

MISSOURI DEPARTMENT OF REVENUE



FY2017 BUDGET REQUEST

with Governor's Recommendations

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**DEPARTMENT OF REVENUE
FISCAL YEAR 2017 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 2015 the Department collected \$9.81 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			
Warrenton Contract License Office	State Auditor	November, 2015	www.auditor.mo.gov
St. Charles Contract License Office	State Auditor	November, 2015	www.auditor.mo.gov
Monroe City Contract License Office	State Auditor	November, 2015	www.auditor.mo.gov
Kirksville Contract License Office	State Auditor	November, 2015	www.auditor.mo.gov
Carthage Contract License Office	State Auditor	November, 2015	www.auditor.mo.gov
Sales and Use Tax	State Auditor	September, 2015	www.auditor.mo.gov
State Distribution of Excess Revenues	State Auditor	April, 2015	www.auditor.mo.gov
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
DOA/DOA 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
DOA-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
DOA/DOA Contract License Offices Bidding and Procurement	State Auditor	April, 2012	www.auditor.mo.gov
State Lottery Commission - Two Years Ending 06/30/2011	State Auditor	November, 2012	www.auditor.mo.gov
State Lottery Commission	State Auditor	December, 2015	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	
American Red Cross Trust Fund	Section 143.1013, RSMo	December 31, 2017	
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	
Residential Dwelling Accessibility Tax Credit	Section 135.562, RSMo	December 31, 2019	

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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 2017 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	BUDGET REQUEST 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 \$30,000 between Highway Collection GR personal service appropriations.	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.	The Department is requesting 10 percent flexibility between personal service and expense and equipment and between divisions to continue the focus on revenue generating programs.

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
From: Division of MVDL Highway Collections GR PS To: Division of Administration Highway Collections GR PS	\$30,000
	The Department will use its flexibility to focus on revenue generating programs.

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NEW DECISION ITEM

RANK: 2 OF 10

Department of Revenue		Budget Unit <u>4.005, 4.010, 4.015, 4.020, 4.025</u>																																									
Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services, Administration																																											
DI Name: Pay Plan FY17		DI#: 0000012																																									
1. AMOUNT OF REQUEST																																											
<table border="1"> <thead> <tr> <th colspan="4">FY 2017 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> <tr> <th></th> <th></th> <th></th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>FTE</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Est. Fringe</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				FY 2017 Budget Request					GR	Federal	Other				Total	PS	0	0	0	EE	0	0	0	PSD	0	0	0	TRF	0	0	0	Total	0	0	0	FTE	0.00	0.00	0.00	Est. Fringe	0	0	0
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<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																																											
<p>Other Funds:</p>																																											
<p>Other Funds: State Highways and Transportation Department Fund (0644); Health Initiatives Fund (0275); Petroleum Storage Tank Fund (0585), Conservation Commission Fund (0609); Petroleum Inspection Fund (0662); Motor Vehicle Commission Fund (0588); DOR Specialty Plate Fund (0775); Tobacco Control Special (0984)</p>																																											
2. THIS REQUEST CAN BE CATEGORIZED AS:																																											
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input checked="" type="checkbox"/> Pay Plan		<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other:																																									
		<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement																																									
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.																																											
<p>The Governor's Fiscal Year 2017 budget includes appropriation authority for a 2% pay raise for all state employees, except judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.</p>																																											

NEW DECISION ITEM

RANK: 2 OF 10

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DI Name: Pay Plan FY17	DI#:	0000012																																																																						
<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 appropriated amount for the Fiscal Year 17 pay plan was based on two percent of the core personal service appropriations.</p>																																																																								
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Dept Req GR DOLLARS</th> <th>Dept Req GR FTE</th> <th>Dept Req FED DOLLARS</th> <th>Dept Req FED FTE</th> <th>Dept Req OTHER DOLLARS</th> <th>Dept Req OTHER FTE</th> <th>Dept Req TOTAL DOLLARS</th> <th>Dept Req TOTAL FTE</th> <th>Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>Total PS</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Gov Rec GR DOLLARS</th> <th>Gov Rec GR FTE</th> <th>Gov Rec FED DOLLARS</th> <th>Gov Rec FED FTE</th> <th>Gov Rec OTHER DOLLARS</th> <th>Gov Rec OTHER FTE</th> <th>Gov Rec TOTAL DOLLARS</th> <th>Gov Rec TOTAL FTE</th> <th>Gov Rec One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>100-Salaries and Wages</td> <td>595,048</td> <td></td> <td>5,288</td> <td></td> <td>169,151</td> <td></td> <td>769,487</td> <td></td> <td>0.0</td> </tr> <tr> <td>Total PS</td> <td>595,048</td> <td>0.0</td> <td>5,288</td> <td>0.0</td> <td>169,151</td> <td>0.0</td> <td>769,487</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>595,048</td> <td>0.0</td> <td>5,288</td> <td>0.0</td> <td>169,151</td> <td>0.0</td> <td>769,487</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table>			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	Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	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	595,048		5,288		169,151		769,487		0.0	Total PS	595,048	0.0	5,288	0.0	169,151	0.0	769,487	0.0	0	Grand Total	595,048	0.0	5,288	0.0	169,151	0.0	769,487	0.0	0
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DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 - 0000012								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	1,471	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,586	0.00
GENERAL OFFICE ASSISTANT	0	0.00	0	0.00	0	0.00	937	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	2,690	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	8,469	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	4,483	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	4,973	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	2,650	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	404	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	421	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	917	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	466	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	597	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	5,224	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	641	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	1,093	0.00
SENIOR AUDITOR	0	0.00	0	0.00	0	0.00	773	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	700	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	1,661	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	534	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	0	0.00	384	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	554	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	914	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	582	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	1,686	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	903	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	468	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	441	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	4,151	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,573	0.00
PLANNER III	0	0.00	0	0.00	0	0.00	921	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	306	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 - 0000012								
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	983	0.00
APPEALS REFEREE I	0	0.00	0	0.00	0	0.00	779	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	4,650	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	0	0.00	1,400	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	0	0.00	2,354	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	4,090	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	2,377	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	353	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	296	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	791	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	3,104	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	580	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	15,326	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	2,912	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	3,446	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	0	0.00	11,130	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	32,289	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	85,092	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	7,705	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	739	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,757	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	768	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	905	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	585	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	2,125	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	11,785	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	2,221	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,598	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	1,057	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	718	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	2,191	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	1,200	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
PARALEGAL	0	0.00	0	0.00	0	0.00	405	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	3,368	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	11,460	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	0	0.00	1,030	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	2,858	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	2,528	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	593	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	2,050	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	288,171	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$288,171	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$147,044	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	\$141,127	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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
HWY COLL MV/DL SYSTEM								
Pay Plan - 0000012								
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	900	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	2,600	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	3,500	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$3,500	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$3,500	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 DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
TAXATION DIVISION								
Pay Plan - 0000012								
OFFICE SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	915	0.00
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	588	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,192	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	1,872	0.00
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	4,509	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	2,193	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	476	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	6,127	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,488	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	3,871	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	839	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	1,064	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	25,708	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	2,169	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	3,544	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	0	0.00	2,949	0.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	0	0.00	0	0.00	15	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	10,270	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	63,809	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	58,052	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	27,890	0.00
REVENUE PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	4,866	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	0	0.00	2,361	0.00
TAX AUDITOR I	0	0.00	0	0.00	0	0.00	24,659	0.00
TAX AUDITOR II	0	0.00	0	0.00	0	0.00	16,181	0.00
TAX AUDITOR III	0	0.00	0	0.00	0	0.00	35,220	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	0	0.00	28,185	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	7,351	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	10,589	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	3,049	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	2,108	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	3,131	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 - 0000012								
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	0	0.00	27,706	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	0	0.00	1,424	0.00
TAX SEASON ASST	0	0.00	0	0.00	0	0.00	8,900	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	0	0.00	0	0.00	1,102	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,724	0.00
OTHER	0	0.00	0	0.00	0	0.00	141	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	398,237	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$398,237	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$384,643	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	\$13,594	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 - 0000012								
OFFICE SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,823	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	0	0.00	1,985	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	746	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	121	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	568	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	1,662	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	4,178	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	338	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	43	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	11,464	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$11,464	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$7,377	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$54	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$4,033	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
LEGAL SERVICES								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,353	0.00
SR OFC SUPPORT ASST (KEYBRD)	0	0.00	0	0.00	0	0.00	1,824	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	751	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	374	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	270	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	394	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	14,074	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	2,686	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	2,990	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	0	0.00	1,128	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	586	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	565	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	3,611	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	1,483	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	6,100	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	1,125	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	3,091	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	0	0.00	937	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	417	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	333	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	44,092	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$44,092	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$30,037	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$4,170	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$9,885	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,455	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	3,132	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	1,912	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	307	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	433	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	231	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	285	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	366	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	1,610	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	1,119	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	602	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	320	0.00
PERSONNEL OFCR I	0	0.00	0	0.00	0	0.00	568	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	346	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	468	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	357	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	463	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	287	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	217	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	313	0.00
LABOR SPV	0	0.00	0	0.00	0	0.00	227	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	753	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	724	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	429	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	439	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,316	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	471	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	555	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	421	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	478	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	334	0.00
DEPUTY STATE DEPT DIRECTOR	0	0.00	0	0.00	0	0.00	634	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 - 0000012								
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	679	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	623	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	821	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	328	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	24,023	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$24,023	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$22,447	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,064	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$512	0.00

HIGHWAY COLLECTIONS

DECISION ITEM SUMMARY

Budget Unit	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	7,020,988	205.04	7,352,424	221.80	7,352,424	221.80	7,352,424	221.80
STATE HWYS AND TRANS DEPT	6,749,007	227.56	7,080,610	220.99	7,056,330	220.99	7,056,330	220.99
TOTAL - PS	13,769,995	432.60	14,433,034	442.79	14,408,754	442.79	14,408,754	442.79
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,144,722	0.00	3,248,483	0.00	3,248,483	0.00	3,248,483	0.00
STATE HWYS AND TRANS DEPT	6,229,389	0.00	6,509,647	0.00	6,473,669	0.00	6,473,669	0.00
TOTAL - EE	9,374,111	0.00	9,758,130	0.00	9,722,152	0.00	9,722,152	0.00
TOTAL	23,144,106	432.60	24,191,164	442.79	24,130,906	442.79	24,130,906	442.79
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	147,044	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	141,127	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	288,171	0.00
TOTAL	0	0.00	0	0.00	0	0.00	288,171	0.00
POSTAGE RATE INCREASE - 1860004								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	40,786	0.00	40,786	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	65,846	0.00	65,846	0.00
TOTAL - EE	0	0.00	0	0.00	106,632	0.00	106,632	0.00
TOTAL	0	0.00	0	0.00	106,632	0.00	106,632	0.00
NMVTIS USER FEE INCREASE - 1860003								
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	35,236	0.00	35,236	0.00
TOTAL - EE	0	0.00	0	0.00	35,236	0.00	35,236	0.00
TOTAL	0	0.00	0	0.00	35,236	0.00	35,236	0.00
GRAND TOTAL	\$23,144,106	432.60	\$24,191,164	442.79	\$24,272,774	442.79	\$24,560,945	442.79

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CORE DECISION ITEM

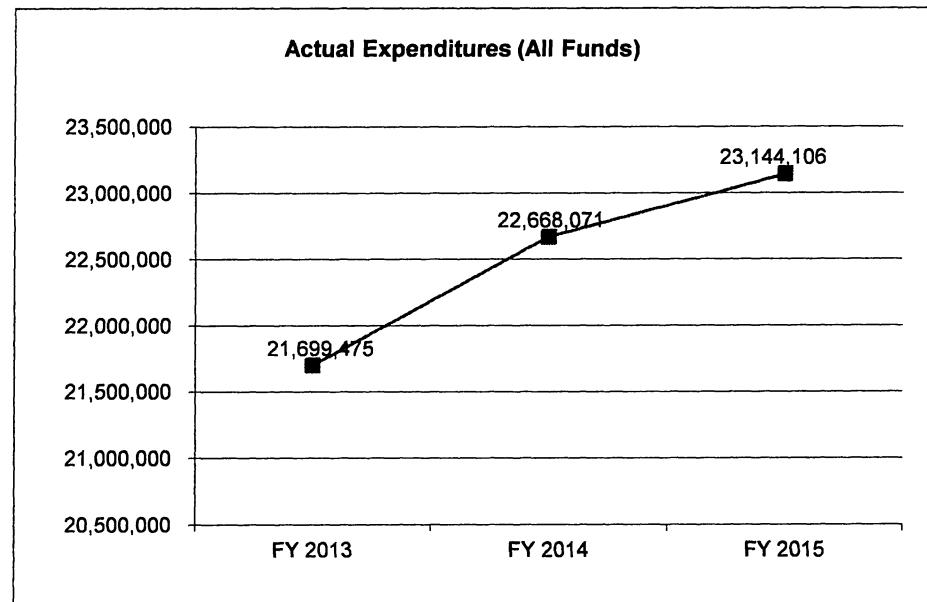
Department of Revenue		Budget Unit	866110C																																														
Divisions: Motor Vehicle and Driver Licensing, Taxation, Legal Services, Administration																																																	
Core - Highway Collections			HB Section	4.005																																													
1. CORE FINANCIAL SUMMARY																																																	
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<p>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.</p>																																																	
<p>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 issuance, renewal, and suspension 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.</p>																																																	
3. PROGRAM LISTING (list programs included in this core funding)																																																	
Fuel Tax Program		Motor Vehicle Registration Program																																															
Driver License Program		Motor Vehicle Title Program																																															

CORE DECISION ITEM

Department of Revenue	Budget Unit	866110C
Divisions: Motor Vehicle and Driver Licensing, Taxation, Legal Services, Administration		
Core - Highway Collections	HB Section	4.005

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	23,348,350	23,710,985	24,230,291	24,191,164
Less Reverted (All Funds)	(516,696)	(400,959)	(727,876)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	22,831,654	23,310,026	23,502,415	24,191,164
Actual Expenditures (All Funds)	<u>21,699,475</u>	<u>22,668,071</u>	<u>23,144,106</u>	0
Unexpended (All Funds)	<u>1,132,179</u>	<u>641,955</u>	<u>358,309</u>	<u>24,191,164</u>
Unexpended, by Fund:				
General Revenue	960,603	527,541	131,231	0
Federal	0	0	0	0
Other	171,576	114,414	227,078	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

<u>Division Allocations Fiscal Year 2016</u>	<u>GR</u>	<u>HWY</u>
Administration	\$1,496,031	\$857,487
Motor Vehicle and Driver Licensing	\$5,839,131	\$8,118,389
Taxation	\$604,934	\$1,275,174
Legal Services	\$1,159,019	\$1,168,054
Postage	\$1,501,792	\$2,171,153

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	442.79	7,352,424	0	7,080,610	14,433,034	
	EE	0.00	3,248,483	0	6,509,647	9,758,130	
	Total	442.79	10,600,907	0	13,590,257	24,191,164	
DEPARTMENT CORE ADJUSTMENTS							
1x Expenditures	1179 1773	PS	0.00	0	0	(24,280)	(24,280) Fiscal Year 2016 one time implement legislation.
1x Expenditures	1179 1774	EE	0.00	0	0	(35,978)	(35,978) Fiscal Year 2016 one time implement legislation.
Core Reallocation	1154 1791	PS	0.00	0	0	0	Core reallocation.
Core Reallocation	1154 1768	PS	0.00	0	0	0	(0) Core reallocation.
Core Reallocation	1178 1773	PS	9.00	0	0	225,588	225,588 Core reallocations.
Core Reallocation	1178 1760	PS	(5.00)	(139,404)	0	0	(139,404) Core reallocations.
Core Reallocation	1178 1771	PS	(9.00)	0	0	(225,588)	(225,588) Core reallocations.
Core Reallocation	1178 1768	PS	5.00	139,404	0	0	139,404 Core reallocations.
NET DEPARTMENT CHANGES		0.00	0	0	(60,258)	(60,258)	
DEPARTMENT CORE REQUEST							
	PS	442.79	7,352,424	0	7,056,330	14,408,754	
	EE	0.00	3,248,483	0	6,473,669	9,722,152	
	Total	442.79	10,600,907	0	13,529,999	24,130,906	
GOVERNOR'S RECOMMENDED CORE							
	PS	442.79	7,352,424	0	7,056,330	14,408,754	

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE						
EE	0.00	3,248,483	0	6,473,669	9,722,152	
Total	442.79	10,600,907	0	13,529,999	24,130,906	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	72,162	3.00	73,549	3.00	73,549	3.00	73,549	3.00
SR OFC SUPPORT ASST (CLERICAL)	25,688	1.00	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	173,055	6.03	179,303	5.46	179,303	5.46	179,303	5.46
GENERAL OFFICE ASSISTANT	43,494	2.00	46,875	2.00	46,875	2.00	46,875	2.00
OFFICE SUPPORT ASST (KEYBRD)	98,439	4.04	134,502	5.68	134,502	5.68	134,502	5.68
SR OFC SUPPORT ASST (KEYBRD)	301,460	11.41	423,464	15.37	423,464	15.37	423,464	15.37
PHOTOGRAPHIC-MACHINE OPER	195,999	8.15	224,150	9.00	224,150	9.00	224,150	9.00
PRINTING/MAIL TECHNICIAN I	242,927	9.74	248,676	9.44	248,676	9.44	248,676	9.44
PRINTING/MAIL TECHNICIAN II	154,339	5.39	107,463	3.85	132,495	4.85	132,495	4.85
PRINTING/MAIL TECHNICIAN IV	22,066	0.63	20,229	0.62	20,229	0.62	20,229	0.62
PRINTING/MAIL CUSTOMER SVC REP	20,833	0.55	21,077	0.62	21,077	0.62	21,077	0.62
STOREKEEPER I	42,828	1.65	45,844	1.83	45,844	1.83	45,844	1.83
SUPPLY MANAGER I	23,750	0.64	23,274	0.62	23,274	0.62	23,274	0.62
PROCUREMENT OFCR II	24,446	0.55	29,856	0.62	29,856	0.62	29,856	0.62
ACCOUNT CLERK II	327,430	12.42	261,230	9.27	261,230	9.27	261,230	9.27
AUDITOR II	1,635	0.04	32,052	1.00	32,052	1.00	32,052	1.00
AUDITOR I	74,693	2.00	54,654	0.66	54,654	0.66	54,654	0.66
SENIOR AUDITOR	0	0.00	38,632	1.00	38,632	1.00	38,632	1.00
ACCOUNTANT I	54,678	1.77	35,027	0.91	35,027	0.91	35,027	0.91
ACCOUNTANT II	80,498	2.15	83,090	2.17	83,090	2.17	83,090	2.17
ACCOUNTANT III	19,897	0.49	26,693	0.62	26,693	0.62	26,693	0.62
PERSONNEL OFCR I	25,754	0.56	19,208	0.62	19,208	0.62	19,208	0.62
HUMAN RELATIONS OFCR II	25,726	0.62	27,705	0.60	27,705	0.60	27,705	0.60
PERSONNEL ANAL I	26,363	0.77	0	0.00	45,678	1.24	45,678	1.24
PERSONNEL ANAL II	20,402	0.54	54,938	1.24	0	0.00	0	0.00
PUBLIC INFORMATION COOR	34,338	0.73	29,103	0.62	29,103	0.62	29,103	0.62
TRAINING TECH I	94,824	2.63	84,326	2.60	84,326	2.60	84,326	2.60
TRAINING TECH III	43,174	0.96	45,170	1.00	45,170	1.00	45,170	1.00
EXECUTIVE I	466	0.01	23,384	0.62	23,384	0.62	23,384	0.62
EXECUTIVE II	21,856	0.62	22,050	0.62	22,050	0.62	22,050	0.62
MANAGEMENT ANALYSIS SPEC I	314,591	8.11	207,561	5.80	207,561	5.80	207,561	5.80
MANAGEMENT ANALYSIS SPEC II	72,872	1.67	128,643	3.00	128,643	3.00	128,643	3.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	45,821	1.00	46,061	1.00	46,061	1.00	46,061	1.00
PERSONNEL CLERK	17,529	0.56	15,318	0.40	15,318	0.40	15,318	0.40
LEGISLATIVE COORDINATOR	58,596	1.05	49,160	1.00	49,160	1.00	49,160	1.00
APPEALS REFEREE I	38,720	1.00	38,928	1.00	38,928	1.00	38,928	1.00
ADMINISTRATIVE ANAL I	211,382	6.96	232,509	7.20	232,509	7.20	232,509	7.20
ADMINISTRATIVE ANAL II	91,293	2.63	69,988	2.00	69,988	2.00	69,988	2.00
ADMINISTRATIVE ANAL III	95,236	2.37	117,688	3.00	117,688	3.00	117,688	3.00
INVESTIGATOR II	275,485	7.08	204,471	7.10	204,471	7.10	204,471	7.10
INVESTIGATOR III	53,136	1.05	118,853	2.00	118,853	2.00	118,853	2.00
LABOR SPV	19,907	0.66	17,642	0.62	17,642	0.62	17,642	0.62
MOTOR VEHICLE DRIVER	17,742	0.68	14,800	0.62	14,800	0.62	14,800	0.62
GRAPHIC ARTS SPEC II	37,347	1.00	39,534	1.00	39,534	1.00	39,534	1.00
TAX PROCESSING TECH IV	0	0.00	69,209	2.00	0	0.00	0	0.00
TAX COLLECTION TECH I	101,120	4.25	35,803	1.50	155,203	6.50	155,203	6.50
TAX COLLECTION TECH II	0	0.00	26,219	1.00	0	0.00	0	0.00
TAX COLLECTION TECH III	15,697	0.54	55,751	2.00	29,004	1.00	29,004	1.00
REVENUE SECTION SUPV	620,571	16.94	766,313	21.00	766,313	21.00	766,313	21.00
TELEPHONE INFO OPERATOR I REV	164,761	6.93	145,573	6.00	145,573	6.00	145,573	6.00
TELEPHONE INFO OPERATOR II REV	72,658	2.74	172,290	6.00	172,290	6.00	172,290	6.00
REVENUE FIELD SERVICES COOR	554,338	14.40	556,515	14.00	556,515	14.00	556,515	14.00
REVENUE PROCESSING TECH I	2,040,596	85.55	1,624,883	76.42	1,614,489	76.42	1,614,489	76.42
REVENUE PROCESSING TECH II	3,130,947	116.44	4,361,923	137.37	4,254,591	133.37	4,254,591	133.37
REVENUE PROCESSING TECH III	397,500	13.64	314,032	11.52	385,221	13.52	385,221	13.52
REVENUE PROCESSING TECH IV	11,552	0.35	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	39,597	0.68	36,940	0.62	36,940	0.62	36,940	0.62
FISCAL & ADMINISTRATIVE MGR B1	93,738	1.69	87,840	1.62	87,840	1.62	87,840	1.62
FISCAL & ADMINISTRATIVE MGR B2	34,244	0.57	38,415	0.62	38,415	0.62	38,415	0.62
FISCAL & ADMINISTRATIVE MGR B3	54,634	0.77	45,284	0.62	45,284	0.62	45,284	0.62
HUMAN RESOURCES MGR B2	33,185	0.56	29,236	0.62	29,236	0.62	29,236	0.62
INVESTIGATION MGR B1	2,350	0.04	0	0.00	0	0.00	0	0.00
INVESTIGATION MGR B3	49,562	0.72	106,258	1.50	106,258	1.50	106,258	1.50
REVENUE MANAGER, BAND 1	593,225	11.67	589,242	10.87	589,242	10.87	589,242	10.87

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 2	265,609	4.00	111,071	3.00	111,071	3.00	111,071	3.00
REVENUE MANAGER, BAND 3	53,954	0.76	0	0.00	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	60,090	0.51	70,627	0.60	79,887	0.60	79,887	0.60
DEPUTY STATE DEPT DIRECTOR	29,577	0.26	52,856	0.60	52,856	0.60	52,856	0.60
DESIGNATED PRINCIPAL ASST DEPT	45,416	0.68	35,858	0.35	35,858	0.35	35,858	0.35
DIVISION DIRECTOR	201,799	2.36	109,531	1.29	109,531	1.29	109,531	1.29
DESIGNATED PRINCIPAL ASST DIV	87,528	1.86	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	130,848	2.77	60,001	2.20	60,001	2.20	60,001	2.20
PARALEGAL	21,186	0.62	20,271	0.62	20,271	0.62	20,271	0.62
LEGAL COUNSEL	256,274	5.82	168,381	4.63	168,381	4.63	168,381	4.63
SENIOR COUNSEL	488,148	8.64	573,027	8.16	573,027	8.16	573,027	8.16
CLERK	3,761	0.22	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	44,230	0.91	51,511	1.00	51,511	1.00	51,511	1.00
MANAGING COUNSEL	132,158	1.96	142,912	2.00	142,912	2.00	142,912	2.00
MISCELLANEOUS TECHNICAL	2,294	0.08	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	97,838	1.81	126,390	2.20	126,390	2.82	126,390	2.82
SPECIAL ASST PROFESSIONAL	87,038	1.46	29,682	0.60	29,682	0.60	29,682	0.60
SPECIAL ASST OFFICE & CLERICAL	109,095	2.49	102,510	2.86	102,510	2.24	102,510	2.24
TOTAL - PS	13,769,995	432.60	14,433,034	442.79	14,408,754	442.79	14,408,754	442.79
TRAVEL, IN-STATE	15,632	0.00	18,258	0.00	18,258	0.00	18,258	0.00
TRAVEL, OUT-OF-STATE	7,410	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	7,623,688	0.00	7,524,816	0.00	7,623,795	0.00	7,623,795	0.00
PROFESSIONAL DEVELOPMENT	38,404	0.00	39,619	0.00	39,619	0.00	39,619	0.00
COMMUNICATION SERV & SUPP	344,166	0.00	67,771	0.00	67,771	0.00	67,771	0.00
PROFESSIONAL SERVICES	617,657	0.00	1,833,918	0.00	1,797,940	0.00	1,797,940	0.00
M&R SERVICES	107,827	0.00	214,884	0.00	115,905	0.00	115,905	0.00
COMPUTER EQUIPMENT	51,524	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	135,625	0.00	52	0.00	52	0.00	52	0.00
OFFICE EQUIPMENT	205,234	0.00	7,076	0.00	7,076	0.00	7,076	0.00
OTHER EQUIPMENT	226,155	0.00	18,002	0.00	18,002	0.00	18,002	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	789	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	9,374,111	0.00	9,758,130	0.00	9,722,152	0.00	9,722,152	0.00
GRAND TOTAL	\$23,144,106	432.60	\$24,191,164	442.79	\$24,130,906	442.79	\$24,130,906	442.79
GENERAL REVENUE	\$10,165,710	205.04	\$10,600,907	221.80	\$10,600,907	221.80	\$10,600,907	221.80
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$12,978,396	227.56	\$13,590,257	220.99	\$13,529,999	220.99	\$13,529,999	220.99

DECISION ITEM SUMMARY

Budget Unit	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
HWY COLL MV/DL SYSTEM								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	175,000	3.00	175,000	3.00	175,000	3.00
TOTAL - PS	0	0.00	175,000	3.00	175,000	3.00	175,000	3.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
TOTAL - EE	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
TOTAL	0	0.00	200,000	3.00	200,000	3.00	200,000	3.00
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	3,500	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	3,500	0.00
TOTAL	0	0.00	0	0.00	0	0.00	3,500	0.00
GRAND TOTAL	\$0	0.00	\$200,000	3.00	\$200,000	3.00	\$203,500	3.00

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CORE DECISION ITEM

Department of Revenue		Budget Unit <u>86104C</u>																																																																									
Motor Vehicle and Driver Licensing Division																																																																											
Core - MVDL System		HB Section <u>4.005</u>																																																																									
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Other Funds:		Other Funds:																																																																									
2. CORE DESCRIPTION																																																																											
<p>The Department currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software, and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, making communication between systems very limited. Limited ability to expend data collection makes it difficult to support safety initiatives for quick identification of vehicles such as amber alerts, etc. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult if not impossible to modify to accommodate new mandates that might arise from the state legislature or the federal government.</p> <p>Newer, more nimble, and robust technologies are available which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft, issue driver license and nondriver identification cards, suspend and revoke driver licenses when applicable, track and account for revenue collected for motor vehicle and driver license transactions, and better serve Missouri citizens.</p>																																																																											

CORE DECISION ITEM

Department of Revenue	Budget Unit	86104C
Motor Vehicle and Driver Licensing Division		
Core - MVDL System	HB Section	4.005

The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The benefits the Department expects to realize with an integrated system: reduce operational and maintenance costs; provide ways to identify and collect delinquent taxes; expand online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data, with better analytical capabilities.

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

Driver License Program

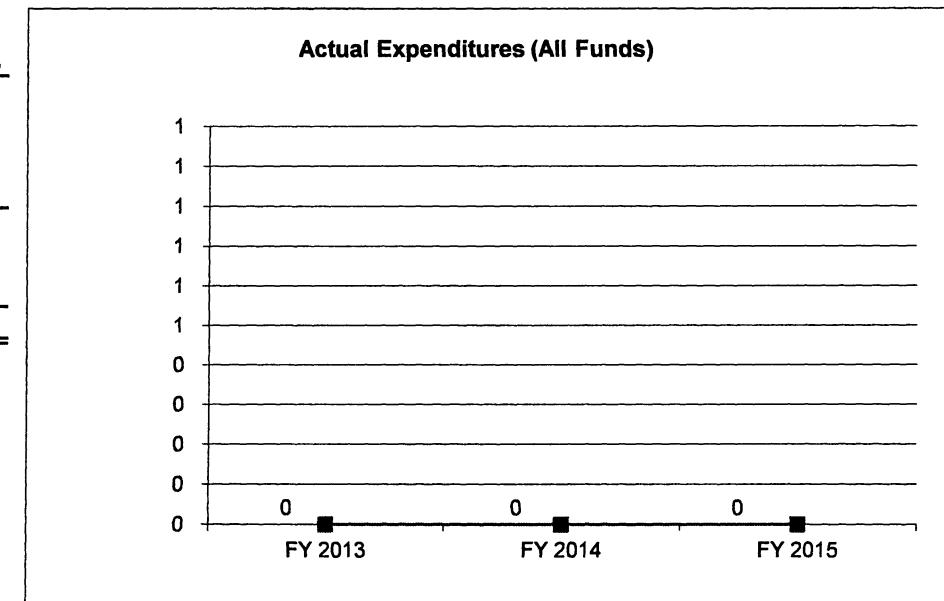
Motor Vehicle Title Program

Motor Vehicle Registration Program

Motor Vehicle Dealer Registration Program

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	0	0	0	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	0	200,000
Actual Expenditures (All Funds)	0	0	0	0
Unexpended (All Funds)	0	0	0	200,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
HWY COLL MV/DL SYSTEM

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	PS	3.00	175,000	0	0	175,000	
	EE	0.00	25,000	0	0	25,000	
	Total	3.00	200,000	0	0	200,000	
DEPARTMENT CORE REQUEST	PS	3.00	175,000	0	0	175,000	
	EE	0.00	25,000	0	0	25,000	
	Total	3.00	200,000	0	0	200,000	
GOVERNOR'S RECOMMENDED CORE	PS	3.00	175,000	0	0	175,000	
	EE	0.00	25,000	0	0	25,000	
	Total	3.00	200,000	0	0	200,000	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
HWY COLL MV/DL SYSTEM								
CORE								
MANAGEMENT ANALYSIS SPEC II	0	0.00	45,000	1.00	45,000	1.00	45,000	1.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	130,000	2.00	130,000	2.00
REVENUE MANAGER, BAND 3	0	0.00	130,000	2.00	0	0.00	0	0.00
TOTAL - PS	0	0.00	175,000	3.00	175,000	3.00	175,000	3.00
PROFESSIONAL SERVICES	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
TOTAL - EE	0	0.00	25,000	0.00	25,000	0.00	25,000	0.00
GRAND TOTAL	\$0	0.00	\$200,000	3.00	\$200,000	3.00	\$200,000	3.00
GENERAL REVENUE	\$0	0.00	\$200,000	3.00	\$200,000	3.00	\$200,000	3.00
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 of Revenue						HB Section(s): _____
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			41,955		41,955	
OTHER	235,160	64,513	-	5,644	305,317	
TOTAL	235,160	64,513	41,955	5,644	347,272	

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.

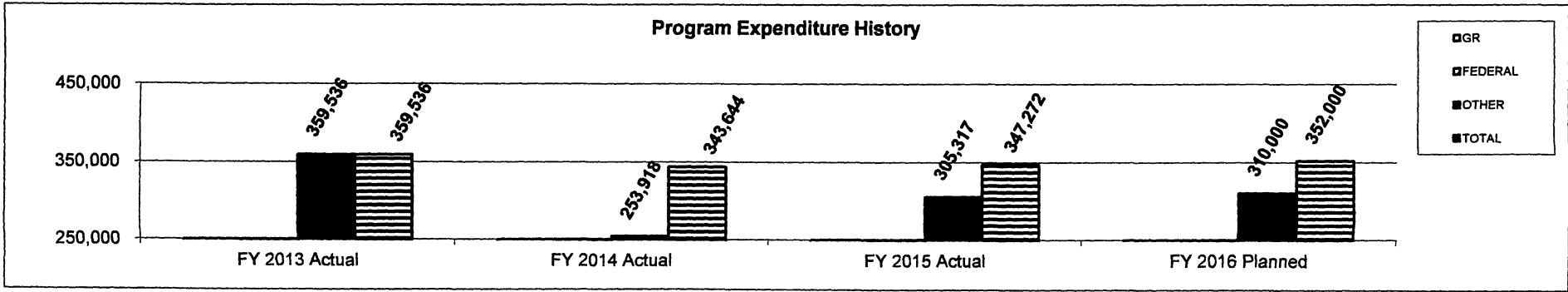
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue Program Name - Fuel Tax Program is found in the following core budget(s): <u>Taxation Division</u>, <u>Administration Division</u>, <u>Legal Services Division</u>, <u>Postage</u></p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	HB Section(s): _____																					
<p>7a. Provide an effectiveness measure. Revenue generated (millions) (before refunds)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33.33%; text-align: center;">FY 2013</th> <th style="width: 33.33%; text-align: center;">FY 2014</th> <th style="width: 33.33%; text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$708.2</td> <td style="text-align: center;">\$704.9</td> <td style="text-align: center;">\$704.8</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$708.2	\$704.9	\$704.8												
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<p>7b. Provide an efficiency measure. Number of days from receipt to deposit</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33.33%; text-align: center;">FY 2013</th> <th style="width: 33.33%; text-align: center;">FY 2014</th> <th style="width: 33.33%; text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	1.0	1.0	1.0												
FY 2013	FY 2014	FY 2015																				
Actual	Actual	Actual																				
1.0	1.0	1.0																				
<p>7c. Provide the number of clients/individuals served, if applicable. Number of returns filed</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33.33%; text-align: center;">FY 2013</th> <th style="width: 33.33%; text-align: center;">FY 2014</th> <th style="width: 33.33%; text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Paper</td> <td style="text-align: center;">7,043</td> <td style="text-align: center;">7,044</td> </tr> <tr> <td style="text-align: center;">EDI</td> <td style="text-align: center;">1,667</td> <td style="text-align: center;">1,702</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">8,710</td> <td style="text-align: center;">8,746</td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">6,897</td> <td style="text-align: center;">2,009</td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">8,906</td> <td style="text-align: center;"></td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	Paper	7,043	7,044	EDI	1,667	1,702	Total	8,710	8,746		6,897	2,009		8,906	
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<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																						

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	2,522,734	0	40,304	216,827	89,714	2,869,579
Federal	0	0	0	76,889	0	76,889
Other	1,528,432	0	295,565	1,590,061	657,900	4,071,958
Total	4,051,166	0	335,869	1,883,777	747,614	7,018,426

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.

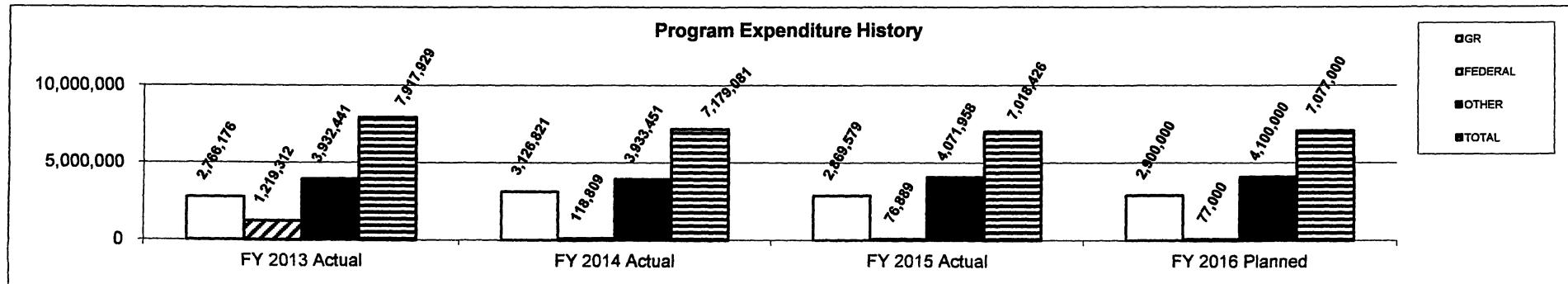
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Driver License</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																								
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<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																									

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	1,542,540	0	43,182	9,333	204,959	1,800,014
Federal	0					0
Other	3,456,518	0	316,665	68,446	1,503,029	5,344,658
Total	4,999,058	0	359,847	77,779	1,707,988	7,144,672

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.

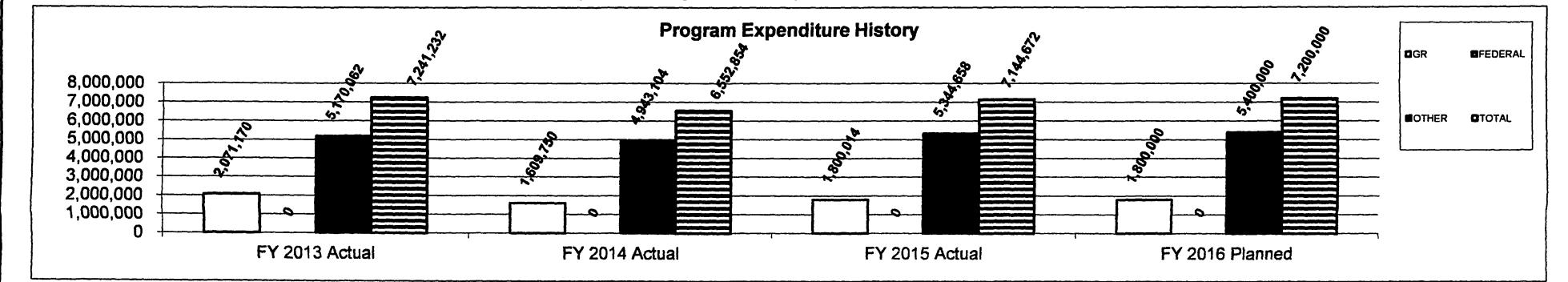
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____																												
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6. What are the sources of the "Other" funds?																													
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)																													
Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																													
<p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 33.33%;">FY 2013</th> <th style="text-align: center; width: 33.33%;">FY 2014</th> <th style="text-align: center; width: 33.33%;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$162.27</td> <td style="text-align: center;">\$164.21</td> <td style="text-align: center;">\$167.49</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$162.27	\$164.21	\$167.49																			
FY 2013	FY 2014	FY 2015																											
Actual	Actual	Actual																											
\$162.27	\$164.21	\$167.49																											
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>																													
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of registrations produced</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33.33%;"></th> <th style="text-align: center; width: 33.33%;">FY 2013</th> <th style="text-align: center; width: 33.33%;">FY 2014</th> <th style="text-align: center; width: 33.33%;">FY 2015</th> </tr> <tr> <th style="width: 33.33%;"></th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="width: 33.33%;">Motor Vehicle - Annual (in millions)</td> <td style="text-align: center;">1.71</td> <td style="text-align: center;">2.08</td> <td style="text-align: center;">2.08</td> </tr> <tr> <td style="width: 33.33%;">Motor Vehicle - Biennial (in millions)</td> <td style="text-align: center;">1.81</td> <td style="text-align: center;">1.63</td> <td style="text-align: center;">1.88</td> </tr> <tr> <td style="width: 33.33%;">Trailer</td> <td style="text-align: center;">339,895</td> <td style="text-align: center;">358,984</td> <td style="text-align: center;">370,061</td> </tr> <tr> <td style="width: 33.33%;">Marine craft</td> <td style="text-align: center;">119,179</td> <td style="text-align: center;">121,870</td> <td style="text-align: center;">122,531</td> </tr> <tr> <td style="width: 33.33%;">All-Terrain Vehicles</td> <td style="text-align: center;">28,156</td> <td style="text-align: center;">24,458</td> <td style="text-align: center;">23,414</td> </tr> </tbody> </table>			FY 2013	FY 2014	FY 2015		Actual	Actual	Actual	Motor Vehicle - Annual (in millions)	1.71	2.08	2.08	Motor Vehicle - Biennial (in millions)	1.81	1.63	1.88	Trailer	339,895	358,984	370,061	Marine craft	119,179	121,870	122,531	All-Terrain Vehicles	28,156	24,458	23,414
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<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																													

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	900,731	0	67,848	54,726	110,994	1,134,299
Federal	0					0
Other	2,761,268	0	497,548	401,320	813,952	4,474,088
Total	3,661,999	0	565,396	456,046	924,946	5,608,387

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.

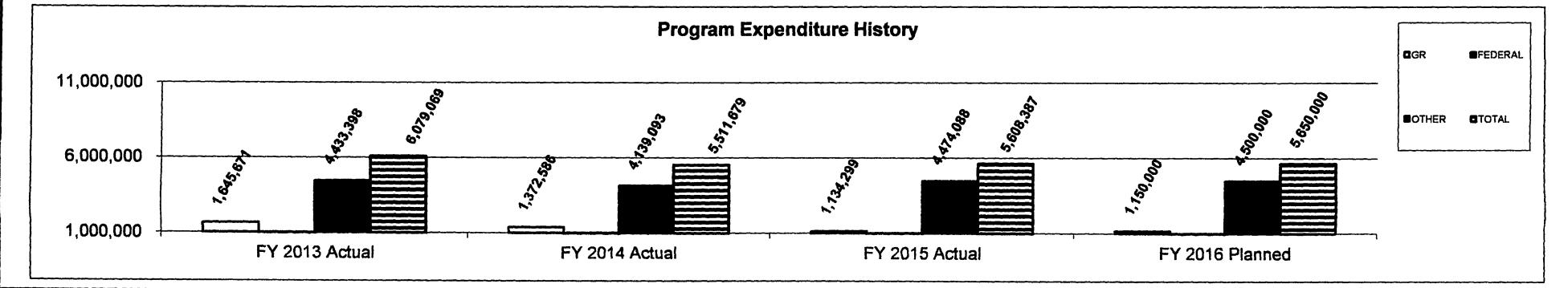
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s):
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013 FY 2014 FY 2015	
Actual Actual Actual	
<hr/> \$639.85 \$735.60 \$793.78	
7b. Provide an efficiency measure.	
N/A	
7c. Provide the number of clients/individuals served, if applicable.	
Number of titles produced (in millions)	
FY 2013 FY 2014 FY 2015	
Actual Actual Actual	
<hr/> 1.95 1.99 2.04	
7d. Provide a customer satisfaction measure, if available.	
N/A	

NEW DECISION ITEM

RANK: 7 OF 10

Department of Revenue				Budget Unit	866110C																																														
Motor Vehicle and Driver License Division				House Bill	4.005																																														
DI Name - NMVTIS User Fees				DI# 1860003																																															
1. AMOUNT OF REQUEST																																																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">GR</th> <th colspan="3">FY 2017 Budget Request</th> <th colspan="3">FY 2017 Governor's Recommendation</th> </tr> <tr> <th>Federal</th> <th>Other</th> <th>Total</th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>PS</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>35,236</td> <td>35,236</td> <td>EE</td> <td>0</td> <td>35,236</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>PSD</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>TRF</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>35,236</td> <td>Total</td> <td>0</td> <td>35,236</td> </tr> </tbody> </table>				GR	FY 2017 Budget Request			FY 2017 Governor's Recommendation			Federal	Other	Total	GR	Federal	Other	PS	0	0	0	PS	0	0	EE	0	35,236	35,236	EE	0	35,236	PSD	0	0	0	PSD	0	0	TRF	0	0	0	TRF	0	0	Total	0	0	35,236	Total	0	35,236
GR	FY 2017 Budget Request				FY 2017 Governor's Recommendation																																														
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Other Funds: State Highways and Transportation Department Fund (0644)				Other Funds: State Highways and Transportation Department Fund (0644)																																															
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.																																																			
<p>In 1992, in response to motor vehicle theft, Congress passed the Anti-Car Theft Act. The Act was designed to reduce auto theft by making the selling of stolen or damaged cars more difficult. Part of the Act required the establishment of the National Motor Vehicle Title Information System (NMVTIS), a United States Department of Justice information system operated by the American Association of Motor Vehicle Administrators. Missouri implemented NMVTIS on August 31, 2010.</p>																																																			

NEW DECISION ITEM

RANK: 7 OF 10

Department of Revenue	Budget Unit	866110C
Motor Vehicle and Driver License Division		
DI Name - NMVTIS User Fees	DI# 1860003	House Bill 4.005

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 TAFF fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

As the operator of the NMVTIS system, the American Association of Motor Vehicle Administrators previously received grant funding for a portion of their operating expenses. The grant funding is no longer available and the full operating costs are now passed on to the states.

