

MISSOURI DEPARTMENT OF REVENUE



FY2016 BUDGET REQUEST

with Governor's Recommendations

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**DEPARTMENT OF REVENUE
FISCAL YEAR 2016 BUDGET
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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 2014 the Department collected \$9.16 billion or 98.7 percent of state General Revenue and \$2.85 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.

Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
Sugar Creek Contract License Office	State Auditor	September, 2014	www.auditor.mo.gov
Doniphan Contract License Office	State Auditor	September, 2014	www.auditor.mo.gov
Creve Coeur Contract License Office	State Auditor	September, 2014	www.auditor.mo.gov
Branson Contract License Office	State Auditor	September, 2014	www.auditor.mo.gov
Bolivar Contract License Office	State Auditor	September, 2014	www.auditor.mo.gov
DOR/OA Contract License Offices Bidding and Procurement	State Auditor	July, 2014	www.auditor.mo.gov
Vienna Contract License Office	State Auditor	November, 2013	www.auditor.mo.gov
Malden Contract License Office	State Auditor	November, 2013	www.auditor.mo.gov
Gladstone Contract License Office	State Auditor	November, 2013	www.auditor.mo.gov
Farmington Contract License Office	State Auditor	November, 2013	www.auditor.mo.gov
Des Peres Contract License Office	State Auditor	November, 2013	www.auditor.mo.gov
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
Department of Revenue Tax Compliance Procedures	Legislative Oversight	December, 2011	www.moga.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
State Lottery Commission - Two Years Ending 06/30/2011	State Auditor	November, 2012	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	
Champion for Children	Section 135.341, RSMo	December 31, 2019	
Food Pantry	Section 135.647, RSMo	December 31, 2019	
Public Safety Officer Surviving Spouse	Section 135.090, RSMo	December 31, 2019	
After-School Retreat Reading and Assessment Grant Program Fund	Section 143.1008, RSMo	August 28, 2013	Terminates December 31, 2014
American Red Cross Trust Fund	Section 143.1013, RSMo	December 31, 2017	
Breast Cancer Awareness Fund	Section 143.1009, RSMo	August 28, 2014	Reviewed by Oversight
Developmental Disabilities Waiting List Equity Trust Fund	Section 143.1017, RSMo	December, 31, 2017	
Foster Care and Adoptive Parents Recruitment and Retention Fund	Section 143.1015, RSMo	August 28, 2017	
Missouri National Guard Foundation Fund	Section 143.1027, RSMo	August, 28, 2020	
Organ Donor Program Fund	Section 143.1016, RSMo	December 31, 2017	
Pediatric Cancer Research Trust Fund	Section 143.1026, RSMo	December, 31, 2019	
Puppy Protection Trust Fund	Section 143.1014, RSMo	December 31, 2017	
Franchise Tax	Section 147.010, RSMo	December 31 2015	

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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 is requesting 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2016 between personal service and expense and equipment and between divisions. 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
The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department flexed \$16,077 between Federal Fund personal service and expense and equipment.	The Department received 10 percent flexibility between personal service and expense and equipment and between divisions. The Department will use its flexibility to 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
From: Division of MVDL Federal Fund E&E \$16,077 To: Division of MVDL Federal Fund PS \$16,077	The Department will use its flexibility to focus on revenue generating programs.

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NEW DECISION ITEM
RANK: 2 OF 6

Department of Revenue	Budget Unit 86110C, 86115C, 86120C, 86130C, 86135C
Divisions: Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration	
DI Name: Pay Plan FY15 - Cost to Continue	DI#: 0000014

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	157,781	1,420	45,702	204,903
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	157,781	1,420	45,702	204,903
FTE	0.00	0.00	0.00	0.00

Est. Fringe	43,043	387	12,468	55,898
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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); Health Initiatives Fund (0275); Petroleum Storage Tank Insurance Fund (0585); Conservation Commission Fund (0609); Petroleum Inspection Fund (0662); Motor Vehicle Commission Fund (0588); Child Support Enforcement Fund (0169)

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	157,781	1,420	45,702	204,903
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	157,781	1,420	45,702	204,903
FTE	0.00	0.00	0.00	0.00

Est. Fringe	43,043	387	12,468	55,898
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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; Health Initiatives Fund (0275); Petroleum Storage Tank Insurance Fund (0585); Conservation Commission Fund (0609); Petroleum Inspection Fund (0662); Motor Vehicle Commission (0588); Child Support Enforcement Fund (0169)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 Fiscal Year 2015 budget included appropriation authority for a 1% 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, 2015 (11 pay periods). The remaining 13 pay periods were unfunded, but the stated intent of the legislature was to provide the funding in Fiscal Year 2016.

NEW DECISION ITEM

RANK: 2 OF 6

Department of Revenue	Budget Unit	86110C, 86115C, 86120C, 86130C, 86135C
Divisions: Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration		
DI Name: Pay Plan FY15 - Cost to Continue	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 appropriated amount for the Fiscal Year 2015 pay plan was based on one percent of the core personal service appropriations. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 2015 after January 1, 2015. The Fiscal Year 2016 requested amount is equivalent to the remaining 13 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 - Salaries	157,781		1,420		45,702		204,903	0.0	
Total PS	157,781	0.0	1,420	0.0	45,702	0.0	204,903	0.0	0
Grand Total	157,781	0.0	1,420	0.0	45,702	0.0	204,903	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
100 - Salaries	157,781		1,420		45,702		204,903	0.0	
Total PS	157,781	0.0	1,420	0.0	45,702	0.0	204,903	0.0	0
Grand Total	157,781	0.0	1,420	0.0	45,702	0.0	204,903	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan FY15-Cost to Continue - 0000014								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	395	0.00	395	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,048	0.00	1,048	0.00
GENERAL OFFICE ASSISTANT	0	0.00	0	0.00	252	0.00	252	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	721	0.00	721	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	2,438	0.00	2,438	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	1,202	0.00	1,202	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	1,333	0.00	1,333	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	577	0.00	577	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	108	0.00	108	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	113	0.00	113	0.00
STOREKEEPER I	0	0.00	0	0.00	245	0.00	245	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	124	0.00	124	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	161	0.00	161	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	1,401	0.00	1,401	0.00
AUDITOR I	0	0.00	0	0.00	293	0.00	293	0.00
SENIOR AUDITOR	0	0.00	0	0.00	208	0.00	208	0.00
ACCOUNTANT I	0	0.00	0	0.00	432	0.00	432	0.00
ACCOUNTANT II	0	0.00	0	0.00	327	0.00	327	0.00
ACCOUNTANT III	0	0.00	0	0.00	143	0.00	143	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	103	0.00	103	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	149	0.00	149	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	296	0.00	296	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	156	0.00	156	0.00
TRAINING TECH I	0	0.00	0	0.00	451	0.00	451	0.00
TRAINING TECH III	0	0.00	0	0.00	242	0.00	242	0.00
EXECUTIVE II	0	0.00	0	0.00	118	0.00	118	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	1,112	0.00	1,112	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	690	0.00	690	0.00
PLANNER III	0	0.00	0	0.00	247	0.00	247	0.00
PERSONNEL CLERK	0	0.00	0	0.00	83	0.00	83	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	264	0.00	264	0.00
APPEALS REFEREE I	0	0.00	0	0.00	209	0.00	209	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan FY15-Cost to Continue - 0000014								
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	1,166	0.00	1,166	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	376	0.00	376	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	631	0.00	631	0.00
INVESTIGATOR II	0	0.00	0	0.00	1,097	0.00	1,097	0.00
INVESTIGATOR III	0	0.00	0	0.00	637	0.00	637	0.00
LABOR SPV	0	0.00	0	0.00	94	0.00	94	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	79	0.00	79	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	212	0.00	212	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	371	0.00	371	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	191	0.00	191	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	141	0.00	141	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	299	0.00	299	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	4,110	0.00	4,110	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	781	0.00	781	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	924	0.00	924	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	2,984	0.00	2,984	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	8,713	0.00	8,713	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	23,370	0.00	23,370	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	1,738	0.00	1,738	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	199	0.00	199	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	606	0.00	606	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	207	0.00	207	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	242	0.00	242	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	156	0.00	156	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	571	0.00	571	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	3,024	0.00	3,024	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	1,054	0.00	1,054	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	349	0.00	349	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	331	0.00	331	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	260	0.00	260	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	588	0.00	588	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	322	0.00	322	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan FY15-Cost to Continue - 0000014								
PARALEGAL	0	0.00	0	0.00	108	0.00	108	0.00
LEGAL COUNSEL	0	0.00	0	0.00	903	0.00	903	0.00
SENIOR COUNSEL	0	0.00	0	0.00	3,073	0.00	3,073	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	277	0.00	277	0.00
MANAGING COUNSEL	0	0.00	0	0.00	767	0.00	767	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	676	0.00	676	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	159	0.00	159	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	648	0.00	648	0.00
TOTAL - PS	0	0.00	0	0.00	78,075	0.00	78,075	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$78,075	0.00	\$78,075	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$40,010	0.00	\$40,010	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$38,065	0.00	\$38,065	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Pay Plan FY15-Cost to Continue - 0000014								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	246	0.00	246	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	157	0.00	157	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	320	0.00	320	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	502	0.00	502	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	1,209	0.00	1,209	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	588	0.00	588	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	128	0.00	128	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	1,643	0.00	1,643	0.00
EXECUTIVE II	0	0.00	0	0.00	399	0.00	399	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	810	0.00	810	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	225	0.00	225	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	285	0.00	285	0.00
TAX PROCESSING TECH IV	0	0.00	0	0.00	230	0.00	230	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	6,465	0.00	6,465	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	581	0.00	581	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	950	0.00	950	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	791	0.00	791	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	2,753	0.00	2,753	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	16,253	0.00	16,253	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	15,571	0.00	15,571	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	7,319	0.00	7,319	0.00
REVENUE PROCESSING TECH IV	0	0.00	0	0.00	1,074	0.00	1,074	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	633	0.00	633	0.00
TAX AUDITOR I	0	0.00	0	0.00	6,612	0.00	6,612	0.00
TAX AUDITOR II	0	0.00	0	0.00	4,340	0.00	4,340	0.00
TAX AUDITOR III	0	0.00	0	0.00	9,444	0.00	9,444	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	7,558	0.00	7,558	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	1,972	0.00	1,972	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	2,840	0.00	2,840	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	818	0.00	818	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	565	0.00	565	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	839	0.00	839	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Pay Plan FY15-Cost to Continue - 0000014								
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	7,429	0.00	7,429	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	382	0.00	382	0.00
TAX SEASON ASST	0	0.00	0	0.00	2,386	0.00	2,386	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	0	0.00	295	0.00	295	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	462	0.00	462	0.00
OTHER	0	0.00	0	0.00	38	0.00	38	0.00
TOTAL - PS	0	0.00	0	0.00	105,112	0.00	105,112	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$105,112	0.00	\$105,112	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$101,464	0.00	\$101,464	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$3,648	0.00	\$3,648	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Pay Plan FY15-Cost to Continue - 0000014								
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	490	0.00	490	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	532	0.00	532	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	200	0.00	200	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	32	0.00	32	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	152	0.00	152	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	446	0.00	446	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	1,120	0.00	1,120	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	91	0.00	91	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	12	0.00	12	0.00
TOTAL - PS	0	0.00	0	0.00	3,075	0.00	3,075	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$3,075	0.00	\$3,075	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,978	0.00	\$1,978	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$16	0.00	\$16	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$1,081	0.00	\$1,081	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
Pay Plan FY15-Cost to Continue - 0000014								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	363	0.00	363	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	643	0.00	643	0.00
AUDITOR I	0	0.00	0	0.00	161	0.00	161	0.00
EXECUTIVE II	0	0.00	0	0.00	72	0.00	72	0.00
INVESTIGATOR II	0	0.00	0	0.00	3,774	0.00	3,774	0.00
INVESTIGATOR III	0	0.00	0	0.00	719	0.00	719	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	800	0.00	800	0.00
MARKETING SPECIALIST II	0	0.00	0	0.00	397	0.00	397	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	157	0.00	157	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	151	0.00	151	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	1,220	0.00	1,220	0.00
PARALEGAL	0	0.00	0	0.00	229	0.00	229	0.00
LEGAL COUNSEL	0	0.00	0	0.00	1,794	0.00	1,794	0.00
SENIOR COUNSEL	0	0.00	0	0.00	377	0.00	377	0.00
MANAGING COUNSEL	0	0.00	0	0.00	828	0.00	828	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	112	0.00	112	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	90	0.00	90	0.00
TOTAL - PS	0	0.00	0	0.00	11,887	0.00	11,887	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$11,887	0.00	\$11,887	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$7,997	0.00	\$7,997	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$1,119	0.00	\$1,119	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$2,771	0.00	\$2,771	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan FY15-Cost to Continue - 0000014								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	390	0.00	390	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	840	0.00	840	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	513	0.00	513	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	83	0.00	83	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	116	0.00	116	0.00
STOREKEEPER I	0	0.00	0	0.00	61	0.00	61	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	77	0.00	77	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	98	0.00	98	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	433	0.00	433	0.00
ACCOUNTANT I	0	0.00	0	0.00	449	0.00	449	0.00
ACCOUNTANT II	0	0.00	0	0.00	89	0.00	89	0.00
ACCOUNTANT III	0	0.00	0	0.00	86	0.00	86	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	152	0.00	152	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	92	0.00	92	0.00
PERSONNEL ANAL II	0	0.00	0	0.00	151	0.00	151	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	96	0.00	96	0.00
TRAINING TECH I	0	0.00	0	0.00	124	0.00	124	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	58	0.00	58	0.00
PERSONNEL CLERK	0	0.00	0	0.00	84	0.00	84	0.00
LABOR SPV	0	0.00	0	0.00	60	0.00	60	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	202	0.00	202	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	194	0.00	194	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	114	0.00	114	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	118	0.00	118	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	481	0.00	481	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	126	0.00	126	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	149	0.00	149	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	113	0.00	113	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	248	0.00	248	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	239	0.00	239	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	182	0.00	182	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	167	0.00	167	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan FY15-Cost to Continue - 0000014								
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	220	0.00	220	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	149	0.00	149	0.00
TOTAL - PS	0	0.00	0	0.00	6,754	0.00	6,754	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$6,754	0.00	\$6,754	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$6,332	0.00	\$6,332	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$285	0.00	\$285	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$137	0.00	\$137	0.00

NEW DECISION ITEM

RANK: 5 OF 6

Department of Revenue	Budget Unit	86110C and 86130C
Motor Vehicle and Driver Licensing and Legal Services Divisions		
DI Name - Implement Legislation	DI#	1860001

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	74,388	0	24,280	98,668
EE	1,199	0	35,978	37,177
PSD	0	0	0	0
TRF	0	0	0	0
Total	75,587	0	60,258	135,845
FTE	2.00	0.00	0.00	2.00

Est. Fringe	40,093	0	6,624	46,717
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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 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	74,388	0	24,280	98,668
EE	1,199	0	35,978	37,177
PSD	0	0	0	0
TRF	0	0	0	0
Total	75,587	0	60,258	135,845
FTE	2.00	0.00	0.00	2.00

Est. Fringe	40,093	0	6,624	46,717
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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)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 core funding to implement legislation passed in the 97th General Assembly :

SB 491 & HB 1371 - This legislation modifies various statutory provisions relating to crime. The Department requests funding to update its systems, procedures, forms, etc., to become compliant with the provisions. The legislation includes, but is not limited to, removing the requirement for the global positioning system (GPS) feature on an ignition interlock device; modifying the requirements for issuance of a limited driving privilege; adding additional requirements for reinstatement of several suspension and revocation actions; adding new conviction codes; and modifying statute references throughout correspondence, notifications, procedures, and forms.

SB 829 - This legislation shifts the burden of proof requirements in tax liability disputes from the taxpayer to the Department in specified situations. The Department expects additional litigation duties.

NEW DECISION ITEM

RANK: 5 OF 6

Department of Revenue	Budget Unit <u>86110C and 86130C</u>																				
Motor Vehicle and Driver Licensing and Legal Services Divisions																					
DI Name - Implement Legislation	DI# <u>1860001</u>																				
<p>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.)</p> <p>The requested Fiscal Year 2016 budget request is based upon the TAFP fiscal notes or reduced TAFP fiscal note costs.</p> <table style="width:100%; border: none;"> <tr> <td style="width:70%;">SB 491 & HB 1371</td> <td></td> </tr> <tr> <td>Overtime (Forms revision, procedure and website updates, test case development, and system testing)</td> <td align="right">\$24,280</td> </tr> <tr> <td>Revised form printing costs</td> <td align="right">\$22,874</td> </tr> <tr> <td>OA-ITSD Programming Costs</td> <td align="right"><u>\$13,104</u></td> </tr> <tr> <td></td> <td align="right">\$60,258</td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>SB 829</td> <td></td> </tr> <tr> <td>Legal Counsel and Paralegal for additional litigation duties</td> <td align="right">\$74,388</td> </tr> <tr> <td>Transcript Costs</td> <td align="right"><u>\$1,199</u></td> </tr> <tr> <td></td> <td align="right">\$75,587</td> </tr> </table>		SB 491 & HB 1371		Overtime (Forms revision, procedure and website updates, test case development, and system testing)	\$24,280	Revised form printing costs	\$22,874	OA-ITSD Programming Costs	<u>\$13,104</u>		\$60,258	 		SB 829		Legal Counsel and Paralegal for additional litigation duties	\$74,388	Transcript Costs	<u>\$1,199</u>		\$75,587
SB 491 & HB 1371																					
Overtime (Forms revision, procedure and website updates, test case development, and system testing)	\$24,280																				
Revised form printing costs	\$22,874																				
OA-ITSD Programming Costs	<u>\$13,104</u>																				
	\$60,258																				
SB 829																					
Legal Counsel and Paralegal for additional litigation duties	\$74,388																				
Transcript Costs	<u>\$1,199</u>																				
	\$75,587																				

NEW DECISION ITEM
RANK: 5 OF 6

Department of Revenue			Budget Unit 86110C and 86130C						
Motor Vehicle and Driver Licensing and Legal Services Divisions									
DI Name - Implement Legislation			DI# 1860001						
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
	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 - Salaries and Wages	74,388	2.0			24,280		98,668 0	2.0 0.0	24,280
Total PS	74,388	2.0	0	0.0	24,280	0.0	98,668	2.0	24,280
190 - Supplies	1,199						1,199		
400 - Professional Services					35,978		35,978 0		35,978
Total EE	1,199		0		35,978		37,177		35,978
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	75,587	2.0	0	0.0	60,258	0.0	135,845	2.0	60,258

NEW DECISION ITEM

RANK: 5 OF 6

Department of Revenue			Budget Unit <u>86110C and 86130C</u>						
Motor Vehicle and Driver Licensing and Legal Services Divisions									
DI Name - Implement Legislation			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
100 - Salaries and Wages	74,388	2.0			24,280		98,668	2.0	
Total PS	74,388	2.0	0	0.0	24,280	0.0	98,668	2.0	0
190 - Supplies	1,199						1,199		
400 - Professional Services					35,978		35,978		
Total EE	1,199		0		35,978		37,177		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	75,587	2.0	0	0.0	60,258	0.0	135,845	2.0	0

NEW DECISION ITEM
RANK: 5 OF 6

Department of Revenue	Budget Unit	86110C and 86130C
Motor Vehicle and Driver Licensing and Legal Services Divisions		
DI Name - Implement Legislation	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:

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
DOR IMPLEMENT LEGISLATION - 1860001								
REVENUE PROCESSING TECH II	0	0.00	0	0.00	24,280	0.00	24,280	0.00
TOTAL - PS	0	0.00	0	0.00	24,280	0.00	24,280	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	35,978	0.00	35,978	0.00
TOTAL - EE	0	0.00	0	0.00	35,978	0.00	35,978	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$60,258	0.00	\$60,258	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$60,258	0.00	\$60,258	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
DOR IMPLEMENT LEGISLATION - 1860001								
PARALEGAL	0	0.00	0	0.00	31,344	1.00	31,344	1.00
LEGAL COUNSEL	0	0.00	0	0.00	43,044	1.00	43,044	1.00
TOTAL - PS	0	0.00	0	0.00	74,388	2.00	74,388	2.00
SUPPLIES	0	0.00	0	0.00	1,199	0.00	1,199	0.00
TOTAL - EE	0	0.00	0	0.00	1,199	0.00	1,199	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$75,587	2.00	\$75,587	2.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$75,587	2.00	\$75,587	2.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

HIGHWAY COLLECTIONS

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HIGHWAY COLLECTIONS									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	6,582,041	198.98	7,324,920	224.80	7,324,920	224.80	7,324,920	224.80	
STATE HWYS AND TRANS DEPT	6,852,056	232.35	7,018,265	220.99	7,018,265	220.99	7,018,265	220.99	
TOTAL - PS	13,434,097	431.33	14,343,185	445.79	14,343,185	445.79	14,343,185	445.79	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,932,922	0.00	3,290,483	0.00	3,248,483	0.00	3,248,483	0.00	
STATE HWYS AND TRANS DEPT	6,301,052	0.00	6,596,623	0.00	6,488,123	0.00	6,488,123	0.00	
TOTAL - EE	9,233,974	0.00	9,887,106	0.00	9,736,606	0.00	9,736,606	0.00	
TOTAL	22,668,071	431.33	24,230,291	445.79	24,079,791	445.79	24,079,791	445.79	
Pay Plan FY15-Cost to Continue - 0000014									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	40,010	0.00	40,010	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	38,065	0.00	38,065	0.00	
TOTAL - PS	0	0.00	0	0.00	78,075	0.00	78,075	0.00	
TOTAL	0	0.00	0	0.00	78,075	0.00	78,075	0.00	
DOR IMPLEMENT LEGISLATION - 1860001									
PERSONAL SERVICES									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	24,280	0.00	24,280	0.00	
TOTAL - PS	0	0.00	0	0.00	24,280	0.00	24,280	0.00	
EXPENSE & EQUIPMENT									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	35,978	0.00	35,978	0.00	
TOTAL - EE	0	0.00	0	0.00	35,978	0.00	35,978	0.00	
TOTAL	0	0.00	0	0.00	60,258	0.00	60,258	0.00	
GRAND TOTAL	\$22,668,071	431.33	\$24,230,291	445.79	\$24,218,124	445.79	\$24,218,124	445.79	

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CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	7,324,920	0	7,018,265	14,343,185
EE	3,248,483	0	6,488,123	9,736,606
PSD	0	0	0	0
TRF	0	0	0	0
Total	10,573,403	0	13,506,388	24,079,791
FTE	224.80	0.00	220.99	445.79

Est. Fringe	4,223,758	0	4,102,384	8,326,142
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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 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	7,324,920	0	7,018,265	14,343,185
EE	3,248,483	0	6,488,123	9,736,606
PSD	0	0	0	0
TRF	0	0	0	0
Total	10,573,403	0	13,506,388	24,079,791
FTE	224.80	0.00	220.99	445.79

Est. Fringe	4,223,758	0	4,102,384	8,326,142
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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)

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 IV, 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 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

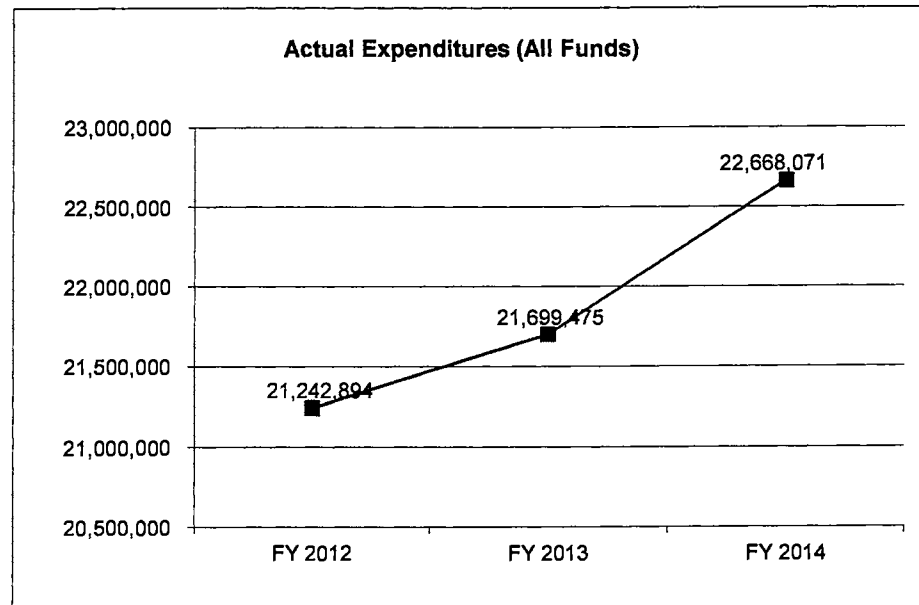
Motor Vehicle Registration Program
Motor Vehicle Title Program

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	22,105,054	23,348,350	23,710,985	24,230,291
Less Reverted (All Funds)	(334,197)	(516,696)	(400,959)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	21,770,857	22,831,654	23,310,026	24,230,291
Actual Expenditures (All Funds)	21,242,894	21,699,475	22,668,071	0
Unexpended (All Funds)	527,963	1,132,179	641,955	24,230,291
Unexpended, by Fund:				
General Revenue	516,840	960,603	527,541	0
Federal	0	0	0	0
Other	11,123	171,576	114,414	0



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

NOTES:

Division Allocations Fiscal Year 2015	GR	HWY
Administration	\$ 1,500,394	868,244
Motor Vehicle and Driver Licensing	5,816,126	8,028,153
Taxation	602,288	1,269,248
Legal Services	1,152,803	1,162,364
Postage	1,543,792	2,286,879
	\$ 10,615,403	13,614,888

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			PS	445.79	7,324,920	0	7,018,265	14,343,185	
			EE	0.00	3,290,483	0	6,596,623	9,887,106	
			Total	445.79	10,615,403	0	13,614,888	24,230,291	
DEPARTMENT CORE ADJUSTMENTS									
1x Expenditures	1575 1770	EE		0.00	(42,000)	0	0	(42,000)	FY15 one-time expenditure for Auto Mail Processor.
1x Expenditures	1575 1796	EE		0.00	0	0	(108,500)	(108,500)	FY15 one-time expenditure for Auto Mail Processor.
Core Reallocation	1573 1774	EE		0.00	0	0	7,226	7,226	Correct BRASS coding errors.
Core Reallocation	1573 1796	EE		0.00	0	0	(7,226)	(7,226)	Correct BRASS coding errors.
Core Reallocation	1629 1791	PS		0.00	0	0	0	(0)	Core reallocations - Administration Division.
Core Reallocation	1629 1768	PS		0.00	0	0	0	(0)	Core reallocations - Administration Division.
Core Reallocation	1631 1766	PS		(0.00)	0	0	0	0	Core reallocations - Legal Services Division.
Core Reallocation	1631 1777	PS		0.00	0	0	0	(0)	Core reallocations - Legal Services Division.
Core Reallocation	1631 1768	PS		0.00	0	0	0	(0)	Core reallocations - Legal Services Division.
Core Reallocation	1674 1762	PS		0.00	275	0	0	275	Core reallocations to correct BRASS coding errors.
Core Reallocation	1674 1760	PS		0.00	(275)	0	0	(275)	Core reallocations to correct BRASS coding errors.
NET DEPARTMENT CHANGES				(0.00)	(42,000)	0	(108,500)	(150,500)	

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE**HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
DEPARTMENT CORE REQUEST							
	PS	445.79	7,324,920	0	7,018,265	14,343,185	
	EE	0.00	3,248,483	0	6,488,123	9,736,606	
	Total	445.79	10,573,403	0	13,506,388	24,079,791	
GOVERNOR'S RECOMMENDED CORE							
	PS	445.79	7,324,920	0	7,018,265	14,343,185	
	EE	0.00	3,248,483	0	6,488,123	9,736,606	
	Total	445.79	10,573,403	0	13,506,388	24,079,791	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	66,439	2.79	73,154	3.00	73,154	3.00	73,154	3.00
SR OFC SUPPORT ASST (CLERICAL)	11,055	0.43	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	131,608	4.61	194,255	5.86	178,255	5.46	178,255	5.46
GENERAL OFFICE ASSISTANT	42,969	2.01	46,623	2.00	46,623	2.00	46,623	2.00
OFFICE SUPPORT ASST (KEYBRD)	91,636	3.89	164,891	6.48	133,781	5.68	133,781	5.68
SR OFC SUPPORT ASST (KEYBRD)	266,033	10.06	421,026	15.37	421,026	15.37	421,026	15.37
PHOTOGRAPHIC-MACHINE OPER	186,314	7.82	222,948	9.00	222,948	9.00	222,948	9.00
PRINTING/MAIL TECHNICIAN I	249,006	10.14	247,343	9.44	247,343	9.44	247,343	9.44
PRINTING/MAIL TECHNICIAN II	130,364	4.59	106,886	3.85	106,886	3.85	106,886	3.85
PRINTING/MAIL TECHNICIAN IV	20,698	0.59	20,121	0.62	20,121	0.62	20,121	0.62
PRINTING/MAIL CUSTOMER SVC REP	19,359	0.51	20,964	0.62	20,964	0.62	20,964	0.62
STOREKEEPER I	41,545	1.62	45,599	1.83	45,599	1.83	45,599	1.83
SUPPLY MANAGER I	23,468	0.64	23,150	0.62	23,150	0.62	23,150	0.62
PROCUREMENT OFCR II	27,719	0.64	29,695	0.62	29,695	0.62	29,695	0.62
ACCOUNT CLERK II	317,659	12.24	259,829	9.27	259,829	9.27	259,829	9.27
AUDITOR II	154	0.00	251	0.00	32,052	1.00	32,052	1.00
AUDITOR I	61,582	1.67	54,361	0.66	54,361	0.66	54,361	0.66
SENIOR AUDITOR	1,666	0.04	38,424	1.00	38,424	1.00	38,424	1.00
ACCOUNTANT I	64,705	2.11	80,202	2.15	34,595	0.91	34,595	0.91
ACCOUNTANT II	60,545	1.62	60,540	1.55	82,763	2.17	82,763	2.17
ACCOUNTANT III	26,138	0.65	26,550	0.62	26,550	0.62	26,550	0.62
PERSONNEL OFCR I	20,153	0.43	19,105	0.62	19,105	0.62	19,105	0.62
HUMAN RELATIONS OFCR II	25,440	0.62	27,556	0.60	27,556	0.60	27,556	0.60
PERSONNEL ANAL I	468	0.02	0	0.00	0	0.00	0	0.00
PERSONNEL ANAL II	56,447	1.36	54,642	1.24	54,642	1.24	54,642	1.24
PUBLIC INFORMATION COOR	29,374	0.64	28,947	0.62	28,947	0.62	28,947	0.62
TRAINING TECH I	90,139	2.54	83,875	2.60	83,875	2.60	83,875	2.60
TRAINING TECH III	44,439	1.00	44,928	1.00	44,928	1.00	44,928	1.00
EXECUTIVE I	155	0.00	0	0.00	23,384	0.62	23,384	0.62
EXECUTIVE II	38,753	1.01	47,318	1.24	21,932	0.62	21,932	0.62
MANAGEMENT ANALYSIS SPEC I	222,375	5.95	206,299	5.80	206,449	5.80	206,449	5.80
MANAGEMENT ANALYSIS SPEC II	122,188	2.89	128,103	3.00	127,953	3.00	127,953	3.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
PLANNER III	42,995	0.95	45,814	1.00	45,814	1.00	45,814	1.00
PERSONNEL CLERK	18,137	0.60	15,235	0.40	15,235	0.40	15,235	0.40
LEGISLATIVE COORDINATOR	52,245	1.05	48,896	1.00	48,896	1.00	48,896	1.00
APPEALS REFEREE I	38,271	1.00	38,719	1.00	38,719	1.00	38,719	1.00
ADMINISTRATIVE ANAL I	222,219	7.50	216,034	7.00	231,343	7.20	231,343	7.20
ADMINISTRATIVE ANAL II	79,723	2.31	106,303	3.00	69,612	2.00	69,612	2.00
ADMINISTRATIVE ANAL III	80,891	2.03	80,366	2.00	117,057	3.00	117,057	3.00
INVESTIGATOR II	345,499	8.88	203,374	7 10	203,374	7 10	203,374	7 10
INVESTIGATOR III	62,834	1.19	118,216	2.00	118,216	2.00	118,216	2.00
LABOR SPV	18,674	0.63	17,548	0.62	17,548	0.62	17,548	0.62
MOTOR VEHICLE DRIVER	15,947	0.62	14,721	0.62	14,721	0.62	14,721	0.62
GRAPHIC ARTS SPEC II	36,903	1.00	39,322	1.00	39,322	1.00	39,322	1.00
TAX PROCESSING TECH IV	0	0.00	68,838	2.00	68,838	2.00	68,838	2.00
TAX COLLECTION TECH I	91,030	3.89	35,612	1.50	35,612	1.50	35,612	1.50
TAX COLLECTION TECH II	0	0.00	26,078	1.00	26,078	1.00	26,078	1.00
TAX COLLECTION TECH III	0	0.00	55,452	2.00	55,452	2.00	55,452	2.00
REVENUE SECTION SUPV	693,685	19.15	762,203	21.00	762,203	21.00	762,203	21.00
TELEPHONE INFO OPERATOR I REV	125,331	5.37	144,792	6.00	144,792	6.00	144,792	6.00
TELEPHONE INFO OPERATOR II REV	108,245	4.18	171,366	6.00	171,366	6.00	171,366	6.00
REVENUE FIELD SERVICES COOR	538,997	14.11	553,531	14.00	553,531	14.00	553,531	14.00
REVENUE PROCESSING TECH I	1,966,621	83.64	1,616,170	76.42	1,616,170	76.42	1,616,170	76.42
REVENUE PROCESSING TECH II	3,272,997	123.61	4,334,273	140.37	4,314,273	140.37	4,314,273	140.37
REVENUE PROCESSING TECH III	415,456	14.36	322,294	11.52	312,294	11.52	312,294	11.52
REVENUE PROCESSING TECH IV	11,404	0.35	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	37,450	0.65	36,741	0.62	36,741	0.62	36,741	0.62
FISCAL & ADMINISTRATIVE MGR B1	88,668	1.60	87,234	1.62	87,234	1.62	87,234	1.62
FISCAL & ADMINISTRATIVE MGR B2	38,835	0.64	38,208	0.62	38,208	0.62	38,208	0.62
FISCAL & ADMINISTRATIVE MGR B3	43,855	0.61	45,042	0.62	45,042	0.62	45,042	0.62
HUMAN RESOURCES MGR B2	27,143	0.50	29,080	0.62	29,080	0.62	29,080	0.62
INVESTIGATION MGR B3	51,802	0.76	105,687	1.50	105,687	1.50	105,687	1.50
REVENUE MANAGER, BAND 1	567,272	11.08	560,832	10.25	586,218	10.87	586,218	10.87
REVENUE MANAGER, BAND 2	244,613	3.78	110,017	3.00	110,017	3.00	110,017	3.00

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DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
REVENUE MANAGER, BAND 3	4,012	0.05	0	0.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	54,249	0.49	21,678	0.60	70,278	0.60	70,278	0.60
DEPUTY STATE DEPT DIRECTOR	0	0.00	52,525	0.60	52,525	0.60	52,525	0.60
DESIGNATED PRINCIPAL ASST DEPT	32,231	0.53	48,104	0.35	48,104	0.35	48,104	0.35
DIVISION DIRECTOR	193,892	2.30	108,943	1.29	108,943	1.29	108,943	1.29
DESIGNATED PRINCIPAL ASST DIV	8,345	0.11	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	68,434	1.46	59,679	2.20	59,679	2.20	59,679	2.20
PARALEGAL	20,077	0.62	20,163	0.62	20,163	0.62	20,163	0.62
LEGAL COUNSEL	296,468	6.88	167,478	4.63	167,478	4.63	167,478	4.63
SENIOR COUNSEL	476,023	8.44	569,954	8.16	569,954	8.16	569,954	8.16
GENERAL COUNSEL - DIVISION	54,242	1.05	51,234	1.00	51,234	1.00	51,234	1.00
TAX SEASON ASST	19,040	1.22	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	137,038	2.04	142,145	2.00	142,145	2.00	142,145	2.00
MISCELLANEOUS TECHNICAL	405	0.02	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	96,596	1.78	125,714	2.20	125,714	2.20	125,714	2.20
SPECIAL ASST PROFESSIONAL	38,938	0.67	29,523	0.60	29,523	0.60	29,523	0.60
SPECIAL ASST OFFICE & CLERICAL	105,772	2.50	120,462	2.86	101,862	2.86	101,862	2.86
TOTAL - PS	13,434,097	431.33	14,343,185	445.79	14,343,185	445.79	14,343,185	445.79
TRAVEL, IN-STATE	14,782	0.00	18,258	0.00	18,258	0.00	18,258	0.00
TRAVEL, OUT-OF-STATE	16,993	0.00	21,475	0.00	21,475	0.00	21,475	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	7,280,042	0.00	7,539,270	0.00	7,539,270	0.00	7,539,270	0.00
PROFESSIONAL DEVELOPMENT	26,862	0.00	39,619	0.00	39,619	0.00	39,619	0.00
COMMUNICATION SERV & SUPP	330,162	0.00	67,771	0.00	67,771	0.00	67,771	0.00
PROFESSIONAL SERVICES	686,588	0.00	1,797,940	0.00	1,797,940	0.00	1,797,940	0.00
M&R SERVICES	89,942	0.00	214,884	0.00	214,884	0.00	214,884	0.00
COMPUTER EQUIPMENT	282,612	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	99,651	0.00	52	0.00	52	0.00	52	0.00
OFFICE EQUIPMENT	246,134	0.00	7,076	0.00	7,076	0.00	7,076	0.00
OTHER EQUIPMENT	159,556	0.00	168,502	0.00	18,002	0.00	18,002	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	650	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	9,233,974	0.00	9,887,106	0.00	9,736,606	0.00	9,736,606	0.00
GRAND TOTAL	\$22,668,071	431.33	\$24,230,291	445.79	\$24,079,791	445.79	\$24,079,791	445.79
GENERAL REVENUE	\$9,514,963	198.98	\$10,615,403	224.80	\$10,573,403	224.80	\$10,573,403	224.80
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$13,153,108	232.35	\$13,614,888	220.99	\$13,506,388	220.99	\$13,506,388	220.99

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			89,726		89,726
OTHER	229,795	19,293	-	4,830	253,918
TOTAL	229,795	19,293	89,726	4,830	343,644

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.

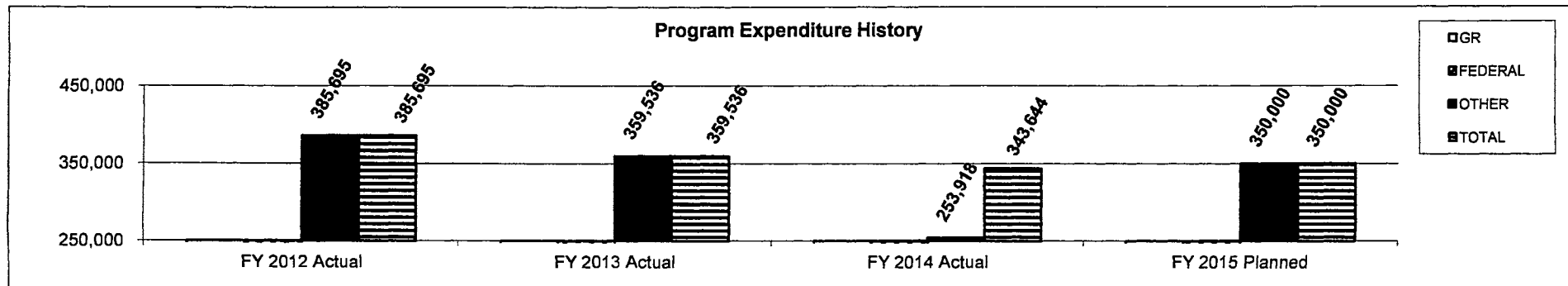
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$708.1	\$708.2	\$704.9

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Paper	7,433	7,043	7,044
EDI	1,453	1,667	1,702
Total	8,886	8,710	8,746

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	2,760,048	0	40,368	231,208	95,197	3,126,821
Federal	17,295	0	0	101,514	0	118,809
Other	1,481,059	0	269,920	1,545,950	636,522	3,933,451
Total	4,258,402	0	310,288	1,878,672	731,719	7,179,081

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.

