

MISSOURI DEPARTMENT OF REVENUE



FY2018 BUDGET REQUEST

without Governor's Recommendations

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FISCAL YEAR 2018 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 2016 the Department collected \$10.1 billion or 98.96 percent of state General Revenue and \$2.97 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			
Savannah Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
Warrensburg Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
Twin City Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
Salem Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
Perryville Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
Marshall Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
Municipal Court and Revenue Filings, March	State Auditor	April, 2016	http://auditor.mo.gov
Municipal Court and Revenue Filings, February	State Auditor	March, 2016	http://auditor.mo.gov
Municipal Court and Revenue Filings, January	State Auditor	February, 2016	http://auditor.mo.gov
Municipal Court and Revenue Filings December	State Auditor	January, 2016	http://auditor.mo.gov
Warrenton Contract License Office	State Auditor	November, 2015	http://auditor.mo.gov
St. Charles Contract License Office	State Auditor	November, 2015	http://auditor.mo.gov
Monroe City Contract License Office	State Auditor	November, 2015	http://auditor.mo.gov
Kirksville Contract License Office	State Auditor	November, 2015	http://auditor.mo.gov
Carthage Contract License Office	State Auditor	November, 2015	http://auditor.mo.gov
Sales and Use Tax	State Auditor	September, 2015	http://auditor.mo.gov
State Distribution of Excess Revenues	State Auditor	April, 2015	http://auditor.mo.gov
Sugar Creek Contract License Office	State Auditor	September, 2014	http://auditor.mo.gov
Doniphan Contract License Office	State Auditor	September, 2014	http://auditor.mo.gov
Creve Coeur Contract License Office	State Auditor	September, 2014	http://auditor.mo.gov
Branson Contract License Office	State Auditor	September, 2014	http://auditor.mo.gov
Bolivar Contract License Office	State Auditor	September, 2014	http://auditor.mo.gov
DOR/OA Contract License Offices Bidding and Procurement	State Auditor	July, 2014	http://auditor.mo.gov
Vienna Contract License Office	State Auditor	November, 2013	http://auditor.mo.gov
Malden Contract License Office	State Auditor	November, 2013	http://auditor.mo.gov
Gladstone Contract License Office	State Auditor	November, 2013	http://auditor.mo.gov
Farmington Contract License Office	State Auditor	November, 2013	http://auditor.mo.gov
Des Peres Contract License Office	State Auditor	November, 2013	http://auditor.mo.gov
DOR-Real ID Act Compliance	State Auditor	September, 2013	http://auditor.mo.gov
Sales and Use Tax	State Auditor	February, 2013	http://auditor.mo.gov
State Tax Commission	Committee on Legislative Oversight	December, 2015	http://legislativeoversight.mo.gov
State Lottery Commission	State Auditor	December, 2015	http://auditor.mo.gov

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Foster Care and Adoptive Parents Recruitment and Retention Fund	Section 143.1015, RSMo	August 28, 2017	DOR's review sent to Oversight 7/15/16
American Red Cross Trust Fund	Section 143.1013, RSMo	December 31, 2017	DOR's review sent to Oversight 7/15/16
Developmental Disabilities Waiting List Equity Trust Fund	Section 143.1017, RSMo	December, 31, 2017	DOR's review sent to Oversight 7/15/16
Organ Donor Program Fund	Section 143.1016, RSMo	December 31, 2017	DOR's review sent to Oversight 7/15/16
Puppy Protection Trust Fund	Section 143.1014, RSMo	December 31, 2017	DOR's review sent to Oversight 7/15/16
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	
Pediatric Cancer Research Trust Fund	Section 143.1026, RSMo	December, 31, 2019	
Residential Dwelling Accessibility Tax Credit	Section 135.562, RSMo	December 31, 2019	
Missouri National Guard Foundation Fund	Section 143.1027, RSMo	August, 28, 2020	
Rolling Stock Tax Credit	Section 137.1018, RSMo	August 28, 2020	

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 2018 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 \$25,000 between Taxation Division's E&E to Administration Division's PS GR 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				
<table border="0"> <tr> <td>From: Taxation Division GR E&E</td> <td align="right">\$25,000</td> </tr> <tr> <td>To: Administration Division GR PS</td> <td align="right">\$25,000</td> </tr> </table>	From: Taxation Division GR E&E	\$25,000	To: Administration Division GR PS	\$25,000	The Department will use its flexibility to focus on revenue generating programs.
From: Taxation Division GR E&E	\$25,000				
To: Administration Division GR PS	\$25,000				

NEW DECISION ITEM

RANK: 5 OF 7

Department of Revenue	Budget Unit <u>86110C and 86115C</u>
Divisions of Taxation and Motor Vehicle and Driver Licensing	
U.S. Department of Labor Overtime Rule Change Di# 0000016	HB Section <u>4.005 and 4.010</u>

1. AMOUNT OF REQUEST

	FY 2018 Budget Request				E		FY 2018 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	16,060	0	5,940	22,000		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	16,060	0	5,940	22,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	4,384	0	1,622	6,006
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

On May 18, 2016, the U.S. Department of Labor (USDOL) announced an overtime rule change to expand employee overtime protections. Effective December 1, 2016, employees making less than \$47,476 per year will earn time and a half pay after working 40 hours per week. The previous threshold was \$23,660 per year. In addition, the USDOL will index the income threshold every three years. State agencies will take steps to minimize the fiscal impact of this rule change; however, the current core budget may be insufficient to cover these additional expenses.

NEW DECISION ITEM

RANK: 5 OF 7

<u>Department of Revenue</u>	<u>Budget Unit 86110C and 86115C</u>
<u>Divisions of Taxation and Motor Vehicle and Driver Licensing</u>	
<u>U.S. Department of Labor Overtime Rule Change DI# 0000016</u>	<u>HB Section 4.005 and 4.010</u>

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.)