The annual user fee is calculated by using the number of vehicles each state has in the system and prorating the cost among the user states. The Department received core funding in Fiscal Year 2014 of \$48,655 for the annual user fee expenditure. The projected expenditure for Fiscal Year 2017 is \$83,891. The Department is requesting core funding of \$35,236 for the difference (\$83,891 minus \$48,655).

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	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
	0						0	0.0	0.0
							0	0.0	0.0
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 - Professional Services					35,236		35,236		
					0		0	0.0	0.0
Total EE	0		0		35,236		35,236		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	35,236	0.0	35,236	0.0	0

NEW DECISION ITEM

RANK: 7 OF 10

Department of Revenue		Budget Unit		866110C					
Motor Vehicle and Driver License Division									
DI Name - NMVTIS User Fees		DI# 1860003		House Bill		4.005			
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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 - Professional Services					35,236		35,236		
					0		0	0	0
Total EE	0		0		35,236		35,236		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	35,236	0.0	35,236	0.0	0

NEW DECISION ITEM

RANK: 7 OF 10

Department of Revenue
Motor Vehicle and Driver License Division
DI Name - NMVTIS User Fees

Budget Unit 866110C
House Bill 4.005

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

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

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
HIGHWAY COLLECTIONS								
NMVTIS USER FEE INCREASE - 1860003								
PROFESSIONAL SERVICES	0	0.00	0	0.00	35,236	0.00	35,236	0.00
TOTAL - EE	0	0.00	0	0.00	35,236	0.00	35,236	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$35,236	0.00	\$35,236	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	\$35,236	0.00	\$35,236	0.00

TAXATION DIVISION

DECISION ITEM SUMMARY

Budget Unit	Decision Item	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
TAXATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	18,162,496	556.24	19,119,686	526.88	19,119,686	526.88	18,919,686	526.88	
HEALTH INITIATIVES	48,906	1.72	51,835	2.00	51,835	2.00	51,835	2.00	
PETROLEUM STORAGE TANK INS	25,543	0.90	27,834	1.00	27,834	1.00	27,834	1.00	
CONSERVATION COMMISSION	563,027	21.67	566,076	20.42	566,076	20.42	566,076	20.42	
PETROLEUM INSPECTION FUND	23,848	1.00	34,020	1.00	34,020	1.00	34,020	1.00	
TOTAL - PS	18,823,820	581.53	19,799,451	551.30	19,799,451	551.30	19,599,451	551.30	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,630,425	0.00	2,804,666	0.00	2,804,666	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	1,630,425	0.00	2,820,995	0.00	2,820,995	0.00	2,270,995	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	250,000	0.00	0	0.00	0	0.00	
TOTAL - PD	0	0.00	250,000	0.00	0	0.00	0	0.00	
TOTAL	20,454,245	581.53	22,870,446	551.30	22,620,446	551.30	21,870,446	551.30	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	384,643	0.00	
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	1,035	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	557	0.00	
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	11,321	0.00	
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	681	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	398,237	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	398,237	0.00	
FRAUD DETERRENCE - 1860001									
PERSONAL SERVICES									

DECISION ITEM SUMMARY

Budget Unit	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
TAXATION DIVISION								
FRAUD DETERRENCE - 1860001								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	312,479	11.00	312,479	11.00
TOTAL - PS	0	0.00	0	0.00	312,479	11.00	312,479	11.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	1,821,688	0.00	1,821,688	0.00
TOTAL - EE	0	0.00	0	0.00	1,821,688	0.00	1,821,688	0.00
TOTAL	0	0.00	0	0.00	2,134,167	11.00	2,134,167	11.00
DOC CAPTURE REMITTANCE EQUIP - 1860002								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	683,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	683,000	0.00	0	0.00
TOTAL	0	0.00	0	0.00	683,000	0.00	0	0.00
GRAND TOTAL	\$20,454,245	581.53	\$22,870,446	551.30	\$25,437,613	562.30	\$24,402,850	562.30

CORE DECISION ITEM

Department of Revenue		Budget Unit		86115C				
Taxation Division								
Core - Taxation		HB Section		4.010				
1. CORE FINANCIAL SUMMARY								
				FY 2017 Budget Request				
				GR Federal Other Total				
PS	19,119,686	0	679,765	19,799,451				
EE	2,804,666	0	16,329	2,820,995				
PSD	0	0	0	0				
TRF	0	0	0	0				
Total	21,924,352	0	696,094	22,620,446				
FTE	526.88	0.00	24.42	551.30				
Est. Fringe	10,439,610	0	427,470	10,867,080				
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.								
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 \$213,052. 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>								
				FY 2017 Governor's Recommendation				
				GR Federal Other Total				
PS	18,919,686	0	679,765	19,599,451				
EE	2,254,666	0	16,329	2,270,995				
PSD	0	0	0	0				
TRF	0	0	0	0				
Total	21,174,352	0	696,094	21,870,446				
FTE	526.88	0.00	24.42	551.30				
Est. Fringe	10,384,970	0	427,470	10,812,440				
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.								
Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)							

CORE DECISION ITEM

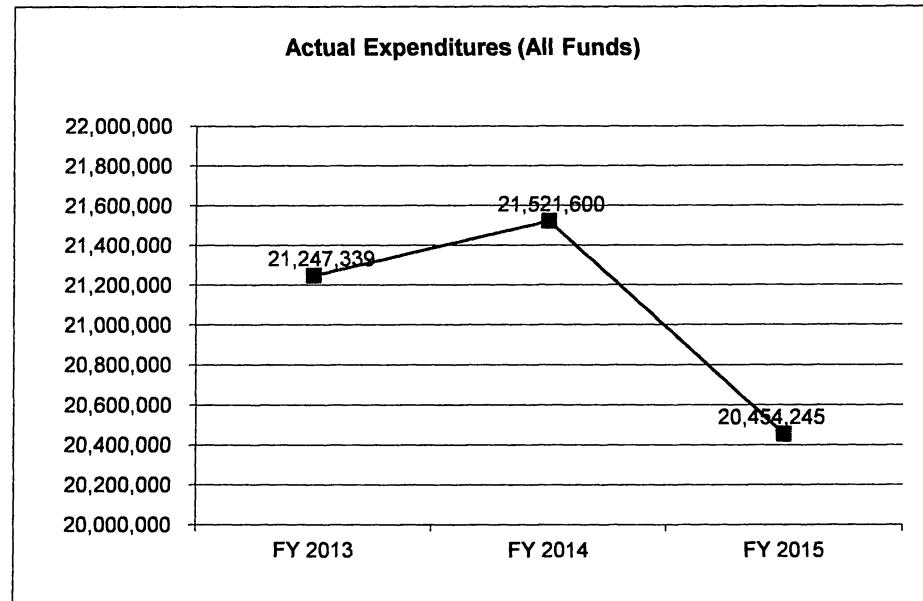
Department of Revenue	Budget Unit	<u>86115C</u>
Taxation Division		
Core - Taxation	HB Section	<u>4.010</u>

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 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	26,564,456	23,084,185	21,772,168	22,870,446
Less Reverted (All Funds)	(1,074,694)	(673,679)	(634,071)	0
Less Restricted (All Funds)	(3,579,700)	0	0	0
Budget Authority (All Funds)	21,910,062	22,410,506	21,138,097	22,870,446
Actual Expenditures (All Funds)	<u>21,247,339</u>	<u>21,521,600</u>	<u>20,454,245</u>	0
Unexpended (All Funds)	<u>662,723</u>	<u>888,906</u>	<u>683,852</u>	22,870,446
Unexpended, by Fund:				
General Revenue	578,342	831,159	654,409	0
Federal	0	0	0	0
Other	84,381	57,747	29,443	0
	(1)	(1)	(1)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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	19,119,686	0	679,765	19,799,451	
	EE	0.00	2,804,666	0	16,329	2,820,995	
	PD	0.00	250,000	0	0	250,000	
	Total	551.30	22,174,352	0	696,094	22,870,446	
DEPARTMENT CORE ADJUSTMENTS							
1x Expenditures	1180 9614	PD	0.00	(250,000)	0	0	(250,000) Fiscal Year 2016 one-time expenditure - MoDex.
Core Reallocation	920 1704	PS	0.00	0	0	0	(0) Core reallocation
	NET DEPARTMENT CHANGES		0.00	(250,000)	0	0	(250,000)
DEPARTMENT CORE REQUEST							
	PS	551.30	19,119,686	0	679,765	19,799,451	
	EE	0.00	2,804,666	0	16,329	2,820,995	
	PD	0.00	0	0	0	0	
	Total	551.30	21,924,352	0	696,094	22,620,446	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
1x Expenditures	1410 9831	PS	0.00	(200,000)	0	0	(200,000) FY16 one-time expenditure for the Tax Amnesty Program.
1x Expenditures	1410 9613	EE	0.00	(550,000)	0	0	(550,000) FY16 one-time expenditure for the Tax Amnesty Program.
	NET GOVERNOR CHANGES		0.00	(750,000)	0	0	(750,000)
GOVERNOR'S RECOMMENDED CORE							
	PS	551.30	18,919,686	0	679,765	19,599,451	

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE						
EE	0.00	2,254,666	0	16,329	2,270,995	
PD	0.00	0	0	0	0	
Total	551.30	21,174,352	0	696,094	21,870,446	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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)	43,507	1.92	45,738	2.00	45,738	2.00	45,738	2.00
SR OFC SUPPORT ASST (CLERICAL)	29,256	1.00	29,407	1.00	29,407	1.00	29,407	1.00
ADMIN OFFICE SUPPORT ASSISTANT	93,618	2.75	59,608	2.00	59,608	2.00	59,608	2.00
SR OFC SUPPORT ASST (STENO)	93,088	3.00	93,578	3.00	93,578	3.00	93,578	3.00
OFFICE SUPPORT ASST (KEYBRD)	228,890	9.63	225,448	9.32	225,448	9.32	225,448	9.32
SR OFC SUPPORT ASST (KEYBRD)	127,294	4.73	109,627	3.99	109,627	3.99	109,627	3.99
PHOTOGRAPHIC-MACHINE OPER	23,750	1.00	23,785	1.00	23,785	1.00	23,785	1.00
PRINTING/MAIL TECHNICIAN I	1,225	0.05	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	239	0.01	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	208,590	7.98	306,353	8.80	306,353	8.80	306,353	8.80
ACCOUNTANT I	25,585	0.83	0	0.00	0	0.00	0	0.00
EXECUTIVE II	72,018	2.00	74,418	2.00	74,418	2.00	74,418	2.00
MANAGEMENT ANALYSIS SPEC I	243,272	6.49	150,852	4.00	150,852	4.00	150,852	4.00
MANAGEMENT ANALYSIS SPEC II	83,425	2.00	41,932	1.00	41,932	1.00	41,932	1.00
LEGISLATIVE COORDINATOR	45,251	0.95	53,205	1.00	53,205	1.00	53,205	1.00
INVESTIGATOR I	34,174	1.00	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	42,650	1.04	0	0.00	0	0.00	0	0.00
INVESTIGATOR III	41,931	0.93	0	0.00	0	0.00	0	0.00
TAX PROCESSING TECH IV	0	0.00	42,963	1.20	0	(0.00)	0	(0.00)
TAX COLLECTION TECH I	906,240	38.12	1,205,431	50.50	1,205,431	50.50	1,205,431	50.50
TAX COLLECTION TECH II	170,419	6.53	108,435	4.00	108,435	4.00	108,435	4.00
TAX COLLECTION TECH III	204,899	7.07	177,215	6.00	177,215	6.00	177,215	6.00
TAXPAYER SERVICES SUPV	101,094	2.79	147,469	4.00	147,469	4.00	147,469	4.00
TAXPAYER SERVICES OFFICE MGR	15,991	0.38	750	0.00	750	0.00	750	0.00
REVENUE SECTION SUPV	557,703	15.21	513,505	14.00	513,505	14.00	513,505	14.00
TELEPHONE INFO OPERATOR I REV	339	0.01	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	2,503,695	104.95	3,230,545	110.80	3,230,545	110.80	3,030,545	110.80
REVENUE PROCESSING TECH II	3,451,944	127.98	2,902,607	108.17	2,902,607	108.17	2,902,607	108.17
REVENUE PROCESSING TECH III	1,348,741	45.77	1,364,628	45.00	1,364,628	45.00	1,364,628	45.00
REVENUE PROCESSING TECH IV	265,289	8.00	200,339	6.00	243,302	7.20	243,302	7.20
TAX AUDIT REVIEW SPECIALIST	109,289	1.87	118,058	2.00	118,058	2.00	118,058	2.00
TAX AUDITOR I	1,381,765	36.87	1,232,952	33.00	1,232,952	33.00	1,232,952	33.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
TAX AUDITOR II	611,826	15.04	809,069	19.80	809,069	19.80	809,069	19.80
TAX AUDITOR III	1,269,461	27.05	1,761,006	36.05	1,761,006	36.05	1,761,006	36.05
TAX AUDIT SUPV	1,217,914	23.05	1,409,270	25.00	1,409,270	25.00	1,409,270	25.00
REVENUE MANAGER, BAND 1	385,316	8.06	367,560	7.75	367,560	7.75	367,560	7.75
REVENUE MANAGER, BAND 2	513,784	7.83	529,461	8.00	529,461	8.00	529,461	8.00
REVENUE MANAGER, BAND 3	147,656	1.95	152,467	2.00	152,467	2.00	152,467	2.00
DESIGNATED PRINCIPAL ASST DEPT	5,475	0.06	0	0.00	0	0.00	0	0.00
DIVISION DIRECTOR	99,600	0.95	105,403	1.00	105,403	1.00	105,403	1.00
DESIGNATED PRINCIPAL ASST DIV	121,259	1.84	156,549	2.00	156,549	2.00	156,549	2.00
OUT-STATE AUDIT PERSONNEL	1,407,674	25.03	1,385,304	19.60	1,385,304	19.60	1,385,304	19.60
LEGAL COUNSEL	51,435	1.01	0	0.00	0	0.00	0	0.00
CLERK	11,478	0.70	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	67,286	0.95	71,205	1.00	71,205	1.00	71,205	1.00
TAX SEASON ASST	376,378	23.24	444,984	2.32	444,984	2.32	444,984	2.32
DEPUTY GENERAL COUNSEL - DIV	0	0.00	55,105	1.00	55,105	1.00	55,105	1.00
SPECIAL ASST PROFESSIONAL	658	0.01	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	81,449	1.90	86,190	2.00	86,190	2.00	86,190	2.00
OTHER	0	0.00	7,030	0.00	7,030	0.00	7,030	0.00
TOTAL - PS	18,823,820	581.53	19,799,451	551.30	19,799,451	551.30	19,599,451	551.30
TRAVEL, IN-STATE	37,353	0.00	101,989	0.00	101,989	0.00	101,989	0.00
TRAVEL, OUT-OF-STATE	73,938	0.00	109,770	0.00	109,770	0.00	109,770	0.00
SUPPLIES	148,154	0.00	691,617	0.00	691,617	0.00	491,617	0.00
PROFESSIONAL DEVELOPMENT	264,957	0.00	219,272	0.00	219,272	0.00	219,272	0.00
COMMUNICATION SERV & SUPP	335,384	0.00	376,697	0.00	376,697	0.00	376,697	0.00
PROFESSIONAL SERVICES	615,242	0.00	896,911	0.00	896,911	0.00	546,911	0.00
M&R SERVICES	24,802	0.00	300,777	0.00	300,777	0.00	300,777	0.00
MOTORIZED EQUIPMENT	18,519	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	61,143	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	49,275	0.00	500	0.00	500	0.00	500	0.00
PROPERTY & IMPROVEMENTS	675	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	20	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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
TAXATION DIVISION								
CORE								
MISCELLANEOUS EXPENSES	963	0.00	33,957	0.00	33,957	0.00	33,957	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	1,630,425	0.00	2,820,995	0.00	2,820,995	0.00	2,270,995	0.00
PROGRAM DISTRIBUTIONS	0	0.00	250,000	0.00	0	0.00	0	0.00
TOTAL - PD	0	0.00	250,000	0.00	0	0.00	0	0.00
GRAND TOTAL	\$20,454,245	581.53	\$22,870,446	551.30	\$22,620,446	551.30	\$21,870,446	551.30
GENERAL REVENUE	\$19,792,921	556.24	\$22,174,352	526.88	\$21,924,352	526.88	\$21,174,352	526.88
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$661,324	25.29	\$696,094	24.42	\$696,094	24.42	\$696,094	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						HB Section(s): _____	
	Taxation	MV/DL	Admin	Legal	Postage	Total	
GR	9,513,167	0	819,724	590,832	715,900	11,639,623	
Federal						0	
Other	611,933		156,138	112,539	136,362	1,016,972	
Total	10,125,100	0	975,862	703,371	852,262	12,656,595	

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

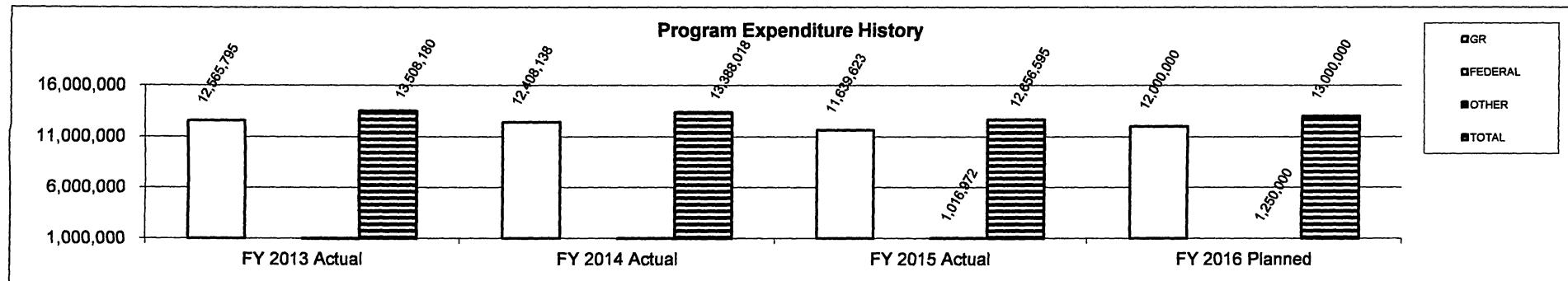
Department of Revenue

HB Section(s): _____

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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013	FY 2014	FY 2015
Actual	Actual	Actual
\$1.89	\$1.96	\$2.00

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2013	FY 2014	FY 2015
Actual	Actual	Actual
0.69	1.30	0.83

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): _____	
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 2013 Actual	FY 2014 Actual	FY 2015 Actual
730,340	703,062	705,116
7d. Provide a customer satisfaction measure, if available.		
N/A		

PROGRAM DESCRIPTION

<p>Department of Revenue</p> <p>Program Name - Corporate Tax</p> <p>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage</p>	<p>HB Section(s): _____</p>																																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Taxation</th> <th>MV/DL</th> <th>Admin</th> <th>Legal</th> <th>Postage</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>GR</td> <td>1,833,568</td> <td>0</td> <td>123,888</td> <td>130,715</td> <td>82,208</td> <td>2,170,379</td> </tr> <tr> <td>Federal</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Other</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> </tr> <tr> <td>Total</td> <td>1,833,568</td> <td>0</td> <td>123,888</td> <td>130,715</td> <td>82,208</td> <td>2,170,379</td> </tr> </tbody> </table>			Taxation	MV/DL	Admin	Legal	Postage	Total	GR	1,833,568	0	123,888	130,715	82,208	2,170,379	Federal						0	Other						0	Total	1,833,568	0	123,888	130,715	82,208	2,170,379
	Taxation	MV/DL	Admin	Legal	Postage	Total																														
GR	1,833,568	0	123,888	130,715	82,208	2,170,379																														
Federal						0																														
Other						0																														
Total	1,833,568	0	123,888	130,715	82,208	2,170,379																														

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 Expenditure History

Year	GR	FEDERAL	OTHER	TOTAL
FY 2013 Actual	2,113,061			2,113,061
FY 2014 Actual	2,113,061			2,113,061
FY 2015 Actual	2,108,508			2,108,508
FY 2016 Planned	2,200,000			2,200,000

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s):									
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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)										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>\$415.5</td><td>\$396.0</td><td>\$435.0</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$415.5	\$396.0	\$435.0
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
\$415.5	\$396.0	\$435.0								
7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Number of returns processed										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>164,167</td><td>171,264</td><td>148,798</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	164,167	171,264	148,798
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
164,167	171,264	148,798								
7d. Provide a customer satisfaction measure, if available.										
N/A										

PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): _____
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			41,955		41,955
OTHER	235,160	64,513	-	5,644	305,317
TOTAL	235,160	64,513	41,955	5,644	347,272

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.

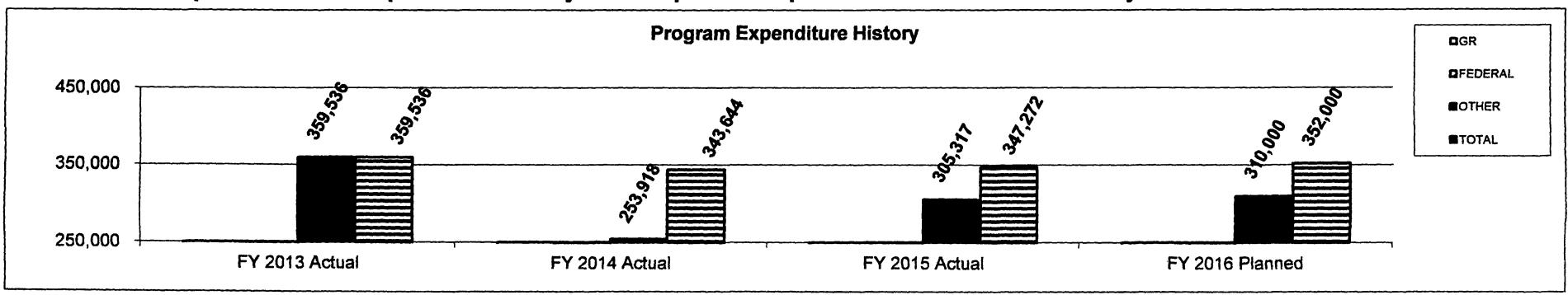
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Fuel Tax</p> <p>Program is found in the following core budget(s): <u>Taxation Division</u>, <u>Administration Division</u>, <u>Legal Services Division</u>, <u>Postage</u></p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																					
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FY 2013	FY 2014	FY 2015																				
Actual	Actual	Actual																				
\$708.2	\$704.9	\$704.8																				
<p>7b. Provide an efficiency measure.</p> <p>Number of days from receipt to deposit</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	1.0	1.0	1.0												
FY 2013	FY 2014	FY 2015																				
Actual	Actual	Actual																				
1.0	1.0	1.0																				
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of returns filed</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Paper</td> <td style="text-align: center;">7,043</td> <td style="text-align: center;">7,044</td> </tr> <tr> <td style="text-align: center;">EDI</td> <td style="text-align: center;">1,667</td> <td style="text-align: center;">1,702</td> </tr> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">8,710</td> <td style="text-align: center;">8,746</td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">6,897</td> <td style="text-align: center;">2,009</td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">8,906</td> <td style="text-align: center;"></td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	Paper	7,043	7,044	EDI	1,667	1,702	Total	8,710	8,746		6,897	2,009		8,906	
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<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																						

PROGRAM DESCRIPTION

Department of Revenue							HB Section(s): _____
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	6,419,731	0	872,961	707,305	3,382,602	11,382,599	
Federal						0	
Other						0	
Total	6,419,731	0	872,961	707,305	3,382,602	11,382,599	

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.

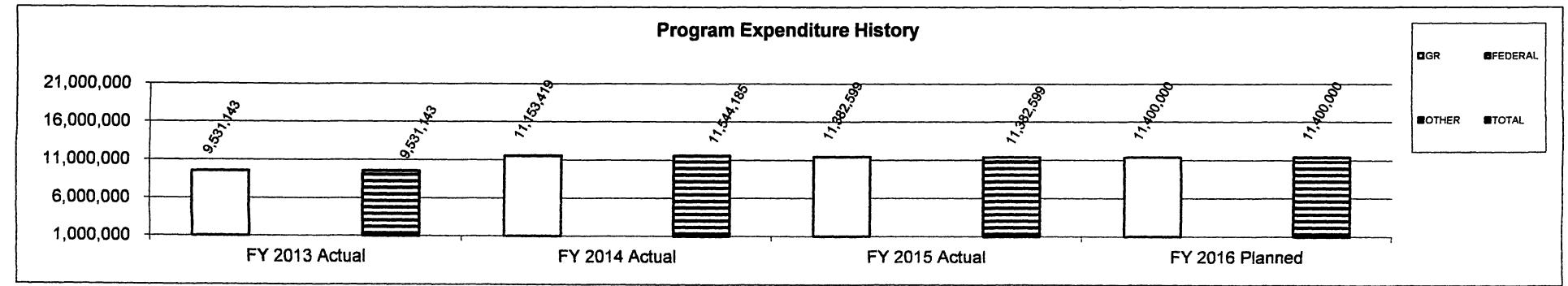
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____																								
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 FY2013, FY2014 and FY2015 Actual and FY2016 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)																									
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>\$5.4</td><td>\$5.4</td><td>\$5.9</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$5.4	\$5.4	\$5.9															
FY 2013	FY 2014	FY 2015																							
Actual	Actual	Actual																							
\$5.4	\$5.4	\$5.9																							
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)																									
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>Total</td><td>2.97</td><td>2.85</td></tr><tr><td>Paper</td><td>0.69</td><td>0.56</td></tr><tr><td>Electronic</td><td>2.25</td><td>2.29</td></tr><tr><td></td><td></td><td>3.00</td></tr><tr><td></td><td></td><td>0.55</td></tr><tr><td></td><td></td><td>2.45</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	Total	2.97	2.85	Paper	0.69	0.56	Electronic	2.25	2.29			3.00			0.55			2.45
FY 2013	FY 2014	FY 2015																							
Actual	Actual	Actual																							
Total	2.97	2.85																							
Paper	0.69	0.56																							
Electronic	2.25	2.29																							
		3.00																							
		0.55																							
		2.45																							
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						HB Section(s): _____
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	658,679	0	45,962	6,271	30,129	741,041
Federal						0
Other						0
Total	658,679	0	45,962	6,271	30,129	741,041

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.

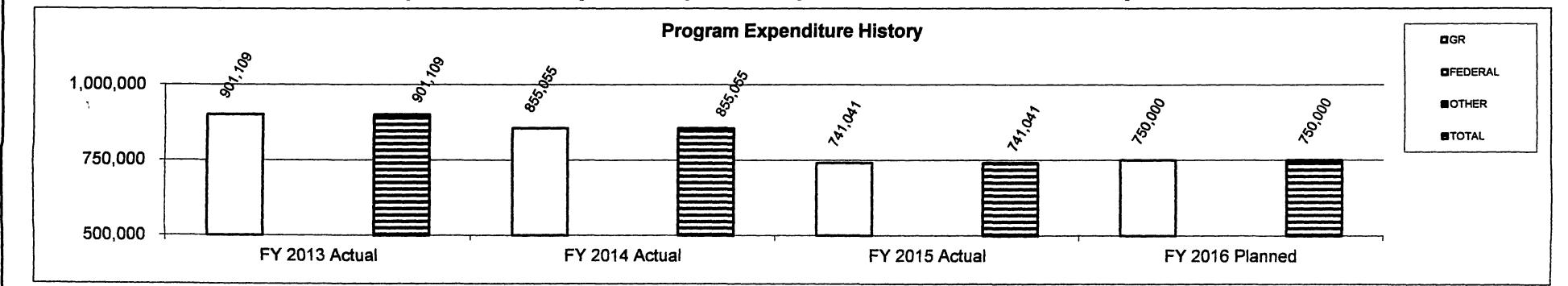
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____												
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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													
<table><thead><tr><th></th><th>FY 2013 Actual</th><th>FY 2014 Actual</th><th>FY 2015 Actual</th></tr></thead><tbody><tr><td>Paper</td><td>3.14</td><td>2.98</td><td>3.82</td></tr><tr><td>Electronic</td><td>3.14</td><td>2.98</td><td>3.82</td></tr></tbody></table>			FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	Paper	3.14	2.98	3.82	Electronic	3.14	2.98	3.82
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual										
Paper	3.14	2.98	3.82										
Electronic	3.14	2.98	3.82										
7c. Provide the number of clients/individuals served, if applicable.													
Number of claims processed													
<table><thead><tr><th></th><th>FY 2013 Actual</th><th>FY 2014 Actual</th><th>FY 2015 Actual</th></tr></thead><tbody><tr><td></td><td>256,919</td><td>249,751</td><td>238,050</td></tr></tbody></table>			FY 2013 Actual	FY 2014 Actual	FY 2015 Actual		256,919	249,751	238,050				
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual										
	256,919	249,751	238,050										
7d. Provide a customer satisfaction measure, if available.													
N/A													

NEW DECISION ITEM

RANK: 5 OF 10

Department of Revenue		Budget Unit <u>86115C</u>	
Taxation Division			
DI Name - Fraud Deterrence		DI# 1860001	
House Bill			
1. AMOUNT OF REQUEST			
FY 2017 Budget Request			
	GR	Federal	Other
PS	312,479	0	0
EE	1,821,688	0	0
PSD	0	0	0
TRF	0	0	0
Total	2,134,167	0	0
FY 2017 Governor's Recommendation			
	GR	Federal	Other
PS	312,479	0	0
EE	1,821,688	0	0
PSD	0	0	0
TRF	0	0	0
Total	2,134,167	0	0
FTE	11.00	0.00	0.00
11.00			
Est. Fringe	194,269	0	0
			194,269
<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"/>	Federal Mandate	<input type="checkbox"/>	Program Expansion
<input type="checkbox"/>	GR Pick-Up	<input type="checkbox"/>	Space Request
<input type="checkbox"/>	Pay Plan	<input checked="" 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.			
<p>During Calendar Year 2014, the Taxation Division denied 26,237 fraudulent claims for individual income tax refund or property tax credit in the amount of \$39.9 million. For Calendar Year 2015 to date, 50,103 fraudulent claims for \$83 million have been denied. The Taxation Division believes there is more fraud going undetected because of limited resources.</p>			

NEW DECISION ITEMRANK: 5 OF 10

Department of Revenue	Budget Unit <u>86115C</u>						
Taxation Division							
DI Name - Fraud Deterrence	DI# <u>1860001</u>						
House Bill _____							
<p>The Department requests core funding to reduce the amount of fraudulent refunds by the following measures:</p> <ul style="list-style-type: none"> > analyze data to improve detection of fraudulent filings and to thoroughly review claims before the issuance of a refund; > issue a paper refund check if a state return is not linked to a federal return (unlinked returns are more than nine times as likely as linked returns to be fraudulent); > issue a paper refund check to individuals that are filing a Missouri income tax return for the first time (approximately 35% of all fraudulent refunds were submitted by individuals filing for the first time); > develop a Missouri identity theft PIN that can be used when an individual self-reports that the individual was a victim of identity theft or if the Department identifies that a fraudulent return was filed on a legitimate account; > partner with Lexis/Nexis to validate identities for scoring purposes (validation letters will be sent for high risk returns and will require an individual to answer questions to validate the individual's identity online or by telephone). 							
<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 Department's projected expenditures by measure for Fiscal Year 2017:</p>							
<p>Analyze data to improve detection of fraudulent filings</p>							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Revenue Processing Technicians/Management Analyst Specialist (8 FTE)</td> <td style="width: 30%; text-align: right;">\$ 232,523</td> </tr> <tr> <td>Expense & Equipment</td> <td style="text-align: right;">55,680</td> </tr> <tr> <td></td> <td style="text-align: right;"><hr/>\$ 288,203</td> </tr> </table>		Revenue Processing Technicians/Management Analyst Specialist (8 FTE)	\$ 232,523	Expense & Equipment	55,680		<hr/> \$ 288,203
Revenue Processing Technicians/Management Analyst Specialist (8 FTE)	\$ 232,523						
Expense & Equipment	55,680						
	<hr/> \$ 288,203						
<p>Issuance of paper refund checks</p>							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Envelope, postage, check stock, bank processing cards</td> <td style="width: 30%; text-align: right;">\$ 73,166</td> </tr> </table>		Envelope, postage, check stock, bank processing cards	\$ 73,166				
Envelope, postage, check stock, bank processing cards	\$ 73,166						
<p>Development of Missouri identity theft PIN</p>							
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Envelope and postage costs</td> <td style="width: 30%; text-align: right;">\$ 15,290</td> </tr> </table>		Envelope and postage costs	\$ 15,290				
Envelope and postage costs	\$ 15,290						

NEW DECISION ITEM

RANK: 5 OF 10

Department of Revenue	Budget Unit 86115C								
Taxation Division									
DI Name - Fraud Deterrence	DI# 1860001				House Bill _____				
Validate/Scoring of Identities									
Tax Collection Technicians (3 FTE)					\$ 79,956				
Envelope and postage costs					71,672				
Professional Services					1,585,000				
Other E&E					20,880				
					\$ 1,757,508				
Total	\$ 2,134,167								
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 and Wages - 000552	42,707	1.0					42,707	1.0	
100 - Salaries and Wages - 007606	79,956	3.0					79,956	3.0	
100 - Salaries and Wages - 007641	159,912	6.0					159,912	6.0	
100 - Salaries and Wages - 007643	29,904	1.0					29,904	1.0	
Total PS	312,479	11.0	0	0.0	0	0.0	312,479	11.0	0
190 - Supplies	236,688						236,688		
400 - Professional Services	1,585,000						1,585,000		
Total EE	1,821,688		0		0		1,821,688		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	2,134,167	11.0	0	0.0	0	0.0	2,134,167	11.0	0

NEW DECISION ITEM

RANK: 5 OF 10

Department of Revenue		Budget Unit <u>86115C</u>								
Taxation Division										
DI Name - Fraud Deterrence	DI# <u>1860001</u>				House Bill <u> </u>					
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 - 000552		42,707	1.0					42,707		1.0
100 - Salaries and Wages - 007606		79,956	3.0					79,956		3.0
100 - Salaries and Wages - 007641		159,912	6.0					159,912		6.0
100 - Salaries and Wages - 007643		29,904	1.0					29,904		1.0
Total PS		312,479	11.0	0	0.0	0	0.0	312,479	11.0	0
190-Supplies		236,688						236,688		0
400-Professional Services		1,585,000						1,585,000		0
Total EE		1,821,688		0		0		1,821,688		0
Program Distributions								0		
Total PSD		0		0		0		0		0
Transfers										
Total TRF		0		0		0		0		0
Grand Total		2,134,167	11.0	0	0.0	0	0.0	2,134,167	11.0	0

NEW DECISION ITEM

RANK: 5 OF 10

Department of Revenue

Budget Unit 86115C

Taxation Division

DI Name - Fraud Deterrence

DI# 1860001

House Bill

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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
FRAUD DETERRENCE - 1860001								
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	42,707	1.00	42,707	1.00
TAX COLLECTION TECH I	0	0.00	0	0.00	79,956	3.00	79,956	3.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	159,912	6.00	159,912	6.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	29,904	1.00	29,904	1.00
TOTAL - PS	0	0.00	0	0.00	312,479	11.00	312,479	11.00
SUPPLIES	0	0.00	0	0.00	236,688	0.00	236,688	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	1,585,000	0.00	1,585,000	0.00
TOTAL - EE	0	0.00	0	0.00	1,821,688	0.00	1,821,688	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,134,167	11.00	\$2,134,167	11.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$2,134,167	11.00	\$2,134,167	11.00
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: 8 OF 10

Department of Revenue		Budget Unit <u>86115C</u>																																																									
Taxation Division		House Bill _____																																																									
DI Name - Document Capture		DI# 1860002																																																									
1. AMOUNT OF REQUEST																																																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">FY 2017 Budget Request</th> <th colspan="4">FY 2017 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>683,000</td> <td>0</td> <td>683,000</td> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>683,000</td> <td>0</td> <td>683,000</td> <td>Total</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				FY 2017 Budget Request				FY 2017 Governor's Recommendation				GR	Federal	Other	Total	GR	Federal	Other	Total	PS	0	0	0	PS	0	0	0	EE	683,000	0	683,000	EE	0	0	0	PSD	0	0	0	PSD	0	0	0	TRF	0	0	0	TRF	0	0	0	Total	683,000	0	683,000	Total	0	0	0
FY 2017 Budget Request				FY 2017 Governor's Recommendation																																																							
GR	Federal	Other	Total	GR	Federal	Other	Total																																																				
PS	0	0	0	PS	0	0	0																																																				
EE	683,000	0	683,000	EE	0	0	0																																																				
PSD	0	0	0	PSD	0	0	0																																																				
TRF	0	0	0	TRF	0	0	0																																																				
Total	683,000	0	683,000	Total	0	0	0																																																				
FTE <u>0.00</u> <u>0.00</u> <u>0.00</u> <u>0.00</u>				FTE <u>0.00</u> <u>0.00</u> <u>0.00</u> <u>0.00</u>																																																							
Est. Fringe <u>0</u> <u>0</u> <u>0</u> <u>0</u>				Est. Fringe <u>0</u> <u>0</u> <u>0</u> <u>0</u>																																																							
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Other Funds:				Other Funds:																																																							
2. THIS REQUEST CAN BE CATEGORIZED AS:																																																											
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan		<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other:		<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input checked="" type="checkbox"/> X Equipment Replacement																																																							
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.																																																											
<p>The Department is requesting funding to purchase equipment to augment and replace older existing equipment. The purchase will include the necessary hardware, software and maintenance to support the additional scanning load as well as replace the current aging mid-level scanning solution. The current equipment will approach or exceed its life expectancy in Fiscal Year 2017. The Department estimates the new high-speed, high-volume automated scanners that reduce manual handling of documents and payments will increase processing throughput by approximately 35% (anticipated increase in scanned document volume is 780,000 multi page documents).</p>																																																											

NEW DECISION ITEM

RANK: 8 OF 10

Department of Revenue	Budget Unit <u>86115C</u>
Taxation Division	
DI Name - Document Capture	DI# <u>1860002</u>

In addition, check processing will be enhanced improving overall deposit time, decreasing manual effort, and allowing the division to fully utilize its existing Check 21 electronic deposit features.

Annual Individual Income Tax Deposits (Fiscal Year 2015) - \$1.8 billion

Annual Individual Income Payment Transactions (Fiscal Year 2015) - 1 7 million

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 projects the cost for acquiring two high-speed scanners that will perform optical character recognition (OCR), image character recognition (ICR), check read capability and integration with existing deposit balancing and Check 21 electronic deposit functionality to be:

Scanning equipment and licenses (includes installation and setup)	\$600,000
Annual Maintenance	83,000
Total	\$683,000

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
	0	0.0	0	0.0	0	0.0	0	0.0	0
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
430 - Maintenance and Repair							83,000		
480 - Computer Equipment	600,000						600,000		600,000
Total EE	683,000		0		0		683,000		600,000
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	683,000	0.0	0	0.0	0	0.0	683,000	0.0	600,000

NEW DECISION ITEM

RANK: 8 OF 10

Department of Revenue	Budget Unit <u>86115C</u>								
Taxation Division									
DI Name - Document Capture	DI# 1860002				House Bill _____				
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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0	0.0	
							0	0.0	
							0	0.0	
							0	0.0	
Total EE	0	0	0	0	0	0	0	0.0	0
Program Distributions							0		
Total PSD	0	0	0	0	0	0	0	0.0	0
Transfers									
Total TRF	0	0	0	0	0	0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM

RANK: 8 OF 10

Department of Revenue

Budget Unit 86115C

Taxation Division

DI Name - Document Capture

DI# 1860002

House Bill _____

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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
DOC CAPTURE REMITTANCE EQUIP - 1860002								
M&R SERVICES	0	0.00	0	0.00	83,000	0.00	0	0.00
COMPUTER EQUIPMENT	0	0.00	0	0.00	600,000	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	683,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$683,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$683,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	8,293,123	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL - EE	8,293,123	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL	8,293,123	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GRAND TOTAL	\$8,293,123	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00

CORE DECISION ITEM

Department of Revenue		Budget Unit <u>86116C</u>																																																																									
Taxation Division																																																																											
Core - Integrated Tax System		HB Section <u>4.010</u>																																																																									
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Other Funds:		Other Funds:																																																																									
2. CORE DESCRIPTION																																																																											
<p>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.</p>																																																																											
<p>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 December 2015, the state has recognized \$258.9 million in benefits and paid the contractor \$50.4 million.</p>																																																																											
<p>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 and Release 3. 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. The planned implementation date for Release 2 was January 2016 and the planned implementation date for Release 3 was January 2017.</p>																																																																											

CORE DECISION ITEM

Department of Revenue	Budget Unit	86116C
Taxation Division		
Core - Integrated Tax System	HB Section	4.010

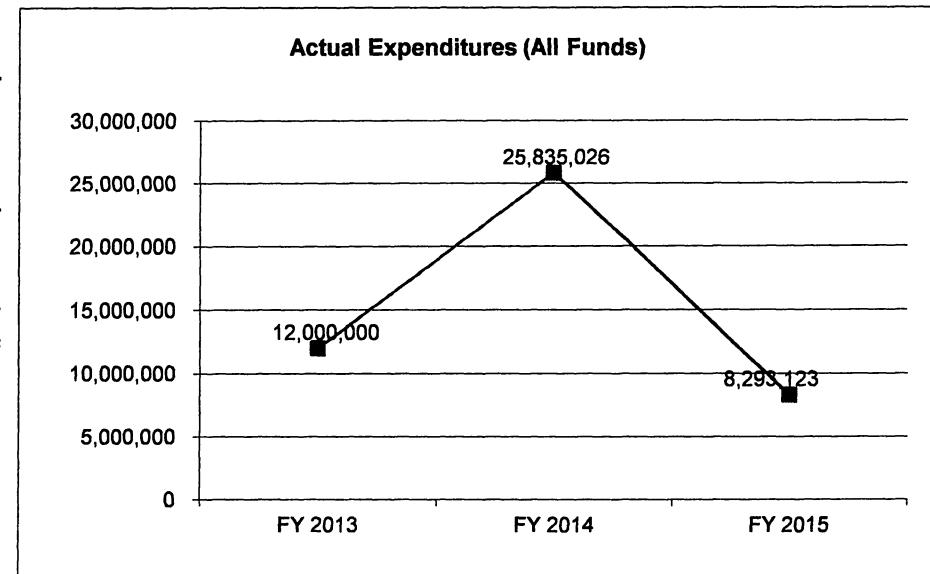
In May, 2015, the Missouri General Assembly passed legislation providing for a tax amnesty to be administered between September 1 and November 31, 2015. In order to implement the necessary changes to legacy applications and to administer the amnesty program, DOR and ITSD resources associated with the Integrated Revenue System project spent time away from the project. This required DOR to delay Release 2 and Release 3 respective implementation dates to July 2016 and September 2017. The delay in implementation will increase the overall cost by approximately \$4.2 million and will extend the contract into FY18.

