**	**1,376,191**	**6,022,215**	**2,614,920**	**10,013,326**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ADMINISTRATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	70,761	2.56	71,441	2.40	71,441	2.40	0	0.00
PRINTING/MAIL TECHNICIAN I	151,622	6.24	153,349	6.85	153,349	6.85	0	0.00
PRINTING/MAIL TECHNICIAN II	73,409	2.61	93,869	3.15	93,869	3.15	0	0.00
PRINTING/MAIL TECHNICIAN IV	14,547	0.42	15,090	0.38	15,090	0.38	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	19,250	0.52	21,326	0.38	21,326	0.38	0	0.00
STOREKEEPER I	9,965	0.39	11,374	0.17	11,374	0.17	0	0.00
SUPPLY MANAGER I	13,924	0.38	14,027	0.38	14,027	0.38	0	0.00
PROCUREMENT OFCR II	15,775	0.36	18,021	0.38	18,021	0.38	0	0.00
ACCOUNT CLERK II	15,623	0.59	93,025	6.73	78,025	6.73	0	0.00
AUDITOR II	11,318	0.30	0	0.00	0	0.00	0	0.00
AUDITOR I	5,620	0.16	0	0.00	0	0.00	0	0.00
ACCOUNTANT I	86,081	2.66	82,291	2.85	82,291	2.85	0	0.00
ACCOUNTANT II	16,091	0.40	16,216	0.45	16,216	0.45	0	0.00
ACCOUNTANT III	13,979	0.35	15,763	0.38	15,763	0.38	0	0.00
PERSONNEL OFCR I	27,101	0.58	28,005	0.38	28,005	0.38	0	0.00
HUMAN RELATIONS OFCR II	16,393	0.40	17,020	0.40	17,020	0.40	0	0.00
PERSONNEL ANAL II	26,843	0.65	27,653	0.76	27,653	0.76	0	0.00
PUBLIC INFORMATION COOR	17,451	0.38	17,563	0.38	17,563	0.38	0	0.00
TRAINING TECH I	8,835	0.25	0	0.00	22,923	0.40	0	0.00
EXECUTIVE II	21,012	0.48	23,673	0.38	23,673	0.38	0	0.00
MANAGEMENT ANALYSIS SPEC I	7,374	0.20	10,608	0.20	10,608	0.20	0	0.00
MANAGEMENT ANALYSIS SPEC II	3,294	0.08	22,923	0.40	0	0.00	0	0.00
PERSONNEL CLERK	12,999	0.43	15,356	0.60	15,356	0.60	0	0.00
ADMINISTRATIVE ANAL III	2,649	0.07	0	0.00	0	0.00	0	0.00
LABOR SPV	11,046	0.37	11,135	0.38	11,135	0.38	0	0.00
MOTOR VEHICLE DRIVER	35,874	1.41	36,913	1.38	36,913	1.38	0	0.00
REVENUE SECTION SUPV	35,311	1.00	35,584	1.00	35,584	1.00	0	0.00
REVENUE PROCESSING TECH III	27,015	0.96	21,058	0.62	21,058	0.62	0	0.00
FACILITIES OPERATIONS MGR B2	20,473	0.35	21,624	0.38	21,624	0.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	65,869	1.39	64,683	1.38	64,683	1.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	22,137	0.36	23,213	0.38	23,213	0.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	26,152	0.36	27,384	0.38	27,384	0.38	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ADMINISTRATION DIVISION								
CORE								
HUMAN RESOURCES MGR B2	25,012	0.50	20,750	0.38	20,750	0.38	0	0.00
INVESTIGATION MGR B3	13,078	0.19	0	0.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	64,272	0.54	45,668	0.40	45,668	0.40	0	0.00
DEPUTY STATE DEPT DIRECTOR	46,750	0.43	44,067	0.40	44,067	0.40	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	100,714	1.63	18,186	1.65	33,186	1.65	0	0.00
DIVISION DIRECTOR	28,000	0.35	30,765	0.37	30,765	0.37	0	0.00
DESIGNATED PRINCIPAL ASST DIV	1,977	0.03	0	0.00	0	0.00	0	0.00
LEGAL COUNSEL	8,567	0.10	0	0.00	0	0.00	0	0.00
CLERK	13,672	0.65	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	42,579	0.85	40,424	0.80	40,424	0.80	0	0.00
SPECIAL ASST PROFESSIONAL	632	0.02	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	32,524	0.94	27,322	0.76	27,322	0.76	0	0.00
CONSTITUENT SERVICES LIAISON	1	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PS	**1,283,571**	**33.89**	**1,237,369**	**38.66**	**1,237,369**	**38.66**	**0**	**0.00**
TRAVEL, IN-STATE	4,334	0.00	3,978	0.00	3,978	0.00	0	0.00
TRAVEL, OUT-OF-STATE	3,575	0.00	4,135	0.00	1,000	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	717,738	0.00	683,733	0.00	701,923	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	6,061	0.00	5,700	0.00	5,700	0.00	0	0.00
COMMUNICATION SERV & SUPP	6,399	0.00	11,373	0.00	11,373	0.00	0	0.00
PROFESSIONAL SERVICES	4,215,082	0.00	8,004,902	0.00	7,989,847	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	0	0.00
M&R SERVICES	3,584	0.00	60,480	0.00	60,480	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	0	0.00
OFFICE EQUIPMENT	474	0.00	1,000	0.00	1,000	0.00	0	0.00
OTHER EQUIPMENT	100	0.00	1	0.00	1	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ADMINISTRATION DIVISION								
CORE								
MISCELLANEOUS EXPENSES	1,378	0.00	600	0.00	600	0.00	0	0.00
TOTAL - EE	**4,958,725**	**0.00**	**8,775,957**	**0.00**	**8,775,957**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$6,242,296**	**33.89**	**$10,013,326**	**38.66**	**$10,013,326**	**38.66**	**$0**	**0.00**
GENERAL REVENUE	**$1,436,832**	**32.09**	**$1,376,191**	**36.04**	**$1,376,191**	**36.04**		**0.00**
FEDERAL FUNDS	**$3,052,065**	**1.02**	**$6,022,215**	**1.74**	**$6,022,215**	**1.74**		**0.00**
OTHER FUNDS	**$1,753,399**	**0.78**	**$2,614,920**	**0.88**	**$2,614,920**	**0.88**		**0.00**

PROGRAM DESCRIPTION

Department of Revenue
Program Name: Child Support Enforcement
Program is found in the following core budget(s): Administration Division

	Admin
GR	0
FEDERAL	3,052,064
OTHER	1,753,399
TOTAL	4,805,463

1. What does this program do?

The Child Support Enforcement Program, in conjunction with the Missouri Department of Social Services, oversees contract compliance and reconciles receipts and disbursements of both IV-D and Non-IV-D child support payments. Missouri contracts with a private company to receive and disburse child support payments and handle related telephone inquiries. The vendor receives payments from non-custodial parents through paper checks or electronic fund transfers (EFT) and disburses payments to custodial parents through direct deposit, electronic payment card (EPC), or paper check. The cost of the contractor's services is dependent on the type and quantity of receipts/disbursements made in a given month and the contracted pricing schedule. The cost of IV-D transactions is split between federal and state governments with the federal government responsible for 66 percent of the cost. Non-IV-D transaction costs may also receive such federal funding if certain requirements are met, but are otherwise paid entirely by the state.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section 454.400, RSMo, and P.L. 93-647 and 45 CRF, Section 303.20

3. Are there federal matching requirements? If yes, please explain.

Costs to transact IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for Non-IV-D transaction costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

4. Is this a federally mandated program? If yes, please explain.

Federal requirements as specified in P.L. 93-647 and 45 CRF, Section 303.20

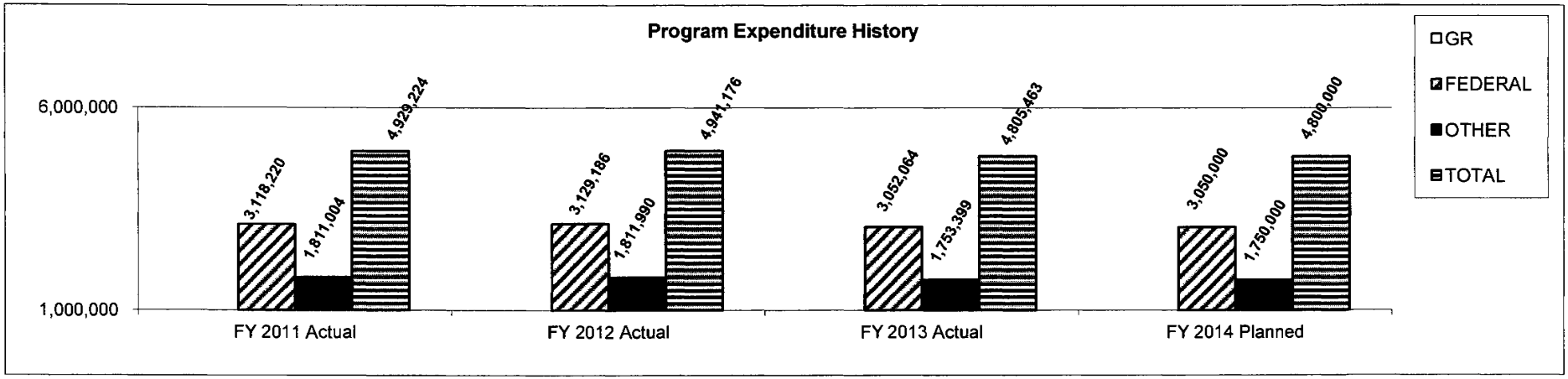
PROGRAM DESCRIPTION

Department of Revenue

Program Name: Child Support Enforcement

Program is found in the following core budget(s): Administration Division

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

Cost of Vendor Payments

FY2011	FY2012	FY2013
$4,885,881	$4,885,039	$4,747,103

PROGRAM DESCRIPTION

Department of Revenue

Program Name: Child Support Enforcement

Program is found in the following core budget(s): Administration Division

7c. Provide the number of clients/individuals served, if applicable.

Number of Transactions Processed

Type	FY2011	FY2012	FY2013
Paper Receipts	2,304,435	2,268,426	2,117,116
EFT Receipts	1,637,271	1,815,699	2,046,119
Paper Disbursements	98,176	78,434	84,488
EFT Disbursements	1,218,585	1,183,031	1,157,830
EPC Disbursements	2,283,116	2,410,139	2,383,005
Customer Service Calls	151,309	146,715	134,789

7d. Provide a customer satisfaction measure, if available.

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Taxation	Legal	Postage	Total
GR	174,195	0	1,809,290	187,198	64,684	2,235,367
Federal						0
Other						0
Total	174,195	0	1,809,290	187,198	64,684	2,235,367

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

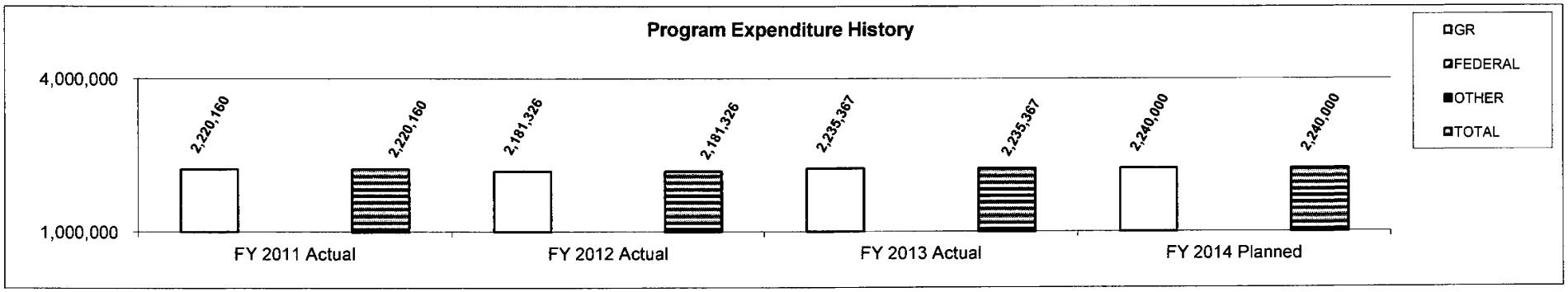
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$385.6	$340.5	$415.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
160,479	165,599	164,167

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	Taxation	Legal	Postage	Total
GR					
FEDERAL					
OTHER	28,054	218,823	174,009	7,187	428,073
TOTAL	28,054	218,823	174,009	7,187	428,073

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

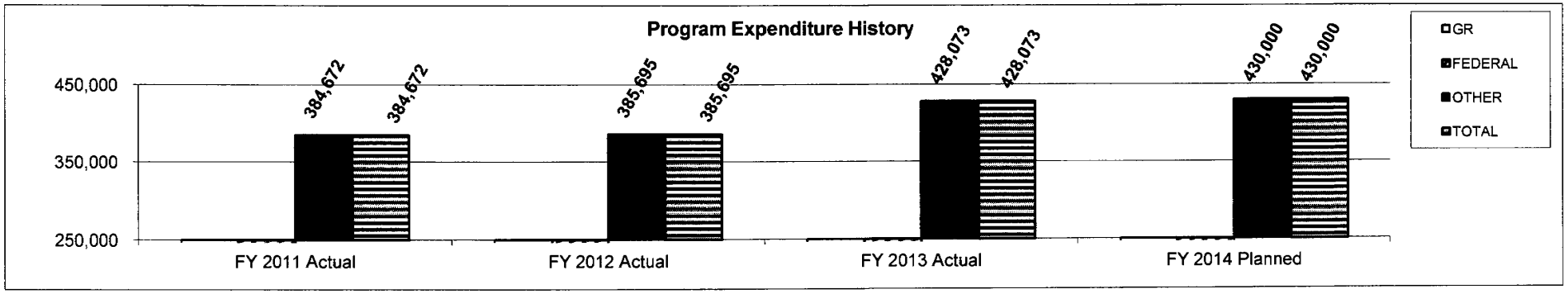
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$719.7	$708.1	$708.2

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	7,697	7,433	7,043
EDI	1,315	1,453	1,667
Total	9,012	8,886	8,710

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Taxation	Legal	Postage	Total
GR	1,273,602	0	6,014,304	995,667	2,016,300	10,299,873
Federal						0
Other						0
Total	1,273,602	0	6,014,304	995,667	2,016,300	10,299,873

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

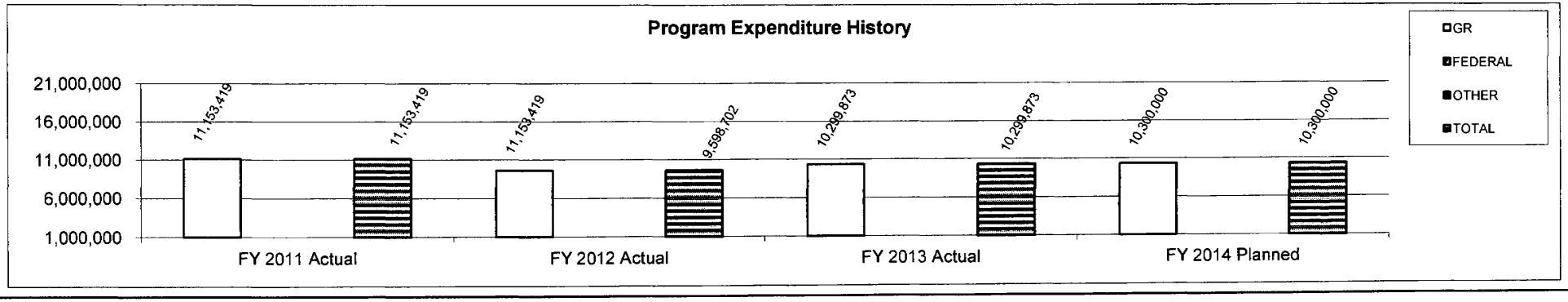
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$4.6	$4.9	$5.4

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Total	2.91	2.97	2.94
Paper	0.86	0.78	0.69
Electronic	2.05	2.19	2.25

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Taxation	Legal	Postage	Total
GR	91,161	0	811,452	21,224	15,028	938,865
Federal						0
Other						0
Total	91,161	0	811,452	21,224	15,028	938,865

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

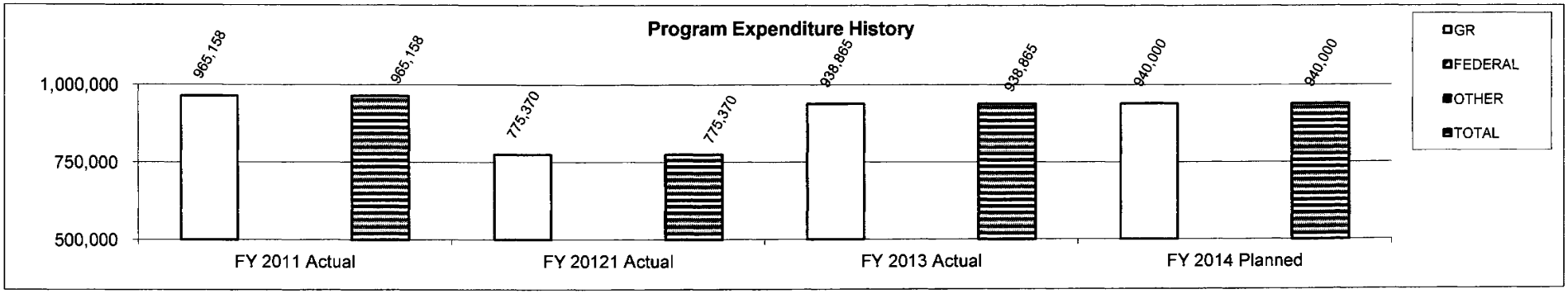
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	3.5	2.90	3.14
Electronic	3.5	2.90	3.14

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
246,227	246,592	256,919

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Admin	MV/DL	Taxation	Legal	Postage	Total
GR	1,337,474	0	10,620,370	921,896	453,209	13,332,949
Federal						0
Other	264,835		557,168	182,546	89,741	1,094,290
Total	1,602,309	0	11,177,538	1,104,442	542,950	14,427,239

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

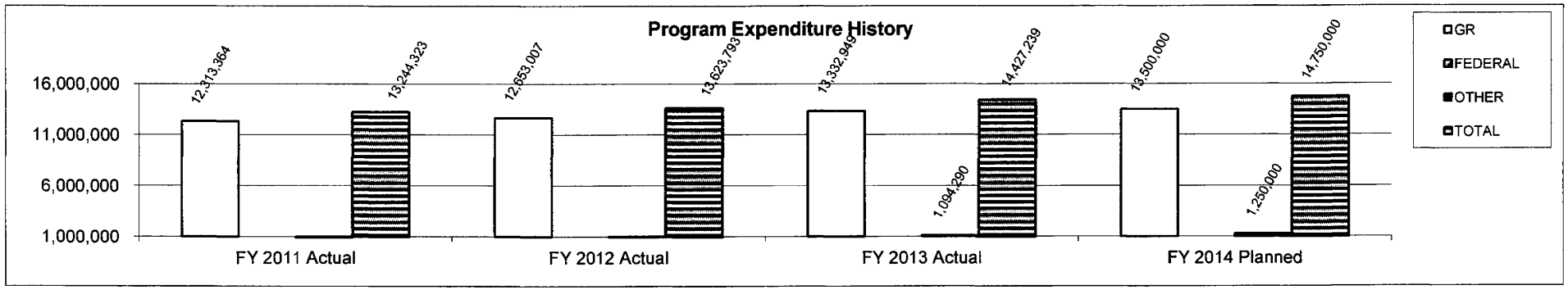
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$1.80	$1.86	$1.89

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.51	1.05	0.69

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
773,130	759,801	730,340

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	Taxation	MV/DL	Legal	Postage	Total
GR	52,017	0	2,418,027	341,211	100,257	2,911,512
Federal	0	0	990,743	228,569	0	1,219,312
Other	387,314	0	1,340,149	2,540,640	746,510	5,014,613
Total	439,331	0	4,748,919	3,110,420	846,767	9,145,437

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

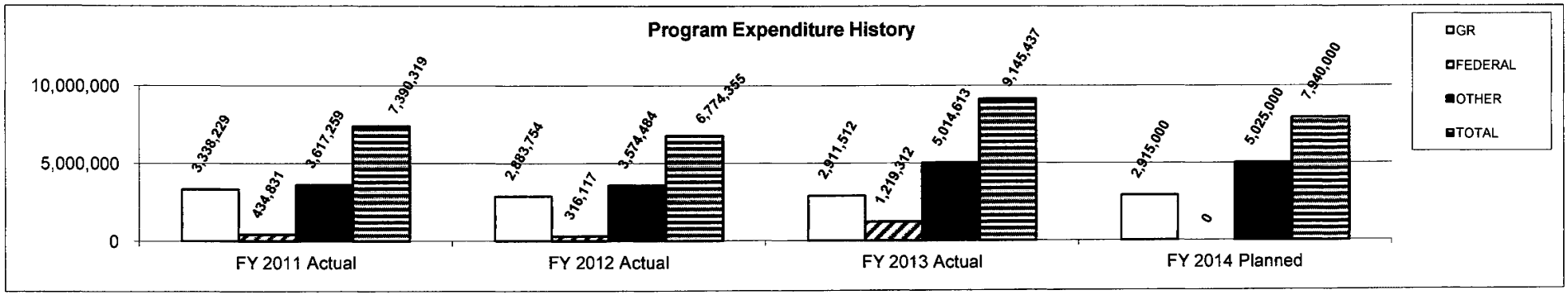
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Issuance	$13.4	$16.6	$15.0
Reinstatement	$2.1	$2.1	$2.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Initial	385,550	360,279	343,242
Renewal	603,143	821,038	711,287
Non-driver	171,509	199,025	273,606
Duplicate	235,783	237,499	232,595
Total	1,395,985	1,617,841	1,560,730

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	Admin	Taxation	MV/DL	Legal	Postage	Total
GR			64,226			64,226
Federal						0
Other	101,633	0	178,666	287,498	15,028	582,825
Total	101,633	0	242,892	287,498	15,028	647,051

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

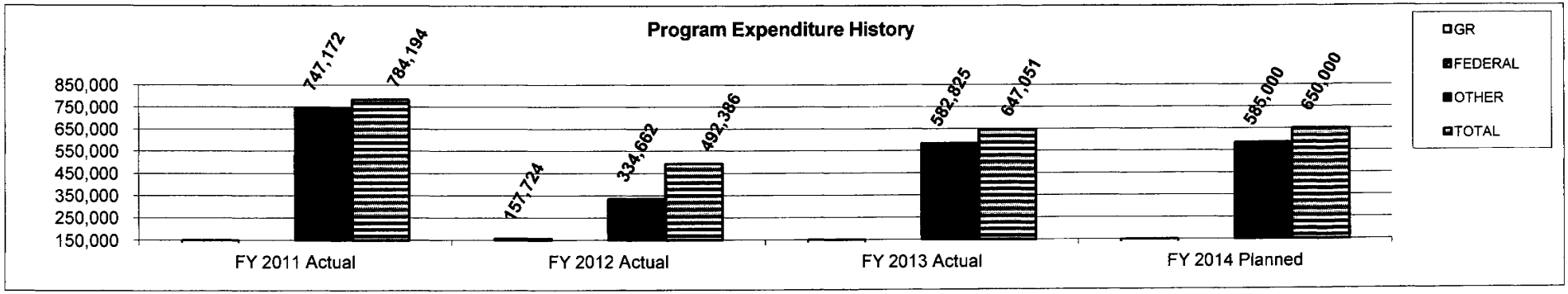
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Total revenue collected

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$933,655	$1,033,330	$1,005,882

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
6,345	5,926	5,885

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	Taxation	MV/DL	Legal	Postage	Total
GR	75,520	0	1,782,077	14,229	229,137	2,100,963
Federal	0					0
Other	562,311	0	3,017,489	105,945	1,706,145	5,391,890
Total	637,831	0	4,799,566	120,174	1,935,282	7,492,853

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

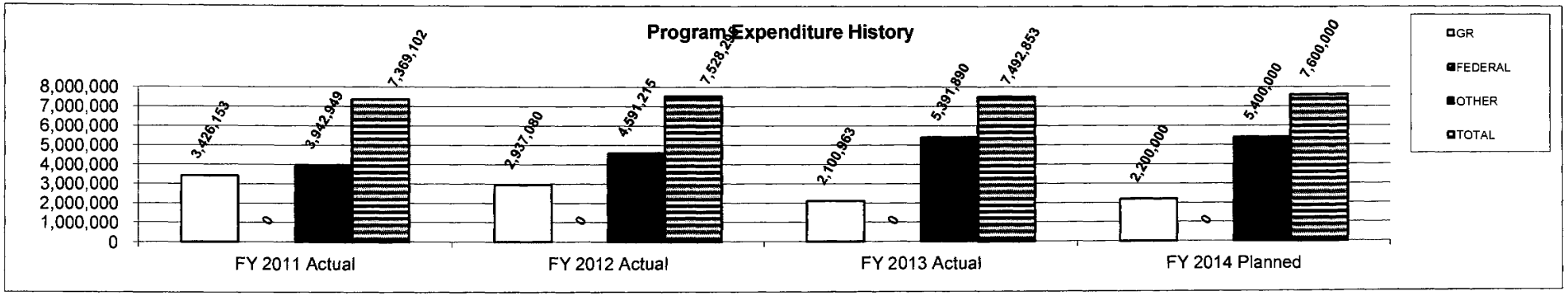
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$159.36	$162.57	$162.27

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Motor Vehicle - Annual (in millions)	1.69	1.75	1.71
Motor Vehicle - Biennial (in millions)	1 76	1.77	1.81
Trailer	360,749	356,596	339,895
Marine craft	120,365	127,020	119,179
All-Terrain Vehicles	25,284	26,329	28,156

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Admin	Taxation	MV/DL	Legal	Postage	Total
GR	113,898	0	1,402,936	63,215	124,084	1,704,133
Federal	0					0
Other	848,083	0	2,626,001	470,698	923,921	4,868,703
Total	961,981	0	4,028,937	533,913	1,048,005	6,572,836

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

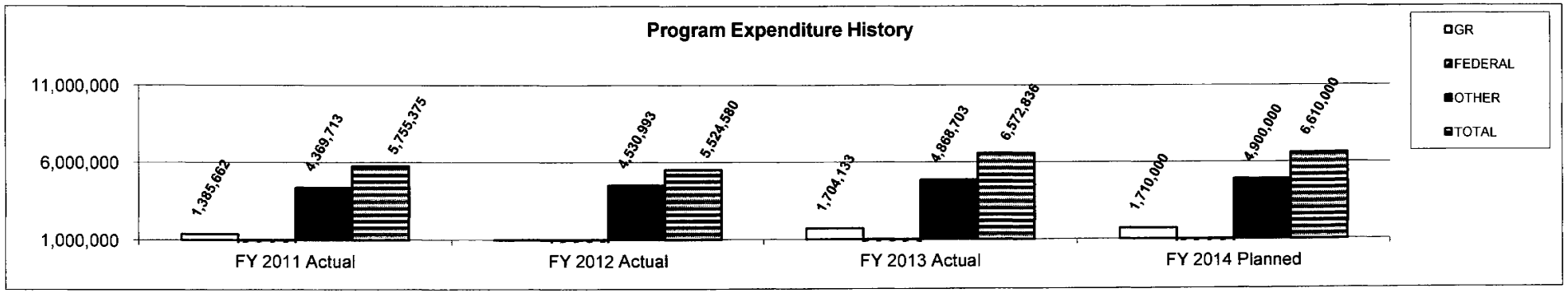
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$587.95	$633.46	$639.85

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.80	1.97	1.95

7d. Provide a customer satisfaction measure, if available.

N/A

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POSTAGE

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,664,727	0.00	3,764,817	0.00	3,764,817	0.00	0	0.00
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	0	0.00
MOTOR VEHICLE COMMISSION	0	0.00	44,029	0.00	44,029	0.00	0	0.00
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	0	0.00
TOTAL - EE	3,671,282	0.00	3,815,562	0.00	3,815,562	0.00	0	0.00
TOTAL	**3,671,282**	**0.00**	**3,815,562**	**0.00**	**3,815,562**	**0.00**	**0**	**0.00**
MAIL INSERTER - 1860004								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	199,500	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	199,500	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**199,500**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$3,671,282**	**0.00**	**$3,815,562**	**0.00**	**$4,015,062**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - Postage

Budget Unit 86150C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	3,764,817	0	50,745	3,815,562	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	3,764,817	0	50,745	3,815,562	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	*Est. Fringe*	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Health Initiatives (0275); Motor Vehicle Commission (0588); Conservation Commission (0609)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutory required pieces of certified mail.

Additional postage costs are included in the Highway Collections budget unit and includes driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices, and statutory required pieces of certified mail.