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	E
100/7616 Revenue Section Supervisor	16,060				5,940		22,000	0.0		
Total PS	16,060	0.0	0	0.0	5,940	0.0	22,000	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers							0			
Total TRF	0		0		0		0		0	
Grand Total	16,060	0.0	0	0.0	5,940	0.0	22,000	0.0	0	

NEW DECISION ITEM
RANK: 5 OF 7

Department of Revenue		Budget Unit <u>86110C and 86115C</u>								
Divisions of Taxation and Motor Vehicle and Driver Licensing		HB Section <u>4.005 and 4.010</u>								
U.S. Department of Labor Overtime Rule Change		DI# <u>0000016</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	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions										
Total PSD	0		0		0		0		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
Federal Overtime Change - 0000016								
REVENUE SECTION SUPV	0	0.00	0	0.00	5,940	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	5,940	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$5,940	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$5,940	0.00		0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TAXATION DIVISION								
Federal Overtime Change - 0000016								
REVENUE SECTION SUPV	0	0.00	0	0.00	16,060	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	16,060	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$16,060	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$16,060	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

HIGHWAY COLLECTIONS

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
HWY COLL MV/DL SYSTEM									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	65,321	1.21	178,500	3.00	178,500	3.00	0	0.00	
TOTAL - PS	65,321	1.21	178,500	3.00	178,500	3.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	15,550	0.00	25,000	0.00	25,000	0.00	0	0.00	
TOTAL - EE	15,550	0.00	25,000	0.00	25,000	0.00	0	0.00	
PROGRAM-SPECIFIC									
DOR TECHNOLOGY	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00	
TOTAL - PD	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00	
TOTAL	80,871	1.21	3,203,500	3.00	3,203,500	3.00	0	0.00	
GRAND TOTAL	\$80,871	1.21	\$3,203,500	3.00	\$3,203,500	3.00	\$0	0.00	

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>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	178,500	0	0	178,500		PS	0	0	0	0	
EE	25,000	0	0	25,000		EE	0	0	0	0	
PSD	0	0	3,000,000	3,000,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	203,500	0	3,000,000	3,203,500		Total	0	0	0	0	
FTE	3.00	0.00	0.00	3.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	78,466	0	0	78,466		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					

Other Funds: _____ Other Funds: _____

2. CORE DESCRIPTION

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 expand 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.

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.

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>

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.

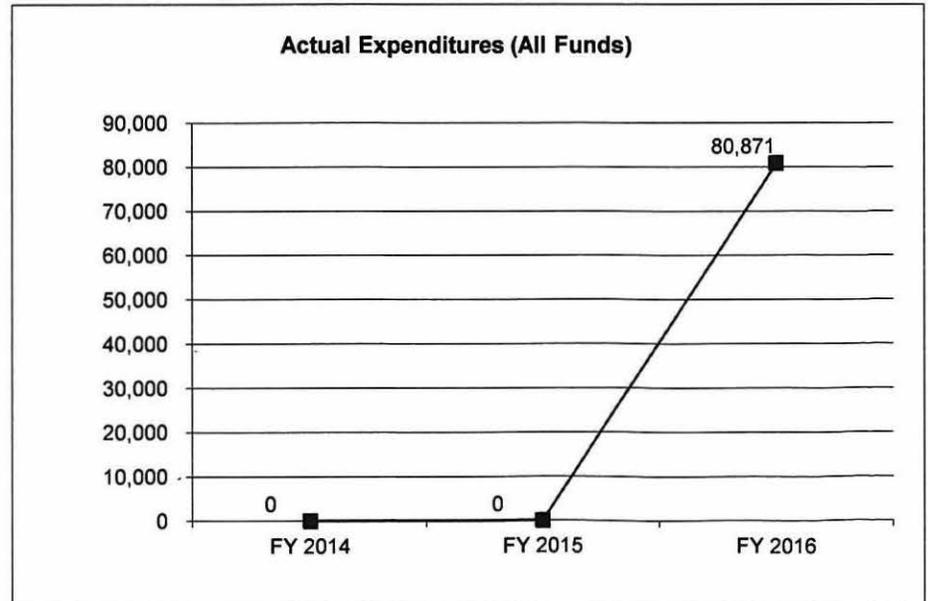
During the 2016 legislative session, HB2216 was filed to create a "Department of Revenue Technology Fund" which would be funded by an administrative fee collected by the Department for processing notice of liens on motor vehicles. Monies from this fund would be used toward replacing the Department's outdated system with an integrated solution to realize the benefits mentioned above. The Appropriations Committee included a line item for \$3,000,000 for spending authority in anticipation of the bill becoming law. The bill, however, was defeated and not passed.

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

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	0	0	200,000	3,203,500
Less Reverted (All Funds)	0	0	(6,000)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	194,000	3,203,500
Actual Expenditures (All Funds)	0	0	80,871	0
Unexpended (All Funds)	0	0	113,129	3,203,500
Unexpended, by Fund:				
General Revenue	0	0	113,129	0
Federal	0	0	0	0
Other	0	0	0	0