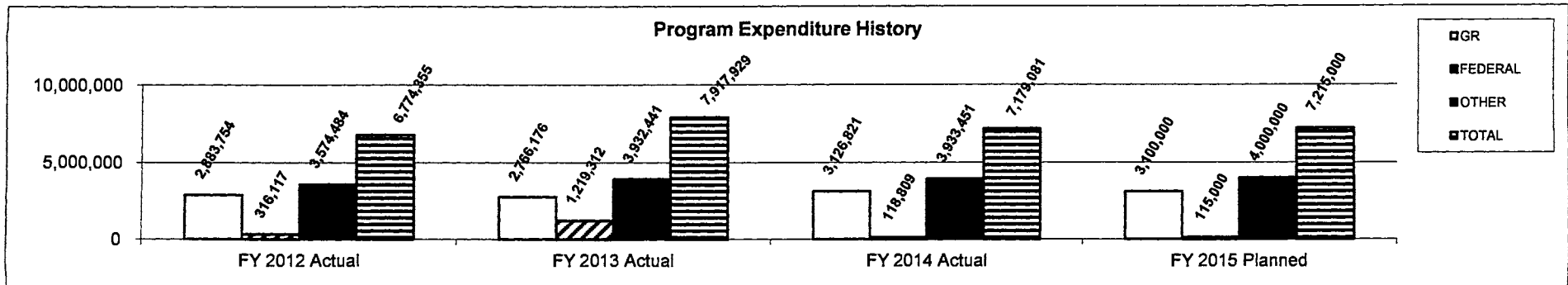
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Issuance	\$16.6	\$16.3	\$16.0
Reinstatement	\$2.7	\$2.6	\$2.6

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Initial	360,279	343,242	355,375
Renewal	821,038	711,287	657,488
Non-driver	199,025	270,098	183,631
Duplicate	237,499	232,595	218,630
Total	1,617,841	1,557,222	1,415,124

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	1,385,430	0	50,928	7,462	165,930	1,609,750
Federal	0					0
Other	3,443,212	0	340,525	49,892	1,109,475	4,943,104
Total	4,828,642	0	391,453	57,354	1,275,405	6,552,854

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.

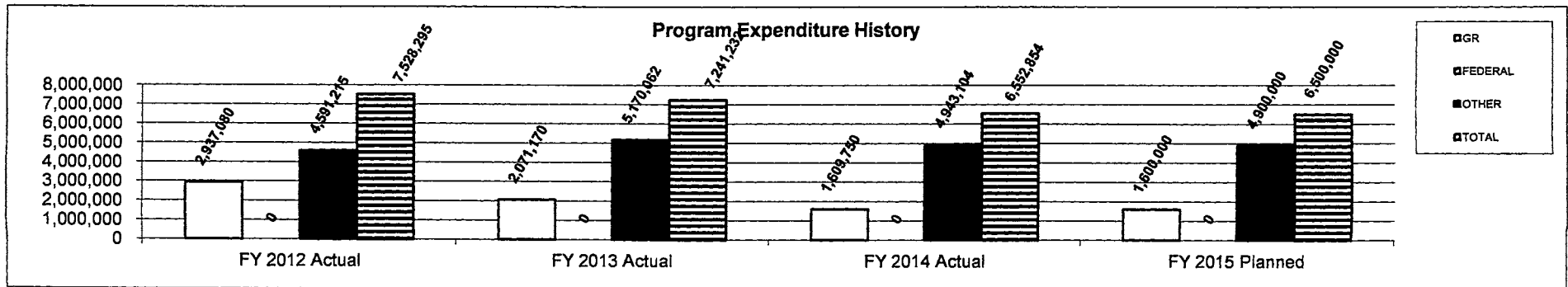
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2011	FY 2014
Actual	Actual	Actual
\$162.57	\$162.27	\$164.21

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Motor Vehicle - Annual (in millions)	1.75	1.71	2.08
Motor Vehicle - Biennial (in millions)	1.77	1.81	1.63
Trailer	356,596	339,895	358,984
Marine craft	127,020	119,179	121,870
All-Terrain Vehicles	26,329	28,156	24,458

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	1,141,950	0	86,379	33,740	110,517	1,372,586
Federal	0					0
Other	2,596,972	0	577,563	225,599	738,959	4,139,093
Total	3,738,922	0	663,942	259,339	849,476	5,511,679

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.

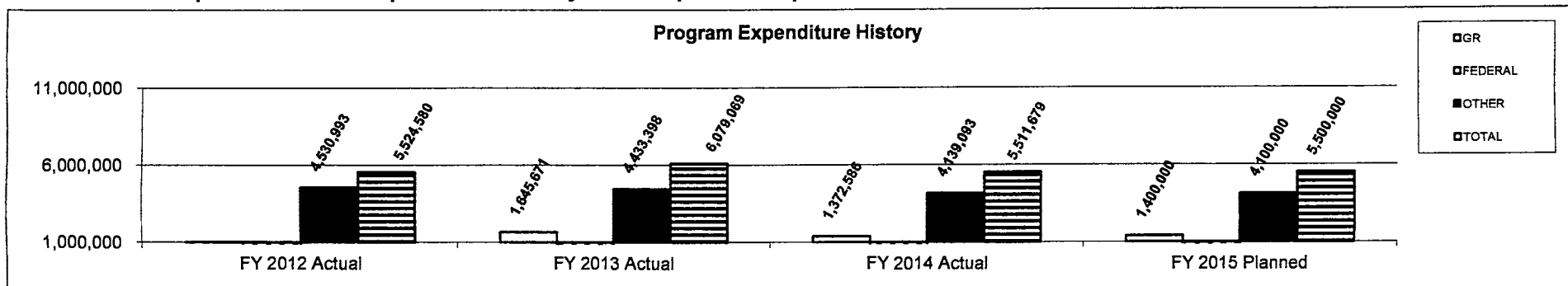
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2013
	Actual	Actual	Actual
	\$633.46	\$639.85	\$735.60
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	1.97	1.95	1.99
7d. Provide a customer satisfaction measure, if available.			
N/A			

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TAXATION DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
TAXATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	19,222,452	600.72	18,825,056	526.88	18,818,222	526.88	18,818,222	526.88	
HEALTH INITIATIVES	44,662	1.66	51,555	2.00	51,555	2.00	51,555	2.00	
PETROLEUM STORAGE TANK INS	23,494	0.84	27,684	1.00	27,684	1.00	27,684	1.00	
CONSERVATION COMMISSION	532,335	20.98	563,041	20.42	563,041	20.42	563,041	20.42	
PETROLEUM INSPECTION FUND	23,367	1.00	33,837	1.00	33,837	1.00	33,837	1.00	
TOTAL - PS	19,846,310	625.20	19,501,173	551.30	19,494,339	551.30	19,494,339	551.30	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,675,290	0.00	2,254,666	0.00	2,254,666	0.00	2,254,666	0.00	
HEALTH INITIATIVES	0	0.00	4,163	0.00	4,163	0.00	4,163	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	1,071	0.00	1,071	0.00	1,071	0.00	
CONSERVATION COMMISSION	0	0.00	8,277	0.00	8,277	0.00	8,277	0.00	
PETROLEUM INSPECTION FUND	0	0.00	2,818	0.00	2,818	0.00	2,818	0.00	
TOTAL - EE	1,675,290	0.00	2,270,995	0.00	2,270,995	0.00	2,270,995	0.00	
TOTAL	21,521,600	625.20	21,772,168	551.30	21,765,334	551.30	21,765,334	551.30	
Pay Plan FY15-Cost to Continue - 0000014									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	101,464	0.00	101,464	0.00	
HEALTH INITIATIVES	0	0.00	0	0.00	280	0.00	280	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	150	0.00	150	0.00	
CONSERVATION COMMISSION	0	0.00	0	0.00	3,035	0.00	3,035	0.00	
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	183	0.00	183	0.00	
TOTAL - PS	0	0.00	0	0.00	105,112	0.00	105,112	0.00	
TOTAL	0	0.00	0	0.00	105,112	0.00	105,112	0.00	
GRAND TOTAL	\$21,521,600	625.20	\$21,772,168	551.30	\$21,870,446	551.30	\$21,870,446	551.30	

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Department of Revenue					Budget Unit <u>86115C</u>				
Taxation Division									
Core - Taxation									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	18,818,222	0	676,117	19,494,339	PS	18,818,222	0	676,117	19,494,339
EE	2,254,666	0	16,329	2,270,995	EE	2,254,666	0	16,329	2,270,995
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	21,072,888	0	692,446	21,765,334	Total	21,072,888	0	692,446	21,765,334
FTE	526.88	0.00	24.42	551.30	FTE	526.88	0.00	24.42	551.30
Est. Fringe	5,133,611	0	184,445	5,318,056	Est. Fringe	5,133,611	0	184,445	5,318,056
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)			
2. CORE DESCRIPTION									
<p>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.</p> <p>The core includes an appropriation for organizational dues to the Multistate Tax Commission of \$212,401. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate and receive revenue collections from multi-state audits.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p>									

CORE DECISION ITEM

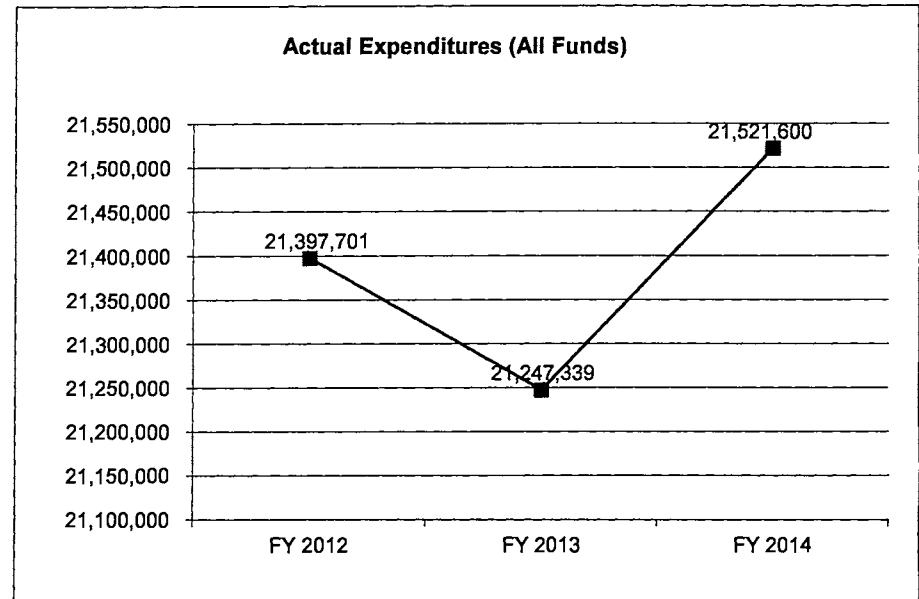
Department of Revenue	Budget Unit	86115C
Taxation Division		
Core - Taxation		

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

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

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	26,829,622	26,564,456	23,084,185	21,772,168
Less Reverted (All Funds)	(785,949)	(1,074,694)	(673,679)	0
Less Restricted (All Funds)	(3,579,700)	(3,579,700)	0	0
Budget Authority (All Funds)	22,463,973	21,910,062	22,410,506	21,772,168
Actual Expenditures (All Funds)	21,397,701	21,247,339	21,521,600	0
Unexpended (All Funds)	1,066,272	662,723	888,906	21,772,168
Unexpended, by Fund:				
General Revenue	1,020,012	578,342	831,159	0
Federal	0	0	0	0
Other	46,260	84,381	57,747	0
	(1)	(1)	(1)	



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

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	551.30	18,825,056	0	676,117	19,501,173	
			EE	0.00	2,254,666	0	16,329	2,270,995	
			Total	551.30	21,079,722	0	692,446	21,772,168	
DEPARTMENT CORE ADJUSTMENTS									
Core Reduction	1651 1691		PS	0.00	(6,834)	0	0	(6,834)	Reduce core for FY15 Cost of Living increase associated with vetoed positions.
Core Reallocation	1650 1695		EE	0.00	57,550	0	0	57,550	Multistate Tax Dues reallocation.
Core Reallocation	1650 1692		EE	0.00	(57,550)	0	0	(57,550)	Multistate Tax Dues reallocation.
NET DEPARTMENT CHANGES				0.00	(6,834)	0	0	(6,834)	
DEPARTMENT CORE REQUEST									
			PS	551.30	18,818,222	0	676,117	19,494,339	
			EE	0.00	2,254,666	0	16,329	2,270,995	
			Total	551.30	21,072,888	0	692,446	21,765,334	
GOVERNOR'S RECOMMENDED CORE									
			PS	551.30	18,818,222	0	676,117	19,494,339	
			EE	0.00	2,254,666	0	16,329	2,270,995	
			Total	551.30	21,072,888	0	692,446	21,765,334	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	44,742	2.00	45,492	2.00	45,492	2.00	45,492	2.00
SR OFC SUPPORT ASST (CLERICAL)	48,822	1.79	29,250	1.00	29,250	1.00	29,250	1.00
ADMIN OFFICE SUPPORT ASSISTANT	149,691	4.69	59,288	2.00	59,288	2.00	59,288	2.00
SR OFC SUPPORT ASST (STENO)	91,845	3.00	93,076	3.00	93,076	3.00	93,076	3.00
OFFICE SUPPORT ASST (KEYBRD)	234,580	10.00	224,239	9.32	224,239	9.32	224,239	9.32
SR OFC SUPPORT ASST (KEYBRD)	107,679	4.06	109,039	3.99	109,039	3.99	109,039	3.99
PHOTOGRAPHIC-MACHINE OPER	23,367	1.00	23,657	1.00	23,657	1.00	23,657	1.00
ACCOUNT CLERK II	200,819	7.80	304,710	8.80	304,710	8.80	304,710	8.80
EXECUTIVE II	71,142	2.00	74,019	2.00	74,019	2.00	74,019	2.00
MANAGEMENT ANALYSIS SPEC I	212,979	5.76	150,042	4.00	150,042	4.00	150,042	4.00
MANAGEMENT ANALYSIS SPEC II	82,494	2.00	41,707	1.00	41,707	1.00	41,707	1.00
LEGISLATIVE COORDINATOR	44,782	0.95	52,920	1.00	52,920	1.00	52,920	1.00
INVESTIGATOR I	1,418	0.04	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	75,098	1.85	0	0.00	0	0.00	0	0.00
TAX PROCESSING TECH IV	0	0.00	42,733	1.20	42,733	1.20	42,733	1.20
TAX COLLECTION TECH I	957,837	40.95	1,198,966	50.50	1,198,966	50.50	1,198,966	50.50
TAX COLLECTION TECH II	108,875	4.24	107,854	4.00	107,854	4.00	107,854	4.00
TAX COLLECTION TECH III	200,277	7.01	176,265	6.00	176,265	6.00	176,265	6.00
TAXPAYER SERVICES SUPV	279,181	7.76	147,512	4.00	146,678	4.00	146,678	4.00
TAXPAYER SERVICES OFFICE MGR	118,741	2.87	1,321	0.00	750	0.00	750	0.00
REVENUE SECTION SUPV	539,769	14.84	510,752	14.00	510,752	14.00	510,752	14.00
REVENUE PROCESSING TECH I	3,021,246	128.80	3,016,134	110.80	3,014,292	110.80	3,014,292	110.80
REVENUE PROCESSING TECH II	3,755,957	139.29	2,890,133	108.17	2,887,036	108.17	2,887,036	108.17
REVENUE PROCESSING TECH III	1,341,849	46.03	1,357,482	45.00	1,357,309	45.00	1,357,309	45.00
REVENUE PROCESSING TECH IV	292,105	8.89	199,582	6.00	199,265	6.00	199,265	6.00
TAX AUDIT REVIEW SPECIALIST	116,358	2.00	117,425	2.00	117,425	2.00	117,425	2.00
TAX AUDITOR I	1,432,441	38.73	1,226,340	33.00	1,226,340	33.00	1,226,340	33.00
TAX AUDITOR II	545,865	13.54	804,729	19.80	804,729	19.80	804,729	19.80
TAX AUDITOR III	1,371,933	29.31	1,751,562	36.05	1,751,562	36.05	1,751,562	36.05
TAX AUDIT SUPV	1,238,452	23.48	1,401,712	25.00	1,401,712	25.00	1,401,712	25.00
FISCAL & ADMINISTRATIVE MGR B1	1,677	0.04	0	0.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	1,959	0.03	0	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
REVENUE MANAGER, BAND 1	371,526	7.90	365,588	7.75	365,588	7.75	365,588	7.75
REVENUE MANAGER, BAND 2	521,692	8.00	526,621	8.00	526,621	8.00	526,621	8.00
REVENUE MANAGER, BAND 3	146,450	1.95	151,649	2.00	151,649	2.00	151,649	2.00
DIVISION DIRECTOR	98,887	0.95	104,838	1.00	104,838	1.00	104,838	1.00
DESIGNATED PRINCIPAL ASST DIV	71,469	0.95	155,710	2.00	155,710	2.00	155,710	2.00
OUT-STATE AUDIT PERSONNEL	1,359,499	23.81	1,377,875	19.60	1,377,875	19.60	1,377,875	19.60
LEGAL COUNSEL	45,819	0.95	0	0.00	0	0.00	0	0.00
CLERK	12,879	0.81	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	66,720	0.95	70,823	1.00	70,823	1.00	70,823	1.00
TAX SEASON ASST	356,830	22.28	442,598	2.32	442,598	2.32	442,598	2.32
DEPUTY GENERAL COUNSEL - DIV	0	0.00	54,810	1.00	54,810	1.00	54,810	1.00
SPECIAL ASST OFFICE & CLERICAL	80,559	1.90	85,728	2.00	85,728	2.00	85,728	2.00
OTHER	0	0.00	6,992	0.00	6,992	0.00	6,992	0.00
TOTAL - PS	19,846,310	625.20	19,501,173	551.30	19,494,339	551.30	19,494,339	551.30
TRAVEL, IN-STATE	37,354	0.00	101,989	0.00	101,989	0.00	101,989	0.00
TRAVEL, OUT-OF-STATE	68,951	0.00	109,770	0.00	109,770	0.00	109,770	0.00
SUPPLIES	167,243	0.00	491,617	0.00	491,617	0.00	491,617	0.00
PROFESSIONAL DEVELOPMENT	248,134	0.00	219,272	0.00	219,272	0.00	219,272	0.00
COMMUNICATION SERV & SUPP	368,777	0.00	376,697	0.00	376,697	0.00	376,697	0.00
PROFESSIONAL SERVICES	546,724	0.00	546,911	0.00	546,911	0.00	546,911	0.00
M&R SERVICES	11,370	0.00	300,777	0.00	300,777	0.00	300,777	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	175,154	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	50,195	0.00	500	0.00	500	0.00	500	0.00
BUILDING LEASE PAYMENTS	30	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	1,358	0.00	33,957	0.00	33,957	0.00	33,957	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	1,675,290	0.00	2,270,995	0.00	2,270,995	0.00	2,270,995	0.00
GRAND TOTAL	\$21,521,600	625.20	\$21,772,168	551.30	\$21,765,334	551.30	\$21,765,334	551.30
GENERAL REVENUE	\$20,897,742	600.72	\$21,079,722	526.88	\$21,072,888	526.88	\$21,072,888	526.88
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$623,858	24.48	\$692,446	24.42	\$692,446	24.42	\$692,446	24.42

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	10,331,113	0	847,701	572,461	656,863	12,408,138
Federal						0
Other	576,997		164,391	111,041	127,451	979,880
Total	10,908,110	0	1,012,092	683,502	784,314	13,388,018

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. Seven 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

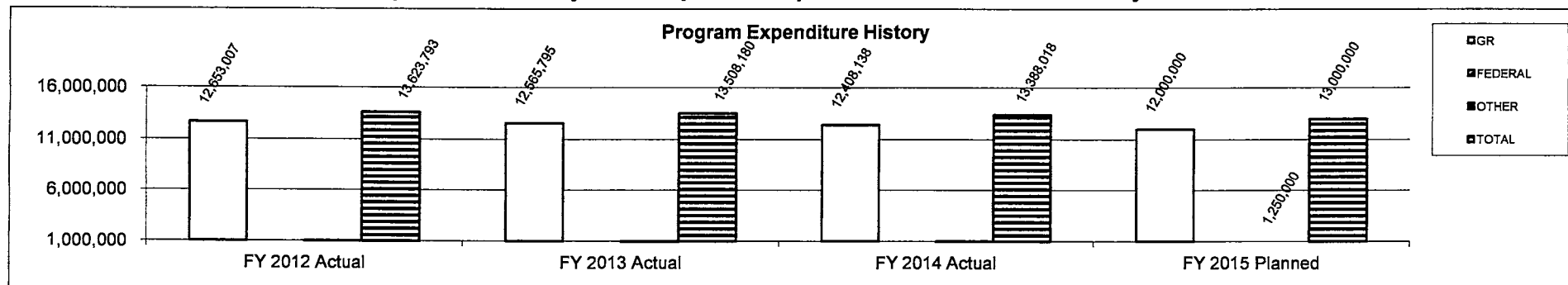
PROGRAM DESCRIPTION

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$1.86	\$1.89	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.05	0.69	1.30

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 2012	FY 2013	FY 2014
Actual	Actual	Actual
759,801	730,340	703,062

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	1,836,929	0	118,424	163,137	90,018	2,208,508
Federal						0
Other						0
Total	1,836,929	0	118,424	163,137	90,018	2,208,508

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 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.

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.

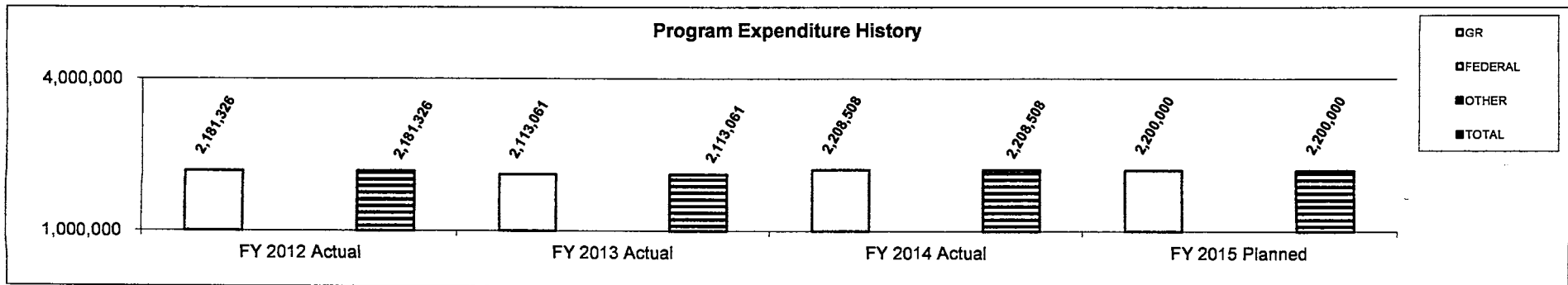
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	\$340.5	\$415.5	\$396.0
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns processed			
	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	165,599	164,167	171,264
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			89,726		89,726
OTHER	229,795	19,293	-	4,830	253,918
TOTAL	229,795	19,293	89,726	4,830	343,644

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.

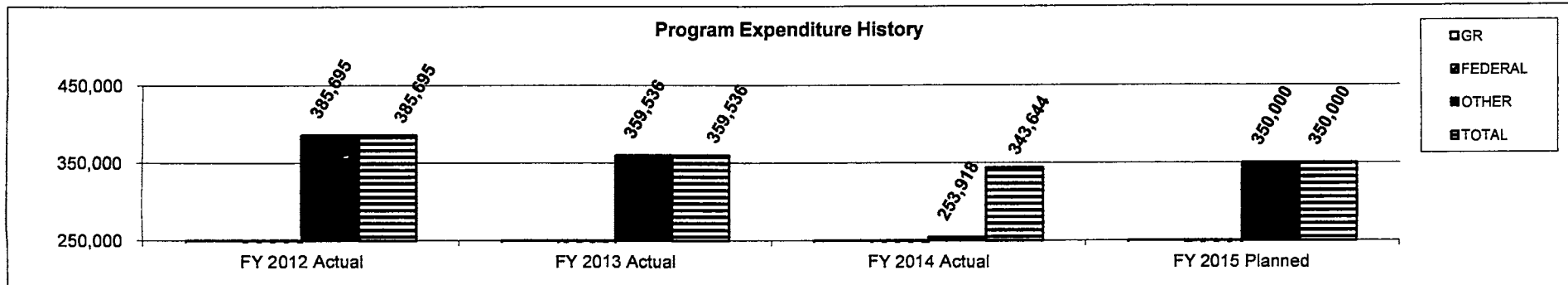
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$708.1	\$708.2	\$704.9

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Paper	7,433	7,043	7,044
EDI	1,453	1,667	1,702
Total	8,886	8,710	8,746

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	6,695,492	0	796,534	844,774	3,207,385	11,544,185
Federal						0
Other						0
Total	6,695,492	0	796,534	844,774	3,207,385	11,544,185

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.

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.

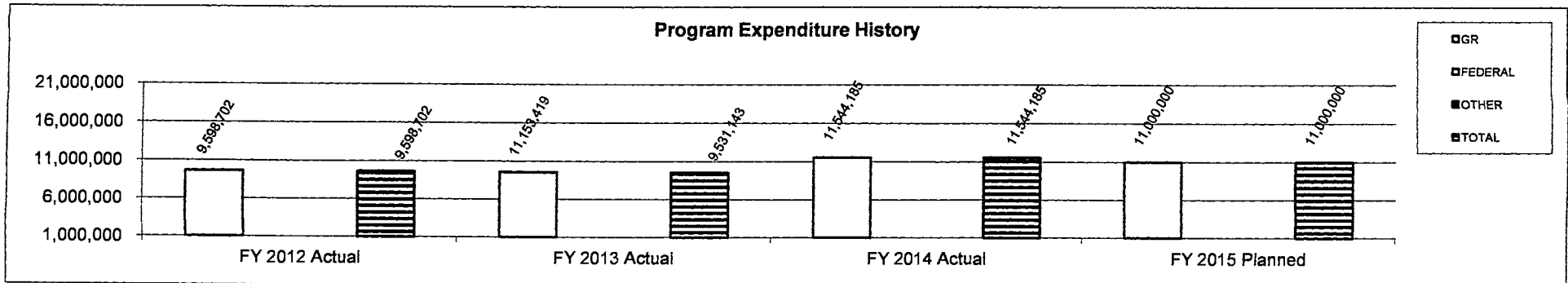
3. Are there federal matching requirements? If yes, please explain.

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 FY2012, FY2013 and FY2014 Actual and FY2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	\$4.9	\$5.4	\$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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Total	2.97	2.94	2.85
Paper	0.78	0.69	0.56
Electronic	2.19	2.25	2.29

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	769,608	0	51,065	21,704	12,678	855,055
Federal						0
Other						0
Total	769,608	0	51,065	21,704	12,678	855,055

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 meet the household income limitations and are either 65 years of age or older, 100 percent disabled as a result of military service, 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits.

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.

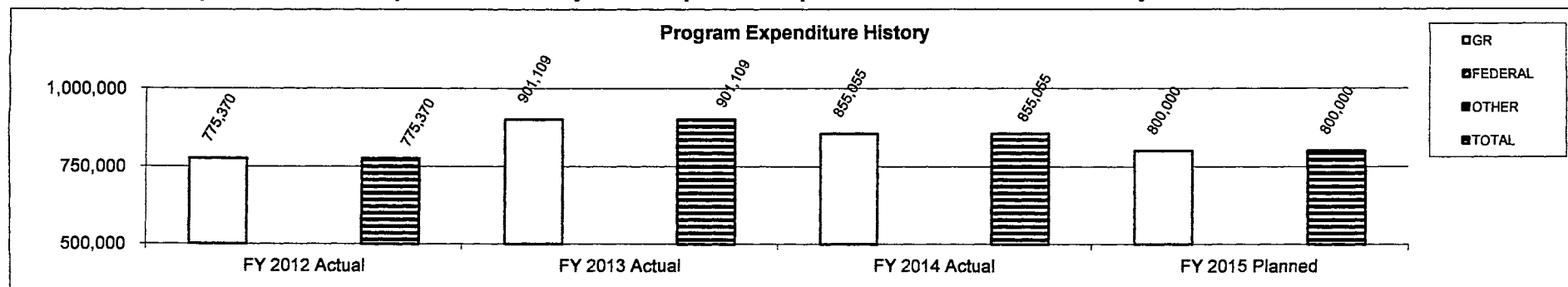
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Paper	2.90	3.14	2.98
Electronic	2.90	3.14	2.98

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

Number of claims processed

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
	246,592	256,919	249,751

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

N/A

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	25,835,026	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL - EE	25,835,026	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL	25,835,026	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GRAND TOTAL	\$25,835,026	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00

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CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	13,000,000	0	0	13,000,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	13,000,000	0	0	13,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	13,000,000	0	0	13,000,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	13,000,000	0	0	13,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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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 originally projected additional revenues for the first 5 years of \$217 million, but have revised that projection to \$227 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 January 21, 2015, the state has recognized \$139.7 million in benefits and paid the contractor \$42,532,387.

Release 1 was implemented ahead of schedule in February 2014 and included registration, return and refund processing, taxpayer accounting, and financial and billings for tire and battery fees. While a small tax, this release touched on all aspects of the system and established the framework, including hardware and software for Release 2 in January 2016 and Release 3 in January 2017. Release 2 is for sales and use taxes, corporate income and franchise taxes, and withholding tax, as well as the business electronic services portal. Release 3 will conclude the project with the implementation of individual income tax and property tax credit along with expanding the portal for individuals.

CORE DECISION ITEM

Department of Revenue
Taxation Division
Core - Integrated Tax System

Budget Unit 86116C

Release 3 may also include replacement of the existing collections system to upgrade the technology while decreasing time required to make changes, reducing maintenance costs, and improving functionality by automating current manual processes. Inclusion of collections system replacement will depend on receiving an acceptable bid. An acceptable bid will be no more than the savings we have achieved from the original project bid price so that the entire cost of the contract will not exceed the original price of \$73,068,294.

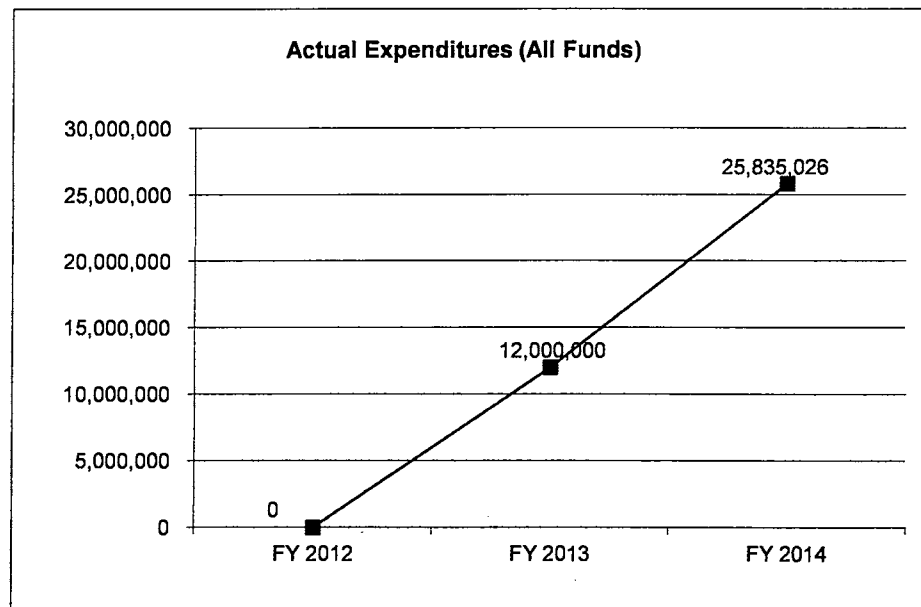
3. PROGRAM LISTING (list programs included in this core funding)

Corporate Tax Program
Personal Tax Program

Property Tax Program
Sales Tax Program

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	1,000,000	12,000,000	29,200,000	13,000,000
Less Reverted (All Funds)	(30,000)	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	970,000	12,000,000	29,200,000	13,000,000
Actual Expenditures (All Funds)	0	12,000,000	25,835,026	0
Unexpended (All Funds)	970,000	0	3,364,974	13,000,000
Unexpended, by Fund:				
General Revenue	970,000	0	3,364,974	0
Federal	0	0	0	0
Other	0	0	0	0



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

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	13,000,000	0	0	13,000,000	
	Total	0.00	13,000,000	0	0	13,000,000	
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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	25,835,026	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL - EE	25,835,026	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GRAND TOTAL	\$25,835,026	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
GENERAL REVENUE	\$25,835,026	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

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MOTOR VEHICLE AND DRIVER LICENSING DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MOTOR VEH & DRIVER LICENSING									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	348,892	10.86	366,873	22.05	366,873	22.05	366,873	22.05	
DEPT OF REVENUE	17,295	0.44	2,679	0.00	2,679	0.00	2,679	0.00	
MOTOR VEHICLE COMMISSION	109,297	4.25	193,808	10.00	193,808	10.00	193,808	10.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,760	0.00	6,760	0.00	6,760	0.00	
TOTAL - PS	475,484	15.55	570,120	32.05	570,120	32.05	570,120	32.05	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	275,808	0.00	280,232	0.00	280,232	0.00	280,232	0.00	
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	
MOTOR VEHICLE COMMISSION	38,213	0.00	245,840	0.00	245,840	0.00	245,840	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	9,953	0.00	
TOTAL - EE	314,021	0.00	696,801	0.00	696,801	0.00	696,801	0.00	
TOTAL	789,505	15.55	1,266,921	32.05	1,266,921	32.05	1,266,921	32.05	
Pay Plan FY15-Cost to Continue - 0000014									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	1,978	0.00	1,978	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	16	0.00	16	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	1,045	0.00	1,045	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	36	0.00	36	0.00	
TOTAL - PS	0	0.00	0	0.00	3,075	0.00	3,075	0.00	
TOTAL	0	0.00	0	0.00	3,075	0.00	3,075	0.00	
GRAND TOTAL	\$789,505	15.55	\$1,266,921	32.05	\$1,269,996	32.05	\$1,269,996	32.05	

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Department of Revenue					Budget Unit <u>86120C</u>				
Motor Vehicle and Driver Licensing Division									
Core - Motor Vehicle and Driver License									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	366,873	2,679	200,568	570,120	PS	366,873	2,679	200,568	570,120
EE	280,232	160,776	255,793	696,801	EE	280,232	160,766	255,793	696,791
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	647,105	163,455	456,361	1,266,921	Total	647,105	163,445	456,361	1,266,911
FTE	22.05	0.00	10.00	32.05	FTE	22.05	0.00	10.00	32.05
Est. Fringe	100,083	731	54,715	155,529	Est. Fringe	100,083	731	54,715	155,529
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					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)				Other Funds:	Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0775)			
2. CORE DESCRIPTION									
<p>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:</p> <ul style="list-style-type: none"> - 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, ignition interlock, 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 178 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	Budget Unit	86120C
Motor Vehicle and Driver Licensing Division		
Core - Motor Vehicle and Driver License		

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.

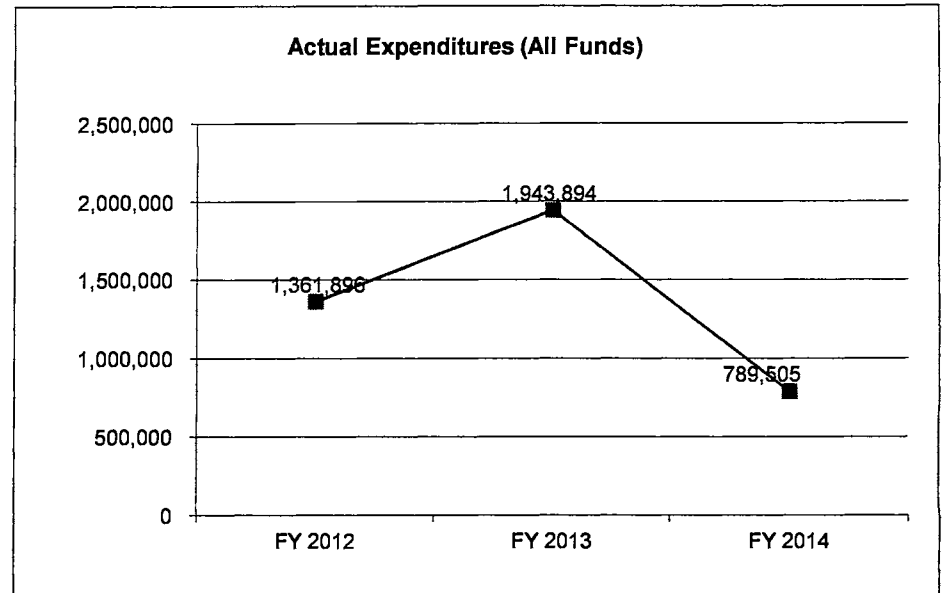
Additional divisional costs are included in the Highway Collections budget unit,.

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

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

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	2,973,050	3,535,291	1,259,416	1,266,921
Less Reverted (All Funds)	(38,402)	(28,594)	(19,328)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,934,648	3,506,697	1,240,088	1,266,921
Actual Expenditures (All Funds)	1,361,896	1,943,894	789,505	0
Unexpended (All Funds)	1,572,752	1,562,803	450,583	1,266,921
Unexpended, by Fund:				
General Revenue	149,266	149,990	19,578	0
Federal	406,528	919,473	144,897	0
Other	1,016,958	493,340	305,436	0
	(1)	(1)	(1)	



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

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	366,873	2,679	200,568	570,120	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	647,105	163,455	456,361	1,266,921	
DEPARTMENT CORE REQUEST							
	PS	32.05	366,873	2,679	200,568	570,120	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	647,105	163,455	456,361	1,266,921	
GOVERNOR'S RECOMMENDED CORE							
	PS	32.05	366,873	2,679	200,568	570,120	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	647,105	163,455	456,361	1,266,921	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	1.00	0	1.00	0	1.00
OFFICE SUPPORT ASST (KEYBRD)	28,550	1.13	90,664	5.63	90,664	5.63	90,664	5.63
SR OFC SUPPORT ASST (KEYBRD)	22,449	0.88	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST III	17,824	0.45	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	48,752	1.06	98,729	3.00	98,729	3.00	98,729	3.00
INFORMATION TECHNOLOGY SUPV	26,121	0.44	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	632	0.01	37,103	1.00	37,103	1.00	37,103	1.00
INFORMATION TECHNOLOGY SPEC II	882	0.01	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	7,561	0.21	6,003	0.00	6,003	0.00	6,003	0.00
MANAGEMENT ANALYSIS SPEC II	6,479	0.15	0	0.00	0	0.00	0	0.00
PLANNER III	2,344	0.05	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	911	0.03	0	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	28,238	1.00	28,238	1.00	28,238	1.00
REVENUE PROCESSING TECH I	57,362	2.40	82,656	5.00	82,656	5.00	82,656	5.00
REVENUE PROCESSING TECH II	214,822	8.22	207,805	14.42	207,805	14.42	207,805	14.42
REVENUE MANAGER, BAND 1	0	0.00	16,800	1.00	16,800	1.00	16,800	1.00
DATA PROCESSOR TECHNICAL	684	0.01	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	40,111	0.50	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,122	0.00	2,122	0.00	2,122	0.00
TOTAL - PS	475,484	15.55	570,120	32.05	570,120	32.05	570,120	32.05
TRAVEL, IN-STATE	0	0.00	735	0.00	735	0.00	735	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	4	0.00
SUPPLIES	103,179	0.00	276,319	0.00	276,319	0.00	276,319	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	1,913	0.00	1,913	0.00	1,913	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	15,191	0.00
PROFESSIONAL SERVICES	122,934	0.00	367,689	0.00	367,689	0.00	367,689	0.00
M&R SERVICES	0	0.00	27,877	0.00	27,877	0.00	27,877	0.00
MOTORIZED EQUIPMENT	54,250	0.00	4	0.00	4	0.00	4	0.00
OFFICE EQUIPMENT	17,587	0.00	1,009	0.00	1,009	0.00	1,009	0.00
OTHER EQUIPMENT	16,071	0.00	3,026	0.00	3,026	0.00	3,026	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	671	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	5	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	6	0.00
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	2,349	0.00
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	3	0.00
TOTAL - EE	314,021	0.00	696,801	0.00	696,801	0.00	696,801	0.00
GRAND TOTAL	\$789,505	15.55	\$1,266,921	32.05	\$1,266,921	32.05	\$1,266,921	32.05
GENERAL REVENUE	\$624,700	10.86	\$647,105	22.05	\$647,105	22.05	\$647,105	22.05
FEDERAL FUNDS	\$17,295	0.44	\$163,455	0.00	\$163,455	0.00	\$163,455	0.00
OTHER FUNDS	\$147,510	4.25	\$456,361	10.00	\$456,361	10.00	\$456,361	10.00

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	2,760,048	0	40,368	231,208	95,197	3,126,821
Federal	17,295	0	0	101,514	0	118,809
Other	1,481,059	0	269,920	1,545,950	636,522	3,933,451
Total	4,258,402	0	310,288	1,878,672	731,719	7,179,081

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.

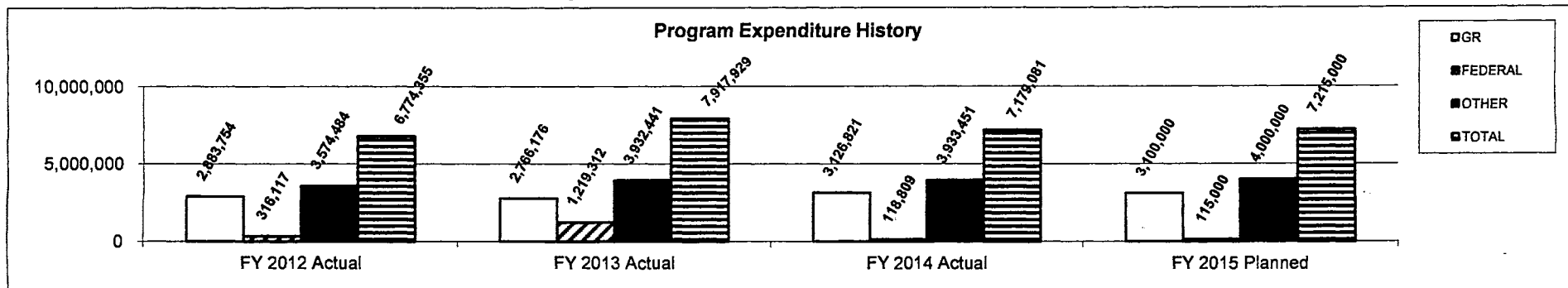
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Issuance	\$16.6	\$16.3	\$16.0
Reinstatement	\$2.7	\$2.6	\$2.6

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Initial	360,279	343,242	355,375
Renewal	821,038	711,287	657,488
Non-driver	199,025	270,098	183,631
Duplicate	237,499	232,595	218,630
Total	1,617,841	1,557,222	1,415,124

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	1,385,430	0	50,928	7,462	165,930	1,609,750
Federal	0					0
Other	3,443,212	0	340,525	49,892	1,109,475	4,943,104
Total	4,828,642	0	391,453	57,354	1,275,405	6,552,854

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.