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

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

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	12,000,000	29,200,000	13,000,000	13,000,000
Less Reverted (All Funds)	0	0	(390,000)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	12,000,000	29,200,000	12,610,000	13,000,000
Actual Expenditures (All Funds)	12,000,000	25,835,026	8,293,123	0
Unexpended (All Funds)	0	3,364,974	4,316,877	13,000,000
Unexpended, by Fund:				
General Revenue	0	3,364,974	4,316,877	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
INTEGRATED TAX SYSTEM**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF 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 Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	8,293,123	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL - EE	8,293,123	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GRAND TOTAL	\$8,293,123	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
GENERAL REVENUE	\$8,293,123	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

MOTOR VEHICLE AND DRIVER LICENSING DIVISION

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	311,982	9.64	368,851	22.05	368,851	22.05	368,851	22.05
DEPT OF REVENUE	0	0.00	2,695	0.00	2,695	0.00	2,695	0.00
MOTOR VEHICLE COMMISSION	190,056	6.87	194,853	10.00	194,853	10.00	194,853	10.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,796	0.00	6,796	0.00	6,796	0.00
TOTAL - PS	502,038	16.51	573,195	32.05	573,195	32.05	573,195	32.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	227,392	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	41,056	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	268,448	0.00	696,801	0.00	696,801	0.00	696,801	0.00
TOTAL	770,486	16.51	1,269,996	32.05	1,269,996	32.05	1,269,996	32.05
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	7,377	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	54	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	3,897	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	0	0.00	136	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	11,464	0.00
TOTAL	0	0.00	0	0.00	0	0.00	11,464	0.00
GRAND TOTAL	\$770,486	16.51	\$1,269,996	32.05	\$1,269,996	32.05	\$1,281,460	32.05

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CORE DECISION ITEM

Department of Revenue				Budget Unit	86120C																																																																
Motor Vehicle and Driver Licensing Division																																																																					
Core - Motor Vehicle and Driver License				HB Section	4.015																																																																
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FTE	22.05	0.00	10.00	32.05																																																																	
Est. Fringe	319,065	736	154,091	473,892	Est. Fringe	319,065	736	154,091	473,892																																																												
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																																																																					
<p>Other Funds: Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0775)</p>																																																																					
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 licenses 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. 																																																																					
<p>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.</p>																																																																					
<p>Additional divisional costs are included in the Highway Collections budget unit.</p>																																																																					

CORE DECISION ITEM

Department of Revenue	Budget Unit	86120C
Motor Vehicle and Driver Licensing Division		
Core - Motor Vehicle and Driver License	HB Section	4.015

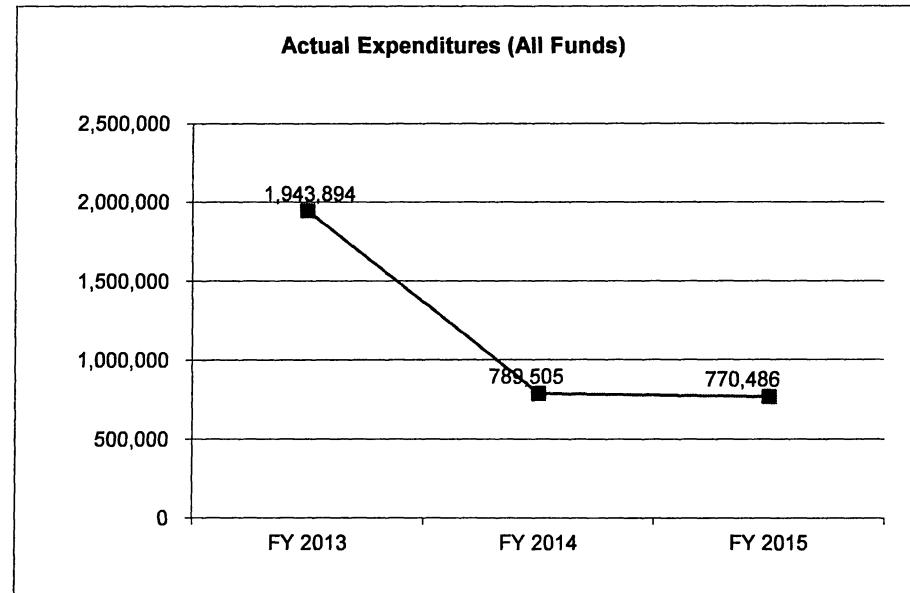
3. PROGRAM LISTING (list programs included in this core funding)

Driver License Program
Motor Vehicle Registration Program

Motor Vehicle Title Program
Motor Vehicle Dealer Registration Program

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	3,535,291	1,259,416	1,266,921	1,269,996
Less Reverted (All Funds)	(28,594)	(19,328)	(52,890)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	3,506,697	1,240,088	1,214,031	1,269,996
Actual Expenditures (All Funds)	1,943,894	789,505	770,486	0
Unexpended (All Funds)	1,562,803	450,583	443,545	1,269,996
Unexpended, by Fund:				
General Revenue	149,990	19,578	54,841	0
Federal	919,473	144,897	163,455	0
Other	493,340	305,436	225,249	0
	(1)	(1)	(1)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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	368,851	2,695	201,649	573,195	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	649,083	163,471	457,442	1,269,996	
DEPARTMENT CORE REQUEST							
	PS	32.05	368,851	2,695	201,649	573,195	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	649,083	163,471	457,442	1,269,996	
GOVERNOR'S RECOMMENDED CORE							
	PS	32.05	368,851	2,695	201,649	573,195	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	649,083	163,471	457,442	1,269,996	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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)	15,443	0.67	91,154	5.63	91,154	5.63	91,154	5.63
INFORMATION TECHNOLOGIST IV	66,848	1.45	99,261	3.00	99,261	3.00	99,261	3.00
INFORMATION TECHNOLOGY SUPV	4,308	0.06	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	2,757	0.05	37,303	1.00	37,303	1.00	37,303	1.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	6,035	0.00	6,035	0.00	6,035	0.00
REVENUE SECTION SUPV	36,148	1.00	28,390	1.00	28,390	1.00	28,390	1.00
REVENUE PROCESSING TECH I	39,935	1.65	83,102	5.00	83,102	5.00	83,102	5.00
REVENUE PROCESSING TECH II	294,913	11.12	208,925	14.42	208,925	14.42	208,925	14.42
REVENUE MANAGER, BAND 1	0	0.00	16,891	1.00	16,891	1.00	16,891	1.00
DESIGNATED PRINCIPAL ASST DEPT	1,256	0.01	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	40,430	0.50	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,134	0.00	2,134	0.00	2,134	0.00
TOTAL - PS	502,038	16.51	573,195	32.05	573,195	32.05	573,195	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	137,489	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	115	0.00	15,191	0.00	15,191	0.00	15,191	0.00
PROFESSIONAL SERVICES	120,513	0.00	367,689	0.00	367,689	0.00	367,689	0.00
M&R SERVICES	2,018	0.00	27,877	0.00	27,877	0.00	27,877	0.00
MOTORIZED EQUIPMENT	0	0.00	4	0.00	4	0.00	4	0.00
OFFICE EQUIPMENT	8,313	0.00	1,009	0.00	1,009	0.00	1,009	0.00
OTHER EQUIPMENT	0	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
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

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	3	0.00
TOTAL - EE	268,448	0.00	696,801	0.00	696,801	0.00	696,801	0.00
GRAND TOTAL	\$770,486	16.51	\$1,269,996	32.05	\$1,269,996	32.05	\$1,269,996	32.05
GENERAL REVENUE	\$539,374	9.64	\$649,083	22.05	\$649,083	22.05	\$649,083	22.05
FEDERAL FUNDS	\$0	0.00	\$163,471	0.00	\$163,471	0.00	\$163,471	0.00
OTHER FUNDS	\$231,112	6.87	\$457,442	10.00	\$457,442	10.00	\$457,442	10.00

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	2,522,734	0	40,304	216,827	89,714	2,869,579
Federal	0	0	0	76,889	0	76,889
Other	1,528,432	0	295,665	1,590,061	657,900	4,071,958
Total	4,051,166	0	335,869	1,883,777	747,614	7,018,426

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.

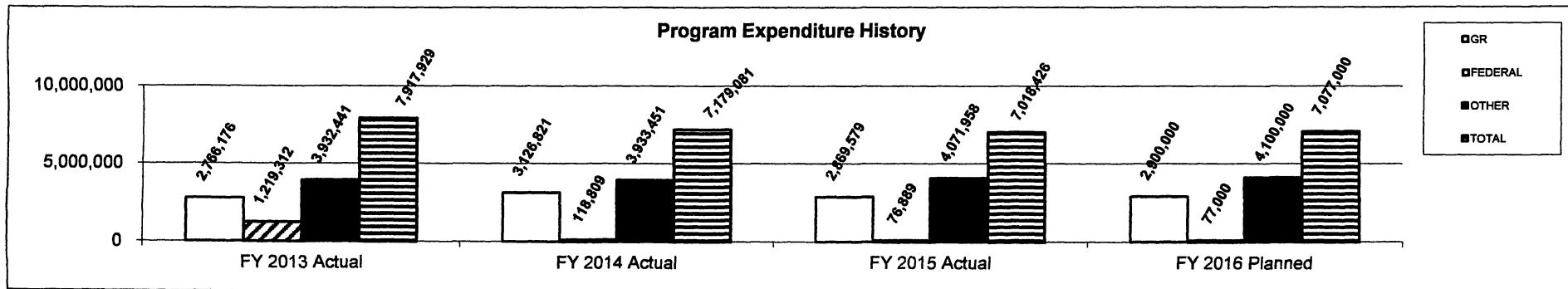
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Driver License</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																								
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PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	1,542,540	0	43,182	9,333	204,959	1,800,014
Federal	0					0
Other	3,456,518	0	316,665	68,446	1,503,029	5,344,658
Total	4,999,058	0	359,847	77,779	1,707,988	7,144,672

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.

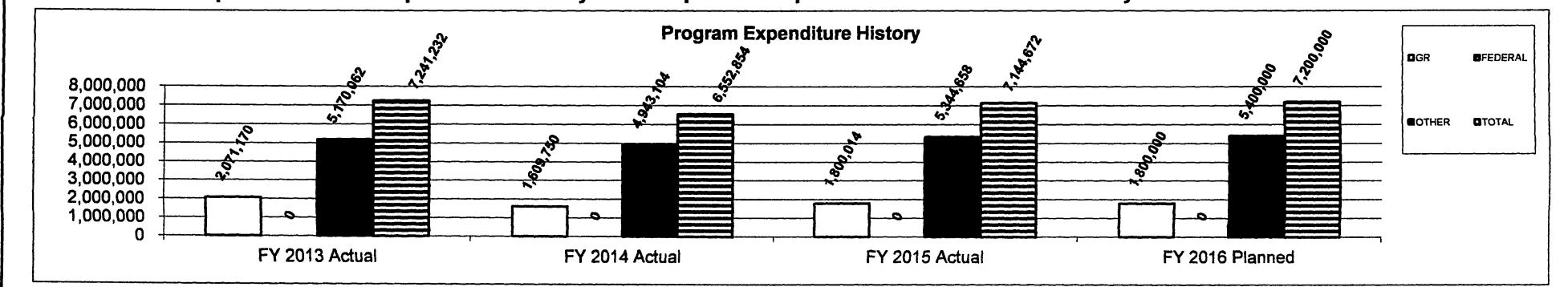
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Motor Vehicle Registration</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007</p>	<p>HB Section(s): _____</p>																												
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PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	900,731	0	67,848	54,726	110,994	1,134,299
Federal	0					0
Other	2,761,268	0	497,548	401,320	813,952	4,474,088
Total	3,661,999	0	565,396	456,046	924,946	5,608,387

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.

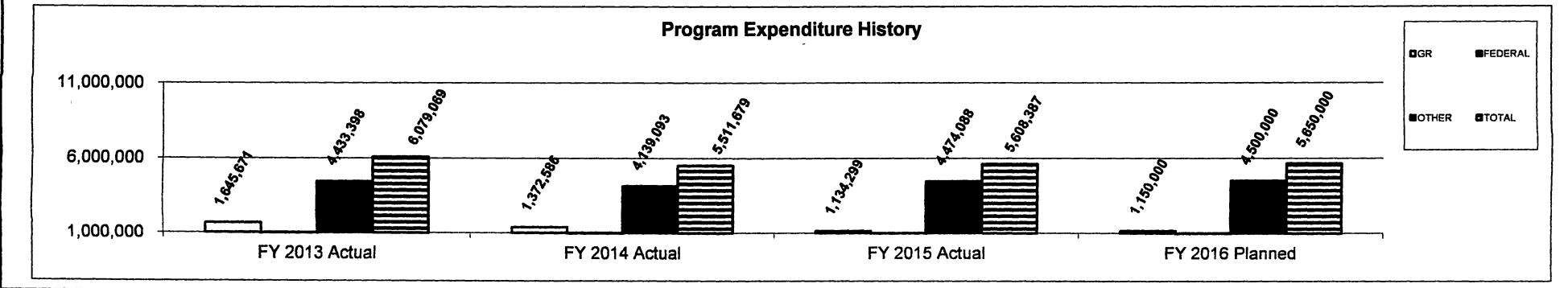
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____									
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FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
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7b. Provide an efficiency measure. N/A										
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FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
1.95	1.99	2.04								
7d. Provide a customer satisfaction measure, if available. N/A										

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	47,580					47,580
Federal						0
Other	232,895	0	22,780	335,756	18,186	609,617
Total	280,475	0	22,780	335,756	18,186	657,197

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.

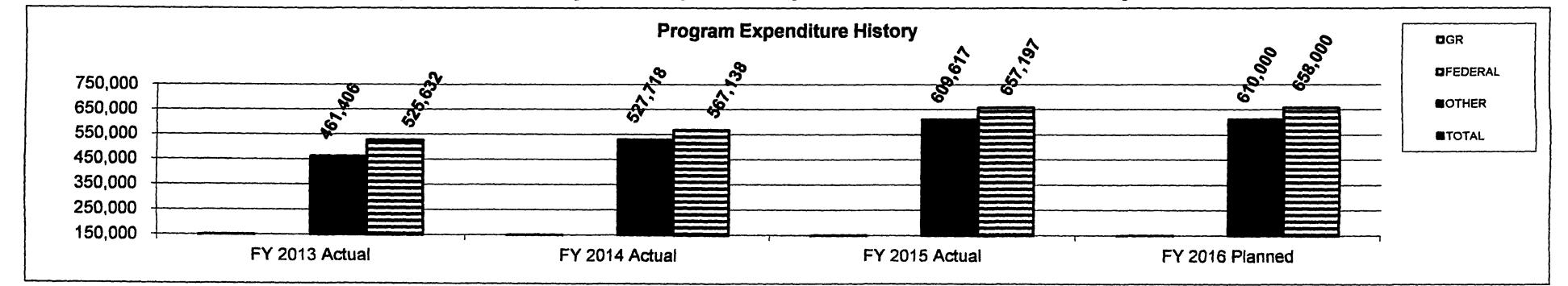
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No

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No

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



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Department of Revenue	HB Section(s):	
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013	FY 2014	FY 2015
Actual	Actual	Actual
\$1,005,882	\$961,383	\$1,020,585
7b. Provide an efficiency measure.		
N/A		
7c. Provide the number of clients/individuals served, if applicable.		
Total number of dealerships licensed		
FY 2013	FY 2014	FY 2015
Actual	Actual	Actual
5,885	5,917	5,785
7d. Provide a customer satisfaction measure, if available.		
N/A		

LEGAL SERVICES DIVISION

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
LEGAL SERVICES								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,376,711	32.80	1,501,832	40.75	1,501,832	40.75	1,501,832	40.75
DEPT OF REVENUE	79,960	2.14	208,484	5.00	208,484	5.00	208,484	5.00
MOTOR VEHICLE COMMISSION	307,301	7.37	452,814	11.00	452,814	11.00	452,814	11.00
TOBACCO CONTROL SPECIAL	0	0.00	41,450	0.00	41,450	0.00	41,450	0.00
TOTAL - PS	1,763,972	42.31	2,204,580	56.75	2,204,580	56.75	2,204,580	56.75
EXPENSE & EQUIPMENT								
GENERAL REVENUE	149,695	0.00	155,533	0.00	155,533	0.00	155,533	0.00
DEPT OF REVENUE	62,825	0.00	211,154	0.00	211,154	0.00	211,154	0.00
MOTOR VEHICLE COMMISSION	22,457	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	234,977	0.00	398,128	0.00	398,128	0.00	398,128	0.00
TOTAL	1,998,949	42.31	2,602,708	56.75	2,602,708	56.75	2,602,708	56.75
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	30,037	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	4,170	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	9,056	0.00
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	0	0.00	829	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	44,092	0.00
TOTAL	0	0.00	0	0.00	0	0.00	44,092	0.00
GRAND TOTAL	\$1,998,949	42.31	\$2,602,708	56.75	\$2,602,708	56.75	\$2,646,800	56.75

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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86130C</u>																																		
Division of Legal Services																																			
Core - Legal Services	HB Section <u>4.020</u>																																		
1. CORE FINANCIAL SUMMARY																																			
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FY 2017 Governor's Recommendation																																			
	GR	Federal	Other																																
PS	1,501,832	208,484	494,264																																
EE	155,533	211,154	31,441																																
PSD	0	0	0																																
TRF	0	0	0																																
Total	1,657,365	419,638	525,705																																
	Total	2,602,708																																	
<table border="1"> <thead> <tr> <th>FTE</th> <th>40.75</th> <th>5.00</th> <th>11.00</th> <th>56.75</th> </tr> </thead> <tbody> <tr> <td>Est. Fringe</td> <td>821,550</td> <td>107,418</td> <td>246,045</td> <td>1,175,012</td> </tr> </tbody> </table>				FTE	40.75	5.00	11.00	56.75	Est. Fringe	821,550	107,418	246,045	1,175,012																						
FTE	40.75	5.00	11.00	56.75																															
Est. Fringe	821,550	107,418	246,045	1,175,012																															
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																																			
<p>Other Funds: Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)</p>																																			
<p>2. CORE DESCRIPTION</p> <p>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.</p> <p>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 contracted license offices.</p> <p>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.</p> <p>Additional divisional costs are included in the Highway Collections budget unit.</p>																																			

CORE DECISION ITEM

Department of Revenue
Division of Legal Services
Core - Legal Services

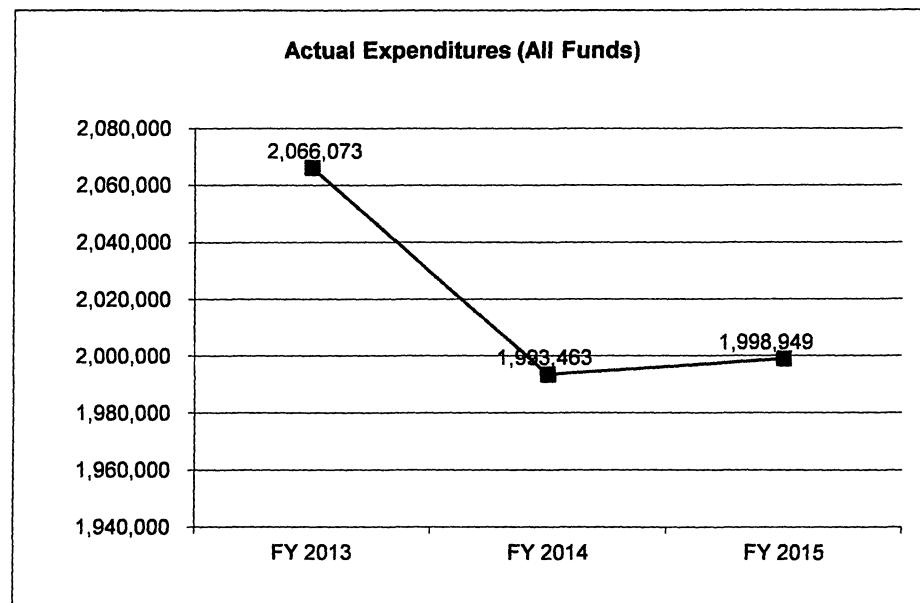
Budget Unit 86130C
HB Section 4.020

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

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

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	2,530,790	2,495,047	2,515,234	2,602,708
Less Reverted (All Funds)	(47,030)	(46,152)	(47,213)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,483,760	2,448,895	2,468,021	2,602,708
Actual Expenditures (All Funds)	2,066,073	1,993,463	1,998,949	0
Unexpended (All Funds)	417,687	455,432	469,072	2,602,708
Unexpended, by Fund:				
General Revenue	152	45	162	0
Federal	190,185	178,352	275,734	0
Other	227,350	277,035	193,176	0
	(1), (2)	(1), (2)	(1), (2)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- 1) Additional divisional costs are included in the Department's Highway Collections budget unit.
- 2) The unexpended balances in Other Funds is due to the insufficient cash balance of the Motor Vehicle Commission and Tobacco Control Special funds.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LEGAL SERVICES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	56.75	1,501,832	208,484	494,264	2,204,580	
	EE	0.00	155,533	211,154	31,441	398,128	
	Total	56.75	1,657,365	419,638	525,705	2,602,708	
DEPARTMENT CORE REQUEST							
	PS	56.75	1,501,832	208,484	494,264	2,204,580	
	EE	0.00	155,533	211,154	31,441	398,128	
	Total	56.75	1,657,365	419,638	525,705	2,602,708	
GOVERNOR'S RECOMMENDED CORE							
	PS	56.75	1,501,832	208,484	494,264	2,204,580	
	EE	0.00	155,533	211,154	31,441	398,128	
	Total	56.75	1,657,365	419,638	525,705	2,602,708	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	31,303	0.90	67,662	1.74	67,662	1.74	67,662	1.74
SR OFC SUPPORT ASST (KEYBRD)	143,680	5.46	100,198	4.06	91,198	4.06	91,198	4.06
AUDITOR II	37,775	0.96	0	0.00	37,548	1.00	37,548	1.00
AUDITOR I	37,347	1.00	47,248	2.40	18,700	1.40	18,700	1.40
SENIOR AUDITOR	40,166	1.00	0	0.00	0	0.00	0	0.00
EXECUTIVE II	13,524	0.38	13,516	0.38	13,516	0.38	13,516	0.38
ADMINISTRATIVE ANAL I	315	0.01	19,691	0.80	19,691	0.80	19,691	0.80
ADMINISTRATIVE ANAL III	22,800	0.57	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	410,120	10.59	703,694	16.40	703,694	16.40	703,694	16.40
INVESTIGATOR III	97,890	2.07	134,292	3.00	134,292	3.00	134,292	3.00
REVENUE PROCESSING TECH I	508	0.02	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH II	10,650	0.40	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	128,174	4.39	149,097	5.48	149,494	5.48	149,494	5.48
MARKETING SPECIALIST II	0	0.00	397	0.00	0	0.00	0	0.00
INVESTIGATION MGR B1	51,959	0.92	56,400	1.00	56,400	1.00	56,400	1.00
INVESTIGATION MGR B3	83,582	1.28	29,299	0.50	29,299	0.50	29,299	0.50
DIVISION DIRECTOR	41,036	0.47	28,227	0.34	28,227	0.34	28,227	0.34
ASSOCIATE COUNSEL	52,184	1.10	180,778	2.80	180,526	2.80	180,526	2.80
PARALEGAL	41,213	1.37	74,149	2.38	74,149	2.38	74,149	2.38
LEGAL COUNSEL	56,210	1.30	355,012	7.85	305,012	7.85	305,012	7.85
SENIOR COUNSEL	209,291	3.80	6,242	2.84	56,242	2.84	56,242	2.84
MANAGING COUNSEL	176,930	2.63	154,556	3.00	154,556	3.00	154,556	3.00
APPELLATE COUNSEL	46,617	1.00	46,614	1.00	46,866	1.00	46,866	1.00
MISCELLANEOUS TECHNICAL	1,942	0.09	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	9,713	0.19	20,851	0.40	20,851	0.40	20,851	0.40
SPECIAL ASST OFFICE & CLERICAL	19,043	0.41	16,657	0.38	16,657	0.38	16,657	0.38
TOTAL - PS	1,763,972	42.31	2,204,580	56.75	2,204,580	56.75	2,204,580	56.75
TRAVEL, IN-STATE	39,474	0.00	32,165	0.00	34,165	0.00	34,165	0.00
TRAVEL, OUT-OF-STATE	16,549	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	93,031	0.00	262,000	0.00	260,000	0.00	260,000	0.00
PROFESSIONAL DEVELOPMENT	26,690	0.00	23,741	0.00	23,741	0.00	23,741	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
COMMUNICATION SERV & SUPP	14,774	0.00	21,210	0.00	19,661	0.00	19,661	0.00
PROFESSIONAL SERVICES	6,054	0.00	20,246	0.00	20,246	0.00	20,246	0.00
M&R SERVICES	6,406	0.00	15,002	0.00	15,551	0.00	15,551	0.00
COMPUTER EQUIPMENT	1,172	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	1,101	0.00
OFFICE EQUIPMENT	2,935	0.00	250	0.00	250	0.00	250	0.00
OTHER EQUIPMENT	25,586	0.00	600	0.00	1,600	0.00	1,600	0.00
BUILDING LEASE PAYMENTS	173	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	2,133	0.00	7,251	0.00	7,251	0.00	7,251	0.00
TOTAL - EE	234,977	0.00	398,128	0.00	398,128	0.00	398,128	0.00
GRAND TOTAL	\$1,998,949	42.31	\$2,602,708	56.75	\$2,602,708	56.75	\$2,602,708	56.75
GENERAL REVENUE	\$1,526,406	32.80	\$1,657,365	40.75	\$1,657,365	40.75	\$1,657,365	40.75
FEDERAL FUNDS	\$142,785	2.14	\$419,638	5.00	\$419,638	5.00	\$419,638	5.00
OTHER FUNDS	\$329,758	7.37	\$525,705	11.00	\$525,705	11.00	\$525,705	11.00

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	1,833,568	0	123,888	130,715	82,208	2,170,379
Federal						0
Other						0
Total	1,833,568	0	123,888	130,715	82,208	2,170,379

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.

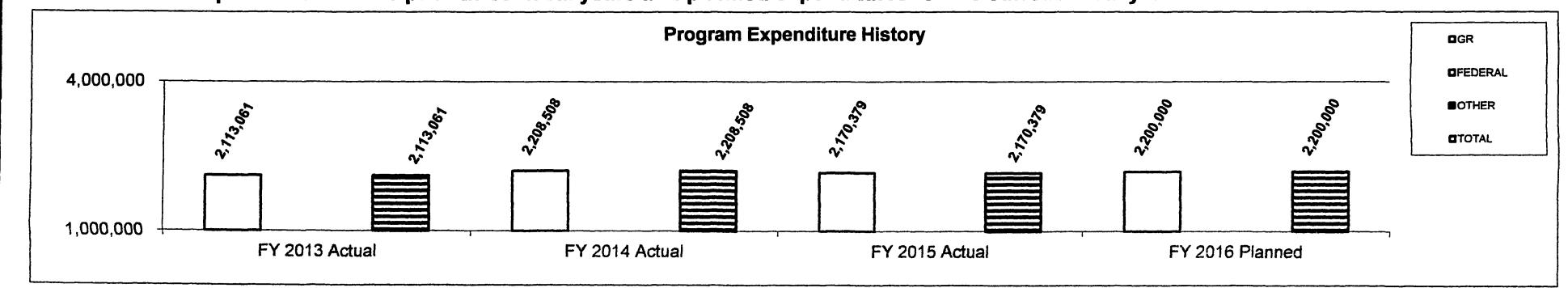
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s):									
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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)										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>\$415.5</td><td>\$396.0</td><td>\$435.0</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$415.5	\$396.0	\$435.0
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
\$415.5	\$396.0	\$435.0								
7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Number of returns processed										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>164,167</td><td>171,264</td><td>148,798</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	164,167	171,264	148,798
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
164,167	171,264	148,798								
7d. Provide a customer satisfaction measure, if available.										
N/A										

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): _____					
Program Name - Fuel Tax						
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage						
GR	Taxation	Admin	Legal	Postage	Total	
FEDERAL			41,955		41,955	
OTHER	235,160	64,513	-	5,644	305,317	
TOTAL	235,160	64,513	41,955	5,644	347,272	

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.

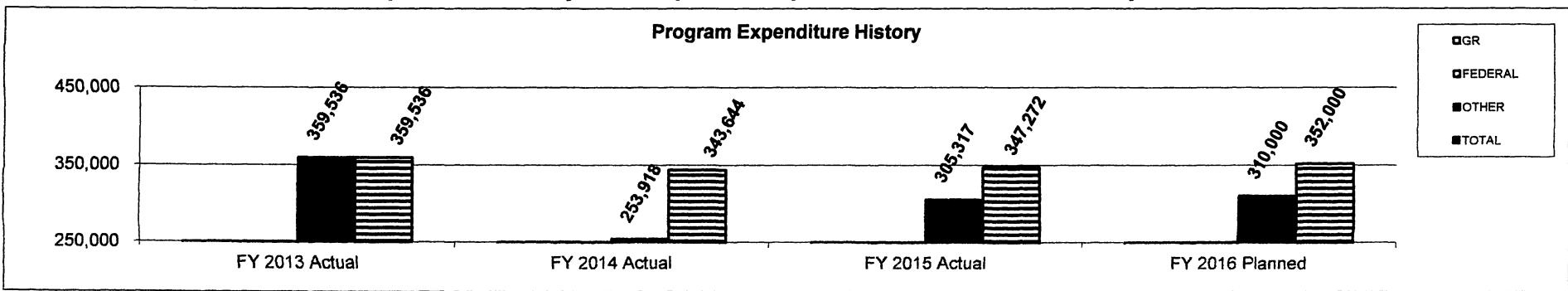
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____																		
Program Name - Fuel Tax																			
Program is found in the following core budget(s): <u>Taxation Division, Administration Division, Legal Services Division, Postage</u>																			
6. What are the sources of the "Other" funds?																			
State Highways and Transportation Department Fund (0644)																			
Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007																			
<p>7a. Provide an effectiveness measure. Revenue generated (millions) (before refunds)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2013</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2014</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2015</th> </tr> <tr> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> </tr> </thead> <tbody> <tr> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">\$708.2</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">\$704.9</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">\$704.8</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$708.2	\$704.9	\$704.8									
FY 2013	FY 2014	FY 2015																	
Actual	Actual	Actual																	
\$708.2	\$704.9	\$704.8																	
<p>7b. Provide an efficiency measure. Number of days from receipt to deposit</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2013</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2014</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2015</th> </tr> <tr> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> </tr> </thead> <tbody> <tr> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">1.0</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">1.0</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">1.0</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	1.0	1.0	1.0									
FY 2013	FY 2014	FY 2015																	
Actual	Actual	Actual																	
1.0	1.0	1.0																	
<p>7c. Provide the number of clients/individuals served, if applicable. Number of returns filed</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2013</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2014</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">FY 2015</th> </tr> <tr> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> <th style="width: 33.33%; text-align: center; padding-bottom: 5px;">Actual</th> </tr> </thead> <tbody> <tr> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">Paper</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">7,043</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black;">7,044</td> </tr> <tr> <td style="width: 33.33%; text-align: center;">EDI</td> <td style="width: 33.33%; text-align: center;">1,667</td> <td style="width: 33.33%; text-align: center;">2,009</td> </tr> <tr> <td style="width: 33.33%; text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">Total</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">8,710</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">8,746</td> </tr> <tr> <td style="width: 33.33%; text-align: center; border-top: 1px solid black; border-bottom: 3px double black;">8,906</td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black; border-bottom: 3px double black;"></td> <td style="width: 33.33%; text-align: center; border-top: 1px solid black; border-bottom: 3px double black;"></td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	Paper	7,043	7,044	EDI	1,667	2,009	Total	8,710	8,746	8,906		
FY 2013	FY 2014	FY 2015																	
Actual	Actual	Actual																	
Paper	7,043	7,044																	
EDI	1,667	2,009																	
Total	8,710	8,746																	
8,906																			
<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																			

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	6,419,731	0	872,961	707,305	3,382,602	11,382,599
Federal						0
Other						0
Total	6,419,731	0	872,961	707,305	3,382,602	11,382,599

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.

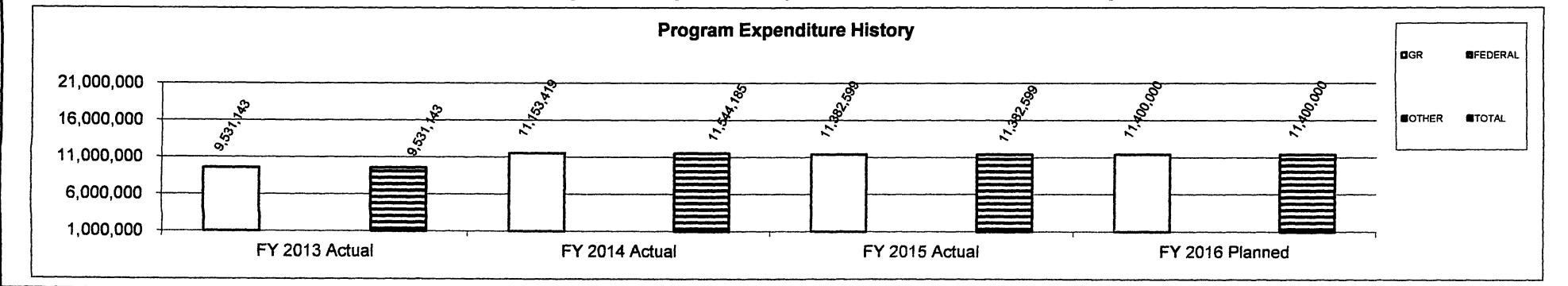
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____																		
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 FY2013, FY2014 and FY2015 Actual and FY2016 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)																			
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>\$5.4</td><td>\$5.4</td><td>\$5.9</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$5.4	\$5.4	\$5.9									
FY 2013	FY 2014	FY 2015																	
Actual	Actual	Actual																	
\$5.4	\$5.4	\$5.9																	
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)																			
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>Total</td><td>2.97</td><td>2.85</td></tr><tr><td>Paper</td><td>0.69</td><td>0.56</td></tr><tr><td>Electronic</td><td>2.25</td><td>2.29</td></tr><tr><td></td><td></td><td>2.45</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	Total	2.97	2.85	Paper	0.69	0.56	Electronic	2.25	2.29			2.45
FY 2013	FY 2014	FY 2015																	
Actual	Actual	Actual																	
Total	2.97	2.85																	
Paper	0.69	0.56																	
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		2.45																	
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						HB Section(s): _____
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	658,679	0	45,962	6,271	30,129	741,041
Federal						0
Other						0
Total	658,679	0	45,962	6,271	30,129	741,041

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.

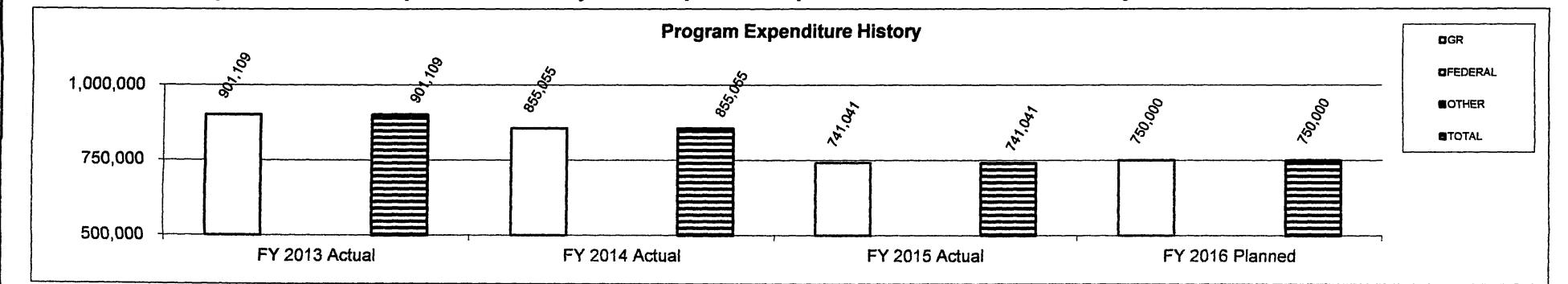
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____												
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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													
<table><thead><tr><th></th><th>FY 2013 Actual</th><th>FY 2014 Actual</th><th>FY 2015 Actual</th></tr></thead><tbody><tr><td>Paper</td><td>3.14</td><td>2.98</td><td>3.82</td></tr><tr><td>Electronic</td><td>3.14</td><td>2.98</td><td>3.82</td></tr></tbody></table>			FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	Paper	3.14	2.98	3.82	Electronic	3.14	2.98	3.82
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual										
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Electronic	3.14	2.98	3.82										
7c. Provide the number of clients/individuals served, if applicable. Number of claims processed													
<table><thead><tr><th></th><th>FY 2013 Actual</th><th>FY 2014 Actual</th><th>FY 2015 Actual</th></tr></thead><tbody><tr><td></td><td>256,919</td><td>249,751</td><td>238,050</td></tr></tbody></table>			FY 2013 Actual	FY 2014 Actual	FY 2015 Actual		256,919	249,751	238,050				
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	256,919	249,751	238,050										
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						HB Section(s): _____	
	Taxation	MV/DL	Admin	Legal	Postage	Total	
GR	9,513,167	0	819,724	590,832	715,900	11,639,623	
Federal						0	
Other	611,933		156,138	112,539	136,362	1,016,972	
Total	10,125,100	0	975,862	703,371	852,262	12,656,595	

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	HB Section(s): _____																									
5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.																										
<p style="text-align: center;">Program Expenditure History</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th>Category</th> <th>FY 2013 Actual</th> <th>FY 2014 Actual</th> <th>FY 2015 Actual</th> <th>FY 2016 Planned</th> </tr> </thead> <tbody> <tr> <td>GGR</td> <td>12,665,735</td> <td>13,508,180</td> <td>12,408,138</td> <td>13,389,076</td> </tr> <tr> <td>FEDERAL</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>OTHER</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td>12,665,735</td> <td>13,508,180</td> <td>12,408,138</td> <td>13,389,076</td> </tr> </tbody> </table>		Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Planned	GGR	12,665,735	13,508,180	12,408,138	13,389,076	FEDERAL					OTHER					TOTAL	12,665,735	13,508,180	12,408,138	13,389,076
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FEDERAL																										
OTHER																										
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6. What are the sources of the "Other" funds? Conservation Fund (0609)																										
Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 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)																										
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FY 2013	FY 2014	FY 2015																								
Actual	Actual	Actual																								
\$1.89	\$1.96	\$2.00																								
7b. Provide an efficiency measure. Average number of days from receipt in mail room to deposit																										
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PROGRAM DESCRIPTION

Department of Revenue Program Name - Sales and Use Tax	HB Section(s): _____	
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 2013 Actual	FY 2014 Actual	FY 2015 Actual
730,340	703,062	705,116
7d. Provide a customer satisfaction measure, if available.		
N/A		

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): _____					
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	2,522,734	0	40,304	216,827	89,714	2,869,579
Federal	0	0	0	76,889	0	76,889
Other	1,528,432	0	295,565	1,590,061	657,900	4,071,958
Total	4,051,166	0	335,869	1,883,777	747,614	7,018,426

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.

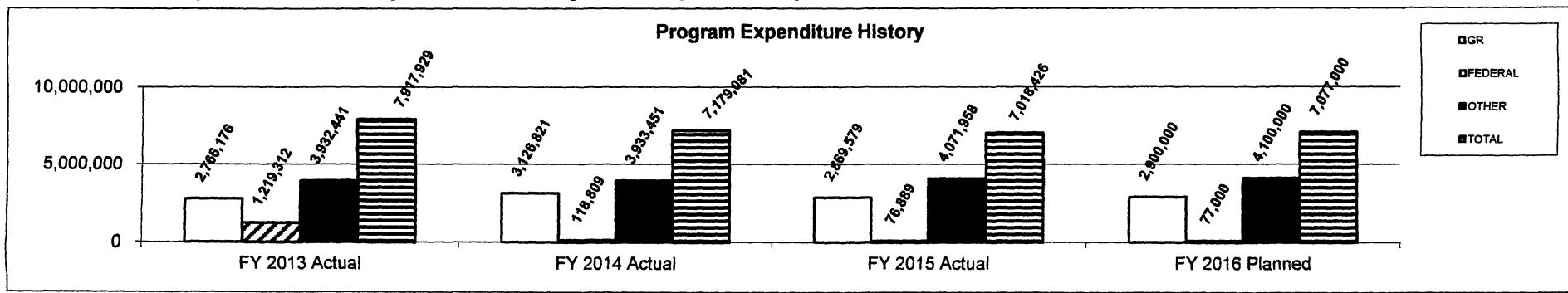
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Driver License</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007</p>	<p>HB Section(s):</p>																								
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<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																									

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	47,580					47,580
Federal						0
Other	232,895	0	22,780	335,756	18,186	609,617
Total	280,475	0	22,780	335,756	18,186	657,197

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.

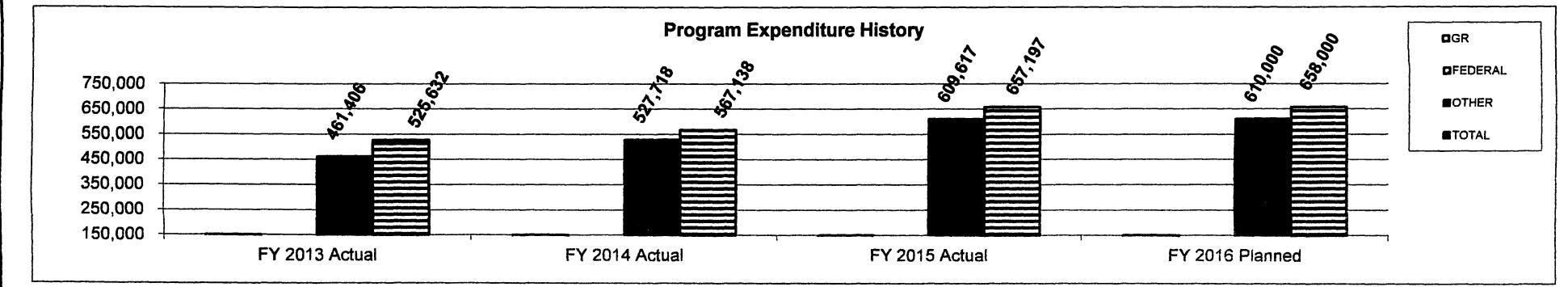
3. Are there federal matching requirements? If yes, please explain.

No

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

No

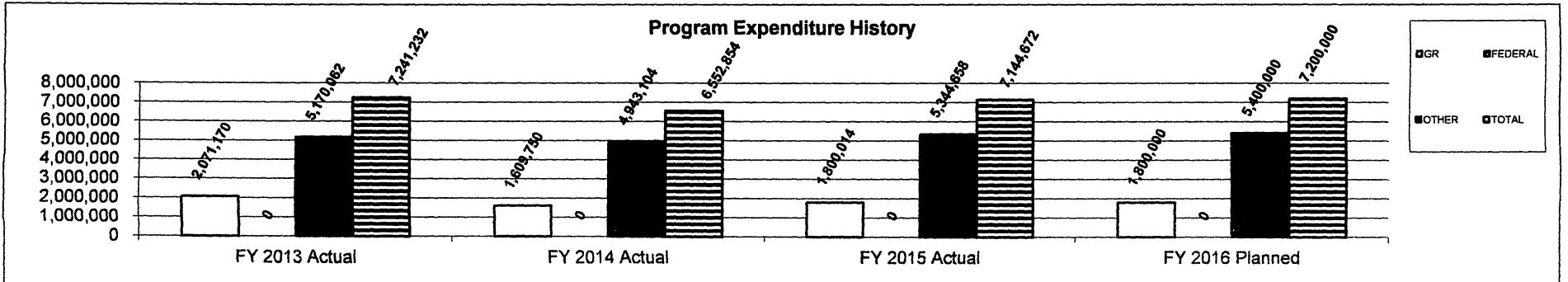
5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



PROGRAM DESCRIPTION

Department of Revenue	HB Section(s):	
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013 Actual	FY 2014 Actual	FY 2015 Actual
\$1,005,882	\$961,383	\$1,020,585
7b. Provide an efficiency measure.		
N/A		
7c. Provide the number of clients/individuals served, if applicable.		
Total number of dealerships licensed		
FY 2013 Actual	FY 2014 Actual	FY 2015 Actual
5,885	5,917	5,785
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						HB Section(s): _____																									
GR	MV/DL	Taxation	Admin	Legal	Postage	Total																									
1,542,540	0	43,182	9,333	204,959	1,800,014																										
Federal	0					0																									
Other	3,456,518	0	316,665	68,446	1,503,029	5,344,658																									
Total	4,999,058	0	359,847	77,779	1,707,988	7,144,672																									
1. What does this program do?																															
<p>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.</p>																															
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PROGRAM DESCRIPTION

<p>Department of Revenue</p> <p>Program Name - Motor Vehicle Registration</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds?</p> <p>State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																												
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<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																													

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): _____					
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	900,731	0	67,848	54,726	110,994	1,134,299
Federal	0					0
Other	2,761,268	0	497,548	401,320	813,952	4,474,088
Total	3,661,999	0	565,396	456,046	924,946	5,608,387

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.

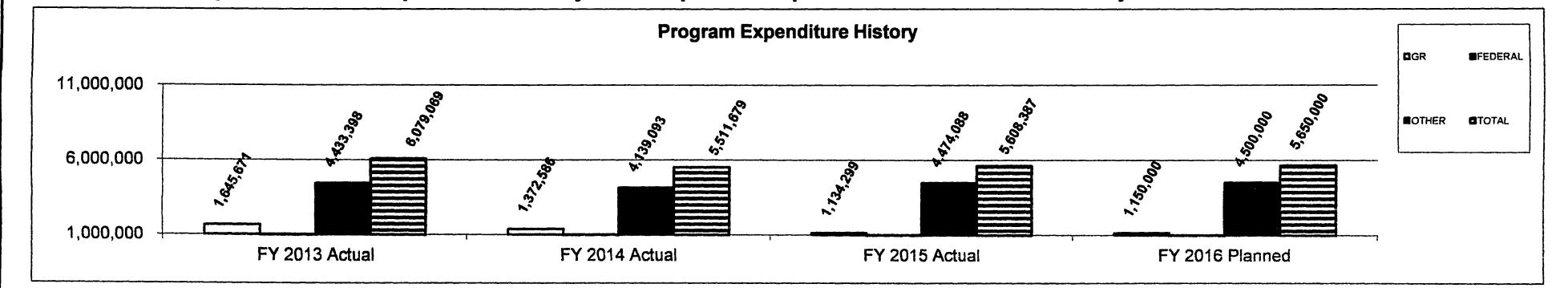
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Motor Vehicle Title</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>									
<p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$639.85</td> <td style="text-align: center;">\$735.60</td> <td style="text-align: center;">\$793.78</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$639.85	\$735.60	\$793.78
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
\$639.85	\$735.60	\$793.78								
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>										
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of titles produced (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.95</td> <td style="text-align: center;">1.99</td> <td style="text-align: center;">2.04</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	1.95	1.99	2.04
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
1.95	1.99	2.04								
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>										

ADMINISTRATION DIVISION

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
ADMINISTRATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,115,877	28.98	1,122,219	36.04	1,122,219	36.04	1,122,219	36.04
DEPT OF REVENUE	34,922	1.06	53,170	1.74	53,170	1.74	53,170	1.74
CHILD SUPPORT ENFORCEMENT FUND	25,206	0.76	25,552	0.88	25,552	0.88	25,552	0.88
TOTAL - PS	1,176,005	30.80	1,200,941	38.66	1,200,941	38.66	1,200,941	38.66
EXPENSE & EQUIPMENT								
GENERAL REVENUE	204,714	0.00	211,326	0.00	211,326	0.00	211,326	0.00
DEPT OF REVENUE	2,325,815	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
CHILD SUPPORT ENFORCEMENT FUND	1,331,805	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00
TOTAL - EE	3,862,334	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
TOTAL	5,038,339	30.80	6,972,114	38.66	6,972,114	38.66	6,972,114	38.66
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	22,447	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,064	0.00
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	0	0.00	512	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	24,023	0.00
TOTAL	0	0.00	0	0.00	0	0.00	24,023	0.00
GRAND TOTAL	\$5,038,339	30.80	\$6,972,114	38.66	\$6,972,114	38.66	\$6,996,137	38.66

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CORE DECISION ITEM

Department of Revenue		Budget Unit	86135C	
Division of Administration				
Core - Administration		HB Section	4.025	
1. CORE FINANCIAL SUMMARY				
FY 2017 Budget Request				FY 2017 Governor's Recommendation
	GR	Federal	Other	Total
PS	1,122,219	53,170	25,552	1,200,941
EE	211,326	3,470,006	2,089,841	5,771,173
PSD	0	0	0	0
TRF	0	0	0	0
Total	1,333,545	3,523,176	2,115,393	6,972,114
FTE	36.04	1.74	0.88	38.66
<i>Est. Fringe</i>	670,306	32,086	15,862	718,254
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Child Support Enforcement (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 cashiering of state and non-state revenues, investing and collateralizing non-state revenue collections, accounts payable, and providing strong internal control by performing reconciliations and reviews, and preparing financial statements and reports.				
The division is also responsible for providing support to its employees through payroll processing, policy and employment law guidance, recruitment, 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 (34 percent) governments. The DOR reports its cost to DSS on a quarterly basis.				
Additional divisional costs are included in the Highway Collections budget unit.				