These mailings support the operational programs in their role of revenue collections by notifying citizens of taxes due and owed, and of renewal dates of licenses and vehicle registrations to aid in timely renewals Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

3. PROGRAM LISTING (list programs included in this core funding)

Corporate Tax Program
Fuel Tax Program
Personal Tax Program
Property Tax Program
Sales Tax Program
Driver License Program
Motor Vehicle Dealer Registration Program
Motor Vehicle Registration Program
Motor Vehicle Title

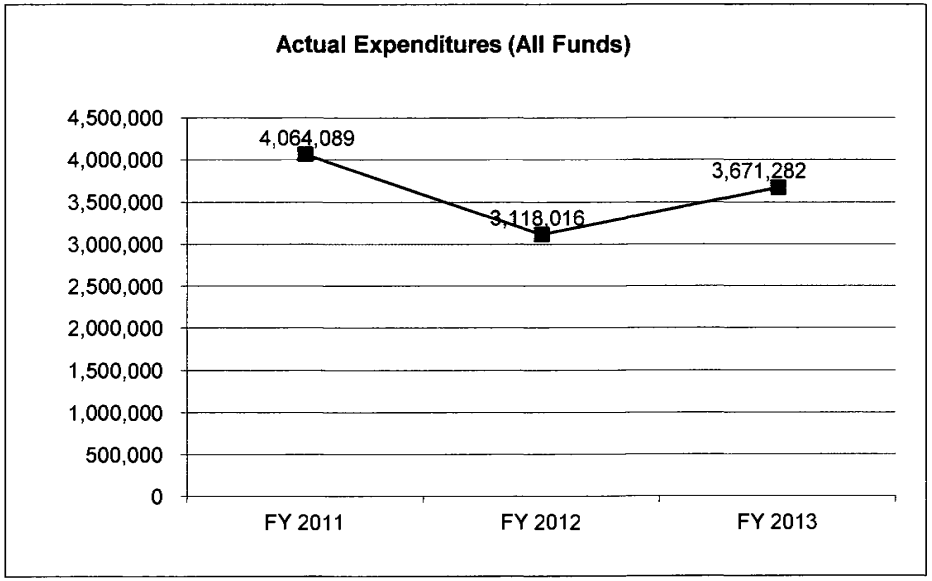
CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - Postage

Budget Unit 86150C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	4,064,089	3,361,818	3,715,472	3,815,562
Less Reverted (All Funds)	0	(161)	(161)	0
Budget Authority (All Funds)	4,064,089	3,361,657	3,715,311	3,815,562
Actual Expenditures (All Funds)	4,064,089	3,118,016	3,671,282	0
Unexpended (All Funds)	0	243,641	44,029	3,815,562
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	243,641	44,029	0
	(1), (2)	(1), (3)	(1), (4)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Expenditures included in the Highway Collections budget unit

FY11	FY12	FY13
$2,455,033	$2,600,874	$2,862,620

(2) Appropriation increased $36,300 through flexibility.
(3) FY12 other funds lapse includes $199,611 from the DOR Information Fund which the Department received GR replacement funds in FY12. It also includes lapse in the Motor Vehicle Commission appropriation due to an insufficient fund cash balance.
(4) FY13 other funds lapse includes $44,029 in the Motor Vehicle Commission appropriation due to an insufficient fund cash balance.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
POSTAGE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	3,764,817	0	50,745	3,815,562	
	Total	**0.00**	**3,764,817**	**0**	**50,745**	**3,815,562**	
DEPARTMENT CORE REQUEST							
	EE	0.00	3,764,817	0	50,745	3,815,562	
	Total	**0.00**	**3,764,817**	**0**	**50,745**	**3,815,562**	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	3,764,817	0	50,745	3,815,562	
	Total	**0.00**	**3,764,817**	**0**	**50,745**	**3,815,562**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	0	0.00	25	0.00	0	0.00
SUPPLIES	3,325,334	0.00	3,364,310	0.00	3,369,360	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	342	0.00	342	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	0	0.00
PROFESSIONAL SERVICES	191,526	0.00	284,360	0.00	284,335	0.00	0	0.00
M&R SERVICES	143,353	0.00	150,000	0.00	150,000	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	25	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	10,000	0.00	5,000	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	25	0.00	0	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	11,069	0.00	6,425	0.00	6,425	0.00	0	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	0	0.00
TOTAL - EE	**3,671,282**	**0.00**	**3,815,562**	**0.00**	**3,815,562**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$3,671,282**	**0.00**	**$3,815,562**	**0.00**	**$3,815,562**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$3,664,727**	**0.00**	**$3,764,817**	**0.00**	**$3,764,817**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$6,555**	**0.00**	**$50,745**	**0.00**	**$50,745**	**0.00**		**0.00**

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

	Postage	Taxation	Admin	Legal	MV/DL	Total
GR	64,684	1,809,290	174,195	187,198	0	2,235,367
Federal						0
Other						0
Total	64,684	1,809,290	174,195	187,198	0	2,235,367

1. What does this program do?

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has seven tax assistance centers, seven compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and California to promote compliance with Missouri's tax laws and assist taxpayers registering businesses and resolving delinquent accounts.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

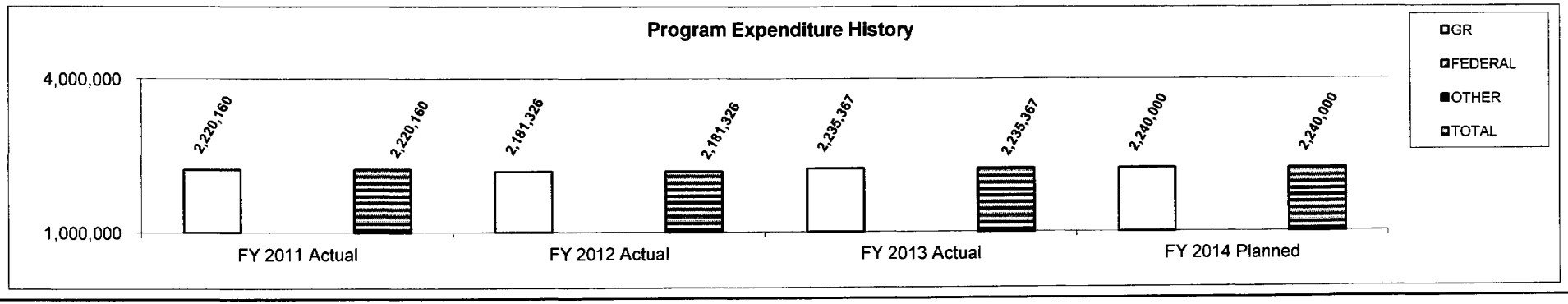
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Corporate Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$385.6	$340.5	$415.5

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
160,479	165,599	164,167

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	Taxation	Legal	Admin	Total
GR					
FEDERAL					
OTHER	7,187	218,823	174,009	28,054	428,073
TOTAL	7,187	218,823	174,009	28,054	428,073

1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

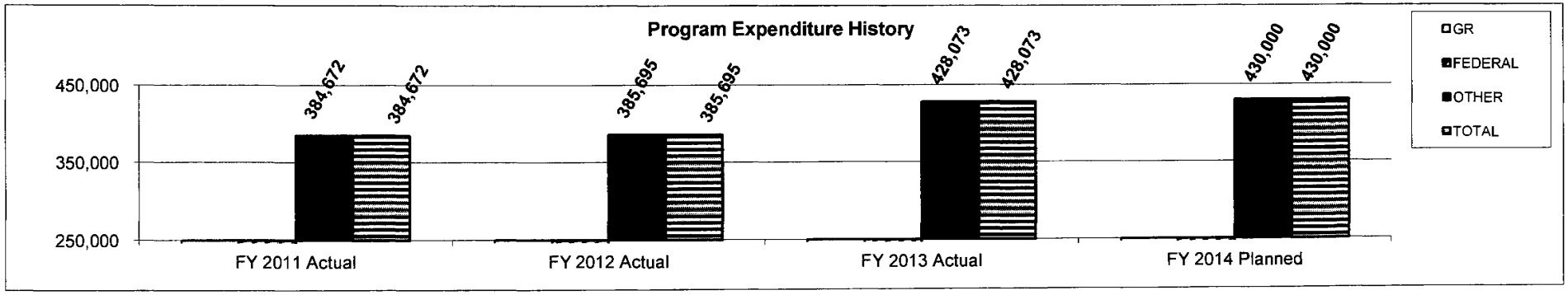
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Fuel Tax

Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$719.7	$708.1	$708.2

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.0	1.0	1.0

7c. Provide the number of clients/individuals served, if applicable.

Number of returns filed

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	7,697	7,433	7,043
EDI	1,315	1,453	1,667
Total	9,012	8,886	8,710

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Postage	Taxation	Admin	Legal	MV/DL	Total
GR	2,016,300	6,014,304	1,273,602	995,667	0	10,299,873
Federal						0
Other						0
Total	2,016,300	6,014,304	1,273,602	995,667	0	10,299,873

1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies. There are seven tax assistance centers in Missouri to promote compliance and assist taxpayers with Missouri's tax laws.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

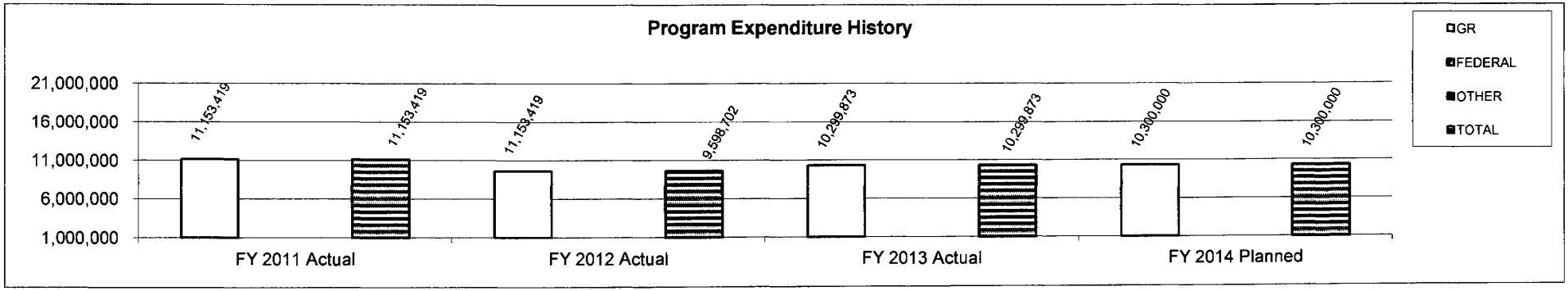
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



Department of Revenue

Program Name - Personal Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY2011, FY2012 and FY2013 Actual and FY2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$4.6	$4.9	$5.4

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of individual income tax returns processed (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Total	2.91	2.97	2.94
Paper	0.86	0.78	0.69
Electronic	2.05	2.19	2.25

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Postage	Taxation	Admin	Legal	MV/DL	Total
GR	15,028	811,452	91,161	21,224	0	938,865
Federal						0
Other						0
Total	15,028	811,452	91,161	21,224	0	938,865

1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who are either 65 years of age or older, 100 percent disabled as a result of military service, or 100 percent disabled and meet the household income limitations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

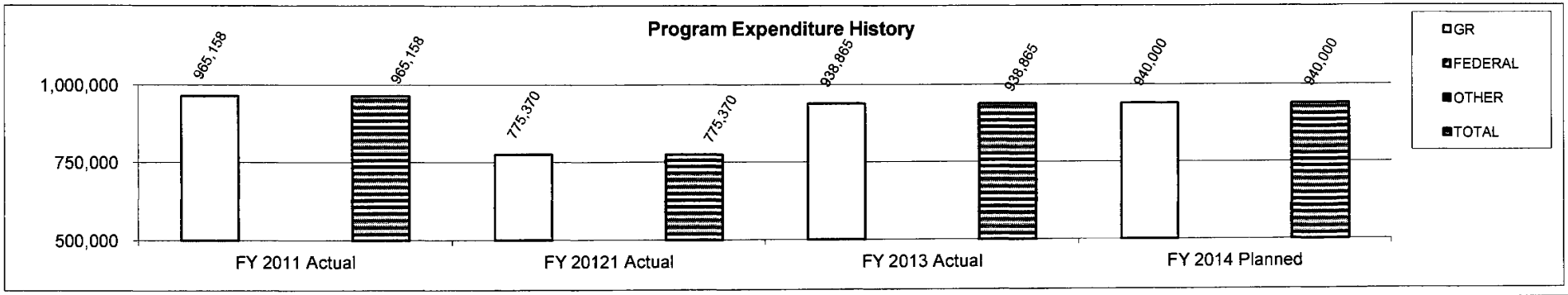
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Property Tax Credit

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

N/A

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

Number of days to process claims

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Paper	3.5	2.90	3.14
Electronic	3.5	2.90	3.14

7c. Provide the number of clients/individuals served, if applicable.

Number of claims processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
246,227	246,592	256,919

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

	Postage	Taxation	Admin	Legal	MV/DL	Total
GR	453,209	10,620,370	1,337,474	921,896	0	13,332,949
Federal						0
Other	89,741	557,168	264,835	182,546		1,094,290
Total	542,950	11,177,538	1,602,309	1,104,442	0	14,427,239

1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. There are seven tax assistance centers that assist taxpayers in registering businesses, resolving delinquent accounts, and reinstating revoked licenses. Staff assist taxpayers who have received delinquent notices, assist with resolution and collection activities using the automated phone system, and provide technical support. Eight Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

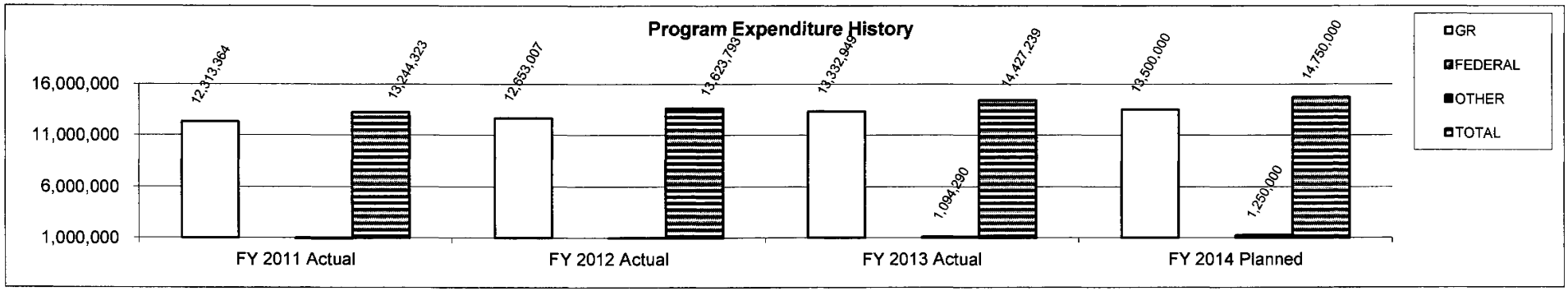
PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$1.80	$1.86	$1.89

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.51	1.05	0.69

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

7c. Provide the number of clients/individuals served, if applicable.

Number of sales and use tax returns processed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
773,130	759,801	730,340

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Admin	Legal	Taxation	Total
GR	100,257	2,418,027	52,017	341,211	0	2,911,512
Federal	0	990,743	0	228,569	0	1,219,312
Other	746,510	1,340,149	387,314	2,540,640	0	5,014,613
Total	846,767	4,748,919	439,331	3,110,420	0	9,145,437

1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351, Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041, Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

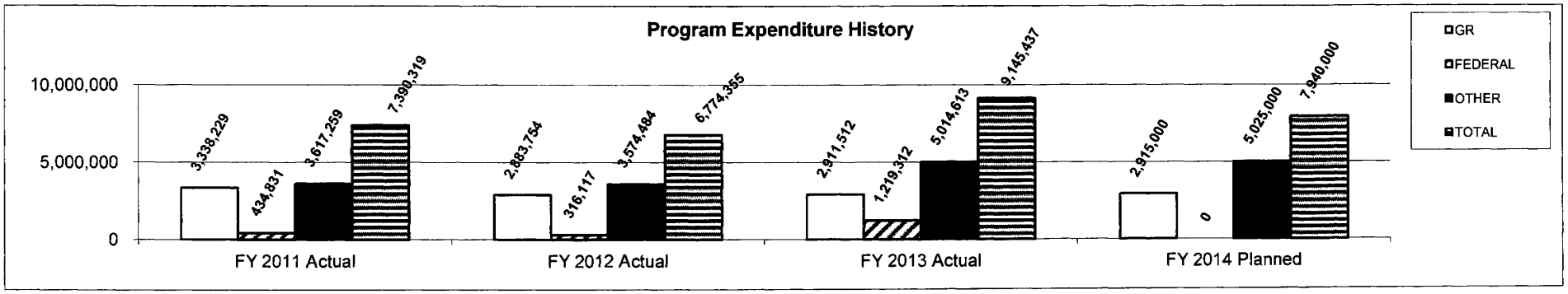
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Revenue generated (in millions)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Issuance	$13.4	$16.6	$15.0
Reinstatement	$2.1	$2.1	$2.0

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of licenses produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Initial	385,550	360,279	343,242
Renewal	603,143	821,038	711,287
Non-driver	171,509	199,025	273,606
Duplicate	235,783	237,499	232,595
Total	1,395,985	1,617,841	1,560,730

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

	Postage	MV/DL	Admin	Legal	Taxation	Total
GR		64,226				64,226
Federal						0
Other	15,028	178,666	101,633	287,498	0	582,825
Total	15,028	242,892	101,633	287,498	0	647,051

1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

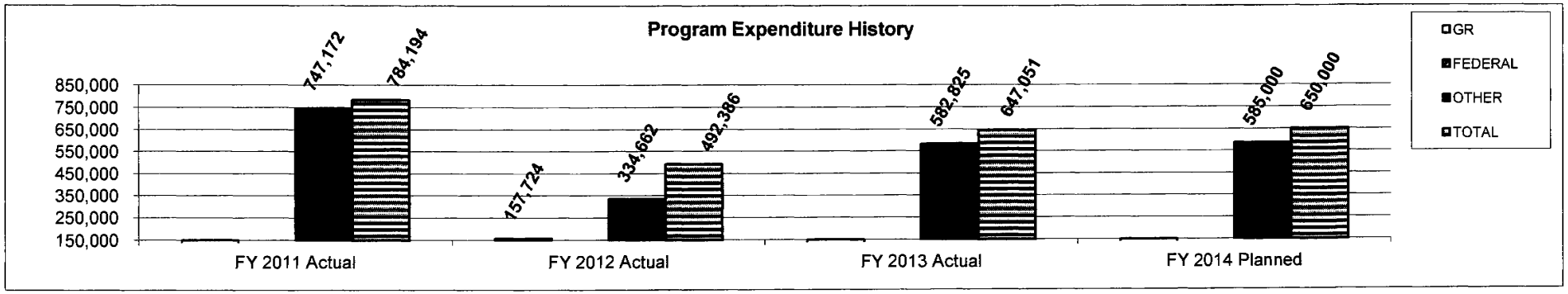
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Dealer Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007

7a. Provide an effectiveness measure.

Total revenue collected

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$933,655	$1,033,330	$1,005,882

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Total number of dealerships licensed

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
6,345	5,926	5,885

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Admin	Legal	Taxation	Total
GR	229,137	1,782,077	75,520	14,229	0	2,100,963
Federal	0					0
Other	1,706,145	3,017,489	562,311	105,945	0	5,391,890
Total	1,935,282	4,799,566	637,831	120,174	0	7,492,853

1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

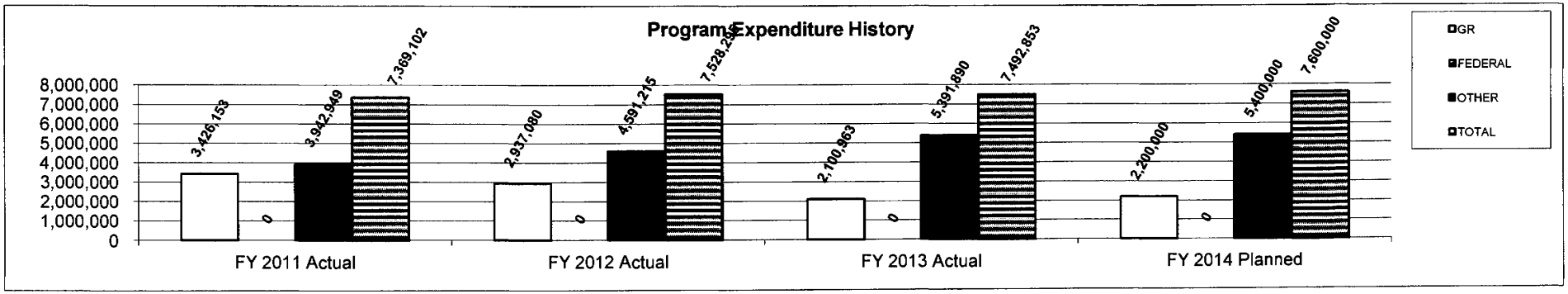
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Registration

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$159.36	$162.57	$162.27

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of registrations produced

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
Motor Vehicle - Annual (in millions)	1.69	1.75	1.71
Motor Vehicle - Biennial (in millions)	1.76	1.77	1.81
Trailer	360,749	356,596	339,895
Marine craft	120,365	127,020	119,179
All-Terrain Vehicles	25,284	26,329	28,156

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

	Postage	MV/DL	Admin	Legal	Taxation	Total
GR	124,084	1,402,936	113,898	63,215	0	1,704,133
Federal	0					0
Other	923,921	2,626,001	848,083	470,698	0	4,868,703
Total	1,048,005	4,028,937	961,981	533,913	0	6,572,836

1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

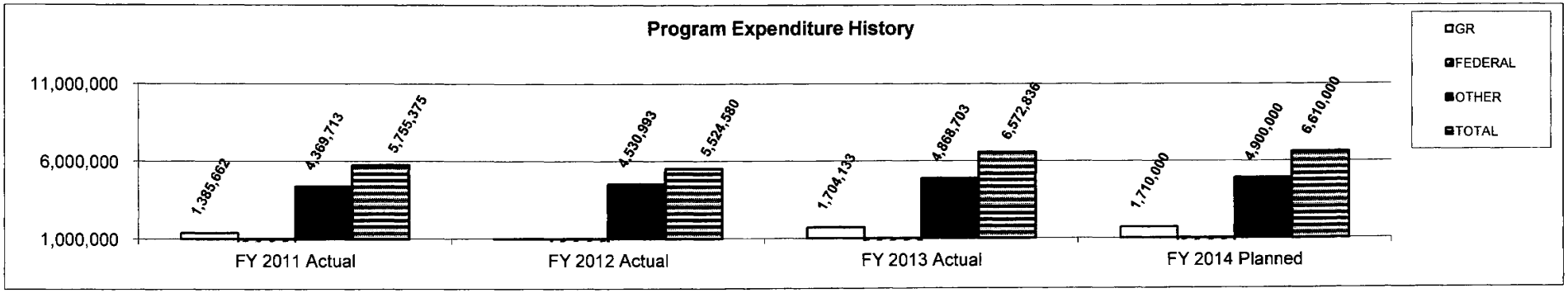
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle Title

Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage

6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2011, FY 2012 and FY 2013 Actual and FY 2014 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
$587.95	$633.46	$639.85

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

Number of titles produced (in millions)

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual
1.80	1.97	1.95

7d. Provide a customer satisfaction measure, if available.

N/A

REFUNDS AND DISTRIBUTIONS

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	617,033	0.00	500,000	0.00	500,000	0.00	0	0.00
TOTAL - EE	617,033	0.00	500,000	0.00	500,000	0.00	0	0.00
PROGRAM-SPECIFIC								
GENERAL REVENUE	2,447,901	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL - PD	2,447,901	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL	**3,064,934**	**0.00**	**3,000,000**	**0.00**	**3,000,000**	**0.00**	**0**	**0.00**
PROS ATTY/COLLECTION AGY INCR - 1860006								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	100,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	100,000	0.00	0	0.00
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	465,000	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	465,000	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**565,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$3,064,934**	**0.00**	**$3,000,000**	**0.00**	**$3,565,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Prosecuting Attorney/Collection Agency Fees

Budget Unit 87060C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	3,000,000	0	0	3,000,000
TRF	0	0	0	0
Total	3,000,000	0	0	3,000,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue exercises the statutory authority in Section 136.150 and Section 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. During Fiscal Year 2013 the Department referred $86.3 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected $10.5 million in tax and fee delinquencies for the Department in Fiscal Year 2013.

The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5% and 6.5%. During Fiscal Year 2013 the Department referred $257.1 million of delinquent accounts to collection agencies. The collection agencies collected $4.4 million in individual income tax and $5.3 million in business tax delinquencies for the Department in Fiscal Year 2013.

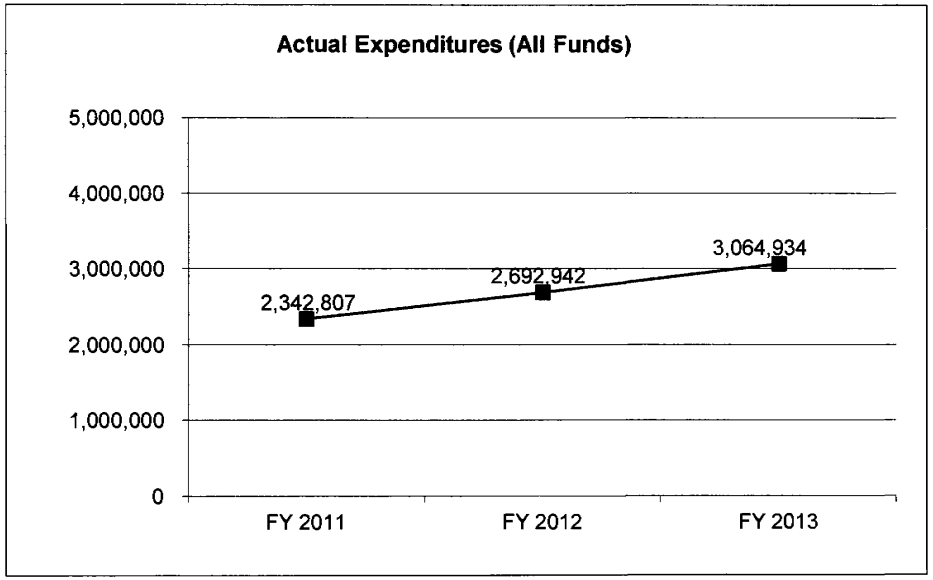
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit 87060C**
Divisions of Taxation and Administration
Core - Prosecuting Attorney/Collection Agency Fees

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	2,509,425	2,694,425	3,064,934	3,000,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,509,425	2,694,425	3,064,934	3,000,000
Actual Expenditures (All Funds)	2,342,807	2,692,942	3,064,934	0
Unexpended (All Funds)	166,618	1,483	0	3,000,000
Unexpended, by Fund:				
General Revenue	166,618	1,483	0	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation was increased $500,000 to cover expenditures.
(2) Appropriation was increased $685,000 to cover expenditures.
(3) Appropriation was increased $1,055,509 to cover expenditures.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	2,500,000	0	0	2,500,000	
	Total	**0.00**	**3,000,000**	**0**	**0**	**3,000,000**	
DEPARTMENT CORE REQUEST							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	2,500,000	0	0	2,500,000	
	Total	**0.00**	**3,000,000**	**0**	**0**	**3,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	500,000	0	0	500,000	
	PD	0.00	2,500,000	0	0	2,500,000	
	Total	**0.00**	**3,000,000**	**0**	**0**	**3,000,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	617,033	0.00	500,000	0.00	500,000	0.00	0	0.00
TOTAL - EE	**617,033**	**0.00**	**500,000**	**0.00**	**500,000**	**0.00**	**0**	**0.00**
PROGRAM DISTRIBUTIONS	2,447,901	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL - PD	**2,447,901**	**0.00**	**2,500,000**	**0.00**	**2,500,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$3,064,934**	**0.00**	**$3,000,000**	**0.00**	**$3,000,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$3,064,934**	**0.00**	**$3,000,000**	**0.00**	**$3,000,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: 10 OF 13

Department of Revenue **Budget Unit 87060C**
Divisions of Taxation and Administration
DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	565,000	0	0	565,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	565,000	0	0	565,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*	*Est. Fringe*	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies. Prosecuting attorneys receive payment of 20 percent of the delinquency collected. The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5 percent and 6.49 percent.

NEW DECISION ITEM
RANK: 10 OF 13

Department of Revenue **Budget Unit 87060C**
Divisions of Taxation and Administration
DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006

Delinquent tax collections from the prosecuting attorneys and collection agencies continue to increase from $15 million in Fiscal Year 2010 to $19.6 million in Fiscal Year 2013. Tax collections for Fiscal Year 2014 are showing increases over Fiscal Year 2013.

Prior to Fiscal Year 2014, this appropriation contained an "E". An increase is requested to the core to more accurately reflect anticipated spending.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Delinquent tax collections by the prosecuting attorneys and collection agencies continue to increase. Collections in Fiscal Year 2014 are showing increases over Fiscal Year 2013. This appropriation no longer contains and "E" The requested increase more accurately reflects anticipated spending.