CORE DECISION ITEM

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

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	178,500	0	0	178,500	
	EE	0.00	25,000	0	0	25,000	
	PD	0.00	0	0	3,000,000	3,000,000	
	Total	3.00	203,500	0	3,000,000	3,203,500	
DEPARTMENT CORE REQUEST							
	PS	3.00	178,500	0	0	178,500	
	EE	0.00	25,000	0	0	25,000	
	PD	0.00	0	0	3,000,000	3,000,000	
	Total	3.00	203,500	0	3,000,000	3,203,500	
GOVERNOR'S RECOMMENDED CORE							
	PS	3.00	178,500	0	0	178,500	
	EE	0.00	25,000	0	0	25,000	
	PD	0.00	0	0	3,000,000	3,000,000	
	Total	3.00	203,500	0	3,000,000	3,203,500	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HWY COLL MV/DL SYSTEM								
CORE								
MANAGEMENT ANALYSIS SPEC I	30,104	0.67	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	45,900	1.00	45,900	1.00	0	0.00
REVENUE MANAGER, BAND 2	35,217	0.54	132,600	2.00	132,600	2.00	0	0.00
TOTAL - PS	65,321	1.21	178,500	3.00	178,500	3.00	0	0.00
SUPPLIES	212	0.00	0	0.00	0	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	250	0.00	0	0.00	0	0.00	0	0.00
PROFESSIONAL SERVICES	7	0.00	25,000	0.00	25,000	0.00	0	0.00
M&R SERVICES	215	0.00	0	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	14,786	0.00	0	0.00	0	0.00	0	0.00
OTHER EQUIPMENT	80	0.00	0	0.00	0	0.00	0	0.00
TOTAL - EE	15,550	0.00	25,000	0.00	25,000	0.00	0	0.00
PROGRAM DISTRIBUTIONS	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00
TOTAL - PD	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00
GRAND TOTAL	\$80,871	1.21	\$3,203,500	3.00	\$3,203,500	3.00	\$0	0.00
GENERAL REVENUE	\$80,871	1.21	\$203,500	3.00	\$203,500	3.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$3,000,000	0.00	\$3,000,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
HIGHWAY COLLECTIONS									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	6,836,963	195.01	7,499,468	221.80	7,499,468	221.80	0	0.00	
STATE HWYS AND TRANS DEPT	6,841,189	228.85	7,197,457	220.99	7,197,457	220.99	0	0.00	
TOTAL - PS	13,678,152	423.86	14,696,925	442.79	14,696,925	442.79	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,160,722	0.00	3,289,269	0.00	3,248,483	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	6,155,039	0.00	6,574,751	0.00	6,508,905	0.00	0	0.00	
TOTAL - EE	9,315,761	0.00	9,864,020	0.00	9,757,388	0.00	0	0.00	
TOTAL	22,993,913	423.86	24,560,945	442.79	24,454,313	442.79	0	0.00	
Federal Overtime Change - 0000016									
PERSONAL SERVICES									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	5,940	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	5,940	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	5,940	0.00	0	0.00	
GRAND TOTAL	\$22,993,913	423.86	\$24,560,945	442.79	\$24,460,253	442.79	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Divisions: Motor Vehicle and Driver Licensing, Taxation, Legal Services, Administration		
Core - Highway Collections	HB Section	4.005

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	7,499,468	0	7,197,457	14,696,925		PS	0	0	0	0	
EE	3,248,483	0	6,508,905	9,757,388		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	10,747,951	0	13,706,362	24,454,313		Total	0	0	0	0	

FTE	221.80	0.00	220.99	442.79		FTE	0.00	0.00	0.00	0.00
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Est. Fringe	4,244,675	0	4,154,146	8,398,821
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

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: State Highways and Transportation Department Fund (0644)

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

2. CORE DESCRIPTION

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

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license 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.

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

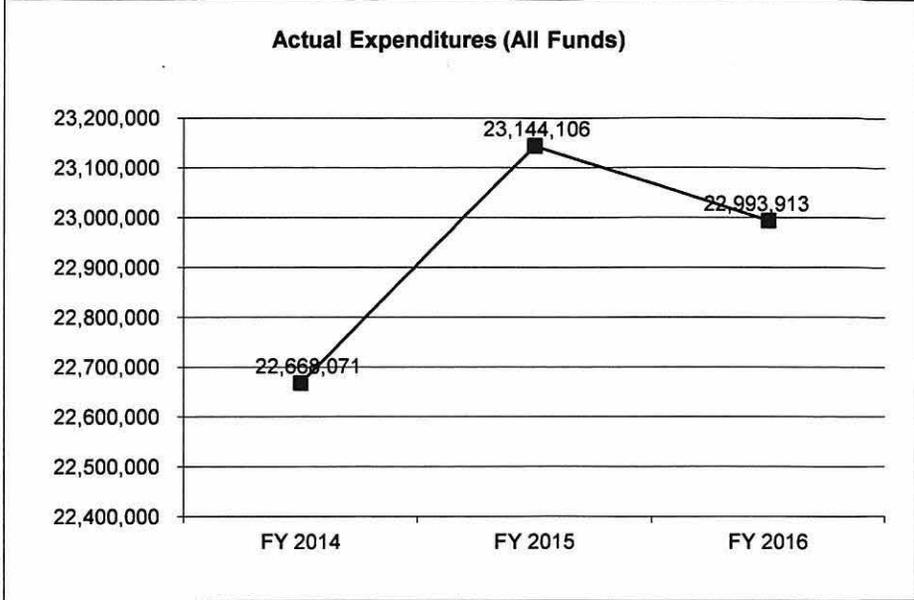
Fuel Tax Program	Motor Vehicle Registration Program
Driver License Program	Motor Vehicle Title Program

CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Divisions: Motor Vehicle and Driver Licensing, Taxation, Legal Services, Administration		
Core - Highway Collections	HB Section	4.005

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	23,710,985	24,230,291	24,191,164	24,560,945
Less Reverted (All Funds)	(400,959)	(727,876)	(715,737)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	<u>23,310,026</u>	<u>23,502,415</u>	<u>23,475,427</u>	<u>24,560,945</u>
Actual Expenditures (All Funds)	<u>22,668,071</u>	<u>23,144,106</u>	<u>22,993,913</u>	<u>0</u>
Unexpended (All Funds)	<u>641,955</u>	<u>358,309</u>	<u>481,514</u>	<u>24,560,945</u>
Unexpended, by Fund:				
General Revenue	527,541	131,231	295,193	0
Federal	0	0	0	0
Other	114,414	227,078	186,321	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 2017</u>	<u>GR</u>	<u>HWY</u>
Administration	\$1,668,142	\$870,442
Motor Vehicle and Driver Licensing	\$5,920,977	\$8,408,318
Taxation	\$474,841	\$1,067,175
Legal Services	\$1,182,199	\$1,189,274
Postage	\$1,542,578	\$2,236,999