CORE DECISION ITEM

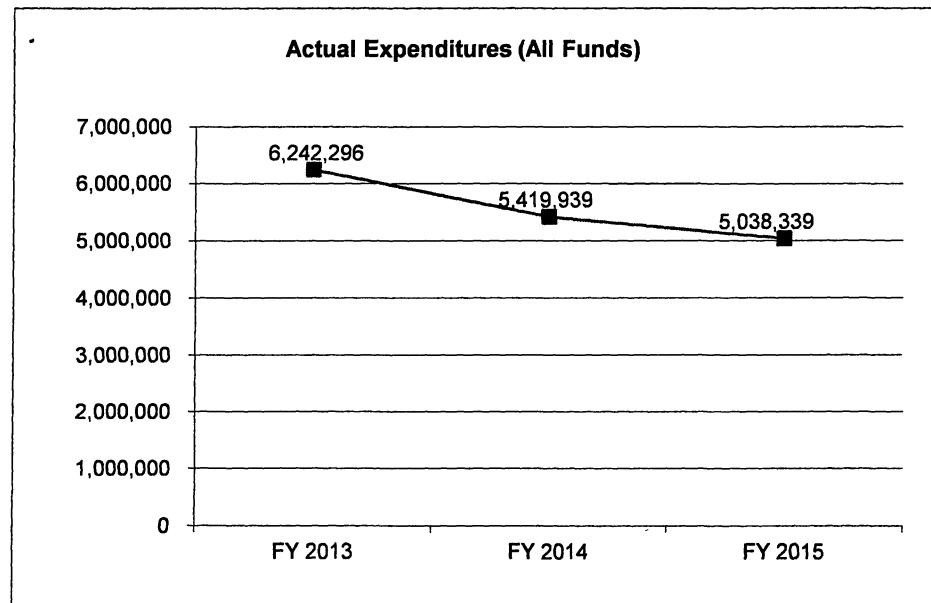
Department of Revenue	Budget Unit	86135C
Division of Administration		
Core - Administration	HB Section	4.025

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 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	10,117,706	10,013,326	6,965,360	6,972,114
Less Reverted (All Funds)	(44,438)	(41,285)	(6,340)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	<u>10,073,268</u>	<u>9,972,041</u>	<u>6,959,020</u>	<u>6,972,114</u>
Actual Expenditures (All Funds)	<u>6,242,296</u>	<u>5,419,939</u>	<u>5,038,339</u>	0
Unexpended (All Funds)	<u>3,830,972</u>	<u>4,552,102</u>	<u>1,920,681</u>	<u>6,972,114</u>
Unexpended, by Fund:				
General Revenue	19	530	282	0
Federal	2,969,672	3,431,053	1,162,154	0
Other	861,281	1,120,519	758,245	0
	(1), (2)	(1), (2)	(1), (2)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) Additional divisional costs are included in the Department's Highway Collections budget unit.
- (2) Federal and Other funds lapse relate to the Child Support Enforcement collections services contract.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES							
	PS	38.66	1,122,219	53,170	25,552	1,200,941	
	EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
	Total	38.66	1,333,545	3,523,176	2,115,393	6,972,114	
DEPARTMENT CORE ADJUSTMENTS							
Core Reallocation	1155 1751	PS	0.00	0	0	0	(0) Core reallocation.
NET DEPARTMENT CHANGES		0.00	0	0	0	(0)	
DEPARTMENT CORE REQUEST							
	PS	38.66	1,122,219	53,170	25,552	1,200,941	
	EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
	Total	38.66	1,333,545	3,523,176	2,115,393	6,972,114	
GOVERNOR'S RECOMMENDED CORE							
	PS	38.66	1,122,219	53,170	25,552	1,200,941	
	EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
	Total	38.66	1,333,545	3,523,176	2,115,393	6,972,114	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	72,249	2.51	72,761	2.40	72,761	2.40	72,761	2.40
PRINTING/MAIL TECHNICIAN I	121,581	4.87	156,613	6.85	156,613	6.85	156,613	6.85
PRINTING/MAIL TECHNICIAN II	83,451	2.92	95,604	3.15	95,604	3.15	95,604	3.15
PRINTING/MAIL TECHNICIAN IV	13,314	0.38	15,338	0.38	15,338	0.38	15,338	0.38
PRINTING/MAIL CUSTOMER SVC REP	20,025	0.53	21,635	0.38	21,635	0.38	21,635	0.38
STOREKEEPER I	9,349	0.36	11,530	0.17	11,530	0.17	11,530	0.17
SUPPLY MANAGER I	13,597	0.36	14,264	0.38	14,264	0.38	14,264	0.38
PROCUREMENT OFCR II	11,631	0.26	18,297	0.38	18,297	0.38	18,297	0.38
ACCOUNT CLERK II	14,259	0.53	80,507	6.73	80,507	6.73	80,507	6.73
ACCOUNTANT I	37,767	1.23	55,880	2.09	55,880	2.09	55,880	2.09
ACCOUNTANT II	27,990	0.72	30,114	0.83	30,114	0.83	30,114	0.83
ACCOUNTANT III	10,074	0.25	16,017	0.38	16,017	0.38	16,017	0.38
PERSONNEL OFCR I	27,088	0.58	28,381	0.38	28,381	0.38	28,381	0.38
HUMAN RELATIONS OFCR II	15,986	0.38	17,290	0.40	17,290	0.40	17,290	0.40
PERSONNEL ANAL I	12,106	0.35	0	0.00	23,382	0.76	23,382	0.76
PERSONNEL ANAL II	8,064	0.21	28,122	0.76	0	0.00	0	0.00
PUBLIC INFORMATION COOR	19,847	0.43	17,835	0.38	17,835	0.38	17,835	0.38
TRAINING TECH I	13,203	0.37	23,152	0.40	23,152	0.40	23,152	0.40
EXECUTIVE I	36,880	0.99	14,332	0.38	14,332	0.38	14,332	0.38
MANAGEMENT ANALYSIS SPEC I	7,217	0.19	10,865	0.20	10,865	0.20	10,865	0.20
PERSONNEL CLERK	13,286	0.43	15,661	0.60	15,661	0.60	15,661	0.60
ADMINISTRATIVE ANAL III	2,461	0.06	0	0.00	0	0.00	0	0.00
LABOR SPV	10,315	0.34	11,341	0.38	11,341	0.38	11,341	0.38
MOTOR VEHICLE DRIVER	34,436	1.32	37,631	1.38	37,631	1.38	37,631	1.38
REVENUE SECTION SUPV	36,009	1.00	36,192	1.00	36,192	1.00	36,192	1.00
REVENUE PROCESSING TECH III	27,742	0.96	21,424	0.62	21,424	0.62	21,424	0.62
FACILITIES OPERATIONS MGR B2	18,962	0.32	21,937	0.38	21,937	0.38	21,937	0.38
FISCAL & ADMINISTRATIVE MGR B1	56,971	1.18	65,807	1.38	65,807	1.38	65,807	1.38
FISCAL & ADMINISTRATIVE MGR B2	17,918	0.30	23,541	0.38	23,541	0.38	23,541	0.38
FISCAL & ADMINISTRATIVE MGR B3	28,045	0.39	27,754	0.38	27,754	0.38	27,754	0.38
HUMAN RESOURCES MGR B2	25,373	0.43	21,054	0.38	21,054	0.38	21,054	0.38
REVENUE MANAGER, BAND 1	20,642	0.43	23,877	0.38	23,877	0.38	23,877	0.38

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
STATE DEPARTMENT DIRECTOR	56,381	0.49	11,958	0.40	16,698	0.40	16,698	0.40
DEPUTY STATE DEPT DIRECTOR	30,785	0.28	31,709	0.40	31,709	0.40	31,709	0.40
DESIGNATED PRINCIPAL ASST DEPT	88,490	1.40	33,935	1.65	33,935	1.65	33,935	1.65
DIVISION DIRECTOR	28,306	0.35	31,166	0.37	31,166	0.37	31,166	0.37
CLERK	23,270	1.12	0	0.00	0	0.00	0	0.00
MISCELLANEOUS TECHNICAL	855	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	64,973	1.18	41,030	0.80	41,030	0.80	41,030	0.80
SPECIAL ASST OFFICE & CLERICAL	15,107	0.36	16,387	0.76	16,387	0.76	16,387	0.76
TOTAL - PS	1,176,005	30.80	1,200,941	38.66	1,200,941	38.66	1,200,941	38.66
TRAVEL, IN-STATE	3,156	0.00	3,000	0.00	3,000	0.00	3,000	0.00
TRAVEL, OUT-OF-STATE	2,923	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	617,696	0.00	723,481	0.00	723,481	0.00	723,481	0.00
PROFESSIONAL DEVELOPMENT	8,966	0.00	5,700	0.00	5,700	0.00	5,700	0.00
COMMUNICATION SERV & SUPP	5,570	0.00	11,373	0.00	11,373	0.00	11,373	0.00
PROFESSIONAL SERVICES	3,210,440	0.00	5,000,063	0.00	5,000,063	0.00	5,000,063	0.00
HOUSEKEEPING & JANITORIAL SERV	9	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	4,342	0.00	15,000	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	7,770	0.00	10,000	0.00	10,000	0.00	10,000	0.00
OTHER EQUIPMENT	0	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
MISCELLANEOUS EXPENSES	1,462	0.00	1,500	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	3,862,334	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
GRAND TOTAL	\$5,038,339	30.80	\$6,972,114	38.66	\$6,972,114	38.66	\$6,972,114	38.66
GENERAL REVENUE	\$1,320,591	28.98	\$1,333,545	36.04	\$1,333,545	36.04	\$1,333,545	36.04
FEDERAL FUNDS	\$2,360,737	1.06	\$3,523,176	1.74	\$3,523,176	1.74	\$3,523,176	1.74
OTHER FUNDS	\$1,357,011	0.76	\$2,115,393	0.88	\$2,115,393	0.88	\$2,115,393	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	2,360,738
OTHER	1,357,011
TOTAL	3,717,749

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 CFR, 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 CFR, Section 303.20

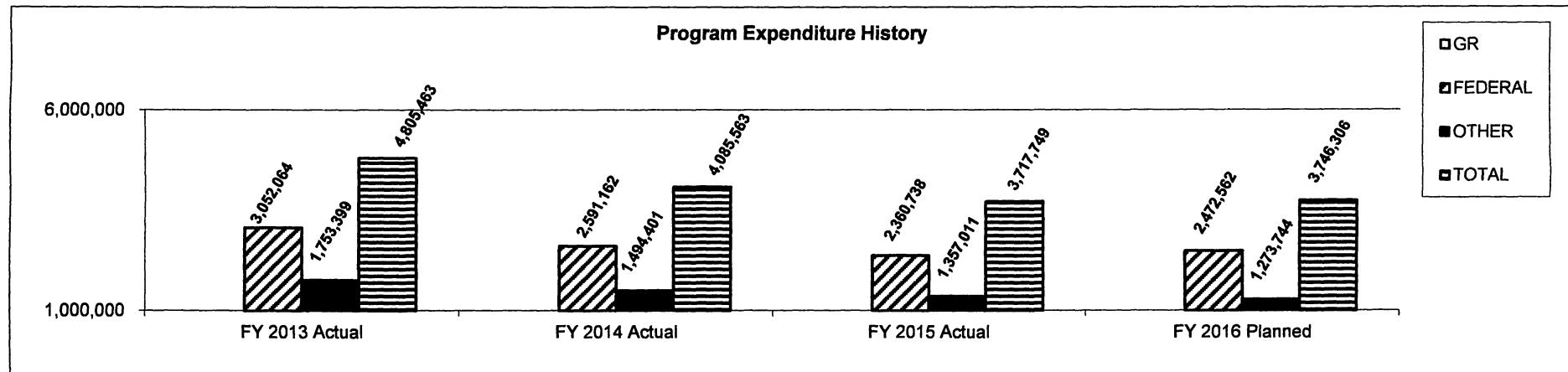
PROGRAM DESCRIPTION

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

FY2013	FY2014	FY2015
\$4,747,103	\$4,025,875	\$3,656,619

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	FY2013	FY2014	FY2015
Paper Receipts	2,117,116	2,067,853	1,975,072
EFT Receipts	2,046,119	2,205,645	2,429,572
Paper Disbursements	84,488	73,012	73,181
EFT Disbursements	1,157,830	1,170,790	1,181,507
EPC Disbursements	2,383,005	2,573,539	2,691,569
Customer Service Calls	134,789	131,176	93,096

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

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s):
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	1,833,568	0	123,888	130,715	82,208	2,170,379
Federal						0
Other						0
Total	1,833,568	0	123,888	130,715	82,208	2,170,379

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.

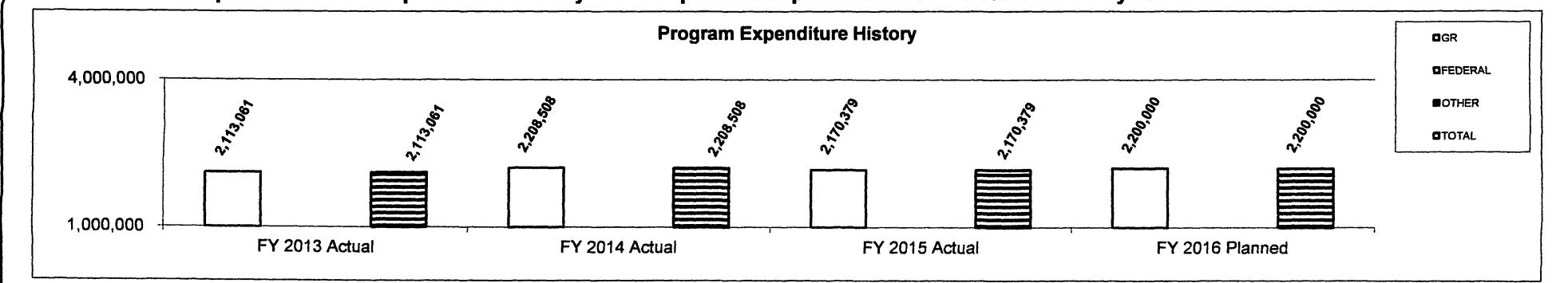
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s):									
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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)										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>\$415.5</td><td>\$396.0</td><td>\$435.0</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$415.5	\$396.0	\$435.0
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
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7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Number of returns processed										
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FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
164,167	171,264	148,798								
7d. Provide a customer satisfaction measure, if available.										
N/A										

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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			41,955		41,955	
OTHER	235,160	64,513	-	5,644	305,317	
TOTAL	235,160	64,513	41,955	5,644	347,272	

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.

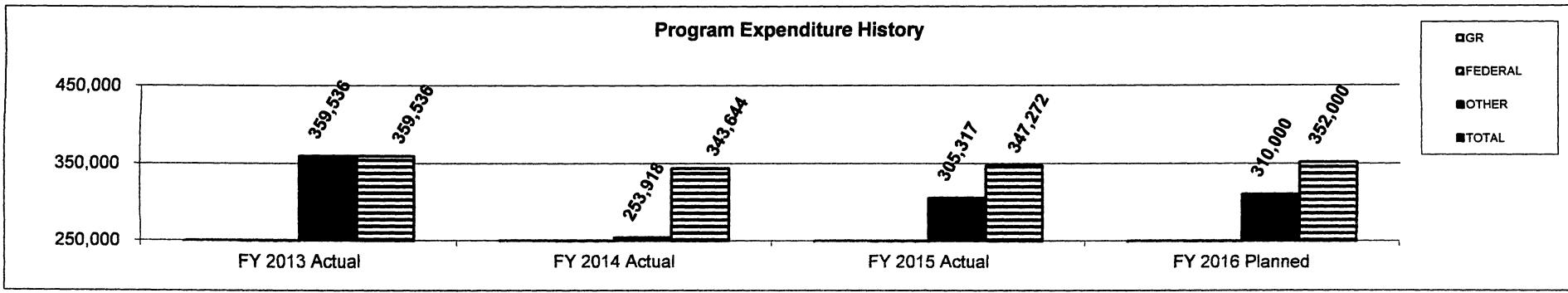
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue Program Name - Fuel Tax Program is found in the following core budget(s): <u>Taxation Division</u>, <u>Administration Division</u>, <u>Legal Services Division</u>, <u>Postage</u></p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007</p>	HB Section(s): _____																				
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FY 2013	FY 2014	FY 2015																			
Actual	Actual	Actual																			
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<p>7b. Provide an efficiency measure. Number of days from receipt to deposit</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	1.0	1.0	1.0											
FY 2013	FY 2014	FY 2015																			
Actual	Actual	Actual																			
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<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																					

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	6,419,731	0	872,961	707,305	3,382,602	11,382,599
Federal						0
Other						0
Total	6,419,731	0	872,961	707,305	3,382,602	11,382,599

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.

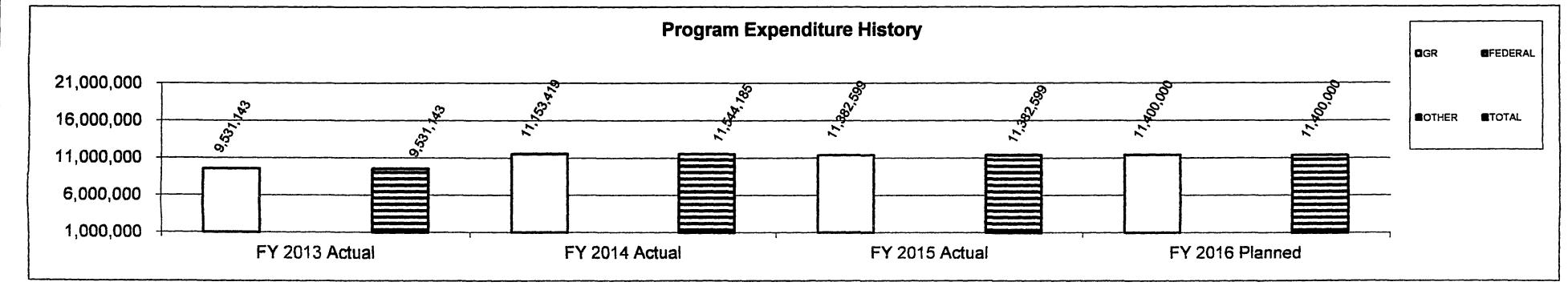
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Personal Tax</p> <p>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds?</p> <p>N/A</p> <p>Footnote - The FY2013, FY2014 and FY2015 Actual and FY2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007</p>	<p>HB Section(s): _____</p>																					
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FY 2013	FY 2014	FY 2015																				
Actual	Actual	Actual																				
\$5.4	\$5.4	\$5.9																				
<p>7b. Provide an efficiency measure.</p> <p>N/A</p>																						
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of individual income tax returns processed (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Total</td> <td style="text-align: center;">2.97</td> <td style="text-align: center;">2.85</td> </tr> <tr> <td style="text-align: center;">Paper</td> <td style="text-align: center;">0.69</td> <td style="text-align: center;">0.56</td> </tr> <tr> <td style="text-align: center;">Electronic</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">2.29</td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">3.00</td> <td style="text-align: center;">0.55</td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">2.45</td> <td></td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	Total	2.97	2.85	Paper	0.69	0.56	Electronic	2.25	2.29		3.00	0.55		2.45	
FY 2013	FY 2014	FY 2015																				
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	3.00	0.55																				
	2.45																					
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																						

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	658,679	0	45,962	6,271	30,129	741,041
Federal						0
Other						0
Total	658,679	0	45,962	6,271	30,129	741,041

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.

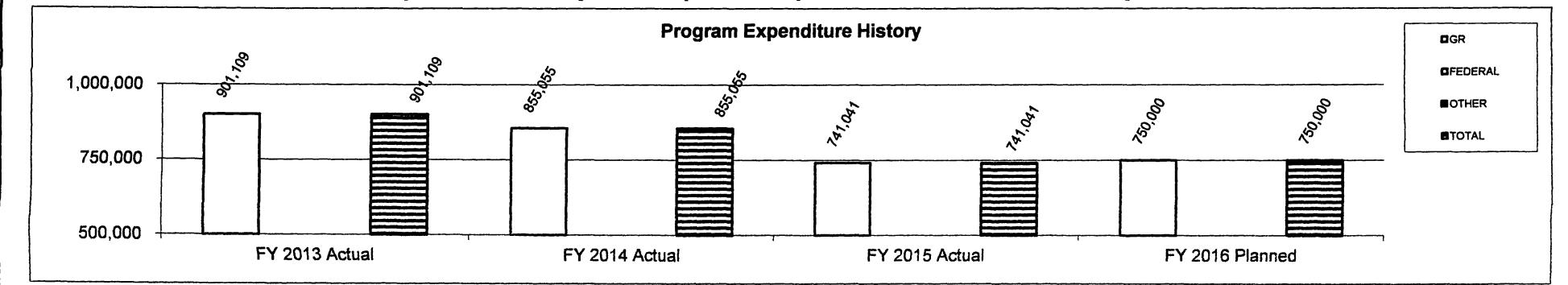
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s):		
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013	FY 2014	FY 2015
	Actual	Actual	Actual
Paper	3.14	2.98	3.82
Electronic	3.14	2.98	3.82
7c. Provide the number of clients/individuals served, if applicable.			
Number of claims processed			
	FY 2013	FY 2014	FY 2015
	Actual	Actual	Actual
	256,919	249,751	238,050
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						HB Section(s): _____
GR Taxation MV/DL Admin Legal Postage Total						
GR	9,513,167	0	819,724	590,832	715,900	11,639,623
Federal						0
Other	611,933		156,138	112,539	136,362	1,016,972
Total	10,125,100	0	975,862	703,371	852,262	12,656,595
1. What does this program do?						
<p>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.</p>						
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

<p>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> <p>5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.</p> <div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <p style="text-align: center;">Program Expenditure History</p> <table border="1" style="margin-top: 10px; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Category</th> <th>FY 2013 Actual</th> <th>FY 2014 Actual</th> <th>FY 2015 Actual</th> <th>FY 2016 Planned</th> </tr> </thead> <tbody> <tr> <td>GR</td> <td>12,585,755</td> <td>13,508,180</td> <td>12,408,138</td> <td>13,389,078</td> </tr> <tr> <td>FEDERAL</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>OTHER</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TOTAL</td> <td>12,585,755</td> <td>13,508,180</td> <td>12,408,138</td> <td>13,389,078</td> </tr> </tbody> </table> </div> <p>6. What are the sources of the "Other" funds?</p> <p>Conservation Fund (0609)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p> <p>7a. Provide an effectiveness measure.</p> <p>Revenue generated (in billions) (General Revenue only before refunds)</p> <table border="1" style="margin-left: 20px; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>FY 2013</th> <th>FY 2014</th> <th>FY 2015</th> </tr> <tr> <th>Actual</th> <th>Actual</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>\$1.89</td> <td>\$1.96</td> <td>\$2.00</td> </tr> </tbody> </table> <p>7b. Provide an efficiency measure.</p> <p>Average number of days from receipt in mail room to deposit</p> <table border="1" style="margin-left: 20px; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>FY 2013</th> <th>FY 2014</th> <th>FY 2015</th> </tr> <tr> <th>Actual</th> <th>Actual</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td>0.69</td> <td>1.30</td> <td>0.83</td> </tr> </tbody> </table>	Category	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Planned	GR	12,585,755	13,508,180	12,408,138	13,389,078	FEDERAL	0	0	0	0	OTHER	0	0	0	0	TOTAL	12,585,755	13,508,180	12,408,138	13,389,078	FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$1.89	\$1.96	\$2.00	FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	0.69	1.30	0.83	<p>HB Section(s): _____</p>
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PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): _____	
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 2013 Actual	FY 2014 Actual	FY 2015 Actual
730,340	703,062	705,116
7d. Provide a customer satisfaction measure, if available.		
N/A		

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	2,522,734	0	40,304	216,827	89,714	2,869,579
Federal	0	0	0	76,889	0	76,889
Other	1,528,432	0	295,565	1,590,061	657,900	4,071,958
Total	4,051,166	0	335,869	1,883,777	747,614	7,018,426

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.

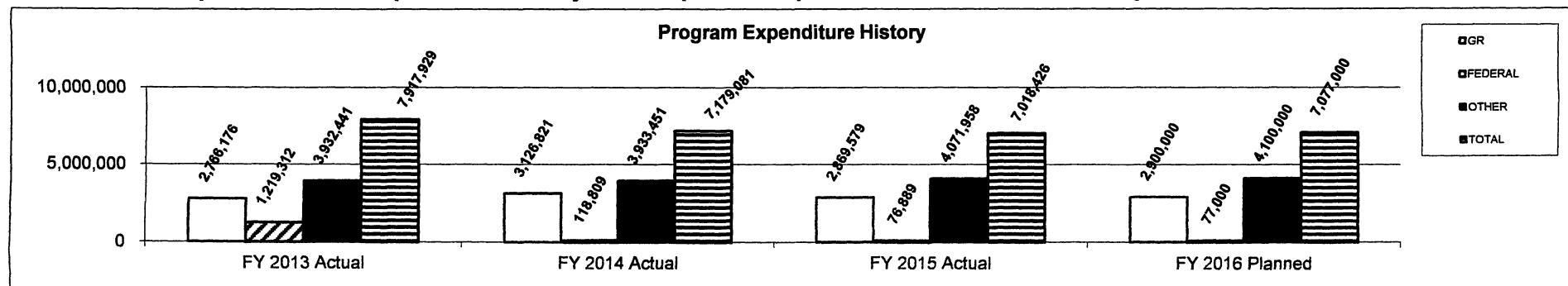
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Driver License</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																								
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Reinstatement	\$2.6	\$2.6	\$2.6																						
<p>7b. Provide an efficiency measure. N/A</p>																									
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of licenses produced</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center; width: 20%;">FY 2013 Actual</th> <th style="text-align: center; width: 20%;">FY 2014 Actual</th> <th style="text-align: center; width: 20%;">FY 2015 Actual</th> </tr> </thead> <tbody> <tr> <td>Initial</td> <td style="text-align: center;">343,242</td> <td style="text-align: center;">355,375</td> <td style="text-align: center;">366,779</td> </tr> <tr> <td>Renewal</td> <td style="text-align: center;">711,287</td> <td style="text-align: center;">657,488</td> <td style="text-align: center;">818,092</td> </tr> <tr> <td>Non-driver</td> <td style="text-align: center;">270,098</td> <td style="text-align: center;">183,631</td> <td style="text-align: center;">189,486</td> </tr> <tr> <td>Duplicate</td> <td style="text-align: center;">232,595</td> <td style="text-align: center;">218,630</td> <td style="text-align: center;">225,784</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">1,557,222</td> <td style="text-align: center;">1,415,124</td> <td style="text-align: center;">1,600,141</td> </tr> </tbody> </table>			FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	Initial	343,242	355,375	366,779	Renewal	711,287	657,488	818,092	Non-driver	270,098	183,631	189,486	Duplicate	232,595	218,630	225,784	Total	1,557,222	1,415,124	1,600,141
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<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																									

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	47,580					47,580
Federal						0
Other	232,895	0	22,780	335,756	18,186	609,617
Total	280,475	0	22,780	335,756	18,186	657,197

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.

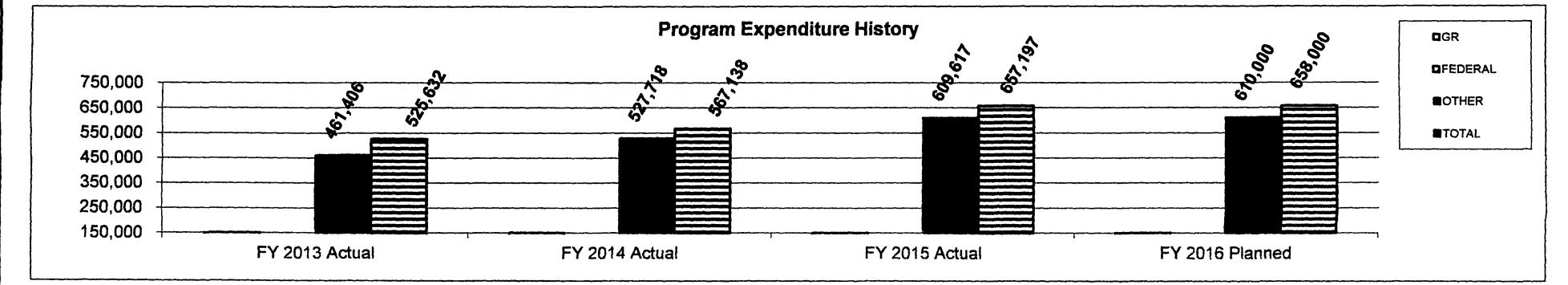
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s):	
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013	FY 2014	FY 2015
Actual	Actual	Actual
\$1,005,882	\$961,383	\$1,020,585
7b. Provide an efficiency measure.		
N/A		
7c. Provide the number of clients/individuals served, if applicable.		
Total number of dealerships licensed		
FY 2013	FY 2014	FY 2015
Actual	Actual	Actual
5,885	5,917	5,785
7d. Provide a customer satisfaction measure, if available.		
N/A		

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	1,542,540	0	43,182	9,333	204,959	1,800,014
Federal	0					0
Other	3,456,518	0	316,665	68,446	1,503,029	5,344,658
Total	4,999,058	0	359,847	77,779	1,707,988	7,144,672

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.

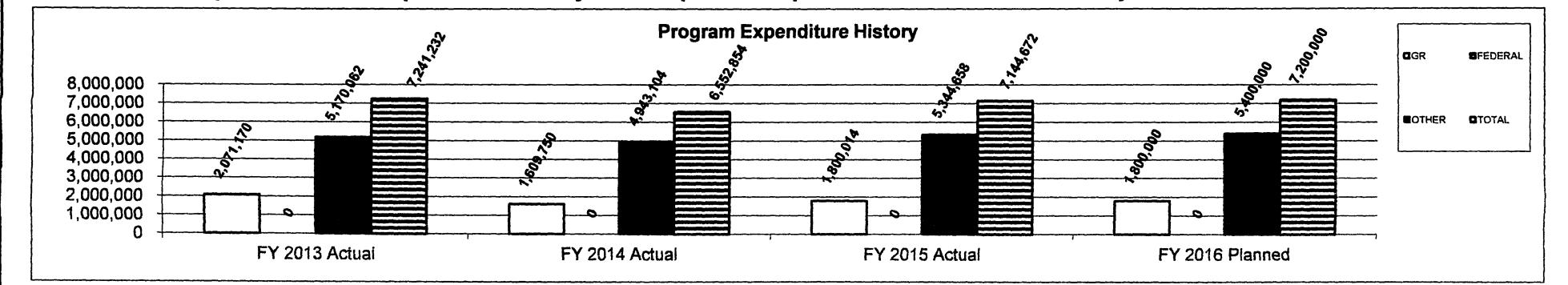
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Motor Vehicle Registration</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																												
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PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	900,731	0	67,848	54,726	110,994	1,134,299
Federal	0					0
Other	2,761,268	0	497,548	401,320	813,952	4,474,088
Total	3,661,999	0	565,396	456,046	924,946	5,608,387

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.

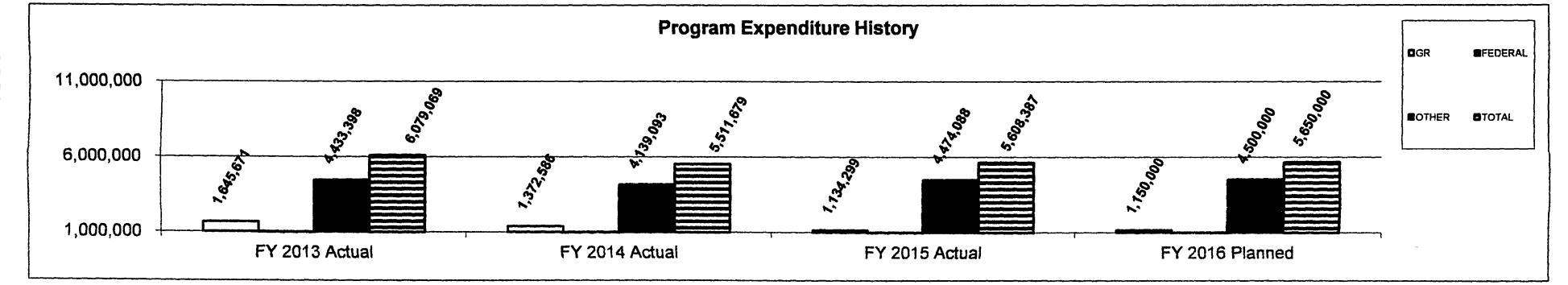
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s):	
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013 Actual	FY 2014 Actual	FY 2015 Actual
\$639.85	\$735.60	\$793.78
7b. Provide an efficiency measure.		
N/A		
7c. Provide the number of clients/individuals served, if applicable.		
Number of titles produced (in millions)		
FY 2013 Actual	FY 2014 Actual	FY 2015 Actual
1.95	1.99	2.04
7d. Provide a customer satisfaction measure, if available.		
N/A		

POSTAGE

POSTAGE

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	4,066,737	0.00	3,993,011	0.00	3,993,011	0.00	3,993,011	0.00
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	44,029	0.00
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00
TOTAL - EE	4,117,321	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00
TOTAL	4,117,321	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00
POSTAGE RATE INCREASE - 1860004								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	120,368	0.00	120,368	0.00
TOTAL - EE	0	0.00	0	0.00	120,368	0.00	120,368	0.00
TOTAL	0	0.00	0	0.00	120,368	0.00	120,368	0.00
GRAND TOTAL	\$4,117,321	0.00	\$4,043,756	0.00	\$4,164,124	0.00	\$4,164,124	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	<u>86150C</u>																																															
Division of Administration	HB Section	<u>4.025</u>																																															
Core - Postage																																																	
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Est. Fringe	0	0	0	0																																													
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																																																	
<p>Other Funds: Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609)</p>																																																	
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 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, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.</p>																																																	
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CORE DECISION ITEM

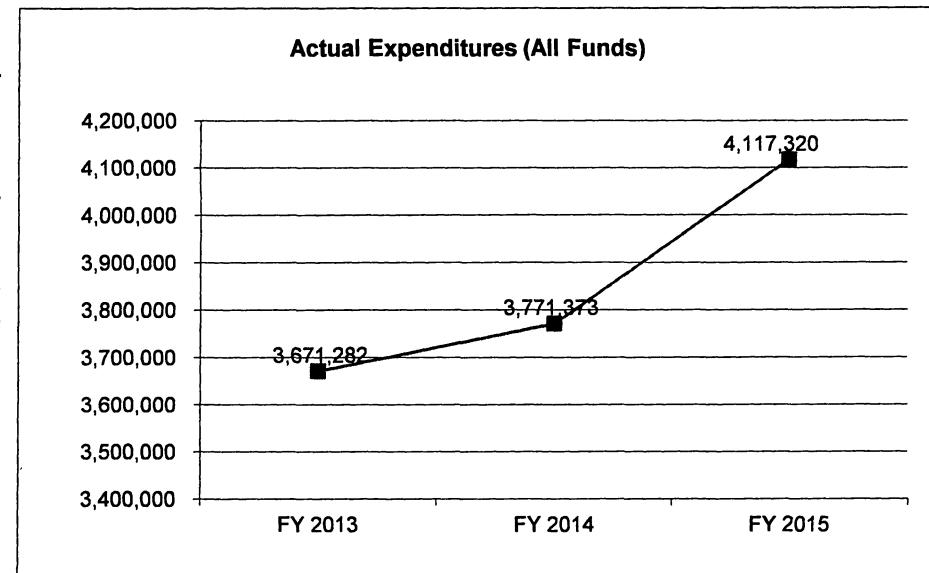
Department of Revenue	Budget Unit	86150C
Division of Administration		
Core - Postage	HB Section	4.025

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 Program
Personal Tax Program			

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	3,715,472	3,815,562	4,243,256	4,043,756
Less Reverted (All Funds)	(161)	(161)	(125,936)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	3,715,311	3,815,401	4,117,320	4,043,756
Actual Expenditures (All Funds)	3,671,282	3,771,373	4,117,320	0
Unexpended (All Funds)	<u>44,029</u>	<u>44,028</u>	0	4,043,756
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	44,029	44,028	0	0
	(1), (2)	(1), (2)	(1)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Total postage expenditures:

	FY13	FY14	FY15
Highway Collections	\$2,862,620	3,279,819	3,713,717
Core	3,671,282	3,771,373	4,117,320
	<u>\$6,533,902</u>	<u>7,051,192</u>	<u>7,831,037</u>

(2) 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
TAFF AFTER VETOES							
	EE	0.00	3,993,011	0	50,745	4,043,756	
	Total	0.00	3,993,011	0	50,745	4,043,756	
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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	78	0.00	25	0.00	25	0.00	25	0.00
SUPPLIES	3,439,110	0.00	3,398,054	0.00	3,398,054	0.00	3,398,054	0.00
PROFESSIONAL DEVELOPMENT	845	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	194,577	0.00	284,335	0.00	284,335	0.00	284,335	0.00
M&R SERVICES	135,704	0.00	150,000	0.00	150,000	0.00	150,000	0.00
OFFICE EQUIPMENT	13,008	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	324,192	0.00	204,500	0.00	204,500	0.00	204,500	0.00
EQUIPMENT RENTALS & LEASES	9,807	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	4,117,321	0.00	4,043,756	0.00	4,043,756	0.00	4,043,756	0.00
GRAND TOTAL	\$4,117,321	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$4,043,756	0.00
GENERAL REVENUE	\$4,066,737	0.00	\$3,993,011	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	\$50,584	0.00	\$50,745	0.00	\$50,745	0.00	\$50,745	0.00

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s):
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	1,833,568	0	123,888	130,715	82,208	2,170,379
Federal						0
Other						0
Total	1,833,568	0	123,888	130,715	82,208	2,170,379

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.

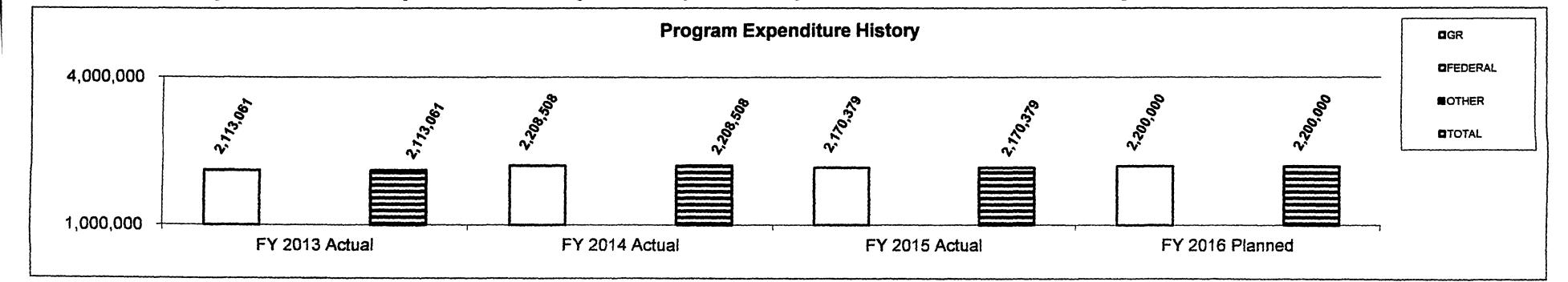
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____									
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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)										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>\$415.5</td><td>\$396.0</td><td>\$435.0</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$415.5	\$396.0	\$435.0
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
\$415.5	\$396.0	\$435.0								
7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Number of returns processed										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>164,167</td><td>171,264</td><td>148,798</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	164,167	171,264	148,798
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
164,167	171,264	148,798								
7d. Provide a customer satisfaction measure, if available.										
N/A										

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): _____				
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			41955		41,955
OTHER	235,160	64,513	-	5,644	305,317
TOTAL	235,160	64,513	41,955	5,644	347,272

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.

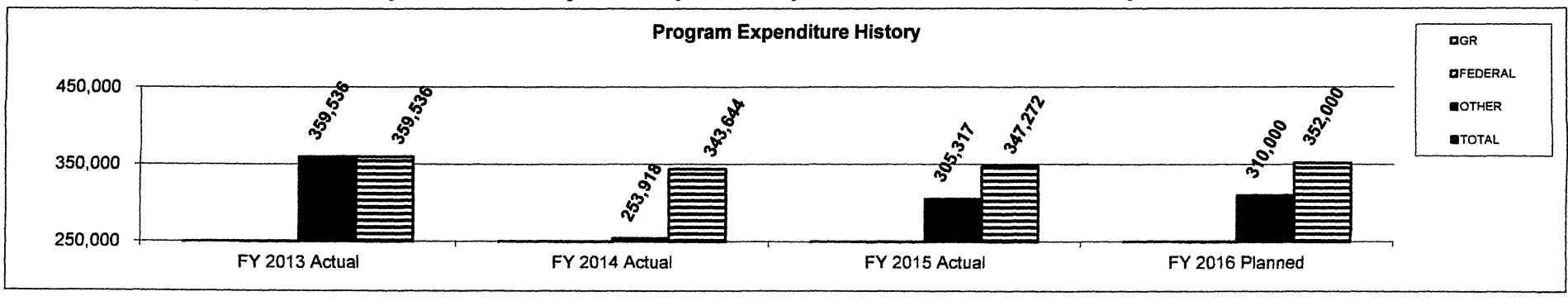
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue Program Name - Fuel Tax Program is found in the following core budget(s): <u>Taxation Division, Administration Division, Legal Services Division, Postage</u></p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																				
<p>7a. Provide an effectiveness measure. Revenue generated (millions) (before refunds)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$708.2</td> <td style="text-align: center;">\$704.9</td> <td style="text-align: center;">\$704.8</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$708.2	\$704.9	\$704.8											
FY 2013	FY 2014	FY 2015																			
Actual	Actual	Actual																			
\$708.2	\$704.9	\$704.8																			
<p>7b. Provide an efficiency measure. Number of days from receipt to deposit</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> </tr> </tbody> </table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	1.0	1.0	1.0											
FY 2013	FY 2014	FY 2015																			
Actual	Actual	Actual																			
1.0	1.0	1.0																			
<p>7c. Provide the number of clients/individuals served, if applicable. Number of returns filed</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; vertical-align: bottom;">Category</th> <th style="text-align: center;">FY 2013</th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> </tr> <tr> <th style="text-align: left;"></th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td>Paper</td> <td style="text-align: center;">7,043</td> <td style="text-align: center;">7,044</td> <td style="text-align: center;">6,897</td> </tr> <tr> <td>EDI</td> <td style="text-align: center;">1,667</td> <td style="text-align: center;">1,702</td> <td style="text-align: center;">2,009</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">8,710</td> <td style="text-align: center;">8,746</td> <td style="text-align: center;">8,906</td> </tr> </tbody> </table>		Category	FY 2013	FY 2014	FY 2015		Actual	Actual	Actual	Paper	7,043	7,044	6,897	EDI	1,667	1,702	2,009	Total	8,710	8,746	8,906
Category	FY 2013	FY 2014	FY 2015																		
	Actual	Actual	Actual																		
Paper	7,043	7,044	6,897																		
EDI	1,667	1,702	2,009																		
Total	8,710	8,746	8,906																		
<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																					

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	6,419,731	0	872,961	707,305	3,382,602	11,382,599
Federal						0
Other						0
Total	6,419,731	0	872,961	707,305	3,382,602	11,382,599

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.

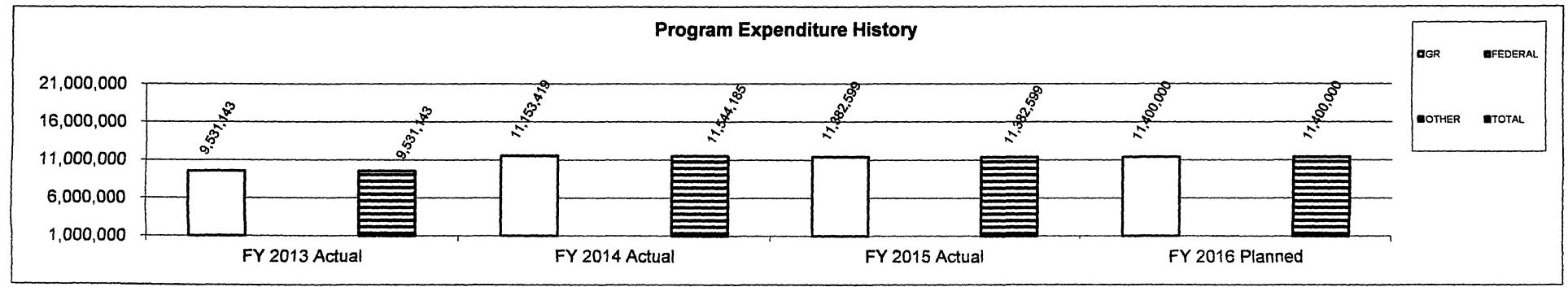
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____																								
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?																									
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7a. Provide an effectiveness measure.																									
Revenue generated (net of refunds) (in billions)																									
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FY 2013	FY 2014	FY 2015																							
Actual	Actual	Actual																							
\$5.4	\$5.4	\$5.9																							
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)																									
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>Total</td><td>2.97</td><td>2.85</td></tr><tr><td>Paper</td><td>0.69</td><td>0.56</td></tr><tr><td>Electronic</td><td>2.25</td><td>2.29</td></tr><tr><td></td><td></td><td>3.00</td></tr><tr><td></td><td></td><td>0.55</td></tr><tr><td></td><td></td><td>2.45</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	Total	2.97	2.85	Paper	0.69	0.56	Electronic	2.25	2.29			3.00			0.55			2.45
FY 2013	FY 2014	FY 2015																							
Actual	Actual	Actual																							
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		0.55																							
		2.45																							
7d. Provide a customer satisfaction measure, if available.																									
N/A																									

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	658,679	0	45,962	6,271	30,129	741,041
Federal						0
Other						0
Total	658,679	0	45,962	6,271	30,129	741,041

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.