	2010	2011	2012	2013
Tax Collections by Prosecuting Attorneys	$7,389,224	$8,277,089	$8,786,761	$9,918,691
Tax Collections by Collection Agencies	$7,578,259	$7,501,946	$9,531,468	$9,637,291
Total Tax Collections by third parties	$14,967,483	$15,779,035	$18,318,229	$19,555,982
Expenditures to Prosecuting Attorneys and Collection Agencies	$2,415,473	$2,342,807	$2,692,942	$3,064,934

NEW DECISION ITEM
RANK: 10 OF 13

Department of Revenue **Budget Unit 87060C**
Divisions of Taxation and Administration
DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions	565,000						565,000		
Total PSD	**565,000**		**0**		**0**		**565,000**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**565,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**565,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 10 OF 13

Department of Revenue — Budget Unit 87060C
Divisions of Taxation and Administration
DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 10 OF 13

Department of Revenue	Budget Unit 87060C
Divisions of Taxation and Administration	
DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860006	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
PROSEC ATTYS-COLL AGENCY FEES								
PROS ATTY/COLLECTION AGY INCR - 1860006								
PROFESSIONAL SERVICES	0	0.00	0	0.00	100,000	0.00	0	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**100,000**	**0.00**	**0**	**0.00**
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	465,000	0.00	0	0.00
TOTAL - PD	**0**	**0.00**	**0**	**0.00**	**465,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$565,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$565,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
COUNTY LIEN FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	263,935	0.00	465,000	0.00	465,000	0.00	0	0.00
TOTAL - PD	263,935	0.00	465,000	0.00	465,000	0.00	0	0.00
TOTAL	**263,935**	**0.00**	**465,000**	**0.00**	**465,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$263,935**	**0.00**	**$465,000**	**0.00**	**$465,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue	Budget Unit 87080C
Division of Taxation	
Core - County Filing Fees	

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	465,000	0	0	465,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**465,000**	**0**	**0**	**465,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Sections 144.380 and 143.902, RSMo allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgments to garnish a taxpayer's wages, bank accounts, or other financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds $3.00 to file a lien and $1.50 when the Department requests a lien to be released.

3. PROGRAM LISTING (list programs included in this core funding)

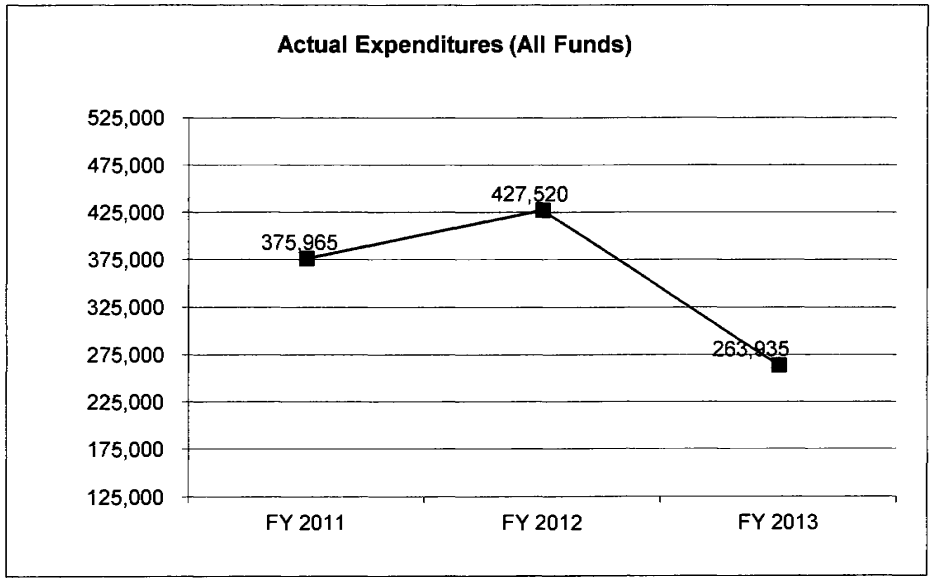
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - County Filing Fees

Budget Unit 87080C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	585,000	465,000	465,000	465,000
Less Reverted (All Funds)	(150,000)	0	0	0
Budget Authority (All Funds)	435,000	465,000	465,000	465,000
Actual Expenditures (All Funds)	375,965	427,520	263,935	0
Unexpended (All Funds)	59,035	37,480	201,065	465,000
Unexpended, by Fund:				
General Revenue	59,035	37,480	201,065	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
COUNTY LIEN FILING FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	465,000	0	0	465,000	
	Total	**0.00**	**465,000**	**0**	**0**	**465,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	465,000	0	0	465,000	
	Total	**0.00**	**465,000**	**0**	**0**	**465,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	465,000	0	0	465,000	
	Total	**0.00**	**465,000**	**0**	**0**	**465,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	263,935	0.00	465,000	0.00	465,000	0.00	0	0.00
TOTAL - PD	**263,935**	**0.00**	**465,000**	**0.00**	**465,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$263,935**	**0.00**	**$465,000**	**0.00**	**$465,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$263,935**	**0.00**	**$465,000**	**0.00**	**$465,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	177,321,082	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
TOTAL - PD	177,321,082	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
TOTAL	**177,321,082**	**0.00**	**188,000,000**	**0.00**	**188,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$177,321,082**	**0.00**	**$188,000,000**	**0.00**	**$188,000,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Distribution

Budget Unit 87030C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	188,000,000	188,000,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**188,000,000**	**188,000,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to counties and cities as mandated by the Missouri Constitution.

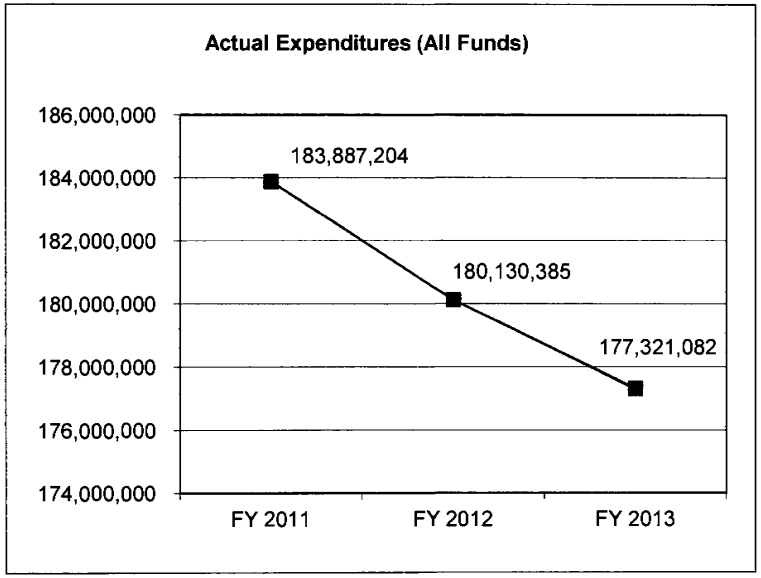
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Distribution

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	188,000,000	188,000,000	188,000,000	188,000,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	188,000,000	188,000,000	188,000,000	N/A
Actual Expenditures (All Funds)	183,887,204	180,130,385	177,321,082	N/A
Unexpended (All Funds)	4,112,796	7,869,615	10,678,918	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,112,796	7,869,615	10,678,918	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR FUEL TAX DISTRIBUTION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	**0.00**	**0**	**0**	**188,000,000**	**188,000,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	**0.00**	**0**	**0**	**188,000,000**	**188,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	188,000,000	188,000,000	
	Total	**0.00**	**0**	**0**	**188,000,000**	**188,000,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	177,321,082	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
TOTAL - PD	177,321,082	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
GRAND TOTAL	$177,321,082	0.00	$188,000,000	0.00	$188,000,000	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$177,321,082	0.00	$188,000,000	0.00	$188,000,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	500	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL - PD	500	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL	**500**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$500**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87032C
Division of Motor Vehicle and Driver Licensing
Core - Emblem Use Fee Distribution

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	1,000	0	0	1,000
TRF	0	0	0	0
Total	1,000	0	0	1,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

3. PROGRAM LISTING (list programs included in this core funding)

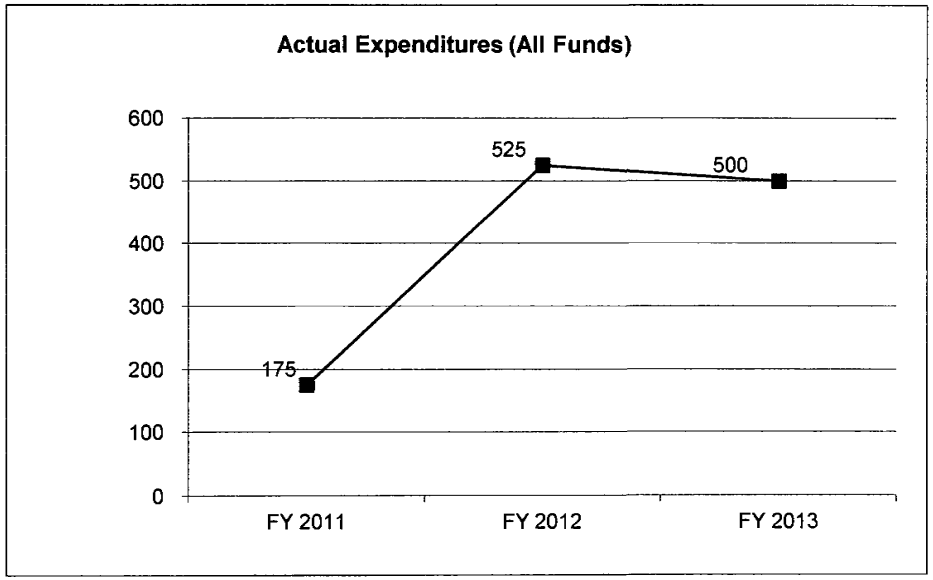
CORE DECISION ITEM

Department of Revenue
Division of Motor Vehicle and Driver Licensing
Core - Emblem Use Fee Distribution

Budget Unit **87032C**

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	1,000	1,000	1,000	1,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,000	1,000	1,000	1,000
Actual Expenditures (All Funds)	175	525	500	0
Unexpended (All Funds)	825	475	500	1,000
Unexpended, by Fund:				
General Revenue	825	475	500	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

DEPARTMENT OF REVENUE
EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,000	0	0	1,000	
	Total	**0.00**	**1,000**	**0**	**0**	**1,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,000	0	0	1,000	
	Total	**0.00**	**1,000**	**0**	**0**	**1,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,000	0	0	1,000	
	Total	**0.00**	**1,000**	**0**	**0**	**1,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	500	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL - PD	**500**	**0.00**	**1,000**	**0.00**	**1,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$500**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$500**	**0.00**	**$1,000**	**0.00**	**$1,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,178,921,833	0.00	1,312,000,000	0.00	1,312,000,000	0.00	0	0.00
TOTAL - PD	1,178,921,833	0.00	1,312,000,000	0.00	1,312,000,000	0.00	0	0.00
TOTAL	**1,178,921,833**	**0.00**	**1,312,000,000**	**0.00**	**1,312,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,178,921,833**	**0.00**	**$1,312,000,000**	**0.00**	**$1,312,000,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87011C
Division of Taxation
Core - General Revenue Refunds

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request						FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total			GR	Federal	Other	Total
PS	0	0	0	0		PS	0	0	0	0
EE	0	0	0	0		EE	0	0	0	0
PSD	1,312,000,000	0	0	1,312,000,000		PSD	0	0	0	0
TRF	0	0	0	0		TRF	0	0	0	0
Total	1,312,000,000	0	0	1,312,000,000	E	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0		*Est. Fringe*	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

The Department requests the continuation of the "E" on this appropriation.

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

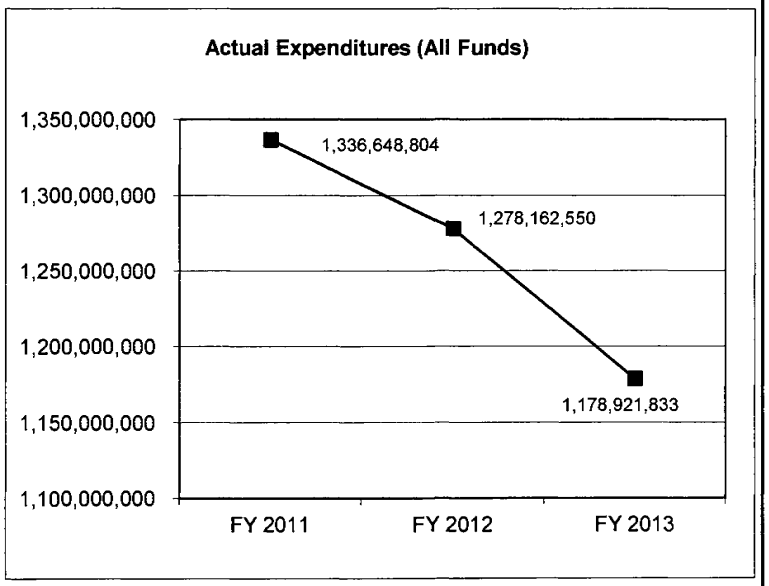
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - General Revenue Refunds

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	1,434,000,000	1,538,400,000	1,377,900,000	1,312,000,000
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	1,434,000,000	1,538,400,000	1,377,900,000	N/A
Actual Expenditures (All Funds)	1,336,648,804	1,278,162,550	1,178,921,833	N/A
Unexpended (All Funds)	97,351,196	260,237,450	198,978,167	N/A
Unexpended, by Fund:				
General Revenue	97,351,196	260,237,450	198,978,167	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,312,000,000	0	0	1,312,000,000	
	Total	**0.00**	**1,312,000,000**	**0**	**0**	**1,312,000,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,312,000,000	0	0	1,312,000,000	
	Total	**0.00**	**1,312,000,000**	**0**	**0**	**1,312,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,312,000,000	0	0	1,312,000,000	
	Total	**0.00**	**1,312,000,000**	**0**	**0**	**1,312,000,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,178,921,833	0.00	1,312,000,000	0.00	1,312,000,000	0.00	0	0.00
TOTAL - PD	1,178,921,833	0.00	1,312,000,000	0.00	1,312,000,000	0.00	0	0.00
GRAND TOTAL	$1,178,921,833	0.00	$1,312,000,000	0.00	$1,312,000,000	0.00	$0	0.00
GENERAL REVENUE	$1,178,921,833	0.00	$1,312,000,000	0.00	$1,312,000,000	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
STATEWIDE COURT AUTOMATION	1,155	0.00	0	0.00	0	0.00	0	0.00
SCHOOL BUILDING REVOLVING	1,275	0.00	0	0.00	0	0.00	0	0.00
GAMING PROCEEDS FOR EDUCATION	0	0.00	20,150	0.00	20,150	0.00	0	0.00
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	0	0.00
SOLID WASTE MGMT-SCRAP TIRE	2,306	0.00	15,000	0.00	15,000	0.00	0	0.00
MOTOR VEHICLE COMMISSION	5,748	0.00	5,000	0.00	5,000	0.00	0	0.00
DEPT OF REVENUE INFORMATION	12,732	0.00	0	0.00	0	0.00	0	0.00
DEP OF REVENUE SPECIALTY PLATE	5,000	0.00	4,850	0.00	4,850	0.00	0	0.00
TOTAL - PD	28,216	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL	**28,216**	**0.00**	**50,000**	**0.00**	**50,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$28,216**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87012C
Divisions of Taxation and Motor Vehicle and Driver Licensing
Core - Federal and Other Refunds

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Funds used in FY13: Motor Vehicle Commission (0588); Solid Waste Management (0569); DOR Specialty Plate (0775); School Building Revolving (0279); DOR Information Fund (0619); and Statewide Court Automation (0270)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department may also use this appropriation to process refund claims for other state agencies that do not have refund appropriation authority

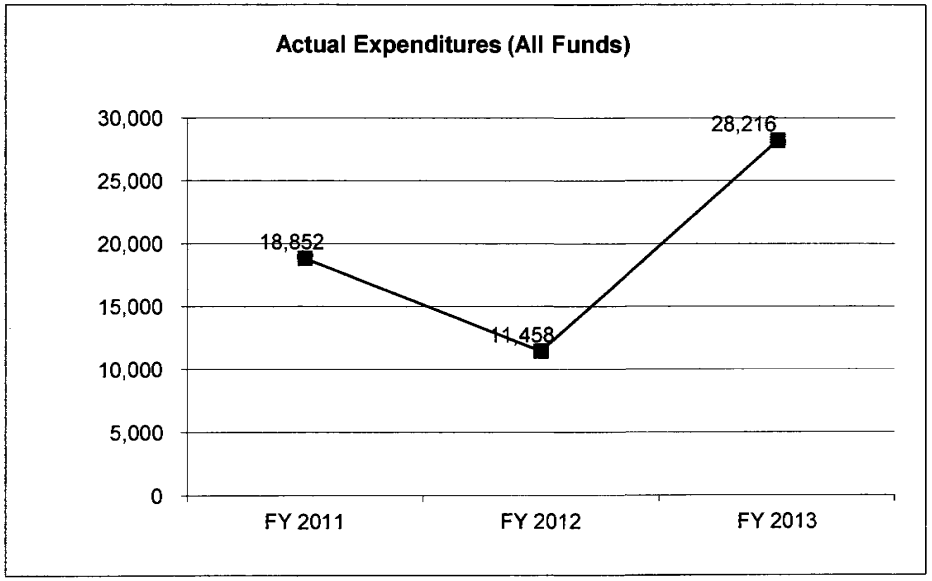
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue **Budget Unit 87012C**
Divisions of Taxation and Motor Vehicle and Driver Licensing
Core - Federal and Other Refunds

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	37,466	34,850	34,850	50,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	37,466	34,850	34,850	50,000
Actual Expenditures (All Funds)	18,852	11,458	28,216	0
Unexpended (All Funds)	18,614	23,392	6,634	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	18,614	23,392	6,634	0
	(1)			



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

(1) Appropriation increased to process refund claims from the Motor Vehicle Commission and County Road Aid Trust funds.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	28,216	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	28,216	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	$28,216	0.00	$50,000	0.00	$50,000	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$28,216	0.00	$50,000	0.00	$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	1,552,189	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
TOTAL - PD	1,552,189	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
TOTAL	**1,552,189**	**0.00**	**2,290,564**	**0.00**	**2,290,564**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,552,189**	**0.00**	**$2,290,564**	**0.00**	**$2,290,564**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Highway Fund Refunds

Budget Unit 87020C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,290,564	2,290,564
TRF	0	0	0	0
Total	0	0	2,290,564	2,290,564
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund (Highway Fund) as required by Section 136.035, RSMo. The Department processes refund claims for motor vehicle sales and use taxes and motor vehicle and driver license fees.

3. PROGRAM LISTING (list programs included in this core funding)

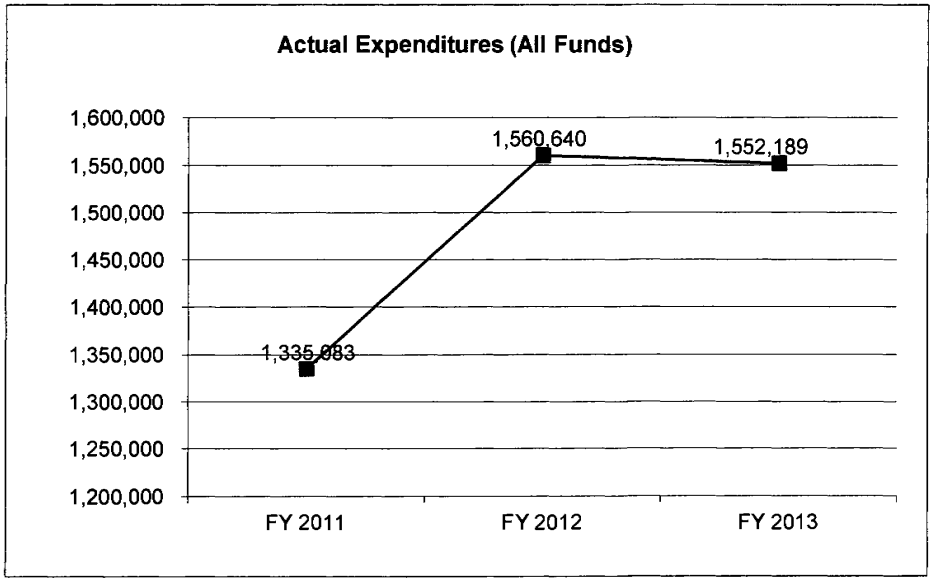
CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Highway Fund Refunds

Budget Unit 87020C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Actual Expenditures (All Funds)	1,335,083	1,560,640	1,552,189	0
Unexpended (All Funds)	955,481	729,924	738,375	2,290,564
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	955,481	729,924	738,375	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	**0.00**	**0**	**0**	**2,290,564**	**2,290,564**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	**0.00**	**0**	**0**	**2,290,564**	**2,290,564**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	**0.00**	**0**	**0**	**2,290,564**	**2,290,564**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	1,552,189	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
TOTAL - PD	1,552,189	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
GRAND TOTAL	$1,552,189	0.00	$2,290,564	0.00	$2,290,564	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$1,552,189	0.00	$2,290,564	0.00	$2,290,564	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	4,131	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	4,131	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL	**4,131**	**0.00**	**50,000**	**0.00**	**50,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$4,131**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87045C
Division of Taxation
Core - Aviation Trust Fund Refunds

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Aviation Trust Fund (0952)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agriculture aircraft operators.

3. PROGRAM LISTING (list programs included in this core funding)

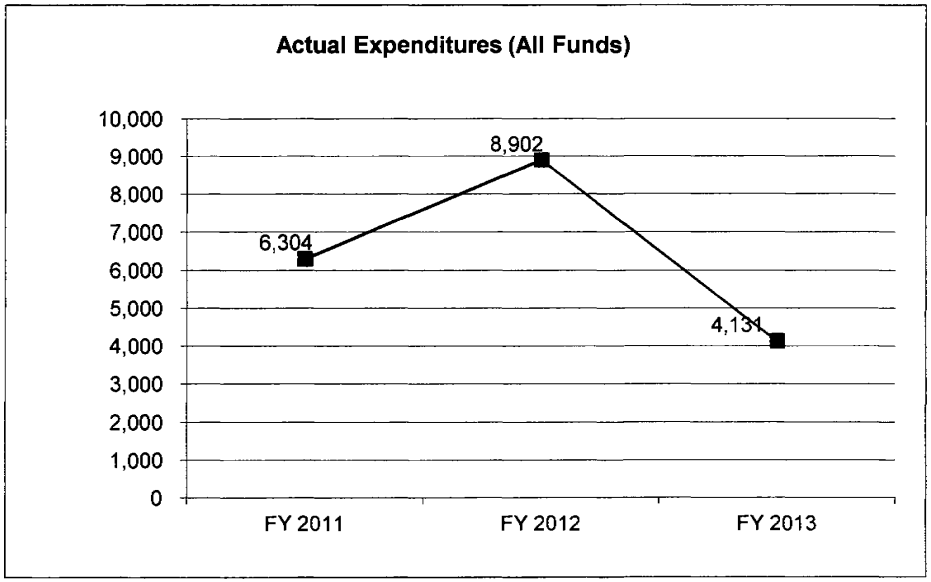
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Aviation Trust Fund Refunds

Budget Unit 87045C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	6,304	8,902	4,131	0
Unexpended (All Funds)	43,696	41,098	45,869	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	43,696	41,098	45,869	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	4,131	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	**4,131**	**0.00**	**50,000**	**0.00**	**50,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$4,131**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$4,131**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
REFUNDS OF MOTOR FUEL TAX								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	7,838,411	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00
TOTAL - PD	7,838,411	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00
TOTAL	**7,838,411**	**0.00**	**10,914,000**	**0.00**	**10,914,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$7,838,411**	**0.00**	**$10,914,000**	**0.00**	**$10,914,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Refunds

Budget Unit 87050C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	10,914,000	10,914,000
TRF	0	0	0	0
Total	0	0	10,914,000	10,914,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

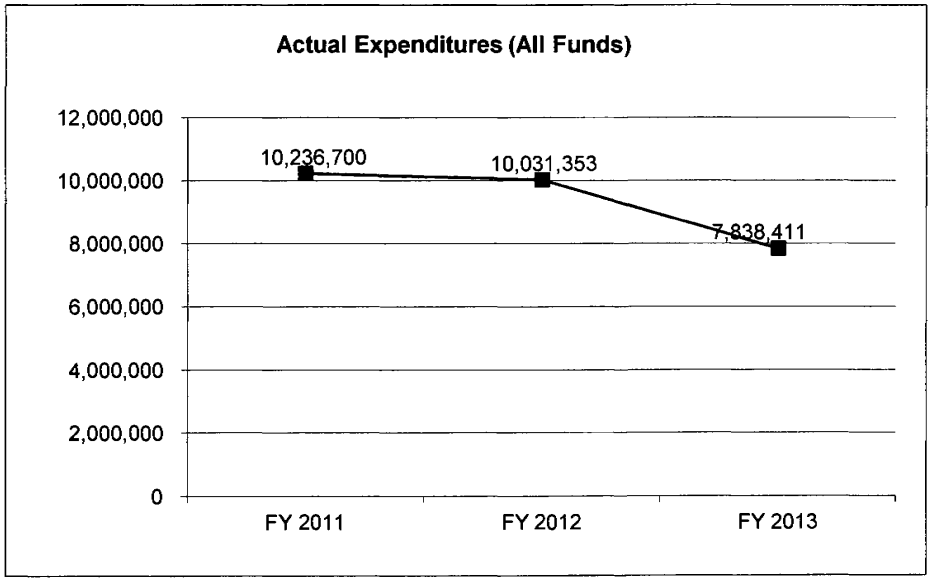
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87050C
Division of Taxation
Core - Motor Fuel Tax Refunds

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	10,414,000	10,414,000	10,414,000	10,914,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	10,414,000	10,414,000	10,414,000	10,914,000
Actual Expenditures (All Funds)	10,236,700	10,031,353	7,838,411	0
Unexpended (All Funds)	177,300	382,647	2,575,589	10,914,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	177,300	382,647	2,575,589	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	10,914,000	10,914,000	
	Total	**0.00**	**0**	**0**	**10,914,000**	**10,914,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	10,914,000	10,914,000	
	Total	**0.00**	**0**	**0**	**10,914,000**	**10,914,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	10,914,000	10,914,000	
	Total	**0.00**	**0**	**0**	**10,914,000**	**10,914,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	7,838,411	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00
TOTAL - PD	**7,838,411**	**0.00**	**10,914,000**	**0.00**	**10,914,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$7,838,411**	**0.00**	**$10,914,000**	**0.00**	**$10,914,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$7,838,411**	**0.00**	**$10,914,000**	**0.00**	**$10,914,000**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	513,702	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	513,702	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL	513,702	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
GRAND TOTAL	$513,702	0.00	$2,000,000	0.00	$2,000,000	0.00	$0	0.00

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87085C
Division of Taxation
Core - Worker's Compensation Refunds

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**2,000,000**	**2,000,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Worker's Compensation Fund (0652)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue refunds any overpayment or erroneous payment of worker's compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process those refund claims.