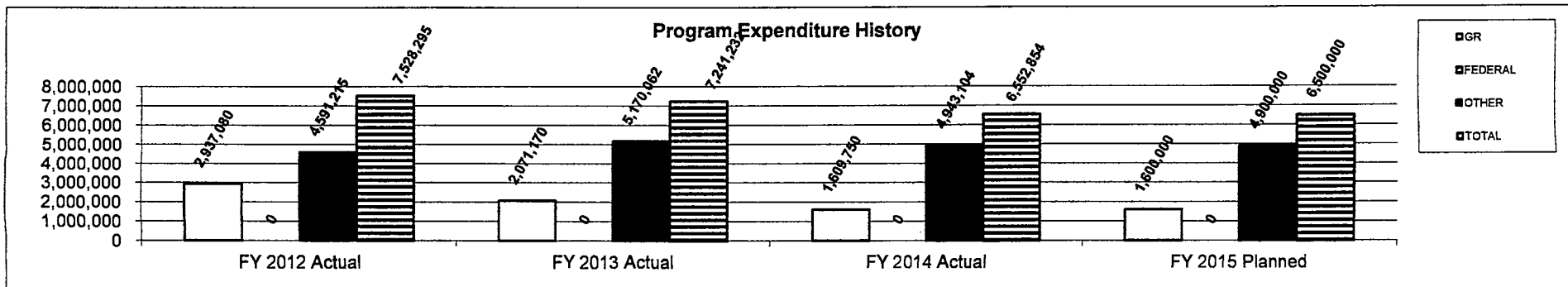
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2011	FY 2014
	Actual	Actual	Actual
	\$162.57	\$162.27	\$164.21
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced			
	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Motor Vehicle - Annual (in millions)	1.75	1.71	2.08
Motor Vehicle - Biennial (in millions)	1.77	1.81	1.63
Trailer	356,596	339,895	358,984
Marine craft	127,020	119,179	121,870
All-Terrain Vehicles	26,329	28,156	24,458
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	1,141,950	0	86,379	33,740	110,517	1,372,586
Federal	0	0	0	0	0	0
Other	2,596,972	0	577,563	225,599	738,959	4,139,093
Total	3,738,922	0	663,942	259,339	849,476	5,511,679

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.

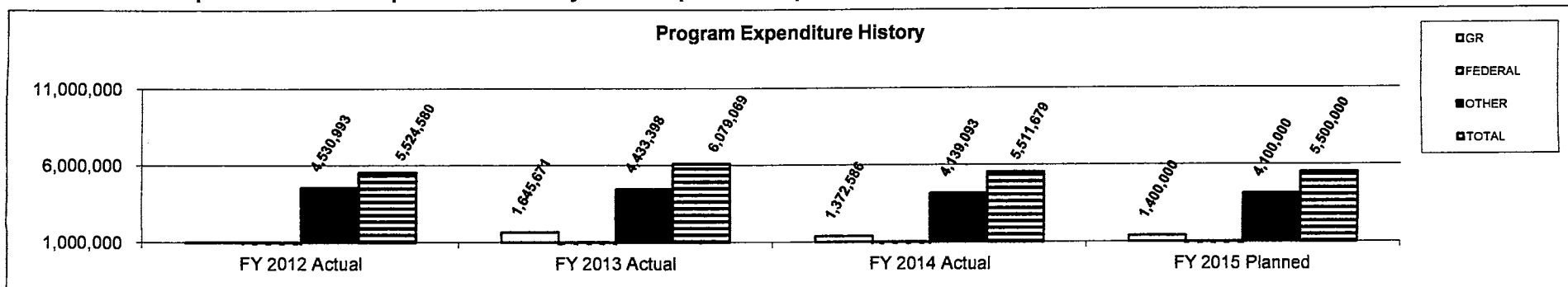
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2013
Actual	Actual	Actual
\$633.46	\$639.85	\$735.60

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.97	1.95	1.99

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	39,420					39,420
Federal						0
Other	153,514	0	33,631	312,911	27,662	527,718
Total	192,934	0	33,631	312,911	27,662	567,138

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.

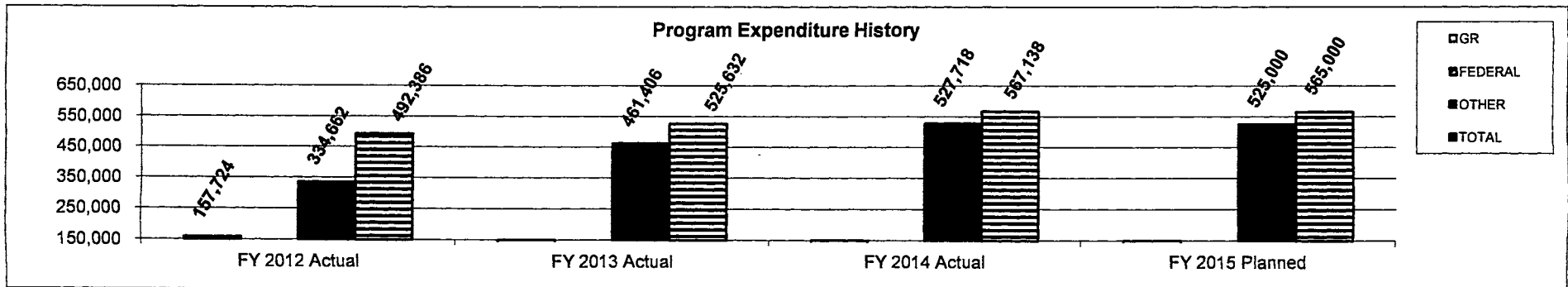
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$1,033,330	\$1,005,882	\$961,383

7b. Provide an efficiency measure.

N/A

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

Total number of dealerships licensed

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
5,926	5,885	5,917

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

N/A

LEGAL SERVICES DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LEGAL SERVICES									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,352,202	32.24	1,419,447	38.75	1,419,447	38.75	1,419,447	38.75	
DEPT OF REVENUE	100,621	2.72	207,365	5.00	207,365	5.00	207,365	5.00	
MOTOR VEHICLE COMMISSION	221,345	5.22	450,265	11.00	450,265	11.00	450,265	11.00	
TOBACCO CONTROL SPECIAL	13,905	0.38	41,228	0.00	41,228	0.00	41,228	0.00	
TOTAL - PS	1,688,073	40.56	2,118,305	54.75	2,118,305	54.75	2,118,305	54.75	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	139,996	0.00	154,334	0.00	154,334	0.00	154,334	0.00	
DEPT OF REVENUE	137,349	0.00	211,154	0.00	211,154	0.00	211,154	0.00	
MOTOR VEHICLE COMMISSION	28,045	0.00	28,118	0.00	28,118	0.00	28,118	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	3,323	0.00	
TOTAL - EE	305,390	0.00	396,929	0.00	396,929	0.00	396,929	0.00	
TOTAL	1,993,463	40.56	2,515,234	54.75	2,515,234	54.75	2,515,234	54.75	
Pay Plan FY15-Cost to Continue - 0000014									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	7,997	0.00	7,997	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	1,119	0.00	1,119	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	2,549	0.00	2,549	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	222	0.00	222	0.00	
TOTAL - PS	0	0.00	0	0.00	11,887	0.00	11,887	0.00	
TOTAL	0	0.00	0	0.00	11,887	0.00	11,887	0.00	
DOR IMPLEMENT LEGISLATION - 1860001									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	74,388	2.00	74,388	2.00	
TOTAL - PS	0	0.00	0	0.00	74,388	2.00	74,388	2.00	
EXPENSE & EQUIPMENT									

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
DOR IMPLEMENT LEGISLATION - 1860001								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	1,199	0.00	1,199	0.00
TOTAL - EE	0	0.00	0	0.00	1,199	0.00	1,199	0.00
TOTAL	0	0.00	0	0.00	75,587	2.00	75,587	2.00
GRAND TOTAL	\$1,993,463	40.56	\$2,515,234	54.75	\$2,602,708	56.75	\$2,602,708	56.75

CORE DECISION ITEM

Department of Revenue					Budget Unit 86130C				
Division of Legal Services									
Core - Legal Services Division									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	1,419,447	207,365	491,493	2,118,305	PS	1,419,447	207,365	491,493	2,118,305
EE	154,334	211,154	31,441	396,929	EE	154,334	211,154	31,441	396,929
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,573,781	418,519	522,934	2,515,234	Total	1,573,781	418,519	522,934	2,515,234
FTE	38.75	5.00	11.00	54.75	FTE	38.75	5.00	11.00	54.75
Est. Fringe	770,850	106,069	242,979	1,119,899	Est. Fringe	770,850	106,069	242,979	1,119,899
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					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)					Other Funds: Motor Vehicle Commission Fund (0588), Tobacco Control Special Fund (0984)				
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.									

CORE DECISION ITEM

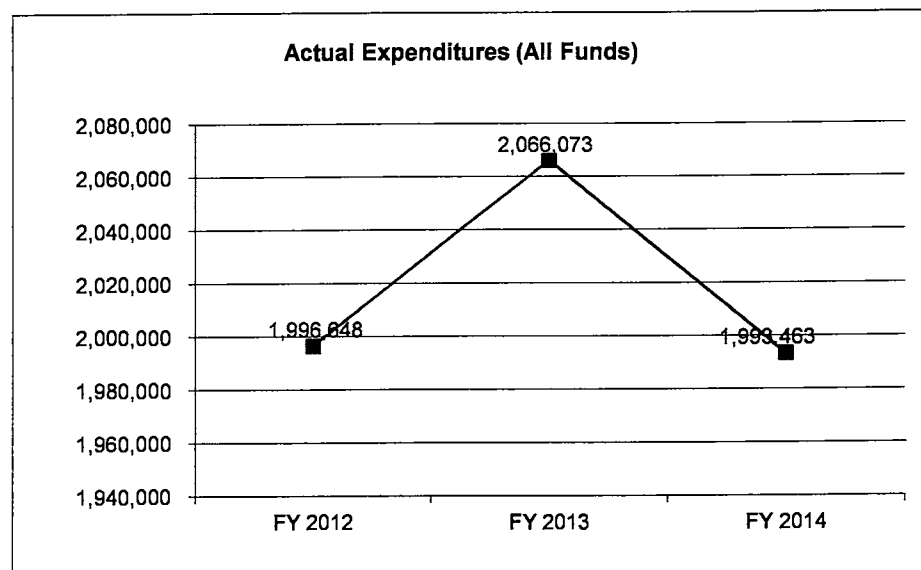
Department of Revenue	Budget Unit <u>86130C</u>
Division of Legal Services	
Core - Legal Services Division	

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

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

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	2,478,818	2,530,790	2,495,047	2,515,234
Less Reverted (All Funds)	(46,495)	(47,030)	(46,152)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,432,323	2,483,760	2,448,895	2,515,234
Actual Expenditures (All Funds)	1,996,648	2,066,073	1,993,463	0
Unexpended (All Funds)	435,675	417,687	455,432	2,515,234
Unexpended, by Fund:				
General Revenue	714	152	45	0
Federal	46,880	190,185	178,352	0
Other	228,081	227,350	277,035	0
	(1), (2), (3)	(1), (3)	(1), (3)	



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

NOTES:

- (1) Additional divisional costs are included in the Department's Highway Collections budget unit.
- (2) Federal Fund expense and equipment appropriation was increased by \$160,000.
- (3) The unexpended balances in Other Funds is due to the insufficient cash balances of the Motor Vehicle Commission and Tobacco Control Special funds. The Division lapsed \$216,990 in FY12, \$212,594 in FY13, and \$246,577 in FY14 in the Motor Vehicle Commission Fund and \$30,458 in FY14 in the Tobacco Control Special Fund.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

LEGAL SERVICES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	54.75	1,419,447	207,365	491,493	2,118,305	
	EE	0.00	154,334	211,154	31,441	396,929	
	Total	54.75	1,573,781	418,519	522,934	2,515,234	
DEPARTMENT CORE REQUEST							
	PS	54.75	1,419,447	207,365	491,493	2,118,305	
	EE	0.00	154,334	211,154	31,441	396,929	
	Total	54.75	1,573,781	418,519	522,934	2,515,234	
GOVERNOR'S RECOMMENDED CORE							
	PS	54.75	1,419,447	207,365	491,493	2,118,305	
	EE	0.00	154,334	211,154	31,441	396,929	
	Total	54.75	1,573,781	418,519	522,934	2,515,234	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	29,629	0.86	67,299	1.74	67,299	1.74	67,299	1.74
OFFICE SUPPORT ASST (KEYBRD)	4,270	0.18	19,691	1.20	0	0.00	0	0.00
SR OFC SUPPORT ASST (KEYBRD)	131,664	4.94	99,555	4.06	99,555	4.06	99,555	4.06
AUDITOR II	4,755	0.13	0	0.00	0	0.00	0	0.00
AUDITOR I	0	0.00	29,807	1.00	47,087	2.40	47,087	2.40
SENIOR AUDITOR	33,110	0.83	0	0.00	0	0.00	0	0.00
EXECUTIVE II	14,898	0.42	13,444	0.38	13,444	0.38	13,444	0.38
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	19,691	0.80	19,691	0.80
ADMINISTRATIVE ANAL II	13,003	0.36	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	9,196	0.23	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	480,021	12.34	699,920	16.40	699,920	16.40	699,920	16.40
INVESTIGATOR III	137,788	2.57	133,573	3.00	133,573	3.00	133,573	3.00
REVENUE PROCESSING TECH I	335	0.01	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH II	8,894	0.34	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	121,546	4.21	148,297	5.48	148,297	5.48	148,297	5.48
MARKETING SPECIALIST II	0	0.00	73,680	2.00	0	0.00	0	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	56,400	1.00	56,400	1.00
INVESTIGATION MGR B3	80,944	1.25	29,142	0.50	29,142	0.50	29,142	0.50
DIVISION DIRECTOR	34,925	0.40	28,076	0.34	28,076	0.34	28,076	0.34
ASSOCIATE COUNSEL	96,995	2.06	226,172	3.80	179,558	2.80	179,558	2.80
PARALEGAL	40,431	1.38	42,576	1.38	42,576	1.38	42,576	1.38
LEGAL COUNSEL	64,319	1.50	310,174	6.85	310,174	6.85	310,174	6.85
SENIOR COUNSEL	116,497	2.11	5,865	2.84	5,865	2.84	5,865	2.84
MANAGING COUNSEL	189,512	2.82	153,728	3.00	153,728	3.00	153,728	3.00
APPELLATE COUNSEL	46,131	1.00	0	0.00	46,614	1.00	46,614	1.00
SPECIAL ASST PROFESSIONAL	10,084	0.20	20,739	0.40	20,739	0.40	20,739	0.40
SPECIAL ASST OFFICE & CLERICAL	19,126	0.42	16,567	0.38	16,567	0.38	16,567	0.38
TOTAL - PS	1,688,073	40.56	2,118,305	54.75	2,118,305	54.75	2,118,305	54.75
TRAVEL, IN-STATE	31,659	0.00	32,165	0.00	32,165	0.00	32,165	0.00
TRAVEL, OUT-OF-STATE	18,453	0.00	14,009	0.00	14,009	0.00	14,009	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	103,628	0.00	260,801	0.00	260,801	0.00	260,801	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
PROFESSIONAL DEVELOPMENT	37,957	0.00	23,741	0.00	23,741	0.00	23,741	0.00
COMMUNICATION SERV & SUPP	13,697	0.00	21,210	0.00	21,210	0.00	21,210	0.00
PROFESSIONAL SERVICES	10,514	0.00	20,246	0.00	20,246	0.00	20,246	0.00
M&R SERVICES	10,808	0.00	15,002	0.00	15,002	0.00	15,002	0.00
MOTORIZED EQUIPMENT	23,279	0.00	1,101	0.00	1,101	0.00	1,101	0.00
OFFICE EQUIPMENT	0	0.00	250	0.00	250	0.00	250	0.00
OTHER EQUIPMENT	54,758	0.00	600	0.00	600	0.00	600	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	500	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	52	0.00
MISCELLANEOUS EXPENSES	637	0.00	7,251	0.00	7,251	0.00	7,251	0.00
TOTAL - EE	305,390	0.00	396,929	0.00	396,929	0.00	396,929	0.00
GRAND TOTAL	\$1,993,463	40.56	\$2,515,234	54.75	\$2,515,234	54.75	\$2,515,234	54.75
GENERAL REVENUE	\$1,492,198	32.24	\$1,573,781	38.75	\$1,573,781	38.75	\$1,573,781	38.75
FEDERAL FUNDS	\$237,970	2.72	\$418,519	5.00	\$418,519	5.00	\$418,519	5.00
OTHER FUNDS	\$263,295	5.60	\$522,934	11.00	\$522,934	11.00	\$522,934	11.00

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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	1,836,929	0	118,424	163,137	90,018	2,208,508
Federal						0
Other						0
Total	1,836,929	0	118,424	163,137	90,018	2,208,508

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 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.

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.

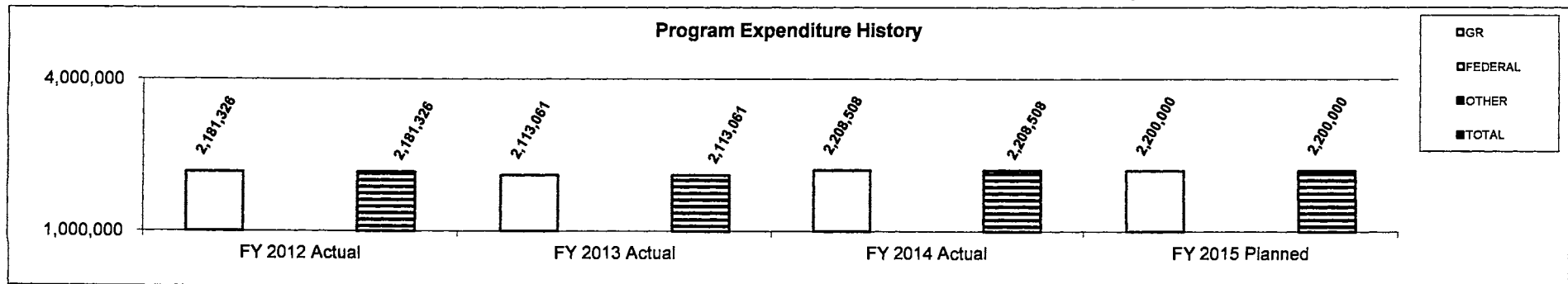
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014	
Actual	Actual	Actual	
\$340.5	\$415.5	\$396.0	
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns processed			
FY 2012	FY 2013	FY 2014	
Actual	Actual	Actual	
165,599	164,167	171,264	
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			89,726		89,726
OTHER	229,795	19,293	-	4,830	253,918
TOTAL	229,795	19,293	89,726	4,830	343,644

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.

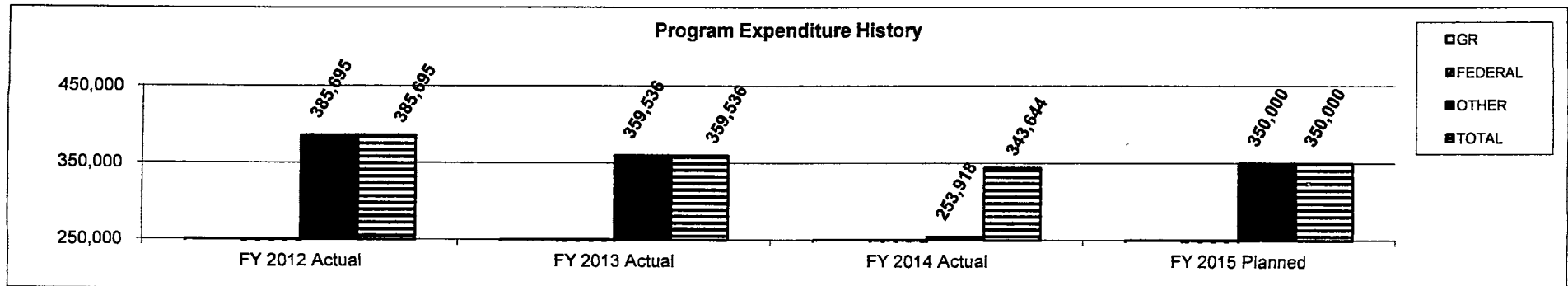
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$708.1	\$708.2	\$704.9

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Paper	7,433	7,043	7,044
EDI	1,453	1,667	1,702
Total	8,886	8,710	8,746

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	6,695,492	0	796,534	844,774	3,207,385	11,544,185
Federal						0
Other						0
Total	6,695,492	0	796,534	844,774	3,207,385	11,544,185

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.

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.

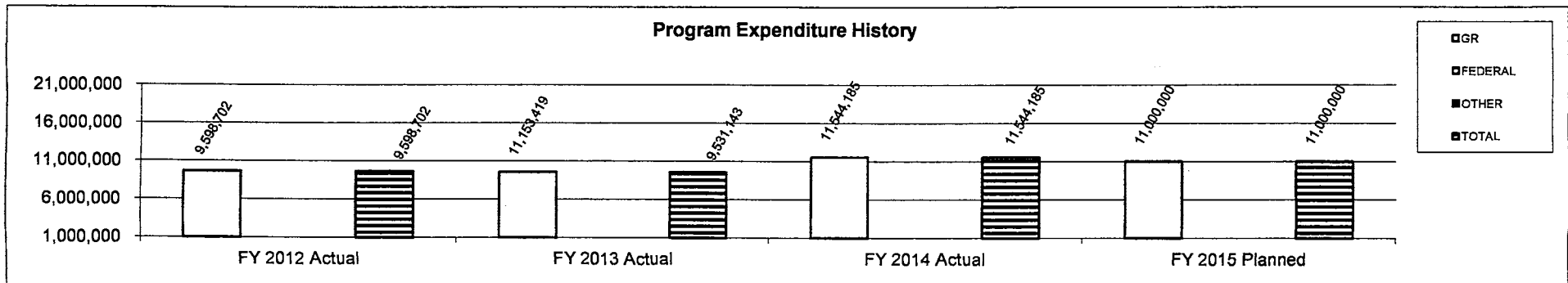
3. Are there federal matching requirements? If yes, please explain.

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 FY2012, FY2013 and FY2014 Actual and FY2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	\$4.9	\$5.4	\$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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Total	2.97	2.94	2.85
Paper	0.78	0.69	0.56
Electronic	2.19	2.25	2.29

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	769,608	0	51,065	21,704	12,678	855,055
Federal						0
Other						0
Total	769,608	0	51,065	21,704	12,678	855,055

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 meet the household income limitations and are either 65 years of age or older, 100 percent disabled as a result of military service, 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits.

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.

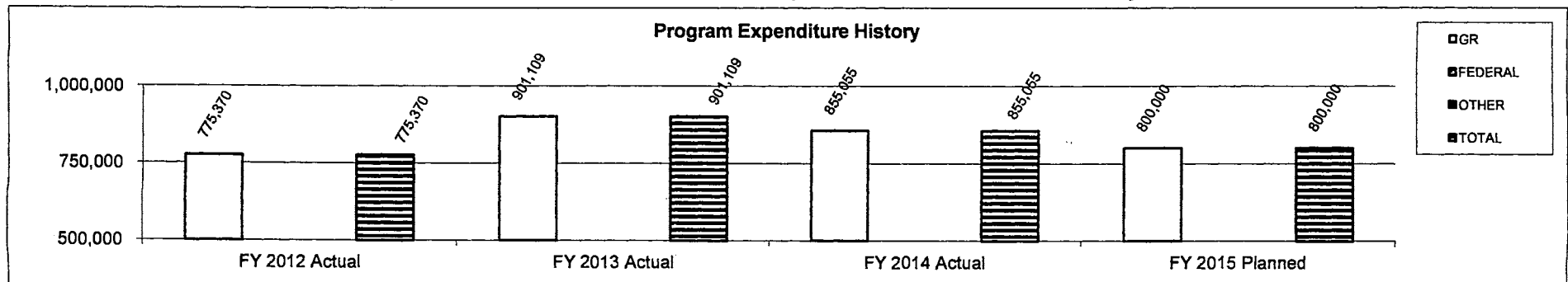
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Paper	2.90	3.14	2.98
Electronic	2.90	3.14	2.98

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

Number of claims processed

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
	246,592	256,919	249,751

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						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	10,331,113	0	847,701	572,461	656,863	12,408,138
Federal						0
Other	576,997		164,391	111,041	127,451	979,880
Total	10,908,110	0	1,012,092	683,502	784,314	13,388,018

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. Seven 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

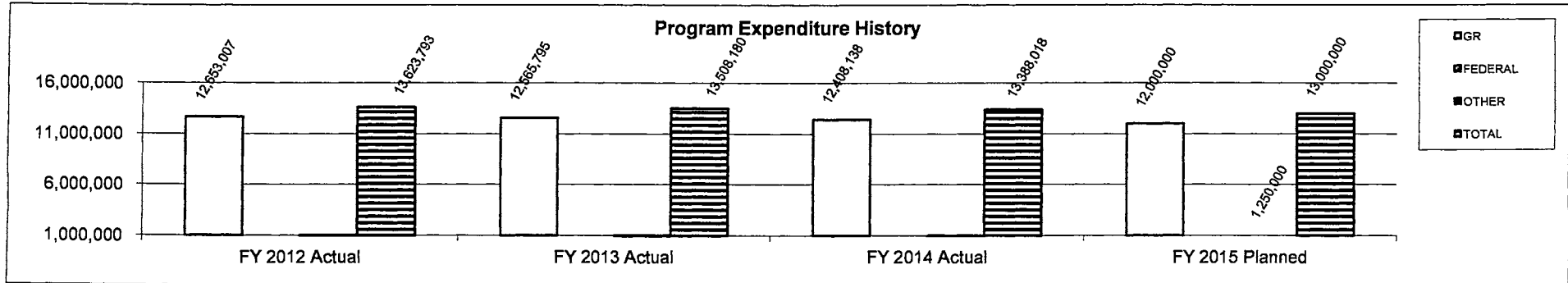
PROGRAM DESCRIPTION

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$1.86	\$1.89	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.05	0.69	1.30

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									
<p>7c. Provide the number of clients/individuals served, if applicable. Number of sales and use tax returns processed</p> <table> <tr> <td>FY 2012</td> <td>FY 2013</td> <td>FY 2014</td> </tr> <tr> <td>Actual</td> <td>Actual</td> <td>Actual</td> </tr> <tr> <td>759,801</td> <td>730,340</td> <td>703,062</td> </tr> </table> <p>7d. Provide a customer satisfaction measure, if available. N/A</p>	FY 2012	FY 2013	FY 2014	Actual	Actual	Actual	759,801	730,340	703,062
FY 2012	FY 2013	FY 2014							
Actual	Actual	Actual							
759,801	730,340	703,062							

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	2,760,048	0	40,368	231,208	95,197	3,126,821
Federal	17,295	0	0	101,514	0	118,809
Other	1,481,059	0	269,920	1,545,950	636,522	3,933,451
Total	4,258,402	0	310,288	1,878,672	731,719	7,179,081

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.

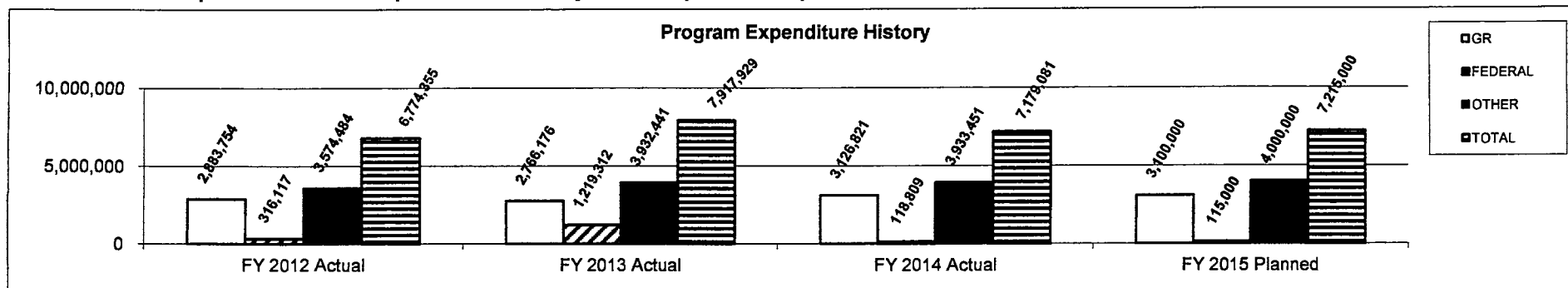
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Issuance	\$16.6	\$16.3	\$16.0
Reinstatement	\$2.7	\$2.6	\$2.6

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Initial	360,279	343,242	355,375
Renewal	821,038	711,287	657,488
Non-driver	199,025	270,098	183,631
Duplicate	237,499	232,595	218,630
Total	1,617,841	1,557,222	1,415,124

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	39,420					39,420
Federal						0
Other	153,514	0	33,631	312,911	27,662	527,718
Total	192,934	0	33,631	312,911	27,662	567,138

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.

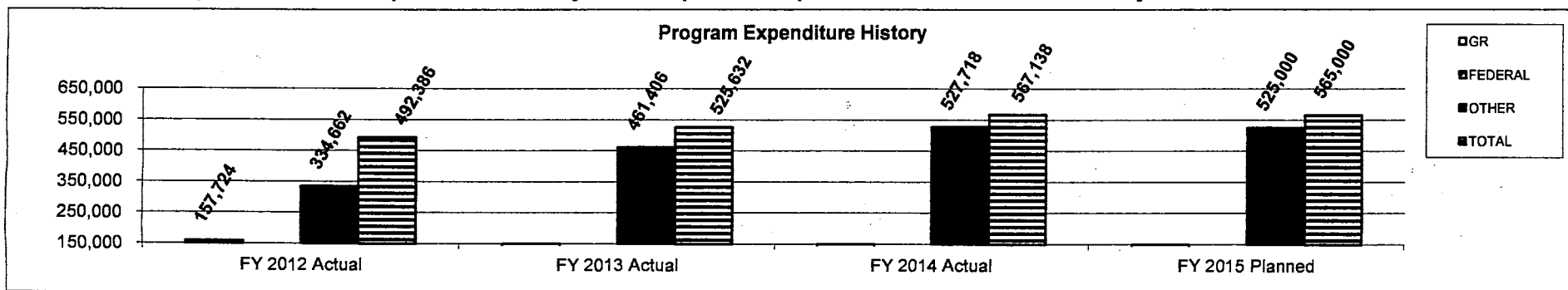
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$1,033,330	\$1,005,882	\$961,383

7b. Provide an efficiency measure.

N/A

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

Total number of dealerships licensed

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
5,926	5,885	5,917

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	1,385,430	0	50,928	7,462	165,930	1,609,750
Federal	0					0
Other	3,443,212	0	340,525	49,892	1,109,475	4,943,104
Total	4,828,642	0	391,453	57,354	1,275,405	6,552,854

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.

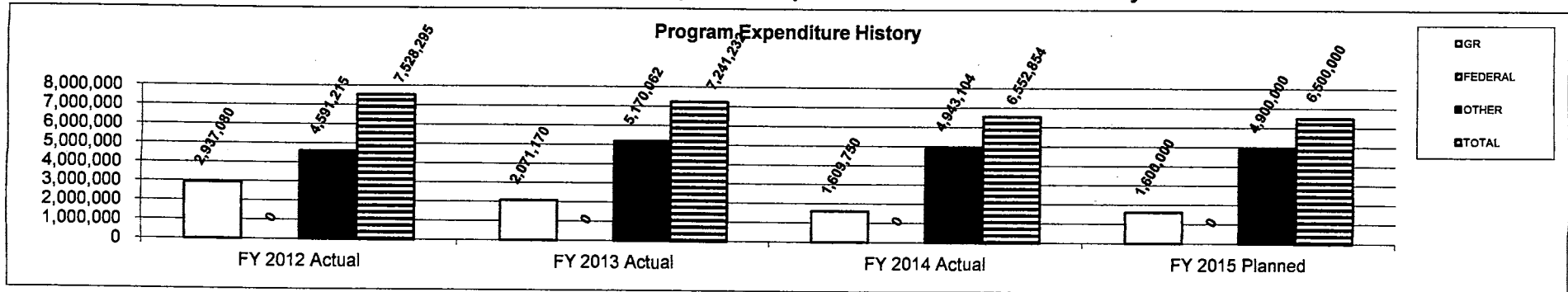
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2011	FY 2014
Actual	Actual	Actual
\$162.57	\$162.27	\$164.21

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Motor Vehicle - Annual (in millions)	1.75	1.71	2.08
Motor Vehicle - Biennial (in millions)	1.77	1.81	1.63
Trailer	356,596	339,895	358,984
Marine craft	127,020	119,179	121,870
All-Terrain Vehicles	26,329	28,156	24,458

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	1,141,950	0	86,379	33,740	110,517	1,372,586
Federal	0					0
Other	2,596,972	0	577,563	225,599	738,959	4,139,093
Total	3,738,922	0	663,942	259,339	849,476	5,511,679

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.

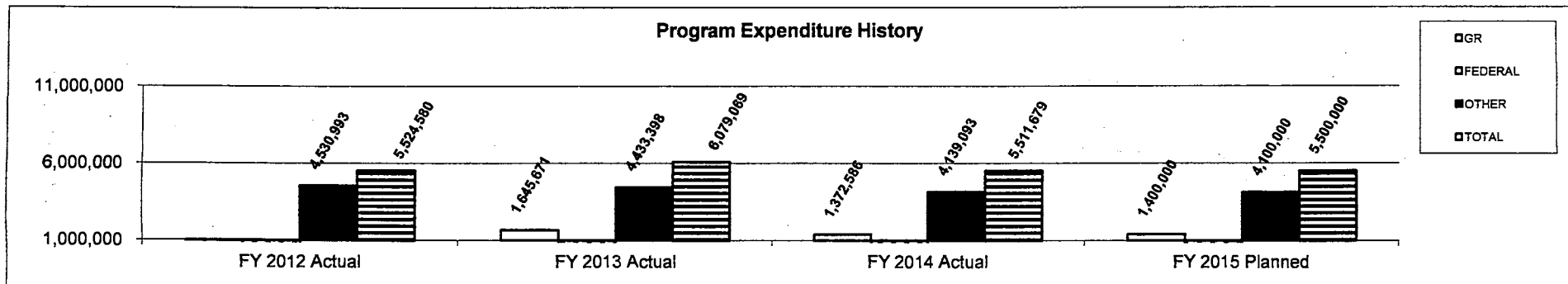
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2013
Actual	Actual	Actual
\$633.46	\$639.85	\$735.60

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.97	1.95	1.99

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

N/A

ADMINISTRATION DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
ADMINISTRATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,125,251	30.04	1,115,887	36.04	1,115,887	36.04	1,115,887	36.04	
DEPT OF REVENUE	34,185	1.06	52,885	1.74	52,885	1.74	52,885	1.74	
CHILD SUPPORT ENFORCEMENT FUND	24,646	0.76	25,415	0.88	25,415	0.88	25,415	0.88	
TOTAL - PS	1,184,082	31.86	1,194,187	38.66	1,194,187	38.66	1,194,187	38.66	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	209,125	0.00	211,326	0.00	211,326	0.00	211,326	0.00	
DEPT OF REVENUE	2,556,977	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	
CHILD SUPPORT ENFORCEMENT FUND	1,469,755	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	
TOTAL - EE	4,235,857	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	
TOTAL	5,419,939	31.86	6,965,360	38.66	6,965,360	38.66	6,965,360	38.66	
Pay Plan FY15-Cost to Continue - 0000014									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	6,332	0.00	6,332	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	285	0.00	285	0.00	
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	137	0.00	137	0.00	
TOTAL - PS	0	0.00	0	0.00	6,754	0.00	6,754	0.00	
TOTAL	0	0.00	0	0.00	6,754	0.00	6,754	0.00	
GRAND TOTAL	\$5,419,939	31.86	\$6,965,360	38.66	\$6,972,114	38.66	\$6,972,114	38.66	

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Department of Revenue

Division of Administration

Core - Administration

Budget Unit

86135C

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request					FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	1,115,887	52,885	25,415	1,194,187	PS	1,115,887	52,885	25,415	1,194,187
EE	211,326	3,470,006	2,089,841	5,771,173	EE	211,326	3,470,006	2,089,841	5,771,173
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,327,213	3,522,891	2,115,256	6,965,360	Total	1,327,213	3,522,891	2,115,256	6,965,360
FTE	36.04	1.74	0.88	38.66	FTE	36.04	1.74	0.88	38.66
Est. Fringe	661,210	31,653	15,645	708,508	Est. Fringe	661,210	31,653	15,645	708,508
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					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)				Other Funds:	Child Support Enforcement Fund (0169)			

2. CORE DESCRIPTION

The Administration Division performs administrative 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 cashing 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, training and communication functions to maintain effective employee relations. This division also coordinates external communications by creating taxpayer educational videos, updating internet content, and involvement with community outreach efforts.

The division also provides service and support in the areas of form development, policy administration, procurement, mail processing, archiving, stores, inventory distribution, delivery services, and coordinates Department leasing.