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	7,499,468	0	7,197,457	14,696,925	
			EE	0.00	3,289,269	0	6,574,751	9,864,020	
			Total	442.79	10,788,737	0	13,772,208	24,560,945	
DEPARTMENT CORE ADJUSTMENTS									
Core Reduction	733	1770	EE	0.00	(23,486)	0	0	(23,486)	Postal Service exigent surcharge pricing reversed.
Core Reduction	733	1796	EE	0.00	0	0	(65,846)	(65,846)	Postal Service exigent surcharge pricing reversed.
Core Reduction	733	7880	EE	0.00	(17,300)	0	0	(17,300)	Postal Service exigent surcharge pricing reversed.
Core Reallocation	732	1791	PS	0.00	0	0	0	0	Core reallocation.
Core Reallocation	750	1777	PS	(0.00)	0	0	0	0	Core reallocation.
Core Reallocation	750	1778	EE	0.00	0	0	4,000	4,000	Core reallocation.
Core Reallocation	750	0889	EE	0.00	0	0	(4,000)	(4,000)	Core reallocation.
			NET DEPARTMENT CHANGES	(0.00)	(40,786)	0	(65,846)	(106,632)	
DEPARTMENT CORE REQUEST									
			PS	442.79	7,499,468	0	7,197,457	14,696,925	
			EE	0.00	3,248,483	0	6,508,905	9,757,388	
			Total	442.79	10,747,951	0	13,706,362	24,454,313	
GOVERNOR'S RECOMMENDED CORE									
			PS	442.79	7,499,468	0	7,197,457	14,696,925	