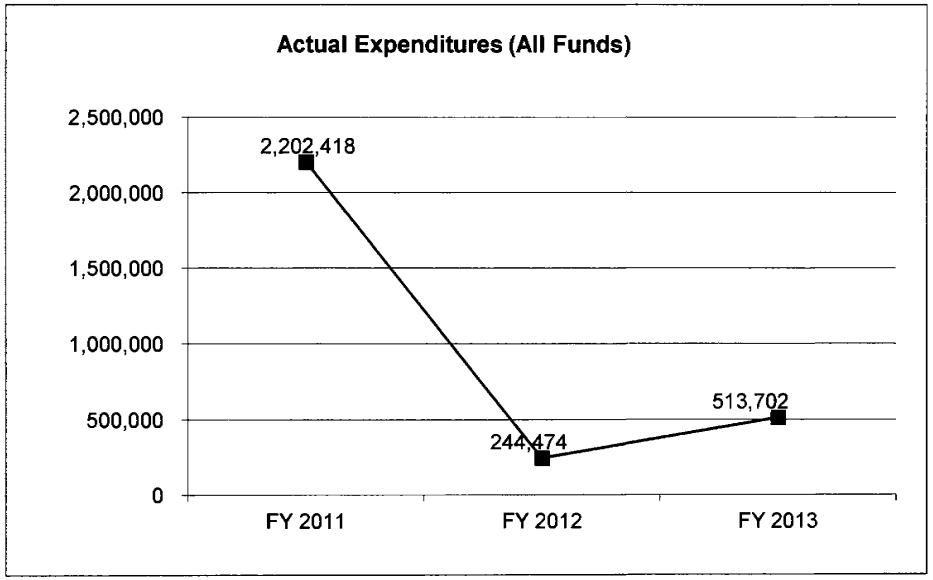
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87085C
Division of Taxation
Core - Worker's Compensation Refunds

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	2,202,420	450,000	513,703	2,000,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,202,420	450,000	513,703	2,000,000
Actual Expenditures (All Funds)	2,202,418	244,474	513,702	0
Unexpended (All Funds)	2	205,526	1	2,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)		(2)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $1,752,420 to process refunds.
(2) Appropriation increased $63,703 to process refunds.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	**0.00**	**0**	**0**	**2,000,000**	**2,000,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	**0.00**	**0**	**0**	**2,000,000**	**2,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	**0.00**	**0**	**0**	**2,000,000**	**2,000,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	513,702	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	**513,702**	**0.00**	**2,000,000**	**0.00**	**2,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$513,702**	**0.00**	**$2,000,000**	**0.00**	**$2,000,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$513,702**	**0.00**	**$2,000,000**	**0.00**	**$2,000,000**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	6,308	0.00	25,000	0.00	25,000	0.00	0	0.00
STATE SCHOOL MONEYS	14,193	0.00	25,000	0.00	25,000	0.00	0	0.00
FAIR SHARE FUND	6,308	0.00	11,000	0.00	11,000	0.00	0	0.00
TOTAL - PD	26,809	0.00	61,000	0.00	61,000	0.00	0	0.00
TOTAL	**26,809**	**0.00**	**61,000**	**0.00**	**61,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$26,809**	**0.00**	**$61,000**	**0.00**	**$61,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Cigarette Tax Refunds

Budget Unit 87088C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	61,000	61,000
TRF	0	0	0	0
Total	0	0	61,000	61,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Health Initiatives Fund (0275); State School Money Fund (0616); and Fair Share Fund (0687)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarette and other tobacco products as maintained in Chapter 149, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

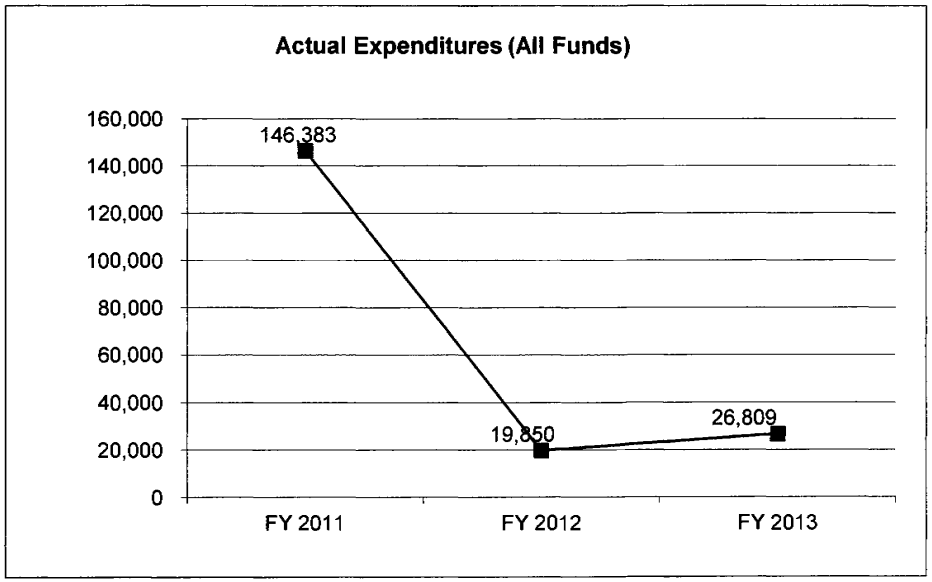
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Cigarette Tax Refunds

Budget Unit 87088C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	151,000	61,000	61,000	61,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	151,000	61,000	61,000	61,000
Actual Expenditures (All Funds)	146,383	19,850	26,809	0
Unexpended (All Funds)	4,617	41,150	34,191	61,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	4,617	41,150	34,191	0
	(1)			



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $90,000 to process refund requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	61,000	61,000	
	Total	**0.00**	**0**	**0**	**61,000**	**61,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	61,000	61,000	
	Total	**0.00**	**0**	**0**	**61,000**	**61,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	61,000	61,000	
	Total	**0.00**	**0**	**0**	**61,000**	**61,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	26,809	0.00	61,000	0.00	61,000	0.00	0	0.00
TOTAL - PD	26,809	0.00	61,000	0.00	61,000	0.00	0	0.00
GRAND TOTAL	$26,809	0.00	$61,000	0.00	$61,000	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$26,809	0.00	$61,000	0.00	$61,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	202,670	0.00	660,700	0.00	660,700	0.00	0	0.00
TOTAL - PD	202,670	0.00	660,700	0.00	660,700	0.00	0	0.00
TOTAL	**202,670**	**0.00**	**660,700**	**0.00**	**660,700**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$202,670**	**0.00**	**$660,700**	**0.00**	**$660,700**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - County Stock Insurance Distribution

Budget Unit 87018C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	660,700	0	0	660,700	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**660,700**	**0**	**0**	**660,700**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 148.330.4 RSMo, states "On or before the first day of September each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue of the state, to the county treasurer, and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."

The Department of Revenue uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless.

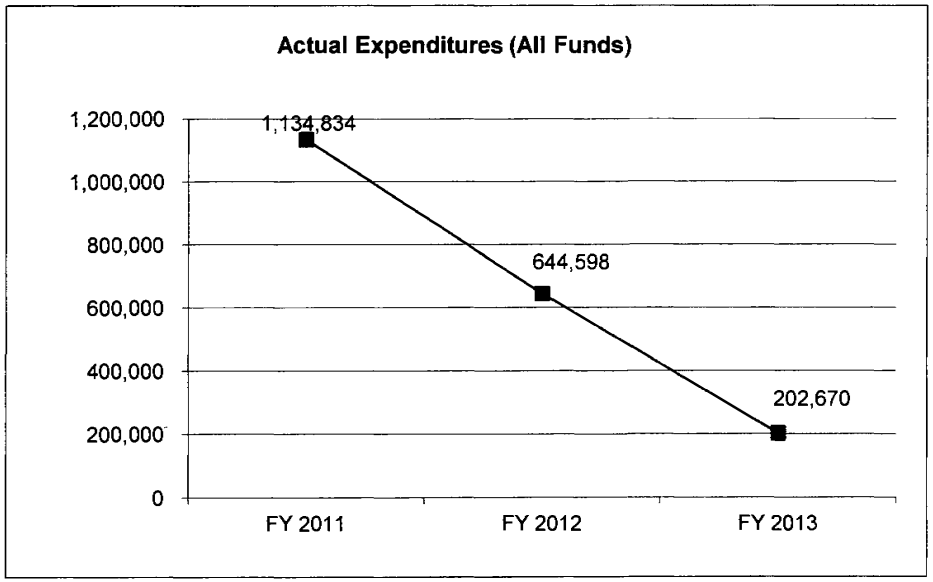
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87018C
Division of Taxation
Core - County Stock Insurance Distribution

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	1,134,834	644,598	500,000	660,700
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,134,834	644,598	500,000	660,700
Actual Expenditures (All Funds)	1,134,834	644,598	202,670	0
Unexpended (All Funds)	0	0	297,330	660,700
Unexpended, by Fund:				
General Revenue	0	0	297,330	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $634,834 to process the distribution.
(2) Appropriation increased $144,298 to process the distribution.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	660,700	0	0	660,700	
	Total	**0.00**	**660,700**	**0**	**0**	**660,700**	
DEPARTMENT CORE REQUEST							
	PD	0.00	660,700	0	0	660,700	
	Total	**0.00**	**660,700**	**0**	**0**	**660,700**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	660,700	0	0	660,700	
	Total	**0.00**	**660,700**	**0**	**0**	**660,700**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	202,670	0.00	660,700	0.00	660,700	0.00	0	0.00
TOTAL - PD	**202,670**	**0.00**	**660,700**	**0.00**	**660,700**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$202,670**	**0.00**	**$660,700**	**0.00**	**$660,700**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$202,670**	**0.00**	**$660,700**	**0.00**	**$660,700**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
OFFSET DEBTS WITH TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	211,413	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL - PD	211,413	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL	**211,413**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**	**0**	**0.00**
DEBT OFFSET CREDITS INCREASE - 1860007								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	60,000	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	60,000	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**60,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$211,413**	**0.00**	**$200,000**	**0.00**	**$260,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Credits

Budget Unit 87092C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	**200,000**	**0**	**0**	**200,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 135.815, RSMo, states, "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application for such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of insurance concludes that a taxpayer is delinquent after June fifteenth but before July first of any year, and the application of tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits towards a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant.. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions or other provisions of law."

3. PROGRAM LISTING (list programs included in this core funding)

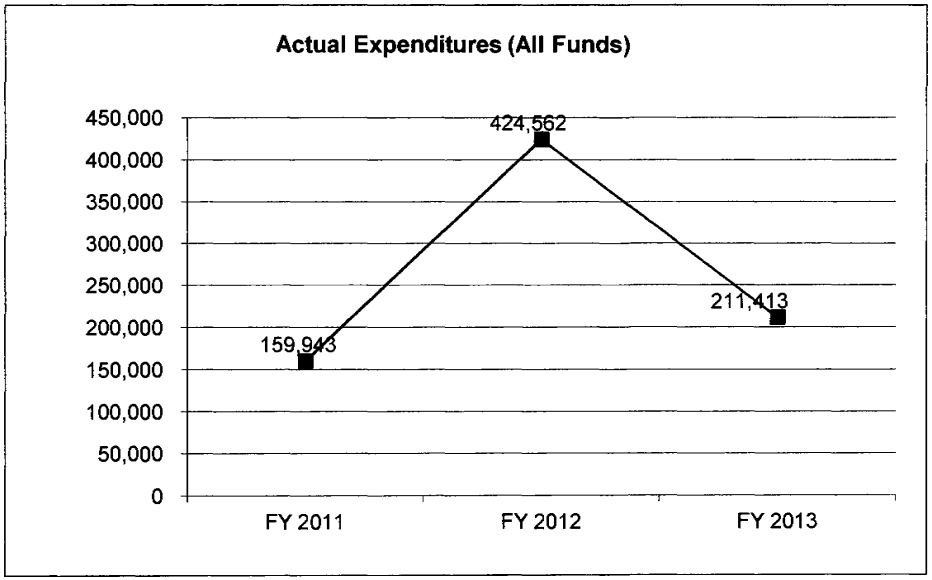
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Credits

Budget Unit 87092C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	280,000	424,562	425,000	200,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	280,000	424,562	425,000	200,000
Actual Expenditures (All Funds)	159,943	424,562	211,413	0
Unexpended (All Funds)	120,057	0	213,587	200,000
Unexpended, by Fund:				
General Revenue	120,057	0	213,587	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $80,000 to apply credits towards delinquencies.
(2) Appropriation increased $224,562 to apply credits towards delinquencies.
(3) The Department received a supplemental appropriation.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
OFFSET DEBTS WITH TAX CREDITS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	200,000	0	0	200,000	
	Total	**0.00**	**200,000**	**0**	**0**	**200,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	200,000	0	0	200,000	
	Total	**0.00**	**200,000**	**0**	**0**	**200,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	200,000	0	0	200,000	
	Total	**0.00**	**200,000**	**0**	**0**	**200,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	211,413	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL - PD	**211,413**	**0.00**	**200,000**	**0.00**	**200,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$211,413**	**0.00**	**$200,000**	**0.00**	**$200,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$211,413**	**0.00**	**$200,000**	**0.00**	**$200,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: 11 OF 13

Department of Revenue | **Budget Unit 87092C**
Division of Taxation
DI Name: Debt Offset Credits - Increase **DI# 1860007**

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	60,000	0	0	60,000	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	60,000	0	0	60,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*	*Est. Fringe*	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 135.815, RSMo, states that prior to authorization of any tax credit application, an administering agency must verify with the Department of Revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes.

Over the last five fiscal years, the Department applied tax credits toward delinquent taxes ranging from $238,494 to $424,562.

Prior to Fiscal Year 2013, this appropriation contained an "E" In Fiscal Year 2013, the Department received a supplemental request. An increase is requested to the core to more accurately reflect anticipated spending.

NEW DECISION ITEM
RANK: 11 OF 13

Department of Revenue	Budget Unit	87092C
Division of Taxation		
DI Name: Debt Offset Credits - Increase	DI# 1860007	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The current appropriation level is $200,000. The requested increase is the average of the expenditures from Fiscal Year 2009 through Fiscal Year 2013 and more accurately reflects anticipated spending.

	2009	2010	2011	2012	2013	Average Exp	Current Appro	Amount Requested
Credits Applied Toward Delinquencies	$238,494	$259,589	$159,943	$424,562	$211,413	$258,800	$200,000	$60,000

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions	60,000						60,000		
Total PSD	**60,000**		**0**		**0**		**60,000**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**60,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**60,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 11 OF 13

Department of Revenue **Budget Unit 87092C**
Division of Taxation
DI Name: Debt Offset Credits - Increase DI# 1860007

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 11 OF 13

Department of Revenue	Budget Unit 87092C
Division of Taxation	
DI Name: Debt Offset Credits - Increase DI# 1860007	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
OFFSET DEBTS WITH TAX CREDITS								
DEBT OFFSET CREDITS INCREASE - 1860007								
REFUNDS	0	0.00	0	0.00	60,000	0.00	0	0.00
TOTAL - PD	**0**	**0.00**	**0**	**0.00**	**60,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$60,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$60,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	13,187,365	0.00	11,292,384	0.00	11,292,384	0.00	0	0.00
TOTAL - TRF	13,187,365	0.00	11,292,384	0.00	11,292,384	0.00	0	0.00
TOTAL	**13,187,365**	**0.00**	**11,292,384**	**0.00**	**11,292,384**	**0.00**	**0**	**0.00**
DEBT OFFSET TRANSFER INCREASE - 1860008								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	2,505,000	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	2,505,000	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**2,505,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$13,187,365**	**0.00**	**$11,292,384**	**0.00**	**$13,797,384**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Transfer

Budget Unit 87091C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	11,292,384	0	0	11,292,384
Total	**11,292,384**	**0**	**0**	**11,292,384**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than $25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

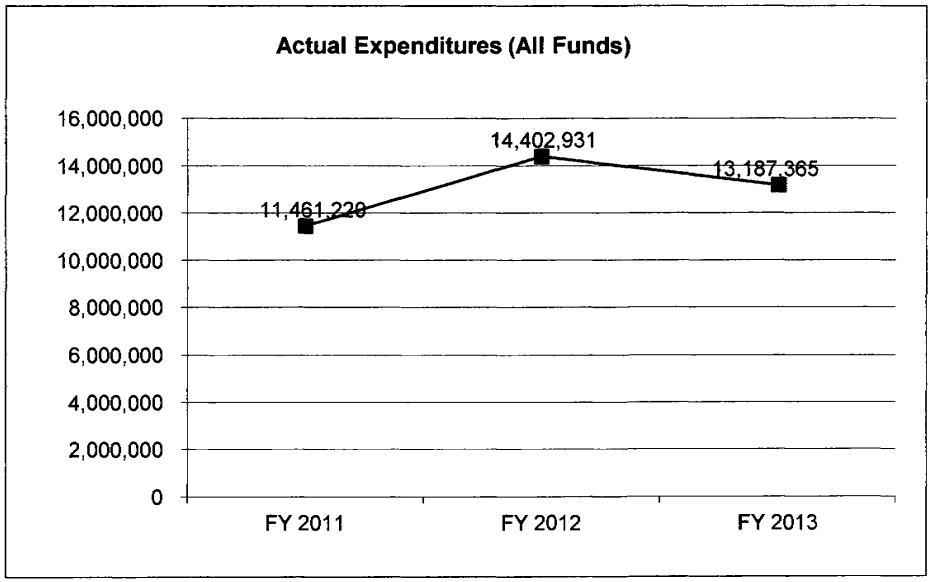
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87091C
Division of Taxation
Core - Debt Offset Transfer

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	11,592,384	17,050,860	14,542,384	11,292,384
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	11,592,384	17,050,860	14,542,384	11,292,384
Actual Expenditures (All Funds)	11,461,220	14,402,931	13,187,365	0
Unexpended (All Funds)	131,164	2,647,929	1,355,019	11,292,384
Unexpended, by Fund:				
General Revenue	131,164	2,647,929	1,355,019	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $300,000 to process transfer requests.
(2) Appropriation increased $5,758,476 to process transfer requests.
(3) The Department received a supplemental increase.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DEBT OFFSET TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	**0.00**	**11,292,384**	**0**	**0**	**11,292,384**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	**0.00**	**11,292,384**	**0**	**0**	**11,292,384**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	11,292,384	0	0	11,292,384	
	Total	**0.00**	**11,292,384**	**0**	**0**	**11,292,384**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	13,187,365	0.00	11,292,384	0.00	11,292,384	0.00	0	0.00
TOTAL - TRF	**13,187,365**	**0.00**	**11,292,384**	**0.00**	**11,292,384**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$13,187,365**	**0.00**	**$11,292,384**	**0.00**	**$11,292,384**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$13,187,365**	**0.00**	**$11,292,384**	**0.00**	**$11,292,384**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: 12 OF 13

Department of Revenue	**Budget Unit 87091C**
Division of Taxation	
DI Name: Debt Offset Transfer Increase	**DI# 1860008**

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	2,505,000	0	0	2,505,000	TRF	0	0	0	0
Total	**2,505,000**	**0**	**0**	**2,505,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, universities, and the federal government seeking satisfaction of any debt larger than $25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

Prior to Fiscal Year 2013, this appropriation contained an "E". The current appropriation authority is $11,292,384. The increase is requested to more accurately reflect anticipated spending.

NEW DECISION ITEM
RANK: 12 OF 13

Department of Revenue	Budget Unit 87091C
Division of Taxation	
DI Name: Debt Offset Transfer Increase DI# 1860008	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Below is the five history of debt offsets. The increase assumes that the increases in Fiscal Years 2012 and 2013 will continue. The increase will more accurately reflect anticipated spending.

	2009	2010	2011	2012	2013	Current Appro	Requested Increase	New Appro Level
Debt Offsets	$12,226,862	$11,387,972	$11,461,220	$14,402,931	$13,187,365	$11,292,384	$2,505,000	$13,797,384

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers	2,505,000						2,505,000		
Total TRF	**2,505,000**		**0**		**0**		**2,505,000**		**0**
Grand Total	**2,505,000**	**0.0**	**0**	**0.0**	**0**	**0.0**	**2,505,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: 12 OF 13

Department of Revenue **Budget Unit 87091C**
Division of Taxation
DI Name: Debt Offset Transfer Increase DI# 1860008

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers							0		
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 12 OF 13

Department of Revenue	Budget Unit 87091C
Division of Taxation	
DI Name: Debt Offset Transfer Increase DI# 1860008	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DEBT OFFSET TRANSFER								
DEBT OFFSET TRANSFER INCREASE - 1860008								
TRANSFERS OUT	0	0.00	0	0.00	2,505,000	0.00	0	0.00
TOTAL - TRF	**0**	**0.00**	**0**	**0.00**	**2,505,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$2,505,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$2,505,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	1,536,506	0.00	1,600,000	0.00	1,600,000	0.00	0	0.00
TOTAL - TRF	1,536,506	0.00	1,600,000	0.00	1,600,000	0.00	0	0.00
TOTAL	**1,536,506**	**0.00**	**1,600,000**	**0.00**	**1,600,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,536,506**	**0.00**	**$1,600,000**	**0.00**	**$1,600,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Circuit Court Escrow Transfer

Budget Unit 87101C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1,600,000	0	0	1,600,000
Total	**1,600,000**	**0**	**0**	**1,600,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than $25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

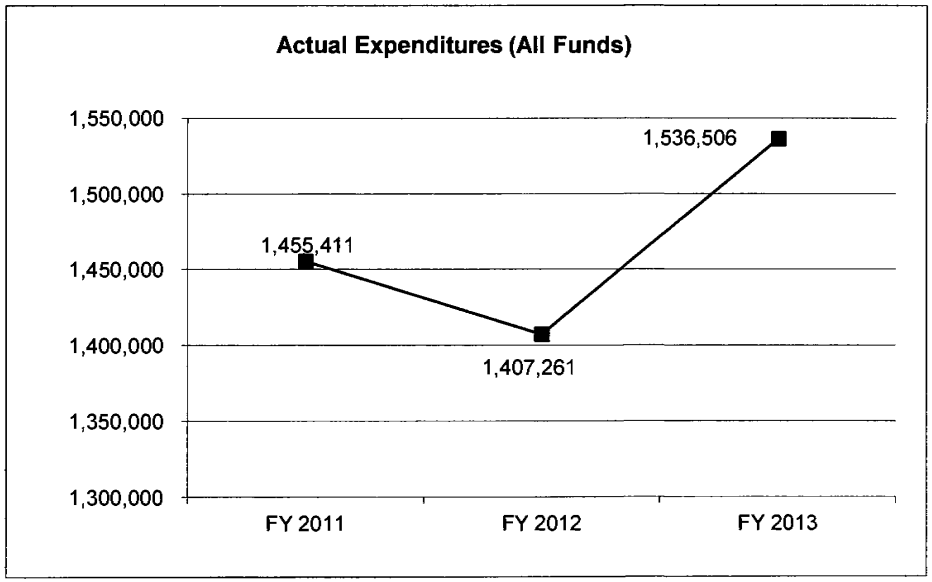
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87101C
Division of Taxation
Core - Circuit Court Escrow Transfer

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	1,465,500	1,505,500	1,536,507	1,600,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,465,500	1,505,500	1,536,507	1,600,000
Actual Expenditures (All Funds)	1,455,411	1,407,261	1,536,506	0
Unexpended (All Funds)	10,089	98,239	1	1,600,000
Unexpended, by Fund:				
General Revenue	10,089	98,239	1	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $960,000 to process transfer requests.
(2) Appropriation increased $1,000,000 to process transfer requests.
(3) Appropriation increased $1,031,007 to process transfer requests.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	1,600,000	0	0	1,600,000	
	Total	**0.00**	**1,600,000**	**0**	**0**	**1,600,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	1,600,000	0	0	1,600,000	
	Total	**0.00**	**1,600,000**	**0**	**0**	**1,600,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	1,600,000	0	0	1,600,000	
	Total	**0.00**	**1,600,000**	**0**	**0**	**1,600,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	1,536,506	0.00	1,600,000	0.00	1,600,000	0.00	0	0.00
TOTAL - TRF	1,536,506	0.00	1,600,000	0.00	1,600,000	0.00	0	0.00
GRAND TOTAL	$1,536,506	0.00	$1,600,000	0.00	$1,600,000	0.00	$0	0.00
GENERAL REVENUE	$1,536,506	0.00	$1,600,000	0.00	$1,600,000	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DEBT OFFSET								
CORE								
PROGRAM-SPECIFIC								
DEBT OFFSET ESCROW	892,864	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
TOTAL - PD	892,864	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
TOTAL	892,864	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
GRAND TOTAL	$892,864	0.00	$1,164,119	0.00	$1,164,119	0.00	$0	0.00

CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Debt Offset Escrow Distribution

Budget Unit 87098C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,164,119	1,164,119	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**1,164,119**	**1,164,119**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Debt Offset Escrow Fund (0753)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for the satisfaction of debts larger than $25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department is also developing reciprocal agreements with other state agencies to intercept refunds for the satisfaction of debts. The Department executed an agreement with the state of Kansas in Fiscal Year 2010. Through Fiscal Year 2013, Kansas intercepted $2.9 million on behalf of Missouri and Missouri intercepted $2 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the applicable states.

3. PROGRAM LISTING (list programs included in this core funding)

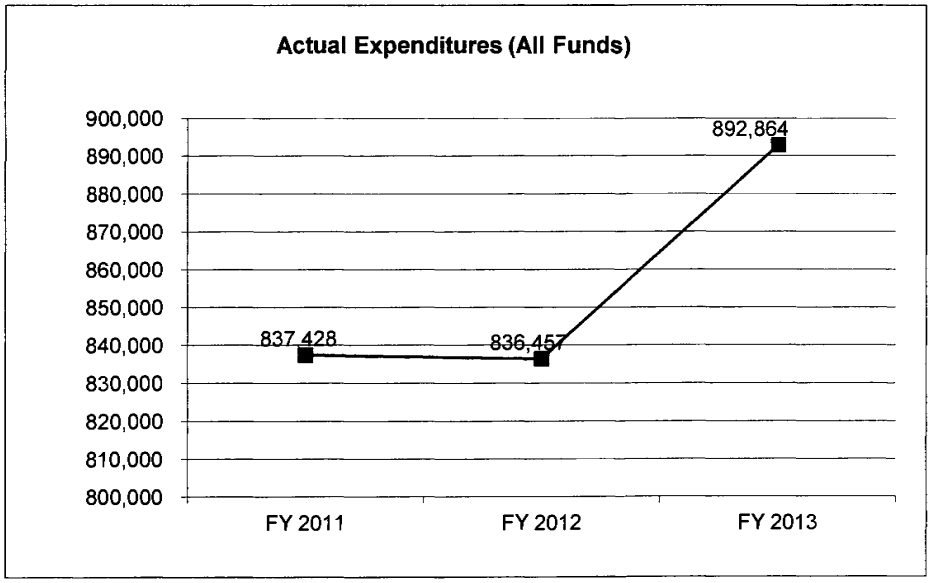
CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Debt Offset Escrow Distribution

Budget Unit **87098C**

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Actual Expenditures (All Funds)	837,428	836,457	892,864	0
Unexpended (All Funds)	326,691	327,662	271,255	1,164,119
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	326,691	327,662	271,255	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DEBT OFFSET

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	1,164,119	1,164,119	
	Total	**0.00**	**0**	**0**	**1,164,119**	**1,164,119**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	1,164,119	1,164,119	
	Total	**0.00**	**0**	**0**	**1,164,119**	**1,164,119**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	1,164,119	1,164,119	
	Total	**0.00**	**0**	**0**	**1,164,119**	**1,164,119**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DEBT OFFSET								
CORE								
REFUNDS	892,864	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
TOTAL - PD	892,864	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
GRAND TOTAL	$892,864	0.00	$1,164,119	0.00	$1,164,119	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$892,864	0.00	$1,164,119	0.00	$1,164,119	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
SCHOOL DIST TRST TRNSFER TO GR								
CORE								
FUND TRANSFERS								
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL	**2,500,000**	**0.00**	**2,500,000**	**0.00**	**2,500,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$2,500,000**	**0.00**	**$2,500,000**	**0.00**	**$2,500,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - School District Trust Fund Transfer

Budget Unit 87093C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	2,500,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: School District Trust Fund (0688)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue requests $2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The Department designates one cent of the dollar of the sales/use taxes collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed $2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

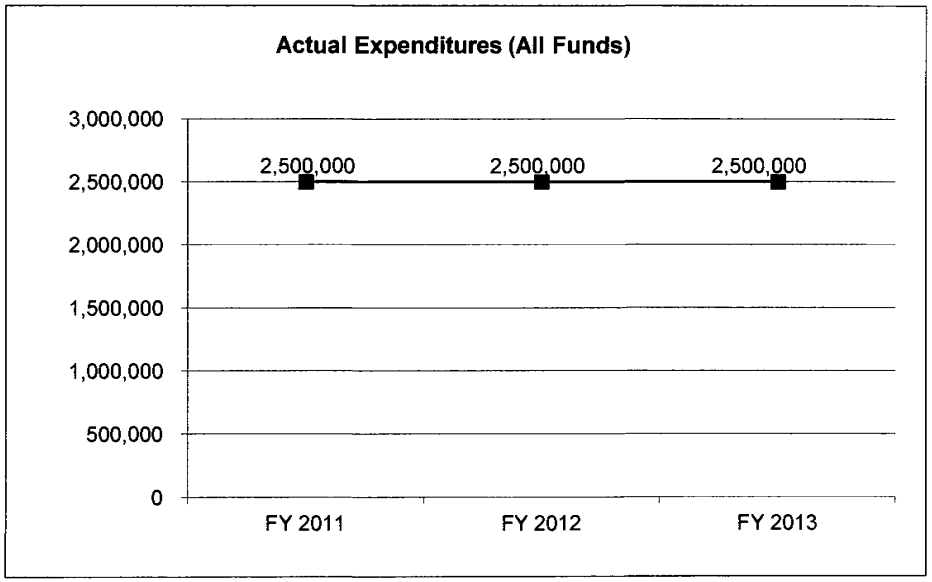
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87093C
Division of Taxation
Core - School District Trust Fund Transfer

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (All Funds)	2,500,000	2,500,000	2,500,000	0
Unexpended (All Funds)	0	0	0	2,500,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SCHOOL DIST TRST TRNSFER TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	**0.00**	**0**	**0**	**2,500,000**	**2,500,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	**0.00**	**0**	**0**	**2,500,000**	**2,500,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	**0.00**	**0**	**0**	**2,500,000**	**2,500,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
SCHOOL DIST TRST TRNSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
GRAND TOTAL	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$2,500,000	0.00	$2,500,000	0.00	$2,500,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
PARK SALES TAX TRANSFER TO GR								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	265,492	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL - TRF	265,492	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL	265,492	0.00	300,000	0.00	300,000	0.00	0	0.00
GRAND TOTAL	$265,492	0.00	$300,000	0.00	$300,000	0.00	$0	0.00

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Parks Sales Tax Transfer to GR

Budget Unit 87094C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	300,000	300,000	TRF	0	0	0	0
Total	**0**	**0**	**300,000**	**300,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Parks Sales Tax Fund (0613)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

3. PROGRAM LISTING (list programs included in this core funding)

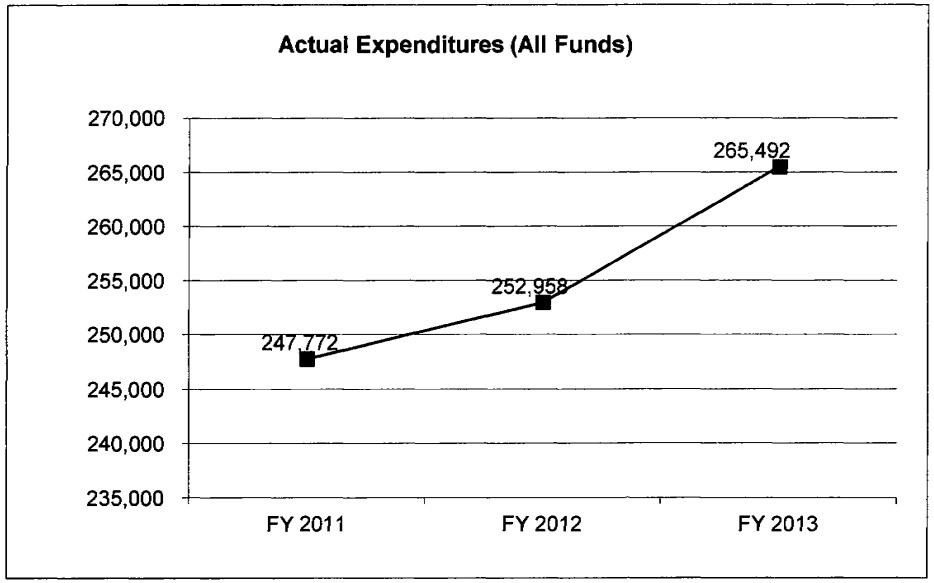
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Parks Sales Tax Transfer to GR

Budget Unit 87094C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	247,772	252,959	265,493	300,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	247,772	252,959	265,493	300,000
Actual Expenditures (All Funds)	247,772	252,958	265,492	0
Unexpended (All Funds)	0	1	1	300,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	1	1	0
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $7,772 to process annual transfer.
(2) Appropriation increased $12,959 to process annual transfer.
(3) Appropriation increased $25,493 to process annual transfer.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PARK SALES TAX TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	300,000	300,000	
	Total	**0.00**	**0**	**0**	**300,000**	**300,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	300,000	300,000	
	Total	**0.00**	**0**	**0**	**300,000**	**300,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	300,000	300,000	
	Total	**0.00**	**0**	**0**	**300,000**	**300,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	265,492	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL - TRF	**265,492**	**0.00**	**300,000**	**0.00**	**300,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$265,492**	**0.00**	**$300,000**	**0.00**	**$300,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$265,492**	**0.00**	**$300,000**	**0.00**	**$300,000**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
SOIL & WATER SALS TX TRF TO GR								
CORE								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	265,492	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL - TRF	265,492	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL	**265,492**	**0.00**	**300,000**	**0.00**	**300,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$265,492**	**0.00**	**$300,000**	**0.00**	**$300,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Soil and Water Sales Tax Transfer to GR

Budget Unit 87096C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	300,000	300,000
Total	0	0	300,000	300,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Soil and Water Sales Tax Fund (0614)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collect one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a), of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund for the cost of collection.