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

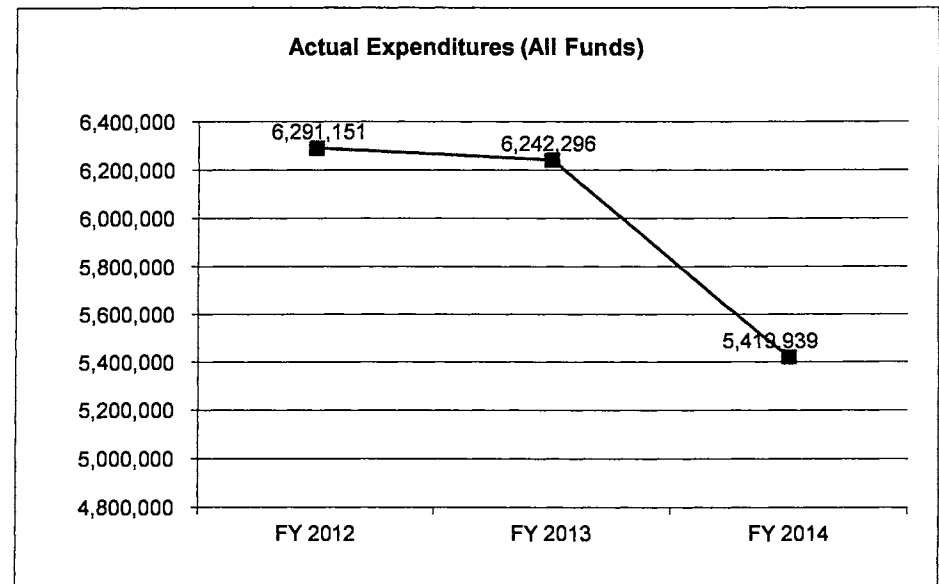
Department of Revenue	Budget Unit	86135C
Division of Administration		
Core - Administration		

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 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	10,156,222	10,117,706	10,013,326	6,965,360
Less Reverted (All Funds)	(41,755)	(44,438)	(41,285)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	10,114,467	10,073,268	9,972,041	6,965,360
Actual Expenditures (All Funds)	6,291,151	6,242,296	5,419,939	0
Unexpended (All Funds)	3,823,316	3,830,972	4,552,102	6,965,360
Unexpended, by Fund:				
General Revenue	82	19	530	0
Federal	2,891,578	2,969,672	3,431,053	0
Other	931,656	861,281	1,120,519	0
	(1), (2), (3)	(1), (2)	(1), (2)	



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

NOTES:

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

(2) Other funds lapse relating to the Child Support Enforcement Funds:

FY12	FY13	FY14
\$812,223	\$860,281	\$1,120,519

(3) In FY12 Other Funds lapse includes \$119,000 from the DOR Information fund. 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	1,115,887	52,885	25,415	1,194,187	
			EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
			Total	38.66	1,327,213	3,522,891	2,115,256	6,965,360	
DEPARTMENT CORE ADJUSTMENTS									
Core Reallocation	1627	1751	PS	0.00	0	0	0		(0) Core reallocations - Administration Division.
NET DEPARTMENT CHANGES				0.00	0	0	0		(0)
DEPARTMENT CORE REQUEST									
			PS	38.66	1,115,887	52,885	25,415	1,194,187	
			EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
			Total	38.66	1,327,213	3,522,891	2,115,256	6,965,360	
GOVERNOR'S RECOMMENDED CORE									
			PS	38.66	1,115,887	52,885	25,415	1,194,187	
			EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
			Total	38.66	1,327,213	3,522,891	2,115,256	6,965,360	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	70,255	2.48	72,371	2.40	72,371	2.40	72,371	2.40
PRINTING/MAIL TECHNICIAN I	144,355	5.88	155,773	6.85	155,773	6.85	155,773	6.85
PRINTING/MAIL TECHNICIAN II	74,062	2.61	95,091	3.15	95,091	3.15	95,091	3.15
PRINTING/MAIL TECHNICIAN IV	14,507	0.42	15,255	0.38	15,255	0.38	15,255	0.38
PRINTING/MAIL CUSTOMER SVC REP	18,507	0.49	21,519	0.38	21,519	0.38	21,519	0.38
STOREKEEPER I	9,845	0.38	11,469	0.17	11,469	0.17	11,469	0.17
SUPPLY MANAGER I	13,435	0.36	14,187	0.38	14,187	0.38	14,187	0.38
PROCUREMENT OFCR II	15,869	0.36	18,199	0.38	18,199	0.38	18,199	0.38
ACCOUNT CLERK II	15,766	0.59	80,074	6.73	80,074	6.73	80,074	6.73
AUDITOR II	38	0.00	0	0.00	0	0.00	0	0.00
ACCOUNTANT I	62,754	1.98	83,384	2.85	55,431	2.09	55,431	2.09
ACCOUNTANT II	15,517	0.38	16,404	0.45	30,025	0.83	30,025	0.83
ACCOUNTANT III	14,353	0.35	15,931	0.38	15,931	0.38	15,931	0.38
PERSONNEL OFCR I	27,250	0.58	28,229	0.38	28,229	0.38	28,229	0.38
HUMAN RELATIONS OFCR II	15,807	0.38	17,198	0.40	17,198	0.40	17,198	0.40
PERSONNEL ANAL I	241	0.01	0	0.00	0	0.00	0	0.00
PERSONNEL ANAL II	28,267	0.68	27,971	0.76	27,971	0.76	27,971	0.76
PUBLIC INFORMATION COOR	16,817	0.36	17,739	0.38	17,739	0.38	17,739	0.38
TRAINING TECH I	12,556	0.35	23,028	0.40	23,028	0.40	23,028	0.40
EXECUTIVE I	19,940	0.54	0	0.00	14,332	0.38	14,332	0.38
EXECUTIVE II	14,472	0.33	23,877	0.38	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	7,533	0.20	10,707	0.20	10,807	0.20	10,807	0.20
MANAGEMENT ANALYSIS SPEC II	0	0.00	100	0.00	0	0.00	0	0.00
PERSONNEL CLERK	13,794	0.45	15,577	0.60	15,577	0.60	15,577	0.60
ADMINISTRATIVE ANAL III	2,663	0.07	0	0.00	0	0.00	0	0.00
LABOR SPV	11,138	0.37	11,281	0.38	11,281	0.38	11,281	0.38
MOTOR VEHICLE DRIVER	35,443	1.38	37,429	1.38	37,429	1.38	37,429	1.38
REVENUE SECTION SUPV	35,571	1.00	35,998	1.00	35,998	1.00	35,998	1.00
REVENUE PROCESSING TECH III	27,306	0.96	21,310	0.62	21,310	0.62	21,310	0.62
FACILITIES OPERATIONS MGR B2	20,568	0.35	21,819	0.38	21,819	0.38	21,819	0.38
FISCAL & ADMINISTRATIVE MGR B1	64,819	1.36	65,326	1.38	65,326	1.38	65,326	1.38
FISCAL & ADMINISTRATIVE MGR B2	22,235	0.36	23,415	0.38	23,415	0.38	23,415	0.38

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
FISCAL & ADMINISTRATIVE MGR B3	26,232	0.36	27,605	0.38	27,605	0.38	27,605	0.38
HUMAN RESOURCES MGR B2	26,773	0.50	20,941	0.38	20,941	0.38	20,941	0.38
REVENUE MANAGER, BAND 1	6,848	0.14	0	0.00	23,877	0.38	23,877	0.38
STATE DEPARTMENT DIRECTOR	55,982	0.51	310	0.40	11,710	0.40	11,710	0.40
DEPUTY STATE DEPT DIRECTOR	0	0.00	31,470	0.40	31,470	0.40	31,470	0.40
DESIGNATED PRINCIPAL ASST DEPT	88,599	1.47	33,753	1.65	33,753	1.65	33,753	1.65
DIVISION DIRECTOR	28,081	0.35	30,999	0.37	30,999	0.37	30,999	0.37
DESIGNATED PRINCIPAL ASST DIV	4,583	0.06	0	0.00	0	0.00	0	0.00
LEGAL COUNSEL	4,876	0.06	0	0.00	0	0.00	0	0.00
CLERK	12,678	0.61	0	0.00	0	0.00	0	0.00
MISCELLANEOUS TECHNICAL	302	0.01	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	452	0.01	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	58,081	1.09	40,810	0.80	40,810	0.80	40,810	0.80
SPECIAL ASST PROFESSIONAL	1,740	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	23,172	0.64	27,638	0.76	16,238	0.76	16,238	0.76
TOTAL - PS	1,184,082	31.86	1,194,187	38.66	1,194,187	38.66	1,194,187	38.66
TRAVEL, IN-STATE	1,485	0.00	3,978	0.00	3,000	0.00	3,000	0.00
TRAVEL, OUT-OF-STATE	4,123	0.00	1,000	0.00	1,000	0.00	1,000	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	693,832	0.00	701,923	0.00	723,481	0.00	723,481	0.00
PROFESSIONAL DEVELOPMENT	6,150	0.00	5,700	0.00	5,700	0.00	5,700	0.00
COMMUNICATION SERV & SUPP	5,451	0.00	11,373	0.00	11,373	0.00	11,373	0.00
PROFESSIONAL SERVICES	3,505,504	0.00	4,985,063	0.00	5,000,063	0.00	5,000,063	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	5,892	0.00	60,480	0.00	15,000	0.00	15,000	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	11,773	0.00	1,000	0.00	10,000	0.00	10,000	0.00
OTHER EQUIPMENT	339	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	50	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
MISCELLANEOUS EXPENSES	1,308	0.00	600	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	4,235,857	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
GRAND TOTAL	\$5,419,939	31.86	\$6,965,360	38.66	\$6,965,360	38.66	\$6,965,360	38.66
GENERAL REVENUE	\$1,334,376	30.04	\$1,327,213	36.04	\$1,327,213	36.04	\$1,327,213	36.04
FEDERAL FUNDS	\$2,591,162	1.06	\$3,522,891	1.74	\$3,522,891	1.74	\$3,522,891	1.74
OTHER FUNDS	\$1,494,401	0.76	\$2,115,256	0.88	\$2,115,256	0.88	\$2,115,256	0.88

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	2,591,162
OTHER	1,494,401
TOTAL	4,085,563

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

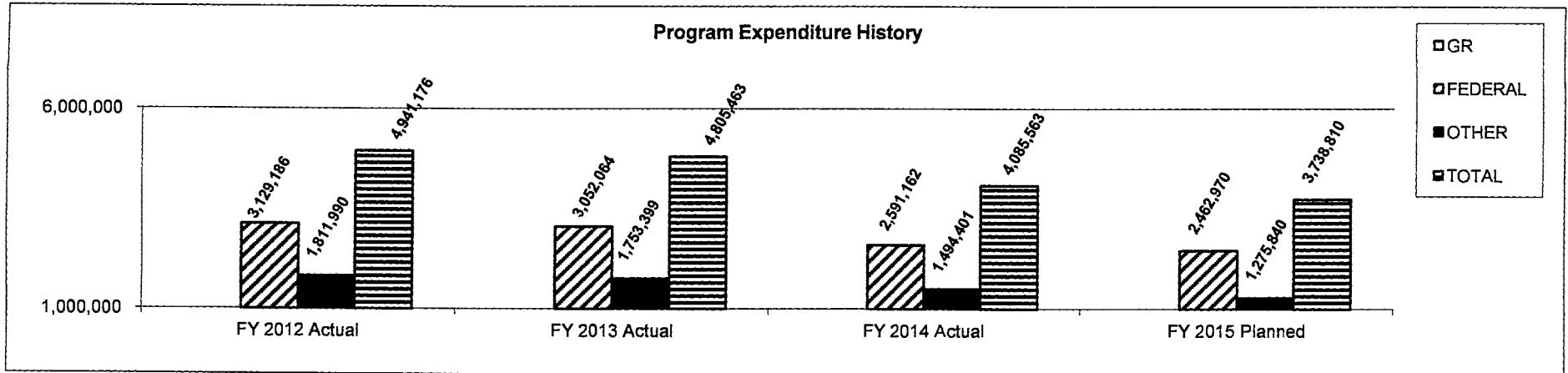
PROGRAM DESCRIPTION

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

FY2012	FY2013	FY2014
\$4,885,039	\$4,747,103	\$4,025,875

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	FY2012	FY2013	FY2014
Paper Receipts	2,268,426	2,117,116	2,067,853
EFT Receipts	1,815,699	2,046,119	2,205,645
Paper Disbursements	78,434	84,488	73,012
EFT Disbursements	1,183,031	1,157,830	1,170,790
EPC Disbursements	2,410,139	2,383,005	2,573,539
Customer Service Calls	146,715	134,789	131,176

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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	1,836,929	0	118,424	163,137	90,018	2,208,508
Federal						0
Other						0
Total	1,836,929	0	118,424	163,137	90,018	2,208,508

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 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.

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.

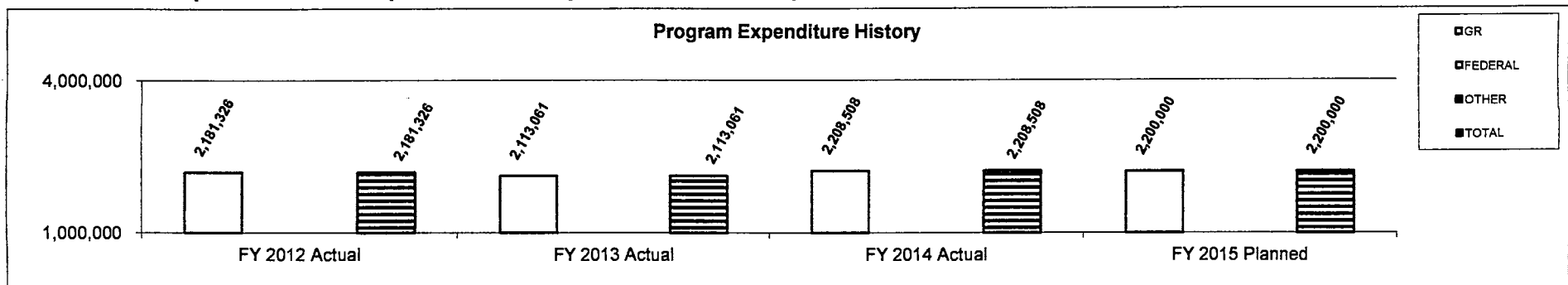
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015

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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$340.5	\$415.5	\$396.0

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
165,599	164,167	171,264

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			89,726		89,726
OTHER	229,795	19,293	-	4,830	253,918
TOTAL	229,795	19,293	89,726	4,830	343,644

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.

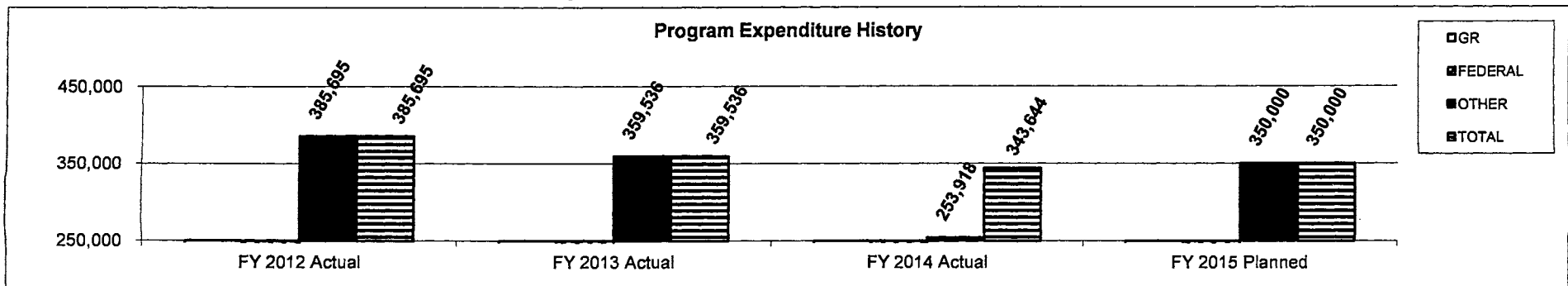
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$708.1	\$708.2	\$704.9

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Paper	7,433	7,043	7,044
EDI	1,453	1,667	1,702
Total	8,886	8,710	8,746

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	6,695,492	0	796,534	844,774	3,207,385	11,544,185
Federal						0
Other						0
Total	6,695,492	0	796,534	844,774	3,207,385	11,544,185

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.

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.

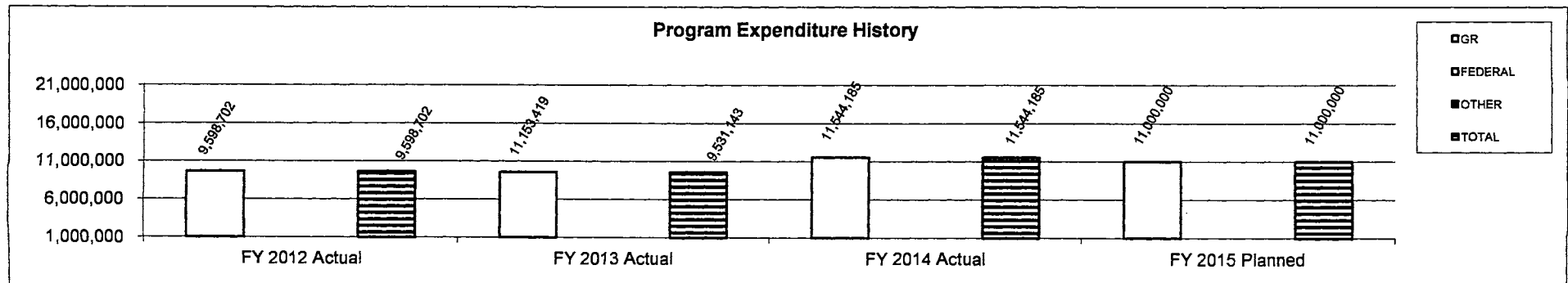
3. Are there federal matching requirements? If yes, please explain.

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 FY2012, FY2013 and FY2014 Actual and FY2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	\$4.9	\$5.4	\$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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Total	2.97	2.94	2.85
Paper	0.78	0.69	0.56
Electronic	2.19	2.25	2.29

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	769,608	0	51,065	21,704	12,678	855,055
Federal						0
Other						0
Total	769,608	0	51,065	21,704	12,678	855,055

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 meet the household income limitations and are either 65 years of age or older, 100 percent disabled as a result of military service, 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits.

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.

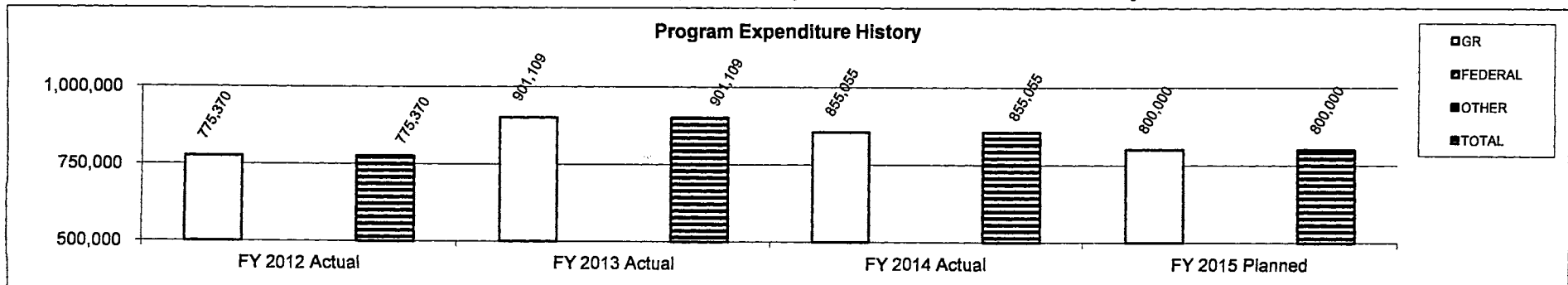
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Paper	2.90	3.14	2.98
Electronic	2.90	3.14	2.98

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

Number of claims processed

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
	246,592	256,919	249,751

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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	10,331,113	0	847,701	572,461	656,863	12,408,138
Federal						0
Other	576,997		164,391	111,041	127,451	979,880
Total	10,908,110	0	1,012,092	683,502	784,314	13,388,018

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. Seven 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

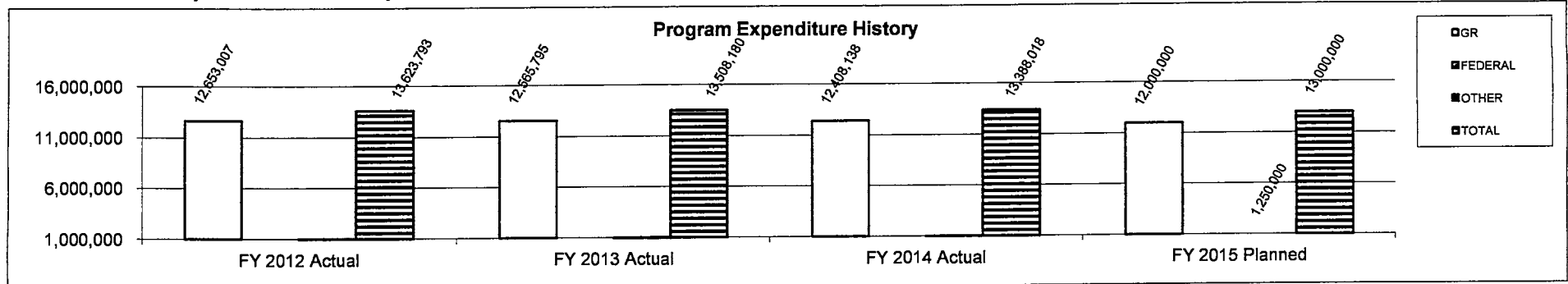
PROGRAM DESCRIPTION

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$1.86	\$1.89	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.05	0.69	1.30

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 2012	FY 2013	FY 2014
Actual	Actual	Actual
759,801	730,340	703,062

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	2,760,048	0	40,368	231,208	95,197	3,126,821
Federal	17,295	0	0	101,514	0	118,809
Other	1,481,059	0	269,920	1,545,950	636,522	3,933,451
Total	4,258,402	0	310,288	1,878,672	731,719	7,179,081

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.

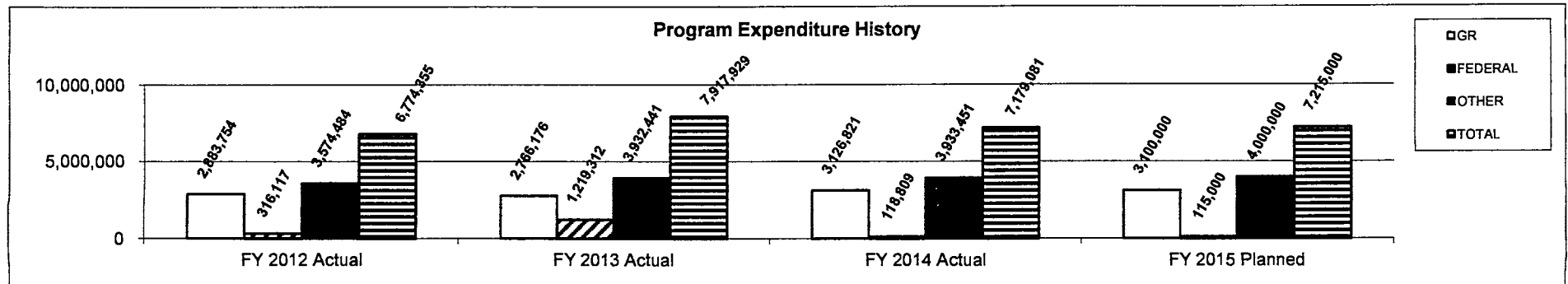
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Issuance	\$16.6	\$16.3	\$16.0
Reinstatement	\$2.7	\$2.6	\$2.6

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Initial	360,279	343,242	355,375
Renewal	821,038	711,287	657,488
Non-driver	199,025	270,098	183,631
Duplicate	237,499	232,595	218,630
Total	1,617,841	1,557,222	1,415,124

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	39,420					39,420
Federal						0
Other	153,514	0	33,631	312,911	27,662	527,718
Total	192,934	0	33,631	312,911	27,662	567,138

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.

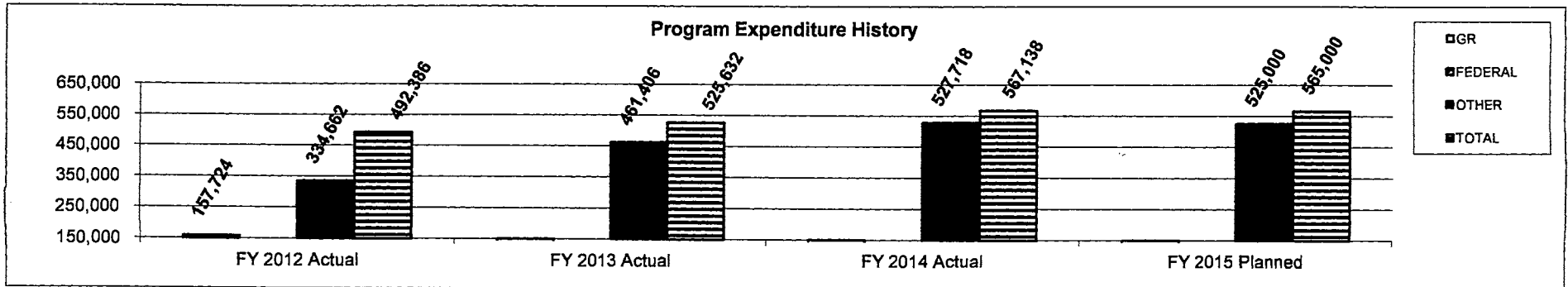
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	\$1,033,330	\$1,005,882	\$961,383
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Total number of dealerships licensed			
	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	5,926	5,885	5,917
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	1,385,430	0	50,928	7,462	165,930	1,609,750
Federal	0					0
Other	3,443,212	0	340,525	49,892	1,109,475	4,943,104
Total	4,828,642	0	391,453	57,354	1,275,405	6,552,854

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.

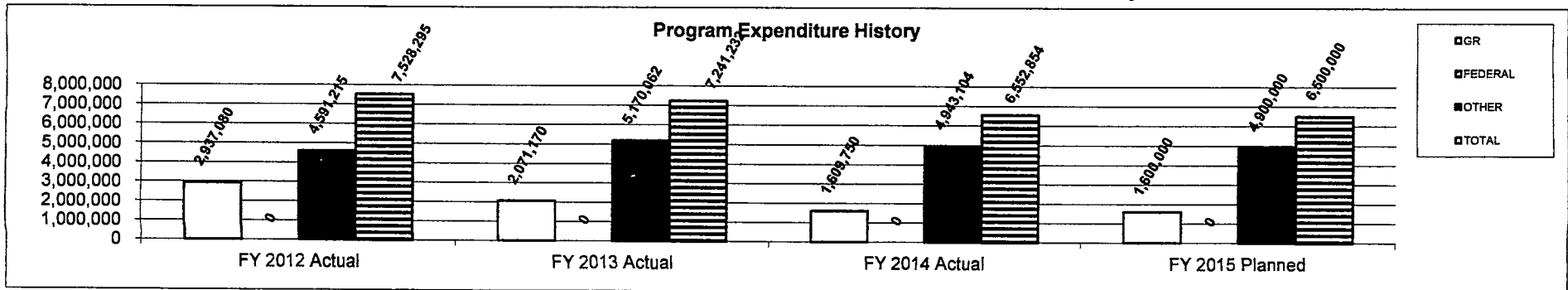
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2011	FY 2014
Actual	Actual	Actual
\$162.57	\$162.27	\$164.21

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Motor Vehicle - Annual (in millions)	1.75	1.71	2.08
Motor Vehicle - Biennial (in millions)	1.77	1.81	1.63
Trailer	356,596	339,895	358,984
Marine craft	127,020	119,179	121,870
All-Terrain Vehicles	26,329	28,156	24,458

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	1,141,950	0	86,379	33,740	110,517	1,372,586
Federal	0					0
Other	2,596,972	0	577,563	225,599	738,959	4,139,093
Total	3,738,922	0	663,942	259,339	849,476	5,511,679

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.

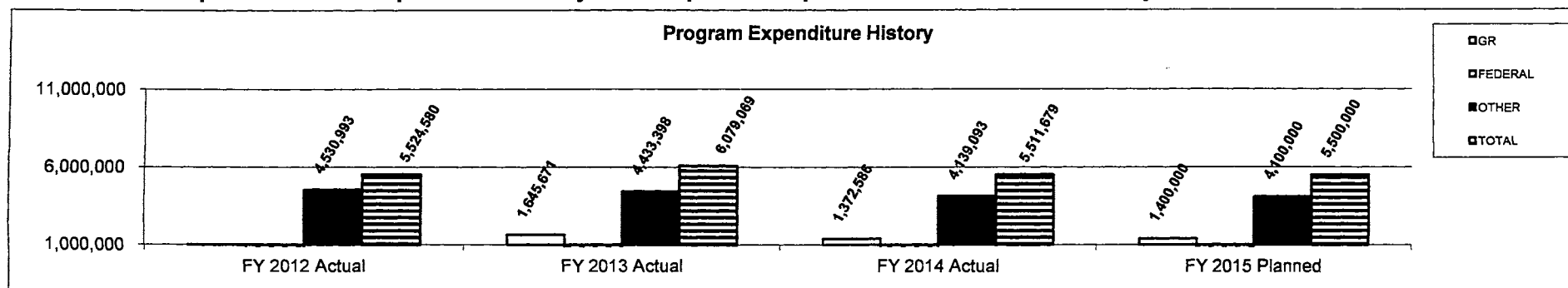
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2013
	Actual	Actual	Actual
	\$633.46	\$639.85	\$735.60
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	1.97	1.95	1.99
7d. Provide a customer satisfaction measure, if available.			
N/A			

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POSTAGE

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
POSTAGE									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,764,818	0.00	4,192,511	0.00	3,993,011	0.00	3,993,011	0.00	0.00
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00	0.00
MOTOR VEHICLE COMMISSION	0	0.00	44,029	0.00	44,029	0.00	44,029	0.00	0.00
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00	0.00
TOTAL - EE	3,771,373	0.00	4,243,256	0.00	4,043,756	0.00	4,043,756	0.00	0.00
TOTAL	3,771,373	0.00	4,243,256	0.00	4,043,756	0.00	4,043,756	0.00	0.00
GRAND TOTAL	\$3,771,373	0.00	\$4,243,256	0.00	\$4,043,756	0.00	\$4,043,756	0.00	0.00

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CORE DECISION ITEM

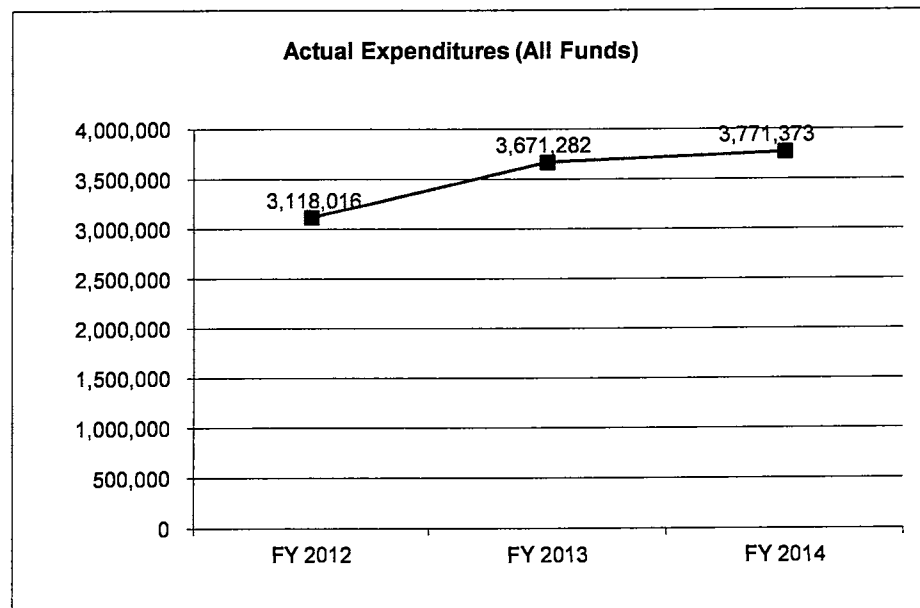
Department of Revenue					Budget Unit <u>86150C</u>				
Division of Administration									
Core - Postage									
1. CORE FINANCIAL SUMMARY									
	FY 2016 Budget Request					FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	3,993,011	0	50,745	4,043,756	EE	3,993,011	0	50,745	4,043,756
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	3,993,011	0	50,745	4,043,756	Total	3,993,011	0	50,745	4,043,756
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission (0588); Conservation Commission (0609)				Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609)			
2. CORE DESCRIPTION									
<p>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.</p> <p>Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices, and statutory required pieces of certified mail.</p> <p>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,</p>									
3. PROGRAM LISTING (list programs included in this core funding)									
Corporate Tax Program	Property Tax Program	Driver License Program	Motor Vehicle Registration Program						
Fuel Tax Program	Sales Tax Program	Motor Vehicle Dealer Registration Program	Motor Vehicle Title						
Personal Tax Program									

CORE DECISION ITEM

Department of Revenue	Budget Unit	86150C
Division of Administration		
Core - Postage		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	3,361,818	3,715,472	3,815,562	4,243,256
Less Reverted (All Funds)	(161)	(161)	(161)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	3,361,657	3,715,311	3,815,401	4,243,256
Actual Expenditures (All Funds)	3,118,016	3,671,282	3,771,373	0
Unexpended (All Funds)	243,641	44,029	44,028	4,243,256
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	243,640	44,029	44,028	0
	(1), (2)	(3)	(3)	



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

NOTES:

(1) Expenditures included in the Highway Collections budget unit

FY12	FY13	FY14
\$2,600,874	\$2,862,620	\$3,279,819

(2) FY12, other funds lapse includes \$199,611 from the DOR Information Fund. The Department received GR replacement funds. It also includes \$44,029 lapsed in the Motor Vehicle Commission Fund appropriation due to an insufficient fund cash balance.

(3) Lapse funds represent unspent appropriations from the Motor Vehicle Commission Fund 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	4,192,511	0	50,745	4,243,256	
Total			0.00	4,192,511	0	50,745	4,243,256	
DEPARTMENT CORE ADJUSTMENTS								
1x Expenditures	1576 0075	EE	0.00	(199,500)	0	0	(199,500)	FY15 one-time expenditure for Auto Mail Processor.
NET DEPARTMENT CHANGES			0.00	(199,500)	0	0	(199,500)	
DEPARTMENT CORE REQUEST								
EE			0.00	3,993,011	0	50,745	4,043,756	
Total			0.00	3,993,011	0	50,745	4,043,756	
GOVERNOR'S RECOMMENDED CORE								
EE			0.00	3,993,011	0	50,745	4,043,756	
Total			0.00	3,993,011	0	50,745	4,043,756	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	171	0.00	25	0.00	25	0.00	25	0.00
TRAVEL, OUT-OF-STATE	876	0.00	0	0.00	0	0.00	0	0.00
SUPPLIES	3,417,585	0.00	3,597,554	0.00	3,398,054	0.00	3,398,054	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	342	0.00	342	0.00	342	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	189,009	0.00	284,335	0.00	284,335	0.00	284,335	0.00
M&R SERVICES	118,341	0.00	150,000	0.00	150,000	0.00	150,000	0.00
OFFICE EQUIPMENT	1,995	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	32,732	0.00	204,500	0.00	204,500	0.00	204,500	0.00
EQUIPMENT RENTALS & LEASES	10,664	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	3,771,373	0.00	4,243,256	0.00	4,043,756	0.00	4,043,756	0.00
GRAND TOTAL	\$3,771,373	0.00	\$4,243,256	0.00	\$4,043,756	0.00	\$4,043,756	0.00
GENERAL REVENUE	\$3,764,818	0.00	\$4,192,511	0.00	\$3,993,011	0.00	\$3,993,011	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$6,555	0.00	\$50,745	0.00	\$50,745	0.00	\$50,745	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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	1,836,929	0	118,424	163,137	90,018	2,208,508
Federal						0
Other						0
Total	1,836,929	0	118,424	163,137	90,018	2,208,508

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 compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia, Nevada and California to promote compliance 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.

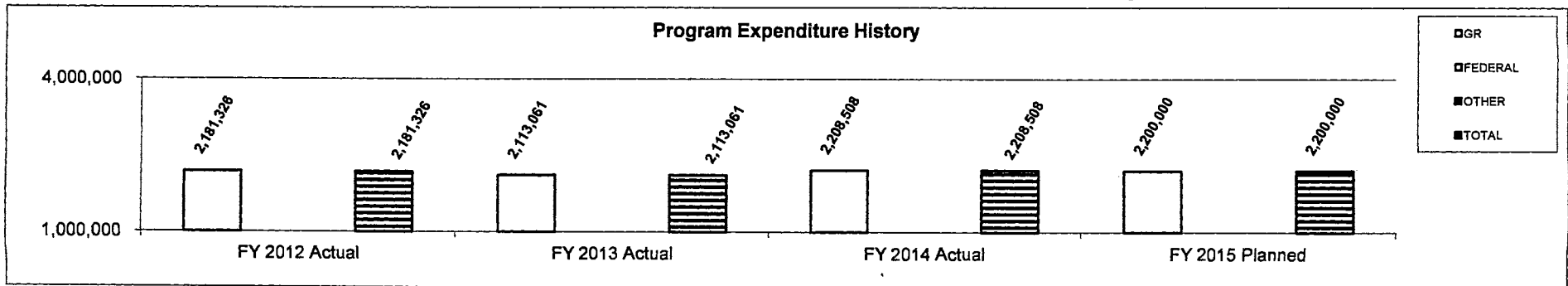
3. Are there federal matching requirements? If yes, please explain.

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 - 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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	\$340.5	\$415.5	\$396.0
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of returns processed			
	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	165,599	164,167	171,264
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			89,726		89,726
OTHER	229,795	19,293	-	4,830	253,918
TOTAL	229,795	19,293	89,726	4,830	343,644

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.

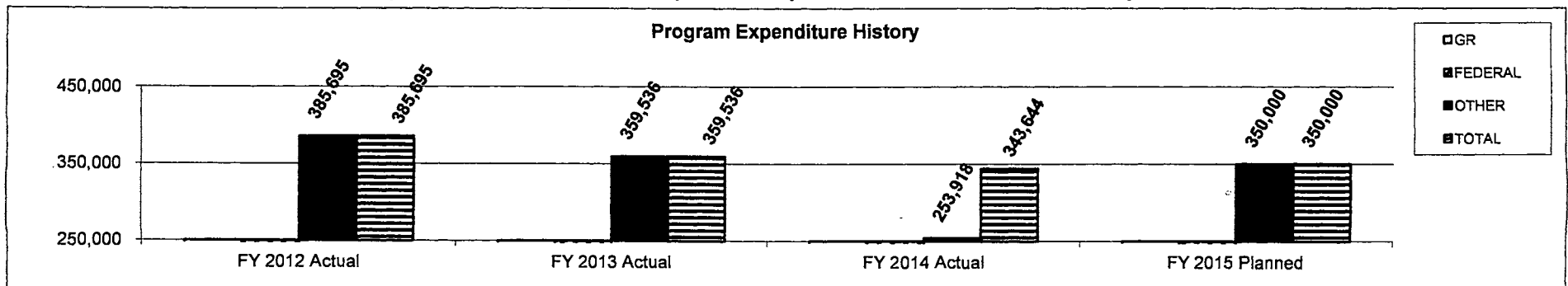
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$708.1	\$708.2	\$704.9

7b. Provide an efficiency measure.

Number of days from receipt to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.0	1.0	1.0

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

Number of returns filed

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Paper	7,433	7,043	7,044
EDI	1,453	1,667	1,702
Total	8,886	8,710	8,746

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	6,695,492	0	796,534	844,774	3,207,385	11,544,185
Federal						0
Other						0
Total	6,695,492	0	796,534	844,774	3,207,385	11,544,185

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.

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

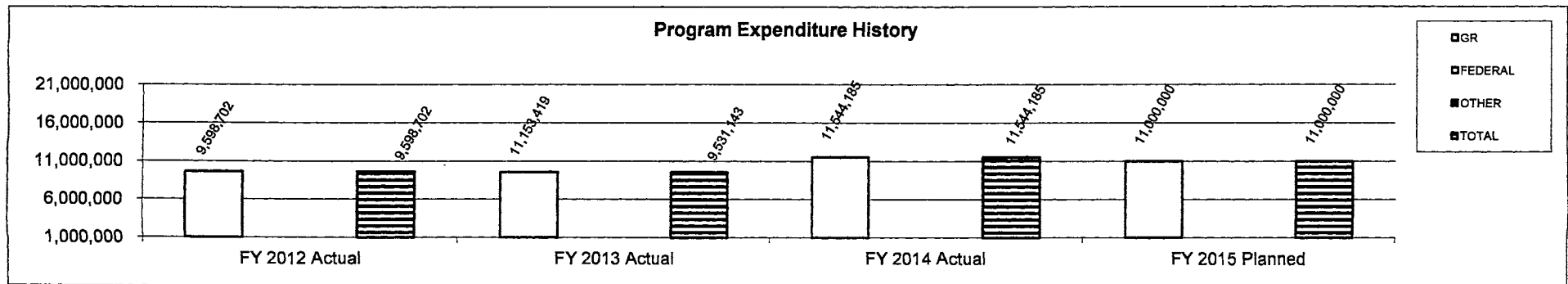
Chapter 143, RSMo.

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 FY2012, FY2013 and FY2014 Actual and FY2015 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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
	\$4.9	\$5.4	\$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 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Total	2.97	2.94	2.85
Paper	0.78	0.69	0.56
Electronic	2.19	2.25	2.29

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	769,608	0	51,065	21,704	12,678	855,055
Federal						0
Other						0
Total	769,608	0	51,065	21,704	12,678	855,055

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 meet the household income limitations and are either 65 years of age or older, 100 percent disabled as a result of military service, 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits.

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

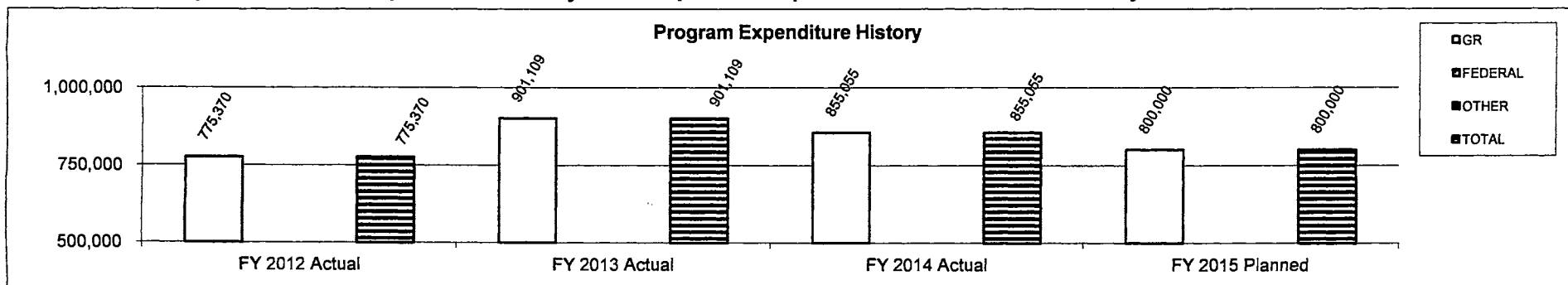
Sections 135.010 to 135.035, RSMo.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Paper	2.90	3.14	2.98
Electronic	2.90	3.14	2.98

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

Number of claims processed

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
	246,592	256,919	249,751

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

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	10,331,113	0	847,701	572,461	656,863	12,408,138
Federal						0
Other	576,997		164,391	111,041	127,451	979,880
Total	10,908,110	0	1,012,092	683,502	784,314	13,388,018

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. Seven 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

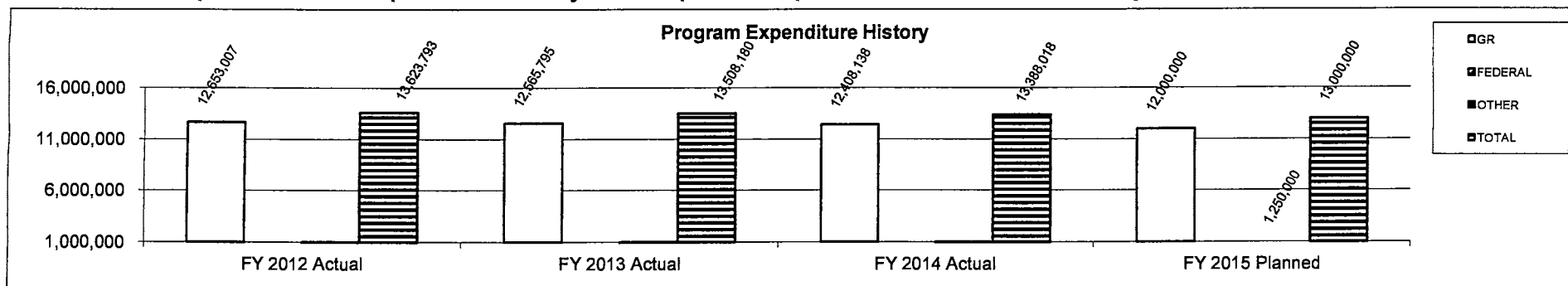
PROGRAM DESCRIPTION

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$1.86	\$1.89	\$1.96

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.05	0.69	1.30

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 2012	FY 2013	FY 2014
Actual	Actual	Actual
759,801	730,340	703,062

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	2,760,048	0	40,368	231,208	95,197	3,126,821
Federal	17,295	0	0	101,514	0	118,809
Other	1,481,059	0	269,920	1,545,950	636,522	3,933,451
Total	4,258,402	0	310,288	1,878,672	731,719	7,179,081

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.