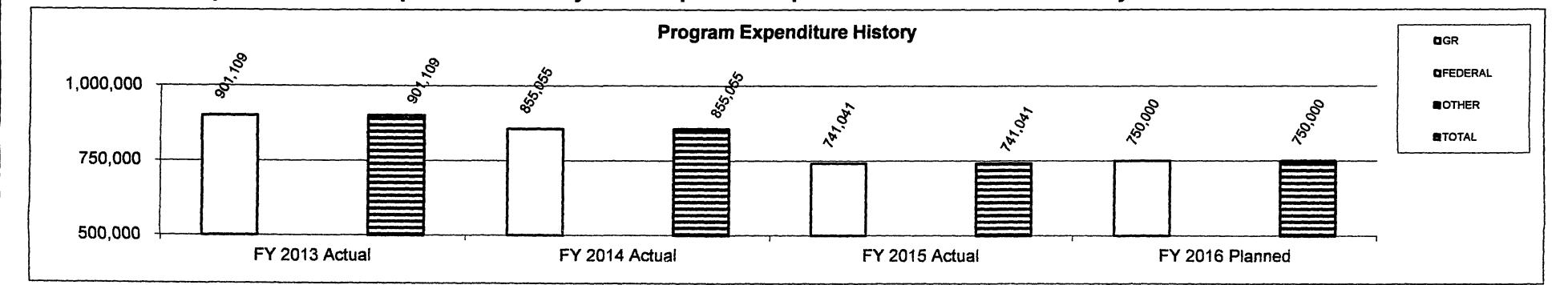
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____												
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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													
<table><thead><tr><th></th><th>FY 2013 Actual</th><th>FY 2014 Actual</th><th>FY 2015 Actual</th></tr></thead><tbody><tr><td>Paper</td><td>3.14</td><td>2.98</td><td>3.82</td></tr><tr><td>Electronic</td><td>3.14</td><td>2.98</td><td>3.82</td></tr></tbody></table>			FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	Paper	3.14	2.98	3.82	Electronic	3.14	2.98	3.82
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual										
Paper	3.14	2.98	3.82										
Electronic	3.14	2.98	3.82										
7c. Provide the number of clients/individuals served, if applicable.													
Number of claims processed													
<table><thead><tr><th></th><th>FY 2013 Actual</th><th>FY 2014 Actual</th><th>FY 2015 Actual</th></tr></thead><tbody><tr><td></td><td>256,919</td><td>249,751</td><td>238,050</td></tr></tbody></table>			FY 2013 Actual	FY 2014 Actual	FY 2015 Actual		256,919	249,751	238,050				
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual										
	256,919	249,751	238,050										
7d. Provide a customer satisfaction measure, if available.													
N/A													

PROGRAM DESCRIPTION

Department of Revenue Program Name - Sales and Use Tax						HB Section(s): _____
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	9,513,167	0	819,724	590,832	715,900	11,639,623
Federal						0
Other	611,933		156,138	112,539	136,362	1,016,972
Total	10,125,100	0	975,862	703,371	852,262	12,656,595
1. What does this program do?						
<p>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.</p>						
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

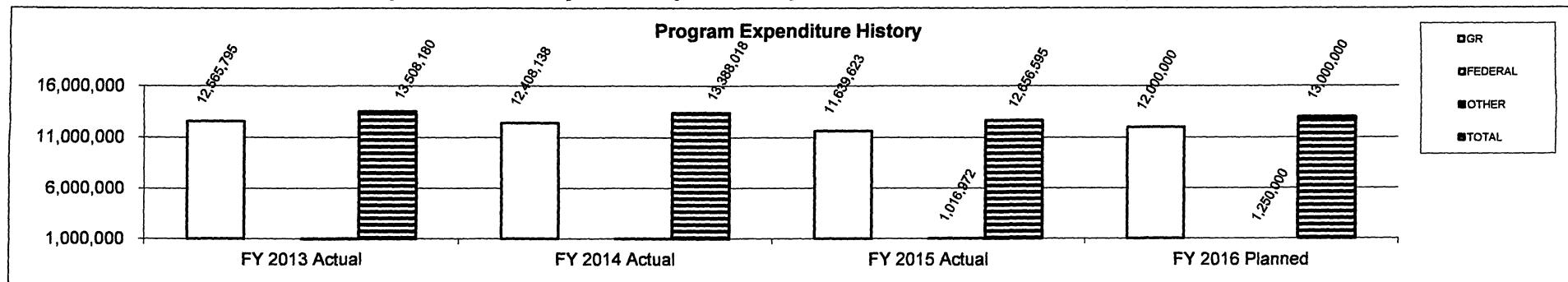
Department of Revenue

HB Section(s): _____

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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013	FY 2014	FY 2015
Actual	Actual	Actual
\$1.89	\$1.96	\$2.00

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2013	FY 2014	FY 2015
Actual	Actual	Actual
0.69	1.30	0.83

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s):	
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 2013 Actual	FY 2014 Actual	FY 2015 Actual
730,340	703,062	705,116
7d. Provide a customer satisfaction measure, if available.		
N/A		

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	2,522,734	0	40,304	216,827	89,714	2,869,579
Federal	0	0	0	76,889	0	76,889
Other	1,528,432	0	295,565	1,590,061	657,900	4,071,958
Total	4,051,166	0	335,869	1,883,777	747,614	7,018,426

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.

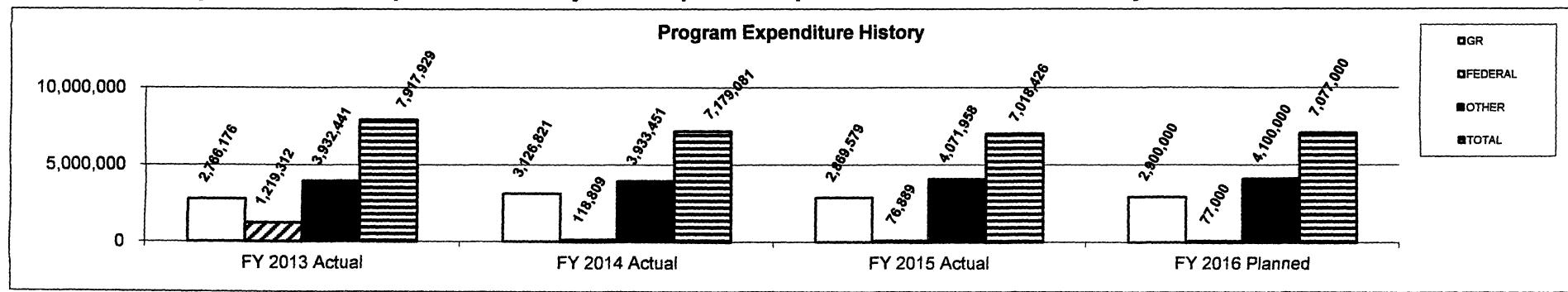
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Driver License</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds? State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																												
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	FY 2013	FY 2014	FY 2015																										
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Issuance	\$16.3	\$16.0	\$18.4																										
Reinstatement	\$2.6	\$2.6	\$2.6																										
<p>7b. Provide an efficiency measure. N/A</p>																													
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>Number of licenses produced</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center; width: 20%;">FY 2013</th> <th style="text-align: center; width: 20%;">FY 2014</th> <th style="text-align: center; width: 20%;">FY 2015</th> </tr> <tr> <th></th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td>Initial</td> <td style="text-align: center;">343,242</td> <td style="text-align: center;">355,375</td> <td style="text-align: center;">366,779</td> </tr> <tr> <td>Renewal</td> <td style="text-align: center;">711,287</td> <td style="text-align: center;">657,488</td> <td style="text-align: center;">818,092</td> </tr> <tr> <td>Non-driver</td> <td style="text-align: center;">270,098</td> <td style="text-align: center;">183,631</td> <td style="text-align: center;">189,486</td> </tr> <tr> <td>Duplicate</td> <td style="text-align: center;">232,595</td> <td style="text-align: center;">218,630</td> <td style="text-align: center;">225,784</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">1,557,222</td> <td style="text-align: center;">1,415,124</td> <td style="text-align: center;">1,600,141</td> </tr> </tbody> </table>			FY 2013	FY 2014	FY 2015		Actual	Actual	Actual	Initial	343,242	355,375	366,779	Renewal	711,287	657,488	818,092	Non-driver	270,098	183,631	189,486	Duplicate	232,595	218,630	225,784	Total	1,557,222	1,415,124	1,600,141
	FY 2013	FY 2014	FY 2015																										
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<p>7d. Provide a customer satisfaction measure, if available. N/A</p>																													

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): _____											
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	47,580					47,580						
Federal						0						
Other	232,895	0	22,780	335,756	18,186	609,617						
Total	280,475	0	22,780	335,756	18,186	657,197						

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.

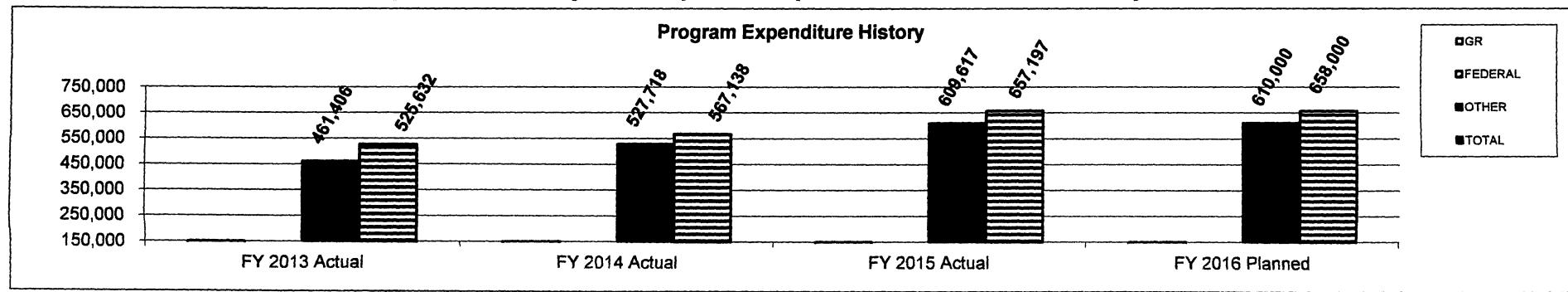
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s):	
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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 2013 Actual	FY 2014 Actual	FY 2015 Actual
\$1,005,882	\$961,383	\$1,020,585
7b. Provide an efficiency measure.		
N/A		
7c. Provide the number of clients/individuals served, if applicable.		
Total number of dealerships licensed		
FY 2013 Actual	FY 2014 Actual	FY 2015 Actual
5,885	5,917	5,785
7d. Provide a customer satisfaction measure, if available.		
N/A		

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	1,542,540	0	43,182	9,333	204,959	1,800,014
Federal	0					0
Other	3,456,518	0	316,665	68,446	1,503,029	5,344,658
Total	4,999,058	0	359,847	77,779	1,707,988	7,144,672

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.

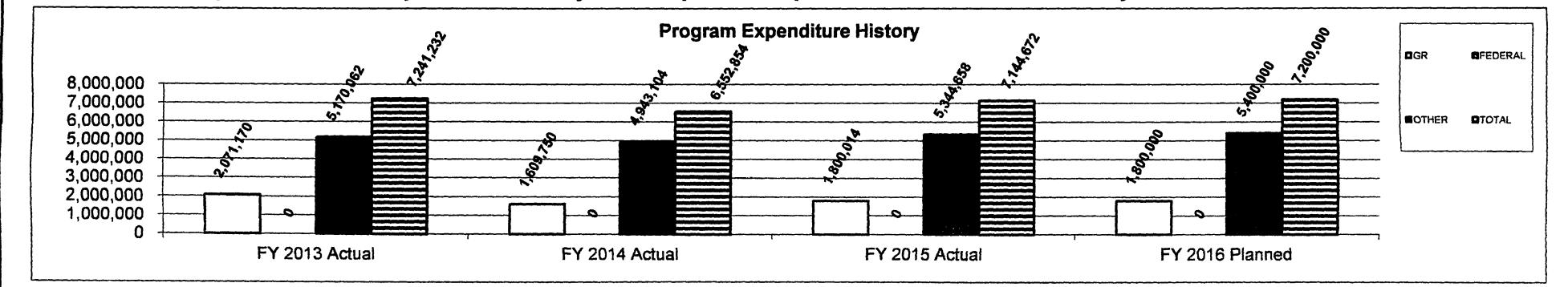
3. Are there federal matching requirements? If yes, please explain.

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

<p>Department of Revenue</p> <p>Program Name - Motor Vehicle Registration</p> <p>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</p> <p>6. What are the sources of the "Other" funds?</p> <p>State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)</p> <p>Footnote - The FY 2013, FY 2014 and FY 2015 Actual and FY 2016 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>	<p>HB Section(s): _____</p>																												
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Actual	Actual	Actual																											
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All-Terrain Vehicles	28,156	24,458	23,414																										
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>																													

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): _____
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	900,731	0	67,848	54,726	110,994	1,134,299
Federal	0					0
Other	2,761,268	0	497,548	401,320	813,952	4,474,088
Total	3,661,999	0	565,396	456,046	924,946	5,608,387

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.

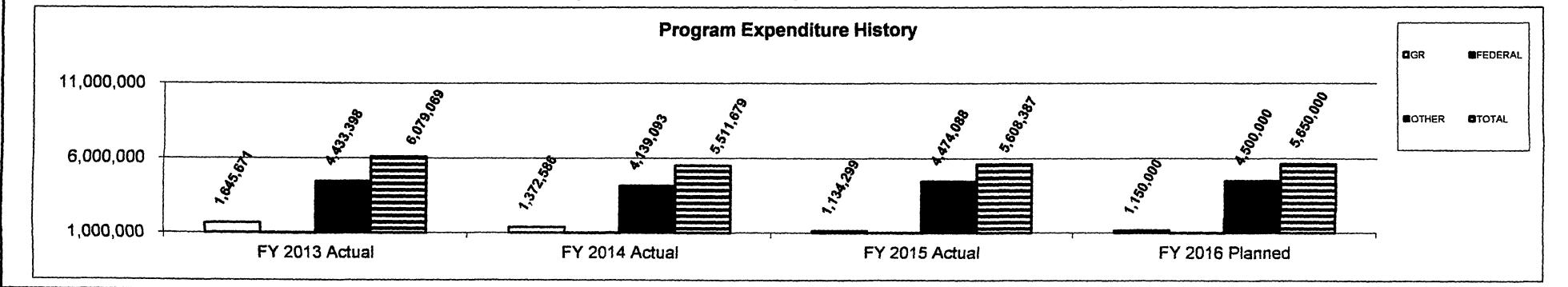
3. Are there federal matching requirements? If yes, please explain.

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	HB Section(s): _____									
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 2013, FY 2014 and FY 2015 Actual and FY 2016 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)										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>\$639.85</td><td>\$735.60</td><td>\$793.78</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	\$639.85	\$735.60	\$793.78
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
\$639.85	\$735.60	\$793.78								
7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Number of titles produced (in millions)										
<table><thead><tr><th>FY 2013</th><th>FY 2014</th><th>FY 2015</th></tr><tr><th>Actual</th><th>Actual</th><th>Actual</th></tr></thead><tbody><tr><td>1.95</td><td>1.99</td><td>2.04</td></tr></tbody></table>		FY 2013	FY 2014	FY 2015	Actual	Actual	Actual	1.95	1.99	2.04
FY 2013	FY 2014	FY 2015								
Actual	Actual	Actual								
1.95	1.99	2.04								
7d. Provide a customer satisfaction measure, if available.										
N/A										

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NEW DECISION ITEM

RANK: 6 OF 10

Department of Revenue
Division of Administration
DI Name - Postage Rate Increase **DI# 1860004**

Budget Unit 86150C

House Bill 4.005 and 4.025

1. AMOUNT OF REQUEST

	FY 2017 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	161,154	0	65,846	227,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	161,154	0	65,846	227,000

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe **0** **0** **0** **0**

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

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

	FY 2017 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	161,154	0	65,846	227,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	161,154	0	65,846	227,000

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe **0** **0** **0** **0**

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

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Department of Revenue, 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 Department programs its mail to take advantage of all postage discounts.

Effective May 31, 2015, the United States Postal Service increased the automated letter rate an average of 2.5 percent, postcard rates 3.6 percent, flat rates 1.9 percent, and certified mail rates 4.8 percent. This rate increase did not impact the cost of the regular stamp used by the general public .

Because of the increased postage costs, the Department will experience a shortfall in its postage budget.

NEW DECISION ITEM

RANK: 6 OF 10

Department of Revenue	Budget Unit	86150C
Division of Administration		
DI Name - Postage Rate Increase	DI# 1860004	House Bill 4.005 and 4.025

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 estimated the impact of the increased rates based on FY15 mailing volumes.

Core/Highway Collections Allocation								
Letter Mail	\$	83,990.00	Core	0101	0075	\$	120,368	
Postcards	\$	45,400.00	Highway Collections					
Certified Mail	\$	95,340.00		0101	1770	\$	23,486	
Flats	\$	2,270.00		0101	7880	\$	17,300	
				0644	1796	\$	65,846	
		\$ 227,000.00					\$ 227,000	

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

Budget Object Class/Job Class	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
Total PS		0	0.0	0	0.0	0	0.0	0	0.0
190-Supplies		161,154			65,846		227,000		
Total EE		161,154		0	65,846		227,000		0
Program Distributions							0		
Total PSD		0		0		0	0		0
Transfers									
Total TRF		0		0		0	0		0
Grand Total	161,154	0.0	0	0.0	65,846	0.0	227,000	0.0	0

NEW DECISION ITEM

RANK: 6 OF 10

Department of Revenue					Budget Unit	86150C	
Division of Administration							
DI Name - Postage Rate Increase	DI# 1860004		House Bill		4.005 and 4.025		
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
							0
							0
Total PS	0	0.0	0	0.0	0	0.0	0
190- Supplies	161,154				65,846		227,000
Total EE	161,154		0		65,846		227,000
Program Distributions							0
Total PSD	0		0		0		0
Transfers							0
Total TRF	0		0		0		0
Grand Total	161,154	0.0	0	0.0	65,846	0.0	227,000
							0

NEW DECISION ITEMRANK: 6 OF 10

Department of Revenue
Division of Administration
DI Name - Postage Rate Increase

Budget Unit 86150C

DI# 1860004

House Bill 4.005 and 4.025**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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
POSTAGE RATE INCREASE - 1860004								
SUPPLIES	0	0.00	0	0.00	106,632	0.00	106,632	0.00
TOTAL - EE	0	0.00	0	0.00	106,632	0.00	106,632	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$106,632	0.00	\$106,632	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$40,786	0.00	\$40,786	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$65,846	0.00	\$65,846	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
POSTAGE								
POSTAGE RATE INCREASE - 1860004								
SUPPLIES	0	0.00	0	0.00	120,368	0.00	120,368	0.00
TOTAL - EE	0	0.00	0	0.00	120,368	0.00	120,368	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$120,368	0.00	\$120,368	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$120,368	0.00	\$120,368	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

REFUNDS AND DISTRIBUTIONS

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	1,400,000	0.00	1,400,000	0.00	700,000	0.00
TOTAL - PD	0	0.00	1,400,000	0.00	1,400,000	0.00	700,000	0.00
TOTAL	0	0.00	1,400,000	0.00	1,400,000	0.00	700,000	0.00
GRAND TOTAL	\$0	0.00	\$1,400,000	0.00	\$1,400,000	0.00	\$700,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87021C																																																													
Division of Taxation																																																															
Core - Appropriated Tax Credits	HB Section	4.04																																																													
1. CORE FINANCIAL SUMMARY																																																															
FY 2017 Budget Request		FY 2017 Governor's Recommendation																																																													
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	GR	Federal	Other	Total																																																											
PS	0	0	0	0																																																											
EE	0	0	0	0																																																											
PSD	1,400,000	0	0	1,400,000																																																											
TRF	0	0	0	0																																																											
Total	1,400,000	0	0	1,400,000																																																											
	GR	Federal	Other	Total																																																											
PS	0	0	0	0																																																											
EE	0	0	0	0																																																											
PSD	700,000	0	0	700,000																																																											
TRF	0	0	0	0																																																											
Total	700,000	0	0	700,000																																																											
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Other Funds:			Other Funds:																																																												
2. CORE DESCRIPTION																																																															
The Department of Revenue redeems various tax credits. This appropriation authority allows the Department to redeem the following tax credits:																																																															
Rolling Stock - Section 137.1018, RSMo			\$ 300,000																																																												
Wood Energy - Section 135.305, RSMo			\$ 1,000,000																																																												
Alternative Fuel Infrastructure - Section 135.710, RSMo			\$ 100,000																																																												
3. PROGRAM LISTING (list programs included in this core funding)																																																															

CORE DECISION ITEM

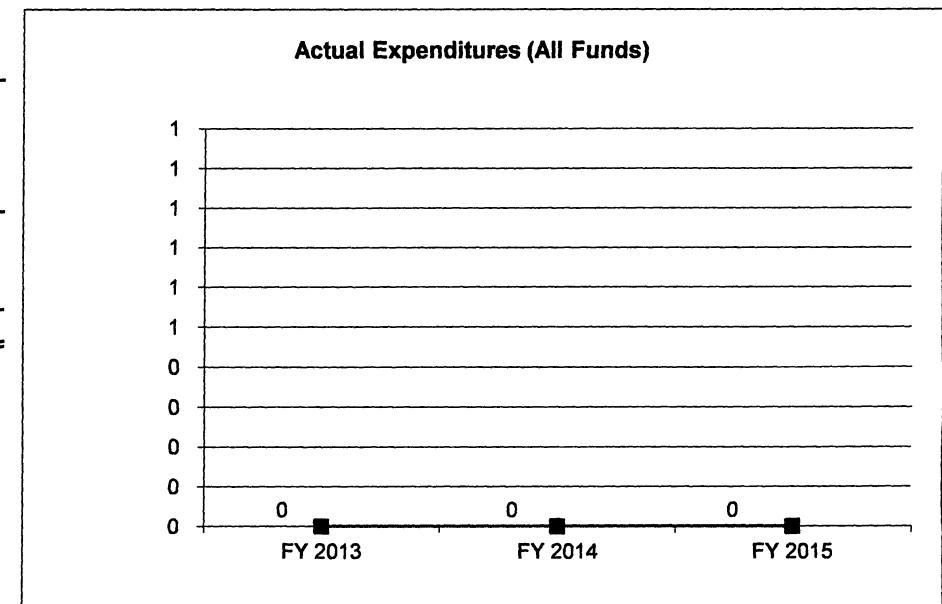
Department of Revenue
Division of Taxation
Core - Appropriated Tax Credits

Budget Unit 87021C

HB Section 4.04

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	0	0	0	1,400,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	0	1,400,000
Actual Expenditures (All Funds)	0	0	0	0
Unexpended (All Funds)	0	0	0	1,400,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE APPROPRIATED TAX CREDITS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,400,000	0	0	1,400,000	
	Total	0.00	1,400,000	0	0	1,400,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,400,000	0	0	1,400,000	
	Total	0.00	1,400,000	0	0	1,400,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	1729 9620	PD	0.00	(500,000)	0	0	(500,000) To core cut each appropriated tax credit by half.
Core Reduction	1729 9621	PD	0.00	(50,000)	0	0	(50,000) To core cut each appropriated tax credit by half.
Core Reduction	1729 8972	PD	0.00	(150,000)	0	0	(150,000) To core cut each appropriated tax credit by half.
NET GOVERNOR CHANGES		0.00	(700,000)	0	0	(700,000)	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	700,000	0	0	700,000	
	Total	0.00	700,000	0	0	700,000	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
APPROPRIATED TAX CREDITS								
CORE								
REFUNDS	0	0.00	1,400,000	0.00	1,400,000	0.00	700,000	0.00
TOTAL - PD	0	0.00	1,400,000	0.00	1,400,000	0.00	700,000	0.00
GRAND TOTAL	\$0	0.00	\$1,400,000	0.00	\$1,400,000	0.00	\$700,000	0.00
GENERAL REVENUE	\$0	0.00	\$1,400,000	0.00	\$1,400,000	0.00	\$700,000	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	715,867	0.00	600,000	0.00	750,000	0.00	750,000	0.00
TOTAL - EE	715,867	0.00	600,000	0.00	750,000	0.00	750,000	0.00
PROGRAM-SPECIFIC								
GENERAL REVENUE	2,236,110	0.00	2,700,000	0.00	2,550,000	0.00	2,550,000	0.00
TOTAL - PD	2,236,110	0.00	2,700,000	0.00	2,550,000	0.00	2,550,000	0.00
TOTAL	2,951,977	0.00	3,300,000	0.00	3,300,000	0.00	3,300,000	0.00
GRAND TOTAL	\$2,951,977	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00

CORE DECISION ITEM

Department of Revenue Divisions of Taxation and Administration Core - Prosecuting Attorney/Collection Agency Fees				Budget Unit <u>87060C</u>																																																												
				HB Section <u>4.045</u>																																																												
1. CORE FINANCIAL SUMMARY																																																																
FY 2017 Budget Request				FY 2017 Governor's Recommendation																																																												
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	GR	Federal	Other	Total																																																												
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Total	3,300,000	0	0	3,300,000																																																												
FTE				FTE																																																												
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Other Funds:				Other Funds:																																																												
2. CORE DESCRIPTION																																																																
<p>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 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 2015, the Department referred \$94.5 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$8.3 million in individual income tax and \$1.1 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 6.4 percent for the first placement and 6.4 percent and 9.73 percent for second placements. During Fiscal Year 2015, the Department referred \$263.3 million of delinquent accounts to collection agencies. The collection agencies collected \$4.4 million in individual income tax and \$6.9 million in business tax delinquencies.</p>																																																																
3. PROGRAM LISTING (list programs included in this core funding)																																																																

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>			
Divisions of Taxation and Administration				
Core - Prosecuting Attorney/Collection Agency Fees	HB Section <u>4.045</u>			
4. FINANCIAL HISTORY				
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	3,064,934	3,510,000	3,300,000	3,300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	3,064,934	3,510,000	3,300,000	3,300,000
Actual Expenditures (All Funds)	3,064,934	3,223,205	2,951,977	0
Unexpended (All Funds)	0	286,795	348,023	3,300,000
Unexpended, by Fund:				
General Revenue	0	286,795	348,023	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)	(2)		

Actual Expenditures (All Funds)

Year	Expenditure
FY 2013	3,064,934
FY 2014	3,223,205
FY 2015	2,951,977

Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) The original appropriation was increased \$1,055,509 through the use of an "E" to cover expenditures.
- (2) 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	2,700,000	0	0	2,700,000	
	Total	0.00	3,300,000	0	0	3,300,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reallocation	1100 0096	EE	0.00	150,000	0	0	150,000 Core reallocation.
Core Reallocation	1100 0096	PD	0.00	(150,000)	0	0	(150,000) Core reallocation.
	NET DEPARTMENT CHANGES		0.00	0	0	0	
DEPARTMENT CORE REQUEST							
	EE	0.00	750,000	0	0	750,000	
	PD	0.00	2,550,000	0	0	2,550,000	
	Total	0.00	3,300,000	0	0	3,300,000	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	750,000	0	0	750,000	
	PD	0.00	2,550,000	0	0	2,550,000	
	Total	0.00	3,300,000	0	0	3,300,000	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	715,867	0.00	600,000	0.00	750,000	0.00	750,000	0.00
TOTAL - EE	715,867	0.00	600,000	0.00	750,000	0.00	750,000	0.00
PROGRAM DISTRIBUTIONS	2,236,110	0.00	2,700,000	0.00	2,550,000	0.00	2,550,000	0.00
TOTAL - PD	2,236,110	0.00	2,700,000	0.00	2,550,000	0.00	2,550,000	0.00
GRAND TOTAL	\$2,951,977	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00
GENERAL REVENUE	\$2,951,977	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
COUNTY LIEN FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	263,454	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	263,454	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL	263,454	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GRAND TOTAL	\$263,454	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	HB Section	4.05
1. CORE FINANCIAL SUMMARY		
FY 2017 Budget Request		
GR		
Federal		
Other		
Total		
PS	0	0
EE	0	0
PSD	465,000	0
TRF	0	0
Total	465,000	0
FTE	0.00	0.00
Est. Fringe	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>		
Other Funds:		
FY 2017 Governor's Recommendation		
GR		
Federal		
Other		
Total		
PS	0	0
EE	0	0
PSD	465,000	0
TRF	0	0
Total	465,000	0
FTE	0.00	0.00
Est. Fringe	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>		
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 the lien be released.		
3. PROGRAM LISTING (list programs included in this core funding)		

CORE DECISION ITEM

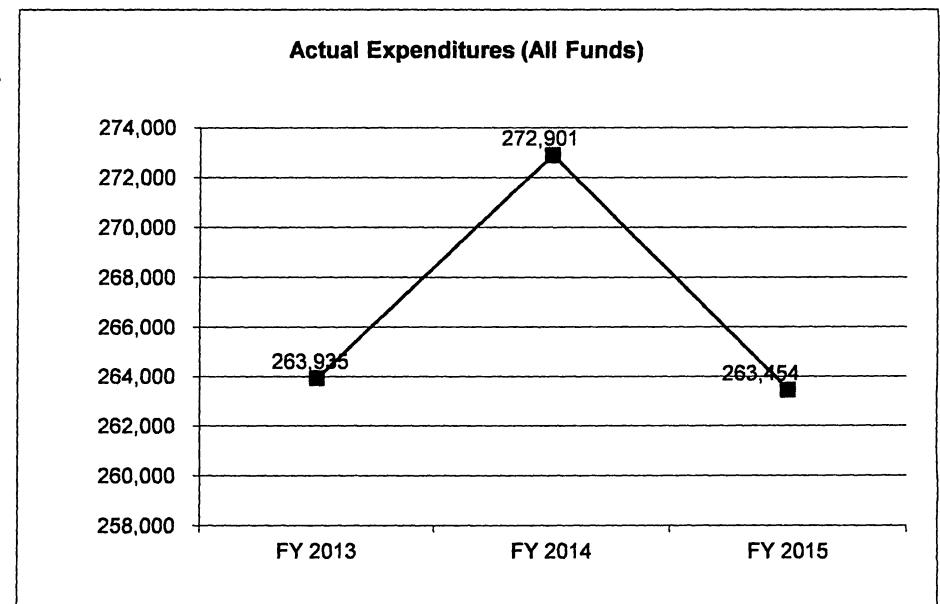
Department of Revenue
 Division of Taxation
 Core - County Filing Fees

Budget Unit 87080C

HB Section 4.05

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	263,935	272,901	263,454	0
Unexpended (All Funds)	<u>201,065</u>	<u>192,099</u>	<u>201,546</u>	<u>465,000</u>
Unexpended, by Fund:				
General Revenue	201,065	192,099	201,546	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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
TAFP AFTER VETOES							
	PD	0.00	465,000	0	0	465,000	
	Total	0.00	465,000	0	0	465,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	465,000	0	0	465,000	
	Total	0.00	465,000	0	0	465,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	465,000	0	0	465,000	
	Total	0.00	465,000	0	0	465,000	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	263,454	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	263,454	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GRAND TOTAL	\$263,454	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
GENERAL REVENUE	\$263,454	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

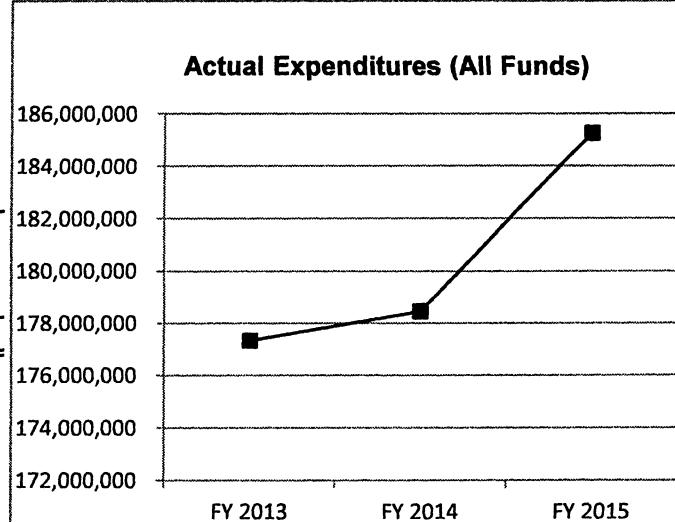
DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	185,263,197	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	185,263,197	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	185,263,197	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$185,263,197	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87030C</u>																														
Division of Taxation																															
Core - Motor Fuel Tax Distribution	HB Section <u>4.055</u>																														
1. CORE FINANCIAL SUMMARY																															
<table border="1"> <thead> <tr> <th colspan="4">FY 2017 Budget Request</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>188,000,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td><td>0</td><td>0</td><td>188,000,000</td> </tr> </tbody> </table>				FY 2017 Budget Request				GR	Federal	Other	Total	PS	0	0	0	EE	0	0	0	PSD	0	0	188,000,000	TRF	0	0	0	Total	0	0	188,000,000
FY 2017 Budget Request																															
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EE	0	0	0																												
PSD	0	0	188,000,000																												
TRF	0	0	0																												
Total	0	0	188,000,000																												
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FY 2017 Governor's Recommendation																															
GR	Federal	Other	Total																												
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PSD	0	0	188,000,000																												
TRF	0	0	0																												
Total	0	0	188,000,000																												
FTE	0.00	0.00	0.00																												
Est. Fringe	0	0	0																												
<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)																															
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		Budget Unit	87030C	
Division of Taxation				
Core - Motor Fuel Tax Distribution		HB Section	4.055	
4. FINANCIAL HISTORY				
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	177,321,082	178,451,411	185,263,197	0
Unexpended (All Funds)	10,678,918	9,548,589	2,736,803	188,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	10,678,918	9,548,589	2,736,803	0
Actual Expenditures (All Funds)				
				

Reverted includes the statutory three- percent reserve (when applicable).

Restricted includes any Governor' Expenditure Restriction (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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	185,263,197	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	185,263,197	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$185,263,197	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	\$185,263,197	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	825	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	825	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	825	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$825	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

CORE DECISION ITEM

<u>Department of Revenue</u> <u>Division of Motor Vehicle and Driver Licensing</u> <u>Core - Emblem Use Fee Distribution</u>				Budget Unit <u>87032C</u>																																			
				HB Section <u>4.06</u>																																			
1. CORE FINANCIAL SUMMARY																																							
FY 2017 Budget Request <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>1,000</td> <td>0</td> <td>0</td> <td>1,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>1,000</td> <td>0</td> <td>0</td> <td>1,000</td> </tr> </tbody> </table>					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	FY 2017 Governor's Recommendation					
	GR	Federal	Other	Total																																			
PS	0	0	0	0																																			
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	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																																			
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0																														
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:					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

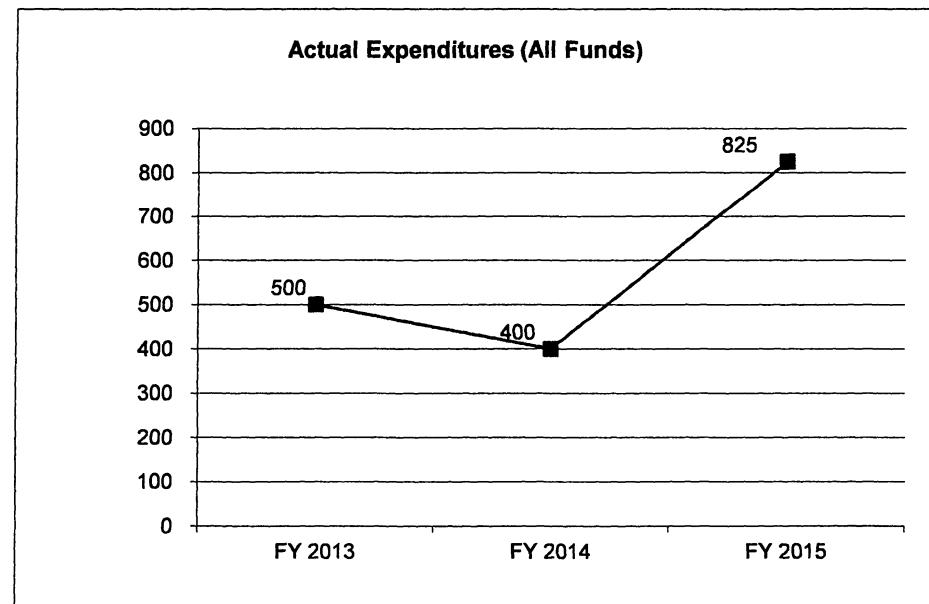
Department of Revenue
Division of Motor Vehicle and Driver Licensing
Core - Emblem Use Fee Distribution

Budget Unit 87032C

HB Section 4.06

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	500	400	825	0
Unexpended (All Funds)	<u>500</u>	<u>600</u>	<u>175</u>	<u>1,000</u>
Unexpended, by Fund:				
General Revenue	500	600	175	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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
TAFF 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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	825	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	825	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$825	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
GENERAL REVENUE	\$825	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,222,500,553	0.00	1,394,400,000	0.00	1,394,400,000	0.00	1,384,100,000	0.00
TOTAL - PD	1,222,500,553	0.00	1,394,400,000	0.00	1,394,400,000	0.00	1,384,100,000	0.00
TOTAL	1,222,500,553	0.00	1,394,400,000	0.00	1,394,400,000	0.00	1,384,100,000	0.00
GRAND TOTAL	\$1,222,500,553	0.00	\$1,394,400,000	0.00	\$1,394,400,000	0.00	\$1,384,100,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	<u>87011C</u>							
Division of Taxation									
Core - General Revenue Refunds	HB Section	<u>4.065</u>							
1. CORE FINANCIAL SUMMARY									
		FY 2017 Governor's Recommendation							
		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	1,394,400,000	0	0	1,394,400,000	PSD	1,384,100,000	0	0	1,384,100,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,394,400,000	0	0	1,394,400,000	E Total	1,384,100,000	0	0	1,384,100,000
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
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:		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		Budget Unit	87011C																																																							
Division of Taxation																																																										
Core - General Revenue Refunds		HB Section	4.065																																																							
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	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.																																																						
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Reverted includes the statutory three- percent reserve (when applicable).

Restricted includes any Governor' Expenditure Restriction (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	1,394,400,000	0	0	1,394,400,000	
	Total	0.00	1,394,400,000	0	0	1,394,400,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,394,400,000	0	0	1,394,400,000	
	Total	0.00	1,394,400,000	0	0	1,394,400,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	1681 1243	PD	0.00	(10,300,000)	0	0 (10,300,000)	The CRE predicts GR Refunds for FY17 will be \$1,384,100,000. A core cut is needed to bring the FY16 appropriation closer to actuals.
NET GOVERNOR CHANGES		0.00	(10,300,000)		0	0 (10,300,000)	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,384,100,000	0	0	1,384,100,000	
	Total	0.00	1,384,100,000	0	0	1,384,100,000	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,222,500,553	0.00	1,394,400,000	0.00	1,394,400,000	0.00	1,384,100,000	0.00
TOTAL - PD	1,222,500,553	0.00	1,394,400,000	0.00	1,394,400,000	0.00	1,384,100,000	0.00
GRAND TOTAL	\$1,222,500,553	0.00	\$1,394,400,000	0.00	\$1,394,400,000	0.00	\$1,384,100,000	0.00
GENERAL REVENUE	\$1,222,500,553	0.00	\$1,394,400,000	0.00	\$1,394,400,000	0.00	\$1,384,100,000	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 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
FEDERAL & OTHER FUNDS REFUNDS									
CORE									
PROGRAM-SPECIFIC									
GAMING PROCEEDS FOR EDUCATION									
0 0.00 20,150 0.00 15,000 0.00 15,000 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 10,000 0.00 10,000 0.00									
MOTOR VEHICLE COMMISSION									
4,009 0.00 5,000 0.00 5,000 0.00 5,000 0.00									
DEPT OF REVENUE INFORMATION									
70 0.00 0 0.00 5,000 0.00 5,000 0.00									
DEP OF REVENUE SPECIALTY PLATE									
5,000 0.00 4,850 0.00 10,000 0.00 10,000 0.00									
TOTAL - PD									
9,079 0.00 50,000 0.00 50,000 0.00 50,000 0.00									
TOTAL									
GRAND TOTAL									
\$9,079 0.00 \$50,000 0.00 \$50,000 0.00 \$50,000 0.00									

CORE DECISION ITEM

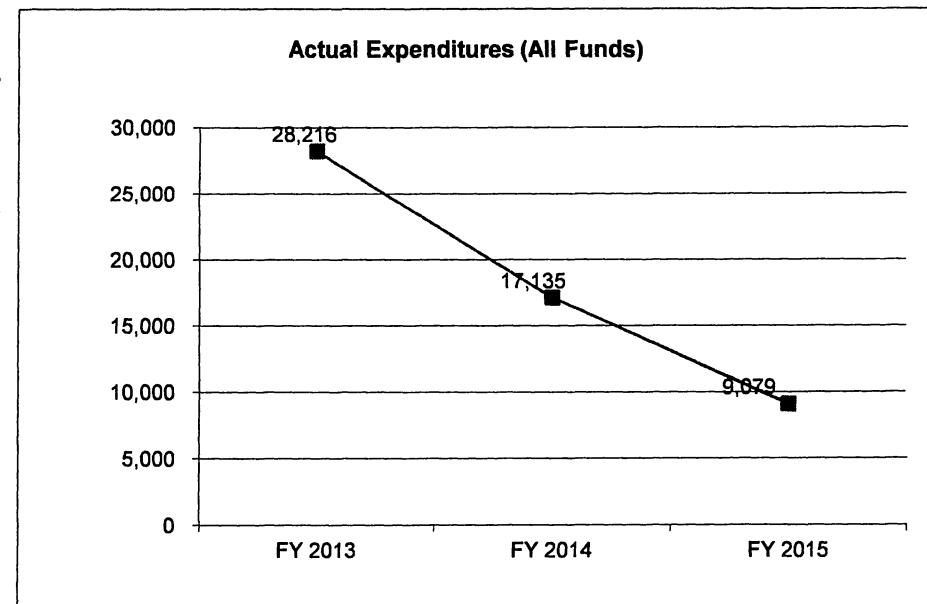
Department of Revenue	Budget Unit	80712C																																
Divisions of Taxation, Motor Vehicle and Drivers Licensing, Administration																																		
Core - Federal and Other Refunds	HB Section	4.07																																
1. CORE FINANCIAL SUMMARY																																		
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Total	0	0	50,000	50,000																														
FTE	0.00	0.00	0.00	0.00																														
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>																																		
Other Funds:	Funds used in FY15: Motor Vehicle Commission Fund (0588); DOR Specialty Plate Fund (0775); DOR Information Fund (0619)																																	
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	80712C
Divisions of Taxation, Motor Vehicle and Drivers Licensing, Administration		
Core - Federal and Other Refunds	HB Section	4.07

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	34,850	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)	34,850	50,000	50,000	50,000
Actual Expenditures (All Funds)	28,216	17,135	9,079	0
Unexpended (All Funds)	6,634	32,865	40,921	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	6,634	32,865	40,921	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF 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	1102 3004	PD	0.00	0	0	(5,150)	(5,150) Core reallocation between funds.
Core Reallocation	1102 7295	PD	0.00	0	0	5,150	5,150 Core reallocation between funds.
Core Reallocation	1102 8465	PD	0.00	0	0	5,000	5,000 Core reallocation between funds.
Core Reallocation	1102 1592	PD	0.00	0	0	(5,000)	(5,000) Core reallocation between 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 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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	9,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	9,079	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$9,079	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	\$9,079	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
HIGHWAY FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	403,808	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	403,808	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL	403,808	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$403,808	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

CORE DECISION ITEM

Department of Revenue		Budget Unit <u>87020C</u>																																																									
Divisions of Taxation and Administration																																																											
Core - Highway Fund Refunds		HB Section <u>4.075</u>																																																									
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Est. Fringe	0	0	0	0																																																							
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																																																											
<p>Other Funds: State Highways and Transportation Department Fund (0644)</p>		<p>Other Funds: State Highways and Transportation Department Fund (0644)</p>																																																									
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																																																											

CORE DECISION ITEM

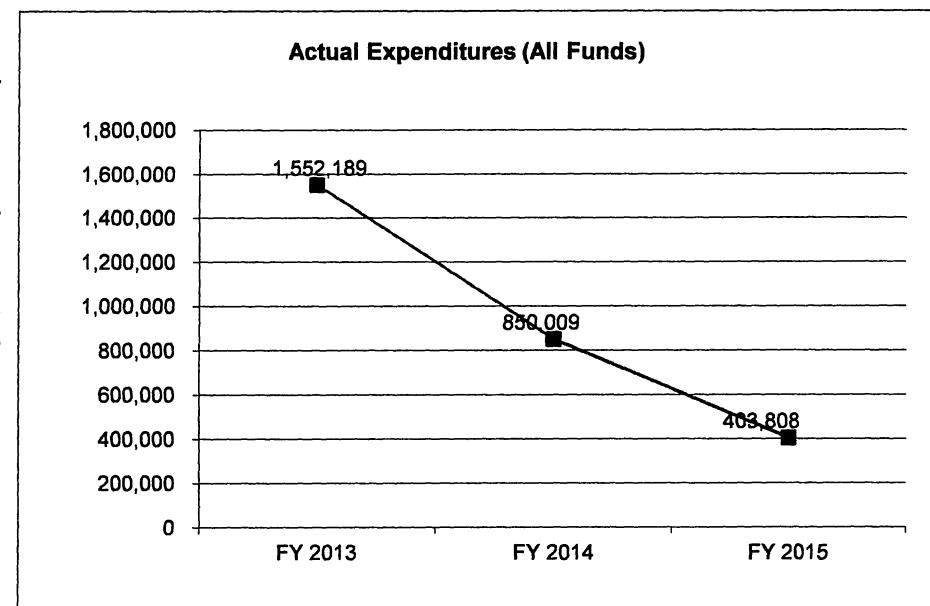
Department of Revenue
Divisions of Taxation and Administration
Core - Highway Fund Refunds

Budget Unit 87020C

HB Section 4.075

4. FINANCIAL

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	1,552,189	850,009	403,808	0
Unexpended (All Funds)	<u>738,375</u>	<u>1,440,555</u>	<u>1,886,756</u>	<u>2,290,564</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	738,375	1,440,555	1,886,756	0



Reverted
 Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF 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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	403,808	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	403,808	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$403,808	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	\$403,808	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	5,607	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	5,607	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	5,607	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$5,607	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

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

Budget Unit 87045C

1. CORE FINANCIAL SUMMARY

FY 2017 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

<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>				

Other Funds: Aviation Trust Fund (0952)

FY 2017 Governor's Recommendation				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

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

Other Funds: Aviation Trust Fund (0952)

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 agricultural aircraft operators.