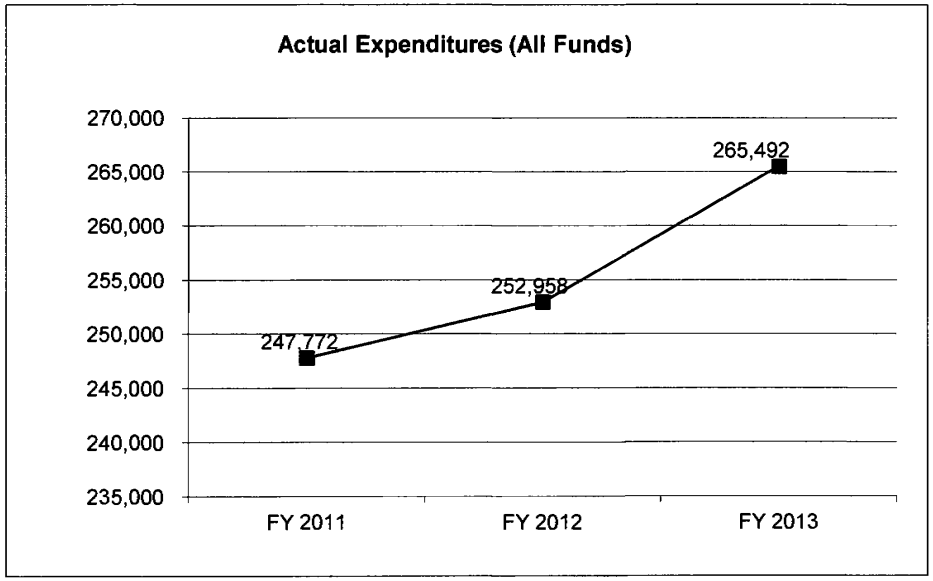
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87096C
Division of Taxation
Core - Soil and Water Sales Tax Transfer to GR

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	247,772	252,959	265,493	300,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	247,772	252,959	265,493	300,000
Actual Expenditures (All Funds)	247,772	252,958	265,492	0
Unexpended (All Funds)	0	1	1	300,000
Unexpended, by Fund:				
General Revenue	0	1	1	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)	(3)	



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $7,772 to process the annual transfer.
(2) Appropriation increased $12,959 to process the annual transfer.
(3) Appropriation increased $25,493 to process the annual transfer.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SOIL & WATER SALS TX TRF TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	300,000	300,000	
	Total	**0.00**	**0**	**0**	**300,000**	**300,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	300,000	300,000	
	Total	**0.00**	**0**	**0**	**300,000**	**300,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	300,000	300,000	
	Total	**0.00**	**0**	**0**	**300,000**	**300,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	265,492	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL - TRF	**265,492**	**0.00**	**300,000**	**0.00**	**300,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$265,492**	**0.00**	**$300,000**	**0.00**	**$300,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$265,492**	**0.00**	**$300,000**	**0.00**	**$300,000**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	721,237	0.00	1,040,450	0.00	1,040,450	0.00	0	0.00
TOTAL - TRF	721,237	0.00	1,040,450	0.00	1,040,450	0.00	0	0.00
TOTAL	**721,237**	**0.00**	**1,040,450**	**0.00**	**1,040,450**	**0.00**	**0**	**0.00**
STATE SUPPLEMENTAL INCREASE - 1860009								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	205,992	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	205,992	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**205,992**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$721,237**	**0.00**	**$1,040,450**	**0.00**	**$1,246,442**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87095C
Division of Taxation
Core - State Supplemental Downtown Development Transfer

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1,040,450	0	0	1,040,450
Total	**1,040,450**	**0**	**0**	**1,040,450**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

This appropriation is used to transfer funds to the State Supplemental Downtown Development Fund. Section 99.963 RSMo, states, "The department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects to the treasurer for deposit in the state supplemental downtown development fund." The Missouri Department of Economic Development administers the programs and calculates the amount of the transfer.

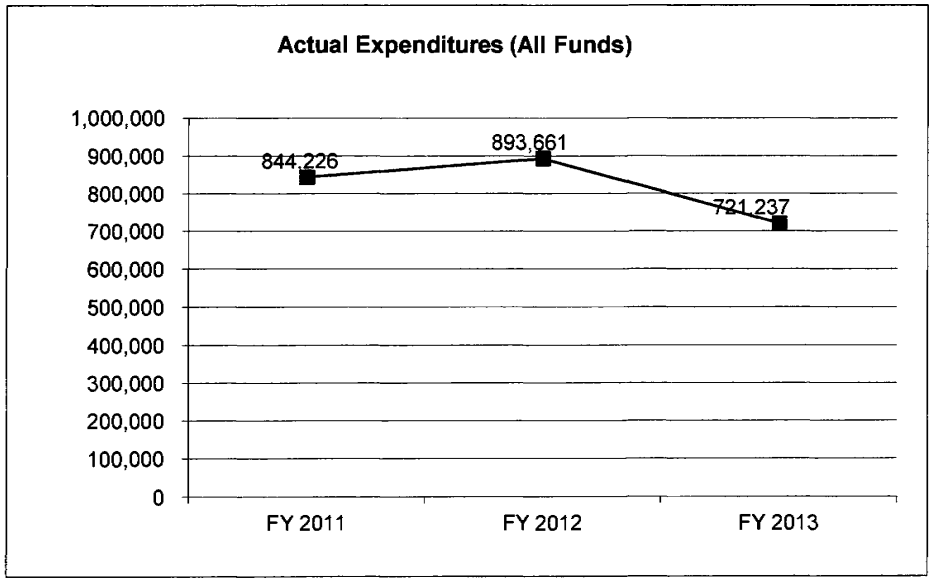
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue **Budget Unit** **87095C**
Division of Taxation
Core - State Supplemental Downtown Development Transfer

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	1,240,450	1,240,450	1,040,450	1,040,450
Less Reverted (All Funds)	0	(37,214)	(31,214)	0
Budget Authority (All Funds)	1,240,450	1,203,236	1,009,236	1,040,450
Actual Expenditures (All Funds)	844,226	893,661	721,237	0
Unexpended (All Funds)	396,224	309,575	287,999	1,040,450
Unexpended, by Fund:				
General Revenue	396,224	346,789	287,999	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ST SUPPL DOWNTOWN DVLP TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	1,040,450	0	0	1,040,450	
	Total	**0.00**	**1,040,450**	**0**	**0**	**1,040,450**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	1,040,450	0	0	1,040,450	
	Total	**0.00**	**1,040,450**	**0**	**0**	**1,040,450**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	1,040,450	0	0	1,040,450	
	Total	**0.00**	**1,040,450**	**0**	**0**	**1,040,450**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ST SUPPL DOWNTOWN DVLP TRF								
CORE								
TRANSFERS OUT	721,237	0.00	1,040,450	0.00	1,040,450	0.00	0	0.00
TOTAL - TRF	721,237	0.00	1,040,450	0.00	1,040,450	0.00	0	0.00
GRAND TOTAL	$721,237	0.00	$1,040,450	0.00	$1,040,450	0.00	$0	0.00
GENERAL REVENUE	$721,237	0.00	$1,040,450	0.00	$1,040,450	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00

NEW DECISION ITEM
RANK: 13 OF 13

Department of Revenue	**Budget Unit 87095C**
Division of Taxation	
DI Name: State Supplemental Downtown Increase DI# 1860009	

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	205,992	0	0	205,992	TRF	0	0	0	0
Total	**205,992**	**0**	**0**	**205,992**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Missouri Department of Economic Development (DED) administers development projects known as MODESA. Section 99.963, RSMo, states "The department of revenue shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects for deposit in the state supplemental downtown development fund." The Department of Economic Development calculates the transfer amounts and forwards to the Department of Revenue to transfer from General Revenue to the State Supplemental Downtown Fund.

The DED is requesting an increase to its spending authority from the State Supplemental Downtown Development Fund to cover obligated costs (Decision Item number 1419009). This request is the corresponding increase to the transfer appropriation contained in the Department of Revenue's budget.

NEW DECISION ITEM
RANK: 13 OF 13

Department of Revenue **Budget Unit 87095C**
Division of Taxation
DI Name: State Supplemental Downtown Increase DI# 1860009

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

DED projects that $1,200,000 will be needed in Fiscal Year 2015 to cover the obligated costs for current projects. DED's spending authority from the State Supplemental Downtown Development Fund is $994,008, therefore, DED requested an increase of $205,992.

To meet the estimated obligated costs, DOR requests an increase to its transfer appropriation of $205,992.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers	205,992						205,992		
Total TRF	**205,992**		**0**		**0**		**205,992**		**0**
Grand Total	**205,992**	**0.0**	**0**	**0.0**	**0**	**0.0**	**205,992**	**0.0**	**0**

NEW DECISION ITEM
RANK: 13 OF 13

Department of Revenue — Budget Unit 87095C
Division of Taxation
DI Name: State Supplemental Downtown Increase — DI# 1860009

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 13 OF 13

Department of Revenue	Budget Unit 87095C
Division of Taxation	
DI Name: State Supplemental Downtown Increase DI# 1860009	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ST SUPPL DOWNTOWN DVLP TRF								
STATE SUPPLEMENTAL INCREASE - 1860009								
TRANSFERS OUT	0	0.00	0	0.00	205,992	0.00	0	0.00
TOTAL - TRF	**0**	**0.00**	**0**	**0.00**	**205,992**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$205,992**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$205,992**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DOWNTOWN REVITAL PRESER TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL - TRF	0	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL	0	0.00	200,000	0.00	200,000	0.00	0	0.00
GRAND TOTAL	$0	0.00	$200,000	0.00	$200,000	0.00	$0	0.00

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87099C
Division of Taxation
Core - Downtown Revitalization Preservation Transfer

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	200,000	0	0	200,000	TRF	0	0	0	0
Total	**200,000**	**0**	**0**	**200,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 99.1092(2) RSMo, states that the Department of Revenue (Department) shall annually submit the first $15 million of other net new revenues generated by the re-development projects to the treasurer for deposit in the Downtown Revitalization Preservation Fund. The Missouri Department of Economic Development administers the programs and notifies the Department of transfer amounts.

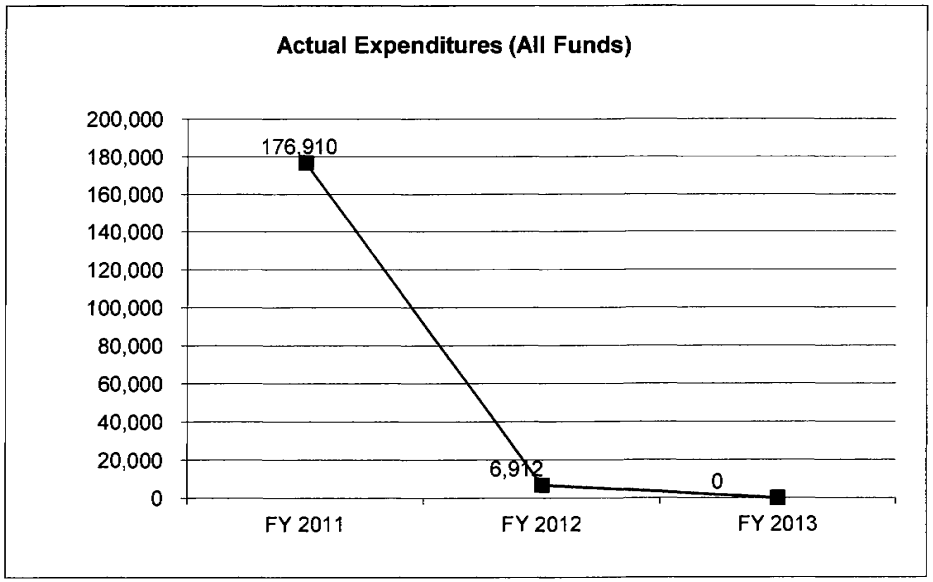
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue **Budget Unit** **87099C**
Division of Taxation
Core - Downtown Revitalization Preservation Transfer

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	184,184	234,697	200,000	200,000
Less Reverted (All Funds)	0	(7,041)	(6,000)	0
Budget Authority (All Funds)	184,184	227,656	194,000	200,000
Actual Expenditures (All Funds)	176,910	6,912	0	0
Unexpended (All Funds)	7,274	220,744	194,000	200,000
Unexpended, by Fund:				
General Revenue	7,274	220,774	194,000	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOWNTOWN REVITAL PRESER TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	200,000	0	0	200,000	
	Total	**0.00**	**200,000**	**0**	**0**	**200,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	200,000	0	0	200,000	
	Total	**0.00**	**200,000**	**0**	**0**	**200,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	200,000	0	0	200,000	
	Total	**0.00**	**200,000**	**0**	**0**	**200,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DOWNTOWN REVITAL PRESER TRF								
CORE								
TRANSFERS OUT	0	0.00	200,000	0.00	200,000	0.00	0	0.00
TOTAL - TRF	0	0.00	200,000	0.00	200,000	0.00	0	0.00
GRAND TOTAL	$0	0.00	$200,000	0.00	$200,000	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$200,000	0.00	$200,000	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	277,235	0.00	396,000	0.00	396,000	0.00	0	0.00
TOTAL - TRF	277,235	0.00	396,000	0.00	396,000	0.00	0	0.00
TOTAL	**277,235**	**0.00**	**396,000**	**0.00**	**396,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$277,235**	**0.00**	**$396,000**	**0.00**	**$396,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Income Tax Check-Off Transfers

Budget Unit 87100C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	396,000	0	0	396,000	TRF	0	0	0	0
Total	**396,000**	**0**	**0**	**396,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 143.1026 RSMo, allow any individual or corporation entitled to a tax refund to designate $2 or more on a single return or $4 or more on a combined return to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

After School Retreat Reading and Assessment Fund (0732)
ALS Lou Gehrig's Disease Fund (0703)
American Cancer Society Heartland Division, Inc. Fund (0700)
American Diabetes Association Gateway Area Fund (0713)
American Heart Association Fund (0714)
American Lung Association Fund (0704)
American Red Cross Fund (0987)
Arthritis Foundation Fund (0708)
Breast Cancer Awareness Fund (0915)
Childhood Lead Testing Fund (0899)
Children's Trust Fund (0694)
Development Disabilities Waiting List Equity Trust Fund (0986)
Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
March of Dimes Fund (0716)
Missouri Military Family Relief Fund (0719)
Missouri Public Service Health Fund (0298)
Muscular Dystrophy Association Fund (0707)
National Guard Trust Fund (0900)
National Multiple Sclerosis Society (0709)
Organ Donor Program Fund (0824)
Pediatric Cancer Research Trust Fund (0959)
Puppy Protection Trust Fund (0985)
Veterans Trust Fund (0579)
Workers' Memorial Fund (0895)

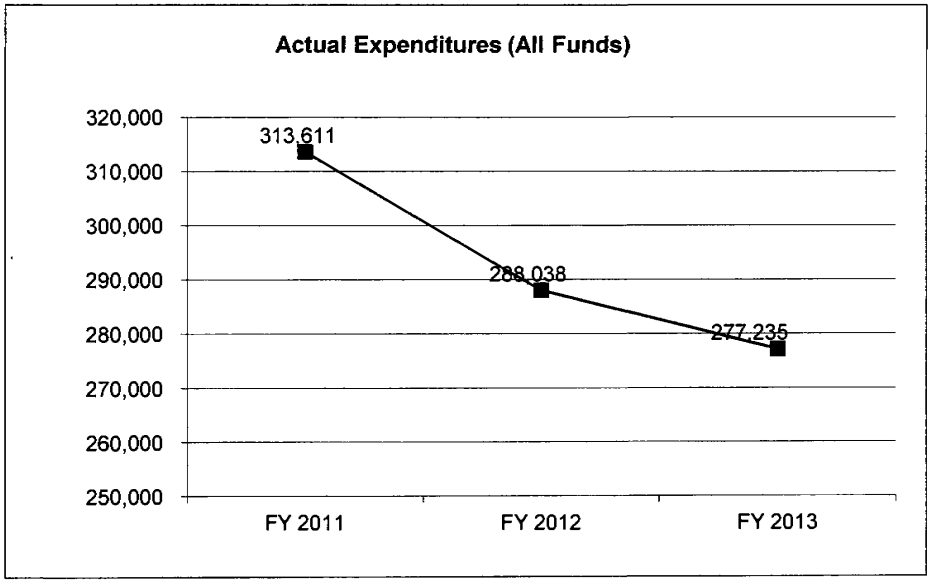
CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87100C
Division of Taxation
Core - Income Tax Check-Off Transfers

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	396,000	396,000	396,000	396,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	396,000	396,000	396,000	396,000
Actual Expenditures (All Funds)	313,611	288,038	277,235	0
Unexpended (All Funds)	82,389	107,962	118,765	396,000
Unexpended, by Fund:				
General Revenue	82,389	107,962	118,765	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	396,000	0	0	396,000	
	Total	**0.00**	**396,000**	**0**	**0**	**396,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	396,000	0	0	396,000	
	Total	**0.00**	**396,000**	**0**	**0**	**396,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	396,000	0	0	396,000	
	Total	**0.00**	**396,000**	**0**	**0**	**396,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	277,235	0.00	396,000	0.00	396,000	0.00	0	0.00
TOTAL - TRF	277,235	0.00	396,000	0.00	396,000	0.00	0	0.00
GRAND TOTAL	$277,235	0.00	$396,000	0.00	$396,000	0.00	$0	0.00
GENERAL REVENUE	$277,235	0.00	$396,000	0.00	$396,000	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
FUND TRANSFERS								
ELDERLY HOME-DELIVER MEALS TRU	60	0.00	2,831	0.00	2,831	0.00	0	0.00
MO PUBLIC HEALTH SERVICES	0	0.00	202	0.00	202	0.00	0	0.00
VETERANS TRUST FUND	57	0.00	1,985	0.00	1,985	0.00	0	0.00
CHILDREN'S TRUST	227	0.00	3,250	0.00	3,250	0.00	0	0.00
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	0	0.00
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	0	0.00
AMERICAN LUNG ASSOC OF MO	0	0.00	250	0.00	250	0.00	0	0.00
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	0	0.00
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	0	0.00
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	0	0.00
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	0	0.00
MISSOURI MILITARY FAMILY RELIE	370	0.00	250	0.00	250	0.00	0	0.00
AFT SCH READ & ASSESS GRANT PR	42	0.00	250	0.00	250	0.00	0	0.00
ORGAN DONOR PROGRAM	0	0.00	250	0.00	250	0.00	0	0.00
WORKERS MEMORIAL	23	0.00	250	0.00	250	0.00	0	0.00
CHILDHOOD LEAD TESTING	43	0.00	250	0.00	250	0.00	0	0.00
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	0	0.00
BREAST CANCER AWARENESS TRUST	23	0.00	250	0.00	250	0.00	0	0.00
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	0	0.00
PUPPY PROTECTION TRUST	0	0.00	250	0.00	250	0.00	0	0.00
DEVELOP DISABILITIES WAIT LIST	0	0.00	250	0.00	250	0.00	0	0.00
AMERICAN RED CROSS TRUST	0	0.00	250	0.00	250	0.00	0	0.00
TOTAL - TRF	845	0.00	13,669	0.00	13,669	0.00	0	0.00
TOTAL	**845**	**0.00**	**13,669**	**0.00**	**13,669**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$845**	**0.00**	**$13,669**	**0.00**	**$13,669**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87105C
Division of Taxation
Core - Income Tax Check-Off - Erroneous Transfers

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	13,669	13,669	TRF	0	0	0	0
Total	**0**	**0**	**13,669**	**13,669**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description below.

Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 143.1026 RSMo, allow any individual or corporation entitled to a tax refund to designate $2 or more on a single return or $4 or more on a combined return to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from the various funds below to the General Revenue Fund for revised or erroneous transfers.

After School Retreat Reading and Assessment Fund (0732)
ALS Lou Gehrig's Disease Fund (0703)
American Cancer Society Heartland Division, Inc. Fund (0700)
American Diabetes Association Gateway Area Fund (0713)
American Heart Association Fund (0714)
American Lung Association Fund (0704)
American Red Cross Fund (0987)
Arthritis Foundation Fund (0708)
Breast Cancer Awareness Fund (0915)
Childhood Lead Testing Fund (0899)
Children's Trust Fund (0694)
Development Disabilities Waiting List Equity Trust Fund (0986)
Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
March of Dimes Fund (0716)
Missouri Military Family Relief Fund (0719)
Missouri Public Service Health Fund (0298)
Muscular Dystrophy Association Fund (0707)
National Guard Trust Fund (0900)
National Multiple Sclerosis Society Fund (0709)
Organ Donor Program Fund (0824)
Pediatric Cancer Research Trust Fund (0959)
Puppy Protection Trust Fund (0985)
Veterans Trust Fund (0579)
Workers' Memorial Fund (0895)

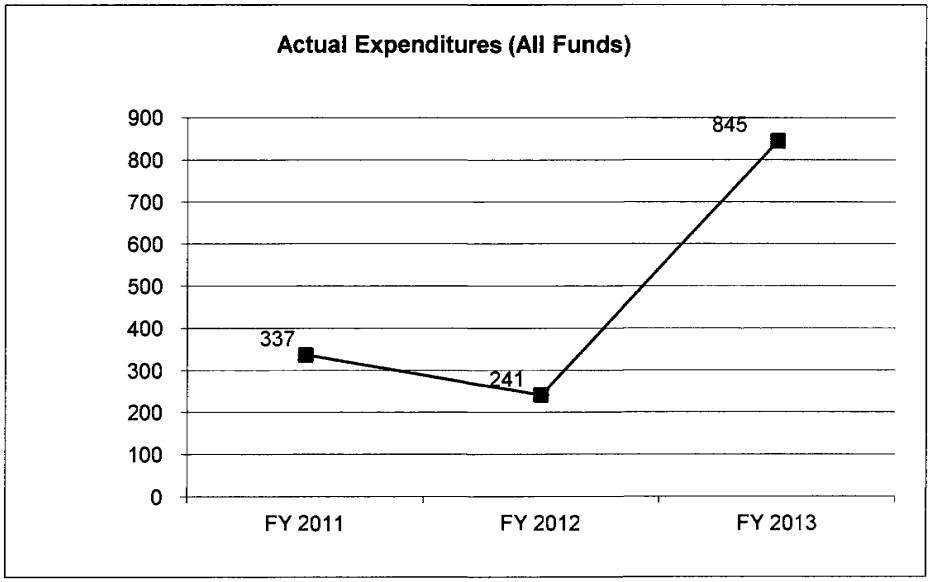
CORE DECISION ITEM

Department of Revenue **Budget Unit** **87105C**
Division of Taxation
Core - Income Tax Check-Off - Erroneous Transfers

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	337	241	845	0
Unexpended (All Funds)	13,332	13,428	12,824	13,669
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	13,332	13,428	12,824	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	**0.00**	**0**	**0**	**13,669**	**13,669**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	**0.00**	**0**	**0**	**13,669**	**13,669**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	**0.00**	**0**	**0**	**13,669**	**13,669**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	845	0.00	13,669	0.00	13,669	0.00	0	0.00
TOTAL - TRF	845	0.00	13,669	0.00	13,669	0.00	0	0.00
GRAND TOTAL	$845	0.00	$13,669	0.00	$13,669	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$845	0.00	$13,669	0.00	$13,669	0.00		0.00

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM-SPECIFIC								
AMER CANCER SOC, HEARTLAND DIV	6,065	0.00	22,000	0.00	22,000	0.00	0	0.00
ALS LOU GEHRIG'S DISEASE	2,564	0.00	3,500	0.00	3,500	0.00	0	0.00
AMERICAN LUNG ASSOC OF MO	678	0.00	3,500	0.00	3,500	0.00	0	0.00
MUSCULAR DYSTROPHY ASSOCIATION	888	0.00	2,500	0.00	2,500	0.00	0	0.00
ARTHRITIS FOUNDATION	906	0.00	2,500	0.00	2,500	0.00	0	0.00
NATIONAL MULTIPLE SCLEROSIS SO	2,292	0.00	3,500	0.00	3,500	0.00	0	0.00
AMER DIABETES ASSN GATEWAY ARE	2,273	0.00	3,500	0.00	3,500	0.00	0	0.00
AMERICAN HEART ASSOCIATION	2,590	0.00	3,500	0.00	3,500	0.00	0	0.00
MARCH OF DIMES	2,931	0.00	3,500	0.00	3,500	0.00	0	0.00
BREAST CANCER AWARENESS TRUST	1,999	0.00	1,000	0.00	1,000	0.00	0	0.00
AMERICAN RED CROSS TRUST	1,888	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL - PD	25,074	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL	**25,074**	**0.00**	**50,000**	**0.00**	**50,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$25,074**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Income Tax Check-Off Distributions

Budget Unit 87106C

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Pursuant to Section 143.1005, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to semi-annually distribute the collections to the following charitable organizations:

ALS Lou Gehrig's Disease
American Cancer Society, Heartland Division
American Diabetes Association, Gateway Area
American Heart Association
American Lung Association of Missouri
American Red Cross
Arthritis Foundation
March of Dimes
Muscular Dystrophy Association
National Multiple Sclerosis Society

3. PROGRAM LISTING (list programs included in this core funding)

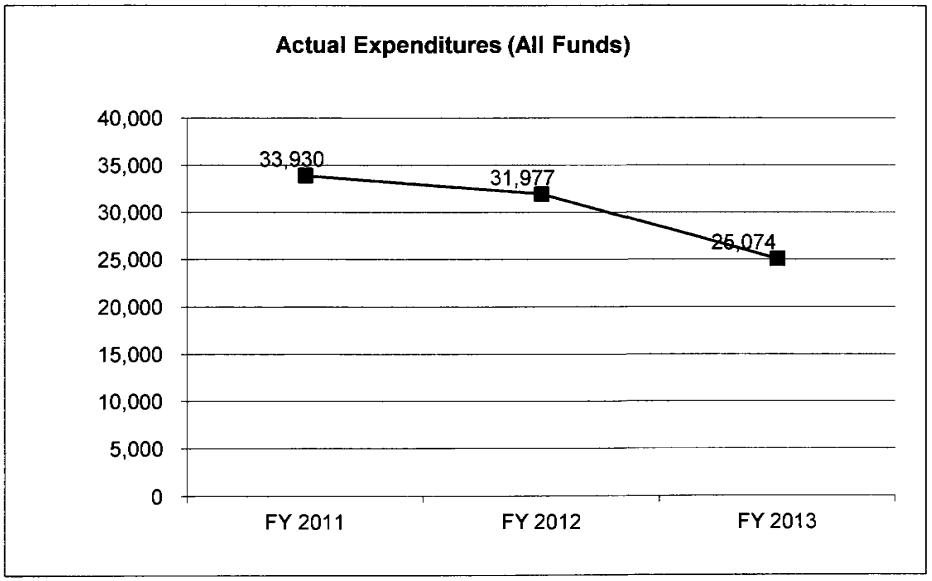
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Income Tax Check-Off Distributions

Budget Unit 87106C

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	40,374	39,448	31,500	50,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	40,374	39,448	31,500	50,000
Actual Expenditures (All Funds)	33,930	31,977	25,074	0
Unexpended (All Funds)	6,444	7,471	6,426	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	6,444	7,471	6,426	0
	(1)	(2)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $8,874 to process distributions.
(2) Appropriation increased $7,948 to process distributions.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	**0.00**	**0**	**0**	**50,000**	**50,000**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	25,074	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	**25,074**	**0.00**	**50,000**	**0.00**	**50,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$25,074**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$25,074**	**0.00**	**$50,000**	**0.00**	**$50,000**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	1,249,231	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
TOTAL - TRF	1,249,231	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
TOTAL	**1,249,231**	**0.00**	**1,250,000**	**0.00**	**1,250,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,249,231**	**0.00**	**$1,250,000**	**0.00**	**$1,250,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - DOR Information Fund Transfer to Highway

Budget Unit 87110C

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000	TRF	0	0	0	0
Total	**0**	**0**	**1,250,000**	**1,250,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Information Fund (0619)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 610.026.1, RSMo requires that, "[e]except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records...." The Department of Revenue deposits collections from the sale of information into the DOR Information Fund.