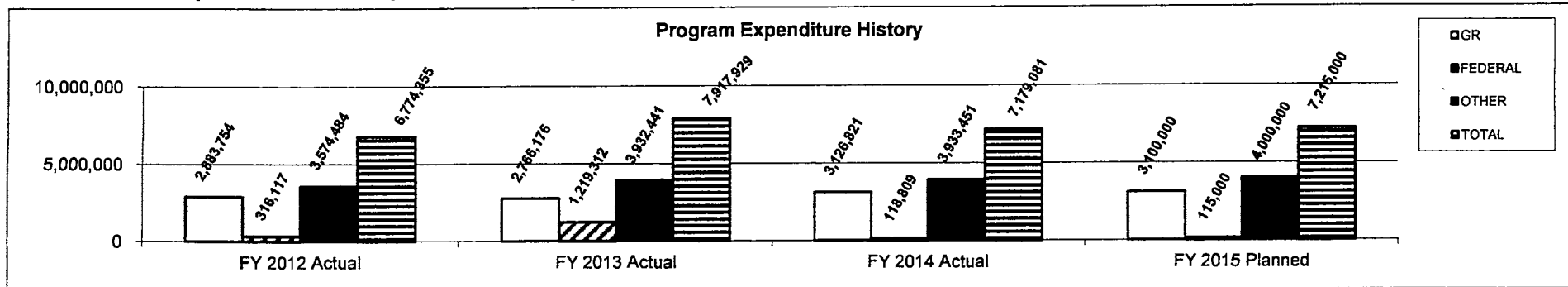
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012 Actual	FY 2013 Actual	FY 2014 Actual
Issuance	\$16.6	\$16.3	\$16.0
Reinstatement	\$2.7	\$2.6	\$2.6

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual
Initial	360,279	343,242	355,375
Renewal	821,038	711,287	657,488
Non-driver	199,025	270,098	183,631
Duplicate	237,499	232,595	218,630
Total	1,617,841	1,557,222	1,415,124

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	39,420					39,420
Federal						0
Other	153,514	0	33,631	312,911	27,662	527,718
Total	192,934	0	33,631	312,911	27,662	567,138

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.

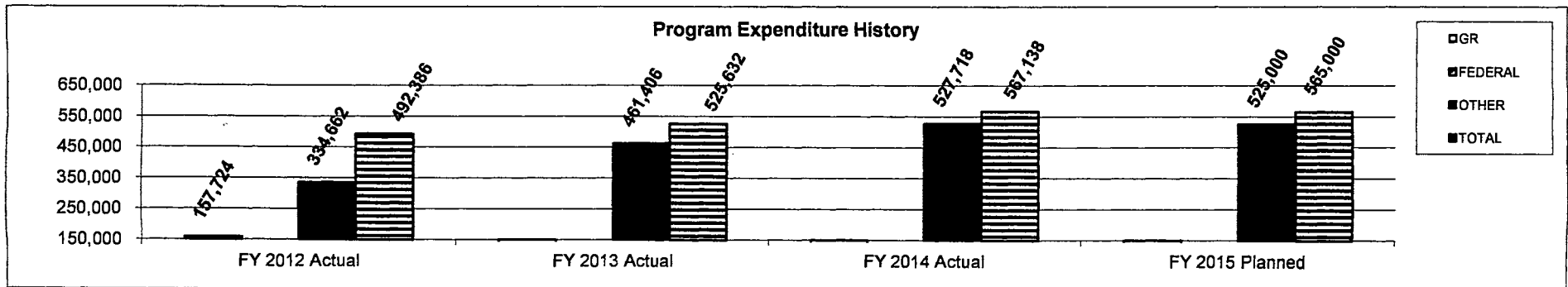
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2014
Actual	Actual	Actual
\$1,033,330	\$1,005,882	\$961,383

7b. Provide an efficiency measure.

N/A

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

Total number of dealerships licensed

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
5,926	5,885	5,917

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	1,385,430	0	50,928	7,462	165,930	1,609,750
Federal	0					0
Other	3,443,212	0	340,525	49,892	1,109,475	4,943,104
Total	4,828,642	0	391,453	57,354	1,275,405	6,552,854

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.

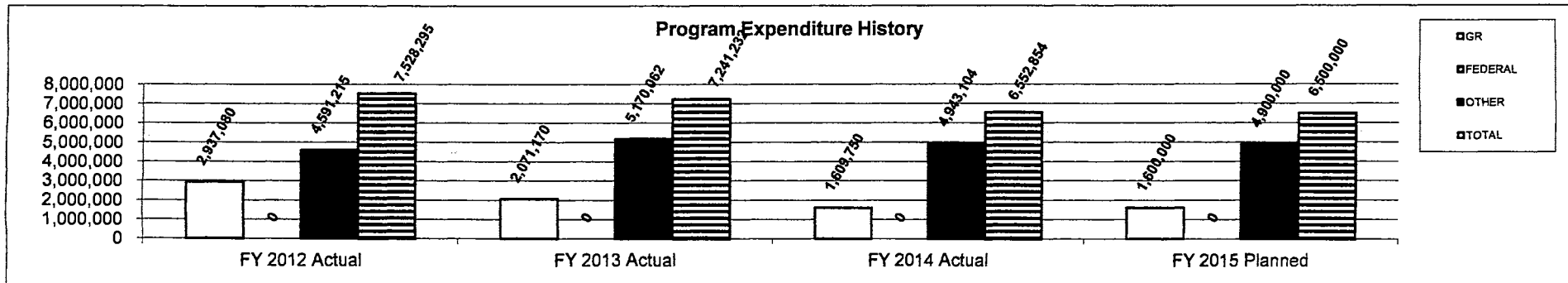
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2011	FY 2014
Actual	Actual	Actual
\$162.57	\$162.27	\$164.21

7b. Provide an efficiency measure.

N/A

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

Number of registrations produced

	FY 2012	FY 2013	FY 2014
	Actual	Actual	Actual
Motor Vehicle - Annual (in millions)	1.75	1.71	2.08
Motor Vehicle - Biennial (in millions)	1.77	1.81	1.63
Trailer	356,596	339,895	358,984
Marine craft	127,020	119,179	121,870
All-Terrain Vehicles	26,329	28,156	24,458

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	1,141,950	0	86,379	33,740	110,517	1,372,586
Federal	0					0
Other	2,596,972	0	577,563	225,599	738,959	4,139,093
Total	3,738,922	0	663,942	259,339	849,476	5,511,679

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.

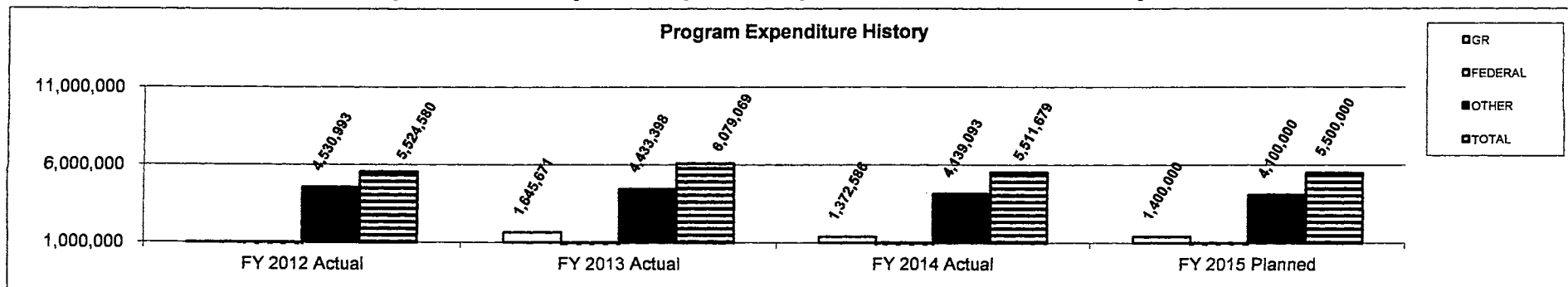
3. Are there federal matching requirements? If yes, please explain.

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 2012, FY 2013 and FY 2014 Actual and FY 2015 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 2012	FY 2013	FY 2013
Actual	Actual	Actual
\$633.46	\$639.85	\$735.60

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2012	FY 2013	FY 2014
Actual	Actual	Actual
1.97	1.95	1.99

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

N/A

REFUNDS AND DISTRIBUTIONS

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	705,333	0.00	600,000	0.00	600,000	0.00	600,000	0.00	
TOTAL - EE	705,333	0.00	600,000	0.00	600,000	0.00	600,000	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	2,517,872	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00	
TOTAL - PD	2,517,872	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00	
TOTAL	3,223,205	0.00	3,165,000	0.00	3,165,000	0.00	3,165,000	0.00	
PROS ATTY/COLLCT AGY INCREASE - 1860002									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	135,000	0.00	135,000	0.00	
TOTAL - PD	0	0.00	0	0.00	135,000	0.00	135,000	0.00	
TOTAL	0	0.00	0	0.00	135,000	0.00	135,000	0.00	
GRAND TOTAL	\$3,223,205	0.00	\$3,165,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87060C</u>				
Divisions of Taxation and Administration									
Core - Prosecuting Attorney/Collection Agency Fees									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	600,000	0	0	600,000	EE	600,000	0	0	600,000
PSD	2,565,000	0	0	2,565,000	PSD	2,565,000	0	0	2,565,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	3,165,000	0	0	3,165,000	Total	3,165,000	0	0	3,165,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>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.</p> <p>Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. During Fiscal Year 2014 the Department referred \$134.5 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$9.8 million in individual income tax and \$1.7 million in business tax delinquencies.</p> <p>The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.4 percent and 6.49 percent for first placements and 6.4 percent and 9.73 percent for second placements. During Fiscal Year 2014 the Department referred \$559.1 million of delinquent accounts to collection agencies. The collection agencies collected \$5.2 million in individual income tax and \$7.0 million in business tax delinquencies.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

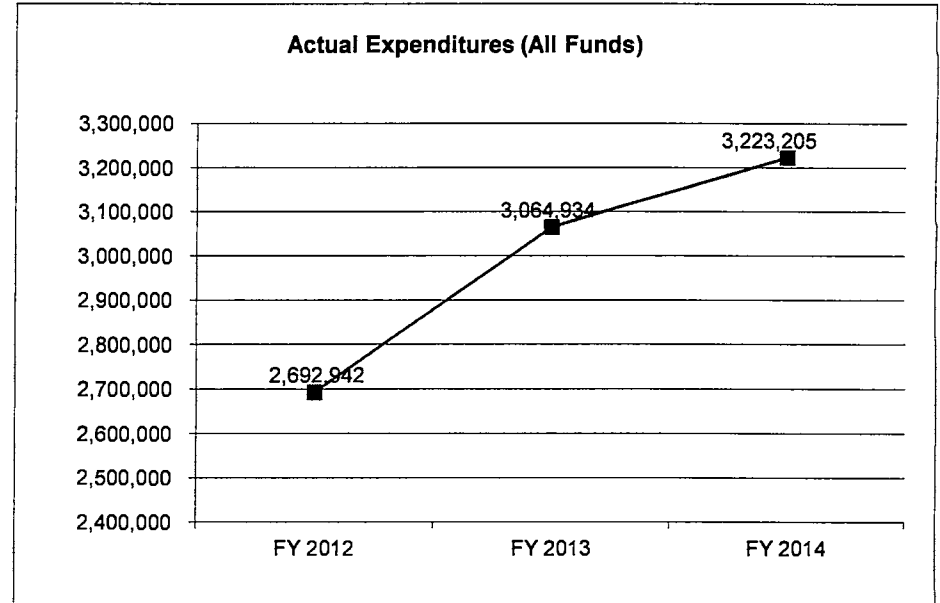
CORE DECISION ITEM

Department of Revenue
Divisions of Taxation and Administration
Core - Prosecuting Attorney/Collection Agency Fees

Budget Unit 87060C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	2,694,425	3,064,934	3,510,000	3,165,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,694,425	3,064,934	3,510,000	3,165,000
Actual Expenditures (All Funds)	2,692,942	3,064,934	3,223,205	0
Unexpended (All Funds)	1,483	0	286,795	3,165,000
Unexpended, by Fund:				
General Revenue	1,483	0	286,795	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)	(3)	



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

NOTES:

- (1) The original appropriation was increased \$685,000 through the use of an "E" to cover expenditures.
- (2) The original appropriation was increased \$1,055,509 through the use of an "E" to cover expenditures.
- (3) The original appropriation of \$2,945,000 was increased \$565,000 through the FY14 supplemental process.

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	600,000	0	0	600,000	
	PD	0.00	2,565,000	0	0	2,565,000	
	Total	0.00	3,165,000	0	0	3,165,000	
DEPARTMENT CORE REQUEST							
	EE	0.00	600,000	0	0	600,000	
	PD	0.00	2,565,000	0	0	2,565,000	
	Total	0.00	3,165,000	0	0	3,165,000	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	600,000	0	0	600,000	
	PD	0.00	2,565,000	0	0	2,565,000	
	Total	0.00	3,165,000	0	0	3,165,000	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	705,333	0.00	600,000	0.00	600,000	0.00	600,000	0.00
TOTAL - EE	705,333	0.00	600,000	0.00	600,000	0.00	600,000	0.00
PROGRAM DISTRIBUTIONS	2,517,872	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00
TOTAL - PD	2,517,872	0.00	2,565,000	0.00	2,565,000	0.00	2,565,000	0.00
GRAND TOTAL	\$3,223,205	0.00	\$3,165,000	0.00	\$3,165,000	0.00	\$3,165,000	0.00
GENERAL REVENUE	\$3,223,205	0.00	\$3,165,000	0.00	\$3,165,000	0.00	\$3,165,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 6 OF 6

Department of Revenue
Divisions of Taxation and Administration
DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860002

Budget Unit 87060C

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,000	0	0	135,000
TRF	0	0	0	0
Total	135,000	0	0	135,000

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.

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,000	0	0	135,000
TRF	0	0	0	0
Total	135,000	0	0	135,000

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:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 two collection agencies, awarded through the competitive bid process, receive 5.4 percent and 6.49 percent for first placements and 6.4 percent and 9.73 percent for second placements.

Delinquent tax collections from prosecuting attorneys and collection agencies continue to increase from \$15 million in Fiscal Year 2010 to \$23 million in Fiscal Year 2014. Prior to Fiscal Year 2014, this appropriation contained an "E" An increase is requested to the core to more accurately reflect anticipated spending.

NEW DECISION ITEM
RANK: 6 OF 6

Department of Revenue Budget Unit 87060C
Divisions of Taxation and Administration
DI Name: Prosecuting Atty/Collection Agency Increase 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.)

Delinquent tax collections by the prosecuting attorneys and collection agencies continue to increase. The Department estimates collections in Fiscal Year 2015 will exceed collections over Fiscal Year 2014. This appropriation no longer contains an "E". The requested increase more accurately reflects anticipated spending.

	2010	2011	2012	2013	2014
Collections by Prosecuting Attorneys *	\$7,389,224	\$8,928,154	\$9,388,823	\$10,493,584	\$11,464,300
Collections by Collection Agencies	\$7,578,259	\$7,501,946	\$9,531,468	\$9,637,291	\$12,261,694
Total Collections by Third Parties	\$14,967,483	\$16,430,100	\$18,920,291	\$20,130,875	\$23,725,994

*MTAS PA Collections not available for FY2010

						Estimated Increase	
Expenditures to PA	\$1,983,761	\$1,854,879	\$2,137,739	\$2,447,901	\$2,517,872	2.50%	\$2,581,000
Expenditures to Collection Agencies	\$431,712	\$487,928	\$555,203	\$617,033	\$705,333	2.00%	\$719,000
	\$2,415,473	\$2,342,807	\$2,692,942	\$3,064,934	\$3,223,205		\$3,300,000

Available Appropriation	\$3,165,000
Estimated Costs Over Available Appropriation	\$135,000

NEW DECISION ITEM
RANK: 6 OF 6

Department of Revenue				Budget Unit <u>87060C</u>					
Divisions of Taxation and Administration									
DI Name: Prosecuting Atty/Collection Agency Increase DI# 1860002									
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	135,000						135,000		
Total PSD	135,000		0		0		135,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	135,000	0.0	0	0.0	0	0.0	135,000	0.0	0

NEW DECISION ITEM
RANK: 6 OF 6

Department of Revenue		Budget Unit <u>87060C</u>							
Divisions of Taxation and Administration									
DI Name: Prosecuting Atty/Collection Agency Increase		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	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions	135,000						135,000		
Total PSD	<u>135,000</u>		<u>0</u>		<u>0</u>		<u>135,000</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>135,000</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>135,000</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 6 OF 6

Department of Revenue Budget Unit 87060C
 Divisions of Taxation and Administration
 DI Name: Prosecuting Atty/Collection Agency Increase 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.

Return on Investment Ratio

	2012	2013	2014
Prosecuting Attorneys	\$4.39	\$4.29	\$4.55
Collection Agencies	\$17.17	\$15.62	\$17.38

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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
PROS ATTY/COLLCT AGY INCREASE - 1860002								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	135,000	0.00	135,000	0.00
TOTAL - PD	0	0.00	0	0.00	135,000	0.00	135,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$135,000	0.00	\$135,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$135,000	0.00	\$135,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	272,901	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	272,901	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL	272,901	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GRAND TOTAL	\$272,901	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87080C
Division of Taxation		
Core - County Filing Fees		

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	465,000	0	0	465,000
TRF	0	0	0	0
Total	465,000	0	0	465,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	465,000	0	0	465,000
TRF	0	0	0	0
Total	465,000	0	0	465,000

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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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.

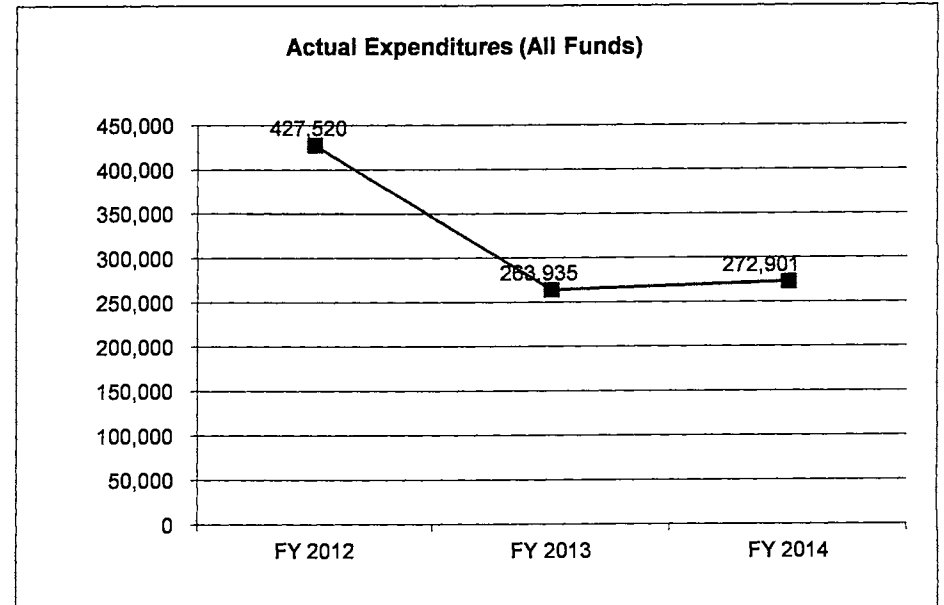
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division of Taxation	
Core - County Filing Fees	

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	465,000	465,000	465,000	465,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	465,000	465,000	465,000	465,000
Actual Expenditures (All Funds)	427,520	263,935	272,901	0
Unexpended (All Funds)	37,480	201,065	192,099	465,000
Unexpended, by Fund:				
General Revenue	37,480	201,065	192,099	0
Federal	0	0	0	0
Other	0	0	0	0



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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

COUNTY LIEN FILING FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES							
	PD	0.00	465,000	0	0	465,000	
	Total	0.00	465,000	0	0	465,000	
<hr/>							
DEPARTMENT CORE REQUEST							
	PD	0.00	465,000	0	0	465,000	
	Total	0.00	465,000	0	0	465,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	465,000	0	0	465,000	
	Total	0.00	465,000	0	0	465,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	272,901	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	272,901	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GRAND TOTAL	\$272,901	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
GENERAL REVENUE	\$272,901	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MOTOR FUEL TAX DISTRIBUTION									
CORE									
PROGRAM-SPECIFIC									
MOTOR FUEL TAX	178,451,411	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	
TOTAL - PD	178,451,411	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	
TOTAL	178,451,411	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	
GRAND TOTAL	\$178,451,411	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87030C</u>				
Division of Taxation									
Core - Motor Fuel Tax Distribution									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	188,000,000	188,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	188,000,000	188,000,000	Total	0	0	188,000,000	188,000,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Motor Fuel Tax Fund (0673)					Other Funds: Motor Fuel Tax Fund (0673)				
2. CORE DESCRIPTION									
<p>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.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

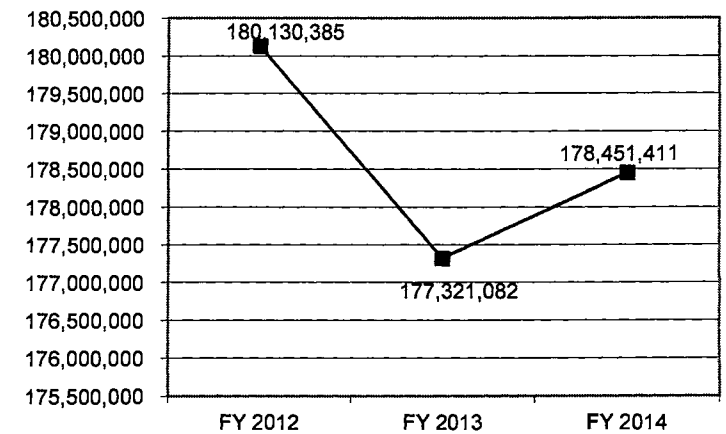
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Distribution

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	188,000,000	188,000,000	188,000,000	188,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	188,000,000	188,000,000	188,000,000	188,000,000
Actual Expenditures (All Funds)	180,130,385	177,321,082	178,451,411	0
Unexpended (All Funds)	7,869,615	10,678,918	9,548,589	188,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	7,869,615	10,678,918	9,548,589	0

Actual Expenditures (All Funds)



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

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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	178,451,411	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	178,451,411	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$178,451,411	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$178,451,411	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
EMBLEM USE FEE DISTRIBUTION									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	400	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
TOTAL - PD	400	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
TOTAL	400	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
GRAND TOTAL	\$400	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	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 2016 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 2016 Governor's Recommendation			
	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:

2. CORE DESCRIPTION

Individuals requesting a specialty 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

Budget Unit 87032C

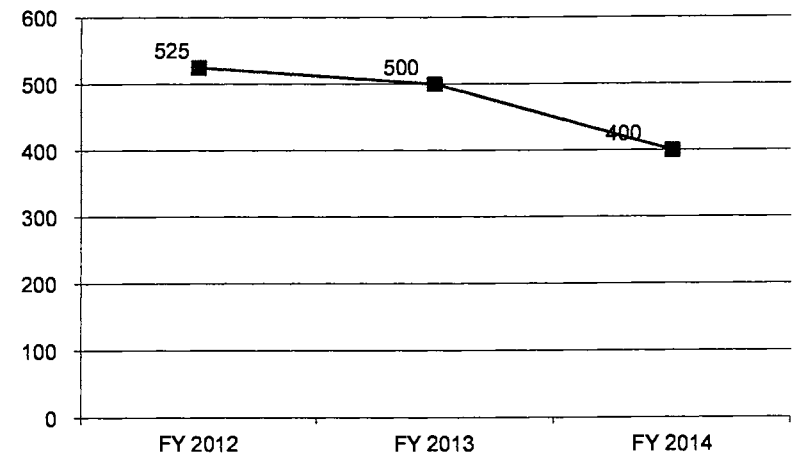
Division of Motor Vehicle and Driver Licensing

Core - Emblem Use Fee Distribution

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	1,000	1,000	1,000	1,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,000	1,000	1,000	1,000
Actual Expenditures (All Funds)	525	500	400	0
Unexpended (All Funds)	475	500	600	1,000
Unexpended, by Fund:				
General Revenue	475	500	600	0
Federal	0	0	0	0
Other	0	0	0	0

Actual Expenditures (All Funds)



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

NOTES:

CORE RECONCILIATION DETAIL

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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	400	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	400	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$400	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
GENERAL REVENUE	\$400	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,278,428,380	0.00	1,312,000,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00
TOTAL - PD	1,278,428,380	0.00	1,312,000,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00
TOTAL	1,278,428,380	0.00	1,312,000,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00
GR REFUNDS INCREASE - 1860006								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	82,400,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	82,400,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	82,400,000	0.00
GRAND TOTAL	\$1,278,428,380	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00	\$1,394,400,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87011C
Division of Taxation		
Core - General Revenue Refunds		

1. CORE FINANCIAL SUMMARY

FY 2016 Budget Request					FY 2016 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	1,312,000,000	0	0	1,312,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,312,000,000	0	0	1,312,000,000 E	Total	1,312,000,000	0	0	1,312,000,000 E
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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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.

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.

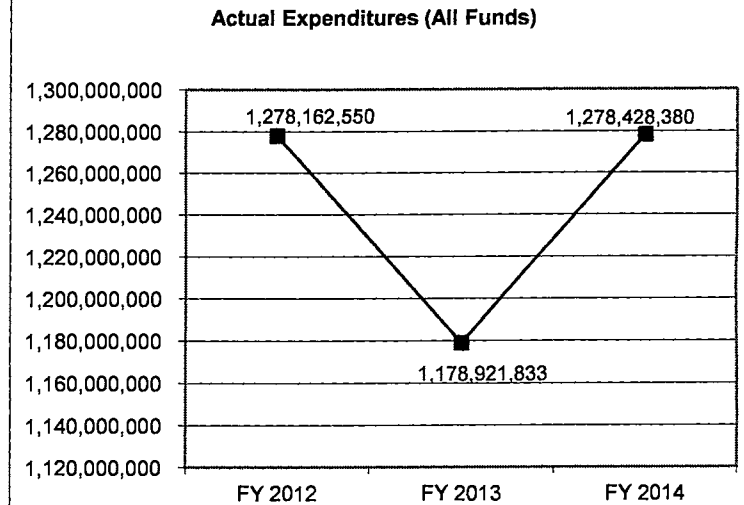
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - General Revenue Refunds

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.	
Appropriation (All Funds)	1,538,400,000	1,377,900,000	1,312,000,000	1,312,000,000	E
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	1,538,400,000	1,377,900,000	1,312,000,000	1,312,000,000	
Actual Expenditures (All Funds)	1,278,162,550	1,178,921,833	1,278,428,380	0	
Unexpended (All Funds)	260,237,450	198,978,167	33,571,620	1,312,000,000	
Unexpended, by Fund:					
General Revenue	260,237,450	198,978,167	198,978,167	0	
Federal	0	0	0	0	
Other	0	0	0	0	



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

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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,278,428,380	0.00	1,312,000,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00
TOTAL - PD	1,278,428,380	0.00	1,312,000,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00
GRAND TOTAL	\$1,278,428,380	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00
GENERAL REVENUE	\$1,278,428,380	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: _____ **OF** _____

Department of Revenue	Budget Unit <u>87011C</u>
Division of Taxation	
DI Name: General Revenue Refund Increase	DI# 1860006

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	82,400,000	0	0	82,400,000
TRF	0	0	0	0
Total	82,400,000	0	0	82,400,000 E
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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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:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes, and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increases in the General Revenue refunds are estimated.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name: General Revenue Refund Increase	DI# 1860006	

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.)

Estimates of additional refunds were part of the consensus revenue process determined by the Office of Administration and the House of Representatives and Senate staff.

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	
Total PS	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 of Revenue		Budget Unit <u>87011C</u>							
Division of Taxation									
DI Name: General Revenue Refund 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	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions	82,400,000						82,400,000		
Total PSD	<u>82,400,000</u>		<u>0</u>		<u>0</u>		<u>82,400,000</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>82,400,000</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>82,400,000</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87011C</u>
Division of Taxation	
DI Name: General Revenue Refund 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:

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
GR REFUNDS INCREASE - 1860006								
REFUNDS	0	0.00	0	0.00	0	0.00	82,400,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	82,400,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$82,400,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$82,400,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC.
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GR AND SURPLUS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
SURPLUS REVENUE FUND	0	0.00	1	0.00	0	0.00	0	0.00
TOTAL - PD	0	0.00	1	0.00	0	0.00	0	0.00
TOTAL	0	0.00	1	0.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87014C</u>				
Division of Administration									
Core - GR and Surplus Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	0	0	TRF	0	0	0	0
Total	0	0	0	0	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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Surplus Revenue Fund					Other Funds:				
2. CORE DESCRIPTION									
This appropriation was established during the 97th General Assembly because of differences between the Governor and Legislature's revenue forecast. The Department is reducing its core to zero for this appropriation.									
3. PROGRAM LISTING (list programs included in this core funding)									

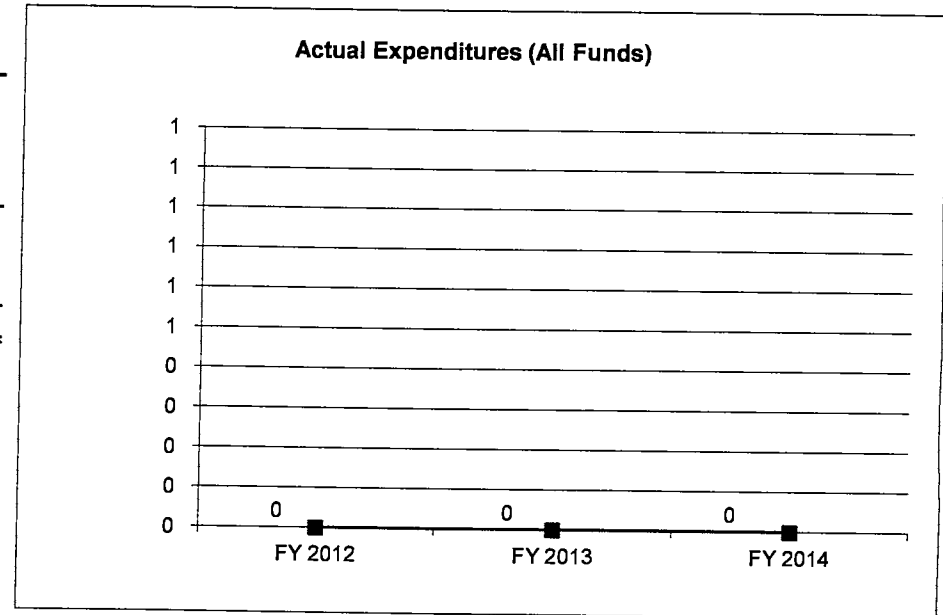
CORE DECISION ITEM

Department of Revenue
Division of Administration
Core - GR and Surplus Refunds

Budget Unit 87014C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	0	0	1	0
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	1	0
Actual Expenditures (All Funds)	0	0	0	0
Unexpended (All Funds)	0	0	1	0
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	1	0



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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE**GR AND SURPLUS REFUNDS**

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
	PD		0.00	0	0	1	1	
	Total		0.00	0	0	1	1	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1661 9006	PD	0.00	0	0	(1)	(1)	(1) Eliminate GR and Surplus Refund appropriation established in Fiscal Year 2015.
NET DEPARTMENT CHANGES			0.00	0	0	(1)	(1)	
DEPARTMENT CORE REQUEST								
	PD		0.00	0	0	0	0	
	Total		0.00	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE								
	PD		0.00	0	0	0	0	
	Total		0.00	0	0	0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GR AND SURPLUS REFUNDS								
CORE								
REFUNDS	0	0.00	1	0.00	0	0.00	0	0.00
TOTAL - PD	0	0.00	1	0.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$0	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	\$1	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
GAMING PROCEEDS FOR EDUCATION	0	0.00	20,150	0.00	20,150	0.00	20,150	0.00
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	15,000	0.00	15,000	0.00	15,000	0.00
MOTOR VEHICLE COMMISSION	2,673	0.00	5,000	0.00	5,000	0.00	5,000	0.00
DEP OF REVENUE SPECIALTY PLATE	5,000	0.00	4,850	0.00	4,850	0.00	4,850	0.00
DEPUTY SHERIFF SALARY SUPPL	9,462	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	17,135	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	17,135	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$17,135	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87012C</u>				
Divisions of Taxation and Motor Vehicle and Driver Licensing									
Core - Federal and Other Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	50,000	50,000	PSD	0	0	50,000	50,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000	Total	0	0	50,000	50,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Funds used in FY14: Motor Vehicle Commission (0588); DOR Specialty Plate (0775); and Deputy Sheriff Salary Supplemental (0913)					Other Funds: Funds used in FY14: Motor Vehicle Commission (0588); DOR Specialty Plate (0775); and Deputy Sheriff Salary Supplemental (0913)				
2. CORE DESCRIPTION									
<p>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.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

Department of Revenue

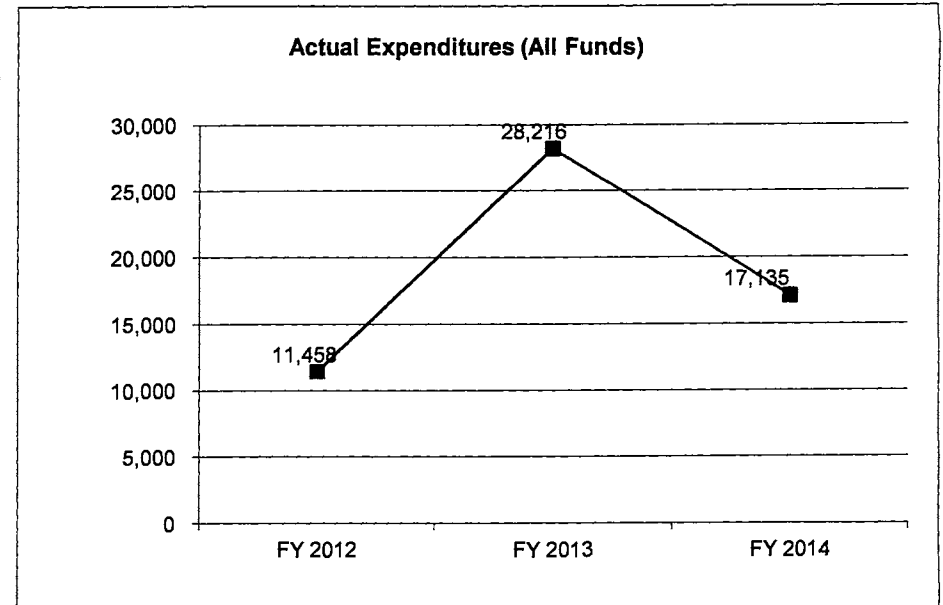
Budget Unit 87012C

Divisions of Taxation and Motor Vehicle and Driver Licensing

Core - Federal and Other Refunds

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	34,850	34,850	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	34,850	34,850	50,000	50,000
Actual Expenditures (All Funds)	11,458	28,216	17,135	0
Unexpended (All Funds)	23,392	6,634	32,865	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	23,392	6,634	32,865	0



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

NOTES:

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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	17,135	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	17,135	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$17,135	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$17,135	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	850,009	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	850,009	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL	850,009	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$850,009	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87020C</u>				
Divisions of Taxation and Administration									
Core - Highway Fund Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	2,290,564	2,290,564	PSD	0	0	2,290,564	2,290,564
TRF	0	0	0	0	TRF	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>2,290,564</u>	<u>2,290,564</u>	Total	<u>0</u>	<u>0</u>	<u>2,290,564</u>	<u>2,290,564 E</u>
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			
2. CORE DESCRIPTION									
<p>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.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

Department of Revenue

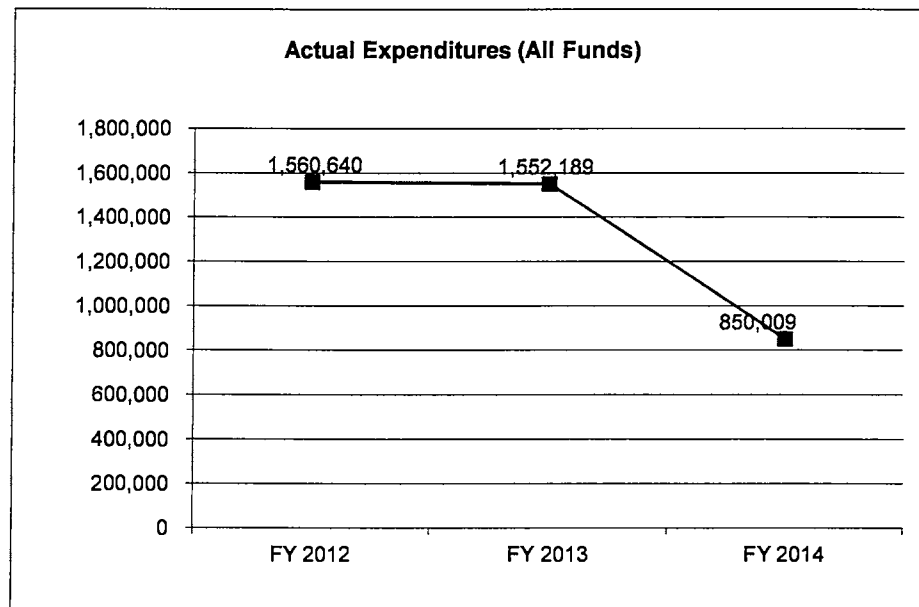
Budget Unit 87020C

Divisions of Taxation and Administration

Core - Highway Fund Refunds

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 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
Less Restricted (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)	1,560,640	1,552,189	850,009	0
Unexpended (All Funds)	729,924	738,375	1,440,555	2,290,564
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	729,927	738,375	1,440,555	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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	850,009	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	850,009	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$850,009	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$850,009	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	20,025	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	20,025	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	20,025	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$20,025	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87045C</u>				
Division of Taxation									
Core - Aviation Trust Fund Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	50,000	50,000	PSD	0	0	50,000	50,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000	Total	0	0	50,000	50,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Aviation Trust Fund (0952)					Other Funds: Aviation Trust Fund (0952)				
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)									

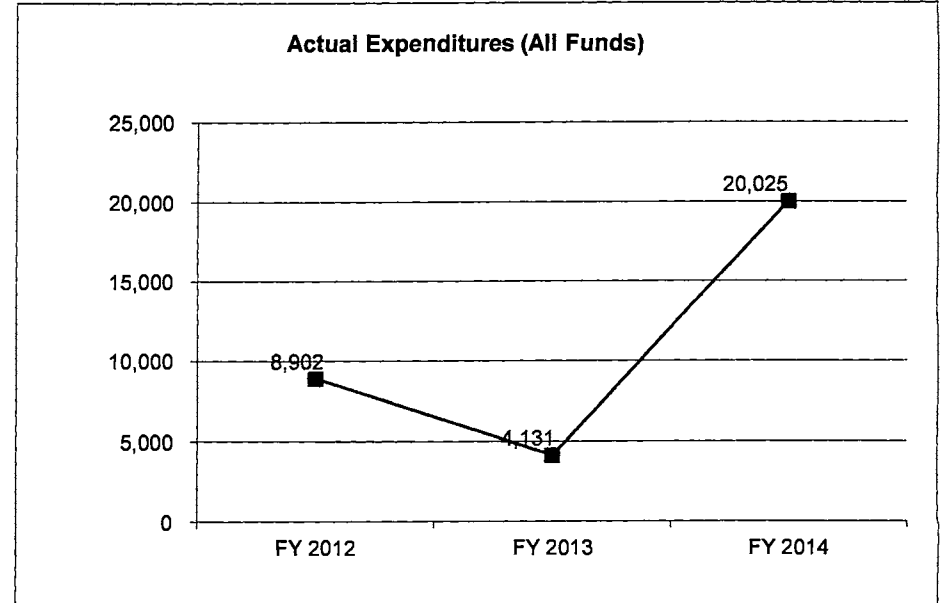
CORE DECISION ITEM

Department of Revenue
 Division of Taxation
 Core - Aviation Trust Fund Refunds

Budget Unit 87045C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	8,902	4,131	20,025	0
Unexpended (All Funds)	41,098	45,869	29,975	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	41,098	45,869	29,975	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
<hr/>							
TAFP AFTER VETOES	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	20,025	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	20,025	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$20,025	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$20,025	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS OF MOTOR FUEL TAX									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	9,118,703	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	
TOTAL - PD	9,118,703	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	
TOTAL	9,118,703	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	
GRAND TOTAL	\$9,118,703	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00	