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

CORE DECISION ITEM

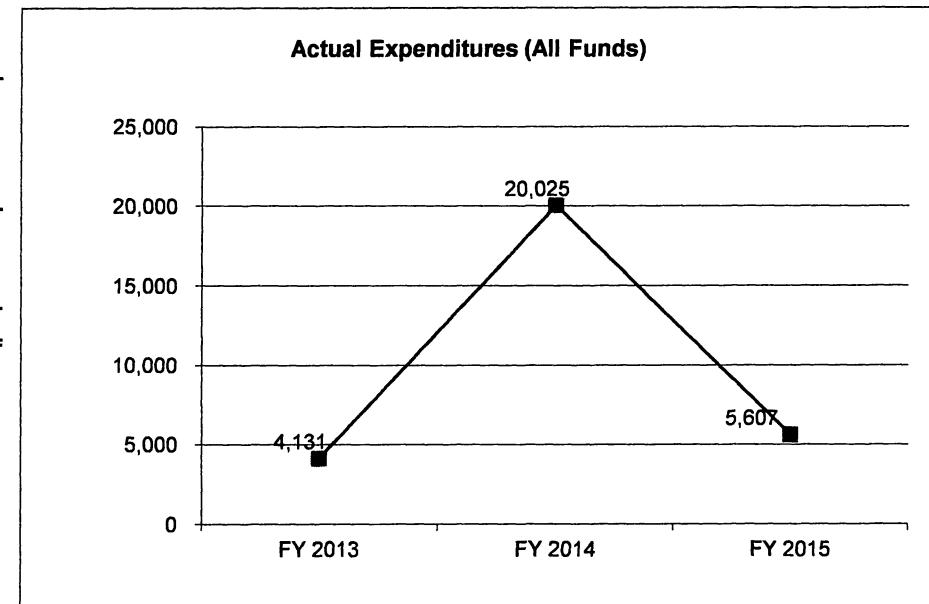
Department of Revenue
Division of Taxation
Core - Aviation Trust Fund Refunds

Budget Unit 87045C

HB Section 4.08

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	4,131	20,025	5,607	0
Unexpended (All Funds)	45,869	29,975	44,393	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	45,869	29,975	44,393	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF 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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	5,607	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	5,607	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$5,607	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	\$5,607	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015 Decision Item Budget Object Summary Fund	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
REFUNDS OF MOTOR FUEL TAX									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT		10,578,116	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL - PD		10,578,116	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL		10,578,116	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
GRAND TOTAL		\$10,578,116	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>																														
Division of Taxation																															
Core - Motor Fuel Tax Refunds	HB Section <u>4.085</u>																														
1. CORE FINANCIAL SUMMARY																															
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<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																															
Other Funds:	State Highways and Transportation Department Fund (0644)																														
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)																															

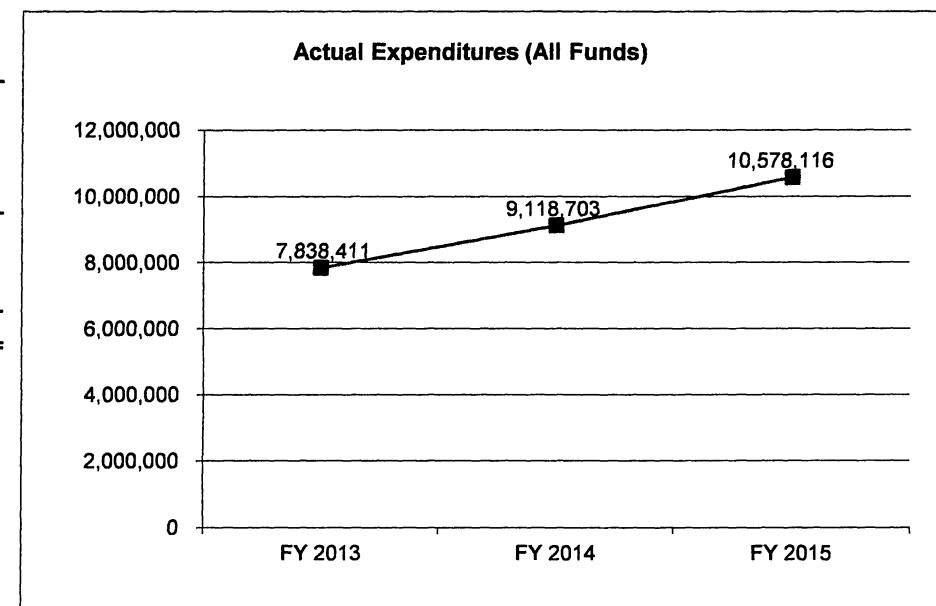
CORE DECISION ITEM

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

Budget Unit 87050C
HB Section 4.085

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	7,838,411	9,118,703	10,578,116	0
Unexpended (All Funds)	<u>2,575,589</u>	<u>1,295,297</u>	<u>335,884</u>	<u>10,914,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	2,575,589	1,295,297	335,884	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	10,578,116	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL - PD	10,578,116	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
GRAND TOTAL	\$10,578,116	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	\$10,578,116	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	117,661	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	117,661	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	117,661	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$117,661	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	HB Section <u>4.09</u>																														
1. CORE FINANCIAL SUMMARY																															
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Total	0	0	2,000,000																												
FTE	0.00	0.00	0.00	0.00																											
Est. Fringe	0	0	0	0																											
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.																															
Other Funds: 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 these refund claims.																															
3. PROGRAM LISTING (list programs included in this core funding)																															

CORE DECISION ITEM

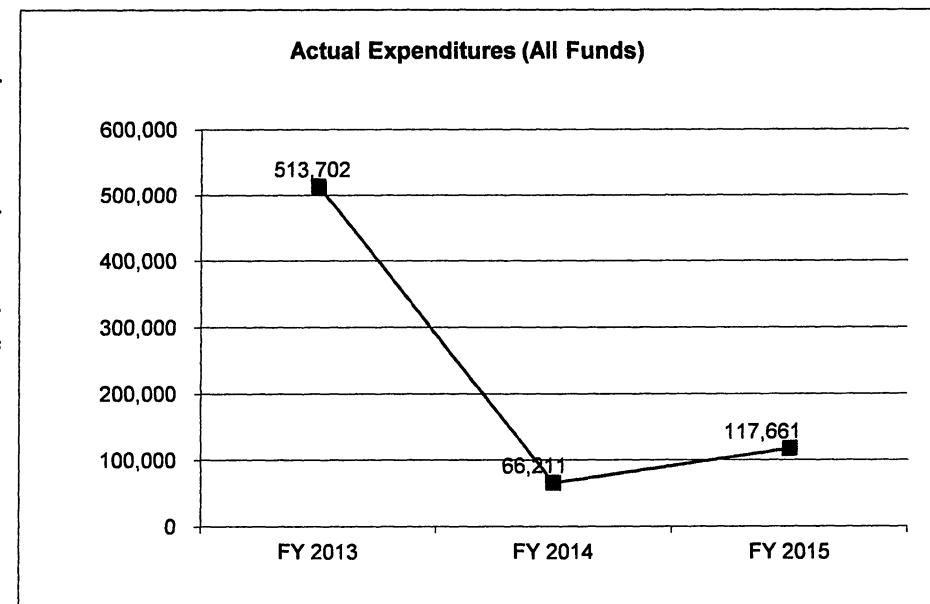
Department of Revenue
Division of Taxation
Core - Workers' Compensation Refunds

Budget Unit 87085C
HB Section 4.09

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	513,703	2,000,000	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)	513,703	2,000,000	2,000,000	2,000,000
Actual Expenditures (All Funds)	513,702	66,211	117,661	0
Unexpended (All Funds)	1	1,933,789	1,882,339	2,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1	1,933,789	1,882,339	0

(1)



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Appropriation increased \$63,703 to process refunds.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	117,661	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	117,661	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$117,661	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	\$117,661	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	7,801	0.00	125,000	0.00	125,000	0.00	125,000	0.00
STATE SCHOOL MONEYS	8,875	0.00	25,000	0.00	25,000	0.00	25,000	0.00
FAIR SHARE FUND	4,056	0.00	11,000	0.00	11,000	0.00	11,000	0.00
TOTAL - PD	20,732	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	20,732	0.00	161,000	0.00	161,000	0.00	161,000	0.00
GRAND TOTAL	\$20,732	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87088C		
Division of Taxation				
Core - Cigarette Tax Refunds	HB Section	4.095		
1. CORE FINANCIAL SUMMARY				
		FY 2017 Budget Request		
		GR Federal Other Total		
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	161,000	161,000
		FY 2017 Governor's Recommendation		
		GR Federal Other Total		
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	161,000	161,000
FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Health Initiatives Fund (0275); State School Money Fund (0616); Fair Share Fund (0687)			
2. CORE DESCRIPTION				
The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund.				
A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.				
The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.				
3. PROGRAM LISTING (list programs included in this core funding)				

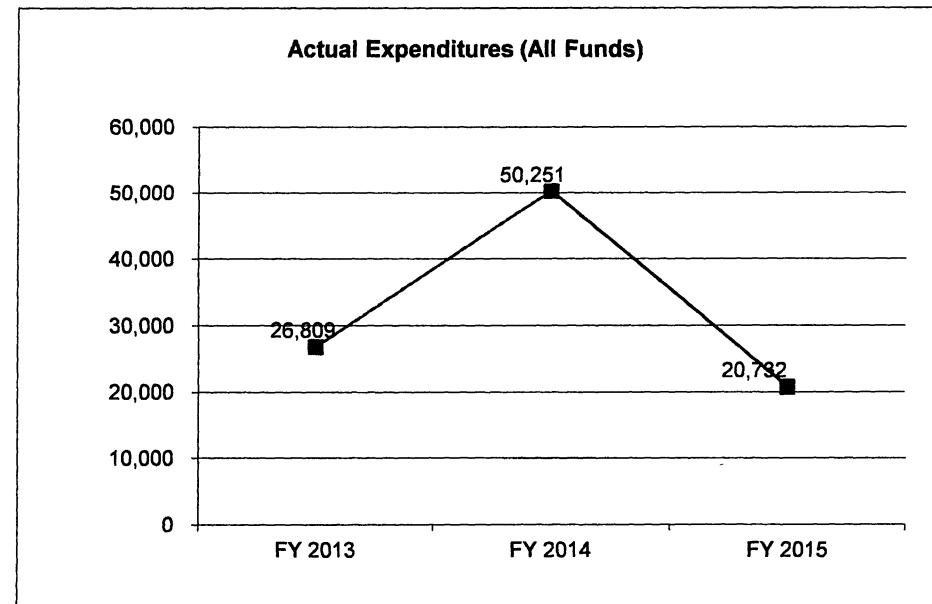
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Cigarette Tax Refunds

Budget Unit 87088C
HB Section 4.095

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	61,000	61,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	61,000	61,000	161,000	161,000
Actual Expenditures (All Funds)	26,809	50,251	20,732	0
Unexpended (All Funds)	<u>34,191</u>	<u>10,749</u>	<u>140,268</u>	<u>161,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	34,191	10,749	140,268	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	
DEPARTMENT CORE REQUEST	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	20,732	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL - PD	20,732	0.00	161,000	0.00	161,000	0.00	161,000	0.00
GRAND TOTAL	\$20,732	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	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	\$20,732	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	102,854	0.00	660,700	0.00	660,700	0.00	660,700	0.00
TOTAL - PD	102,854	0.00	660,700	0.00	660,700	0.00	660,700	0.00
TOTAL	102,854	0.00	660,700	0.00	660,700	0.00	660,700	0.00
GRAND TOTAL	\$102,854	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00

CORE DECISION ITEM

Department of Revenue Division of Taxation Core - County Stock Insurance Distribution				Budget Unit <u>87018C</u>																																																												
				HB Section <u>4.1</u>																																																												
1. CORE FINANCIAL SUMMARY																																																																
FY 2017 Budget Request				FY 2017 Governor's Recommendation																																																												
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EE	0	0	0	0																																																												
PSD	660,700	0	0	660,700																																																												
TRF	0	0	0	0																																																												
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FTE				FTE																																																												
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<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:																																																																
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)																																																																

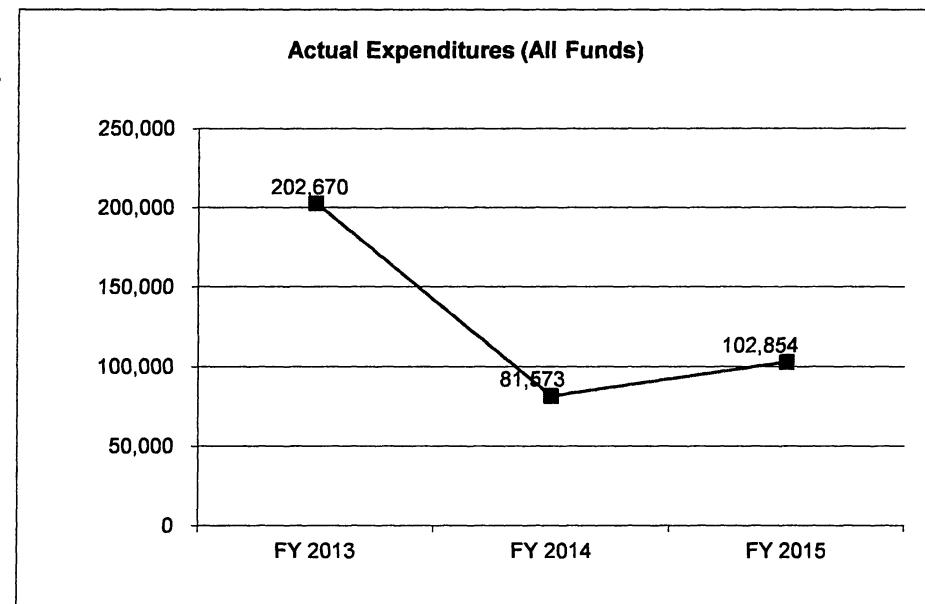
CORE DECISION ITEM

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

Budget Unit 87018C
HB Section 4.1

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	500,000	660,700	660,700	660,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	500,000	660,700	660,700	660,700
Actual Expenditures (All Funds)	202,670	81,573	102,854	0
Unexpended (All Funds)	<u>297,330</u>	<u>579,127</u>	<u>557,846</u>	<u>660,700</u>
Unexpended, by Fund:				
General Revenue	297,330	579,127	557,846	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
COUNTY STOCK INS TAX DISTRIBTN**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF 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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	102,854	0.00	660,700	0.00	660,700	0.00	660,700	0.00
TOTAL - PD	102,854	0.00	660,700	0.00	660,700	0.00	660,700	0.00
GRAND TOTAL	\$102,854	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00
GENERAL REVENUE	\$102,854	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	65,941	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL - PD	65,941	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL	65,941	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GRAND TOTAL	\$65,941	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division of Taxation		
Core - Offset Debts with Tax Credits	HB Section	4.105
1. CORE FINANCIAL SUMMARY		
FY 2017 Budget Request		
GR		
Federal		
Other		
Total		
PS	0	0
EE	0	0
PSD	260,000	0
TRF	0	0
Total	260,000	0
FTE	0.00	0.00
Other Funds:	0.00	0.00
Est. Fringe	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>		
FY 2017 Governor's Recommendation		
GR		
Federal		
Other		
Total		
PS	0	0
EE	0	0
PSD	260,000	0
TRF	0	0
Total	260,000	0
FTE	0.00	0.00
Other Funds:	0.00	0.00
Est. Fringe	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>		
2. CORE DESCRIPTION		
<p>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 of 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 applications of the 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."</p>		
3. PROGRAM LISTING (list programs included in this core funding)		

CORE DECISION ITEM

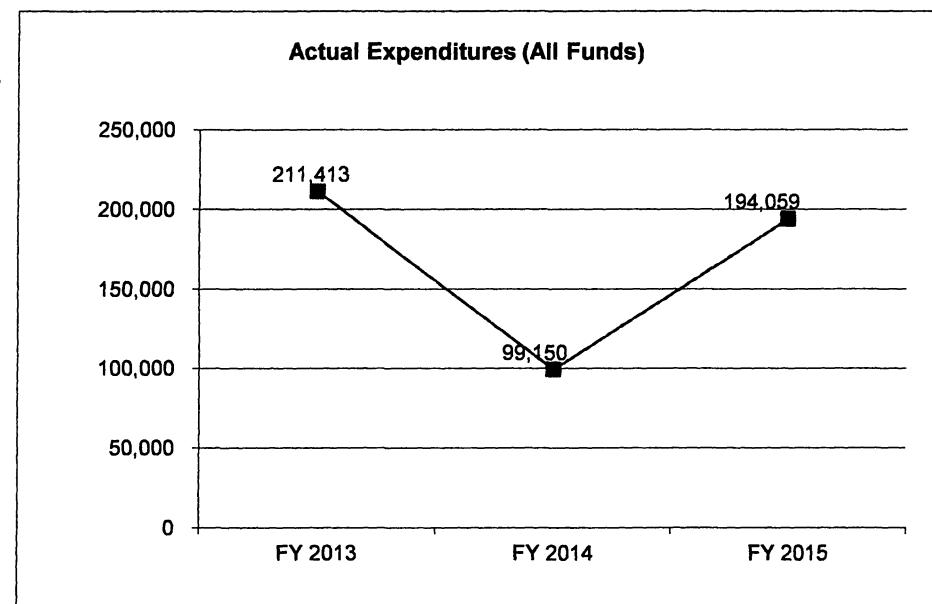
Department of Revenue
Division of Taxation
Core - Offset Debts with Tax Credits

Budget Unit 87092C

HB Section 4.105

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	425,000	260,000	260,000	260,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	425,000	260,000	260,000	260,000
Actual Expenditures (All Funds)	211,413	99,150	194,059	0
Unexpended (All Funds)	<u>213,587</u>	<u>160,850</u>	<u>65,941</u>	<u>260,000</u>
Unexpended, by Fund:				
General Revenue	213,587	160,850	65,941	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)			



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) The Department received a supplemental appropriation of \$225,000.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE OFFSET DEBTS WITH TAX CREDITS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF 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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	65,941	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL - PD	65,941	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GRAND TOTAL	\$65,941	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
GENERAL REVENUE	\$65,941	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
DEBT OFFSET TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	12,129,875	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL - TRF	12,129,875	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL	12,129,875	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
GRAND TOTAL	\$12,129,875	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00

CORE DECISION ITEM

Department of Revenue		Budget Unit <u>87091C</u>																																																									
Division of Taxation																																																											
Core - Debt Offset Transfer		HB Section <u>4.11</u>																																																									
1. CORE FINANCIAL SUMMARY																																																											
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FY 2017 Budget Request																																																											
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2. CORE DESCRIPTION																																																											
Sections 143.782 through 143.748, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.																																																											
3. PROGRAM LISTING (list programs included in this core funding)																																																											

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Transfer

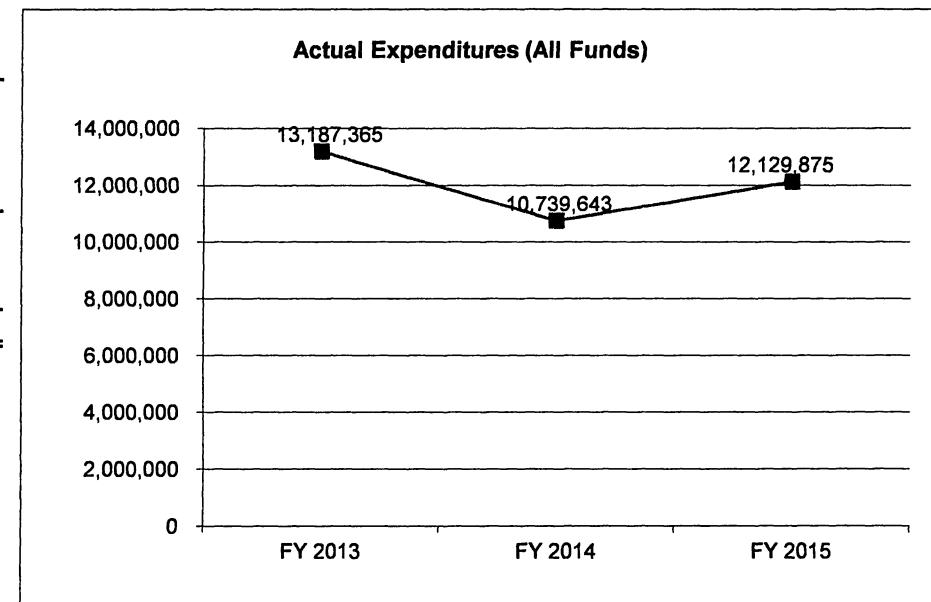
Budget Unit 87091C

HB Section 4.11

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	14,542,384	13,797,384	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)	14,542,384	13,797,384	13,797,384	13,797,384
Actual Expenditures (All Funds)	13,187,365	10,739,643	12,129,875	0
Unexpended (All Funds)	<u>1,355,019</u>	<u>3,057,741</u>	<u>1,667,509</u>	<u>13,797,384</u>
Unexpended, by Fund:				
General Revenue	1,355,019	3,057,741	1,667,509	0
Federal	0	0	0	0
Other	0	0	0	0

(1)



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Appropriation increased \$3,250,000 through the use of "E".

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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	12,129,875	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL - TRF	12,129,875	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
GRAND TOTAL	\$12,129,875	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
GENERAL REVENUE	\$12,129,875	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	1,600,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - TRF	1,600,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	1,600,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
DEBT OFFSET CIRCUIT COURTS INC - 1860005								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	518,749	0.00	518,749	0.00
TOTAL - TRF	0	0.00	0	0.00	518,749	0.00	518,749	0.00
TOTAL	0	0.00	0	0.00	518,749	0.00	518,749	0.00
GRAND TOTAL	\$1,600,000	0.00	\$2,000,000	0.00	\$2,518,749	0.00	\$2,518,749	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C																																													
Division of Taxation																																															
Core - Circuit Court Escrow Transfer	HB Section	4.115																																													
1. CORE FINANCIAL SUMMARY																																															
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GR	Federal	Other	Total																																												
PS	0	0	0	0																																											
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PSD	0	0	0	0																																											
TRF	2,000,000	0	0	2,000,000																																											
Total	2,000,000	0	0	2,000,000																																											
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>		<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																																													
<p>Other Funds:</p>																																															
2. CORE DESCRIPTION																																															
<p>Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.</p>																																															
3. PROGRAM LISTING (list programs included in this core funding)																																															

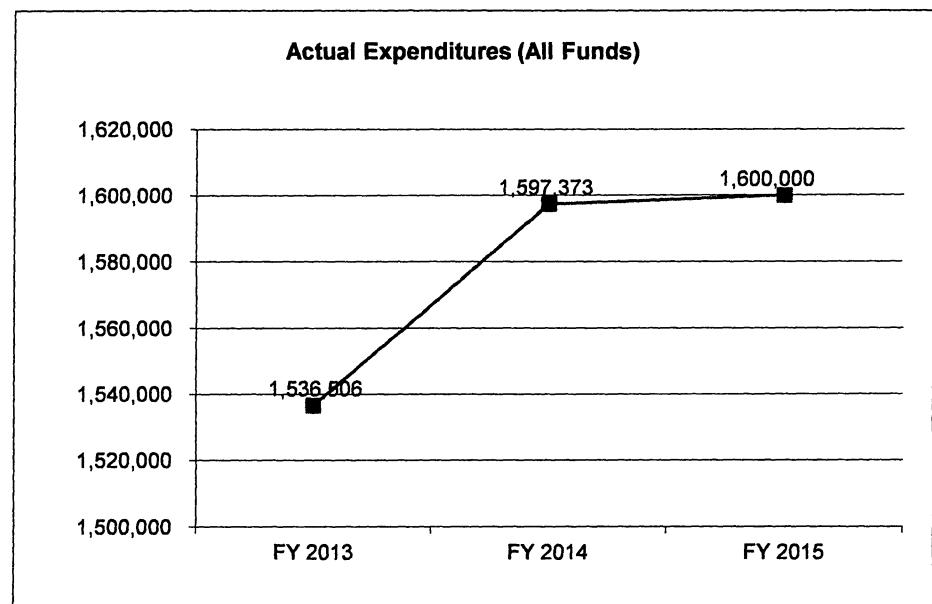
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Circuit Court Escrow Transfer

Budget Unit 87101C
HB Section 4.115

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	1,536,507	1,600,000	1,600,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,536,507	1,600,000	1,600,000	2,000,000
Actual Expenditures (All Funds)	<u>1,536,506</u>	<u>1,597,373</u>	<u>1,600,000</u>	0
Unexpended (All Funds)	<u>1</u>	<u>2,627</u>	0	2,000,000
Unexpended, by Fund:				
General Revenue	1	2,627	0	0
Federal	0	0	0	0
Other	0	0	0	0
	(1)			



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) 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	2,000,000	0	0	2,000,000	
	Total	0.00	2,000,000	0	0	2,000,000	
DEPARTMENT CORE REQUEST	TRF	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,000,000	0	0	2,000,000	
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,000,000	0	0	2,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	1,600,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - TRF	1,600,000	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$1,600,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
GENERAL REVENUE	\$1,600,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	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: 9 OF 10

Department of Revenue		Budget Unit <u>87101C</u>																													
Division of Taxation																															
DI Name - Circuit Court Escrow Transfer Increase		DI# <u>1860005</u>																													
		House Bill <u>4.115</u>																													
1. AMOUNT OF REQUEST																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">FY 2017 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>518,749</td> <td>0</td> <td>518,749</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>518,749</td> <td>0</td> <td>518,749</td> </tr> </tbody> </table>				FY 2017 Budget Request					GR	Federal	Other	PS	0	0	0	EE	0	0	0	PSD	518,749	0	518,749	TRF	0	0	0	Total	518,749	0	518,749
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Est. Fringe <u>0</u> <u>0</u> <u>0</u> <u>0</u>																															
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																															
<p>Other Funds:</p>																															
<p>2. THIS REQUEST CAN BE CATEGORIZED AS:</p>																															
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan		<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other:																													
		<input checked="" type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement																													
<p>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.</p> <p>Section 488.5028, RSMo, authorizes courts to collect delinquent court costs, fines and other sums due to the state or a political subdivision by offsetting an individual's income tax refund. Supreme Court Rule 21 requires all circuit courts to participate in the tax offset program. Over the last five fiscal years, the amount of debt offset increased by more than 55 percent. Total collections over the last three fiscal years increased on average by 12.4 percent. The projected offsets for FY17 will exceed the core of \$2 million by \$518,749.</p> <p>The Department of Revenue requests an increase to its transfer appropriation to more accurately reflect the increased tax offsets. The Office of State Courts Administrator is requesting an increase to its spending authority appropriation by the same amount.</p>																															

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue	Budget Unit	87101C
Division of Taxation		
DI Name - Circuit Court Escrow Transfer Increase	DI# 1860005	House Bill

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 TAFF fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

Fiscal Year	Collections	% Increase
2012	\$1,407,261	
2013	\$1,536,506	9.18%
2014	\$1,666,811	8.48%
2015	\$1,993,151	19.58%
12.41% 3 Year Average		
2016	\$2,240,590	
2017	\$2,518,749	
FY 2016 Core	\$2,000,000	
FY17 Request	\$518,749	

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	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	
	GR DOLLARS	GR FTE	FED DOLLARS	FED FTE	OTHER DOLLARS	OTHER FTE	TOTAL DOLLARS	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	518,749						518,749		
Total PSD	518,749		0		0		518,749		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	518,749	0.0	0	0.0	0	0.0	518,749	0.0	0

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue			Budget Unit		87101C						
Division of Taxation											
DI Name - Circuit Court Escrow Transfer Increase	DI# 1860005			House Bill			4.115				
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		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0		
Total EE	0	0	0	0	0	0	0	0	0		
Program Distributions	518,749						518,749				
Total PSD	518,749		0		0		518,749				
Transfers											
Total TRF	0	0	0	0	0	0	0	0	0		
Grand Total	518,749	0.0	0	0.0	0	0.0	518,749	0.0	0		

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue	Budget Unit	87101C
Division of Taxation		
DI Name - Circuit Court Escrow Transfer Increase	DI# 1860005	House Bill

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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
DEBT OFFSET CIRCUIT COURTS INC - 1860005								
TRANSFERS OUT	0	0.00	0	0.00	518,749	0.00	518,749	0.00
TOTAL - TRF	0	0.00	0	0.00	518,749	0.00	518,749	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$518,749	0.00	\$518,749	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$518,749	0.00	\$518,749	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	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
DEBT OFFSET								
CORE								
PROGRAM-SPECIFIC								
DEBT OFFSET ESCROW	823,455	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	823,455	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL	823,455	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
GRAND TOTAL	\$823,455	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Distribution

Budget Unit 87098C

HB Section 4.12

1. CORE FINANCIAL SUMMARY

	FY 2017 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,164,119	1,164,119
TRF	0	0	0	0
Total	0	0	1,164,119	1,164,119

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: Debt Offset Escrow Fund (0753)

	FY 2017 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	1,164,119	1,164,119
TRF	0	0	0	0
Total	0	0	1,164,119	1,164,119

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: Debt Offset Escrow (0753)

2. CORE DESCRIPTION

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for the satisfaction of debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department 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 2015, Kansas intercepted \$4.7 million on behalf of Missouri. Missouri intercepted \$3.1 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

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

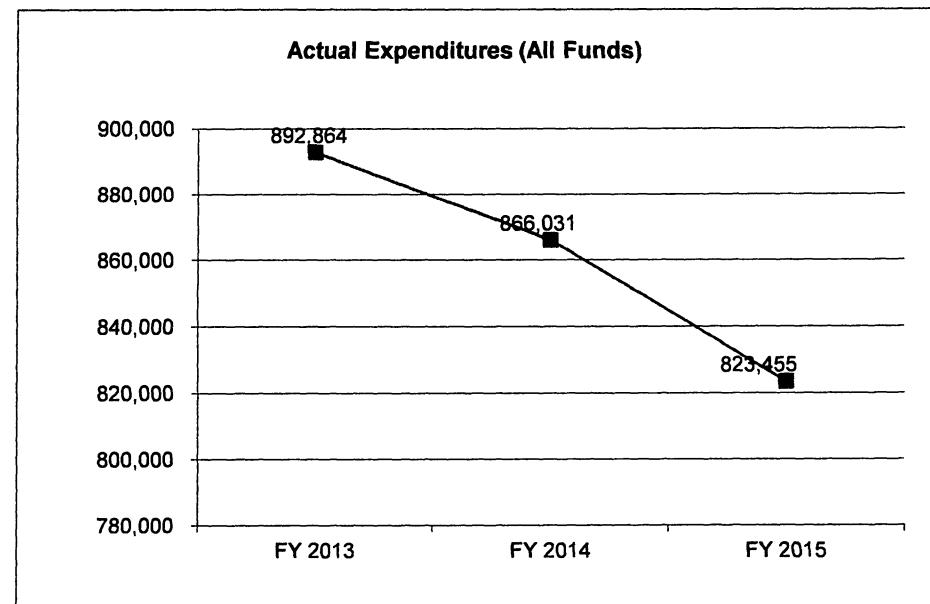
CORE DECISION ITEM

Department of Revenue
Division of Taxation
Core - Debt Offset Distribution

Budget Unit 87098C
HB Section 4.12

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	892,864	866,031	823,455	0
Unexpended (All Funds)	<u>271,255</u>	<u>298,088</u>	<u>340,664</u>	<u>1,164,119</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	271,255	298,088	340,664	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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 ADJUSTMENTS							
Core Reallocation	1117 6957	PD	0.00	0	0	(100,000)	(100,000) Core reallocation.
Core Reallocation	1117 3985	PD	0.00	0	0	100,000	100,000 Core reallocation.
NET DEPARTMENT CHANGES			0.00	0	0	0	0
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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	823,455	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	823,455	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
GRAND TOTAL	\$823,455	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	\$823,455	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
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	HB Section <u>4.125</u>																														
1. CORE FINANCIAL SUMMARY																															
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FY 2017 Budget Request																															
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<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																															
<p>Other Funds: School District Trust Fund (0688)</p>																															
<p>Other Funds: School District Trust Fund (0688)</p>																															
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. 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

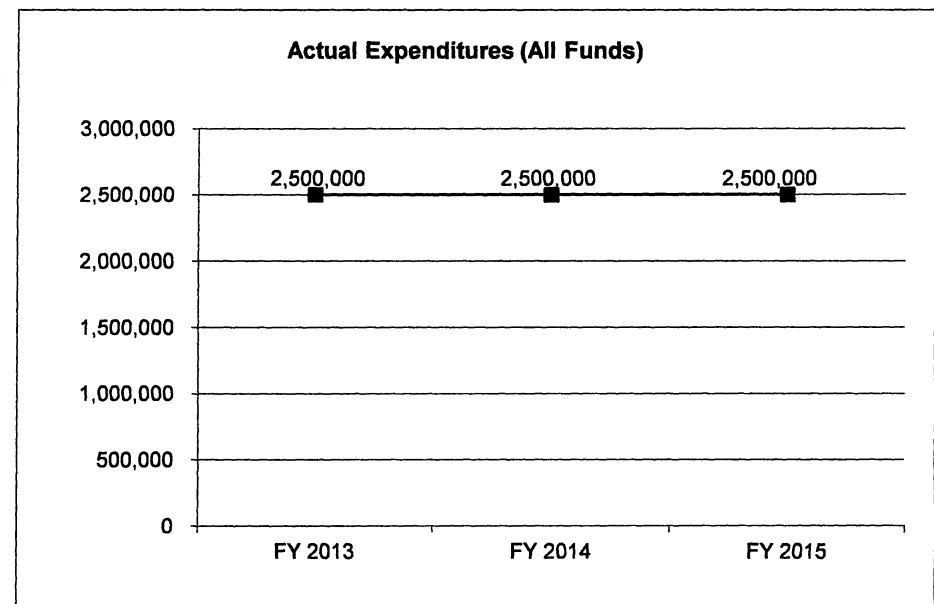
Department of Revenue
Division of Taxation
Core - School District Trust Fund Transfer

Budget Unit 87093C

HB Section 4.125

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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 the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 TRNSFER 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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	282,678	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	282,678	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	282,678	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$282,678	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C																												
Division of Taxation																														
Core - Parks Sales Tax Transfer	HB Section	4.13																												
1. CORE FINANCIAL SUMMARY																														
<table> <thead> <tr> <th></th> <th colspan="3">FY 2017 Budget Request</th> </tr> <tr> <th></th> <th>GR</th> <th>Federal</th> <th>Other</th> </tr> </thead> <tbody> <tr> <td>PS</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>EE</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>PSD</td><td>0</td><td>0</td><td>0</td></tr> <tr> <td>TRF</td><td>0</td><td>0</td><td>300,000</td></tr> <tr> <td>Total</td><td>0</td><td>0</td><td>300,000</td></tr> </tbody> </table>				FY 2017 Budget Request				GR	Federal	Other	PS	0	0	0	EE	0	0	0	PSD	0	0	0	TRF	0	0	300,000	Total	0	0	300,000
	FY 2017 Budget Request																													
	GR	Federal	Other																											
PS	0	0	0																											
EE	0	0	0																											
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	FY 2017 Governor's Recommendation																													
	GR	Federal	Other																											
PS	0	0	0																											
EE	0	0	0																											
PSD	0	0	0																											
TRF	0	0	300,000																											
Total	0	0	300,000																											
FTE	0.00	0.00	0.00	0.00	0.00																									
Est. Fringe	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:	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

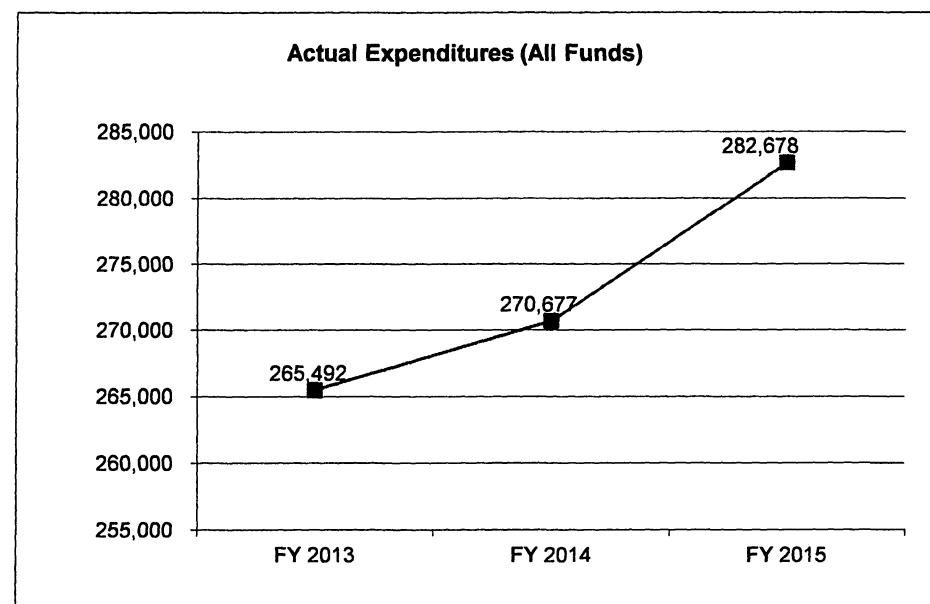
Department of Revenue
Division of Taxation
Core - Parks Sales Tax Transfer

Budget Unit 87094C
HB Section 4.13

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	265,493	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	265,493	300,000	300,000	300,000
Actual Expenditures (All Funds)	265,492	270,677	282,678	0
Unexpended (All Funds)	1	29,323	17,322	300,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1	29,323	17,322	0

(1)



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) 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
TAFF AFTER VETOES							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	282,678	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	282,678	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$282,678	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	\$282,678	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	282,679	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	282,679	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL	282,679	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$282,679	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	HB Section <u>4.135</u>																														
1. CORE FINANCIAL SUMMARY																															
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FY 2017 Governor's Recommendation																															
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<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																															
<p>Other Funds: Soil and Water Sales Tax Fund (0614)</p>																															
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
Division of Taxation
Core - Soil and Water Sales Tax Transfer

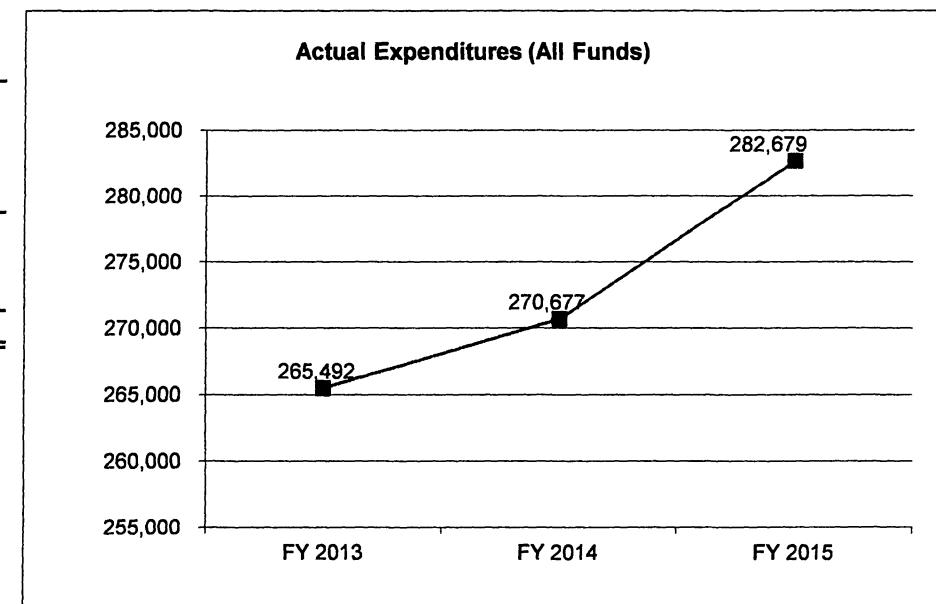
Budget Unit 87096C

HB Section 4.135

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	265,493	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	<u>265,493</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Actual Expenditures (All Funds)	<u>265,492</u>	<u>270,677</u>	<u>282,679</u>	<u>0</u>
Unexpended (All Funds)	<u>1</u>	<u>29,323</u>	<u>17,321</u>	<u>300,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1	29,323	17,321	0

(1)



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) 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
TAFF 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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	282,679	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	282,679	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$282,679	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	\$282,679	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	394,190	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	394,190	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL	394,190	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TAX CHECK-OFF TRANSFER INC - 1860006								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	0	0.00	75,000	0.00	75,000	0.00
TOTAL - TRF	0	0.00	0	0.00	75,000	0.00	75,000	0.00
TOTAL	0	0.00	0	0.00	75,000	0.00	75,000	0.00
GRAND TOTAL	\$394,190	0.00	\$396,000	0.00	\$471,000	0.00	\$471,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C							
Division of Taxation									
Core - Income Tax Check-Off Transfers	HB Section	4.14							
1. CORE FINANCIAL SUMMARY									
	FY 2017 Budget Request	FY 2017 Governor's Recommendation							
	GR	Federal	Other	Total	GR	Federal	Other	Total	
PS	0	0	0	0	0	0	0	0	
EE	0	0	0	0	0	0	0	0	
PSD	0	0	0	0	0	0	0	0	
TRF	396,000	0	0	396,000	396,000	0	0	396,000	
Total	396,000	0	0	396,000	396,000	0	0	396,000	
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	
Est. Fringe	0	0	0	0	Est. Fringe	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									
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 of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.									
ALS Lou Gehrig's Disease Fund (0703)			March of Dimes Fund (0716)						
American Cancer Society Heartland Division, Inc. Fund (0700)			Missouri Military Family Relief Fund (0719)						
American Diabetes Association Gateway Area Fund (0713)			Missouri National Guard Foundation Fund (0494)						
American Heart Association Fund (0714)			Muscular Dystrophy Association Fund (0707)						
American Red Cross Fund (0987)			National Guard Trust Fund (0900)						
Arthritis Foundation Fund (0708)			National Multiple Sclerosis Society (0709)						
Childhood Lead Testing Fund (0899)			Organ Donor Program Fund (0824)						
Children's Trust Fund (0694)			Pediatric Cancer Research Trust Fund (0959)						
Development Disabilities Waiting List Equity Trust Fund (0986)			Puppy Protection Trust Fund (0985)						
Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)			Veterans Trust Fund (0579)						
Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)			Workers' Memorial Fund (0895)						

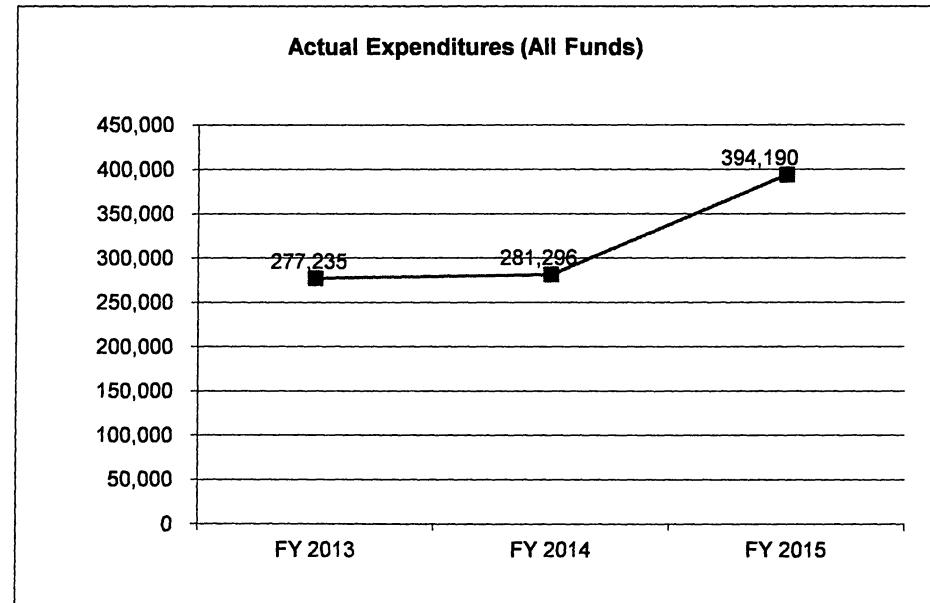
CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C
Division of Taxation		
Core - Income Tax Check-Off Transfers	HB Section	4.14

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

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	277,235	281,296	394,190	0
Unexpended (All Funds)	<u>118,765</u>	<u>114,704</u>	<u>1,810</u>	<u>396,000</u>
Unexpended, by Fund:				
General Revenue	118,765	114,704	1,810	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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
TAFF 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	1127 T278	TRF	0.00	2,000	0	0	2,000 Core reallocation.
Core Reallocation	1127 T505	TRF	0.00	1,000	0	0	1,000 Core reallocation.
Core Reallocation	1127 T528	TRF	0.00	2,700	0	0	2,700 Core reallocation.
Core Reallocation	1127 T529	TRF	0.00	5,000	0	0	5,000 Core reallocation.
Core Reallocation	1127 T886	TRF	0.00	(1,000)	0	0	(1,000) Core reallocation.
Core Reallocation	1127 T947	TRF	0.00	2,000	0	0	2,000 Core reallocation.
Core Reallocation	1127 T976	TRF	0.00	6,000	0	0	6,000 Core reallocation.
Core Reallocation	1127 T978	TRF	0.00	1,000	0	0	1,000 Core reallocation.
Core Reallocation	1127 T990	TRF	0.00	(5,000)	0	0	(5,000) Core reallocation.
Core Reallocation	1127 T992	TRF	0.00	(1,700)	0	0	(1,700) Core reallocation.
Core Reallocation	1127 T993	TRF	0.00	(1,000)	0	0	(1,000) Core reallocation.
Core Reallocation	1127 T994	TRF	0.00	1,000	0	0	1,000 Core reallocation.
Core Reallocation	1127 T995	TRF	0.00	(1,000)	0	0	(1,000) Core reallocation.
Core Reallocation	1127 T998	TRF	0.00	(5,000)	0	0	(5,000) Core reallocation.
Core Reallocation	1127 T145	TRF	0.00	(6,000)	0	0	(6,000) Core reallocation.
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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	394,190	0.00	396,000	0.00	396,000	0.00	396,000	0.00
TOTAL - TRF	394,190	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GRAND TOTAL	\$394,190	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
GENERAL REVENUE	\$394,190	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

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NEW DECISION ITEM

RANK: 10 OF 10

Department of Revenue		Budget Unit	<u>87100C</u>																												
Division of Taxation																															
DI Name - Income Tax Check-Off Transfer Increase		DI#	<u>1860006</u>																												
		House Bill	<u>4.14</u>																												
1. AMOUNT OF REQUEST																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">FY 2017 Budget Request</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>75,000</td> <td>0</td> <td>75,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>75,000</td> <td>0</td> <td>75,000</td> </tr> </tbody> </table>				FY 2017 Budget Request				GR	Federal	Other	Total	PS	0	0	0	EE	0	0	0	PSD	75,000	0	75,000	TRF	0	0	0	Total	75,000	0	75,000
FY 2017 Budget Request																															
GR	Federal	Other	Total																												
PS	0	0	0																												
EE	0	0	0																												
PSD	75,000	0	75,000																												
TRF	0	0	0																												
Total	75,000	0	75,000																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">FY 2017 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>75,000</td> <td>0</td> <td>75,000</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total</td> <td>75,000</td> <td>0</td> <td>75,000</td> </tr> </tbody> </table>				FY 2017 Governor's Recommendation				GR	Federal	Other	Total	PS	0	0	0	EE	0	0	0	PSD	75,000	0	75,000	TRF	0	0	0	Total	75,000	0	75,000
FY 2017 Governor's Recommendation																															
GR	Federal	Other	Total																												
PS	0	0	0																												
EE	0	0	0																												
PSD	75,000	0	75,000																												
TRF	0	0	0																												
Total	75,000	0	75,000																												
FTE		0.00	0.00																												
Est. Fringe		0	0																												
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																															
Other Funds:		Other Funds:																													
2. THIS REQUEST CAN BE CATEGORIZED AS:																															
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan		<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input type="checkbox"/> Other:	<input type="checkbox"/> Fund Switch <input checked="" type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement																												
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.																															
<p>Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to a special trust fund. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund.</p> <p>The "E" was removed from this appropriation. An increase is requested to more accurately reflect anticipated transfers.</p>																															

NEW DECISION ITEM

RANK: 10 OF 10

Department of Revenue	Budget Unit	87100C
Division of Taxation		
DI Name - Income Tax Check-Off Transfer Increase	DI# 1860006	House Bill

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 check-off transfer increased 40 percent from Fiscal Year 2014 to Fiscal Year 2015. The Department estimates 20 percent growth in Fiscal Year 2016. The Department submitted a supplemental request for Fiscal Year 2016. This request updates the core budget request.