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	6,508,905	9,757,388	
	Total	442.79	10,747,951	0	13,706,362	24,454,313	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	66,372	2.80	75,020	3.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	23,134	0.90	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	211,875	7.43	182,889	5.46	218,225	7.44	0	0.00
GENERAL OFFICE ASSISTANT	27,330	1.25	47,812	2.00	47,812	2.00	0	0.00
OFFICE SUPPORT ASSISTANT	77,415	3.21	137,192	5.68	137,192	5.68	0	0.00
SR OFFICE SUPPORT ASSISTANT	354,822	13.33	431,933	15.37	431,933	15.37	0	0.00
PHOTOGRAPHIC-MACHINE OPER	189,511	7.92	228,633	9.00	228,633	9.00	0	0.00
PRINTING/MAIL TECHNICIAN I	234,592	9.35	253,649	9.44	250,149	9.44	0	0.00
PRINTING/MAIL TECHNICIAN II	131,480	4.60	135,145	4.85	135,145	4.85	0	0.00
PRINTING/MAIL TECHNICIAN IV	21,549	0.61	20,633	0.62	20,633	0.62	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	20,359	0.54	21,498	0.62	21,498	0.62	0	0.00
STOREKEEPER I	43,282	1.65	46,761	1.83	46,761	1.83	0	0.00
SUPPLY MANAGER I	25,064	0.66	23,740	0.62	23,740	0.62	0	0.00
PROCUREMENT OFCR II	22,098	0.50	30,453	0.62	30,453	0.62	0	0.00
ACCOUNT CLERK II	255,026	9.61	266,454	9.27	44,345	1.62	0	0.00
AUDITOR II	59,852	1.51	32,693	1.00	60,193	1.00	0	0.00
AUDITOR I	33,447	0.89	55,747	0.66	41,747	0.66	0	0.00
SENIOR AUDITOR	40,380	1.00	39,405	1.00	39,405	1.00	0	0.00
ACCOUNTANT I	59,722	1.93	35,727	0.91	35,727	0.91	0	0.00
ACCOUNTANT II	81,186	2.15	84,751	2.17	61,061	1.58	0	0.00
ACCOUNTANT III	27,208	0.66	27,227	0.62	27,227	0.62	0	0.00
ACCOUNTING CLERK	13,181	0.51	0	0.00	26,340	1.00	0	0.00
ACCOUNTING TECHNICIAN	47,004	1.68	0	0.00	123,670	5.69	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	22,758	0.72	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	23,690	0.59	0	0.00
PERSONNEL OFFICER	18,528	0.45	19,592	0.62	19,592	0.62	0	0.00
HUMAN RELATIONS OFCR II	26,562	0.63	28,259	0.60	28,259	0.60	0	0.00
PERSONNEL ANAL I	41,556	1.21	46,592	1.24	24,892	0.62	0	0.00
PUBLIC INFORMATION COOR	44,553	0.94	29,685	0.62	29,685	0.62	0	0.00
TRAINING TECH I	85,609	2.37	86,012	2.60	86,012	2.60	0	0.00
TRAINING TECH III	45,156	1.00	46,073	1.00	46,073	1.00	0	0.00
EXECUTIVE I	312	0.00	23,852	0.62	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
CORE								
EXECUTIVE II	23,742	0.67	22,491	0.62	22,491	0.62	0	0.00
MANAGEMENT ANALYSIS SPEC I	341,113	8.83	211,712	5.80	418,728	10.80	0	0.00
MANAGEMENT ANALYSIS SPEC II	47,001	1.04	131,216	3.00	131,216	3.00	0	0.00
PLANNER III	46,068	1.00	46,982	1.00	46,982	1.00	0	0.00
PERSONNEL CLERK	21,585	0.70	15,624	0.40	37,324	1.02	0	0.00
LEGISLATIVE COORDINATOR	61,182	1.02	50,143	1.00	50,143	1.00	0	0.00
APPEALS REFEREE I	38,928	1.00	39,707	1.00	39,707	1.00	0	0.00
ADMINISTRATIVE ANAL I	194,228	6.41	237,159	7.20	206,583	6.20	0	0.00
ADMINISTRATIVE ANAL II	94,939	2.71	71,388	2.00	107,028	3.00	0	0.00
ADMINISTRATIVE ANAL III	114,071	2.83	120,042	3.00	120,042	3.00	0	0.00
INVESTIGATOR II	141,908	3.70	208,561	7.10	149,087	6.10	0	0.00
INVESTIGATOR III	88,342	1.80	121,230	2.00	121,230	2.00	0	0.00
LABOR SPV	18,946	0.62	17,995	0.62	17,995	0.62	0	0.00
MOTOR VEHICLE DRIVER	19,412	0.74	15,096	0.62	15,096	0.62	0	0.00
GRAPHIC ARTS SPEC II	37,548	0.99	40,325	1.00	40,325	1.00	0	0.00
TAX COLLECTION TECH I	113,430	4.75	158,307	6.50	158,307	6.50	0	0.00
TAX COLLECTION TECH III	29,006	1.00	29,584	1.00	29,584	1.00	0	0.00
REVENUE SECTION SUPV	606,860	16.73	781,639	21.00	644,015	17.00	0	0.00
TELEPHONE INFO OPERATOR I REV	156,200	6.54	148,485	6.00	148,485	6.00	0	0.00
TELEPHONE INFO OPERATOR II REV	77,095	2.88	175,736	6.00	148,556	5.00	0	0.00
REVENUE FIELD SERVICES COOR	540,299	14.12	567,645	14.00	567,645	14.00	0	0.00
REVENUE PROCESSING TECH I	1,951,461	81.37	1,646,778	76.42	1,723,446	79.42	0	0.00
REVENUE PROCESSING TECH II	3,069,812	112.91	4,314,061	133.37	4,166,037	130.37	0	0.00
REVENUE PROCESSING TECH III	391,718	13.34	392,926	13.52	392,926	14.13	0	0.00
REVENUE PROCESSING TECH IV	11,613	0.35	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	38,906	0.66	37,679	0.62	37,679	0.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	94,485	1.70	89,597	1.62	89,597	1.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	38,366	0.65	39,183	0.62	39,183	0.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	46,073	0.65	46,189	0.62	46,189	0.62	0	0.00
HUMAN RESOURCES MGR B2	36,208	0.61	29,821	0.62	33,021	0.62	0	0.00
INVESTIGATION MGR B1	23,064	0.40	0	0.00	59,474	1.00	0	0.00
INVESTIGATION MGR B3	56,878	0.82	108,383	1.50	108,383	1.50	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
CORE								
REVENUE MANAGER, BAND 1	606,018	11.90	601,027	10.87	639,489	11.87	0	0.00
REVENUE MANAGER, BAND 2	253,709	3.80	113,292	3.00	113,292	3.00	0	0.00
REVENUE MANAGER, BAND 3	75,467	1.06	0	0.00	72,122	1.00	0	0.00
STATE DEPARTMENT DIRECTOR	106,087	0.88	107,107	0.60	107,107	0.60	0	0.00
DEPUTY STATE DEPT DIRECTOR	70,314	0.63	53,913	0.60	70,318	0.60	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	89,674	1.18	36,576	0.35	87,485	0.62	0	0.00
DIVISION DIRECTOR	203,546	2.38	111,722	1.29	111,722	1.29	0	0.00
DESIGNATED PRINCIPAL ASST DIV	84,184	1.81	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	71,733	1.52	61,201	2.20	61,201	2.20	0	0.00
PARALEGAL	22,618	0.64	20,676	0.62	20,676	0.62	0	0.00
LEGAL COUNSEL	262,883	6.00	171,749	4.63	171,749	4.63	0	0.00
SENIOR COUNSEL	476,395	8.40	584,487	8.16	584,487	8.16	0	0.00
CLERK	12,993	0.74	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	58,162	1.05	52,541	1.00	52,541	1.00	0	0.00
MANAGING COUNSEL	156,217	2.29	145,770	2.00	157,770	2.00	0	0.00
MISCELLANEOUS TECHNICAL	2,139	0.10	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	97,407	1.81	128,918	2.82	62,777	1.82	0	0.00
SPECIAL ASST PROFESSIONAL	19,549	0.39	30,275	0.60	30,275	0.60	0	0.00
SPECIAL ASST OFFICE & CLERICAL	110,332	2.45	104,560	2.24	104,560	2.24	0	0.00
LEGISLATOR ASSISTANT (RNG 12)	73	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PS	13,678,152	423.86	14,696,925	442.79	14,696,925	442.79	0	0.00
TRAVEL, IN-STATE	33,163	0.00	18,258	0.00	18,258	0.00	0	0.00
TRAVEL, OUT-OF-STATE	4,208	0.00	21,475	0.00	21,475	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	7,794,630	0.00	7,730,427	0.00	7,593,795	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	55,275	0.00	39,619	0.00	43,619	0.00	0	0.00
COMMUNICATION SERV & SUPP	359,066	0.00	67,771	0.00	67,771	0.00	0	0.00
PROFESSIONAL SERVICES	702,743	0.00	1,833,176	0.00	1,859,176	0.00	0	0.00
M&R SERVICES	92,881	0.00	115,905	0.00	115,905	0.00	0	0.00
COMPUTER EQUIPMENT	54,026	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	70,948	0.00	52	0.00	52	0.00	0	0.00
OFFICE EQUIPMENT	63,750	0.00	7,076	0.00	7,076	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY COLLECTIONS								
CORE								
OTHER EQUIPMENT	82,506	0.00	18,002	0.00	18,002	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	16	0.00	10,601	0.00	10,601	0.00	0	0.00
MISCELLANEOUS EXPENSES	2,549	0.00	652	0.00	652	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	0	0.00
TOTAL - EE	9,315,761	0.00	9,864,020	0.00	9,757,388	0.00	0	0.00
GRAND TOTAL	\$22,993,913	423.86	\$24,560,945	442.79	\$24,454,313	442.79	\$0	0.00
GENERAL REVENUE	\$9,997,685	195.01	\$10,788,737	221.80	\$10,747,951	221.80		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$12,996,228	228.85	\$13,772,208	220.99	\$13,706,362	220.99		0.00

PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.005, 4.010, 4.020, 4.025
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			44,028		44,028
OTHER	258,971	69,278	38,176	5,927	372,352
TOTAL	258,971	69,278	82,204	5,927	416,380

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.