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CORE DECISION ITEM

Department of Revenue Division of Taxation Core - Motor Fuel Tax Refunds	Budget Unit <u>87050C</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2016 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">10,914,000</td> <td style="text-align: right;">10,914,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">10,914,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">10,914,000</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. Fringe</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> <td style="width: 15%; text-align: center;">0</td> </tr> </table> <p style="font-size: small; margin-top: 5px;">Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</p> <p style="margin-top: 10px;">Other Funds: State Highways and Transportation Department Fund (0644)</p>		FY 2016 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	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2016 Governor's Recommendation</th> </tr> <tr> <th></th> <th style="text-align: center;">GR</th> <th style="text-align: center;">Federal</th> <th style="text-align: center;">Other</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">10,914,000</td> <td style="text-align: right;">10,914,000</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">10,914,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">10,914,000 E</td> </tr> <tr> <td>FTE</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> <td style="text-align: right;">0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 15%;">Est. 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	FY 2016 Budget Request																																																																																										
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FTE	0.00	0.00	0.00	0.00																																																																																							
Est. Fringe	0	0	0	0																																																																																							
2. CORE DESCRIPTION																																																																																											
<p>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.</p>																																																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																																																											

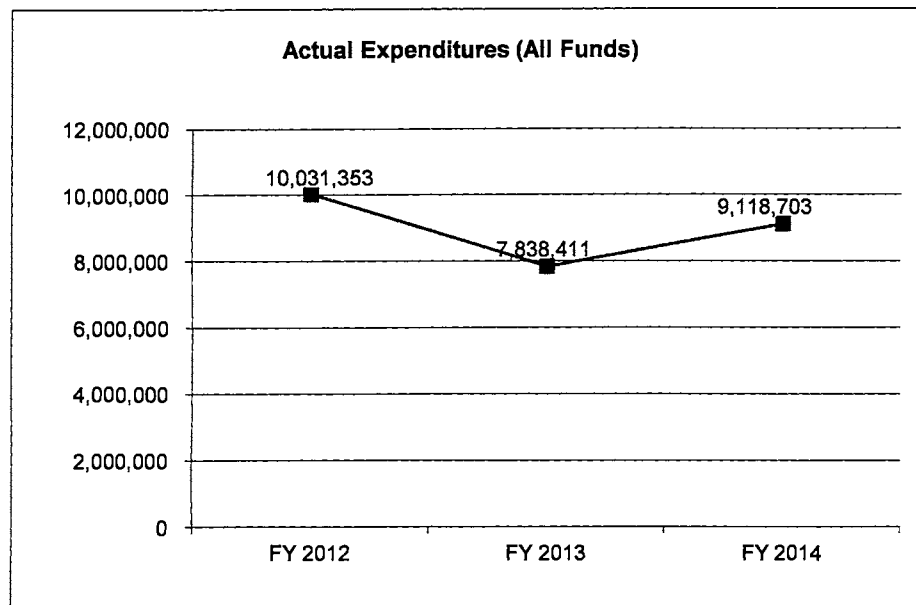
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Motor Fuel Tax Refunds

Budget Unit 87050C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	10,414,000	10,414,000	10,914,000	10,914,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	10,414,000	10,414,000	10,914,000	10,914,000
Actual Expenditures (All Funds)	10,031,353	7,838,411	9,118,703	0
Unexpended (All Funds)	382,647	2,575,589	1,795,297	10,914,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	382,647	2,575,589	1,795,297	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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	9,118,703	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL - PD	9,118,703	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
GRAND TOTAL	\$9,118,703	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$9,118,703	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	66,211	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	66,211	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	66,211	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$66,211	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87085C</u>				
Division of Taxation									
Core - Workers' Compensation Refunds									
1. CORE FINANCIAL SUMMARY									
	FY 2016 Budget Request					FY 2016 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	2,000,000	2,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	2,000,000	2,000,000	Total	0	0	2,000,000	2,000,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Workers' Compensation Fund (0652)					Other Funds: Workers' Compensation Fund (0652)				
2. CORE DESCRIPTION									
The Department of Revenue refunds any overpayment or erroneous payment of workers' 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

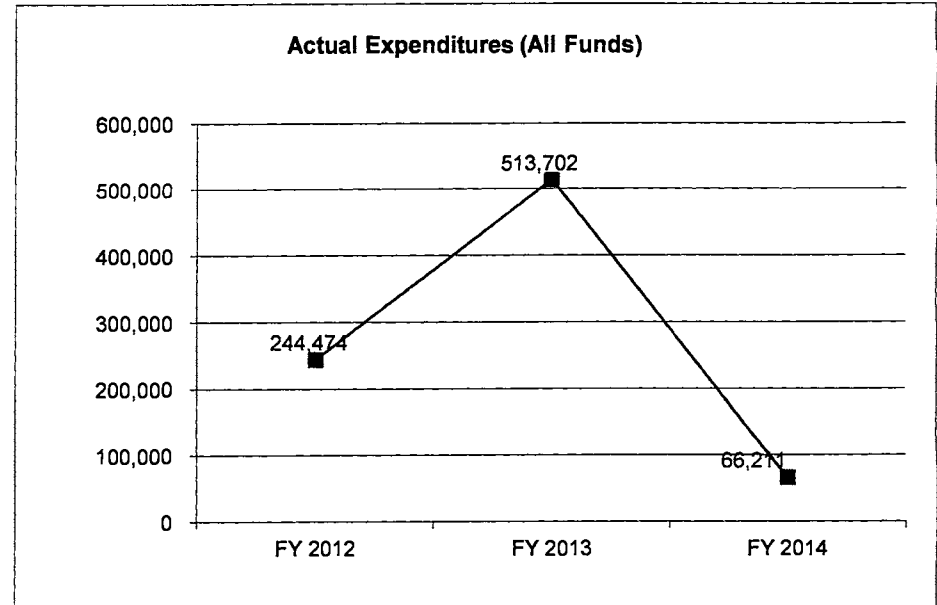
Division of Taxation

Core - Workers' Compensation Refunds

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	450,000	513,703	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	450,000	513,703	2,000,000	2,000,000
Actual Expenditures (All Funds)	244,474	513,702	66,211	0
Unexpended (All Funds)	205,526	1	1,933,789	2,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	205,526	1	1,933,789	0

(1)



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

NOTES:

(1) Appropriation increased by \$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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	66,211	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	66,211	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$66,211	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$66,211	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CIGARETTE TAX REFUNDS									
CORE									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	14,251	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
STATE SCHOOL MONEYS	25,000	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
FAIR SHARE FUND	11,000	0.00	11,000	0.00	11,000	0.00	11,000	0.00	
TOTAL - PD	50,251	0.00	61,000	0.00	61,000	0.00	61,000	0.00	
TOTAL	50,251	0.00	61,000	0.00	61,000	0.00	61,000	0.00	
TOBACCO TAX REFUND INCREASE - 1860005									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	100,000	0.00	
TOTAL - PD	0	0.00	0	0.00	0	0.00	100,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	100,000	0.00	
GRAND TOTAL	\$50,251	0.00	\$61,000	0.00	\$61,000	0.00	\$161,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87088C</u>				
Division of Taxation									
Core - Cigarette Tax Refunds									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	61,000	61,000	PSD	0	0	61,000	61,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	61,000	61,000	Total	0	0	61,000	61,000 E
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Health Initiatives Fund (0275); State School Money (0616); and Fair Share Fund (0687)					Other Funds: Health Initiatives Fund (0275); State School Money (0616); and Fair Share Fund (0687)				
2. CORE DESCRIPTION									
<p>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.</p> <p>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.</p> <p>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,</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

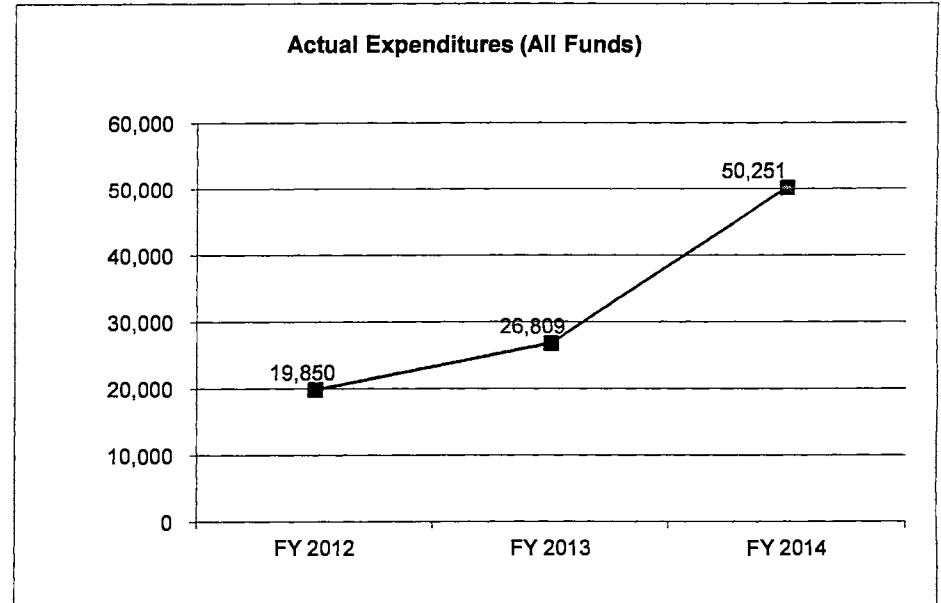
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Cigarette Tax Refunds

Budget Unit 87088C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	61,000	61,000	61,000	61,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	61,000	61,000	61,000	61,000
Actual Expenditures (All Funds)	19,850	26,809	50,251	0
Unexpended (All Funds)	41,150	34,191	10,749	61,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	41,150	34,191	10,749	0



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

NOTES:

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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	50,251	0.00	61,000	0.00	61,000	0.00	61,000	0.00
TOTAL - PD	50,251	0.00	61,000	0.00	61,000	0.00	61,000	0.00
GRAND TOTAL	\$50,251	0.00	\$61,000	0.00	\$61,000	0.00	\$61,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$50,251	0.00	\$61,000	0.00	\$61,000	0.00	\$61,000	0.00

NEW DECISION ITEM

RANK: _____ OF _____

Department of Revenue	Budget Unit	87088C
Division of Taxation		
DI Name: Tobacco Tax Refund Increase	DI# 1860005	

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	100,000	100,000
TRF	0	0	0	0
Total	0	0	100,000	100,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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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)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. A tax of 10 percent of the manufacturer's invoice prices, before discounts and deals, is 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 requested \$100,000 additional funds in the Fiscal Year 2015 supplement budget request for refund requests based on the wrong manufacturer's price. The Department may receive additional refund claims in Fiscal Year 2016. The current appropriation level is \$25,000 and is insufficient to pay additional refund claims

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit	87088C
Division of Taxation		
DI Name: Tobacco Tax Refund Increase	DI# 1860005	

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 refund appropriation for cigarette and other tobacco product taxes from the Health Initiatives Fund is \$25,000. The Department estimates that it will receive refund claims estimated at \$100,000 in Fiscal Year 2016 for other tobacco product tax.

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		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 of Revenue			Budget Unit <u>87088C</u>						
Division of Taxation									
DI Name: Tobacco Tax Refund Increase			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		
Total EE	0		0		0		0		0
Program Distributions					100,000		100,000		
Total PSD	0		0		100,000		100,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	100,000	0.0	100,000	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue
Division of Taxation
DI Name: Tobacco Tax Refund Increase DI# 1860005

Budget Unit 87088C

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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
TOBACCO TAX REFUND INCREASE - 1860005								
REFUNDS	0	0.00	0	0.00	0	0.00	100,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	100,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
COUNTY STOCK INS TAX DISTRIBTN									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	81,573	0.00	660,700	0.00	660,700	0.00	660,700	0.00	
TOTAL - PD	81,573	0.00	660,700	0.00	660,700	0.00	660,700	0.00	
TOTAL	81,573	0.00	660,700	0.00	660,700	0.00	660,700	0.00	
GRAND TOTAL	\$81,573	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87018C</u>				
Division of Taxation									
Core - County Stock Insurance Distribution									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	660,700	0	0	660,700
TRF	0	0	0	0	TRF	0	0	0	0
Total	660,700	0	0	660,700	Total	660,700	0	0	660,700
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. CORE DESCRIPTION									
<p>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..."</p> <p>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.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

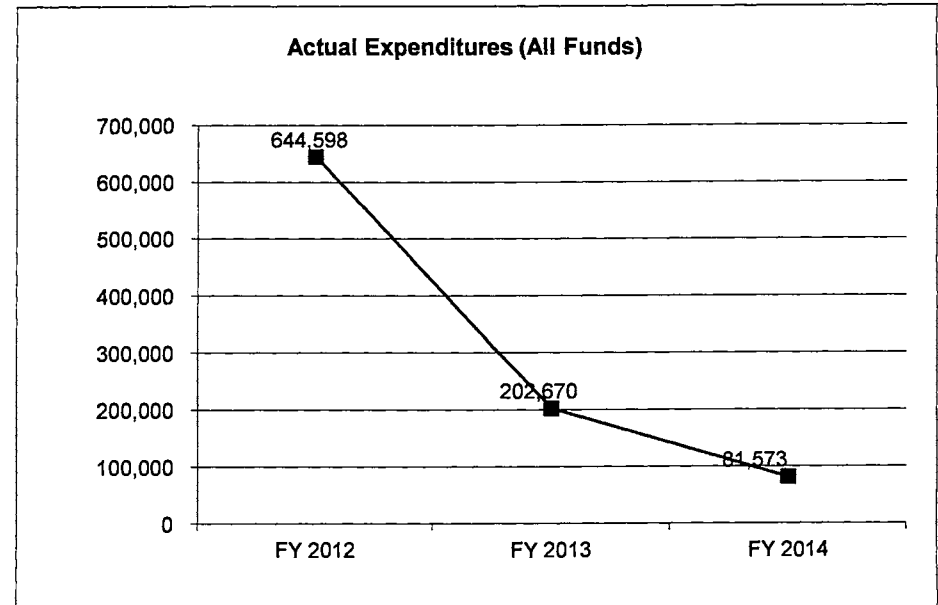
Department of Revenue
Division of Taxation
Core - County Stock Insurance Distribution

Budget Unit 87018C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	644,598	500,000	660,700	660,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	644,598	500,000	660,700	660,700
Actual Expenditures (All Funds)	644,598	202,670	81,573	0
Unexpended (All Funds)	0	297,330	579,127	660,700
Unexpended, by Fund:				
General Revenue	0	297,330	579,127	0
Federal	0	0	0	0
Other	0	0	0	0

(1)



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

NOTES:

(1) Appropriation increased \$144,598 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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	81,573	0.00	660,700	0.00	660,700	0.00	660,700	0.00
TOTAL - PD	81,573	0.00	660,700	0.00	660,700	0.00	660,700	0.00
GRAND TOTAL	\$81,573	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00
GENERAL REVENUE	\$81,573	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	99,150	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL - PD	99,150	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL	99,150	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GRAND TOTAL	\$99,150	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Offset Debts with Tax Credits

Budget Unit 87092C

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	260,000	0	0	260,000
TRF	0	0	0	0
Total	260,000	0	0	260,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	260,000	0	0	260,000
TRF	0	0	0	0
Total	260,000	0	0	260,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

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."

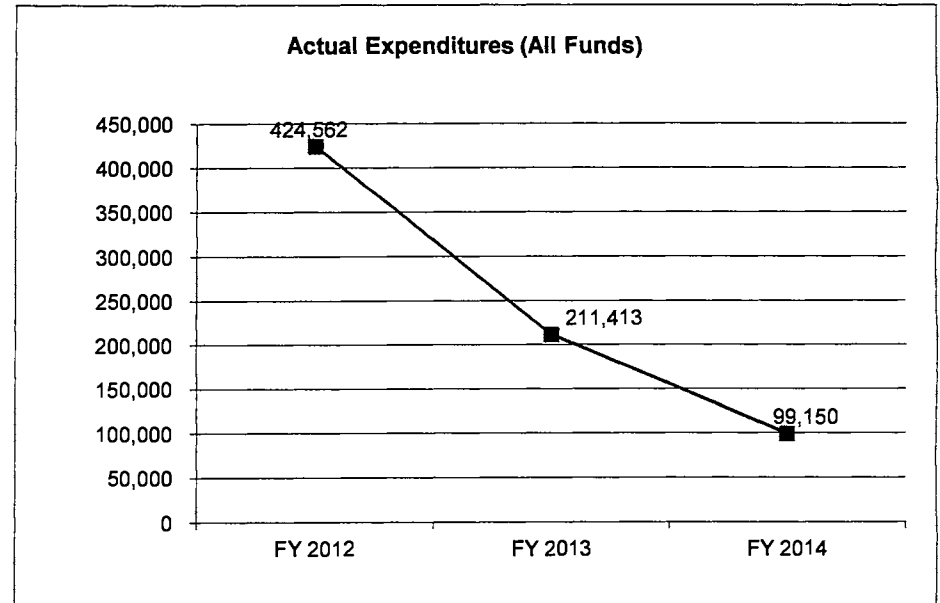
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division of Taxation		
Core - Offset Debts with Tax Credits		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	424,562	425,000	260,000	260,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	424,562	425,000	260,000	260,000
Actual Expenditures (All Funds)	424,562	211,413	99,150	0
Unexpended (All Funds)	0	213,587	160,850	260,000
Unexpended, by Fund:				
General Revenue	0	213,587	160,850	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 increase \$224,562 to apply credits towards delinquencies
 (2) 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	260,000	0	0	260,000	
	Total	0.00	260,000	0	0	260,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	260,000	0	0	260,000	
	Total	0.00	260,000	0	0	260,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	260,000	0	0	260,000	
	Total	0.00	260,000	0	0	260,000	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	99,150	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL - PD	99,150	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GRAND TOTAL	\$99,150	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
GENERAL REVENUE	\$99,150	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	10,739,643	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
TOTAL - TRF	10,739,643	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
TOTAL	10,739,643	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
GRAND TOTAL	\$10,739,643	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	

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CORE DECISION ITEM

Department of Revenue Division of Taxation Core - Debt Offset Transfer	Budget Unit <u>87091C</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
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3. PROGRAM LISTING (list programs included in this core funding)																																																																																											

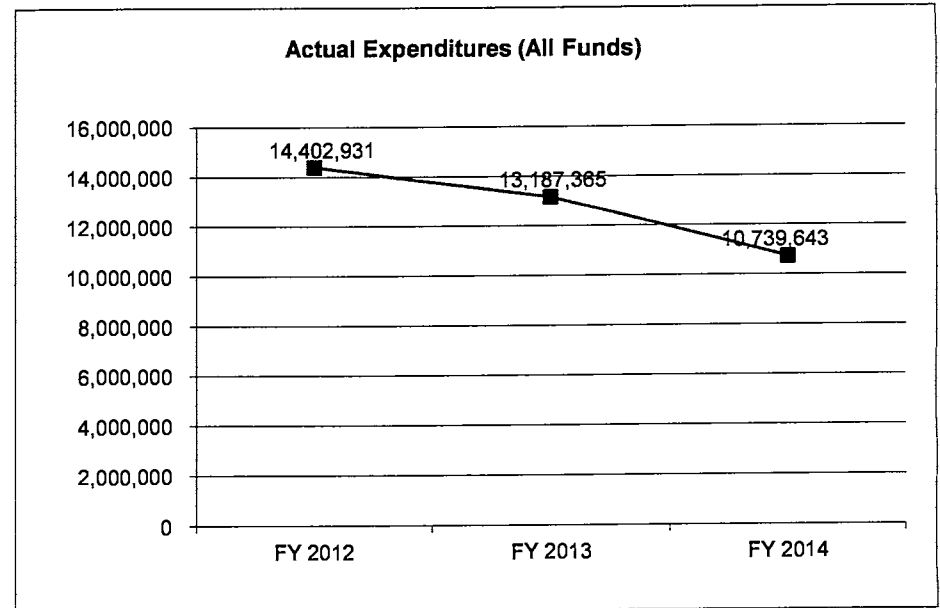
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division of Taxation	
Core - Debt Offset Transfer	

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	17,050,860	14,542,384	13,797,384	13,797,384
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	17,050,860	14,542,384	13,797,384	13,797,384
Actual Expenditures (All Funds)	14,402,931	13,187,365	10,739,643	0
Unexpended (All Funds)	2,647,929	1,355,019	3,057,741	13,797,384
Unexpended, by Fund:				
General Revenue	2,647,929	1,355,019	3,057,741	0
Federal	0	0	0	0
Other	0	0	0	0

(1)



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

NOTES:

(1) Appropriation increased \$5,758,476 to process transfer requests.

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	13,797,384	0	0	13,797,384	
	Total	0.00	13,797,384	0	0	13,797,384	
DEPARTMENT CORE REQUEST							
	TRF	0.00	13,797,384	0	0	13,797,384	
	Total	0.00	13,797,384	0	0	13,797,384	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	13,797,384	0	0	13,797,384	
	Total	0.00	13,797,384	0	0	13,797,384	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	10,739,643	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL - TRF	10,739,643	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
GRAND TOTAL	\$10,739,643	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
GENERAL REVENUE	\$10,739,643	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	1,597,373	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00
TOTAL - TRF	1,597,373	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00
TOTAL	1,597,373	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00
GRAND TOTAL	\$1,597,373	0.00	\$1,600,000	0.00	\$1,600,000	0.00	\$1,600,000	0.00

CORE DECISION ITEM

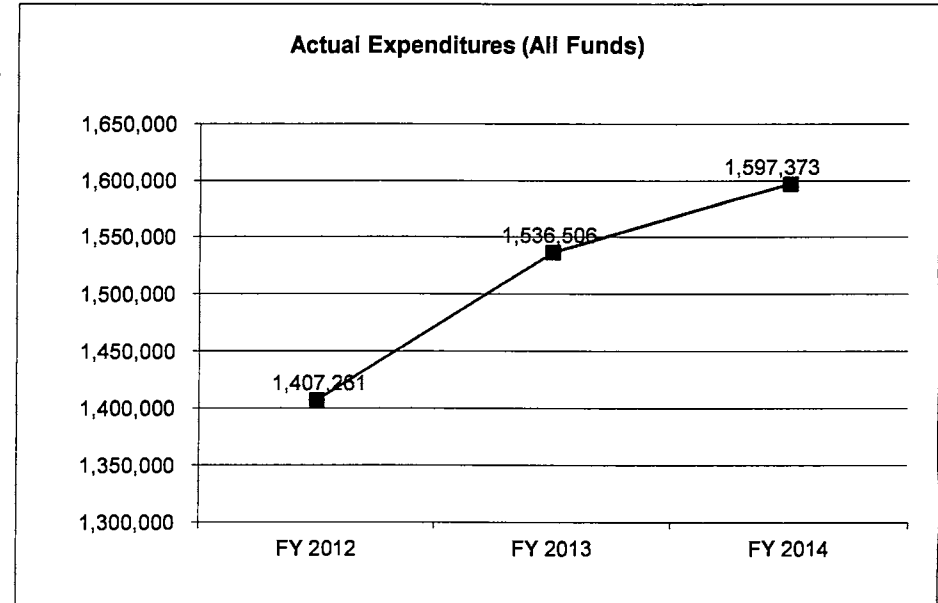
Department of Revenue Division of Taxation Core - Circuit Court Escrow Transfer	Budget Unit <u>87101C</u>																																																																																										
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CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C
Division of Taxation		
Core - Circuit Court Escrow Transfer		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	1,505,500	1,536,507	1,600,000	1,600,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,505,500	1,536,507	1,600,000	1,600,000
Actual Expenditures (All Funds)	1,407,261	1,536,506	1,597,373	0
Unexpended (All Funds)	98,239	1	2,627	1,600,000
Unexpended, by Fund:				
General Revenue	98,239	1	2,627	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)		



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

NOTES:

- (1) Appropriation increased \$1,000,000 to process transfer requests.
 (2) 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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	1,597,373	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00
TOTAL - TRF	1,597,373	0.00	1,600,000	0.00	1,600,000	0.00	1,600,000	0.00
GRAND TOTAL	\$1,597,373	0.00	\$1,600,000	0.00	\$1,600,000	0.00	\$1,600,000	0.00
GENERAL REVENUE	\$1,597,373	0.00	\$1,600,000	0.00	\$1,600,000	0.00	\$1,600,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
PROGRAM-SPECIFIC								
DEBT OFFSET ESCROW	866,031	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	866,031	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL	866,031	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
GRAND TOTAL	\$866,031	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

1/20/15 9:20

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87098C</u>				
Division of Taxation									
Core - Debt Offset Distribution									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	1,164,119	1,164,119
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,164,119	1,164,119	Total	0	0	1,164,119	1,164,119
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Debt Offset Escrow Fund (0753)					Other Funds: Debt Offset Escrow Fund (0753)				
2. CORE DESCRIPTION									
<p>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.</p> <p>The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2014, Kansas intercepted \$3.8 million on behalf of Missouri. Missouri intercepted \$2.6 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

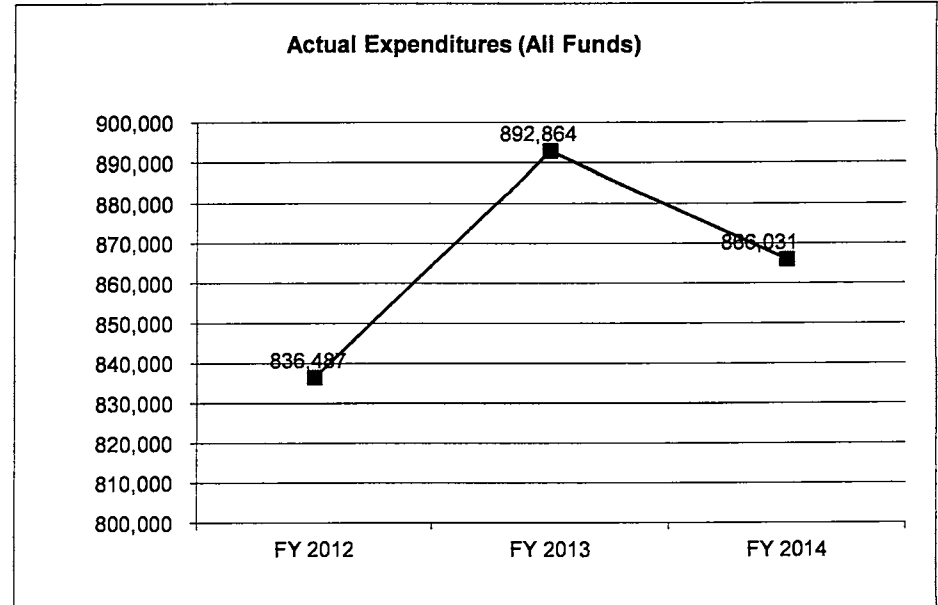
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Distribution

Budget Unit 87098C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 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
Less Restricted (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)	836,487	892,864	866,031	0
Unexpended (All Funds)	327,632	271,255	298,088	1,164,119
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).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
REFUNDS	866,031	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	866,031	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
GRAND TOTAL	\$866,031	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$866,031	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
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	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

CORE DECISION ITEM

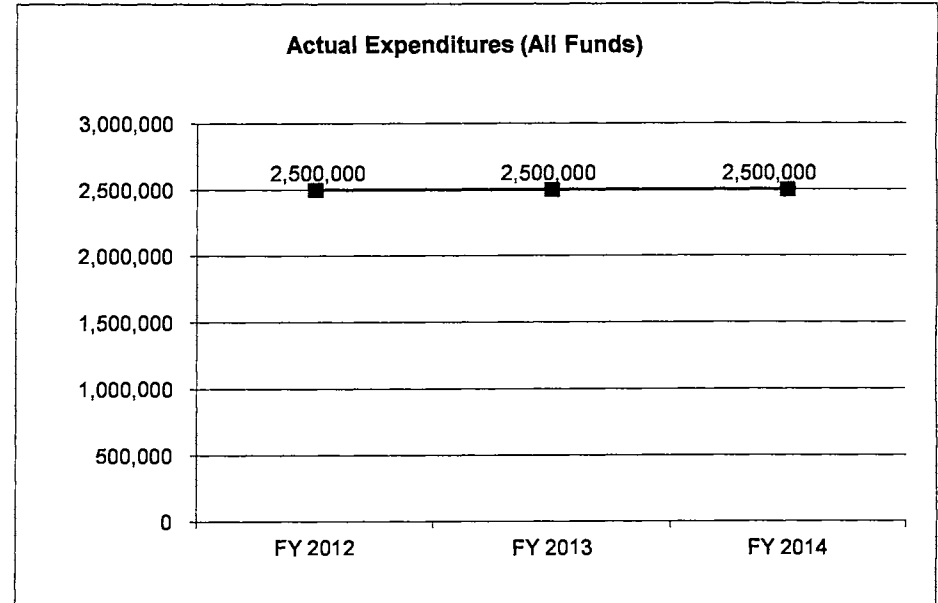
Department of Revenue					Budget Unit <u>87093C</u>				
Division of Taxation									
Core - School District Trust Fund Transfer									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	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	2,500,000	2,500,000	TRF	0	0	2,500,000	2,500,000
Total	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	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: School District Trust Fund (0688)					Other Funds: School District Trust Fund (0688)				
2. CORE DESCRIPTION									
<p>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 on the dollar of the sales and 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.</p>									
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 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 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
Less Restricted (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).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRANSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
PARK SALES TAX TRANSFER TO GR									
CORE									
FUND TRANSFERS									
PARKS SALES TAX	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
TOTAL - TRF	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
TOTAL	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
GRAND TOTAL	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87094C</u>				
Division of Taxation									
Core - Parks Sales Tax Transfer to GR									
1. CORE FINANCIAL SUMMARY									
	FY 2016 Budget Request					FY 2016 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	300,000	300,000
Total	0	0	300,000	300,000	Total	0	0	300,000	300,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Parks Sales Tax Fund (0613)					Other Funds: Parks Sales Tax Fund (0613)				
2. CORE DESCRIPTION									
<p>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.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

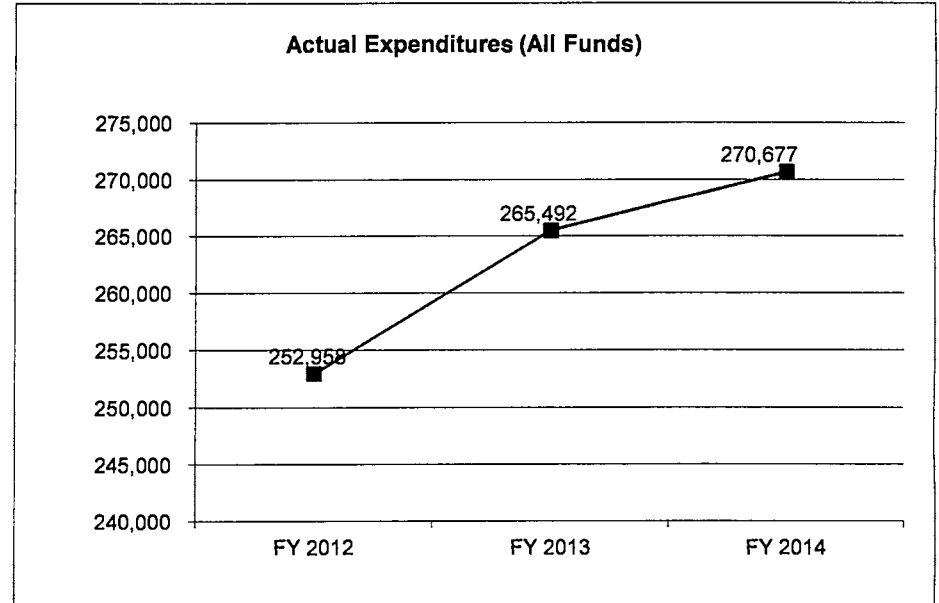
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Parks Sales Tax Transfer to GR

Budget Unit 87094C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	252,959	265,493	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	252,959	265,493	300,000	300,000
Actual Expenditures (All Funds)	252,958	265,492	270,677	0
Unexpended (All Funds)	1	1	29,323	300,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1	1	29,323	0
	(1)	(2)		



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

NOTES:

- (1) Appropriation increased \$12,959 to process the annual transfer.
- (2) Appropriation increased \$25,493 to process the 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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87096C</u>				
Division of Taxation									
Core - Soil and Water Sales Tax Transfer to GR									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	300,000	300,000
Total	0	0	300,000	300,000	Total	0	0	300,000	300,000
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Soil and Water Sales Tax Fund (0614)					Other Funds: Soil and Water Sales Tax Fund (0614)				
2. CORE DESCRIPTION									
<p>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 Soil and Water Sales Tax Fund to the General Revenue Fund.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

Department of Revenue

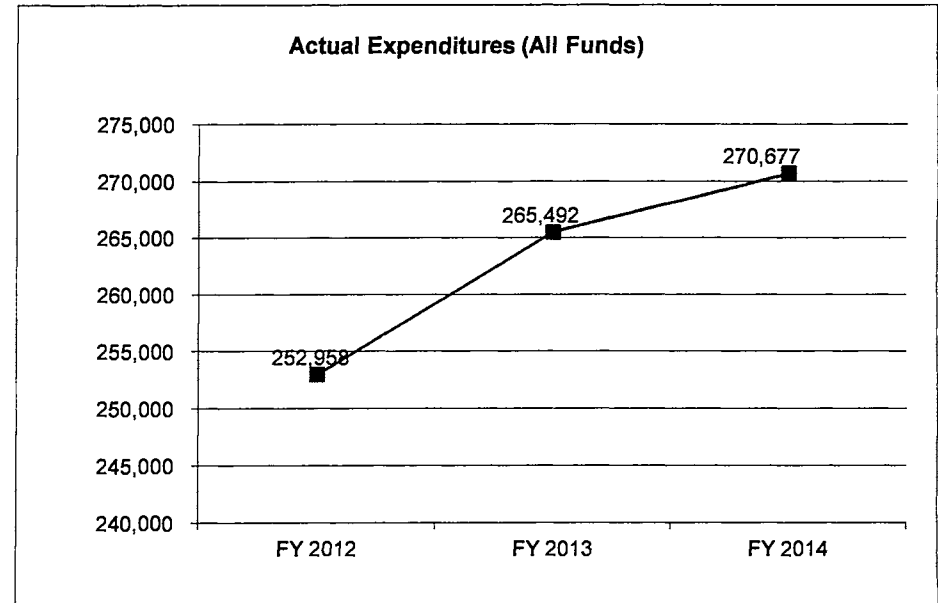
Budget Unit 87096C

Division of Taxation

Core - Soil and Water Sales Tax Transfer to GR

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	252,959	265,493	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	252,959	265,493	300,000	300,000
Actual Expenditures (All Funds)	252,958	265,492	270,677	0
Unexpended (All Funds)	1	1	29,323	300,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1	1	29,323	0
	(1)	(2)		



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

(1) Appropriation increased \$12,959 to process the annual transfer.

(2) 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
<hr/>							
TAFP AFTER VETOES	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
<hr/>							
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	270,677	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$270,677	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
INCOME TAX CHECK OFF TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	281,296	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
TOTAL - TRF	281,296	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
TOTAL	281,296	0.00	396,000	0.00	396,000	0.00	396,000	0.00	
GRAND TOTAL	\$281,296	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	

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CORE DECISION ITEM

Department of Revenue Division of Taxation Core - Income Tax Check-Off Transfers	Budget Unit <u>87100C</u>																																																																																										
1. CORE FINANCIAL SUMMARY																																																																																											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;">FY 2016 Budget Request</th> </tr> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">GR</th> <th style="text-align: center; border-bottom: 1px solid black;">Federal</th> <th style="text-align: center; border-bottom: 1px solid black;">Other</th> <th style="text-align: center; border-bottom: 1px solid black;">Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: right;">396,000</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">396,000</td> </tr> <tr> <td>Total</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">396,000</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">0</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">396,000</td> </tr> <tr> <td> FTE</td> <td style="text-align: right;"> 0.00</td> <td style="text-align: right;"> 0.00</td> <td style="text-align: right;"> 0.00</td> <td style="text-align: right;"> 0.00</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="border: 1px solid black; width: 15%;">Est. 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CORE DECISION ITEM

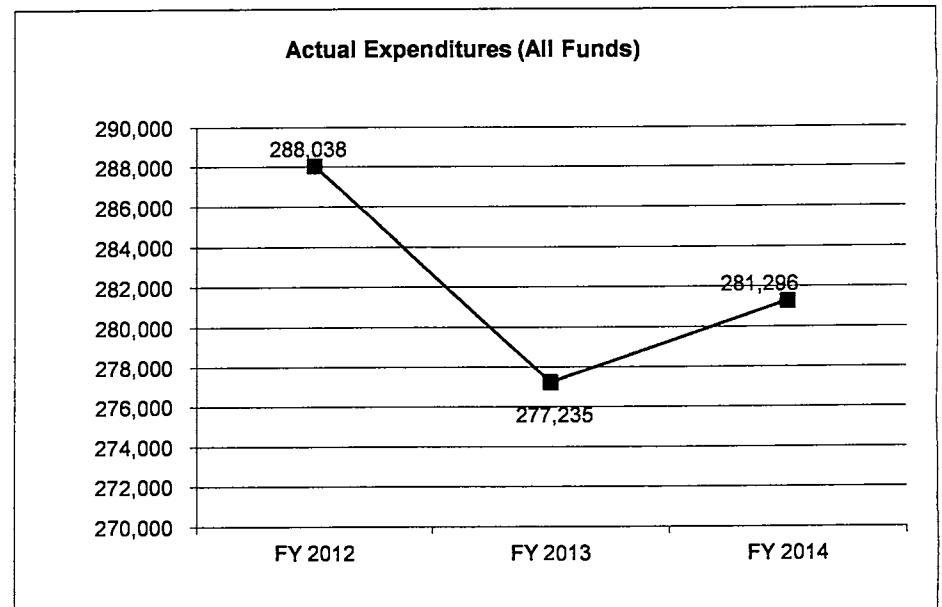
Department of Revenue
Division of Taxation
Core - Income Tax Check-Off Transfers

Budget Unit 87100C

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

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	396,000	396,000	396,000	396,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	396,000	396,000	396,000	396,000
Actual Expenditures (All Funds)	288,038	277,235	281,296	0
Unexpended (All Funds)	107,962	118,765	114,704	396,000
Unexpended, by Fund:				
General Revenue	107,962	118,765	114,704	0
Federal	0	0	0	0
Other	0	0	0	0



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

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 ADJUSTMENTS									
Core Reallocation	1668 T145	TRF		0.00	5,000	0	0	5,000	Core reallocations between check-off funds.
Core Reallocation	1668 T278	TRF		0.00	46,500	0	0	46,500	Core reallocations between check-off funds.
Core Reallocation	1668 T279	TRF		0.00	6,500	0	0	6,500	Core reallocations between check-off funds.
Core Reallocation	1668 T505	TRF		0.00	19,000	0	0	19,000	Core reallocations between check-off funds.
Core Reallocation	1668 T507	TRF		0.00	4,000	0	0	4,000	Core reallocations between check-off funds.
Core Reallocation	1668 T509	TRF		0.00	4,000	0	0	4,000	Core reallocations between check-off funds.
Core Reallocation	1668 T510	TRF		0.00	9,000	0	0	9,000	Core reallocations between check-off funds.
Core Reallocation	1668 T511	TRF		0.00	9,000	0	0	9,000	Core reallocations between check-off funds.
Core Reallocation	1668 T526	TRF		0.00	(38,410)	0	0	(38,410)	Core reallocations between check-off funds.
Core Reallocation	1668 T527	TRF		0.00	(15,683)	0	0	(15,683)	Core reallocations between check-off funds.
Core Reallocation	1668 T528	TRF		0.00	(78,460)	0	0	(78,460)	Core reallocations between check-off funds.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	1668 T529	TRF	0.00	(14,147)	0	0	(14,147)	Core reallocations between check-off funds.
Core Reallocation	1668 T947	TRF	0.00	2,000	0	0	2,000	Core reallocations between check-off funds.
Core Reallocation	1668 T978	TRF	0.00	5,000	0	0	5,000	Core reallocations between check-off funds.
Core Reallocation	1668 T990	TRF	0.00	6,000	0	0	6,000	Core reallocations between check-off funds.
Core Reallocation	1668 T991	TRF	0.00	2,300	0	0	2,300	Core reallocations between check-off funds.
Core Reallocation	1668 T992	TRF	0.00	700	0	0	700	Core reallocations between check-off funds.
Core Reallocation	1668 T993	TRF	0.00	3,100	0	0	3,100	Core reallocations between check-off funds.
Core Reallocation	1668 T995	TRF	0.00	900	0	0	900	Core reallocations between check-off funds.
Core Reallocation	1668 T996	TRF	0.00	1,100	0	0	1,100	Core reallocations between check-off funds.
Core Reallocation	1668 T997	TRF	0.00	2,000	0	0	2,000	Core reallocations between check-off funds.
Core Reallocation	1668 T998	TRF	0.00	7,600	0	0	7,600	Core reallocations between check-off funds.
Core Reallocation	1668 T046	TRF	0.00	13,000	0	0	13,000	Core reallocations between check-off funds.
NET DEPARTMENT CHANGES			0.00	0	0	0	0	

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	281,296	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	281,296	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	\$281,296	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
GENERAL REVENUE	\$281,296	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	2,831	0.00	2,831	0.00	2,831	0.00	
MO PUBLIC HEALTH SERVICES	9	0.00	202	0.00	202	0.00	202	0.00	
MO NATIONAL GUARD FOUND FD	0	0.00	0	0.00	250	0.00	250	0.00	
VETERANS TRUST FUND	17	0.00	1,985	0.00	1,985	0.00	1,985	0.00	
CHILDREN'S TRUST	0	0.00	3,000	0.00	3,000	0.00	3,000	0.00	
AMER CANCER SOC, HEARTLAND DIV	95	0.00	250	0.00	250	0.00	250	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN LUNG ASSOC OF MO	0	0.00	250	0.00	250	0.00	250	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	100	0.00	250	0.00	250	0.00	250	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00	
MISSOURI MILITARY FAMILY RELIE	118	0.00	250	0.00	250	0.00	250	0.00	
AFT SCH READ & ASSESS GRANT PR	19	0.00	250	0.00	0	0.00	0	0.00	
ORGAN DONOR PROGRAM	0	0.00	250	0.00	250	0.00	250	0.00	
WORKERS MEMORIAL	105	0.00	250	0.00	250	0.00	250	0.00	
CHILDHOOD LEAD TESTING	42	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL GUARD TRUST	65	0.00	651	0.00	651	0.00	651	0.00	
BREAST CANCER AWARENESS TRUST	20	0.00	250	0.00	250	0.00	250	0.00	
PEDIATRIC CANCER RES TRUST	0	0.00	250	0.00	250	0.00	250	0.00	
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	250	0.00	
PUPPY PROTECTION TRUST	0	0.00	250	0.00	250	0.00	250	0.00	
DEVELOP DISABILITIES WAIT LIST	0	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN RED CROSS TRUST	0	0.00	250	0.00	250	0.00	250	0.00	
TOTAL - TRF	590	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
TOTAL	590	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
GRAND TOTAL	\$590	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	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 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	13,669	13,669
Total	<u>0</u>	<u>0</u>	<u>13,669</u>	<u>13,669</u>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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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.