Fiscal Year	Transfers
2013	\$277,235
2014	\$281,296
2015	\$394,190
2016*	\$471,000
Core	\$396,000
Core Shortage	\$75,000

* estimated

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	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	
	GR DOLLARS	GR FTE	FED DOLLARS	FED FTE	OTHER DOLLARS	OTHER FTE	TOTAL DOLLARS	TOTAL FTE	One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	75,000						75,000		
Total PSD	75,000		0		0		75,000		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	75,000	0.0	0	0.0	0	0.0	75,000	0.0	0

NEW DECISION ITEM

RANK: 10 OF 10

Department of Revenue	Budget Unit <u>87100C</u>								
Division of Taxation									
DI Name - Income Tax Check-Off Transfer Increase	DI# 1860006					House Bill	<u>4.14</u>		
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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0	0	0	0	0	0	0	0	0
Program Distributions	75,000						75,000		
Total PSD	75,000		0		0		75,000		0
Transfers									
Total TRF	0	0	0	0	0	0	0	0	0
Grand Total	75,000	0.0	0	0.0	0	0.0	75,000	0.0	0

NEW DECISION ITEM

RANK: 10 OF 10

Department of Revenue	Budget Unit	<u>87100C</u>
Division of Taxation		
DI Name - Income Tax Check-Off Transfer Increase	DI# <u>1860006</u>	House Bill <u>4.14</u>

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

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

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
INCOME TAX CHECK OFF TRANSFER								
TAX CHECK-OFF TRANSFER INC - 1860006								
TRANSFERS OUT	0	0.00	0	0.00	75,000	0.00	75,000	0.00
TOTAL - TRF	0	0.00	0	0.00	75,000	0.00	75,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$75,000	0.00	\$75,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$75,000	0.00	\$75,000	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
FUND TRANSFERS								
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	2,831	0.00	3,533	0.00	3,533	0.00
MO PUBLIC HEALTH SERVICES	5	0.00	202	0.00	0	0.00	0	0.00
MO NATIONAL GUARD FOUND FD	0	0.00	250	0.00	250	0.00	250	0.00
VETERANS TRUST FUND	0	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	0	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	60	0.00	250	0.00	0	0.00	0	0.00
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00
ARTHRITIS FOUNDATION	1	0.00	250	0.00	250	0.00	250	0.00
NATIONAL MULTIPLE SCLEROSIS SO	5	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 RELIEF	0	0.00	250	0.00	250	0.00	250	0.00
AFT SCH READ & ASSESS GRANT PR	142	0.00	0	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	0	0.00	250	0.00	250	0.00	250	0.00
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	651	0.00
BREAST CANCER AWARENESS TRUST	0	0.00	250	0.00	0	0.00	0	0.00
PEDIATRIC CANCER RES TRUST	0	0.00	250	0.00	250	0.00	250	0.00
FOSTER CARE & ADOPT PARENT R&R	29	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	80	0.00	250	0.00	250	0.00	250	0.00
TOTAL - TRF	322	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	322	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$322	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87105C							
Division of Taxation									
Core - Income Tax Check-Off Erroneous Transfers	HB Section	4.145							
1. CORE FINANCIAL SUMMARY									
	FY 2017 Budget Request	FY 2017 Governor's Recommendation							
	GR	Federal	Other	Total	GR	Federal	Other	Total	
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	13,669	13,669	TRF	0	0	13,669	13,669
Total	0	0	13,669	13,669	Total	0	0	13,669	13,669
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.			Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						
Other Funds: See Core Description below			Other Funds: 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 of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from the various funds below to the General Revenue Fund for revised or erroneous transfers									
ALS Lou Gehrig's Disease Fund (0703)			March of Dimes Fund (0716)						
American Cancer Society Heartland Division, Inc. Fund (0700)			Missouri Military Family Relief Fund (0719)						
American Diabetes Association Gateway Area Fund (0713)			Missouri National Guard Foundation Fund (0494)						
American Heart Association Fund (0714)			Muscular Dystrophy Association Fund (0707)						
American Red Cross Fund (0987)			National Guard Trust Fund (0900)						
Arthritis Foundation Fund (0708)			National Multiple Sclerosis Society (0709)						
Childhood Lead Testing Fund (0899)			Organ Donor Program Fund (0824)						
Children's Trust Fund (0694)			Pediatric Cancer Research Trust Fund (0959)						
Development Disabilities Waiting List Equity Trust Fund (0986)			Puppy Protection Trust Fund (0985)						
Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)			Veterans Trust Fund (0579)						
Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)			Workers' Memorial Fund (0895)						

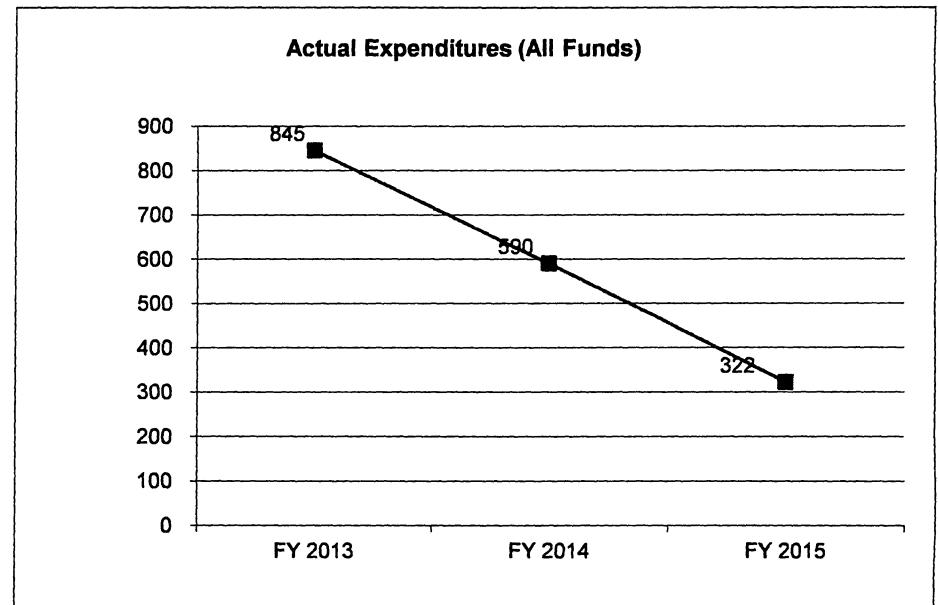
CORE DECISION ITEM

Department of Revenue	Budget Unit	87105C
Division of Taxation		
Core - Income Tax Check-Off Erroneous Transfers	HB Section	4.145

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

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	845	590	322	0
Unexpended (All Funds)	<u>12,824</u>	<u>13,079</u>	<u>13,347</u>	<u>13,669</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	12,824	13,079	13,347	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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
TAPP AFTER VETOES	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	322	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	322	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$322	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	\$322	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
INCOME TAX CHECK OFF DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
AMER CANCER SOC, HEARTLAND DIV	9,996	0.00	15,000	0.00	13,500	0.00	13,500	0.00
ALS LOU GEHRIG'S DISEASE	2,822	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMERICAN LUNG ASSOC OF MO	748	0.00	3,500	0.00	0	0.00	0	0.00
MUSCULAR DYSTROPHY ASSOCIATION	1,476	0.00	2,500	0.00	2,500	0.00	2,500	0.00
ARTHRITIS FOUNDATION	1,062	0.00	2,500	0.00	2,500	0.00	2,500	0.00
NATIONAL MULTIPLE SCLEROSIS SO	2,593	0.00	3,500	0.00	3,500	0.00	3,500	0.00
AMER DIABETES ASSN GATEWAY ARE	3,360	0.00	4,500	0.00	4,500	0.00	4,500	0.00
AMERICAN HEART ASSOCIATION	3,061	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MARCH OF DIMES	5,186	0.00	4,500	0.00	6,000	0.00	6,000	0.00
PEDIATRIC CANCER RES TRUST	0	0.00	0	0.00	3,500	0.00	3,500	0.00
AMERICAN RED CROSS TRUST	5,025	0.00	7,000	0.00	7,000	0.00	7,000	0.00
TOTAL - PD	35,329	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	35,329	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$35,329	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87106C	
Division of Taxation			
Core - Income Tax Check-Off Distributions	HB Section	4.15	
1. CORE FINANCIAL SUMMARY			
FY 2017 Budget Request		FY 2017 Governor's Recommendation	
GR		GR	
Federal		Federal	
Other		Other	
Total		Total	
PS		PS	
0		0	
EE		EE	
0		0	
PSD		PSD	
0		0	
TRF		TRF	
0		0	
Total		Total	
0		0	
50,000		50,000	
50,000		50,000	
FTE		FTE	
0.00		0.00	
0.00		0.00	
0.00		0.00	
0.00		0.00	
Est. Fringe		Est. Fringe	
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>			
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 of Revenue to semi-annually distribute the collections to the following organizations.			
ALS Lou Gehrig's Disease Fund (0703)			Arthritis Foundation Fund (0708)
American Cancer Society Heartland Division, Inc. Fund (0700)			March of Dimes Fund (0716)
American Diabetes Association Gateway Area Fund (0713)			Muscular Dystrophy Association Fund (0707)
American Heart Association Fund (0714)			National Multiple Sclerosis Society Fund (0709)
American Red Cross Fund (0987)			Pediatric Cancer Research Trust Fund (0959)
3. PROGRAM LISTING (list programs included in this core funding)			

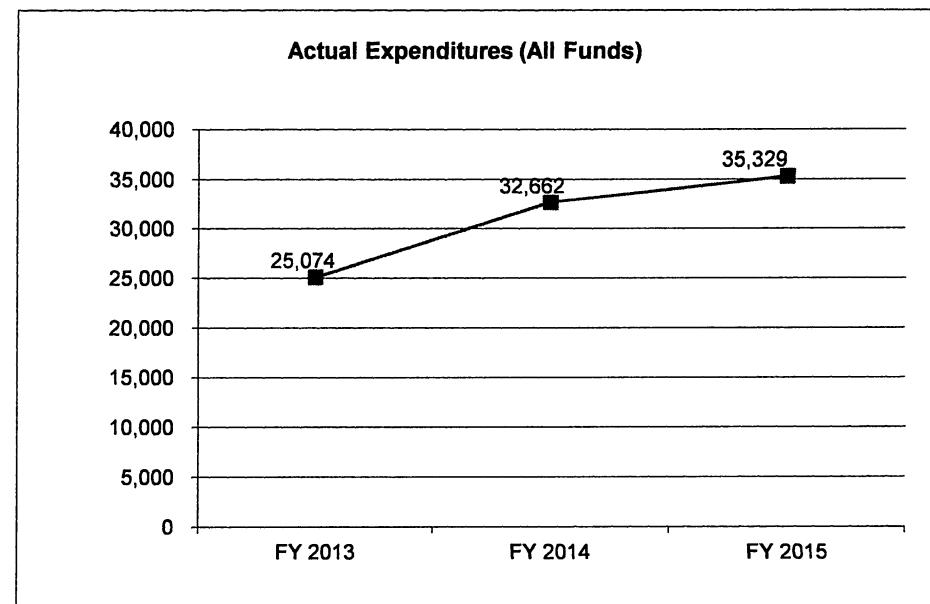
CORE DECISION ITEM

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

Budget Unit 87106C
HB Section 4.15

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	31,500	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)	31,500	50,000	50,000	50,000
Actual Expenditures (All Funds)	25,074	32,662	35,329	0
Unexpended (All Funds)	<u>6,426</u>	<u>17,338</u>	<u>14,671</u>	<u>50,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	6,426	17,338	14,671	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
INCOME TAX CHECK OFF DISTRIBUTION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF 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	1140 7296	PD	0.00	0	0	(1,500)	(1,500) Core reallocation.
Core Reallocation	1140 7298	PD	0.00	0	0	(3,500)	(3,500) Core reallocation.
Core Reallocation	1140 7304	PD	0.00	0	0	1,500	1,500 Core reallocation.
Core Reallocation	1140 1187	PD	0.00	0	0	3,500	3,500 Core reallocation.
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 RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
INCOME TAX CHECK OFF DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	35,329	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	35,329	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$35,329	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	\$35,329	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	1,249,060	0.00	3,750,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	1,249,060	0.00	3,750,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	1,249,060	0.00	3,750,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$1,249,060	0.00	\$3,750,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

CORE DECISION ITEM

<p>Department of Revenue Division of Administration Core - DOR Information Fund Transfer to Highway</p>	<p>Budget Unit <u>87110C</u> HB Section <u>4.155</u></p>																																																																																																																						
<p>1. CORE FINANCIAL SUMMARY</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">FY 2017 Budget Request</th> <th colspan="3">FY 2017 Governor's Recommendation</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>1,250,000</td> <td>1,250,000</td> <td>TRF</td> <td>0</td> <td>0</td> <td>1,250,000</td> </tr> <tr> <td>Total</td> <td>0</td> <td>0</td> <td>1,250,000</td> <td>1,250,000</td> <td>Total</td> <td>0</td> <td>0</td> <td>1,250,000</td> </tr> <tr> <td>FTE</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>FTE</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> </tr> <tr> <td>Est. Fringe</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>Est. Fringe</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td colspan="5"> <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> </td> <td colspan="5"> <i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i> </td> </tr> <tr> <td colspan="5">Other Funds: DOR Information Fund (0619)</td> <td colspan="5">Other Funds: DOR Information Fund (0619)</td> </tr> <tr> <td colspan="10"> <p>2. CORE DESCRIPTION</p> <p>Section 610.026.1, RSMo, requires 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> </td> </tr> <tr> <td colspan="10"> <p>3. PROGRAM LISTING (list programs included in this core funding)</p> </td> </tr> </tbody></table>			FY 2017 Budget Request			FY 2017 Governor's Recommendation			GR	Federal	Other	Total	GR	Federal	Other	Total	PS	0	0	0	0	PS	0	0	0	EE	0	0	0	0	EE	0	0	0	PSD	0	0	0	0	PSD	0	0	0	TRF	0	0	1,250,000	1,250,000	TRF	0	0	1,250,000	Total	0	0	1,250,000	1,250,000	Total	0	0	1,250,000	FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	Est. Fringe	0	0	0	0	Est. Fringe	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)					<p>2. CORE DESCRIPTION</p> <p>Section 610.026.1, RSMo, requires 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>										<p>3. PROGRAM LISTING (list programs included in this core funding)</p>									
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CORE DECISION ITEM

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

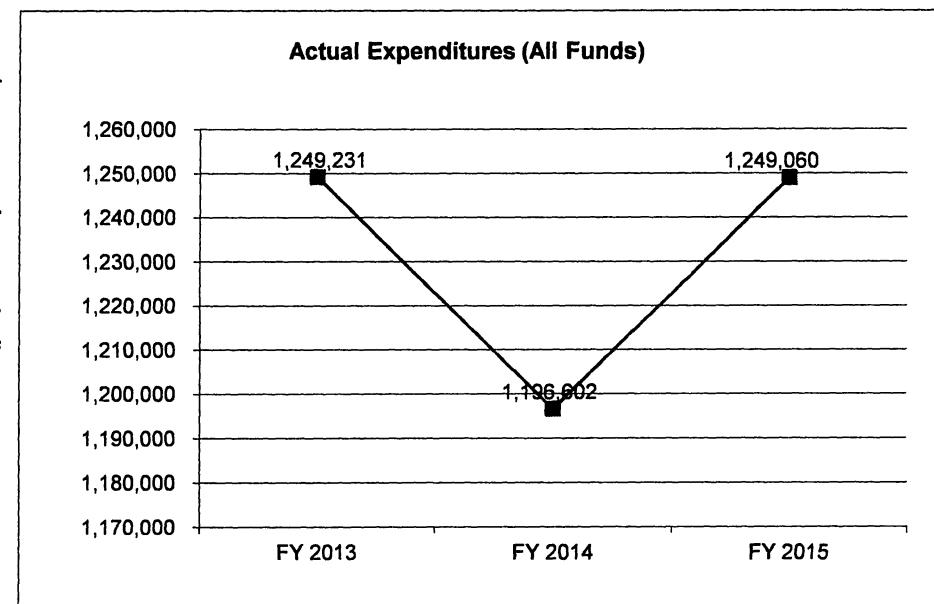
Budget Unit 87110C

HB Section 4.155

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	1,249,231	1,250,000	1,250,000	3,750,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,249,231	1,250,000	1,250,000	3,750,000
Actual Expenditures (All Funds)	1,249,231	1,196,602	1,249,060	0
Unexpended (All Funds)	0	53,398	940	3,750,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	53,398	940	0

(1)



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Appropriation increased \$999,231 through the use of an "E" to process the required transfer.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES							
	TRF	0.00	0	0	3,750,000	3,750,000	
	Total	0.00	0	0	3,750,000	3,750,000	
DEPARTMENT CORE ADJUSTMENTS							
1x Expenditures	1141 T534	TRF	0.00	0	0	(2,500,000)	(2,500,000) Reduce core for FY16 one-time expenditure.
						(2,500,000)	(2,500,000)
NET DEPARTMENT CHANGES							
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
DOOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	1,249,060	0.00	3,750,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	1,249,060	0.00	3,750,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$1,249,060	0.00	\$3,750,000	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	\$1,249,060	0.00	\$3,750,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	525,166,971	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	525,166,971	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	525,166,971	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$525,166,971	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	HB Section <u>4.160</u>																														
1. CORE FINANCIAL SUMMARY																															
<table border="1"> <thead> <tr> <th colspan="4">FY 2017 Budget Request</th> </tr> <tr> <th>GR</th> <th>Federal</th> <th>Other</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>PS</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>EE</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>PSD</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>TRF</td> <td>0</td> <td>0</td> <td>560,178,001</td> </tr> <tr> <td>Total</td><td>0</td><td>0</td><td>560,178,001</td> </tr> </tbody> </table>				FY 2017 Budget Request				GR	Federal	Other	Total	PS	0	0	0	EE	0	0	0	PSD	0	0	0	TRF	0	0	560,178,001	Total	0	0	560,178,001
FY 2017 Budget Request																															
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FY 2017 Governor's Recommendation																															
GR	Federal	Other	Total																												
PS	0	0	0																												
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PSD	0	0	0																												
TRF	0	0	560,178,001																												
Total	0	0	560,178,001																												
FTE	0.00	0.00	0.00	0.00																											
Est. Fringe	0	0	0	0																											
<p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p>																															
<p>Other Funds: Motor Fuel Tax Fund (0673)</p>																															
2. CORE DESCRIPTION																															
<p>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.</p>																															
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		HB Section	4.16	
4. FINANCIAL HISTORY				
	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 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)	517,043,644	517,663,713	525,166,971	0
Unexpended (All Funds)	43,134,357	42,514,288	35,011,030	560,178,001
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	43,134,357	42,514,288	35,011,030	0
Actual Expenditures (All Funds)				

Reverted includes the statutory three- percent reserve (when applicable).

Restricted includes any Governor' Expenditure Restriction (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
TAFF 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 Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	525,166,971	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	525,166,971	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$525,166,971	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	\$525,166,971	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	125	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	125	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	125	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$125	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

CORE DECISION ITEM

<p>Department of Revenue</p> <p>Division of Administration</p> <p>Core - DOR Specialty Plate Transfer to Highway</p>	<p>Budget Unit <u>87122C</u></p> <p>HB Section <u>4.165</u></p>																																																																																
<p>1. CORE FINANCIAL SUMMARY</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="4" style="text-align: center;">FY 2017 Budget Request</th> <th colspan="4" style="text-align: center;">FY 2017 Governor's Recommendation</th> </tr> <tr> <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> <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: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td>PS</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td>EE</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td>PSD</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> <tr> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">20,000</td> <td style="text-align: center;">20,000</td> <td>TRF</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">20,000</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">20,000</td> <td style="text-align: center;">20,000</td> <td>Total</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">20,000</td> </tr> <tr> <td>FTE</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td>FTE</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Est. Fringe</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td>Est. Fringe</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> </tr> </tbody> </table> <p><i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i></p> <p>Other Funds: DOR Specialty Plate Fund (0775)</p>			FY 2017 Budget Request				FY 2017 Governor's Recommendation				GR	Federal	Other	Total	GR	Federal	Other	Total	PS	0	0	0	0	PS	0	0	0	EE	0	0	0	0	EE	0	0	0	PSD	0	0	0	0	PSD	0	0	0	TRF	0	0	20,000	20,000	TRF	0	0	20,000	Total	0	0	20,000	20,000	Total	0	0	20,000	FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	Est. Fringe	0	0	0	0	Est. Fringe	0	0	0
	FY 2017 Budget Request				FY 2017 Governor's Recommendation																																																																												
	GR	Federal	Other	Total	GR	Federal	Other	Total																																																																									
PS	0	0	0	0	PS	0	0	0																																																																									
EE	0	0	0	0	EE	0	0	0																																																																									
PSD	0	0	0	0	PSD	0	0	0																																																																									
TRF	0	0	20,000	20,000	TRF	0	0	20,000																																																																									
Total	0	0	20,000	20,000	Total	0	0	20,000																																																																									
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00																																																																									
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0																																																																									
<p>2. CORE DESCRIPTION</p> <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>																																																																																	
<p>3. PROGRAM LISTING (list programs included in this core funding)</p>																																																																																	

CORE DECISION ITEM

Department of Revenue

Budget Unit 87122C

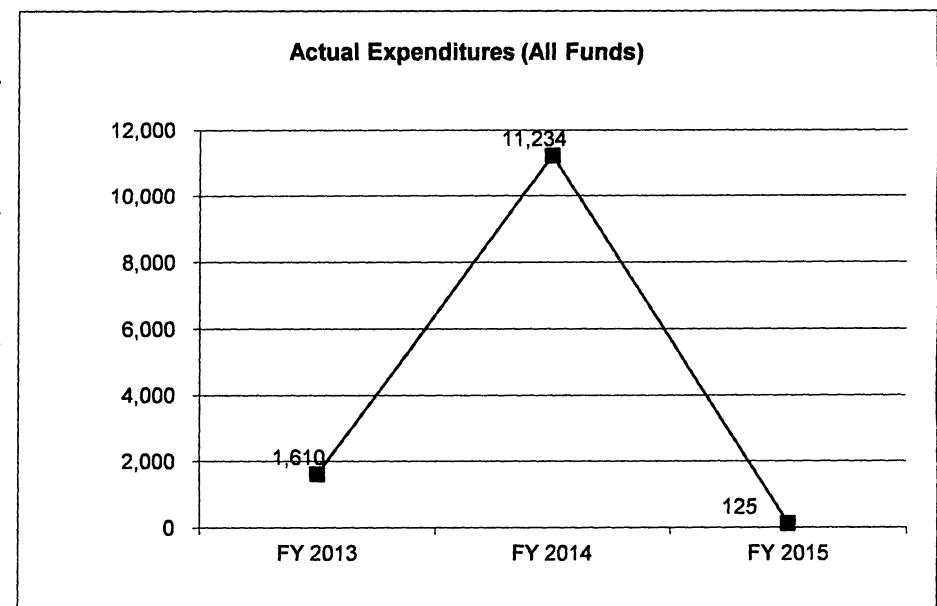
Division of Administration

Core - DOR Specialty Plate Transfer to Highway

HB Section 4.165

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	10,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	10,000	20,000	20,000	20,000
Actual Expenditures (All Funds)	1,610	11,234	125	0
Unexpended (All Funds)	<u>8,390</u>	<u>8,766</u>	<u>19,875</u>	<u>20,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	8,390	8,766	19,875	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

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 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	125	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	125	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$125	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	\$125	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

STATE TAX COMMISSION

Overview

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$6.7 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an *ad valorem* assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C BUDGET UNIT NAME: State Tax Commissioner HOUSE BILL SECTION: 4.03	DEPARTMENT: Revenue DIVISION: State Tax Commission
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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-2017. Flexibility was granted at 10% in FY-16 and 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
\$0.00	\$5,000-\$20,000	\$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
The State Tax Commission did not utilize flexibility in FY-2015.	Pay on-going expenses due to travel to assist counties. Travel increase due to fewer staffing complement and larger territories and potential fuel price increase. FY-17 license renewals for certified appraisers conducting appraisal studies

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
STATE TAX COMMISSION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,978,823	39.84	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00
TOTAL - PS	1,978,823	39.84	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	126,494	0.00	170,775	0.00	170,775	0.00	170,775	0.00
TOTAL - EE	126,494	0.00	170,775	0.00	170,775	0.00	170,775	0.00
TOTAL	2,105,317	39.84	2,169,107	40.00	2,169,107	40.00	2,169,107	40.00
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	39,965	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	39,965	0.00
TOTAL	0	0.00	0	0.00	0	0.00	39,965	0.00
GRAND TOTAL	\$2,105,317	39.84	\$2,169,107	40.00	\$2,169,107	40.00	\$2,209,072	40.00

CORE DECISION ITEM

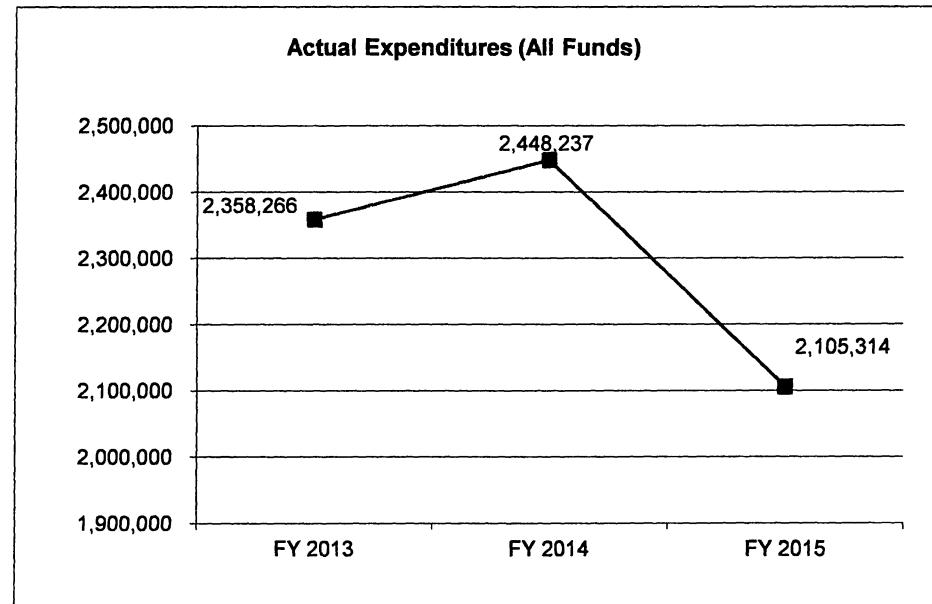
Department	Revenue	Budget Unit	86911C	
Division	State Tax Commission			
Core -	State Tax Commission	HB Section	4.03	
1. CORE FINANCIAL SUMMARY				
FY 2017 Budget Request				
	GR	Federal	Other	Total
PS	1,998,332	0	0	1,998,332
EE	170,775	0	0	170,775
PSD	0	0	0	0
TRF	0	0	0	0
Total	2,169,107	0	0	2,169,107
FTE				
	40.00	0.00	0.00	40.00
Est. Fringe	949,624	0	0	949,624
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
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	HB Section	4.03

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	2,500,379	2,514,122	2,159,997	2,169,107
Less Reverted (All Funds)	(65,555)	(65,880)	(5,443)	(55,477)
Less Restricted (All Funds)	0	0	(5,443)	0
Budget Authority (All Funds)	2,434,824	2,448,242	2,154,554	2,113,630
Actual Expenditures (All Funds)	2,358,266	2,448,237	2,105,314	N/A
Unexpended (All Funds)	76,558	5	49,240	N/A
Unexpended, by Fund:				
General Revenue	76,558	5	49,240	N/A
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
STATE TAX COMMISSION**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES							
	PS	40.00	1,998,332	0	0	1,998,332	
	EE	0.00	170,775	0	0	170,775	
	Total	40.00	2,169,107	0	0	2,169,107	
DEPARTMENT CORE REQUEST							
	PS	40.00	1,998,332	0	0	1,998,332	
	EE	0.00	170,775	0	0	170,775	
	Total	40.00	2,169,107	0	0	2,169,107	
GOVERNOR'S RECOMMENDED CORE							
	PS	40.00	1,998,332	0	0	1,998,332	
	EE	0.00	170,775	0	0	170,775	
	Total	40.00	2,169,107	0	0	2,169,107	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	64,871	2.05	69,103	2.00	69,103	2.00	69,103	2.00
SR OFC SUPPORT ASST (STENO)	32,297	1.00	31,892	1.00	31,892	1.00	31,892	1.00
RESEARCH ANAL II	38,024	1.00	44,223	1.00	44,223	1.00	44,223	1.00
EXECUTIVE I	40,951	1.00	36,673	1.00	36,673	1.00	36,673	1.00
ASSESSMENT REP I TAX COMM	6,034	0.17	0	0.00	0	0.00	0	0.00
ASSESSMENT REP II TAX COMM	214,102	5.51	241,444	6.00	241,444	6.00	241,444	6.00
APPRaiser I	42,092	1.19	0	0.00	0	0.00	0	0.00
APPRaiser II	408,027	10.54	411,867	11.00	411,867	11.00	411,867	11.00
APPRaiser III	46,679	1.00	47,358	1.00	47,358	1.00	47,358	1.00
APPRaiser SUPERVISOR	215,089	4.00	214,220	4.00	214,220	4.00	214,220	4.00
APPRaisal SPECIALIST	116,022	2.00	118,975	2.00	118,975	2.00	118,975	2.00
TAX COMMISSION MANAGER, BAND 2	114,332	1.95	122,646	2.00	122,646	2.00	122,646	2.00
TAX COMMISSION MANAGER, BAND 3	83,019	1.25	71,859	1.00	71,859	1.00	71,859	1.00
DESIGNATED PRINCIPAL ASST DIV	565	0.01	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	65,907	1.00	71,205	1.00	71,205	1.00	71,205	1.00
HEARINGS OFFICER	0	0.00	29,521	1.00	29,521	1.00	29,521	1.00
COMMISSION MEMBER	212,096	2.00	213,250	2.00	213,250	2.00	213,250	2.00
COMMISSION CHAIRMAN	106,048	1.00	106,625	1.00	106,625	1.00	106,625	1.00
SENIOR HEARINGS OFFICER	107,243	2.05	107,613	2.00	107,613	2.00	107,613	2.00
SPECIAL ASST OFFICE & CLERICAL	3,692	0.12	0	0.00	0	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSION	61,733	1.00	59,858	1.00	59,858	1.00	59,858	1.00
TOTAL - PS	1,978,823	39.84	1,998,332	40.00	1,998,332	40.00	1,998,332	40.00
TRAVEL, IN-STATE	29,586	0.00	48,438	0.00	48,438	0.00	48,438	0.00
TRAVEL, OUT-OF-STATE	1,050	0.00	2,375	0.00	2,375	0.00	2,375	0.00
SUPPLIES	47,024	0.00	56,196	0.00	56,196	0.00	56,196	0.00
PROFESSIONAL DEVELOPMENT	7,549	0.00	12,280	0.00	12,280	0.00	12,280	0.00
COMMUNICATION SERV & SUPP	12,954	0.00	13,138	0.00	13,138	0.00	13,138	0.00
PROFESSIONAL SERVICES	8,978	0.00	12,183	0.00	12,183	0.00	12,183	0.00
M&R SERVICES	13,432	0.00	16,071	0.00	16,071	0.00	16,071	0.00
MOTORIZED EQUIPMENT	0	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	20	0.00	7,681	0.00	7,681	0.00	7,681	0.00
OTHER EQUIPMENT	5,503	0.00	965	0.00	965	0.00	965	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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								
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	112	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	100	0.00
MISCELLANEOUS EXPENSES	398	0.00	500	0.00	500	0.00	500	0.00
TOTAL - EE	126,494	0.00	170,775	0.00	170,775	0.00	170,775	0.00
GRAND TOTAL	\$2,105,317	39.84	\$2,169,107	40.00	\$2,169,107	40.00	\$2,169,107	40.00
GENERAL REVENUE	\$2,105,317	39.84	\$2,169,107	40.00	\$2,169,107	40.00	\$2,169,107	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	HB Section(s): <u>4.03</u>																																								
Program Name - Administration																																									
Program is found in the following core budget(s): State Tax Commission																																									
1. What does this program do?																																									
<p>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.</p>																																									
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.																																									
<table border="1"><caption>Program Expenditure History</caption><thead><tr><th>Year</th><th>GR</th><th>FEDERAL</th><th>OTHER</th><th>Total</th></tr></thead><tbody><tr><td>FY 2013 Actual</td><td>454,491</td><td>0</td><td>0</td><td>454,491</td></tr><tr><td>FY 2014 Actual</td><td>454,491</td><td>0</td><td>0</td><td>454,491</td></tr><tr><td>FY 2014 Actual</td><td>0</td><td>503,128</td><td>0</td><td>503,128</td></tr><tr><td>FY 2015 Actual</td><td>0</td><td>503,128</td><td>0</td><td>503,128</td></tr><tr><td>FY 2015 Actual</td><td>478,955</td><td>0</td><td>0</td><td>478,955</td></tr><tr><td>FY 2016 Planned</td><td>448,035</td><td>0</td><td>0</td><td>448,035</td></tr><tr><td>FY 2016 Planned</td><td>448,035</td><td>0</td><td>0</td><td>448,035</td></tr></tbody></table>		Year	GR	FEDERAL	OTHER	Total	FY 2013 Actual	454,491	0	0	454,491	FY 2014 Actual	454,491	0	0	454,491	FY 2014 Actual	0	503,128	0	503,128	FY 2015 Actual	0	503,128	0	503,128	FY 2015 Actual	478,955	0	0	478,955	FY 2016 Planned	448,035	0	0	448,035	FY 2016 Planned	448,035	0	0	448,035
Year	GR	FEDERAL	OTHER	Total																																					
FY 2013 Actual	454,491	0	0	454,491																																					
FY 2014 Actual	454,491	0	0	454,491																																					
FY 2014 Actual	0	503,128	0	503,128																																					
FY 2015 Actual	0	503,128	0	503,128																																					
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FY 2016 Planned	448,035	0	0	448,035																																					
FY 2016 Planned	448,035	0	0	448,035																																					
6. What are the sources of the "Other" funds?																																									
N/A																																									

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission	HB Section(s):	4.03
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

HB Section(s): 4.03

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

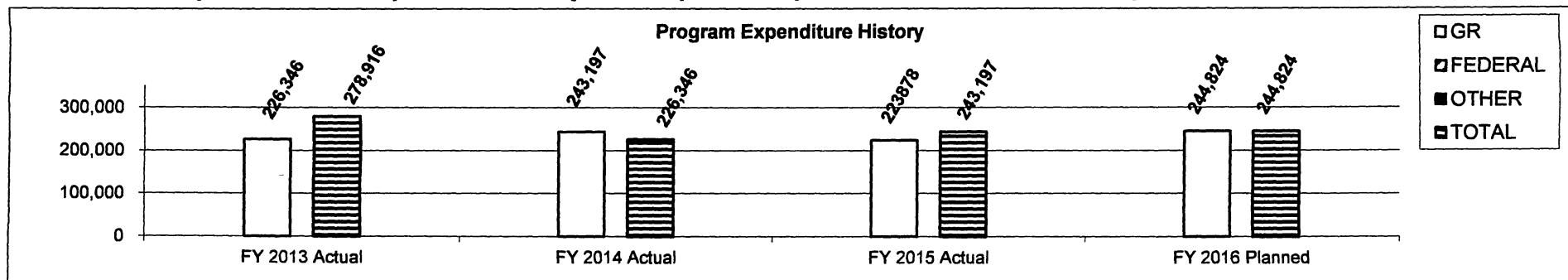
3. Are there federal matching requirements? If yes, please explain.

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

HB Section(s): 4.03

7a. Provide an effectiveness measure.

	FY 2011		FY 2012		FY-2013		FY-2014		FY-2015		FY-2016
	Projected	Actual	Projected								
Appeals	1,500	1,475	5,000	6,626	1,500	1,153	5,000	6,655	1,500	1,200	9,000

7b. Provide an efficiency measure.

N/A

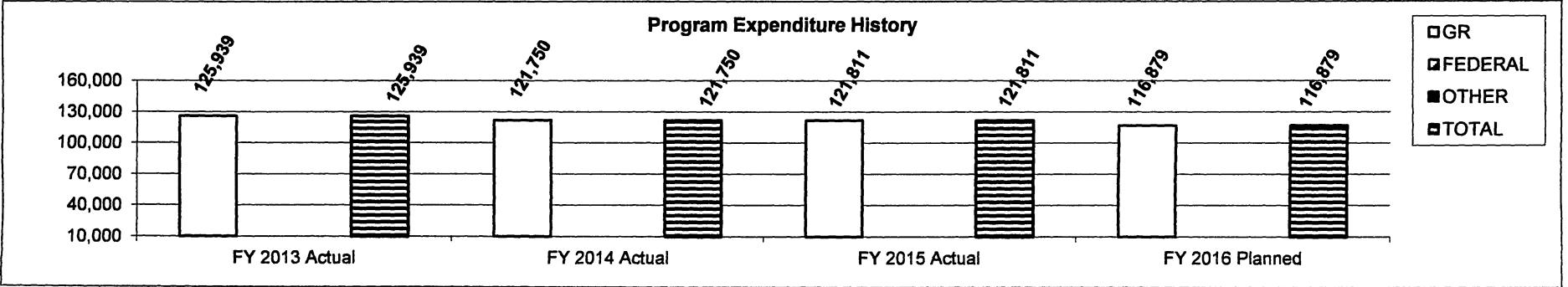
7c. Provide the number of clients/individuals served, if applicable.

N/A

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

N/A

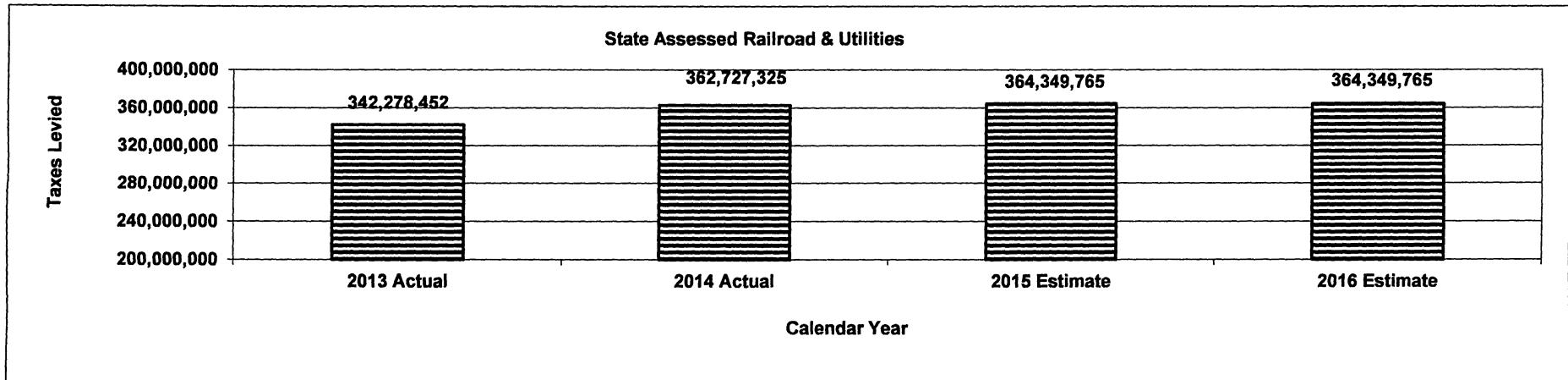
PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission	HB Section(s): <u>4.03</u>																									
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 \$20 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in excess of \$365 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.																										
 <p>A bar chart titled "Program Expenditure History" showing actual and planned expenditures for the fiscal years 2013 through 2016. The Y-axis represents expenditure in thousands of dollars, ranging from 10,000 to 160,000. The X-axis shows the fiscal years: FY 2013 Actual, FY 2014 Actual, FY 2015 Actual, and FY 2016 Planned. Each bar is composed of four segments representing different funding sources: GR (white), FEDERAL (diagonal lines), OTHER (horizontal lines), and TOTAL (black). The total expenditure for each year is labeled above each bar: 125,939 (FY 2013 Actual), 125,939 (FY 2014 Actual), 121,750 (FY 2015 Actual), 121,811 (FY 2016 Planned).</p> <table border="1"><thead><tr><th>Fiscal Year</th><th>GR</th><th>FEDERAL</th><th>OTHER</th><th>TOTAL</th></tr></thead><tbody><tr><td>FY 2013 Actual</td><td>125,939</td><td>0</td><td>0</td><td>125,939</td></tr><tr><td>FY 2014 Actual</td><td>125,939</td><td>0</td><td>0</td><td>125,939</td></tr><tr><td>FY 2015 Actual</td><td>121,750</td><td>0</td><td>0</td><td>121,750</td></tr><tr><td>FY 2016 Planned</td><td>121,811</td><td>0</td><td>0</td><td>121,811</td></tr></tbody></table>		Fiscal Year	GR	FEDERAL	OTHER	TOTAL	FY 2013 Actual	125,939	0	0	125,939	FY 2014 Actual	125,939	0	0	125,939	FY 2015 Actual	121,750	0	0	121,750	FY 2016 Planned	121,811	0	0	121,811
Fiscal Year	GR	FEDERAL	OTHER	TOTAL																						
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FY 2016 Planned	121,811	0	0	121,811																						
6. What are the sources of the "Other" funds? N/A																										

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission	HB Section(s):	4.03
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.