The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highways of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

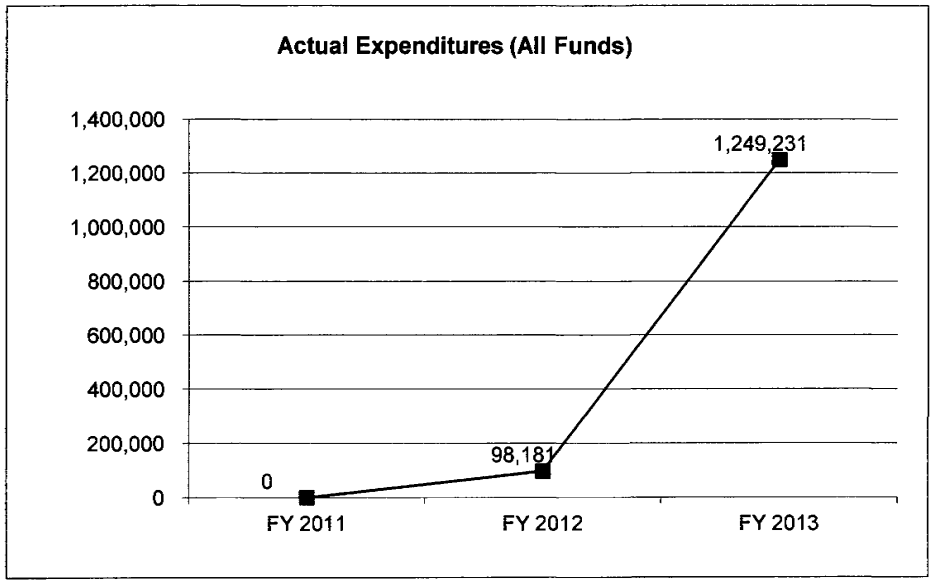
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87110C
Division of Administration
Core - DOR Information Fund Transfer to Highway

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	250,000	250,000	1,249,231	1,250,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	250,000	250,000	1,249,231	1,250,000
Actual Expenditures (All Funds)	0	98,181	1,249,231	0
Unexpended (All Funds)	250,000	151,819	0	1,250,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	250,000	151,819	0	0



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	**0.00**	**0**	**0**	**1,250,000**	**1,250,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	**0.00**	**0**	**0**	**1,250,000**	**1,250,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	**0.00**	**0**	**0**	**1,250,000**	**1,250,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	1,249,231	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
TOTAL - TRF	**1,249,231**	**0.00**	**1,250,000**	**0.00**	**1,250,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,249,231**	**0.00**	**$1,250,000**	**0.00**	**$1,250,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$1,249,231**	**0.00**	**$1,250,000**	**0.00**	**$1,250,000**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	517,043,644	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
TOTAL - TRF	517,043,644	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
TOTAL	**517,043,644**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$517,043,644**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87120C
Division of Taxation
Core - Motor Fuel Tax Transfer to Highway Fund

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	560,178,001	560,178,001	TRF	0	0	0	0
Total	**0**	**0**	**560,178,001**	**560,178,001**	**Total**	**0**	**0**	**0**	**0**
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*	*Est. Fringe*	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue requests appropriation authority from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund as authorized by Section 142.345, RSMo.

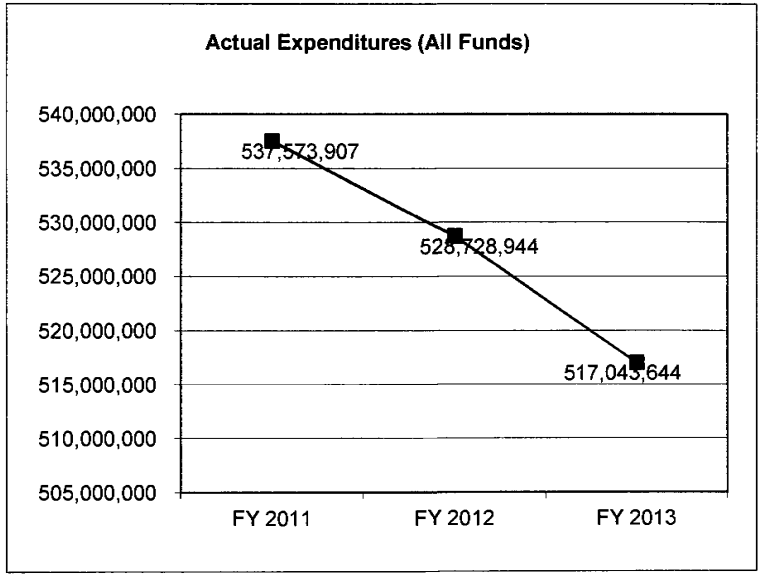
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Transfer to Highway Fund

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Less Reverted (All Funds)				N/A
Budget Authority (All Funds)	560,178,001	560,178,001	560,178,001	N/A
Actual Expenditures (All Funds)	537,573,907	528,728,944	517,043,644	N/A
Unexpended (All Funds)	22,604,094	31,449,057	43,134,357	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	22,604,094	31,449,057	43,134,357	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	**0.00**	**0**	**0**	**560,178,001**	**560,178,001**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	**0.00**	**0**	**0**	**560,178,001**	**560,178,001**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	**0.00**	**0**	**0**	**560,178,001**	**560,178,001**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	517,043,644	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
TOTAL - TRF	**517,043,644**	**0.00**	**560,178,001**	**0.00**	**560,178,001**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$517,043,644**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$517,043,644**	**0.00**	**$560,178,001**	**0.00**	**$560,178,001**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	1,610	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	1,610	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL	**1,610**	**0.00**	**20,000**	**0.00**	**20,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,610**	**0.00**	**$20,000**	**0.00**	**$20,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department of Revenue | **Budget Unit** 87122C
Division of Administration
Core - DOR Specialty Plate Transfer to Highway Fund

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	20,000	20,000	TRF	0	0	0	0
Total	**0**	**0**	**20,000**	**20,000**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: DOR Specialty Plate Fund (0775)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the Department's cost of issuing, developing, and programming the implementation of an authorized plate.

Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

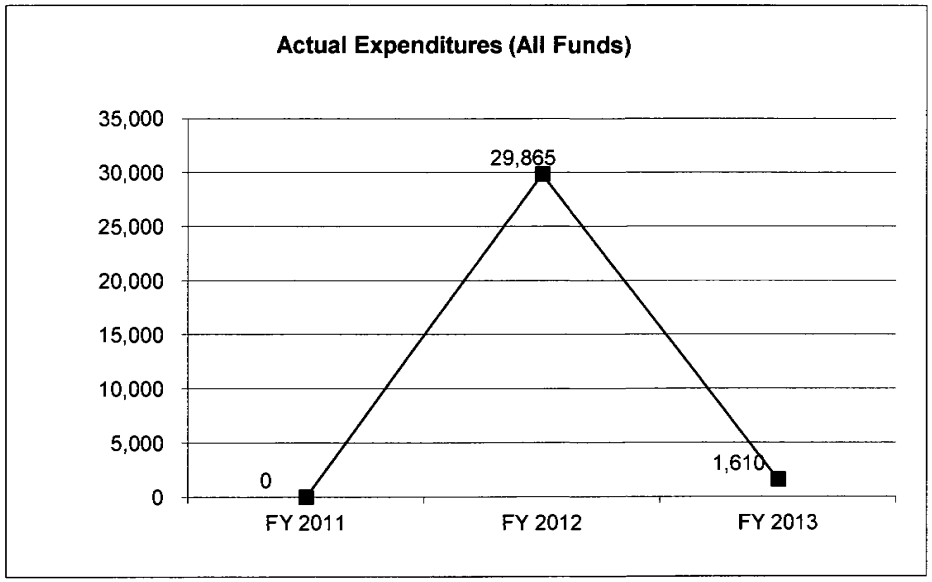
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue **Budget Unit** **87122C**
Division of Administration
Core - DOR Specialty Plate Transfer to Highway Fund

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	10,000	29,865	10,000	20,000
Less Reverted (All Funds)	0	0	0	0
Budget Authority (All Funds)	10,000	29,865	10,000	20,000
Actual Expenditures (All Funds)	0	29,865	1,610	0
Unexpended (All Funds)	10,000	0	8,390	20,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	10,000	0	8,390	0
		(1)		



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:
(1) Appropriation increased $19,865 to process the transfer to the Highway Fund.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	20,000	20,000	
	Total	**0.00**	**0**	**0**	**20,000**	**20,000**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	20,000	20,000	
	Total	**0.00**	**0**	**0**	**20,000**	**20,000**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	20,000	20,000	
	Total	**0.00**	**0**	**0**	**20,000**	**20,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
TRANSFERS OUT	1,610	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	**1,610**	**0.00**	**20,000**	**0.00**	**20,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$1,610**	**0.00**	**$20,000**	**0.00**	**$20,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$1,610**	**0.00**	**$20,000**	**0.00**	**$20,000**	**0.00**		**0.00**

STATE TAX COMMISSION

Overview

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of $6.4 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER:	**86911C**	**DEPARTMENT:**	**Revenue**
BUDGET UNIT NAME:	**State Tax Commission**	**DIVISION:**	**State Tax Commission**

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The State Tax Commission is requesting 25% flexibility based on total GR funding for FY-2015. This request is the same flexibility approved for FY-2014, 2012, 2011, 2010, 2009 & 2008.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
$0	$5,000-$10,000	$5,000-$25,000

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Pay on-going expenses due to travel to assist counties and payment for licenses and continuing education requirements for certified appraisers on staff.

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
STATE TAX COMMISSION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	2,180,885	46.22	2,313,601	48.00	2,313,601	48.00	0	0.00
TOTAL - PS	2,180,885	46.22	2,313,601	48.00	2,313,601	48.00	0	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	177,384	0.00	200,521	0.00	200,521	0.00	0	0.00
TOTAL - EE	177,384	0.00	200,521	0.00	200,521	0.00	0	0.00
TOTAL	**2,358,269**	**46.22**	**2,514,122**	**48.00**	**2,514,122**	**48.00**	**0**	**0.00**
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	12,000	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	12,000	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**12,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$2,358,269**	**46.22**	**$2,514,122**	**48.00**	**$2,526,122**	**48.00**	**$0**	**0.00**

CORE DECISION ITEM

Department	**Revenue**	**Budget Unit**	**86911C**
Division	**State Tax Commission**		
Core -	**State Tax Commission**		

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	2,313,601	0	0	2,313,601
EE	200,521	0	0	200,521
PSD	0	0	0	0
TRF	0	0	0	0
Total	**2,514,122**	**0**	**0**	**2,514,122**
FTE	**48.00**	**0.00**	**0.00**	**48.00**
Est. Fringe	*1,220,425*	*0*	*0*	*1,220,425*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:
1) To equalize inter and intra county assessments,
2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
6) Assess the distributable property of railroads and public utilities.

3. PROGRAM LISTING (list programs included in this core funding)

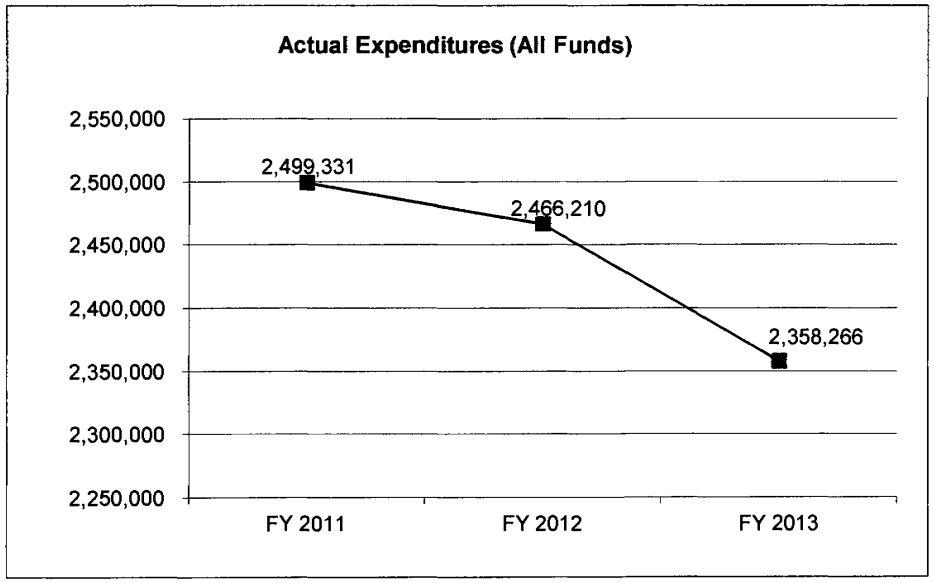
Administration
Legal
Original Assessment
Ratio Study
Technical Assistance

CORE DECISION ITEM

Department	**Revenue**	**Budget Unit**	**86911C**
Division	**State Tax Commission**		
Core -	**State Tax Commission**		

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	2,748,085	2,742,109	2,500,379	2,514,122
Less Reverted (All Funds)	(125,077)	(72,807)	(65,555)	N/A
Budget Authority (All Funds)	2,623,008	2,669,302	2,434,824	N/A
Actual Expenditures (All Funds)	2,499,331	2,466,210	2,358,266	N/A
Unexpended (All Funds)	123,677	203,092	76,558	N/A
Unexpended, by Fund:				
General Revenue	123,677	203,092	76,558	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	48.00	2,313,601	0	0	2,313,601	
	EE	0.00	200,521	0	0	200,521	
	Total	**48.00**	**2,514,122**	**0**	**0**	**2,514,122**	
DEPARTMENT CORE REQUEST							
	PS	48.00	2,313,601	0	0	2,313,601	
	EE	0.00	200,521	0	0	200,521	
	Total	**48.00**	**2,514,122**	**0**	**0**	**2,514,122**	
GOVERNOR'S RECOMMENDED CORE							
	PS	48.00	2,313,601	0	0	2,313,601	
	EE	0.00	200,521	0	0	200,521	
	Total	**48.00**	**2,514,122**	**0**	**0**	**2,514,122**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	67,205	2.00	67,918	2.00	67,918	2.00	0	0.00
SR OFC SUPPORT ASST (STENO)	31,618	1.00	31,326	1.00	31,326	1.00	0	0.00
RESEARCH ANAL II	37,314	1.00	43,534	1.00	43,534	1.00	0	0.00
EXECUTIVE I	35,311	1.00	36,061	1.00	36,061	1.00	0	0.00
ASSESSMENT REP II TAX COMM	285,225	7 47	276,127	7.00	276,127	7.00	0	0.00
APPRAISER I	33,868	0.96	0	0.00	0	0.00	0	0.00
APPRAISER II	542,039	14.31	554,514	15.00	554,514	15.00	0	0.00
APPRAISER III	45,923	1.00	92,782	2.00	92,782	2.00	0	0.00
APPRAISER SUPERVISOR	211,915	4.00	210,450	4.00	210,450	4.00	0	0.00
APPRAISAL SPECIALIST	114,387	2.00	117,297	2.00	117,297	2.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	115,534	2.00	119,890	2.00	119,890	2.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	137,407	2.00	141,300	2.00	141,300	2.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	910	0.02	0	0.00	0	0.00	0	0.00
PROJECT SPECIALIST	604	0.01	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	59,896	0.96	70,250	1.00	70,250	1.00	0	0.00
HEARINGS OFFICER	2,417	0.04	41,188	1.00	41,188	1.00	0	0.00
COMMISSION MEMBER	152,642	1.45	210,638	2.00	210,638	2.00	0	0.00
COMMISSION CHAIRMAN	105,070	1.00	105,319	1.00	105,319	1.00	0	0.00
SENIOR HEARINGS OFFICER	111,149	2.00	106,048	2.00	106,048	2.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	29,556	1.00	29,944	1.00	29,944	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	60,895	1.00	59,015	1.00	59,015	1.00	0	0.00
TOTAL - PS	**2,180,885**	**46.22**	**2,313,601**	**48.00**	**2,313,601**	**48.00**	**0**	**0.00**
TRAVEL, IN-STATE	55,093	0.00	71,935	0.00	62,935	0.00	0	0.00
TRAVEL, OUT-OF-STATE	0	0.00	2,375	0.00	2,375	0.00	0	0.00
SUPPLIES	66,889	0.00	62,196	0.00	71,196	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	7,108	0.00	17,280	0.00	12,280	0.00	0	0.00
COMMUNICATION SERV & SUPP	13,671	0.00	13,138	0.00	13,138	0.00	0	0.00
PROFESSIONAL SERVICES	9,524	0.00	16,432	0.00	12,432	0.00	0	0.00
M&R SERVICES	15,746	0.00	14,071	0.00	16,071	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	736	0.00	736	0.00	0	0.00
OFFICE EQUIPMENT	7,913	0.00	681	0.00	7,681	0.00	0	0.00
OTHER EQUIPMENT	518	0.00	965	0.00	965	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
STATE TAX COMMISSION								
CORE								
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	0	0.00
MISCELLANEOUS EXPENSES	922	0.00	500	0.00	500	0.00	0	0.00
TOTAL - EE	**177,384**	**0.00**	**200,521**	**0.00**	**200,521**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$2,358,269**	**46.22**	**$2,514,122**	**48.00**	**$2,514,122**	**48.00**	**$0**	**0.00**
GENERAL REVENUE	**$2,358,269**	**46.22**	**$2,514,122**	**48.00**	**$2,514,122**	**48.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Administration
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section provides the necessary administrative support for all employees of the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Chapter 138, RSMo

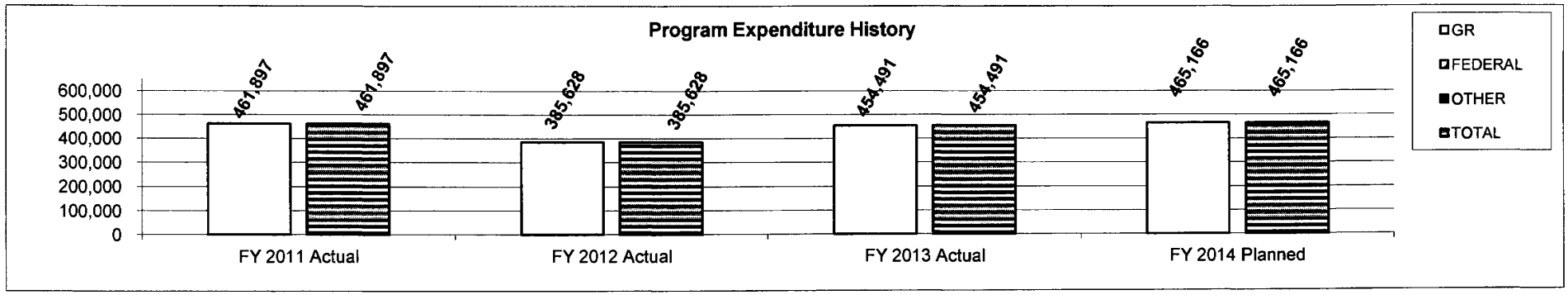
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Administration
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Legal
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?
This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings and issues decisions in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)
Article X, Section 14, Constitution of Missouri, Section 138.430 and 138.431, RSMo

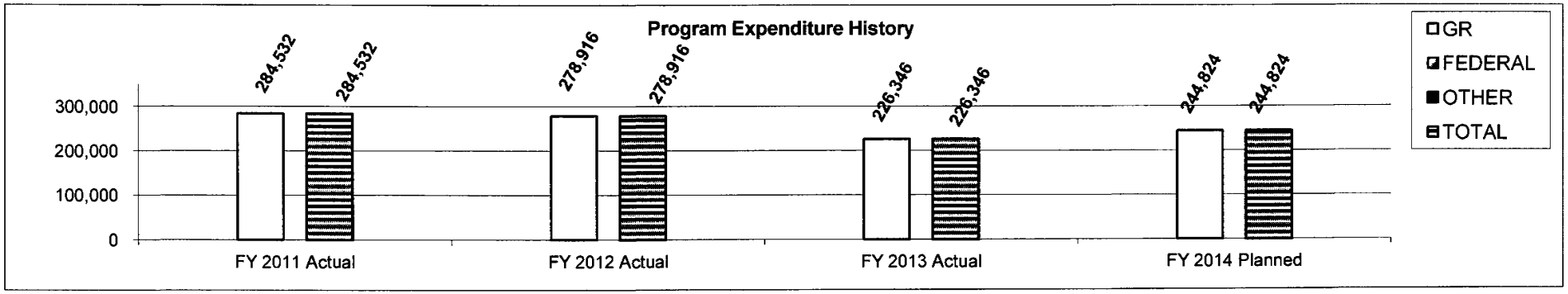
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?
N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Legal
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

	FY 2009		FY 2010		FY 2011		FY 2012		FY-2013		FY-2014
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected
Appeals	1,500	1,365	5,000	6,120	1,500	1,475	5,000	6,626	1,500	1,719	6,000

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Original Assessment
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 750 complex unitary valuation appraisals equating to $200 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in excess of $350 million in local revenues.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.420, Section 151, 153 and 155 RSMo

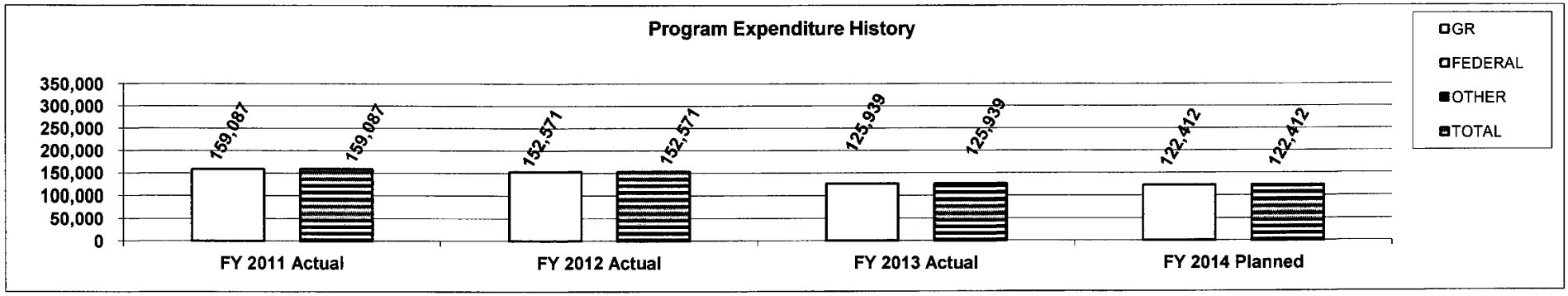
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



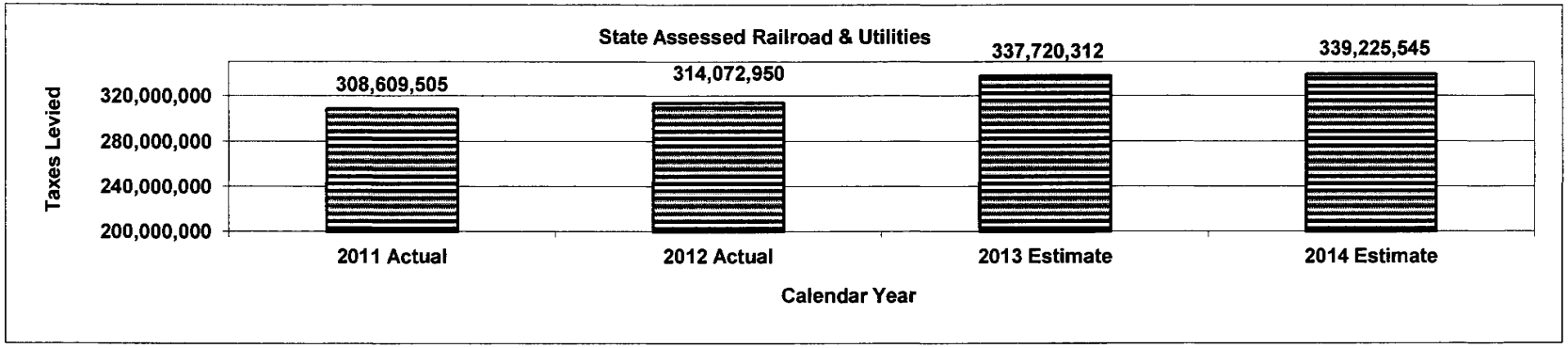
6. What are the sources of the "Other " funds?

N/A

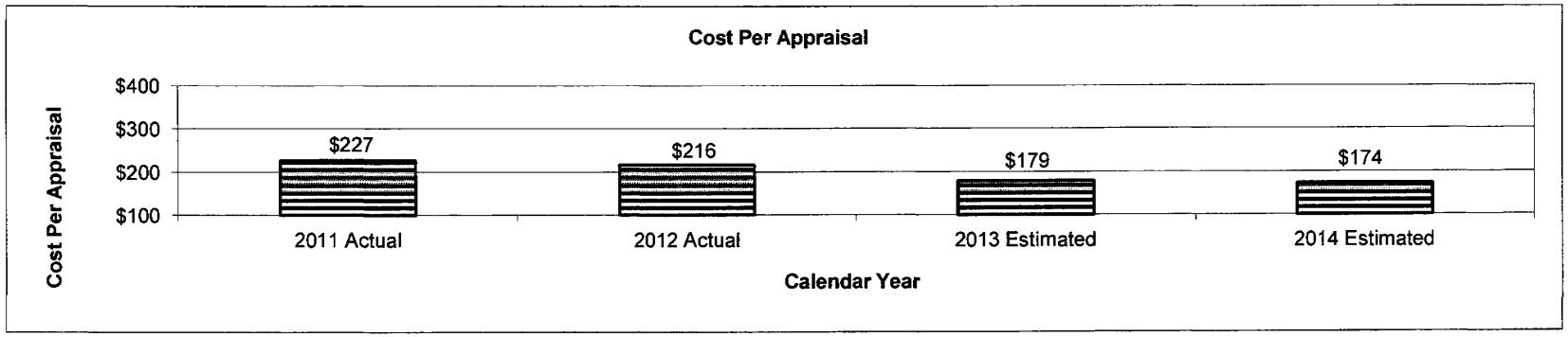
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Original Assessment
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Ratio Study
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section performs ratio studies which are analyzed statistically to measure the assessment level and quality of assessments in the counties of the state. These studies serve as the basis for intra county equalization directives.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Sections 138.380 and 138.390, RSMo.