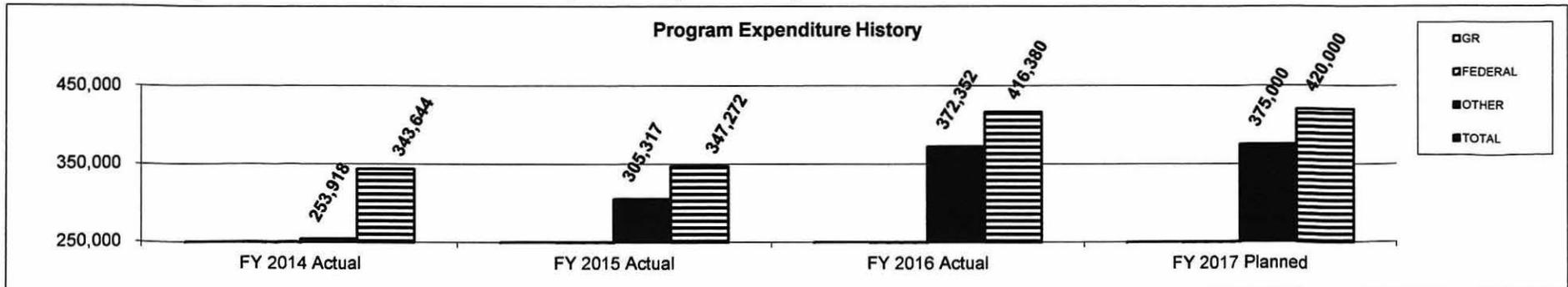
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.010, 4.020, 4.025																								
Program Name - Fuel Tax																									
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage																									
6. What are the sources of the "Other " funds?																									
State Highways and Transportation Department Fund (0644)																									
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																									
7a. Provide an effectiveness measure.																									
Revenue generated (millions) (before refunds)																									
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center">-----</td> <td align="center">-----</td> <td align="center">-----</td> </tr> <tr> <td align="center">\$704.9</td> <td align="center">\$704.8</td> <td align="center">\$725.9</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	-----	-----	-----	\$704.9	\$704.8	\$725.9												
FY 2014	FY 2015	FY 2016																							
Actual	Actual	Actual																							
-----	-----	-----																							
\$704.9	\$704.8	\$725.9																							
7b. Provide an efficiency measure.																									
Number of days from receipt to deposit																									
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center">-----</td> <td align="center">-----</td> <td align="center">-----</td> </tr> <tr> <td align="center">1.0</td> <td align="center">1.0</td> <td align="center">1.0</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	-----	-----	-----	1.0	1.0	1.0												
FY 2014	FY 2015	FY 2016																							
Actual	Actual	Actual																							
-----	-----	-----																							
1.0	1.0	1.0																							
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Number of returns filed																									
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	Actual	Actual	Actual																						
	-----	-----	-----																						
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Total	8,746	8,906	8,783																						
7d. Provide a customer satisfaction measure, if available.																									
N/A																									

PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

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	2,588,649	0	332,356	117,337	643,474	3,681,816
Federal	0	0	0	60,447	0	60,447
Other	1,353,247	0	21,214	1,600,059	41,073	3,015,593
Total	3,941,896	0	353,570	1,777,843	684,547	6,757,856

1. What does this program do?

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

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

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

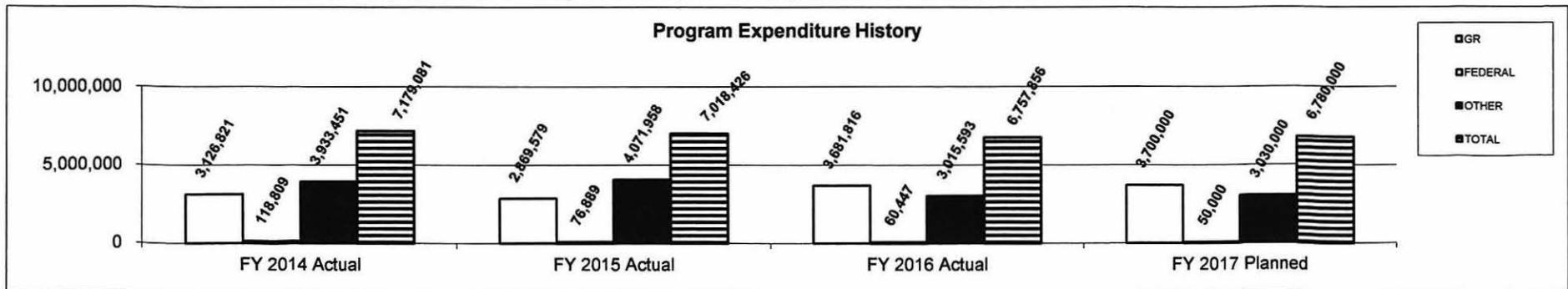
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

Program Name - Driver License

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

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Issuance	\$16.0	\$18.4	\$17.7
Reinstatement	\$2.6	\$2.6	\$1.7

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
Initial	355,375	366,779	379,425
Renewal	657,488	818,092	743,615
Non-driver	183,631	189,486	197,174
Duplicate	218,630	225,784	245,484
Total	1,415,124	1,600,141	1,565,698

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

N/A

PROGRAM DESCRIPTION

Department of Revenue		HB Section(s): 4.005, 4.015, 4.020, 4.025				
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	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

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.