	FY 2016 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	13,669	13,669
Total	<u>0</u>	<u>0</u>	<u>13,669</u>	<u>13,669</u>

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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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.

2. CORE DESCRIPTION

Sections 143.1000 through 143.1027 RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department 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.

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 National Guard Foundation (0494)
 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 (824)
 Pediatric Cancer Research Trust Fund (0959)
 Puppy Protection Trust Fund (0985)
 Veterans Trust Fund (0579)
 Workers' Memorial Fund (0895)

CORE DECISION ITEM

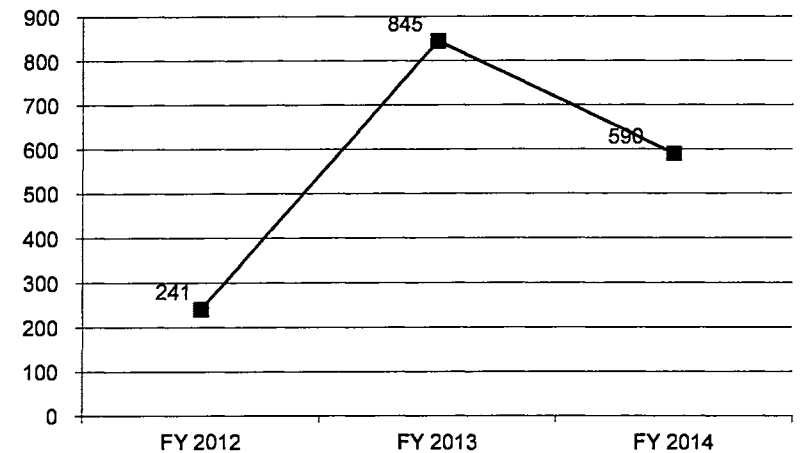
Department of Revenue _____ Budget Unit 87105C
 Division of Taxation _____
 Core - Income Tax Check-Off Erroneous Transfers _____

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

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	241	845	590	0
Unexpended (All Funds)	13,428	12,824	13,079	13,669
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	13,428	12,824	13,079	0

Actual Expenditures (All Funds)



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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
<hr/>							
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
<hr/>							
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	590	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	590	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$590	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$590	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
INCOME TAX CHECK OFF DISTRIBU									
CORE									
PROGRAM-SPECIFIC									
AMER CANCER SOC, HEARTLAND DIV	9,720	0.00	22,000	0.00	15,000	0.00	15,000	0.00	0.00
ALS LOU GEHRIG'S DISEASE	2,891	0.00	3,500	0.00	3,500	0.00	3,500	0.00	0.00
AMERICAN LUNG ASSOC OF MO	661	0.00	3,500	0.00	3,500	0.00	3,500	0.00	0.00
MUSCULAR DYSTROPHY ASSOCIATION	1,922	0.00	2,500	0.00	2,500	0.00	2,500	0.00	0.00
ARTHRITIS FOUNDATION	899	0.00	2,500	0.00	2,500	0.00	2,500	0.00	0.00
NATIONAL MULTIPLE SCLEROSIS SO	2,832	0.00	3,500	0.00	3,500	0.00	3,500	0.00	0.00
AMER DIABETES ASSN GATEWAY ARE	3,316	0.00	3,500	0.00	4,500	0.00	4,500	0.00	0.00
AMERICAN HEART ASSOCIATION	2,780	0.00	3,500	0.00	3,500	0.00	3,500	0.00	0.00
MARCH OF DIMES	2,832	0.00	3,500	0.00	3,500	0.00	4,500	0.00	0.00
BREAST CANCER AWARENESS TRUST	0	0.00	1,000	0.00	1,000	0.00	0	0.00	0.00
AMERICAN RED CROSS TRUST	4,809	0.00	1,000	0.00	7,000	0.00	7,000	0.00	0.00
TOTAL - PD	32,662	0.00	50,000	0.00	50,000	0.00	50,000	0.00	0.00
TOTAL	32,662	0.00	50,000	0.00	50,000	0.00	50,000	0.00	0.00
GRAND TOTAL	\$32,662	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87106C</u>				
Division of Taxation									
Core - Income Tax Check-Off Distributions									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	50,000	50,000	PSD	0	0	50,000	50,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000	Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe					Est. Fringe				
0	0	0	0	0	0	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: See Core Description below.					Other Funds: See Core Description below.				
2. CORE DESCRIPTION									
Pursuant to Sections 143.1005 and 143.1013, 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 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)									

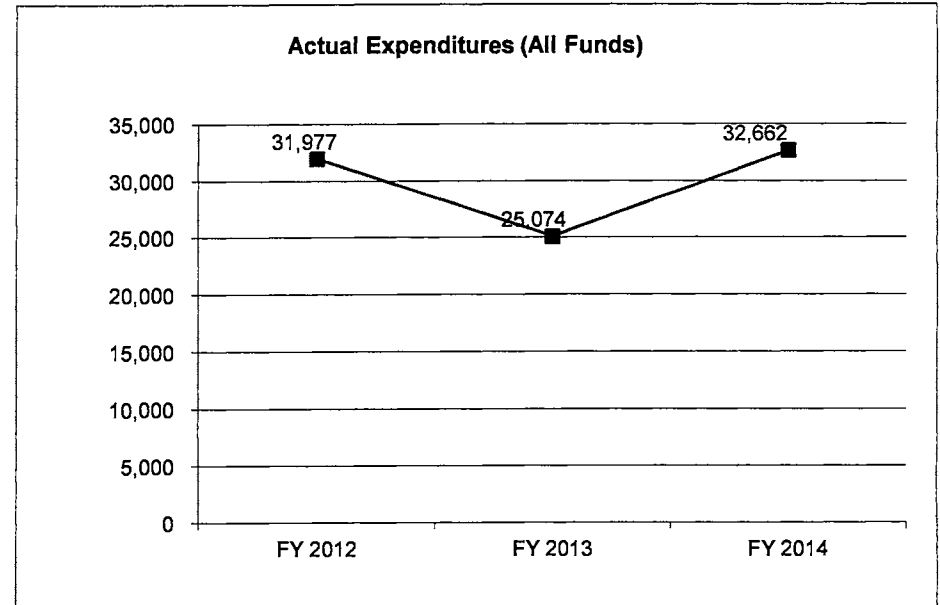
CORE DECISION ITEM

Department of Revenue	Budget Unit	87106C
Division of Taxation		
Core - Income Tax Check-Off Distributions		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	39,448	31,500	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	39,448	31,500	50,000	50,000
Actual Expenditures (All Funds)	31,977	25,074	32,662	0
Unexpended (All Funds)	7,471	6,426	17,338	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	7,471	6,426	17,338	0

(1)



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

NOTES:

(1) 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 ADJUSTMENTS									
Core Reallocation	1671 7302	PD		0.00	0	0	1,000	1,000	Core reallocations between check-off funds.
Core Reallocation	1671 8166	PD		0.00	0	0	6,000	6,000	Core reallocations between check-off funds.
Core Reallocation	1671 7296	PD		0.00	0	0	(7,000)	(7,000)	Core reallocations between check-off funds.
NET DEPARTMENT CHANGES				0.00	0	0	0	0	
DEPARTMENT CORE REQUEST									
			PD	0.00	0	0	50,000	50,000	
			Total	0.00	0	0	50,000	50,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reallocation	1761 7304	PD		0.00	0	0	1,000	1,000	To reallocate check-off amounts to align with anticipated need.
Core Reallocation	1761 4448	PD		0.00	0	0	(1,000)	(1,000)	To reallocate check-off amounts to align with anticipated need.
NET GOVERNOR CHANGES				0.00	0	0	0	0	
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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	32,662	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	32,662	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$32,662	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$32,662	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DOR INFO FUND TRANSFER									
CORE									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	1,196,602	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL - TRF	1,196,602	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL	1,196,602	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
DOR INFO FUND TRANS INCREASE - 1860003									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	0	0.00	0	0.00	0	0.00	2,500,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	0	0.00	2,500,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	2,500,000	0.00	
GRAND TOTAL	\$1,196,602	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$3,750,000	0.00	

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87110C</u>				
Division of Administration									
Core - DOR Information Fund Transfer to Highway									
1. CORE FINANCIAL SUMMARY									
	FY 2016 Budget Request					FY 2016 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	1,250,000	1,250,000
Total	0	0	1,250,000	1,250,000	Total	0	0	1,250,000	1,250,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: DOR Information Fund (0619)					Other Funds: DOR Information Fund (0619)				
2. CORE DESCRIPTION									
<p>Section 610.026.1, RSMo, requests that "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.</p> <p>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.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

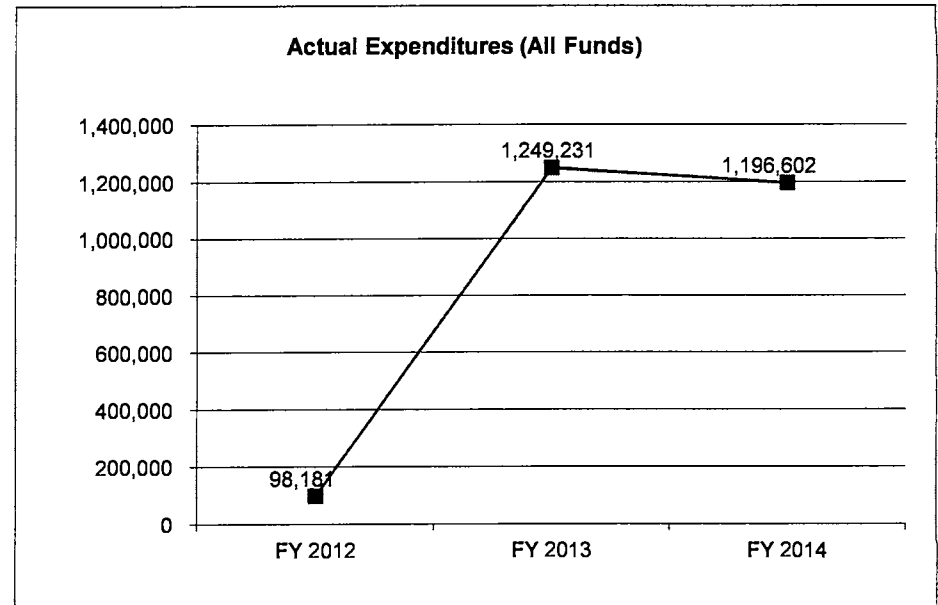
CORE DECISION ITEM

Department of Revenue
 Division of Administration
 Core - DOR Information Fund Transfer to Highway

Budget Unit 87110C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	250,000	1,249,231	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	250,000	1,249,231	1,250,000	1,250,000
Actual Expenditures (All Funds)	98,181	1,249,231	1,196,602	0
Unexpended (All Funds)	151,819	0	53,398	1,250,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	151,819	0	53,398	0



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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE**DOR INFO FUND TRANSFER**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
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	
<hr/>							
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	
<hr/>							
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	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	1,196,602	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	1,196,602	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$1,196,602	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,196,602	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

NEW DECISION ITEM
RANK: _____ **OF** _____

Department of Revenue	Budget Unit <u>87110C</u>
Division of Administration	
DI Name: DOR Info Fund Transfer Increase	DI# 1860003

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	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
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2016 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	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
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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)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 610.026.1, RSMo, requests that "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 to the State Highways and Transportation Department Fund 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.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit	87110C
Division of Administration		
DI Name: DOR Info Fund Transfer Increase	DI# 1860003	

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 Department received appropriations from the DOR Information Fund prior to Fiscal Year 2012. In Fiscal Year 2012, the DOR Information Fund appropriations were replaced with General Revenue appropriations. The increase in the transfer amount allows the Department to transfer the balance in the DOR Information Fund related to highway related activities to the State Highways and Transportation Department Fund.

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
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: _____ OF _____

Department of Revenue				Budget Unit		87110C			
Division of Administration									
DI Name: DOR Info Fund Transfer Increase				DI# 1860003					
	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
Budget Object Class/Job Class									
							0	0.0	
							0	0.0	
Total PS	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					2,500,000		2,500,000		
Total TRF	0		0		2,500,000		2,500,000		0
Grand Total	0	0.0	0	0.0	2,500,000	0.0	2,500,000	0.0	0

NEW DECISION ITEM
RANK: _____ **OF** _____

Department of Revenue	Budget Unit <u>87110C</u>
Division of Administration	
DI Name: DOR Info Fund Transfer 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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
DOR INFO FUND TRANS INCREASE - 1860003								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	2,500,000	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	2,500,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MOTOR FUEL TAX TRANSFER									
CORE									
FUND TRANSFERS									
MOTOR FUEL TAX	517,663,713	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL - TRF	517,663,713	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL	517,663,713	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
GRAND TOTAL	\$517,663,713	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division of Taxation	
Core - Motor Fuel Tax Transfer to Highway	

1. CORE FINANCIAL SUMMARY

FY 2016 Budget Request					FY 2016 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	560,178,001	560,178,001
Total	0	0	560,178,001	560,178,001	Total	0	0	560,178,001	560,178,001
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	0	0	0	0
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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)

Other Funds: Motor Fuel Tax Fund (0673)

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)

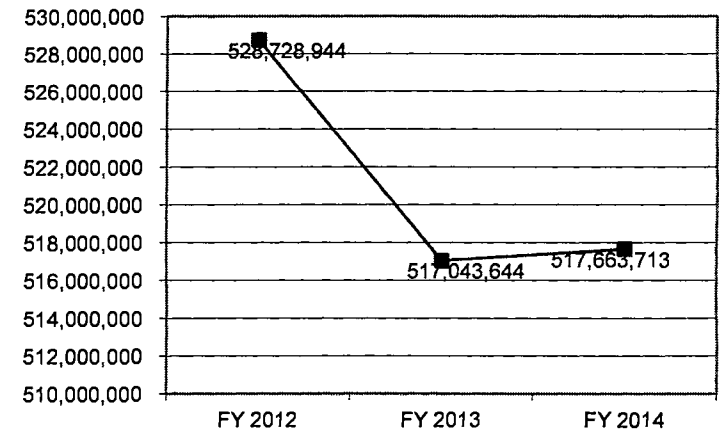
CORE DECISION ITEM

Department of Revenue	Budget Unit	87120C
Division of Taxation		
Core - Motor Fuel Tax Transfer to Highway		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Actual Expenditures (All Funds)	528,728,944	517,043,644	517,663,713	0
Unexpended (All Funds)	31,449,057	43,134,357	42,514,288	560,178,001
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	31,449,057	43,134,357	42,514,288	0

Actual Expenditures (All Funds)



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

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	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	517,663,713	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	517,663,713	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$517,663,713	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$517,663,713	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
SPECIALTY PLATE TRNSFER TO HWY									
CORE									
FUND TRANSFERS									
DEP OF REVENUE SPECIALTY PLATE	11,234	0.00	20,000	0.00	20,000	0.00	20,000	0.00	0.00
TOTAL - TRF	11,234	0.00	20,000	0.00	20,000	0.00	20,000	0.00	0.00
TOTAL	11,234	0.00	20,000	0.00	20,000	0.00	20,000	0.00	0.00
GRAND TOTAL	\$11,234	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	0.00

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87122C</u>				
Division of Administration									
Core - DOR Specialty Plate Transfer to Highway									
1. CORE FINANCIAL SUMMARY									
FY 2016 Budget Request					FY 2016 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	20,000	20,000
Total	0	0	20,000	20,000	Total	0	0	20,000	20,000
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
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: DOR Specialty Plate (0775)					Other Funds: DOR Specialty Plate (0775)				
2. CORE DESCRIPTION									
<p>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.</p> <p>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.</p>									
3. PROGRAM LISTING (list programs included in this core funding)									

CORE DECISION ITEM

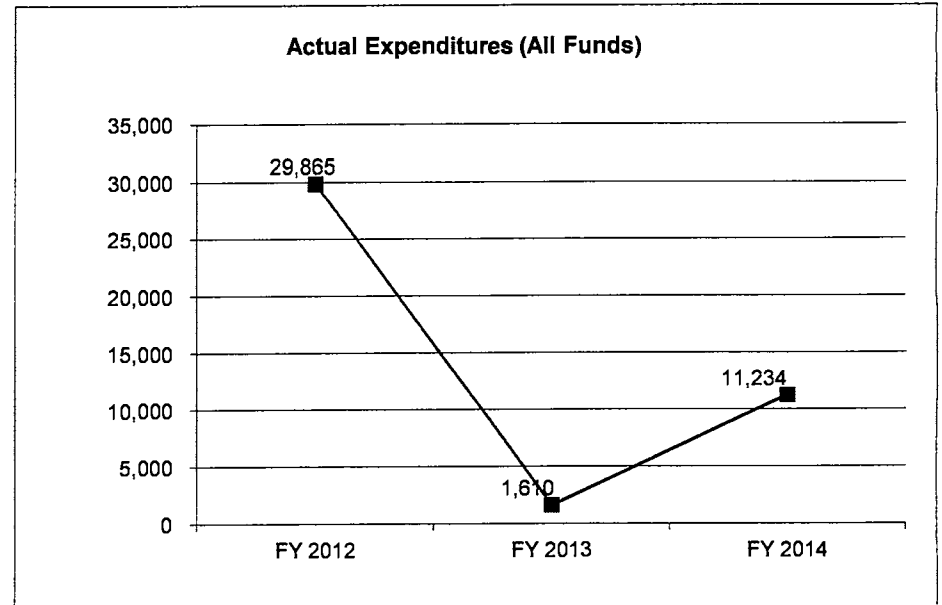
Department of Revenue
Division of Administration
Core - DOR Specialty Plate Transfer to Highway

Budget Unit 87122C

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	29,865	10,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	29,865	10,000	20,000	20,000
Actual Expenditures (All Funds)	29,865	1,610	11,234	0
Unexpended (All Funds)	0	8,390	8,766	20,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	8,390	8,766	0

(1)



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

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	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
TRANSFERS OUT	11,234	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	11,234	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$11,234	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$11,234	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

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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 \$6.6 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.

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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 10% flexibility based on total GR funding for FY-2016. Flexibility was granted at 25% for FY-2015, 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
\$49,924	\$5,000-\$10,000	\$5,000-\$20,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
<p>The State Tax Commission utilized approved flexibility to purchase replacement vehicles for 4 surplus state vehicles for field staff to travel to counties and for ongoing expenses for the agency inclusive of expense accounts.</p>	<p>Pay on-going expenses due to travel to assist counties.</p>

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	2,203,807	45.84	1,989,222	41.00	1,987,623	40.00	1,987,623	40.00	
TOTAL - PS	2,203,807	45.84	1,989,222	41.00	1,987,623	40.00	1,987,623	40.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	244,430	0.00	170,775	0.00	170,775	0.00	170,775	0.00	
TOTAL - EE	244,430	0.00	170,775	0.00	170,775	0.00	170,775	0.00	
TOTAL	2,448,237	45.84	2,159,997	41.00	2,158,398	40.00	2,158,398	40.00	
Pay Plan FY15-Cost to Continue - 0000014									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	10,709	0.00	10,709	0.00	
TOTAL - PS	0	0.00	0	0.00	10,709	0.00	10,709	0.00	
TOTAL	0	0.00	0	0.00	10,709	0.00	10,709	0.00	
GRAND TOTAL	\$2,448,237	45.84	\$2,159,997	41.00	\$2,169,107	40.00	\$2,169,107	40.00	

CORE DECISION ITEM

Department	Revenue	Budget Unit	86911C	
Division	State Tax Commission			
Core -	State Tax Commission			

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request					FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	1,987,623	0	0	1,987,623	PS	1,987,623	0	0	1,987,623
EE	170,775	0	0	170,775	EE	170,775	0	0	170,775
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,158,398	0	0	2,158,398	Total	2,158,398	0	0	2,158,398
FTE	40.00	0.00	0.00	40.00	FTE	40.00	0.00	0.00	40.00

Est. Fringe	938,224	0	0	938,224
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

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

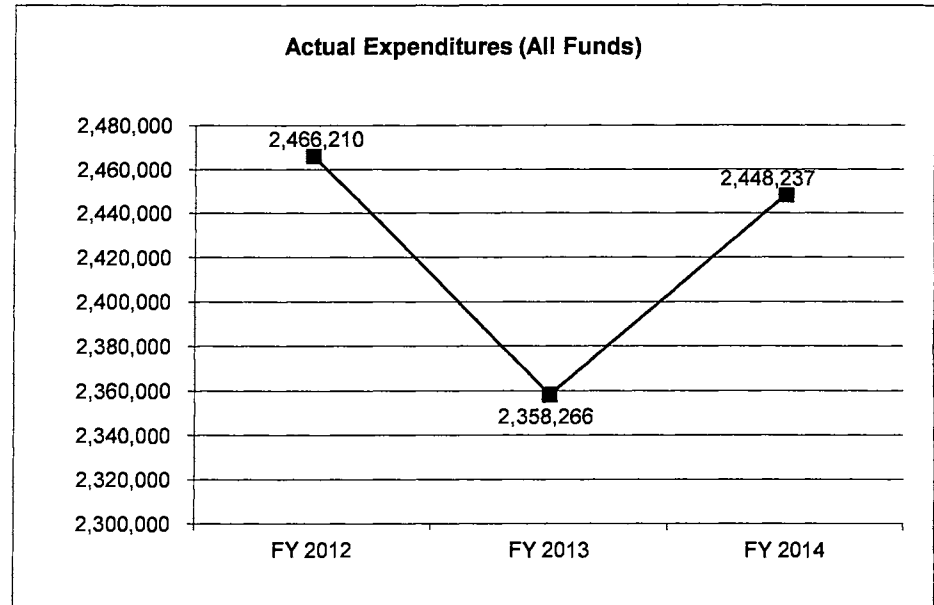
Local Assistance

CORE DECISION ITEM

Department	Revenue	Budget Unit	86911C
Division	State Tax Commission		
Core -	State Tax Commission		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	2,742,109	2,500,379	2,514,122	2,189,494
Less Reverted (All Funds)	(72,807)	(65,555)	(65,880)	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	2,669,302	2,434,824	2,448,242	2,189,494
Actual Expenditures (All Funds)	2,466,210	2,358,266	2,448,237	N/A
Unexpended (All Funds)	203,092	76,558	5	N/A
Unexpended, by Fund:				
General Revenue	203,092	76,558	5	N/A
Federal	0	0	0	0
Other	0	0	0	0



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

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	41.00	1,989,222	0	0	1,989,222	
		EE	0.00	170,775	0	0	170,775	
		Total	41.00	2,159,997	0	0	2,159,997	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1625 0083	PS	0.00	(1,599)	0	0	(1,599)	
Core Reduction	1676 0083	PS	(1.00)	0	0	0	0	
	NET DEPARTMENT CHANGES		(1.00)	(1,599)	0	0	(1,599)	
DEPARTMENT CORE REQUEST								
		PS	40.00	1,987,623	0	0	1,987,623	
		EE	0.00	170,775	0	0	170,775	
		Total	40.00	2,158,398	0	0	2,158,398	
GOVERNOR'S RECOMMENDED CORE								
		PS	40.00	1,987,623	0	0	1,987,623	
		EE	0.00	170,775	0	0	170,775	
		Total	40.00	2,158,398	0	0	2,158,398	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	72,686	2.16	68,732	2.00	68,732	2.00	68,732	2.00
SR OFC SUPPORT ASST (STENO)	31,875	1.00	31,721	1.00	31,721	1.00	31,721	1.00
RESEARCH ANAL II	37,575	1.00	43,985	1.00	43,985	1.00	43,985	1.00
EXECUTIVE I	38,031	1.00	36,477	1.00	36,477	1.00	36,477	1.00
ASSESSMENT REP II TAX COMM	276,761	7.25	200,258	5.00	240,162	6.00	240,162	6.00
APPRAISER I	59,975	1.79	0	0.00	0	0.00	0	0.00
APPRAISER II	497,706	13.00	522,275	14.00	409,664	11.00	409,664	11.00
APPRAISER III	46,191	1.00	47,319	1.00	47,105	1.00	47,105	1.00
APPRAISER SUPERVISOR	204,034	3.83	159,806	3.00	213,075	4.00	213,075	4.00
APPRAISAL SPECIALIST	114,942	2.00	118,337	2.00	118,337	2.00	118,337	2.00
TAX COMMISSION MANAGER, BAND 2	109,134	1.88	60,997	1.00	121,994	2.00	121,994	2.00
TAX COMMISSION MANAGER, BAND 3	130,095	1.92	71,800	1.00	71,475	1.00	71,475	1.00
DESIGNATED PRINCIPAL ASST DIV	1,001	0.01	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	65,223	1.00	70,823	1.00	70,823	1.00	70,823	1.00
HEARINGS OFFICER	0	0.00	41,628	1.00	29,341	1.00	29,341	1.00
COMMISSION MEMBER	210,592	2.00	212,106	2.00	212,106	2.00	212,106	2.00
COMMISSION CHAIRMAN	105,296	1.00	106,053	1.00	106,053	1.00	106,053	1.00
SENIOR HEARINGS OFFICER	111,702	2.00	107,036	2.00	107,036	2.00	107,036	2.00
SPECIAL ASST OFFICE & CLERICAL	29,811	1.00	30,332	1.00	0	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	61,177	1.00	59,537	1.00	59,537	1.00	59,537	1.00
TOTAL - PS	2,203,807	45.84	1,989,222	41.00	1,987,623	40.00	1,987,623	40.00
TRAVEL, IN-STATE	65,678	0.00	48,438	0.00	48,438	0.00	48,438	0.00
TRAVEL, OUT-OF-STATE	0	0.00	2,375	0.00	2,375	0.00	2,375	0.00
SUPPLIES	62,625	0.00	56,196	0.00	56,196	0.00	56,196	0.00
PROFESSIONAL DEVELOPMENT	17,553	0.00	12,280	0.00	12,280	0.00	12,280	0.00
COMMUNICATION SERV & SUPP	14,989	0.00	13,138	0.00	13,138	0.00	13,138	0.00
PROFESSIONAL SERVICES	14,733	0.00	12,183	0.00	12,183	0.00	12,183	0.00
M&R SERVICES	11,910	0.00	16,071	0.00	16,071	0.00	16,071	0.00
MOTORIZED EQUIPMENT	54,799	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	1,008	0.00	7,681	0.00	7,681	0.00	7,681	0.00
OTHER EQUIPMENT	0	0.00	965	0.00	965	0.00	965	0.00
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	112	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	100	0.00
MISCELLANEOUS EXPENSES	1,135	0.00	500	0.00	500	0.00	500	0.00
TOTAL - EE	244,430	0.00	170,775	0.00	170,775	0.00	170,775	0.00
GRAND TOTAL	\$2,448,237	45.84	\$2,159,997	41.00	\$2,158,398	40.00	\$2,158,398	40.00
GENERAL REVENUE	\$2,448,237	45.84	\$2,159,997	41.00	\$2,158,398	40.00	\$2,158,398	40.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	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

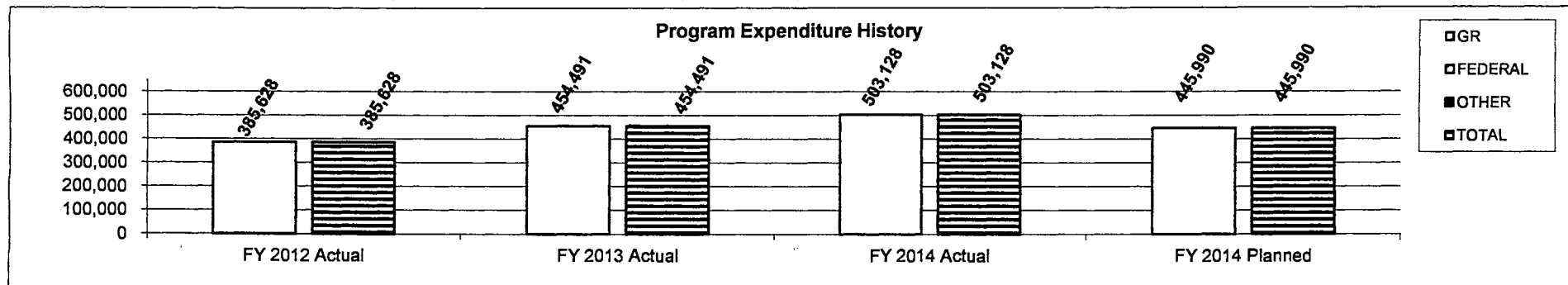
3. Are there federal matching requirements? If yes, please explain.

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

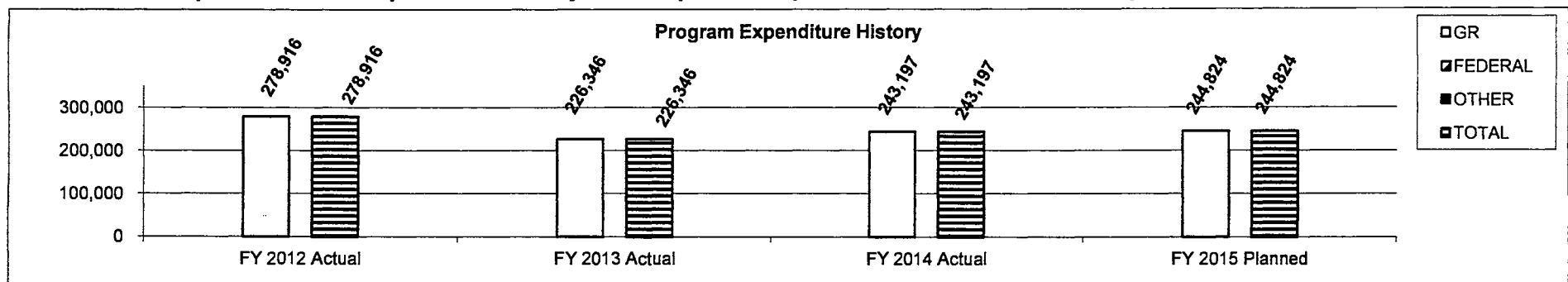
3. Are there federal matching requirements? If yes, please explain.

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 2010		FY 2011		FY 2012		FY-2013		FY-2014		FY-2015
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected
Appeals	5,000	6,120	1,500	1,475	5,000	6,626	1,500	1,719	6,000	6,661	1,600

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 \$360 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

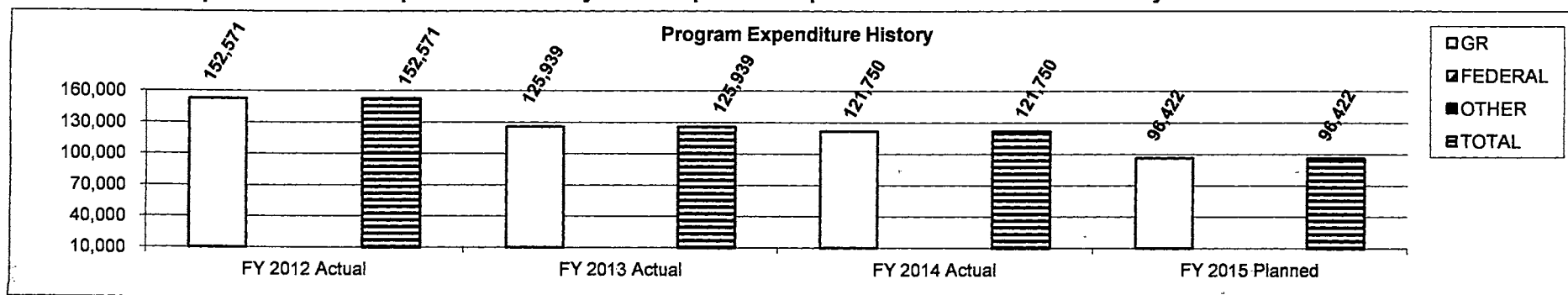
3. Are there federal matching requirements? If yes, please explain.

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

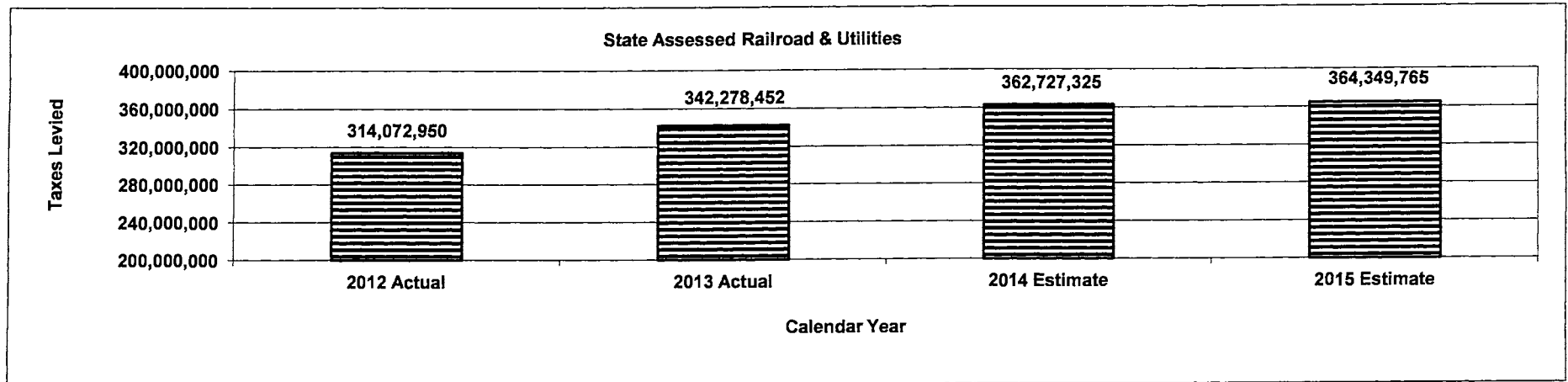
PROGRAM DESCRIPTION

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 - Local 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. This section also performs studies to determine the level and quality of assessment as required by Constitutional and statutory mandates. These studies serve as the basis for inter and 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, Section 138.380, 138.390, 138.410 and 138.415, RSMo

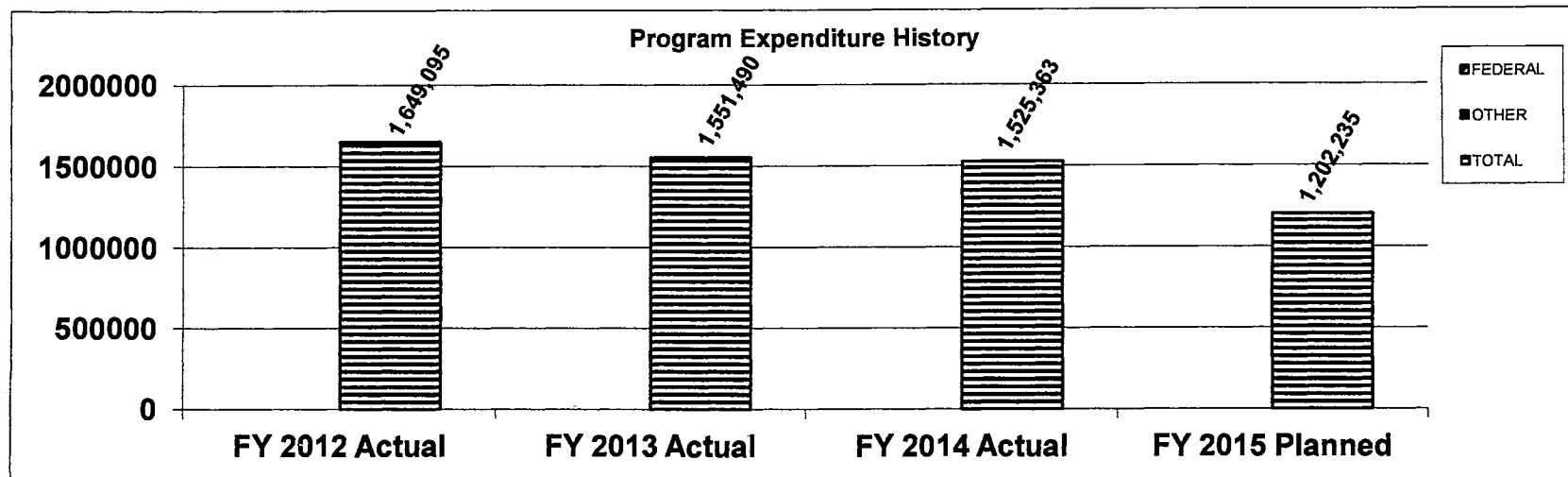
3. Are there federal matching requirements? If yes, please explain.