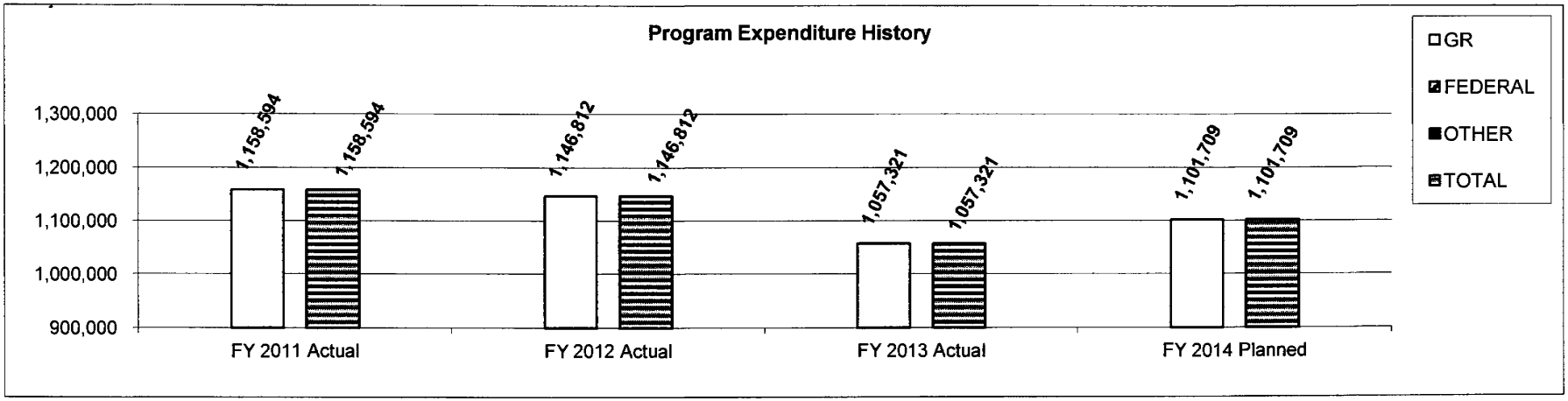
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



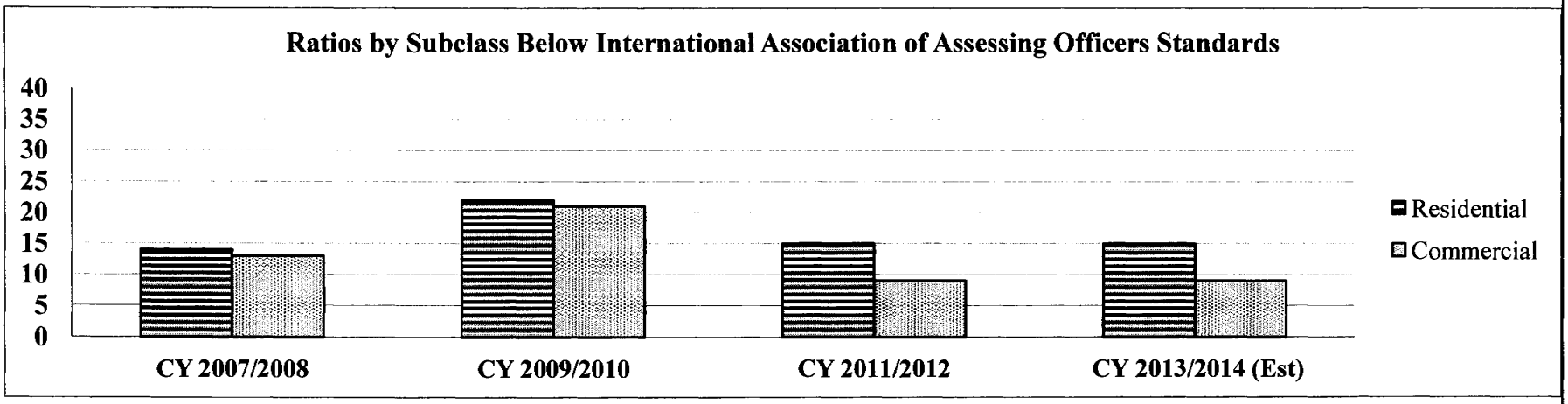
6. What are the sources of the "Other " funds?

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Ratio Study
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.

Number of Ratio Studies By Study Type Per Two-Year Cycle

	CY-2007/2008 Actual	CY-2009/2010 Actual	CY-2011/2012 Actual	CY-2013/2014 Planned
Appraisal Studies	265	204	93	87
Sales Studies	0	20	81	80
Hybrid Studies	0	6	3	5
Total Studies	**265**	**230**	**177**	**172**

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Technical Assistance
Program is found in the following core budget(s): State Tax Commission

1. What does this program do?

This section's primary duty is to assist counties in implementing their assessment maintenance programs and to provide additional assistance in any matters pertaining to assessment practices.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri, Section 138.410 and 138.415, RSMo.

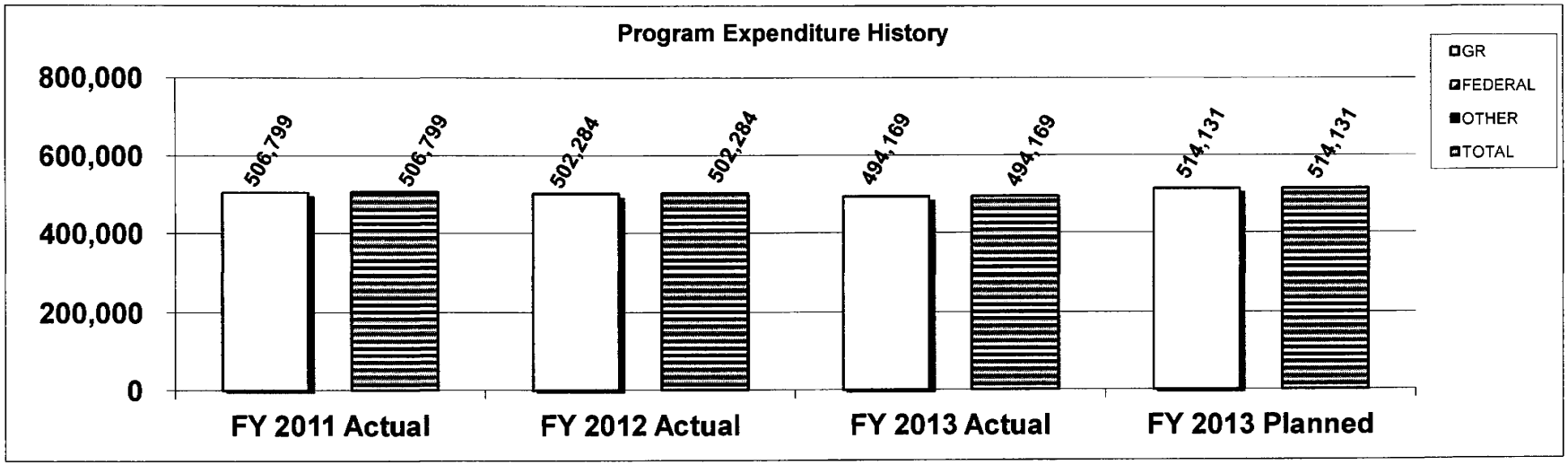
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



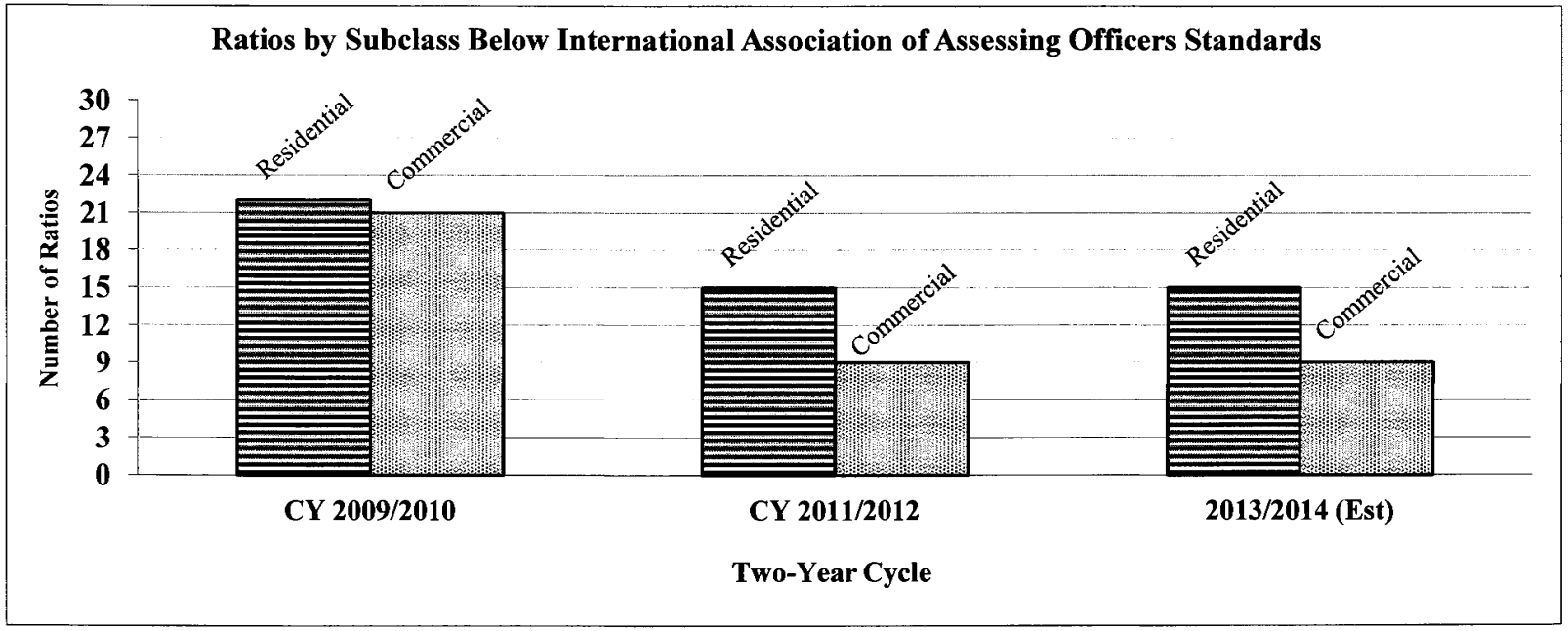
6. What are the sources of the "Other " funds?

N/A

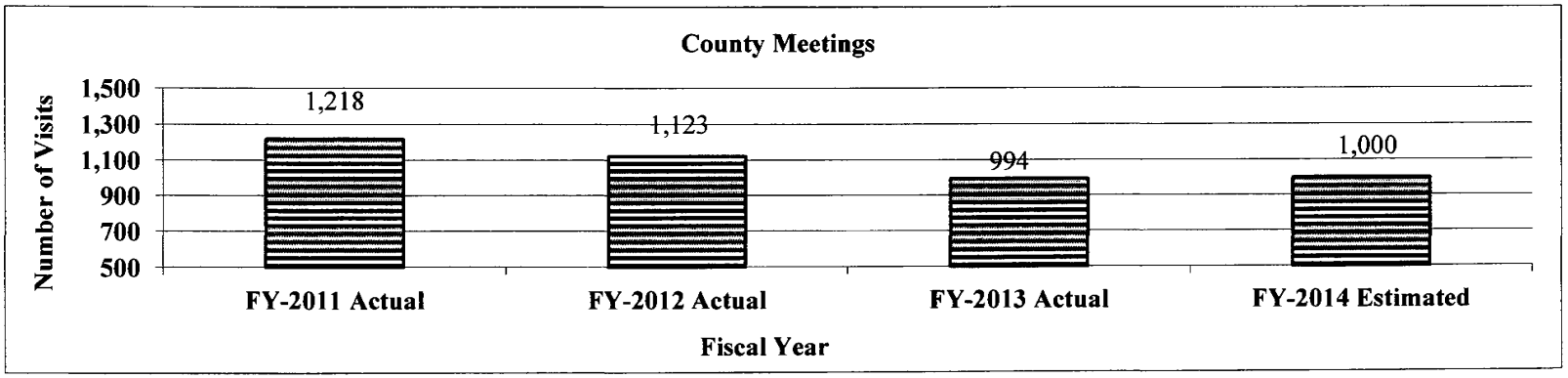
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Technical Assistance
Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission
Program Name - Technical Assistance
Program is found in the following core budget(s): State Tax Commission

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 2 OF 5

Department	**Revenue/State Tax Commission**	**Budget Unit**	**86911C**
Division	**State Tax Commission**		
DI Name: General Structure Adjustment - Cost of Living		**DI#: 0000014**	

1. AMOUNT OF REQUEST

FY 2014 Budget Request

	GR	Federal	Other	Total
PS	12,000	0	0	12,000
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**12,000**	**0**	**0**	**12,000**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*3,067*	*0*	*0*	*3,067*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2014 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
X	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In Fiscal Year 2014, the General Assembly included and the Governor approved a $500 annual pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2014 (12 pay periods). The remaining 12 pay periods were unfunded, but the stated intent was to provide the funding in FY 15.

NEW DECISION ITEM
RANK: 2 OF 5

Department	Revenue/State Tax Commission	Budget Unit	86911C
Division	State Tax Commission		
DI Name: General Structure Adjustment - Cost of Living		DI#: 0000014	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriation amount for the Fiscal Year 14 pay plan was based on the pay increase beginning in January, 2014 for the final twelve pay periods of the fiscal year. This requested amount is equivalent to the remaining twelve pay periods in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	12,000	0.0	0	0.0	0	0.0	12,000	0.0	0
Grand Total	12,000	0.0	0	0.0	0	0.0	12,000	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
STATE TAX COMMISSION								
Pay Plan FY14-Cost to Continue - 0000014								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	500	0.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	250	0.00	0	0.00
RESEARCH ANAL II	0	0.00	0	0.00	250	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	250	0.00	0	0.00
ASSESSMENT REP II TAX COMM	0	0.00	0	0.00	1,750	0.00	0	0.00
APPRAISER II	0	0.00	0	0.00	3,750	0.00	0	0.00
APPRAISER III	0	0.00	0	0.00	500	0.00	0	0.00
APPRAISER SUPERVISOR	0	0.00	0	0.00	1,000	0.00	0	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	500	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	500	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	500	0.00	0	0.00
CHIEF COUNSEL	0	0.00	0	0.00	250	0.00	0	0.00
HEARINGS OFFICER	0	0.00	0	0.00	250	0.00	0	0.00
COMMISSION MEMBER	0	0.00	0	0.00	500	0.00	0	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	250	0.00	0	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	500	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	250	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	250	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**12,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$12,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$12,000**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	9,630,867	0.00	9,843,804	0.00	9,843,804	0.00	0	0.00
TOTAL - PD	9,630,867	0.00	9,843,804	0.00	9,843,804	0.00	0	0.00
TOTAL	**9,630,867**	**0.00**	**9,843,804**	**0.00**	**9,843,804**	**0.00**	**0**	**0.00**
Assmnt Maint $3/Parcel 2012 - 1860013								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	16,056	0.00	0	0.00
TOTAL - PD	0	0.00	0	0.00	16,056	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**16,056**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$9,630,867**	**0.00**	**$9,843,804**	**0.00**	**$9,859,860**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
Core -	**Assessment Maintenance**		

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	9,843,804	0	0	9,843,804
TRF	0	0	0	0
Total	**9,843,804**	**0**	**0**	**9,843,804**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of $9,843,804 will provide reimbursements to counties at the statutory floor of $3.00 per parcel based upon 2011 parcel count.

The actual cost per parcel required to implement the statewide assessment program stands at $17.53. The core request provides funding to pay for 14% of the actual cost required to assess property in the State of Missouri with the balance of 86% being borne by local government.

Property tax revenues in 2012 were approximately $6.5 billion, of which roughly $4.5 billion provides funding to local public schools.

3. PROGRAM LISTING (list programs included in this core funding)

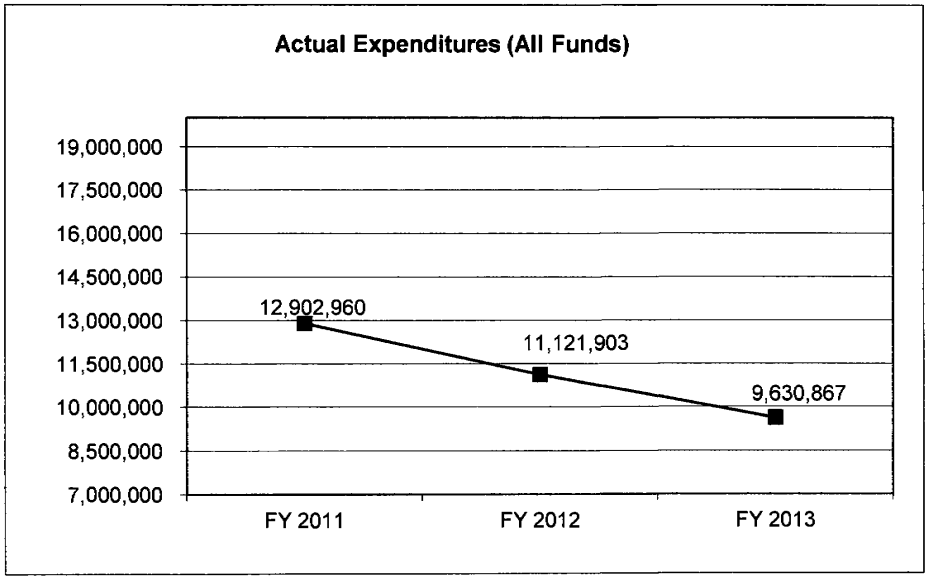
None

4. FINANCIAL HISTORY

CORE DECISION ITEM

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
Core -	**Assessment Maintenance**		

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	12,480,296	11,132,480	9,793,971	9,843,804
Less Reverted (All Funds)	(6,117,708)	0	0	N/A
Budget Authority (All Funds)	12,902,960	11,132,480	9,793,971	N/A
Actual Expenditures (All Funds)	12,902,960	11,121,903	9,630,867	N/A
Unexpended (All Funds)	0	10,577	163,104	N/A
Unexpended, by Fund:				
General Revenue	6,117,708	10,577	163,104	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	9,843,804	0	0	9,843,804	
	Total	**0.00**	**9,843,804**	**0**	**0**	**9,843,804**	
DEPARTMENT CORE REQUEST							
	PD	0.00	9,843,804	0	0	9,843,804	
	Total	**0.00**	**9,843,804**	**0**	**0**	**9,843,804**	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	9,843,804	0	0	9,843,804	
	Total	**0.00**	**9,843,804**	**0**	**0**	**9,843,804**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	9,630,867	0.00	9,843,804	0.00	9,843,804	0.00	0	0.00
TOTAL - PD	**9,630,867**	**0.00**	**9,843,804**	**0.00**	**9,843,804**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$9,630,867**	**0.00**	**$9,843,804**	**0.00**	**$9,843,804**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$9,630,867**	**0.00**	**$9,843,804**	**0.00**	**$9,843,804**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: 5 OF 5

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
DI Name	**Assmnt. Maint. $3/Parcel at 2012 Count DI#1860013**		

1. AMOUNT OF REQUEST

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	16,056	0	0	16,056
TRF	0	0	0	0
Total	**16,056**	**0**	**0**	**16,056**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion		Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan	X	Other:	Reimbursement at $3 per parcel utilizing 2012 parcel count	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial assessment plan not to exceed $7.00 per parcel. The state currently reimburses one-half of these assessment costs. This request in the amount of $16,056 and the core request in the amount of $9,793,971 will provide funding at the statutory minimum of $3 per parcel and a projected 2012 parcel count of 3,286,620 for FY-2015.

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue/State Tax Commission	Budget Unit	87016C
Division	State Tax Commission		
DI Name	Assmnt. Maint. $3/Parcel at 2012 Count DI#1860013		

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,286,620 parcels X $3 per parcel = $9,859,860 less core request of $9,843,804 = $16,056 NDI request

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions	16,056						16,056		
Total PSD	**16,056**		**0**		**0**		**16,056**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**16,056**	**0.0**	**0**	**0.0**	**0**	**0.0**	**16,056**	**0.0**	**0**

NEW DECISION ITEM
RANK: 5 OF 5

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
DI Name	**Assmnt. Maint. $3/Parcel at 2012 Count DI#1860013**		

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: 5 OF 5

Department	Revenue/State Tax Commission	Budget Unit	87016C
Division	State Tax Commission		
DI Name	Assmnt. Maint. $3/Parcel at 2012 Count DI#1860013		

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

The additional funding would provide the nominal amount for parcel reimbursement as provided by Missouri statutes. This funding, coupled with the core request, will provide reimbursement to the counties for their assessment maintenance programs at a rate of $3 per parcel based upon a certified 2012 parcel count.

6b. Provide an efficiency measure.

This new decision item would provide the minimum amount of reimbursement to the counties for their assessment program in complying with Missouri statutes.

6c. Provide the number of clients/individuals served, if applicable.

N/A

6d. Provide a customer satisfaction measure, if available.

N/A

NEW DECISION ITEM
RANK: 5 OF 5

Department	**Revenue/State Tax Commission**	**Budget Unit**	**87016C**
Division	**State Tax Commission**		
DI Name	**Assmnt. Maint. $3/Parcel at 2012 Count DI#1860013**		

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

N/A

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
ASSESSMENT MAINTENANCE								
Assmnt Maint $3/Parcel 2012 - 1860013								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	16,056	0.00	0	0.00
TOTAL - PD	**0**	**0.00**	**0**	**0.00**	**16,056**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$16,056**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$16,056**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**

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STATE LOTTERY COMMISSION

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is generate funds to provide educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

After a record high in Fiscal Year 2012, ticket sales rose again to a new record high in Fiscal Year 2013. Lottery sales exceeded $1 billion for the third year in a row and the amount of profit transferred to the Lottery Proceeds Fund for education exceeded $288 million, the highest in Lottery history.

Over the past 27 years, the Lottery has sold more than $16 billion in product and transferred profits of nearly $4.6 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 27-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to 4.6 percent last fiscal year – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER:	**87212C**	**DEPARTMENT:**	**REVENUE**
BUDGET UNIT NAME:	**MISSOURI LOTTERY COMMISSION**	**DIVISION:**	**MISSOURI LOTTERY COMMISSION**

1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

Fund - 0657 Lottery Enterprise Fund
Personal Services - $1,707,367 - 25% Expense and Equipment - $8,554,748 - 25%
Flexibility is requested in case of market and/or industry changes that may require timely changes to business models and/or operations.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at $250,000 to $1,000,000	Potential use estimated at $250,000 to $1,000,000

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	6,438,566	152.16	6,829,466	153.50	6,829,466	153.50	0	0.00
TOTAL - PS	6,438,566	152.16	6,829,466	153.50	6,829,466	153.50	0	0.00
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	45,746,757	0.00	50,208,992	0.00	50,212,792	0.00	0	0.00
TOTAL - EE	45,746,757	0.00	50,208,992	0.00	50,212,792	0.00	0	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	3,960	0.00	10,000	0.00	6,200	0.00	0	0.00
TOTAL - PD	3,960	0.00	10,000	0.00	6,200	0.00	0	0.00
TOTAL	**52,189,283**	**152.16**	**57,048,458**	**153.50**	**57,048,458**	**153.50**	**0**	**0.00**
Pay Plan FY14-Cost to Continue - 0000014								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	38,375	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	38,375	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**38,375**	**0.00**	**0**	**0.00**
Lottery Operating EE CTC - 1860010								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	0	0.00	0	0.00	6,000,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	6,000,000	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**6,000,000**	**0.00**	**0**	**0.00**
Lottery FTE Increase - 1860011								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	420,132	12.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	420,132	12.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**420,132**	**12.00**	**0**	**0.00**
GRAND TOTAL	**$52,189,283**	**152.16**	**$57,048,458**	**153.50**	**$63,506,965**	**165.50**	**$0**	**0.00**

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87212C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**OPERATING**		

1. CORE FINANCIAL SUMMARY

FY 2015 Budget Request

	GR	Federal	Other	Total
PS	0	0	6,829,466	6,829,466
EE	0	0	50,212,792	50,212,792
PSD	0	0	6,200	6,200
TRF	0	0	0	0
Total	**0**	**0**	**57,048,458**	**57,048,458**
FTE	**0.00**	**0.00**	**153.50**	**153.50**
Est. Fringe	*0*	*0*	*3,602,543*	*3,602,543*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

FY 2015 Governor's Recommendation

	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services and expense and equipment to continue to fulfill the mission of generating funds to provide educational opportunities for Missouri students, support Missouri businesses and entertain millions.

3. PROGRAM LISTING (list programs included in this core funding)

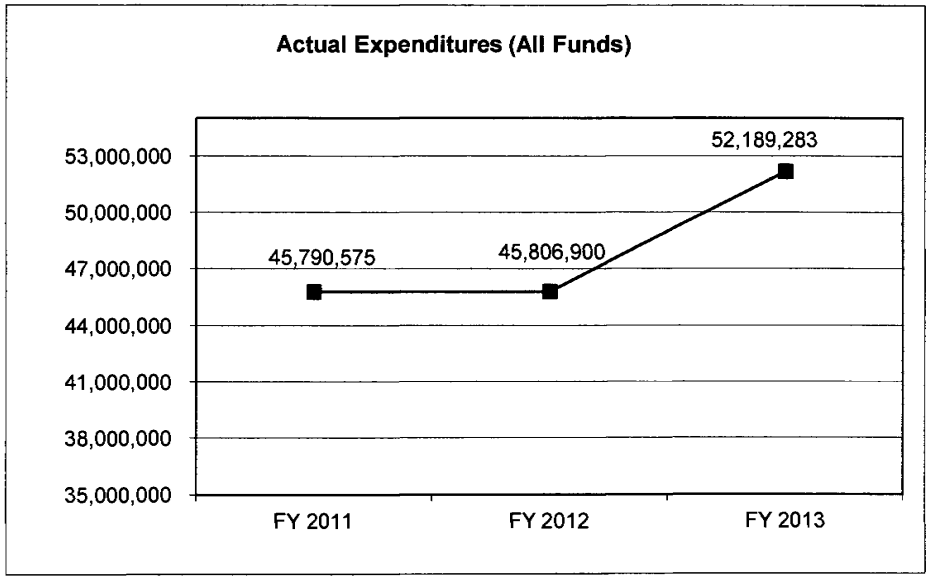
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	**REVENUE**	**Budget Unit**	**87212C**
Division	**MISSOURI LOTTERY COMMISSION**		
Core -	**OPERATING**		

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	46,247,339	46,160,645	52,538,838	57,048,458
Less Reverted (All Funds)	0	(192,000)	0	N/A
Budget Authority (All Funds)	46,247,339	45,968,645	52,538,838	N/A
Actual Expenditures (All Funds)	45,790,575	45,806,900	52,189,283	N/A
Unexpended (All Funds)	456,764	161,745	349,555	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	456,764	161,745	349,555	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation was used for selected, specific sales-related costs when sales exceeded customary levels prior to FY 14.
The "E" appropriation was exercised to increase the appropriation by an additional $2,041,306 in FY12 and $893,640 in FY 13.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			PS	153.50	0	0	6,829,466	6,829,466	
			EE	0.00	0	0	50,208,992	50,208,992	
			PD	0.00	0	0	10,000	10,000	
			Total	**153.50**	**0**	**0**	**57,048,458**	**57,048,458**	
DEPARTMENT CORE ADJUSTMENTS									
Core Reallocation	3	9157	EE	0.00	0	0	3,800	3,800	
Core Reallocation	3	9157	PD	0.00	0	0	(3,800)	(3,800)	
NET DEPARTMENT CHANGES				**0.00**	**0**	**0**	**0**	**0**	
DEPARTMENT CORE REQUEST									
			PS	153.50	0	0	6,829,466	6,829,466	
			EE	0.00	0	0	50,212,792	50,212,792	
			PD	0.00	0	0	6,200	6,200	
			Total	**153.50**	**0**	**0**	**57,048,458**	**57,048,458**	
GOVERNOR'S RECOMMENDED CORE									
			PS	153.50	0	0	6,829,466	6,829,466	
			EE	0.00	0	0	50,212,792	50,212,792	
			PD	0.00	0	0	6,200	6,200	
			Total	**153.50**	**0**	**0**	**57,048,458**	**57,048,458**	