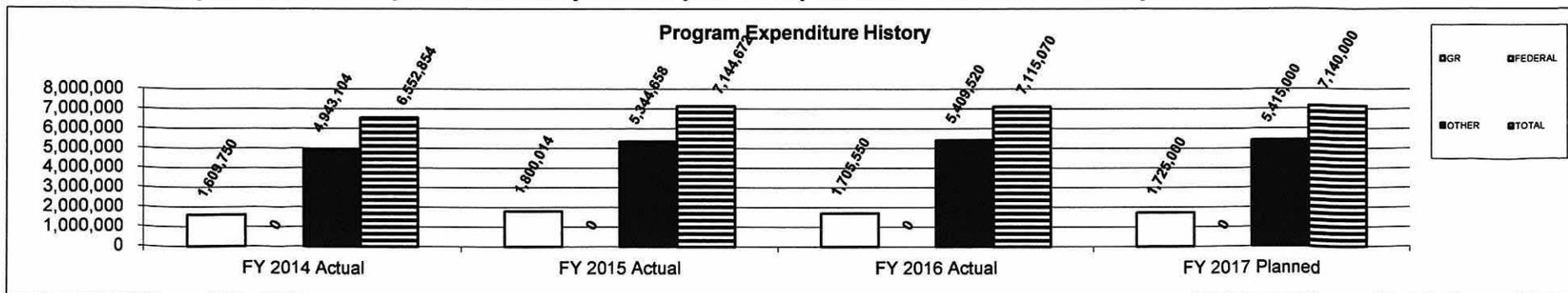
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025																												
Program Name - Motor Vehicle Registration																													
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage																													
6. What are the sources of the "Other " funds?																													
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)																													
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																													
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Revenue generated (in millions)																													
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FY 2014	FY 2015	FY 2016																											
Actual	Actual	Actual																											
<u>\$164.21</u>	<u>\$167.49</u>	<u>\$175.21</u>																											
7b. Provide an efficiency measure.																													
N/A																													
7c. Provide the number of clients/individuals served, if applicable.																													
Number of registrations produced																													
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	FY 2014	FY 2015	FY 2016																										
	Actual	Actual	Actual																										
Motor Vehicle - Annual (in millions)	2.08	2.08	2.09																										
Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90																										
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7d. Provide a customer satisfaction measure, if available.																													
N/A																													

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
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	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

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.

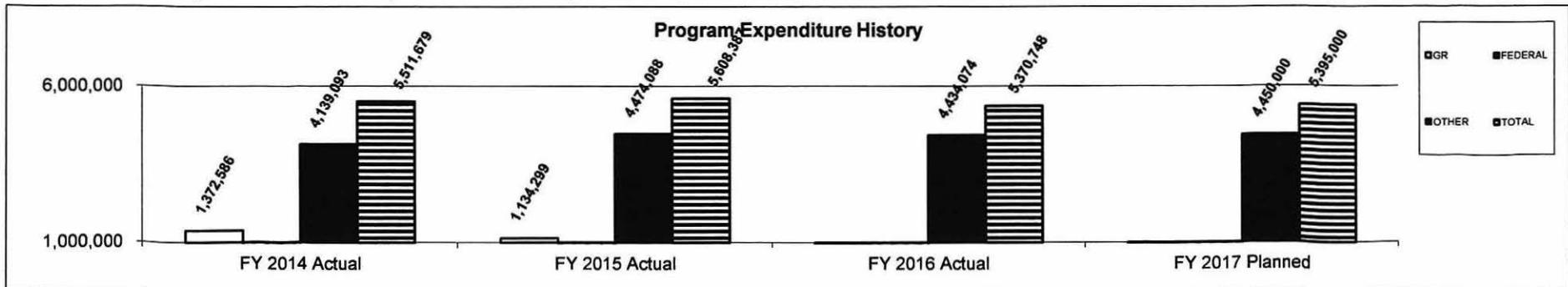
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$735.60	\$793.78	\$842.63

7b. Provide an efficiency measure.

N/A

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

Number of titles produced (in millions)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.99	2.04	2.09

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

N/A

TAXATION DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
TAXATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	18,201,111	551.43	19,616,808	537.88	19,616,808	537.88	0	0.00	
HEALTH INITIATIVES	49,500	1.68	52,870	2.00	52,870	2.00	0	0.00	
PETROLEUM STORAGE TANK INS	25,681	0.90	28,391	1.00	28,391	1.00	0	0.00	
CONSERVATION COMMISSION	563,366	21.46	577,397	20.42	577,397	20.42	0	0.00	
PETROLEUM INSPECTION FUND	27,449	0.96	34,701	1.00	34,701	1.00	0	0.00	
TOTAL - PS	18,867,107	576.43	20,310,167	562.30	20,310,167	562.30	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,145,678	0.00	4,076,354	0.00	4,076,354	0.00	0	0.00	
HEALTH INITIATIVES	2,947	0.00	4,163	0.00	4,163	0.00	0	0.00	
PETROLEUM STORAGE TANK INS	212	0.00	1,071	0.00	1,071	0.00	0	0.00	
CONSERVATION COMMISSION	4,621	0.00	8,277	0.00	8,277	0.00	0	0.00	
PETROLEUM INSPECTION FUND	1,235	0.00	2,818	0.00	2,818	0.00	0	0.00	
TOTAL - EE	2,154,693	0.00	4,092,683	0.00	4,092,683	0.00	0	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	250,000	0.00	250,000	0.00	0	0.00	
TOTAL - PD	0	0.00	250,000	0.00	250,000	0.00	0	0.00	
TOTAL	21,021,800	576.43	24,652,850	562.30	24,652,850	562.30	0	0.00	
Federal Overtime Change - 0000016									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	16,060	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	16,060	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	16,060	0.00	0	0.00	
GRAND TOTAL	\$21,021,800	576.43	\$24,652,850	562.30	\$24,668,910	562.30	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	19,616,808	0	693,359	20,310,167		PS	0	0	0	0	
EE	4,076,354	0	16,329	4,092,683		EE	0	0	0	0	
PSD	250,000	0	0	250,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	23,943,162	0	709,688	24,652,850		Total	0	0	0	0	
FTE	537.88	0.00	24.42	562.30		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	10,684,324	0	431,184	11,115,508		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)					Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				

2. CORE DESCRIPTION

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.