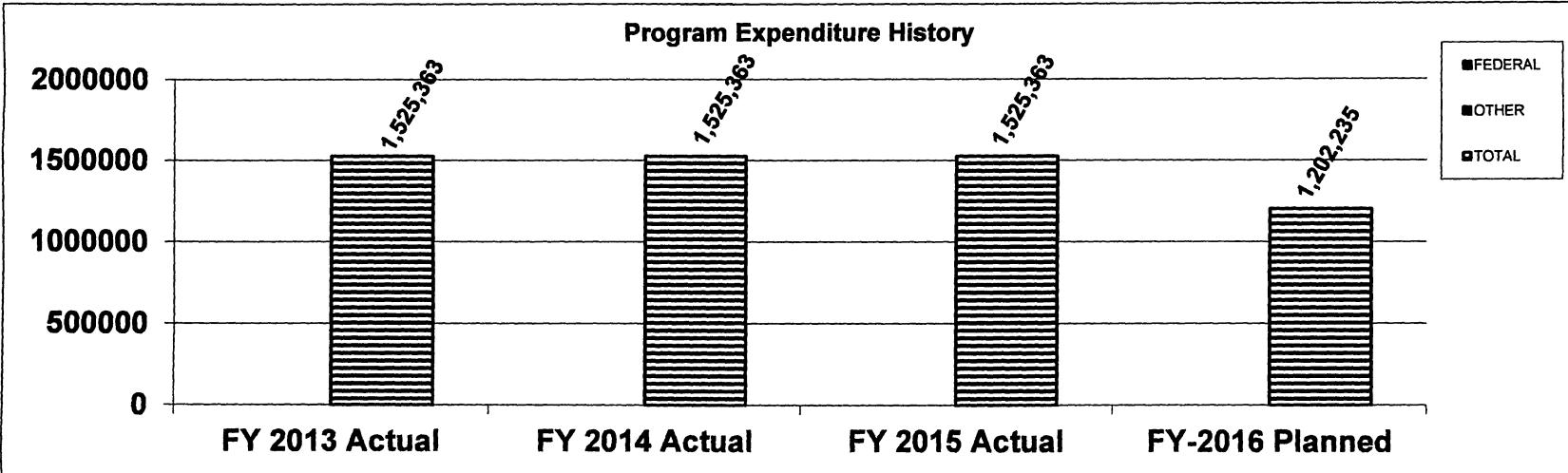
7c. Provide the number of clients/individuals served, if applicable.

N/A

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

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission	HB Section(s): 4.03																				
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.																					
 <table border="1"><caption>Program Expenditure History</caption><thead><tr><th>Fiscal Year</th><th>FEDERAL</th><th>OTHER</th><th>TOTAL</th></tr></thead><tbody><tr><td>FY 2013 Actual</td><td>1,525,363</td><td>0</td><td>1,525,363</td></tr><tr><td>FY 2014 Actual</td><td>1,525,363</td><td>0</td><td>1,525,363</td></tr><tr><td>FY 2015 Actual</td><td>1,525,363</td><td>0</td><td>1,525,363</td></tr><tr><td>FY-2016 Planned</td><td>1,202,235</td><td>0</td><td>1,202,235</td></tr></tbody></table>		Fiscal Year	FEDERAL	OTHER	TOTAL	FY 2013 Actual	1,525,363	0	1,525,363	FY 2014 Actual	1,525,363	0	1,525,363	FY 2015 Actual	1,525,363	0	1,525,363	FY-2016 Planned	1,202,235	0	1,202,235
Fiscal Year	FEDERAL	OTHER	TOTAL																		
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FY-2016 Planned	1,202,235	0	1,202,235																		
6. What are the sources of the "Other " funds? N/A																					

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

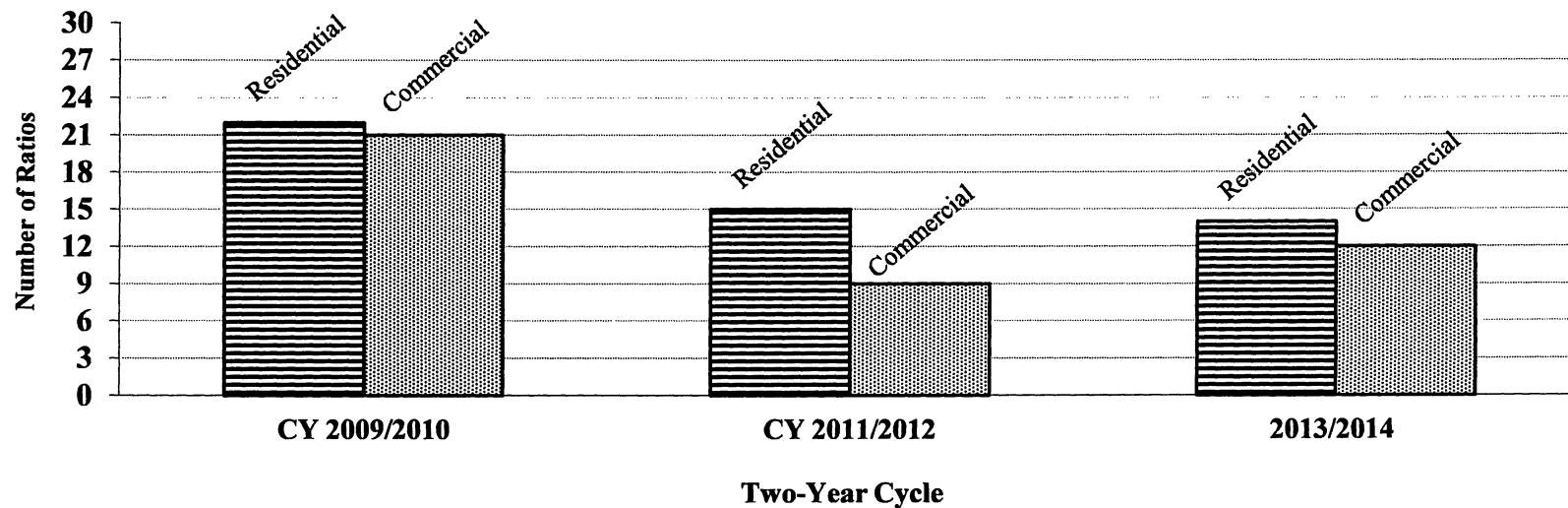
HB Section(s): 4.03

Program Name - Local Assistance

Program is found in the following core budget(s): State Tax Commission

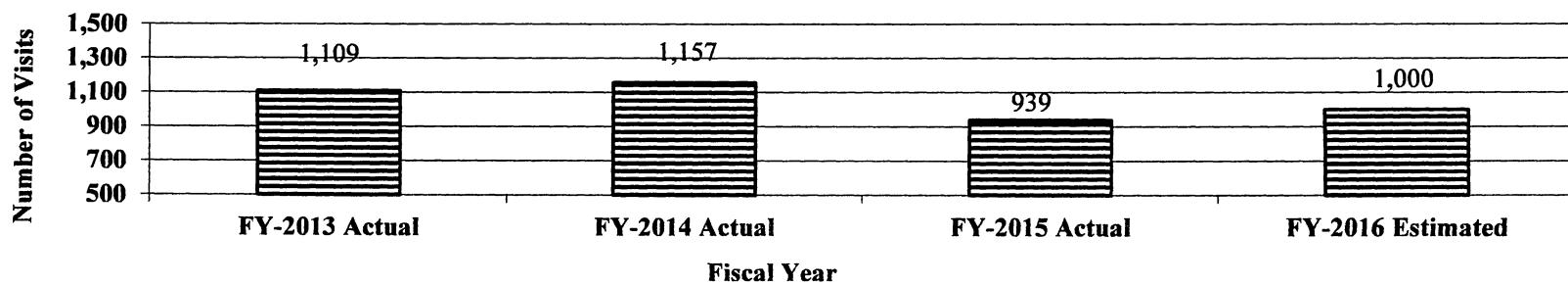
7a. Provide an effectiveness measure.

Statistical Studies by Subclass Below International Association of Assessing Officers Standards



7b. Provide an efficiency measure.

County Meetings



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission		HB Section(s): 4.03		
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-2009/2010 Actual	CY-2011/2012 Actual	CY-2013/2014 Actual	CY-2015/2016 Planned
Appraisal Studies	204	204	74	73
Sales Studies	20	20	76	77
Hybrid Studies	6	6	0	0
Total Studies	230	230	150	150
<p>7c. Provide the number of clients/individuals served, if applicable.</p> <p>N/A</p> <p>7d. Provide a customer satisfaction measure, if available.</p> <p>N/A</p>				

NEW DECISION ITEM

RANK: 2 OF _____

Department of Revenue
 Division: State Tax Commission
 DI Name: Pay Plan FY17
 DI#:0000012

Budget Unit 4.03

1. AMOUNT OF REQUEST

	FY 2017 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

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

New Legislation
 Federal Mandate
 GR Pick-Up
 X Pay Plan

New Program
 Program Expansion
 Space Request
 Other:

Fund Switch
 Cost to Continue
 Equipment Replacement

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 Governor's Fiscal Year 2017 budget includes appropriation authority for a 2% pay raise for all state employees, except judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.

NEW DECISION ITEM

RANK: 2 OF

Department of Revenue	Budget Unit	4.03																																																																						
Division: State Tax Commission																																																																								
DI Name: Pay Plan FY17	DI#: <u>0000012</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 appropriated amount for the Fiscal Year 17 pay plan was based on two percent of the core personal service appropriations.</p>																																																																								
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Dept Req GR DOLLARS</th> <th>Dept Req GR FTE</th> <th>Dept Req FED DOLLARS</th> <th>Dept Req FED FTE</th> <th>Dept Req OTHER DOLLARS</th> <th>Dept Req OTHER FTE</th> <th>Dept Req TOTAL DOLLARS</th> <th>Dept Req TOTAL FTE</th> <th>Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>Total PS</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Gov Rec GR DOLLARS</th> <th>Gov Rec GR FTE</th> <th>Gov Rec FED DOLLARS</th> <th>Gov Rec FED FTE</th> <th>Gov Rec OTHER DOLLARS</th> <th>Gov Rec OTHER FTE</th> <th>Gov Rec TOTAL DOLLARS</th> <th>Gov Rec TOTAL FTE</th> <th>Gov Rec One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>100-Salaries and Wages</td> <td>39,965</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0.0</td> <td>0.0</td> </tr> <tr> <td>Total PS</td> <td>39,965</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>39,965</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>39,965</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>39,965</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table>			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	Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	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	39,965						0	0.0	0.0	Total PS	39,965	0.0	0	0.0	0	0.0	39,965	0.0	0	Grand Total	39,965	0.0	0	0.0	0	0.0	39,965	0.0	0
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Grand Total	39,965	0.0	0	0.0	0	0.0	39,965	0.0	0																																																															

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
STATE TAX COMMISSION								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,382	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	638	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	884	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	733	0.00
ASSESSMENT REP II TAX COMM	0	0.00	0	0.00	0	0.00	4,829	0.00
APPRAISER II	0	0.00	0	0.00	0	0.00	8,237	0.00
APPRAISER III	0	0.00	0	0.00	0	0.00	947	0.00
APPRAISER SUPERVISOR	0	0.00	0	0.00	0	0.00	4,284	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	0	0.00	2,380	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	2,453	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,437	0.00
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	1,424	0.00
HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	590	0.00
COMMISSION MEMBER	0	0.00	0	0.00	0	0.00	4,265	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	0	0.00	2,133	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	2,152	0.00
PRINCIPAL ASST BOARD/COMMISSION	0	0.00	0	0.00	0	0.00	1,197	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	39,965	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$39,965	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$39,965	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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	9,875,176	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00
TOTAL - PD	9,875,176	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00
TOTAL	9,875,176	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00
GRAND TOTAL	\$9,875,176	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	0.00

CORE DECISION ITEM

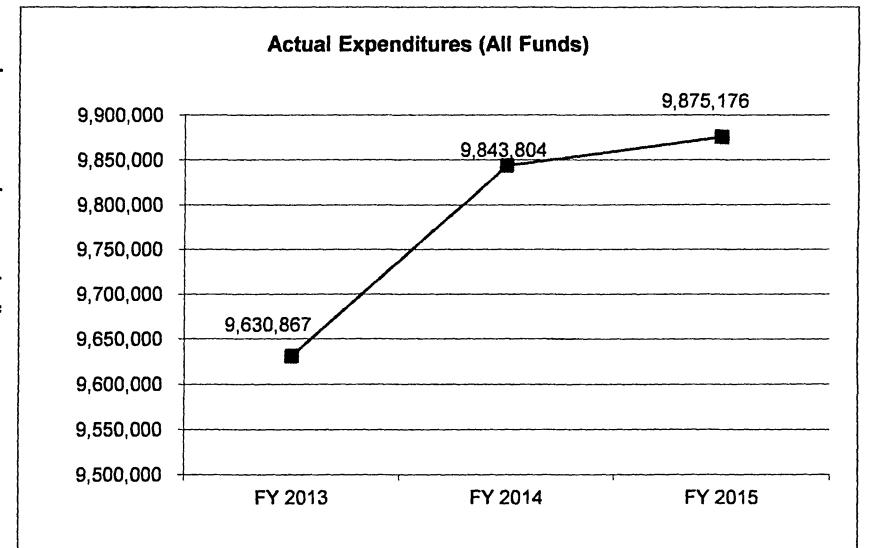
Department	Revenue/State Tax Commission			Budget Unit	87016C																																												
Division	State Tax Commission																																																
Core -	Assessment Maintenance			HB Section	4.035																																												
1. CORE FINANCIAL SUMMARY																																																	
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TRF	0	0	0	0																																													
Total	10,376,876	0	0	10,376,876																																													
FTE	0.00	0.00	0.00	0.00																																													
Est. Fringe	0	0	0	0																																													
Other Funds:			Other Funds:																																														
2. CORE DESCRIPTION																																																	
<p>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 \$10,376,876 will provide reimbursements to counties at just under \$3.15 per parcel based upon the 2014 parcel count of 3,299,273.</p> <p>The average cost per parcel required to implement the statewide assessment program stands at \$17.58. The core request provides funding to pay for 14% of the actual cost required to assess property in the State of Missouri with the balance of 86% being borne by local government and public school districts.</p>																																																	
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	HB Section	4.035

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	9,793,971	9,843,804	9,876,876	10,376,876
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	9,793,971	9,843,804	9,876,876	N/A
Actual Expenditures (All Funds)	9,630,867	9,843,804	9,875,176	N/A
Unexpended (All Funds)	163,104	0	1,700	N/A
Unexpended, by Fund:				
General Revenue	163,104	0	1,700	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFF AFTER VETOES							
	PD	0.00	10,376,876	0	0	10,376,876	
	Total	0.00	10,376,876	0	0	10,376,876	
DEPARTMENT CORE REQUEST							
	PD	0.00	10,376,876	0	0	10,376,876	
	Total	0.00	10,376,876	0	0	10,376,876	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	10,376,876	0	0	10,376,876	
	Total	0.00	10,376,876	0	0	10,376,876	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	9,875,176	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00
TOTAL - PD	9,875,176	0.00	10,376,876	0.00	10,376,876	0.00	10,376,876	0.00
GRAND TOTAL	\$9,875,176	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	0.00
GENERAL REVENUE	\$9,875,176	0.00	\$10,376,876	0.00	\$10,376,876	0.00	\$10,376,876	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 help fund 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

FY 15 ticket sales exceeded \$1 billion for the fifth year in a row and the amount of profit transferred to the Lottery Proceeds Fund for education exceeded \$270 million, the third highest in Lottery history

Over the past 30 years, the Lottery has sold nearly \$18.5 billion in product and transferred profits of more than \$5.1 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 30-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.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.165	DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION
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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 - \$1,734,129 - 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	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	6,687,608	152.41	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50
TOTAL - PS	6,687,608	152.41	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	43,349,865	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00
TOTAL - EE	43,349,865	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	2,880	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL - PD	2,880	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL	50,040,353	152.41	59,155,509	153.50	59,155,509	153.50	59,155,509	153.50
Pay Plan - 0000012								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	138,732	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	138,732	0.00
TOTAL	0	0.00	0	0.00	0	0.00	138,732	0.00
GRAND TOTAL	\$50,040,353	152.41	\$59,155,509	153.50	\$59,155,509	153.50	\$59,294,241	153.50

CORE DECISION ITEM

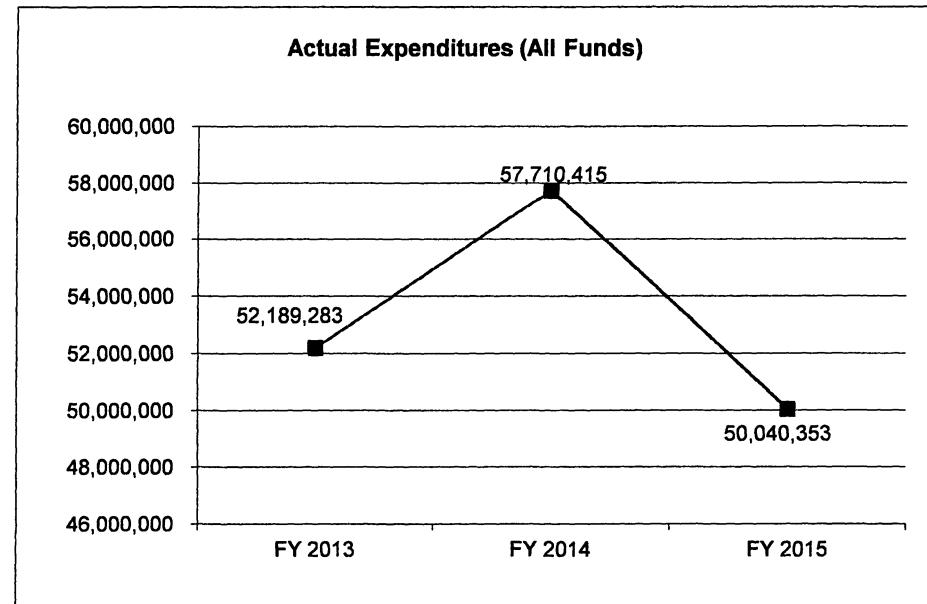
Department	REVENUE			Budget Unit	87212C								
Division	MISSOURI LOTTERY COMMISSION												
Core -	OPERATING			HB Section	4.17								
1. CORE FINANCIAL SUMMARY													
FY 2017 Budget Request						FY 2017 Governor's Recommendation							
		GR	Federal	Other	Total	GR	Federal						
PS		0	0	6,936,517	6,936,517	PS	0						
EE		0	0	52,212,792	52,212,792	EE	0						
PSD		0	0	6,200	6,200	PSD	0						
TRF		0	0	0	0	TRF	0						
Total		0	0	59,155,509	59,155,509	Total	0						
FTE		0.00	0.00	153.50	153.50	FTE	0.00						
Est. Fringe		0	0	3,444,178	3,444,178	Est. Fringe	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: Lottery Enterprise Fund (0657)				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 helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining 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	HB Section	4.17

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.
Appropriation (All Funds)	52,538,838	59,048,458	59,118,310	59,155,509
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	52,538,838	59,048,458	59,118,310	59,155,509
Actual Expenditures (All Funds)	52,189,283	57,710,415	50,040,353	N/A
Unexpended (All Funds)	349,555	1,338,043	9,077,957	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	349,555	1,338,043	9,077,957	N/A



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (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 \$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	6,936,517	6,936,517	
	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	59,155,509	59,155,509	
DEPARTMENT CORE REQUEST							
	PS	153.50	0	0	6,936,517	6,936,517	
	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	59,155,509	59,155,509	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	6,936,517	6,936,517	
	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	59,155,509	59,155,509	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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)	182,505	6.79	196,875	7.00	196,875	7.00	196,875	7.00
ADMIN OFFICE SUPPORT ASSISTANT	127,867	4.07	129,977	4.00	165,070	5.00	165,070	5.00
SR OFC SUPPORT ASST (STENO)	30,602	0.88	35,093	1.00	0	0.00	0	0.00
COMPUTER OPER I	24,481	0.94	53,303	2.00	53,303	2.00	53,303	2.00
COMPUTER OPER II	31,681	1.10	0	0.00	0	0.00	0	0.00
COMPUTER OPER III	106,999	3.02	106,755	3.00	106,755	3.00	106,755	3.00
COMPUTER OPERATIONS SPV II	49,774	1.00	51,061	1.00	51,061	1.00	51,061	1.00
INFORMATION TECHNOLOGIST II	43,254	1.00	36,195	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST III	128,864	2.83	89,246	2.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	165,700	3.28	257,742	4.00	447,972	8.00	447,972	8.00
INFORMATION TECHNOLOGY SUPV	73,173	1.00	69,611	1.00	69,611	1.00	69,611	1.00
INFORMATION TECHNOLOGY SPEC I	159,100	2.50	179,090	3.00	58,908	1.00	58,908	1.00
INFORMATION TECHNOLOGY SPEC II	150,289	2.25	129,697	2.00	185,090	3.00	185,090	3.00
STOREKEEPER II	81,501	2.92	102,425	3.00	102,425	3.00	102,425	3.00
ACCOUNTANT I	34,455	1.01	33,970	1.00	33,970	1.00	33,970	1.00
ACCOUNTANT II	82,736	1.87	86,526	2.00	86,526	2.00	86,526	2.00
CH ACCOUNTANT	55,117	1.00	55,896	1.00	55,896	1.00	55,896	1.00
ACCOUNTING SPECIALIST III	55,117	1.00	52,609	1.00	52,609	1.00	52,609	1.00
RESEARCH ANAL III	54,562	1.07	50,041	1.00	50,041	1.00	50,041	1.00
PUBLIC INFORMATION COOR	236,187	5.17	234,141	5.00	234,143	5.00	234,143	5.00
TRAINING TECH III	0	0.00	272	1.00	0	0.00	0	0.00
EXECUTIVE I	293,028	8.12	291,499	8.00	291,499	8.00	291,499	8.00
EXECUTIVE II	43,254	1.00	43,482	1.00	43,482	1.00	43,482	1.00
MANAGEMENT ANALYSIS SPEC II	77,368	1.74	82,342	2.00	82,342	2.00	82,342	2.00
MAINTENANCE SPV II	44,064	1.00	47,876	1.00	47,876	1.00	47,876	1.00
GRAPHIC ARTS SPEC III	43,515	1.02	38,413	1.00	38,413	1.00	38,413	1.00
SATELLITE BROADCAST & VID PROD	0	0.00	2	0.00	0	0.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	197,740	7.37	258,489	7.50	258,489	7.50	258,489	7.50
LOTTERY INSIDE SALES REP	242,485	7.93	243,943	8.00	243,943	8.00	243,943	8.00
LOTTERY SALES REPRESENTATIVE	1,477,982	40.46	1,661,251	41.00	1,661,251	41.00	1,661,251	41.00
LOTTERY INSIDE SALES SUPV	73,144	1.96	70,586	2.00	70,586	2.00	70,586	2.00
LOTTERY SALES COORDINATOR	385,372	8.07	396,496	8.00	396,496	8.00	396,496	8.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	162,784	3.00	160,210	3.00	160,210	3.00	160,210	3.00
FACILITIES OPERATIONS MGR B1	58,559	1.00	57,731	1.00	57,731	1.00	57,731	1.00
FISCAL & ADMINISTRATIVE MGR B3	90,770	1.00	91,378	1.00	91,378	1.00	91,378	1.00
HUMAN RESOURCES MGR B1	57,862	1.02	60,162	1.00	60,162	1.00	60,162	1.00
RESEARCH MANAGER B1	60,925	1.00	61,254	1.00	61,254	1.00	61,254	1.00
LOTTERY MGR B1	376,930	6.97	374,132	7.00	374,132	7.00	374,132	7.00
LOTTERY MGR B2	308,352	5.00	312,965	5.00	312,965	5.00	312,965	5.00
LOTTERY MGR B3	163,970	2.00	161,484	2.00	161,484	2.00	161,484	2.00
DIVISION DIRECTOR	182,933	2.00	188,063	2.00	188,063	2.00	188,063	2.00
DESIGNATED PRINCIPAL ASST DIV	284,213	3.80	219,673	3.00	219,945	4.00	219,945	4.00
SPECIAL ASST PROFESSIONAL	20,125	0.25	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	53,823	1.00	49,750	1.00	49,750	1.00	49,750	1.00
PRINCIPAL ASST BOARD/COMMISSION	114,446	1.00	114,811	1.00	114,811	1.00	114,811	1.00
TOTAL - PS	6,687,608	152.41	6,936,517	153.50	6,936,517	153.50	6,936,517	153.50
TRAVEL, IN-STATE	115,939	0.00	153,400	0.00	153,400	0.00	153,400	0.00
TRAVEL, OUT-OF-STATE	40,626	0.00	42,600	0.00	42,600	0.00	42,600	0.00
SUPPLIES	628,355	0.00	820,060	0.00	833,887	0.00	833,887	0.00
PROFESSIONAL DEVELOPMENT	71,648	0.00	161,638	0.00	161,638	0.00	161,638	0.00
COMMUNICATION SERV & SUPP	312,118	0.00	413,550	0.00	413,550	0.00	413,550	0.00
PROFESSIONAL SERVICES	36,220,789	0.00	43,764,450	0.00	47,291,402	0.00	47,291,402	0.00
HOUSEKEEPING & JANITORIAL SERV	35,169	0.00	42,300	0.00	42,300	0.00	42,300	0.00
M&R SERVICES	1,065,687	0.00	926,600	0.00	926,600	0.00	926,600	0.00
COMPUTER EQUIPMENT	462,670	0.00	588,600	0.00	588,600	0.00	588,600	0.00
MOTORIZED EQUIPMENT	193,868	0.00	210,000	0.00	210,000	0.00	210,000	0.00
OFFICE EQUIPMENT	58,237	0.00	59,406	0.00	59,406	0.00	59,406	0.00
OTHER EQUIPMENT	427,350	0.00	462,173	0.00	462,173	0.00	462,173	0.00
PROPERTY & IMPROVEMENTS	80,281	0.00	500,000	0.00	500,000	0.00	500,000	0.00
BUILDING LEASE PAYMENTS	26,462	0.00	33,600	0.00	33,600	0.00	33,600	0.00
EQUIPMENT RENTALS & LEASES	3,283,404	0.00	3,604,479	0.00	63,700	0.00	63,700	0.00
MISCELLANEOUS EXPENSES	327,262	0.00	429,936	0.00	429,936	0.00	429,936	0.00
TOTAL - EE	43,349,865	0.00	52,212,792	0.00	52,212,792	0.00	52,212,792	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	2,880	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL - PD	2,880	0.00	6,200	0.00	6,200	0.00	6,200	0.00
GRAND TOTAL	\$50,040,353	152.41	\$59,155,509	153.50	\$59,155,509	153.50	\$59,155,509	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	\$50,040,353	152.41	\$59,155,509	153.50	\$59,155,509	153.50	\$59,155,509	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.

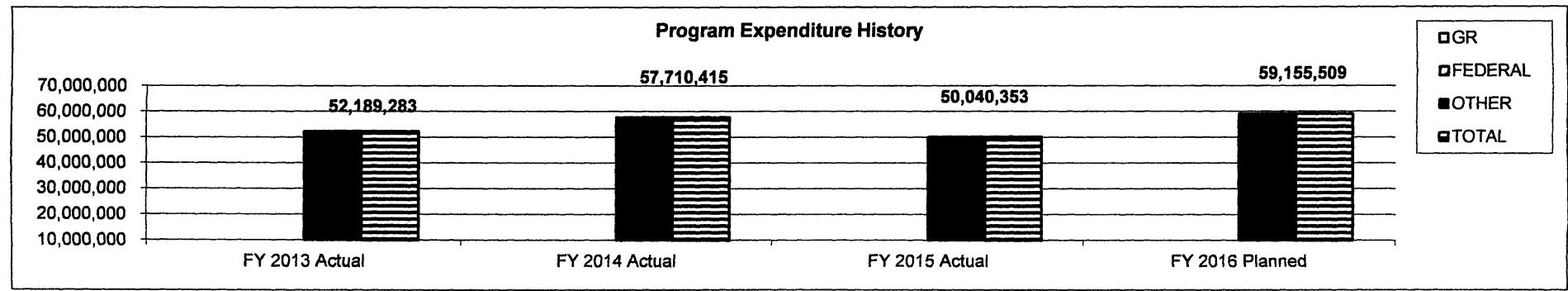
3. Are there federal matching requirements? If yes, please explain.

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

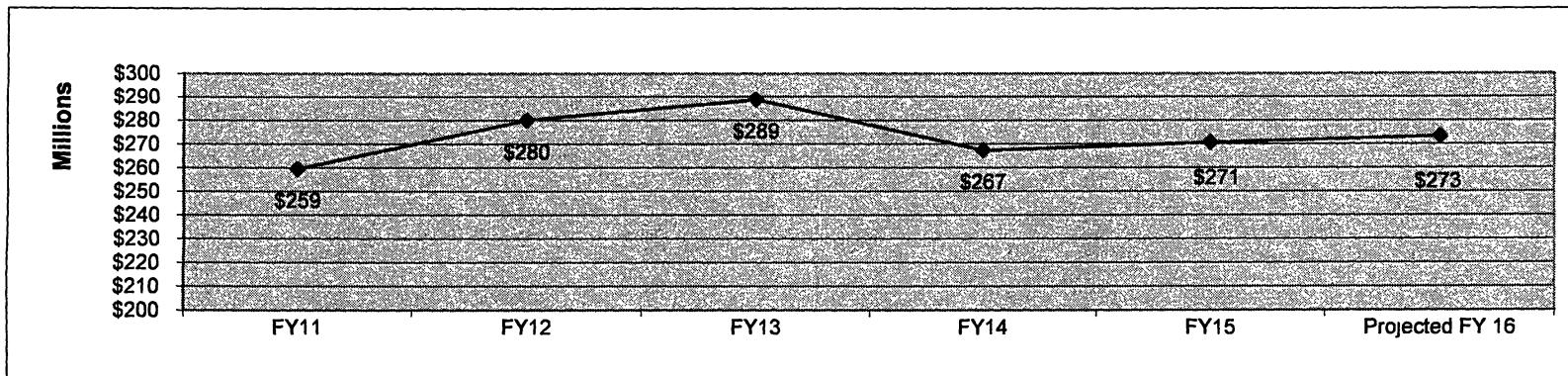
Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

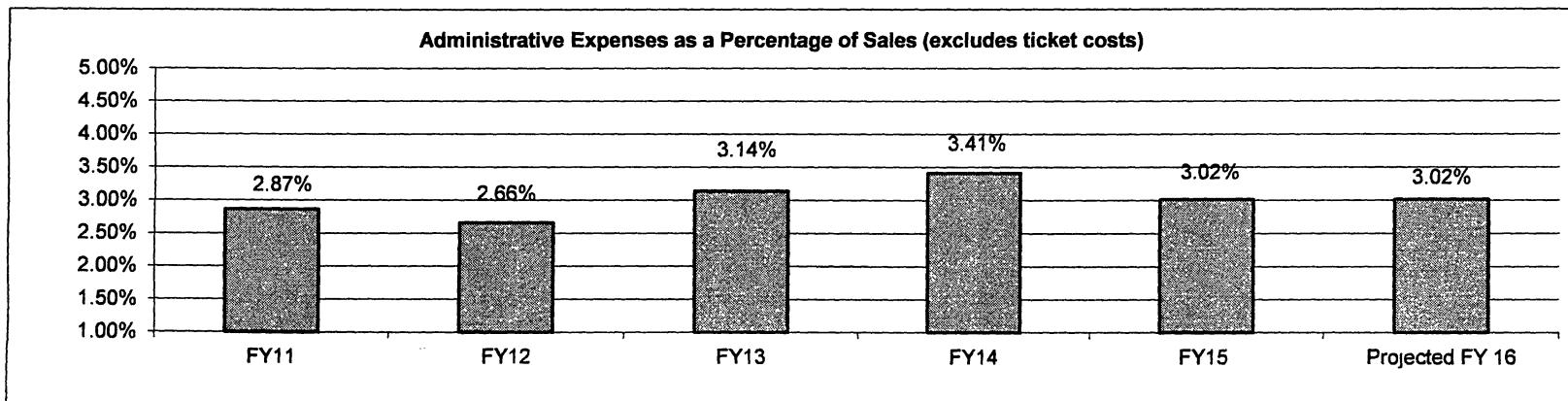
6. What are the sources of the "Other" funds?

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.

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NEW DECISION ITEM

RANK: 2 OF _____

Department of Revenue
Division: State Lottery Commission
DI Name: Pay Plan FY17 **DI#:** 0000012

Budget Unit 4.17

1. AMOUNT OF REQUEST

	FY 2017 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**

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

	FY 2017 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	138,732	138,732
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	138,732	138,732

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe **0** **0** **37,902** **37,902**

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

Other Funds:

Other Funds: Lottery Enterprise Fund (0987)

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 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 Governor's Fiscal Year 2017 budget includes appropriation authority for a 2% pay raise for all state employees, except judges covered under the Missouri Citizens' Commission on Compensation for Elected Officials.

NEW DECISION ITEM

RANK: 2 OF

Department of Revenue	Budget Unit	4.17																																																																						
Division: State Lottery Commission																																																																								
DI Name: Pay Plan FY17	DI#: 0000012																																																																							
<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 appropriated amount for the Fiscal Year 17 pay plan was based on two percent of the core personal service appropriations.</p>																																																																								
<p>5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.</p> <table border="1"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Dept Req GR DOLLARS</th> <th>Dept Req GR FTE</th> <th>Dept Req FED DOLLARS</th> <th>Dept Req FED FTE</th> <th>Dept Req OTHER DOLLARS</th> <th>Dept Req OTHER FTE</th> <th>Dept Req TOTAL DOLLARS</th> <th>Dept Req TOTAL FTE</th> <th>Dept Req One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>Total PS</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th rowspan="2">Budget Object Class/Job Class</th> <th>Gov Rec GR DOLLARS</th> <th>Gov Rec GR FTE</th> <th>Gov Rec FED DOLLARS</th> <th>Gov Rec FED FTE</th> <th>Gov Rec OTHER DOLLARS</th> <th>Gov Rec OTHER FTE</th> <th>Gov Rec TOTAL DOLLARS</th> <th>Gov Rec TOTAL FTE</th> <th>Gov Rec One-Time DOLLARS</th> </tr> </thead> <tbody> <tr> <td>100-Salaries and Wages</td> <td></td> <td></td> <td></td> <td></td> <td>138,732</td> <td></td> <td>138,732</td> <td></td> <td>0.0</td> </tr> <tr> <td>Total PS</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>138,732</td> <td>0.0</td> <td>138,732</td> <td>0.0</td> <td>0</td> </tr> <tr> <td>Grand Total</td> <td>0</td> <td>0.0</td> <td>0</td> <td>0.0</td> <td>138,732</td> <td>0.0</td> <td>138,732</td> <td>0.0</td> <td>0</td> </tr> </tbody> </table>			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	Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	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					138,732		138,732		0.0	Total PS	0	0.0	0	0.0	138,732	0.0	138,732	0.0	0	Grand Total	0	0.0	0	0.0	138,732	0.0	138,732	0.0	0
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																																																														
	Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0																																																														
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0																																																															
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					138,732		138,732		0.0																																																														
Total PS	0	0.0	0	0.0	138,732	0.0	138,732	0.0	0																																																															
Grand Total	0	0.0	0	0.0	138,732	0.0	138,732	0.0	0																																																															

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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 - 0000012								
SR OFC SUPPORT ASST (CLERICAL)	0	0.00	0	0.00	0	0.00	3,938	0.00
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,301	0.00
COMPUTER OPER I	0	0.00	0	0.00	0	0.00	1,066	0.00
COMPUTER OPER III	0	0.00	0	0.00	0	0.00	2,135	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	0	0.00	1,021	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	0	0.00	8,959	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	0	0.00	1,392	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	1,178	0.00
INFORMATION TECHNOLOGY SPEC II	0	0.00	0	0.00	0	0.00	3,702	0.00
STOREKEEPER II	0	0.00	0	0.00	0	0.00	2,049	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	679	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	1,731	0.00
CH ACCOUNTANT	0	0.00	0	0.00	0	0.00	1,118	0.00
ACCOUNTING SPECIALIST III	0	0.00	0	0.00	0	0.00	1,052	0.00
RESEARCH ANAL III	0	0.00	0	0.00	0	0.00	1,001	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	4,683	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	5,830	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	870	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	1,647	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	0	0.00	958	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	0	0.00	768	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	5,170	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	0	0.00	4,879	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	0	0.00	33,225	0.00
LOTTERY INSIDE SALES SUPV	0	0.00	0	0.00	0	0.00	1,412	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	0	0.00	7,930	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	3,204	0.00
FACILITIES OPERATIONS MGR B1	0	0.00	0	0.00	0	0.00	1,155	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	1,828	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	0	0.00	1,203	0.00
RESEARCH MANAGER B1	0	0.00	0	0.00	0	0.00	1,225	0.00
LOTTERY MGR B1	0	0.00	0	0.00	0	0.00	7,483	0.00

DECISION ITEM DETAIL

Budget Unit Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
LOTTERY MGR B2	0	0.00	0	0.00	0	0.00	6,259	0.00
LOTTERY MGR B3	0	0.00	0	0.00	0	0.00	3,230	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	3,761	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	4,399	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	995	0.00
PRINCIPAL ASST BOARD/COMMISSION	0	0.00	0	0.00	0	0.00	2,296	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	138,732	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$138,732	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	\$138,732	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Fund								
LOTTERY COMMISSION - PRIZES								
CORE								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	139,313,923	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
TOTAL - EE	139,313,923	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
TOTAL	139,313,923	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
GRAND TOTAL	\$139,313,923	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00

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CORE DECISION ITEM

Department	REVENUE			Budget Unit	87213C								
Division	MISSOURI LOTTERY COMMISSION												
Core -	PRIZES				4.175								
1. CORE FINANCIAL SUMMARY													
FY 2017 Budget Request				FY 2017 Governor's Recommendation									
GR		Federal		Other		Total							
PS		0	0	0	0	0	0						
EE		0	0	153,000,000	153,000,000	E	E						
PSD		0	0	0	0	0	0						
TRF		0	0	0	0	0	0						
Total		0	0	153,000,000	153,000,000								
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Est. Fringe	0	0	0	0	0	0	0						
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.									
Other Funds: Lottery Enterprise Fund (0657)				Other Funds: 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

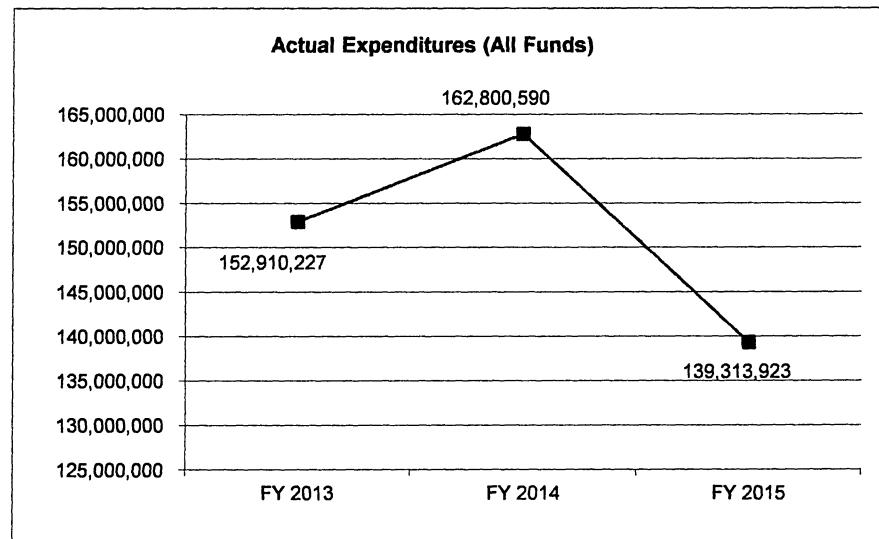
Department REVENUE
Division MISSOURI LOTTERY COMMISSION
Core - PRIZES

Budget Unit 87213C

4.175

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr	
Appropriation (All Funds)	152,910,227	162,800,590	153,000,000	153,000,000	E
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	152,910,227	162,800,590	153,000,000	153,000,000	E
Actual Expenditures (All Funds)	152,910,227	162,800,590	139,313,923	N/A	
Unexpended (All Funds)	0	0	13,686,077	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	0	
Federal	0	0	0	0	
Other	0	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 \$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
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	
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	
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	

DECISION ITEM DETAIL

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
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	139,313,923	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
TOTAL - EE	139,313,923	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
GRAND TOTAL	\$139,313,923	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	\$139,313,923	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2017	FY 2017
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
LOTTERY ENTERPRISE	270,701,018	0.00	299,000,000	0.00	278,794,691	0.00	299,000,000	0.00
TOTAL - TRF	270,701,018	0.00	299,000,000	0.00	278,794,691	0.00	299,000,000	0.00
TOTAL	270,701,018	0.00	299,000,000	0.00	278,794,691	0.00	299,000,000	0.00
GRAND TOTAL	\$270,701,018	0.00	\$299,000,000	0.00	\$278,794,691	0.00	\$299,000,000	0.00

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CORE DECISION ITEM

Department	REVENUE			Budget Unit	87218C					
Division	MISSOURI LOTTERY COMMISSION									
Core -	TRANSFER			HB Section	4.18					
1. CORE FINANCIAL SUMMARY										
FY 2017 Budget Request			FY 2017 Governor's Recommendation							
GR			GR							
Federal			Federal							
Other			Other							
Total			Total							
PS	0	0	0	0	0					
EE	0	0	0	0	0					
PSD	0	0	0	0	0					
TRF	0	0	278,794,691	278,794,691	E					
Total	0	0	278,794,691	278,794,691						
FTE	0.00	0.00	0.00	0.00	0.00					
<i>Est. Fringe</i>	0	0	0	0	0					
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.										
Other Funds:	Lottery Enterprise Fund (0657)									
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 a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget to better approximate actual.										
Fiscal Year		Transfer to Education								
2012		280,042,095								
2013		288,804,006								
2014		267,324,620								
2015		270,701,018								
2016 (Estimate)		273,300,000								
Five-Year Benchmark		276,034,348								
Benchmark + 1%		278,794,691								

CORE DECISION ITEM

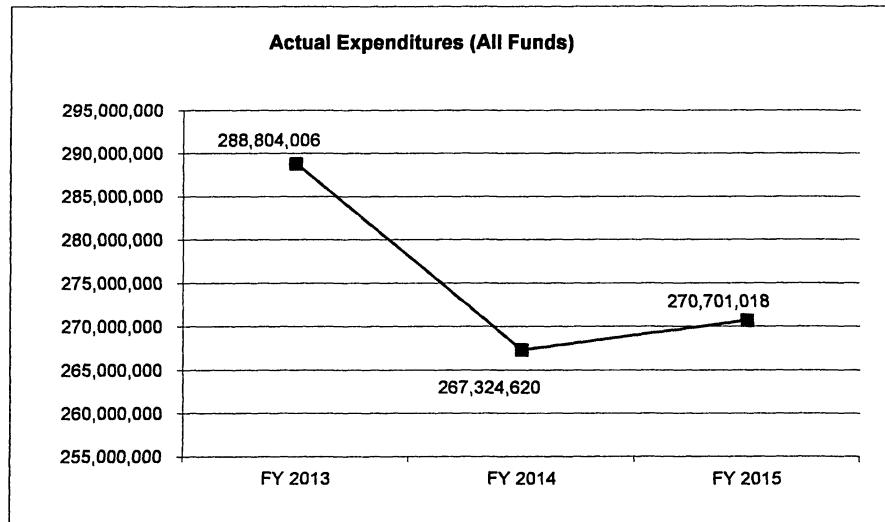
Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER	HB Section	4.18

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.

4. FINANCIAL HISTORY

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Current Yr.	
Appropriation (All Funds)	288,804,006	298,563,214	299,000,000	299,000,000	E
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	288,804,006	298,563,214	299,000,000	299,000,000	E
Actual Expenditures (All Funds)	288,804,006	267,324,620	270,701,018	N/A	
Unexpended (All Funds)	0	31,238,594	28,298,982	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	0	31,238,594	28,298,982	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 \$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
TAFF 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	77 T275	TRF	0.00	0	0 (20,205,309)	(20,205,309)	
					0 (20,205,309)	(20,205,309)	
NET DEPARTMENT CHANGES							
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	278,794,691	278,794,691	
	Total	0.00	0	0	278,794,691	278,794,691	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	77 T275	TRF	0.00	0	0 20,205,309	20,205,309	
					0 20,205,309	20,205,309	
NET GOVERNOR CHANGES							
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 Decision Item Budget Object Class	FY 2015 ACTUAL DOLLAR	FY 2015 ACTUAL FTE	FY 2016 BUDGET DOLLAR	FY 2016 BUDGET FTE	FY 2017 DEPT REQ DOLLAR	FY 2017 DEPT REQ FTE	FY 2017 GOV REC DOLLAR	FY 2017 GOV REC FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	270,701,018	0.00	299,000,000	0.00	278,794,691	0.00	299,000,000	0.00
TOTAL - TRF	270,701,018	0.00	299,000,000	0.00	278,794,691	0.00	299,000,000	0.00
GRAND TOTAL	\$270,701,018	0.00	\$299,000,000	0.00	\$278,794,691	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	\$270,701,018	0.00	\$299,000,000	0.00	\$278,794,691	0.00	\$299,000,000	0.00