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

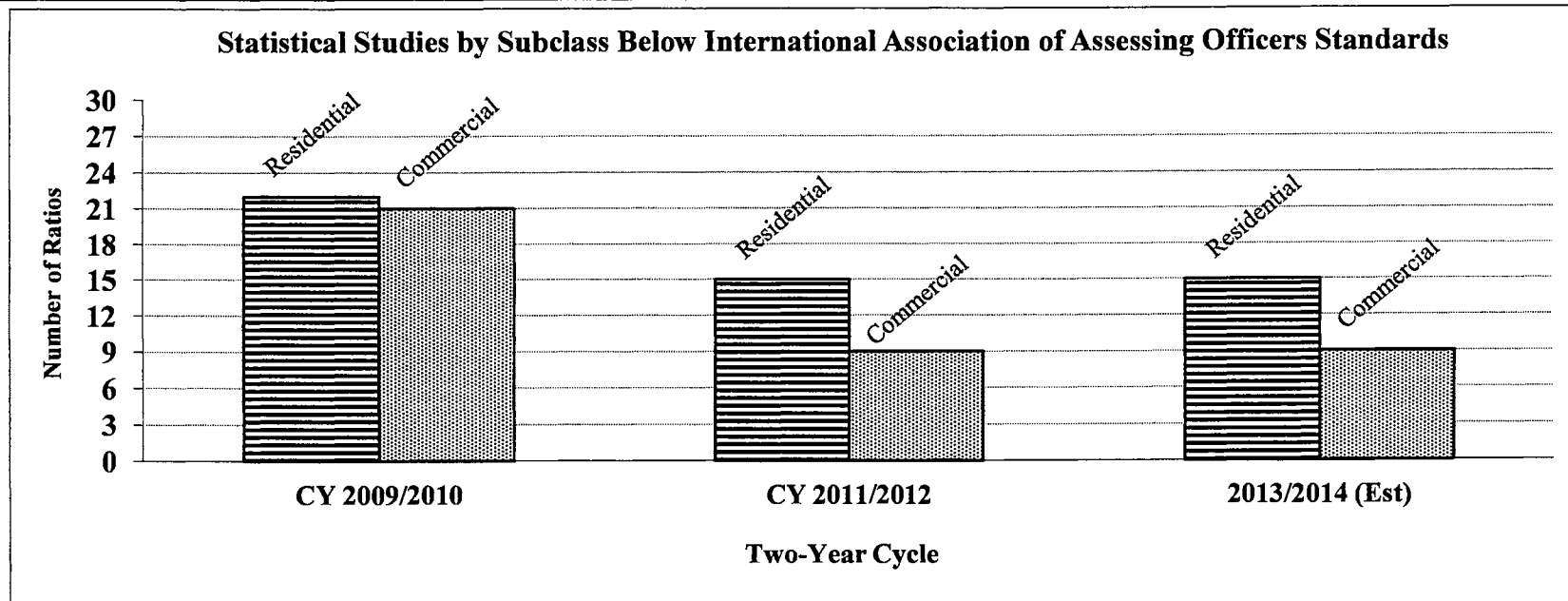
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

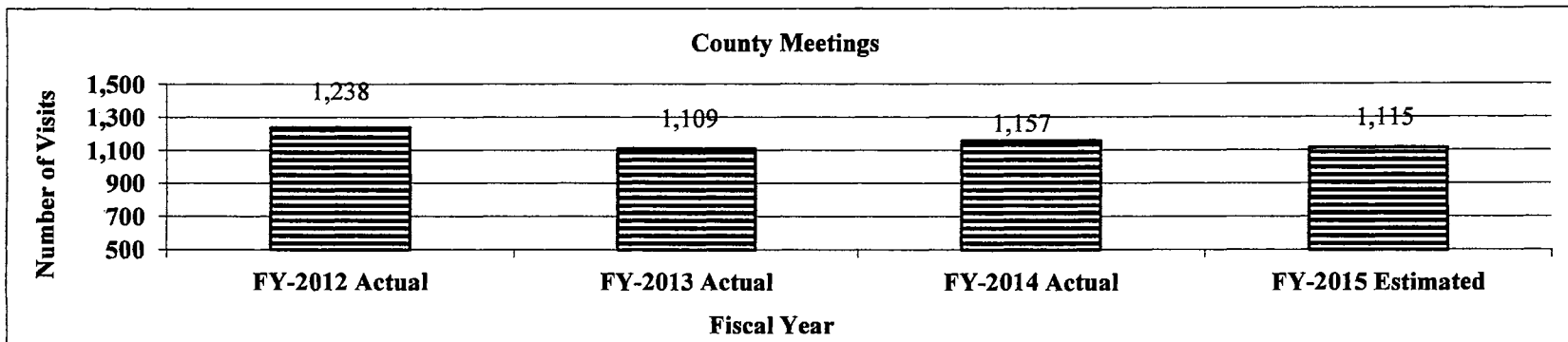
Program Name - Local Assistance

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 - Local Assistance						
Program is found in the following core budget(s): State Tax Commission						
Number of Statistical 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	78
Sales Studies	0		20		81	96
Hybrid Studies	0		6		3	0
Total Studies	265		230		177	174
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 2

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name: Pay Plan FY15 - Cost to Continue	DI#: 0000014

1. AMOUNT OF REQUEST

FY 2016 Budget Request					FY 2016 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	10,709	0	0	10,709	PS	10,709	0	0	10,709
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	10,709	0	0	10,709	Total	10,709	0	0	10,709
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	2,921	0	0	2,921	Est. Fringe	2,921	0	0	2,921
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 FY 2015 budget includes appropriation authority for a 1% 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, 2015 (11 pay periods). The remaining 13 pay periods were unfunded, but the stated intent of the legislature was to provide the funding in FY 16.

NEW DECISION ITEM
RANK: 2 OF 2

Department Revenue	Budget Unit <u>86911C</u>
Division State Tax Commission	
DI Name: Pay Plan FY15 - Cost to Continue	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 appropriated amount for the Fiscal Year 15 pay plan was based on one percent of the core personal service appropriations. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 15 after January 1, 2015. The Fiscal Year 16 requested amount is equivalent to the remaining 13 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
FY15 Pay Plan Cost to Cont. (13 Pay Periods)	10,709						10,709	0.0	
Total PS	10,709	0.0	0	0.0	0	0.0	10,709	0.0	0
Grand Total	10,709	0.0	0	0.0	0	0.0	10,709	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	
Total PS	10,709	0.0	0	0.0	0	0.0	10,709	0.0	0
Grand Total	10,709	0.0	0	0.0	0	0.0	10,709	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Pay Plan FY15-Cost to Continue - 0000014								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	371	0.00	371	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	171	0.00	171	0.00
RESEARCH ANAL II	0	0.00	0	0.00	238	0.00	238	0.00
EXECUTIVE I	0	0.00	0	0.00	196	0.00	196	0.00
ASSESSMENT REP II TAX COMM	0	0.00	0	0.00	1,282	0.00	1,282	0.00
APPRAISER II	0	0.00	0	0.00	2,203	0.00	2,203	0.00
APPRAISER III	0	0.00	0	0.00	253	0.00	253	0.00
APPRAISER SUPERVISOR	0	0.00	0	0.00	1,145	0.00	1,145	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	638	0.00	638	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	652	0.00	652	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	384	0.00	384	0.00
CHIEF COUNSEL	0	0.00	0	0.00	382	0.00	382	0.00
HEARINGS OFFICER	0	0.00	0	0.00	180	0.00	180	0.00
COMMISSION MEMBER	0	0.00	0	0.00	1,144	0.00	1,144	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	572	0.00	572	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	577	0.00	577	0.00
PRINCIPAL ASST BOARD/COMMISSION	0	0.00	0	0.00	321	0.00	321	0.00
TOTAL - PS	0	0.00	0	0.00	10,709	0.00	10,709	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$10,709	0.00	\$10,709	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$10,709	0.00	\$10,709	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	9,843,804	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00
TOTAL - PD	9,843,804	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00
TOTAL	9,843,804	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00
GRAND TOTAL	\$9,843,804	0.00	\$9,876,876	0.00	\$9,876,876	0.00	\$9,876,876	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 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	9,876,876	0	0	9,876,876
TRF	0	0	0	0
Total	9,876,876	0	0	9,876,876
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	9,876,876	0	0	9,876,876
TRF	0	0	0	0
Total	9,876,876	0	0	9,876,876
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 \$9,876,876 will provide reimbursements to counties at the statutory floor of \$3.00 per parcel based upon 2013 parcel count of 3,292,292.

The actual cost per parcel required to implement the statewide assessment program stands at \$17.63. The core request provides funding to pay for 15% of the actual cost required to assess property in the State of Missouri with the balance of 85% being borne by local government and public school districts.

Property tax revenues in 2013 were approximately \$6.6 billion, of which roughly \$4.9 billion provides funding to local public schools.

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

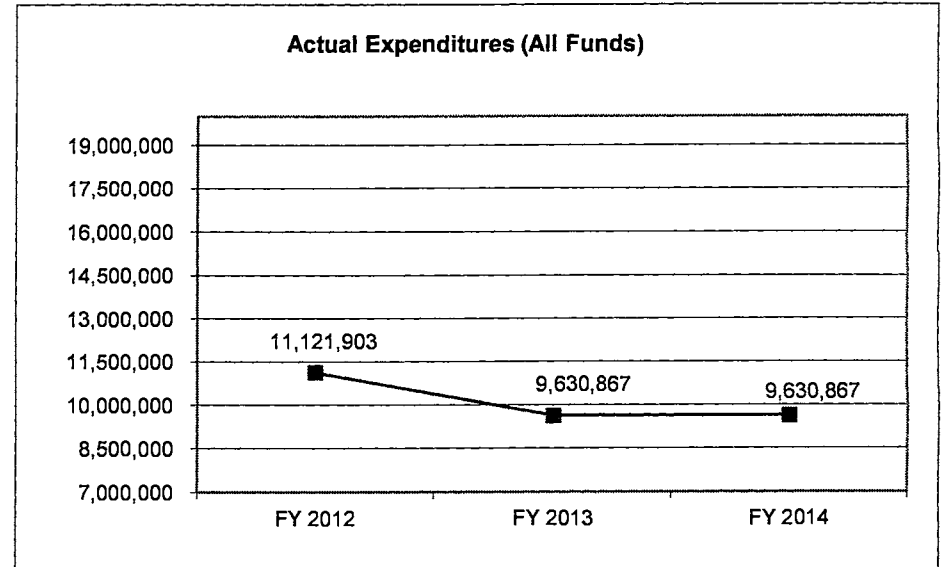
None

CORE DECISION ITEM

Department	Revenue/State Tax Commission	Budget Unit	87016C
Division	State Tax Commission		
Core -	Assessment Maintenance		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	11,132,480	9,793,971	9,843,804	9,876,876
Less Reverted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	11,132,480	9,793,971	9,843,804	N/A
Actual Expenditures (All Funds)	11,121,903	9,630,867	9,630,867	N/A
Unexpended (All Funds)	(10,577)	(163,104)	0	N/A
Unexpended, by Fund:				
General Revenue	(10,577)	(163,104)	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
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES							
	PD	0.00	9,876,876	0	0	9,876,876	
	Total	0.00	9,876,876	0	0	9,876,876	
<hr/>							
DEPARTMENT CORE REQUEST							
	PD	0.00	9,876,876	0	0	9,876,876	
	Total	0.00	9,876,876	0	0	9,876,876	
<hr/>							
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	9,876,876	0	0	9,876,876	
	Total	0.00	9,876,876	0	0	9,876,876	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	9,843,804	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00
TOTAL - PD	9,843,804	0.00	9,876,876	0.00	9,876,876	0.00	9,876,876	0.00
GRAND TOTAL	\$9,843,804	0.00	\$9,876,876	0.00	\$9,876,876	0.00	\$9,876,876	0.00
GENERAL REVENUE	\$9,843,804	0.00	\$9,876,876	0.00	\$9,876,876	0.00	\$9,876,876	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

STATE LOTTERY COMMISSION

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to 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

Ticket sales rose to a new record high in fiscal year 2014, exceeding \$1 billion for the fourth year in a row and the amount of profit transferred to the Lottery Proceeds Fund for education exceeded \$267 million, the third highest in Lottery history

Over the past 29 years, the Lottery has sold more than \$17.3 billion in product and transferred profits of nearly \$4.9 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 29-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to less than 5 percent – 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.

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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 - \$1,724,830 - 25% Expense and Equipment - \$2,211,879 - 25% Vendor Costs - \$6,842,869 - 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
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014 and the breakout of Vendor Costs as a separate appropriation in FY 2015. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION - OPERATING									
CORE									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	6,614,485	153.15	6,899,318	153.50	6,899,318	153.50	6,899,318	153.50	
TOTAL - PS	6,614,485	153.15	6,899,318	153.50	6,899,318	153.50	6,899,318	153.50	
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	51,090,430	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00	
TOTAL - EE	51,090,430	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00	
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	5,500	0.00	6,200	0.00	6,200	0.00	6,200	0.00	
TOTAL - PD	5,500	0.00	6,200	0.00	6,200	0.00	6,200	0.00	
TOTAL	57,710,415	153.15	59,118,310	153.50	59,118,310	153.50	59,118,310	153.50	
Pay Plan FY15-Cost to Continue - 0000014									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	37,199	0.00	37,199	0.00	
TOTAL - PS	0	0.00	0	0.00	37,199	0.00	37,199	0.00	
TOTAL	0	0.00	0	0.00	37,199	0.00	37,199	0.00	
GRAND TOTAL	\$57,710,415	153.15	\$59,118,310	153.50	\$59,155,509	153.50	\$59,155,509	153.50	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING		

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	6,899,318	6,899,318
EE	0	0	52,212,792	52,212,792
PSD	0	0	6,200	6,200
TRF	0	0	0	0
Total	0	0	59,118,310	59,118,310

FTE 0.00 0.00 153.50 153.50

Est. Fringe	0	0	3,401,784	3,401,784
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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 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	6,899,318	6,899,318
EE	0	0	52,212,792	52,212,792
PSD	0	0	6,200	6,200
TRF	0	0	0	0
Total	0	0	59,118,310	59,118,310

FTE 0.00 0.00 153.50 153.50

Est. Fringe	0	0	3,401,784	3,401,784
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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)

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)

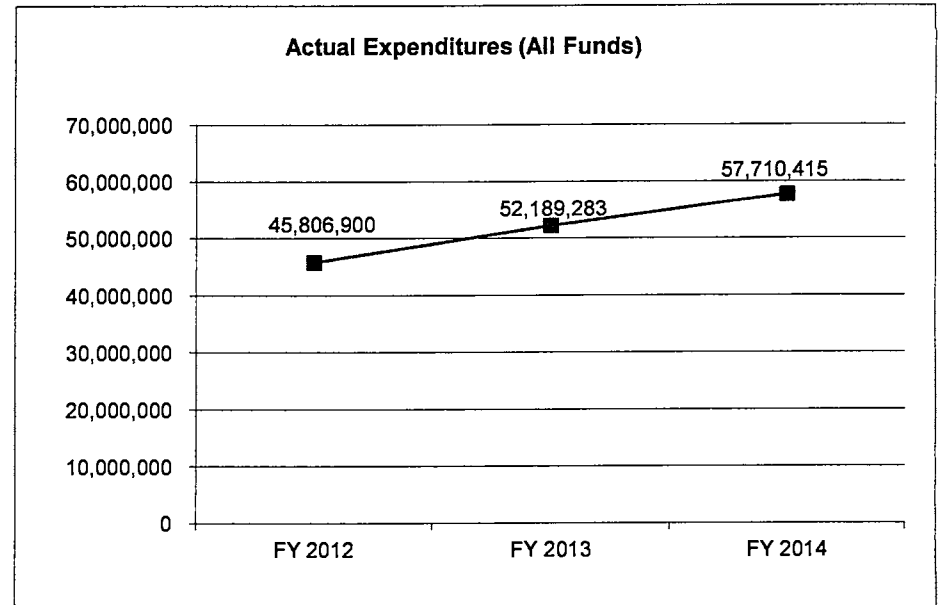
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.
Appropriation (All Funds)	46,160,645	52,538,838	59,048,458	59,118,310
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	(192,000)	0	0	N/A
Budget Authority (All Funds)	45,968,645	52,538,838	59,048,458	59,118,310
Actual Expenditures (All Funds)	45,806,900	52,189,283	57,710,415	N/A
Unexpended (All Funds)	161,745	349,555	1,338,043	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	161,745	349,555	1,338,043	N/A



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

NOTES:

An "E" appropriation was used prior to FY 14 for selected, specific sales-related costs when sales exceeded customary levels. The "E" appropriation was exercised to increase the appropriation by an additional \$2,041,306 in FY12 and \$893,640 in FY 13. Supplemental budget requests were approved in the amount of \$3 million in FY 13 and \$2 million in FY 14.

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	6,899,318	6,899,318	
	EE	0.00	0	0	52,212,792	52,212,792	
	PD	0.00	0	0	6,200	6,200	
	Total	153.50	0	0	59,118,310	59,118,310	
DEPARTMENT CORE REQUEST							
	PS	153.50	0	0	6,899,318	6,899,318	
	EE	0.00	0	0	52,212,792	52,212,792	
	PD	0.00	0	0	6,200	6,200	
	Total	153.50	0	0	59,118,310	59,118,310	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	6,899,318	6,899,318	
	EE	0.00	0	0	52,212,792	52,212,792	
	PD	0.00	0	0	6,200	6,200	
	Total	153.50	0	0	59,118,310	59,118,310	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	182,133	6.88	195,820	7.00	195,820	7.00	195,820	7.00
ADMIN OFFICE SUPPORT ASSISTANT	120,839	3.92	129,280	4.00	129,280	4.00	129,280	4.00
SR OFC SUPPORT ASST (STENO)	34,733	1.01	34,905	1.00	34,905	1.00	34,905	1.00
COMPUTER OPER I	47,977	1.86	53,017	2.00	53,017	2.00	53,017	2.00
COMPUTER OPER II	6,240	0.22	0	0.00	0	0.00	0	0.00
COMPUTER OPER III	105,827	3.03	106,183	3.00	106,183	3.00	106,183	3.00
COMPUTER OPERATIONS SPV II	49,275	1.00	45,814	1.00	50,814	1.00	50,814	1.00
INFORMATION TECHNOLOGIST II	42,906	1.00	36,001	1.00	36,001	1.00	36,001	1.00
INFORMATION TECHNOLOGIST III	133,353	3.00	88,767	2.00	88,767	2.00	88,767	2.00
INFORMATION TECHNOLOGIST IV	154,543	3.05	256,359	4.00	256,359	4.00	256,359	4.00
INFORMATION TECHNOLOGY SUPV	71,775	1.00	69,238	1.00	69,238	1.00	69,238	1.00
INFORMATION TECHNOLOGY SPEC I	176,199	2.94	178,129	3.00	178,129	3.00	178,129	3.00
INFORMATION TECHNOLOGY SPEC II	128,874	2.00	129,001	2.00	129,001	2.00	129,001	2.00
STOREKEEPER II	81,566	2.91	101,875	3.00	101,875	3.00	101,875	3.00
ACCOUNTANT I	34,246	1.01	33,788	1.00	33,788	1.00	33,788	1.00
ACCOUNTANT II	88,494	2.03	86,062	2.00	86,062	2.00	86,062	2.00
CH ACCOUNTANT	54,591	1.00	55,596	1.00	55,596	1.00	55,596	1.00
ACCOUNTING SPECIALIST III	54,591	1.00	52,327	1.00	52,327	1.00	52,327	1.00
RESEARCH ANAL III	55,923	1.11	49,773	1.00	49,773	1.00	49,773	1.00
PUBLIC INFORMATION COOR	233,417	5.14	222,939	5.00	232,939	5.00	232,939	5.00
TRAINING TECH III	9,399	0.20	50,303	1.00	0	1.00	0	1.00
EXECUTIVE I	291,578	8.08	289,935	8.00	289,935	8.00	289,935	8.00
EXECUTIVE II	43,011	1.01	43,249	1.00	43,249	1.00	43,249	1.00
MANAGEMENT ANALYSIS SPEC II	81,906	2.00	81,900	2.00	81,900	2.00	81,900	2.00
MAINTENANCE SPV II	43,587	1.00	47,620	1.00	47,620	1.00	47,620	1.00
GRAPHIC ARTS SPEC III	42,813	1.02	38,207	1.00	38,207	1.00	38,207	1.00
SATELLITE BROADCAST & VID PROD	0	0.00	502	0.00	0	0.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	200,962	7.49	257,103	7.50	257,103	7.50	257,103	7.50
LOTTERY INSIDE SALES REP	242,320	8.05	242,635	8.00	242,635	8.00	242,635	8.00
LOTTERY SALES REPRESENTATIVE	1,474,585	40.62	1,652,341	41.00	1,652,341	41.00	1,652,341	41.00
LOTTERY INSIDE SALES SUPV	74,212	2.01	70,208	2.00	70,208	2.00	70,208	2.00
LOTTERY SALES COORDINATOR	376,922	7.87	394,370	8.00	394,370	8.00	394,370	8.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
LOTTERY SECURITY SPECIALIST	159,317	3.00	159,351	3.00	159,351	3.00	159,351	3.00
FACILITIES OPERATIONS MGR B1	58,021	1.00	57,421	1.00	57,421	1.00	57,421	1.00
FISCAL & ADMINISTRATIVE MGR B3	89,312	1.00	80,942	1.00	90,942	1.00	90,942	1.00
HUMAN RESOURCES MGR B1	51,901	1.00	61,028	1.00	59,833	1.00	59,833	1.00
RESEARCH MANAGER B1	60,377	1.00	60,925	1.00	60,925	1.00	60,925	1.00
LOTTERY MGR B1	372,133	6.96	362,180	7.00	372,180	7.00	372,180	7.00
LOTTERY MGR B2	305,591	5.00	311,287	5.00	311,287	5.00	311,287	5.00
LOTTERY MGR B3	160,851	2.00	154,650	2.00	160,650	2.00	160,650	2.00
DIVISION DIRECTOR	180,331	2.00	187,055	2.00	187,055	2.00	187,055	2.00
DESIGNATED PRINCIPAL ASST DIV	218,284	3.00	207,554	3.00	218,554	3.00	218,554	3.00
STOREKEEPER	4,660	0.11	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	49,926	0.62	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	51,331	1.00	49,483	1.00	49,483	1.00	49,483	1.00
PRINCIPAL ASST BOARD/COMMISSON	113,653	1.00	114,195	1.00	114,195	1.00	114,195	1.00
TOTAL - PS	6,614,485	153.15	6,899,318	153.50	6,899,318	153.50	6,899,318	153.50
TRAVEL, IN-STATE	118,879	0.00	138,188	0.00	153,400	0.00	153,400	0.00
TRAVEL, OUT-OF-STATE	47,158	0.00	40,000	0.00	42,600	0.00	42,600	0.00
SUPPLIES	633,931	0.00	883,118	0.00	820,060	0.00	820,060	0.00
PROFESSIONAL DEVELOPMENT	101,377	0.00	126,424	0.00	161,638	0.00	161,638	0.00
COMMUNICATION SERV & SUPP	425,961	0.00	308,800	0.00	413,550	0.00	413,550	0.00
PROFESSIONAL SERVICES	42,907,755	0.00	46,000,000	0.00	43,764,450	0.00	43,764,450	0.00
HOUSEKEEPING & JANITORIAL SERV	39,669	0.00	46,600	0.00	42,300	0.00	42,300	0.00
M&R SERVICES	962,948	0.00	931,689	0.00	926,600	0.00	926,600	0.00
COMPUTER EQUIPMENT	731,754	0.00	607,449	0.00	588,600	0.00	588,600	0.00
MOTORIZED EQUIPMENT	302,000	0.00	211,000	0.00	210,000	0.00	210,000	0.00
OFFICE EQUIPMENT	12,774	0.00	22,500	0.00	59,406	0.00	59,406	0.00
OTHER EQUIPMENT	831,292	0.00	513,695	0.00	462,173	0.00	462,173	0.00
PROPERTY & IMPROVEMENTS	126,117	0.00	394,999	0.00	500,000	0.00	500,000	0.00
BUILDING LEASE PAYMENTS	32,662	0.00	39,600	0.00	33,600	0.00	33,600	0.00
EQUIPMENT RENTALS & LEASES	3,416,216	0.00	1,577,849	0.00	3,604,479	0.00	3,604,479	0.00
MISCELLANEOUS EXPENSES	399,937	0.00	370,881	0.00	429,936	0.00	429,936	0.00
TOTAL - EE	51,090,430	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
REFUNDS	5,500	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL - PD	5,500	0.00	6,200	0.00	6,200	0.00	6,200	0.00
GRAND TOTAL	\$57,710,415	153.15	\$59,118,310	153.50	\$59,118,310	153.50	\$59,118,310	153.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$57,710,415	153.15	\$59,118,310	153.50	\$59,118,310	153.50	\$59,118,310	153.50

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. Lottery operating appropriations allow 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.

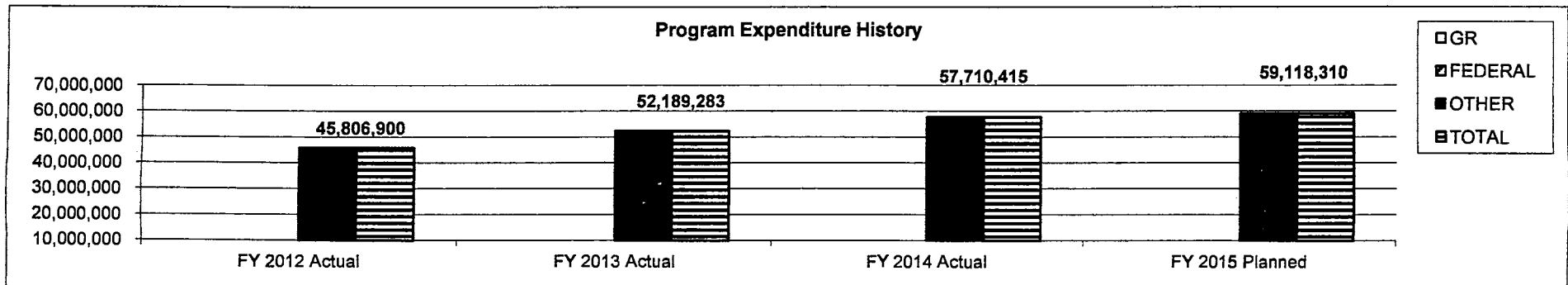
3. Are there federal matching requirements? If yes, please explain.

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.



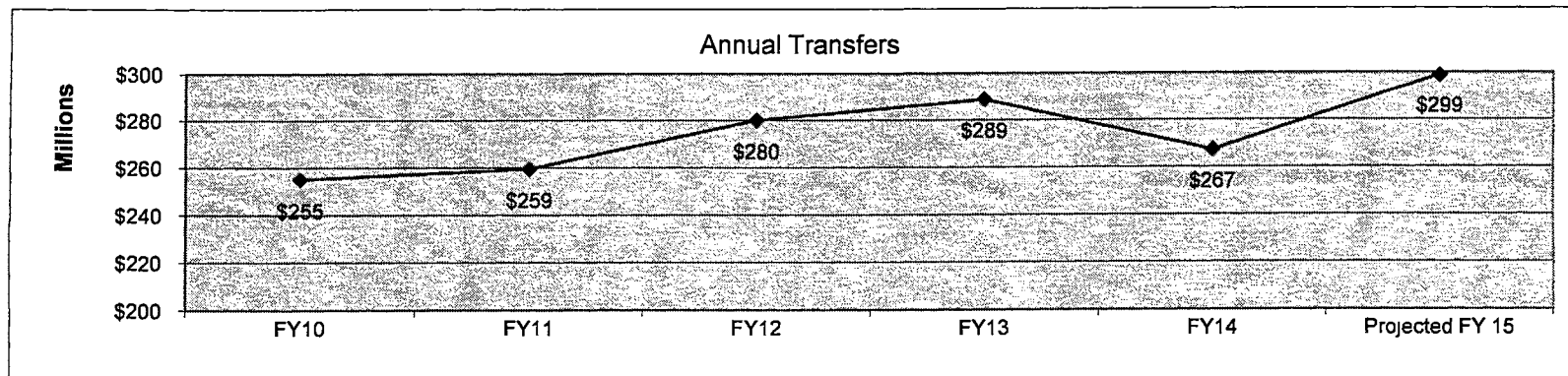
PROGRAM DESCRIPTION

Department REVENUE
 Program Name MISSOURI LOTTERY COMMISSION
 Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

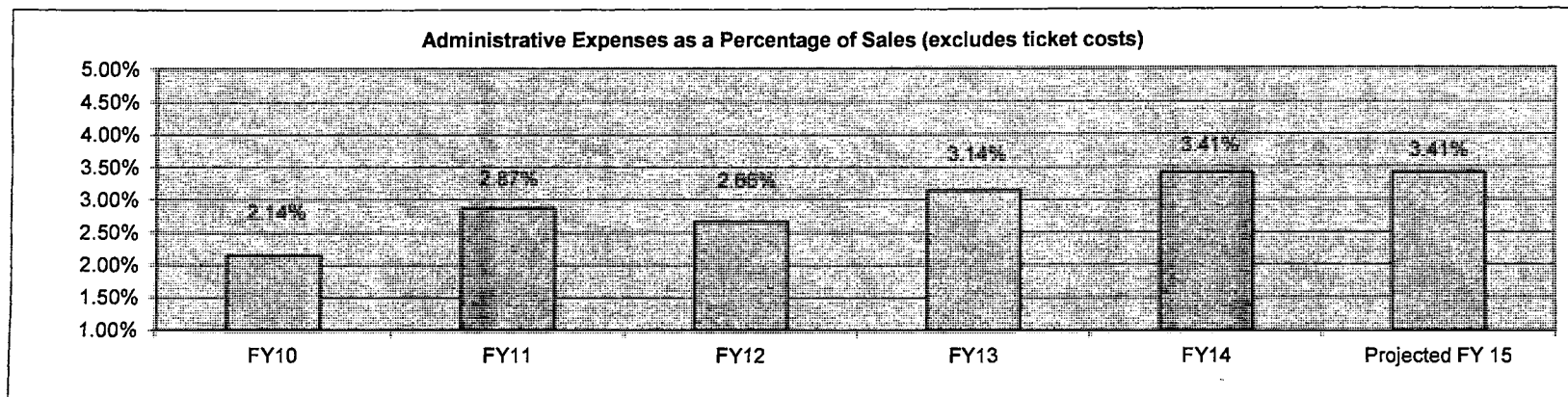
6. What are the sources of the "Other " funds?

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: 2 OF 5

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name: Pay Plan FY15 - Cost to Continue	DI#: 0000014

1. AMOUNT OF REQUEST

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	37,199	37,199
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	37,199	37,199

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	10,148	10,148
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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 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	37,199	37,199
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	37,199	37,199

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	10,148	10,148
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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)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> 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 FY 2015 budget includes appropriation authority for a 1% 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, 2015 (11 pay periods). The remaining 13 pay periods were unfunded, but the stated intent of the legislature was to provide the funding in FY 16.

NEW DECISION ITEM
RANK: 2 OF 5

Department REVENUE	Budget Unit 87212C
Division MISSOURI LOTTERY COMMISSION	
DI Name: Pay Plan FY15 - Cost to Continue	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 appropriated amount for the Fiscal Year 15 pay plan was based on one percent of the core personal service appropriations. That amount was then adjusted to reflect 11 pay periods which is the number of pay periods that would be paid in Fiscal Year 15 after January 1, 2015. The Fiscal Year 16 requested amount is equivalent to the remaining 13 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					37,199		37,199	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	37,199	0.0	37,199	0.0	0
Grand Total	0	0.0	0	0.0	37,199	0.0	37,199	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	
					37,199		37,199	0.0	
Total PS	0	0.0	0	0.0	37,199	0.0	37,199	0.0	0
Grand Total	0	0.0	0	0.0	37,199	0.0	37,199	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan FY15-Cost to Continue - 0000014								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	1,055	0.00	1,055	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	697	0.00	697	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	188	0.00	188	0.00
COMPUTER OPER I	0	0.00	0	0.00	286	0.00	286	0.00
COMPUTER OPER III	0	0.00	0	0.00	572	0.00	572	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	247	0.00	247	0.00
INFORMATION TECHNOLOGIST II	0	0.00	0	0.00	194	0.00	194	0.00
INFORMATION TECHNOLOGIST III	0	0.00	0	0.00	479	0.00	479	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	1,383	0.00	1,383	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	373	0.00	373	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	961	0.00	961	0.00
INFORMATION TECHNOLOGY SPEC II	0	0.00	0	0.00	696	0.00	696	0.00
STOREKEEPER II	0	0.00	0	0.00	550	0.00	550	0.00
ACCOUNTANT I	0	0.00	0	0.00	182	0.00	182	0.00
ACCOUNTANT II	0	0.00	0	0.00	464	0.00	464	0.00
CH ACCOUNTANT	0	0.00	0	0.00	300	0.00	300	0.00
ACCOUNTING SPECIALIST III	0	0.00	0	0.00	282	0.00	282	0.00
RESEARCH ANAL III	0	0.00	0	0.00	268	0.00	268	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	1,202	0.00	1,202	0.00
TRAINING TECH III	0	0.00	0	0.00	272	0.00	272	0.00
EXECUTIVE I	0	0.00	0	0.00	1,564	0.00	1,564	0.00
EXECUTIVE II	0	0.00	0	0.00	233	0.00	233	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	442	0.00	442	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	256	0.00	256	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	206	0.00	206	0.00
SATELLITE BROADCAST & VID PROD	0	0.00	0	0.00	2	0.00	2	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	1,386	0.00	1,386	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	1,308	0.00	1,308	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	8,910	0.00	8,910	0.00
LOTTERY INSIDE SALES SUPV	0	0.00	0	0.00	378	0.00	378	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	2,126	0.00	2,126	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	859	0.00	859	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan FY15-Cost to Continue - 0000014								
FACILITIES OPERATIONS MGR B1	0	0.00	0	0.00	310	0.00	310	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	436	0.00	436	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	329	0.00	329	0.00
RESEARCH MANAGER B1	0	0.00	0	0.00	329	0.00	329	0.00
LOTTERY MGR B1	0	0.00	0	0.00	1,952	0.00	1,952	0.00
LOTTERY MGR B2	0	0.00	0	0.00	1,678	0.00	1,678	0.00
LOTTERY MGR B3	0	0.00	0	0.00	834	0.00	834	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	1,008	0.00	1,008	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	1,119	0.00	1,119	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	267	0.00	267	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	616	0.00	616	0.00
TOTAL - PS	0	0.00	0	0.00	37,199	0.00	37,199	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$37,199	0.00	\$37,199	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$37,199	0.00	\$37,199	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	162,800,590	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	
TOTAL - EE	162,800,590	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	
TOTAL	162,800,590	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	
Lottery Prizes Increase - 1860100									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	10,000,000	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	10,000,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	10,000,000	0.00	0	0.00	
GRAND TOTAL	\$162,800,590	0.00	\$153,000,000	0.00	\$163,000,000	0.00	\$153,000,000	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES		

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	153,000,000	153,000,000 E
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	153,000,000	153,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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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 2016 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	153,000,000	153,000,000 E
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	153,000,000	153,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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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)

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)

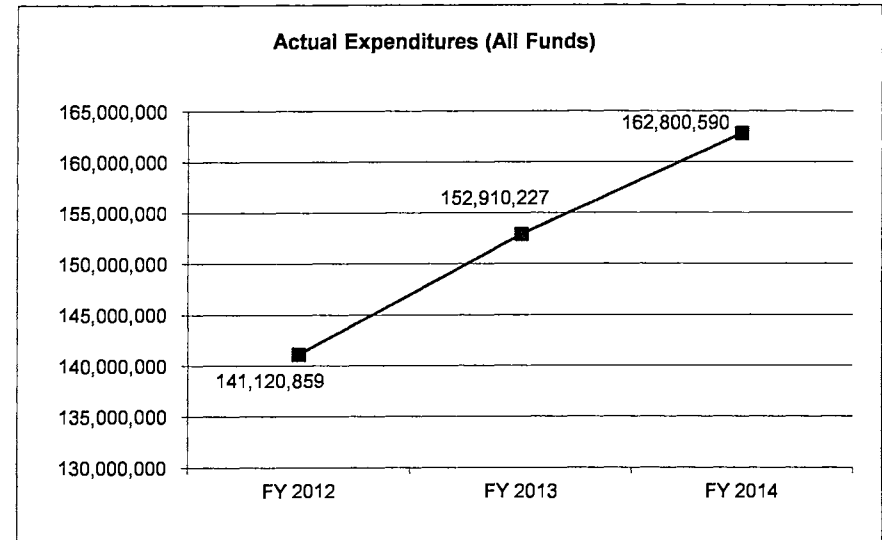
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.	
Appropriation (All Funds)	141,200,000	152,910,227	162,800,590	153,000,000	E
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	141,200,000	152,910,227	162,800,590	153,000,000	E
Actual Expenditures (All Funds)	141,120,859	152,910,227	162,800,590	N/A	
Unexpended (All Funds)	79,141	0	0	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	0	
Federal	0	0	0	0	
Other	79,141	0	0	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

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 \$39,200,000 in FY12, \$50,910,227 in FY 13 and \$60,800,590 in FY 14.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE**LOTTERY COMMISSION - PRIZES**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	EE	0.00	0	0	153,000,000	153,000,000	
	Total	0.00	0	0	153,000,000	153,000,000	
<hr/>							
DEPARTMENT CORE REQUEST	EE	0.00	0	0	153,000,000	153,000,000	
	Total	0.00	0	0	153,000,000	153,000,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	EE	0.00	0	0	153,000,000	153,000,000	
	Total	0.00	0	0	153,000,000	153,000,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	162,800,590	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
TOTAL - EE	162,800,590	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
GRAND TOTAL	\$162,800,590	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$162,800,590	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00

NEW DECISION ITEM
RANK: 5 OF 5

Department REVENUE
Division MISSOURI LOTTERY COMMISSION
DI Name PRIZES INCREASE **DI#** 1860100

Budget Unit 87213C

1. AMOUNT OF REQUEST

	FY 2016 Budget Request				
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	10,000,000	10,000,000	E
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	10,000,000	10,000,000	
FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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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 2016 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
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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:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> 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: 5 OF 5

Department REVENUE	Budget Unit 87213C
Division MISSOURI LOTTERY COMMISSION	
DI Name PRIZES INCREASE	DI# 1860100

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 14 actual prizes paid of \$162.8 million. Can utilize E if FY 16 exceeds FY 14.

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	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
740 - Miscellaneous Expenses					10,000,000		10,000,000		
Total EE	<u>0</u>		<u>0</u>		<u>10,000,000</u>		<u>10,000,000</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>10,000,000</u>	<u>0.0</u>	<u>10,000,000</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 5 OF 5

Department REVENUE		Budget Unit 87213C							
Division MISSOURI LOTTERY COMMISSION									
DI Name PRIZES INCREASE		DI# 1860100							
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	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 5 OF 5

Department REVENUE	Budget Unit <u>87213C</u>
Division MISSOURI LOTTERY COMMISSION	
DI Name PRIZES INCREASE	DI# 1860100

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 under 5 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

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.

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
Lottery Prizes Increase - 1860100								
MISCELLANEOUS EXPENSES	0	0.00	0	0.00	10,000,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	10,000,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$10,000,000	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	\$10,000,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
LOTTERY ENTERPRISE	267,324,620	0.00	299,000,000	0.00	278,723,574	0.00	299,000,000	0.00
TOTAL - TRF	267,324,620	0.00	299,000,000	0.00	278,723,574	0.00	299,000,000	0.00
TOTAL	267,324,620	0.00	299,000,000	0.00	278,723,574	0.00	299,000,000	0.00
GRAND TOTAL	\$267,324,620	0.00	\$299,000,000	0.00	\$278,723,574	0.00	\$299,000,000	0.00

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

1. CORE FINANCIAL SUMMARY

	FY 2016 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	278,723,574	278,723,574 E
Total	0	0	278,723,574	278,723,574
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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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 2016 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	299,000,000	299,000,000 E
Total	0	0	299,000,000	299,000,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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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)

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. The requested transfer is based on the FY 12-14 three-year average of actual transfers and represents a reduction to the core transfer budget to better approximate actual.

Historical three-year averages of actual transfers are as follows:

FY 06-08	\$261,696,660	FY 09-11	\$ 257,820,532	FY 12-14	\$ 278,723,574
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3. PROGRAM LISTING (list programs included in this core funding)

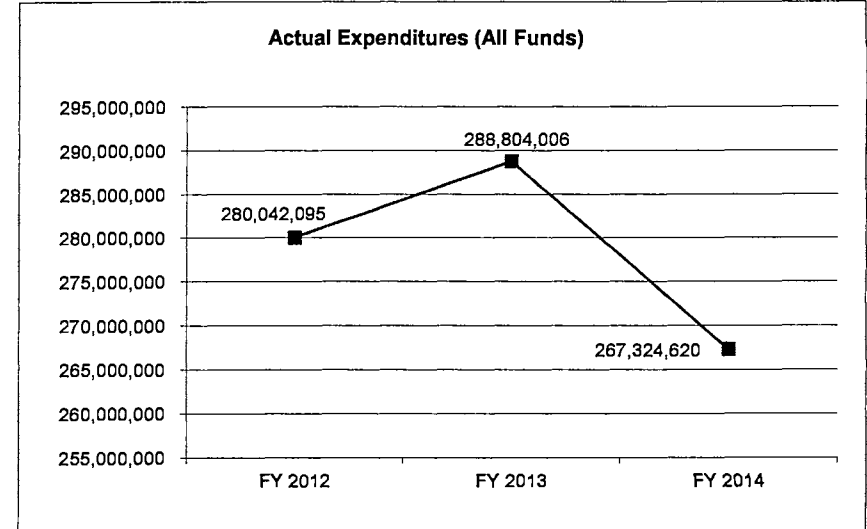
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER		

4. FINANCIAL HISTORY

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Current Yr.	
Appropriation (All Funds)	287,172,000	288,804,006	298,563,214	299,000,000	E
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	287,172,000	288,804,006	298,563,214	299,000,000	E
Actual Expenditures (All Funds)	280,042,095	288,804,006	267,324,620	N/A	
Unexpended (All Funds)	7,129,905	0	31,238,594	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	7,129,905	0	31,238,594	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable).

Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

An "E" appropriation is used when profits exceed projected levels.

The "E" appropriation was exercised to increase the appropriation by an additional \$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	299,000,000	299,000,000	
				Total	0.00	0	0	299,000,000	299,000,000	
DEPARTMENT CORE ADJUSTMENTS										
Core Reduction	843	T275	TRF		0.00	0	0	(20,276,426)	(20,276,426)	
NET DEPARTMENT CHANGES					0.00	0	0	(20,276,426)	(20,276,426)	
DEPARTMENT CORE REQUEST										
				TRF	0.00	0	0	278,723,574	278,723,574	
				Total	0.00	0	0	278,723,574	278,723,574	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
Core Reduction	843	T275	TRF		0.00	0	0	20,276,426	20,276,426	
NET GOVERNOR CHANGES					0.00	0	0	20,276,426	20,276,426	
GOVERNOR'S RECOMMENDED CORE										
				TRF	0.00	0	0	299,000,000	299,000,000	
				Total	0.00	0	0	299,000,000	299,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2016	FY 2016
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	267,324,620	0.00	299,000,000	0.00	278,723,574	0.00	299,000,000	0.00
TOTAL - TRF	267,324,620	0.00	299,000,000	0.00	278,723,574	0.00	299,000,000	0.00
GRAND TOTAL	\$267,324,620	0.00	\$299,000,000	0.00	\$278,723,574	0.00	\$299,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$267,324,620	0.00	\$299,000,000	0.00	\$278,723,574	0.00	\$299,000,000	0.00