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	181,618	6.95	193,177	7.00	193,177	7.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	145,081	4.52	184,515	5.00	127,440	4.00	0	0.00
SR OFC SUPPORT ASST (STENO)	33,510	1.00	102,713	3.00	33,996	1.00	0	0.00
COMPUTER OPER I	51,434	2.02	52,275	2.00	52,275	2.00	0	0.00
COMPUTER OPER III	104,545	3.01	104,949	3.00	104,949	3.00	0	0.00
COMPUTER OPERATIONS SPV II	48,321	1.00	45,355	1.00	45,355	1.00	0	0.00
INFORMATION TECHNOLOGIST II	15,957	0.38	35,587	1.00	35,587	1.00	0	0.00
INFORMATION TECHNOLOGIST III	103,974	2.39	130,898	3.00	87,612	2.00	0	0.00
INFORMATION TECHNOLOGIST IV	178,707	3.67	249,172	5.00	253,939	4.00	0	0.00
INFORMATION TECHNOLOGY SUPV	70,380	1.00	68,672	1.00	68,672	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	168,909	2.91	232,617	4.00	176,316	3.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	128,307	2.00	0	0.00	128,412	2.00	0	0.00
STOREKEEPER II	83,428	2.59	100,660	3.00	100,660	3.00	0	0.00
ACCOUNTANT I	33,489	1.00	33,384	1.00	33,384	1.00	0	0.00
ACCOUNTANT II	86,901	2.00	85,169	2.00	85,169	2.00	0	0.00
CH ACCOUNTANT	53,480	1.00	55,092	1.00	55,092	1.00	0	0.00
ACCOUNTING SPECIALIST III	53,480	1.00	51,838	1.00	51,838	1.00	0	0.00
RESEARCH ANAL III	51,244	1.05	49,296	1.00	49,296	1.00	0	0.00
PUBLIC INFORMATION COOR	185,805	4.38	156,260	3.00	221,172	5.00	0	0.00
TRAINING TECH III	37,136	0.79	49,823	1.00	49,823	1.00	0	0.00
EXECUTIVE I	281,936	7.77	235,978	6.00	287,112	8.00	0	0.00
EXECUTIVE II	80,061	1.82	94,492	2.00	42,552	1.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	83,195	2.03	41,267	1.00	81,276	2.00	0	0.00
MAINTENANCE SPV II	43,404	1.00	47,153	1.00	47,153	1.00	0	0.00
GRAPHIC ARTS SPEC III	41,313	1.00	37,783	1.00	37,783	1.00	0	0.00
SATELLITE BROADCAST & VID PROD	42,881	0.84	107,424	2.00	0	0.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	209,470	7.79	254,055	7.50	254,055	7.50	0	0.00
LOTTERY INSIDE SALES REP	303,850	9.93	308,916	10.00	239,028	8.00	0	0.00
LOTTERY SALES REPRESENTATIVE	1,458,215	40.55	1,634,552	41.00	1,634,552	41.00	0	0.00
LOTTERY INSIDE SALES SUPV	3,056	0.08	0	0.00	69,888	2.00	0	0.00
LOTTERY SALES COORDINATOR	381,295	8.00	390,571	8.00	390,571	8.00	0	0.00
LOTTERY SECURITY SPECIALIST	147,307	2.80	116,045	2.00	158,124	3.00	0	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
FACILITIES OPERATIONS MGR B1	56,896	1.00	56,909	1.00	56,909	1.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	32,969	0.42	0	0.00	80,573	1.00	0	0.00
HUMAN RESOURCES MGR B1	50,045	1.00	60,500	1.00	60,500	1.00	0	0.00
RESEARCH MANAGER B1	60,098	1.00	60,397	1.00	60,397	1.00	0	0.00
LOTTERY MGR B1	299,718	5.88	307,123	6.00	359,028	7.00	0	0.00
LOTTERY MGR B2	301,490	5.00	308,617	5.00	308,617	5.00	0	0.00
LOTTERY MGR B3	151,452	2.00	153,444	2.00	153,444	2.00	0	0.00
DIVISION DIRECTOR	171,844	2.00	185,702	2.00	185,702	2.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	257,458	3.59	286,180	4.00	205,607	3.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	51,483	1.00	49,007	1.00	49,007	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	113,424	1.00	111,899	1.00	113,424	1.00	0	0.00
TOTAL - PS	**6,438,566**	**152.16**	**6,829,466**	**153.50**	**6,829,466**	**153.50**	**0**	**0.00**
TRAVEL, IN-STATE	108,997	0.00	65,740	0.00	138,188	0.00	0	0.00
TRAVEL, OUT-OF-STATE	45,605	0.00	5,225	0.00	40,000	0.00	0	0.00
SUPPLIES	644,021	0.00	669,346	0.00	883,118	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	93,035	0.00	70,376	0.00	126,424	0.00	0	0.00
COMMUNICATION SERV & SUPP	341,774	0.00	4,184,080	0.00	308,800	0.00	0	0.00
PROFESSIONAL SERVICES	38,242,227	0.00	40,011,885	0.00	42,260,023	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	45,326	0.00	56,800	0.00	46,600	0.00	0	0.00
M&R SERVICES	960,901	0.00	1,172,821	0.00	931,689	0.00	0	0.00
COMPUTER EQUIPMENT	578,298	0.00	797,600	0.00	607,449	0.00	0	0.00
MOTORIZED EQUIPMENT	248,328	0.00	0	0.00	211,000	0.00	0	0.00
OFFICE EQUIPMENT	13,940	0.00	19,500	0.00	22,500	0.00	0	0.00
OTHER EQUIPMENT	557,417	0.00	17,800	0.00	513,695	0.00	0	0.00
PROPERTY & IMPROVEMENTS	47,158	0.00	45,000	0.00	394,999	0.00	0	0.00
BUILDING LEASE PAYMENTS	32,796	0.00	14,380	0.00	39,600	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	3,475,958	0.00	2,367,200	0.00	3,317,826	0.00	0	0.00
MISCELLANEOUS EXPENSES	310,976	0.00	711,239	0.00	370,881	0.00	0	0.00
TOTAL - EE	**45,746,757**	**0.00**	**50,208,992**	**0.00**	**50,212,792**	**0.00**	**0**	**0.00**

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
REFUNDS	3,960	0.00	10,000	0.00	6,200	0.00	0	0.00
TOTAL - PD	**3,960**	**0.00**	**10,000**	**0.00**	**6,200**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$52,189,283**	**152.16**	**$57,048,458**	**153.50**	**$57,048,458**	**153.50**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$52,189,283**	**152.16**	**$57,048,458**	**153.50**	**$57,048,458**	**153.50**		**0.00**

PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

1. What does this program do?

The Missouri Lottery Commission is a revenue source for Missouri public education. This appropriation allows the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

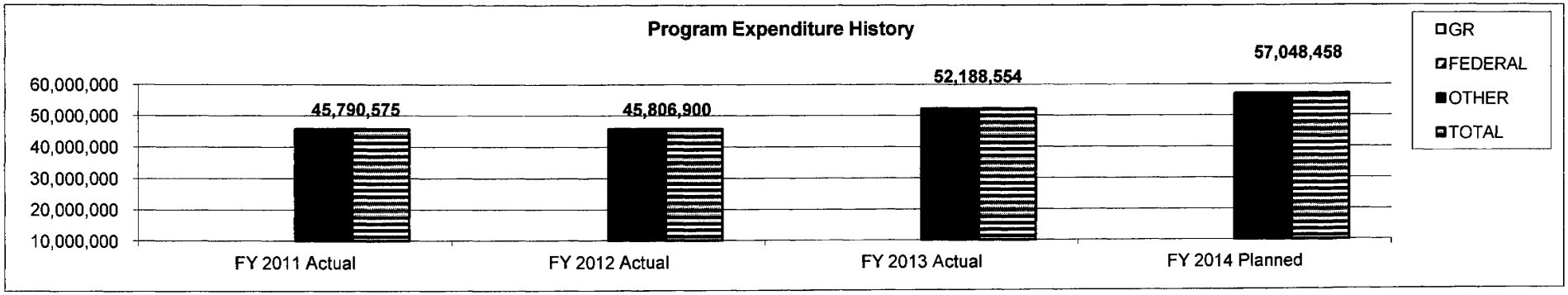
3. Are there federal matching requirements? If yes, please explain.

No

4. Is this a federally mandated program? If yes, please explain.

No

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



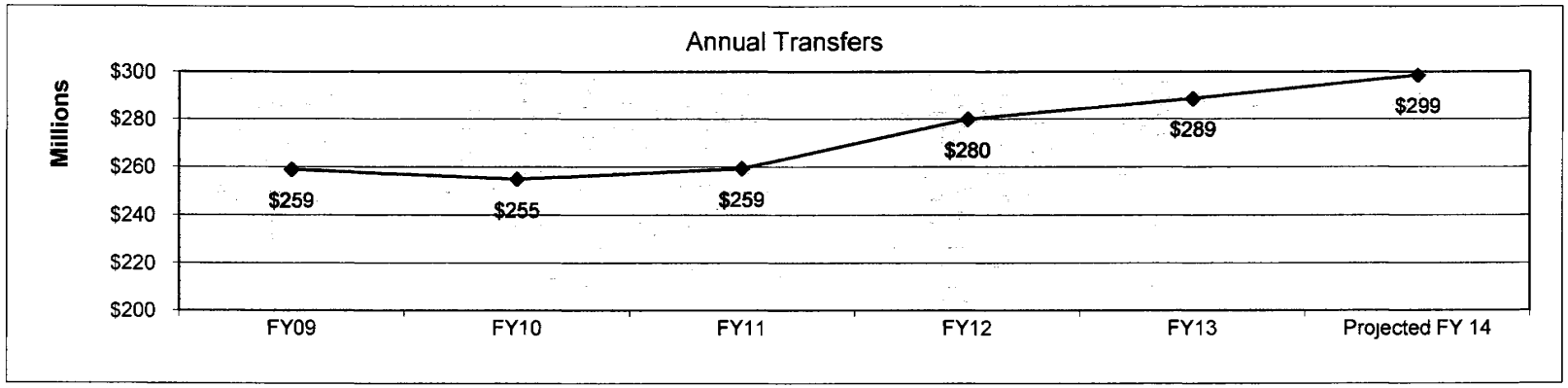
PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

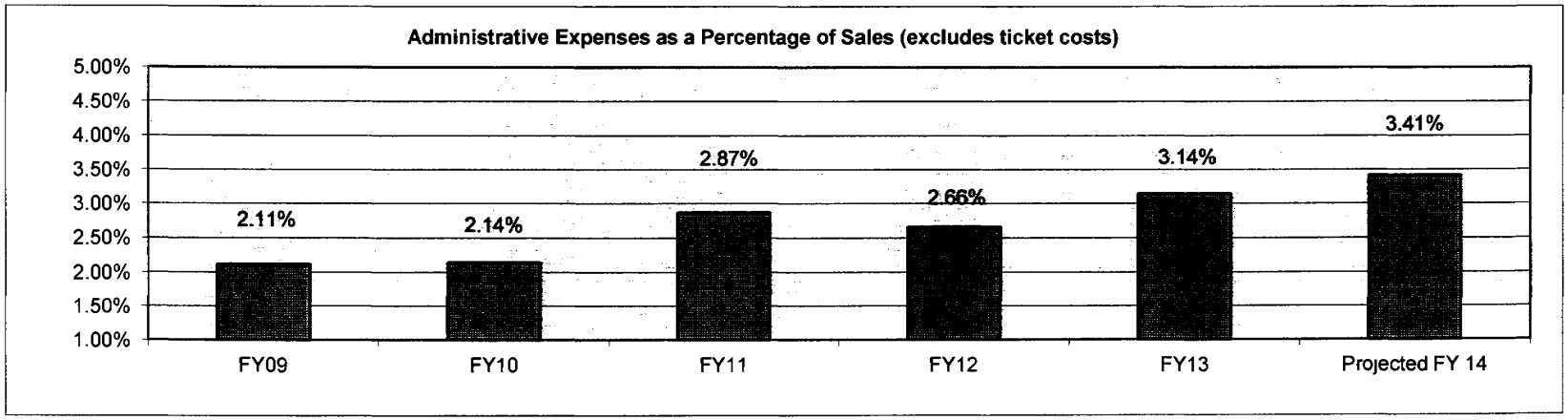
6. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department REVENUE
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

7c. Provide the number of clients/individuals served, if applicable.

7d. Provide a customer satisfaction measure, if available.

NEW DECISION ITEM
RANK: 002 OF _____

Department REVENUE	**Budget Unit 87212C**
Division MISSOURI LOTTERY COMMISSION	
DI Name Cost to Continue FY 14 Pay Plan DI# 0000014	

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	38,375	38,375	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	**0**	**0**	**38,375**	**38,375**	**Total**	**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**	**FTE**	**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*9,809*	*9,809*	***Est. Fringe***	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
X	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

In Fiscal Year 2014, the General Assembly included and the Governor approved a $500 annual pay raise for all state employees, except elected officials, members of the general assembly and judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials, beginning January 1, 2014 (12 pay periods). The remaining 12 pay periods were unfunded, but the stated intent was to provide the funding in FY 15.

NEW DECISION ITEM
RANK: 002 OF _____

Department REVENUE	**Budget Unit 87212C**
Division MISSOURI LOTTERY COMMISSION	
DI Name Cost to Continue FY 14 Pay Plan DI# 0000014	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriation amount for the Fiscal Year 14 pay plan was based on the pay increase beginning in January, 2014 for the final twelve pay periods of the fiscal year. This requested amount is equivalent to the remaining twelve pay periods in order to provide the core funding necessary for a full fiscal year.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100 - Personal Services					38,375		38,375	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**38,375**	**0.0**	**38,375**	**0.0**	**0**
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**38,375**	**0.0**	**38,375**	**0.0**	**0**

NEW DECISION ITEM
RANK: 002 OF

Department REVENUE
Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION
DI Name Cost to Continue FY 14 Pay Plan DI# 0000014

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
Pay Plan FY14-Cost to Continue - 0000014								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	1,750	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,250	0.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	750	0.00	0	0.00
COMPUTER OPER I	0	0.00	0	0.00	500	0.00	0	0.00
COMPUTER OPER III	0	0.00	0	0.00	750	0.00	0	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	250	0.00	0	0.00
INFORMATION TECHNOLOGIST II	0	0.00	0	0.00	250	0.00	0	0.00
INFORMATION TECHNOLOGIST III	0	0.00	0	0.00	750	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	1,250	0.00	0	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	250	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	1,000	0.00	0	0.00
STOREKEEPER II	0	0.00	0	0.00	750	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	250	0.00	0	0.00
ACCOUNTANT II	0	0.00	0	0.00	500	0.00	0	0.00
CH ACCOUNTANT	0	0.00	0	0.00	250	0.00	0	0.00
ACCOUNTING SPECIALIST III	0	0.00	0	0.00	250	0.00	0	0.00
RESEARCH ANAL III	0	0.00	0	0.00	250	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	750	0.00	0	0.00
TRAINING TECH III	0	0.00	0	0.00	250	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	1,500	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	500	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	250	0.00	0	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	250	0.00	0	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	250	0.00	0	0.00
SATELLITE BROADCAST & VID PROD	0	0.00	0	0.00	500	0.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	1,875	0.00	0	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	2,500	0.00	0	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	10,250	0.00	0	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	2,000	0.00	0	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	500	0.00	0	0.00
FACILITIES OPERATIONS MGR B1	0	0.00	0	0.00	250	0.00	0	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	250	0.00	0	0.00

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
Pay Plan FY14-Cost to Continue - 0000014								
RESEARCH MANAGER B1	0	0.00	0	0.00	250	0.00	0	0.00
LOTTERY MGR B1	0	0.00	0	0.00	1,500	0.00	0	0.00
LOTTERY MGR B2	0	0.00	0	0.00	1,250	0.00	0	0.00
LOTTERY MGR B3	0	0.00	0	0.00	500	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	500	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	1,000	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	250	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	250	0.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**38,375**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$38,375**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$38,375**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE | **Budget Unit 87212**
Division MISSOURI LOTTERY COMMISSION
DI Name OPERATING EE COST-TO-CONTINUE **DI# 1860010**

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	6,000,000	6,000,000	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	6,000,000	6,000,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	*Est. Fringe*	0	0	0	0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Increase includes $4.5 million in increased expenditures related to sales levels necessary in order to reach the $298.5 million FY 14 transfer goal, plus a $1.5 million safeguard should sales exceed expectations. FY 15 sales and transfer are expected to approximate FY 14.

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	Budget Unit 87212
Division MISSOURI LOTTERY COMMISSION	
DI Name OPERATING EE COST-TO-CONTINUE DI# 1860010	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY 14 transfer goal of $298.5 million is projected to require approximately $1.177 million in sales, a $75 million increase over FY 13 budgeted sales. FY 15 sales and transfer are expected to approximate FY 14. Costs to continue associated with these increased sales are estimated as follows (rounded to the nearest $100,000):

Game processing services and telecommunications costs -
$1,000,000

Self-service machine leasing costs -
$300,000

Design and printing of Scratchers tickets -
$3,200,000

Additional cost-to-continue safeguard request = $1,500,000

Total request = $6,000,000

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE **Budget Unit 87212**
Division MISSOURI LOTTERY COMMISSION
DI Name OPERATING EE COST-TO-CONTINUE DI# 1860010

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
400 - Professional Services					5,600,000		5,600,000		5,600,000
690 - Equipment Rental and Leases					400,000		400,000		400,000
Total EE	**0**		**0**		**6,000,000**		**6,000,000**		**6,000,000**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**6,000,000**	**0.0**	**6,000,000**	**0.0**	**6,000,000**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE — Budget Unit 87212
Division MISSOURI LOTTERY COMMISSION
DI Name OPERATING EE COST-TO-CONTINUE — DI# 1860010

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	**Budget Unit** 87212
Division MISSOURI LOTTERY COMMISSION	
DI Name OPERATING EE COST-TO-CONTINUE **DI#** 1860010	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Increase in transfers to the Lottery Proceeds Fund for public education.

6b. Provide an efficiency measure.

The Lottery's administrative costs are only 4.6 percent, one of the lowest in the industry.

6c. Provide the number of clients/individuals served, if applicable.

5,000 retailers across the state.

6d. Provide a customer satisfaction measure, if available.

Increases in ticket sales reflect player satisfaction.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Continue the strategic planning process.
Monitor divisional operational plans.
Monitor sales force sales goals and retailer sales goals.
Implement creative player and retailer promotions.
Effective and efficient use of advertising dollars.

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
Lottery Operating EE CTC - 1860010								
PROFESSIONAL SERVICES	0	0.00	0	0.00	5,600,000	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	0	0.00	400,000	0.00	0	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**6,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$6,000,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$6,000,000**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE | **Budget Unit 87212**
Division MISSOURI LOTTERY COMMISSION
DI Name FTE INCREASE | **DI# 1860011**

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	420,132	420,132	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	420,132	420,132	Total	0	0	0	0
FTE	0.00	0.00	12.00	12.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*221,620*	*221,620*	*Est. Fringe*	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Lottery FTE has decreased by 25 in the last ten years, from 178.5 FTE in 2004 to 153.5 in 2013, a decrease of 14%, while sales have increased by $350 million, from $791 million to $1 141 billion, an increase of 44%. This FTE request restores a portion of the FTE lost in the last ten years and is necessary to support sales initiatives crucial in reaching the $298.5 million estimated FY 15 transfer goal.

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE **Budget Unit 87212**
Division MISSOURI LOTTERY COMMISSION
DI Name FTE INCREASE DI# 1860011

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The twelve FTE include:

2 Lottery Product Managers
2 Lottery Security Specialists
1 ADA Compliance Specialist
1 Retail Operations Licensing Representative
4 Lottery Sales Representatives
1 Lottery Customer Service Representative
1 Game Accounting Specialist

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100 - Personal Services					420,132	12.0	420,132	12.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**420,132**	**12.0**	**420,132**	**12.0**	**0**
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**420,132**	**12.0**	**420,132**	**12.0**	**0**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE **Budget Unit 87212**
Division MISSOURI LOTTERY COMMISSION
DI Name FTE INCREASE DI# 1860011

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - OPERATIN								
Lottery FTE Increase - 1860011								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	52,920	2.00	0	0.00
DISABILITY PROGRAM REP	0	0.00	0	0.00	36,672	1.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	25,068	1.00	0	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	127,200	4.00	0	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	85,104	2.00	0	0.00
LOTTERY MGR B1	0	0.00	0	0.00	93,168	2.00	0	0.00
TOTAL - PS	**0**	**0.00**	**0**	**0.00**	**420,132**	**12.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$420,132**	**12.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$420,132**	**12.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - PRIZES								
CORE								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	152,910,227	0.00	102,000,000	0.00	102,000,000	0.00	0	0.00
TOTAL - EE	152,910,227	0.00	102,000,000	0.00	102,000,000	0.00	0	0.00
TOTAL	**152,910,227**	**0.00**	**102,000,000**	**0.00**	**102,000,000**	**0.00**	**0**	**0.00**
Lottery Prizes Increase - 1860012								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	0	0.00	0	0.00	51,000,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	51,000,000	0.00	0	0.00
TOTAL	**0**	**0.00**	**0**	**0.00**	**51,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$152,910,227**	**0.00**	**$102,000,000**	**0.00**	**$153,000,000**	**0.00**	**$0**	**0.00**

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES		

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0		0	0	0	0
EE	0	0	102,000,000	102,000,000	E	0	0	0	0
PSD	0	0	0	0		0	0	0	0
TRF	0	0	0	0		0	0	0	0
Total	0	0	102,000,000	102,000,000		0	0	0	0
FTE	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*		*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

As this is a sales-related appropriation request, an "E" appropriation for prizes is requested so that the Lottery can continue to pay prizes if sales exceed customary levels.

3. PROGRAM LISTING (list programs included in this core funding)

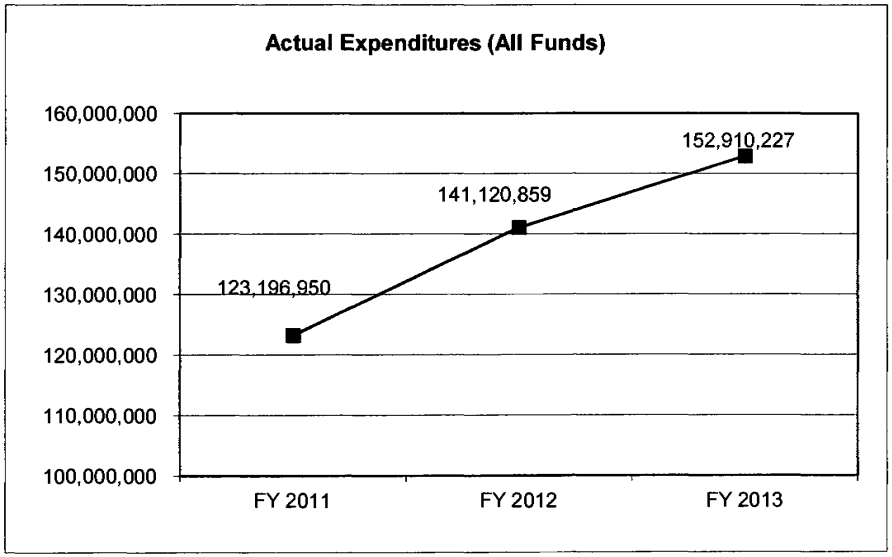
Prizes related to the games offered by the Missouri Lotttery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES		

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	125,000,000	141,200,000	152,910,227	102,000,000 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	125,000,000	141,200,000	152,910,227	N/A
Actual Expenditures (All Funds)	123,196,950	141,120,859	152,910,227	N/A
Unexpended (All Funds)	1,803,050	79,141	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,803,050	79,141	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used when the actual prize payments exceed projections due to sales in excess of customary levels.
The "E" appropriation was exercised to increase the appropriation by an additional $23,000,000 in FY11, $39,200,000 in FY12 and $50,910,227 in FY 13.

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	**0.00**	**0**	**0**	**102,000,000**	**102,000,000**	
DEPARTMENT CORE REQUEST							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	**0.00**	**0**	**0**	**102,000,000**	**102,000,000**	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	102,000,000	102,000,000	
	Total	**0.00**	**0**	**0**	**102,000,000**	**102,000,000**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	152,910,227	0.00	102,000,000	0.00	102,000,000	0.00	0	0.00
TOTAL - EE	**152,910,227**	**0.00**	**102,000,000**	**0.00**	**102,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$152,910,227**	**0.00**	**$102,000,000**	**0.00**	**$102,000,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$152,910,227**	**0.00**	**$102,000,000**	**0.00**	**$102,000,000**	**0.00**		**0.00**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	**Budget Unit 87213**
Division MISSOURI LOTTERY COMMISSION	
DI Name PRIZES INCREASE DI# 1860012	

1. AMOUNT OF REQUEST

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0		0	0	0	0
EE	0	0	51,000,000	51,000,000	E	0	0	0	0
PSD	0	0	0	0		0	0	0	0
TRF	0	0	0	0		0	0	0	0
Total	**0**	**0**	**51,000,000**	**51,000,000**		**0**	**0**	**0**	**0**
FTE	**0.00**	**0.00**	**0.00**	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**
Est. Fringe	*0*	*0*	*0*	*0*		*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

	New Legislation		New Program		Fund Switch
	Federal Mandate		Program Expansion	X	Cost to Continue
	GR Pick-Up		Space Request		Equipment Replacement
	Pay Plan		Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This increase is requested to more accurately reflect anticipated spending.

As this is a sales-related appropriation request, an "E" appropriation for prizes is requested so that the Lottery can continue to pay prizes if sales exceed customary levels.

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE **Budget Unit 87213**
Division MISSOURI LOTTERY COMMISSION
DI Name PRIZES INCREASE DI# 1860012

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Increase requested approximates FY 13 actual prizes paid of $153 million. Can utilize E if FY 15 exceeds FY 13.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
740 - Miscellaneous Expenses					51,000,000		51,000,000		
Total EE	**0**		**0**		**51,000,000**		**51,000,000**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**51,000,000**	**0.0**	**51,000,000**	**0.0**	**0**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE
Budget Unit 87213
Division MISSOURI LOTTERY COMMISSION
DI Name PRIZES INCREASE DI# 1860012

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**
							0		
							0		
							0		
							0		
Total EE	**0**		**0**		**0**		**0**		**0**
Program Distributions							0		
Total PSD	**0**		**0**		**0**		**0**		**0**
Transfers									
Total TRF	**0**		**0**		**0**		**0**		**0**
Grand Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	**Budget Unit** 87213
Division MISSOURI LOTTERY COMMISSION	
DI Name PRIZES INCREASE **DI#** 1860012	

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

Increase in transfers to the Lottery Proceeds Fund for public education.

6b. Provide an efficiency measure.

The Lottery's administrative costs are only 4.6 percent, one of the lowest in the industry.

6c. Provide the number of clients/individuals served, if applicable.

5,000 retailers across the state.

6d. Provide a customer satisfaction measure, if available.

Increases in ticket sales reflect player satisfaction.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Continue the strategic planning process.
Monitor divisional operational plans.
Monitor sales force sales goals and retailer sales goals.
Implement creative player and retailer promotions.
Effective and efficient use of advertising dollars.

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION - PRIZES								
Lottery Prizes Increase - 1860012								
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	51,000,000	0.00	0	0.00
TOTAL - EE	**0**	**0.00**	**0**	**0.00**	**51,000,000**	**0.00**	**0**	**0.00**
GRAND TOTAL	**$0**	**0.00**	**$0**	**0.00**	**$51,000,000**	**0.00**	**$0**	**0.00**
GENERAL REVENUE	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
FEDERAL FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$0**	**0.00**		**0.00**
OTHER FUNDS	**$0**	**0.00**	**$0**	**0.00**	**$51,000,000**	**0.00**		**0.00**

DECISION ITEM SUMMARY

Budget Unit Decision Item Budget Object Summary Fund	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
LOTTERY ENTERPRISE	288,804,006	0.00	298,563,213	0.00	298,563,213	0.00	0	0.00
TOTAL - TRF	288,804,006	0.00	298,563,213	0.00	298,563,213	0.00	0	0.00
TOTAL	288,804,006	0.00	298,563,213	0.00	298,563,213	0.00	0	0.00
GRAND TOTAL	$288,804,006	0.00	$298,563,213	0.00	$298,563,213	0.00	$0	0.00

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

1. CORE FINANCIAL SUMMARY

	FY 2015 Budget Request					FY 2015 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	298,563,213	298,563,213	TRF	0	0	0	0
Total	**0**	**0**	**298,563,213**	**298,563,213**	**Total**	**0**	**0**	**0**	**0**
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	*0*	*0*	*0*	*0*	*Est. Fringe*	*0*	*0*	*0*	*0*

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service.

3. PROGRAM LISTING (list programs included in this core funding)

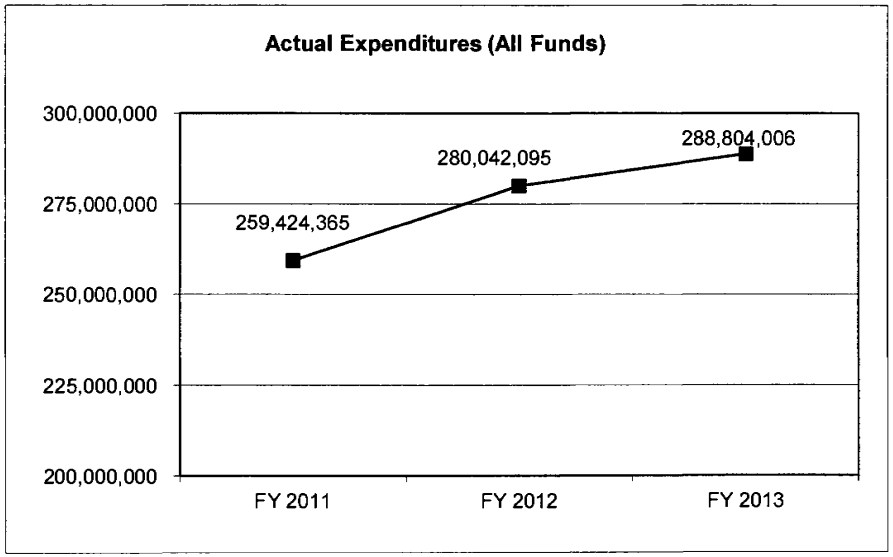
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

4. FINANCIAL HISTORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Current Yr.
Appropriation (All Funds)	259,500,000	287,172,000	288,804,006	298,563,213 E
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	259,500,000	287,172,000	288,804,006	N/A
Actual Expenditures (All Funds)	259,424,365	280,042,095	288,804,006	N/A
Unexpended (All Funds)	75,635	7,129,905	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	75,635	7,129,905	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable) and any extraordinary expenditure restrictions.

NOTES:

An "E" appropriation is used when profits exceed projected levels.

The "E" appropriation was exercised to increase the appropriation by an additional $500,000 in FY 11, $20,000,000 in FY 12 and $240,793 in FY 13.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	298,563,213	298,563,213	
	Total	**0.00**	**0**	**0**	**298,563,213**	**298,563,213**	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	298,563,213	298,563,213	
	Total	**0.00**	**0**	**0**	**298,563,213**	**298,563,213**	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	298,563,213	298,563,213	
	Total	**0.00**	**0**	**0**	**298,563,213**	**298,563,213**	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2013 ACTUAL DOLLAR	FY 2013 ACTUAL FTE	FY 2014 BUDGET DOLLAR	FY 2014 BUDGET FTE	FY 2015 DEPT REQ DOLLAR	FY 2015 DEPT REQ FTE	********** SECURED COLUMN	********** SECURED COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	288,804,006	0.00	298,563,213	0.00	298,563,213	0.00	0	0.00
TOTAL - TRF	288,804,006	0.00	298,563,213	0.00	298,563,213	0.00	0	0.00
GRAND TOTAL	$288,804,006	0.00	$298,563,213	0.00	$298,563,213	0.00	$0	0.00
GENERAL REVENUE	$0	0.00	$0	0.00	$0	0.00		0.00
FEDERAL FUNDS	$0	0.00	$0	0.00	$0	0.00		0.00
OTHER FUNDS	$288,804,006	0.00	$298,563,213	0.00	$298,563,213	0.00		0.00