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 in and receive revenue collections from multi-state audits.

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

CORE DECISION ITEM

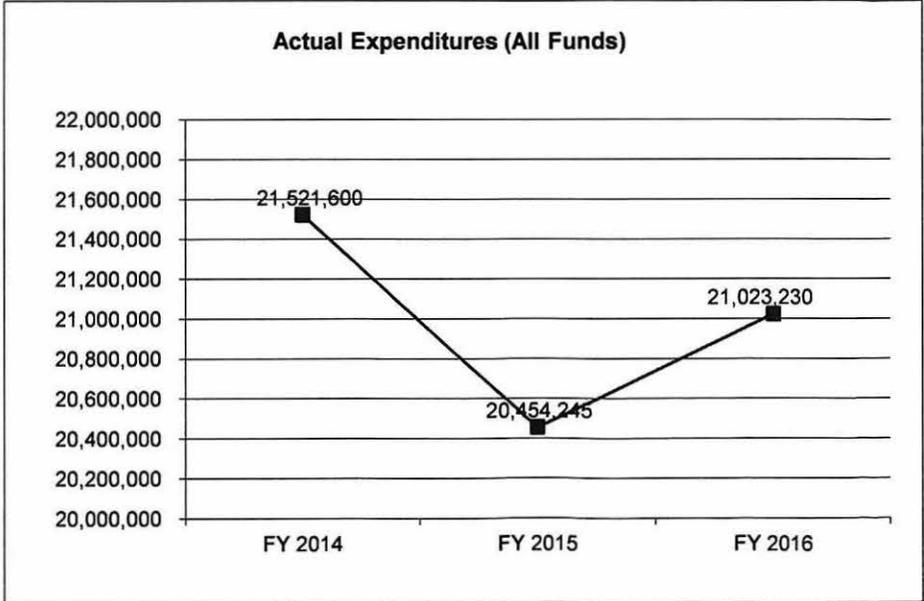
Department of Revenue	Budget Unit <u>86115C</u>
Taxation Division	
Core - Taxation	HB Section <u>4.010</u>

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

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	23,084,185	21,772,168	22,870,446	24,652,850
Less Reverted (All Funds)	(673,679)	(634,071)	(695,578)	0
Less Restricted (All Funds)	0	0	(250,000)	0
Budget Authority (All Funds)	<u>22,410,506</u>	<u>21,138,097</u>	<u>21,924,868</u>	<u>24,652,850</u>
Actual Expenditures (All Funds)	<u>21,521,600</u>	<u>20,454,245</u>	<u>21,023,230</u>	<u>0</u>
Unexpended (All Funds)	<u>888,906</u>	<u>683,852</u>	<u>901,638</u>	<u>24,652,850</u>
Unexpended, by Fund:				
General Revenue	831,159	654,409	882,234	0
Federal	0	0	0	0
Other	57,747	29,443	19,404	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	562.30	19,616,808	0	693,359	20,310,167	
	EE	0.00	4,076,354	0	16,329	4,092,683	
	PD	0.00	250,000	0	0	250,000	
	Total	562.30	23,943,162	0	709,688	24,652,850	
DEPARTMENT CORE REQUEST							
	PS	562.30	19,616,808	0	693,359	20,310,167	
	EE	0.00	4,076,354	0	16,329	4,092,683	
	PD	0.00	250,000	0	0	250,000	
	Total	562.30	23,943,162	0	709,688	24,652,850	
GOVERNOR'S RECOMMENDED CORE							
	PS	562.30	19,616,808	0	693,359	20,310,167	
	EE	0.00	4,076,354	0	16,329	4,092,683	
	PD	0.00	250,000	0	0	250,000	
	Total	562.30	23,943,162	0	709,688	24,652,850	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	40,286	1.77	46,653	2.00	46,653	2.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	29,412	1.00	29,995	1.00	29,995	1.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	94,355	2.75	60,800	2.00	60,800	2.00	0	0.00
SR OFC SUPPORT ASST (STENO)	79,565	2.50	95,450	3.00	95,450	3.00	0	0.00
OFFICE SUPPORT ASSISTANT	225,805	9.53	229,957	9.32	229,957	9.32	0	0.00
SR OFFICE SUPPORT ASSISTANT	107,715	4.02	111,820	3.99	111,820	3.99	0	0.00
PHOTOGRAPHIC-MACHINE OPER	4,850	0.20	24,261	1.00	24,261	1.00	0	0.00
PRINTING/MAIL TECHNICIAN I	1,631	0.07	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	202	0.01	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	496	0.01	0	0.00	0	0.00	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	262	0.01	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	177,570	6.77	312,480	8.80	0	0.00	0	0.00
ACCOUNTANT I	20,671	0.67	0	0.00	0	0.00	0	0.00
ACCOUNTING CLERK	8,549	0.33	0	0.00	26,340	1.00	0	0.00
ACCOUNTING TECHNICIAN	4,833	0.17	0	0.00	254,532	6.80	0	0.00
ACCOUNTING GENERALIST I	10,484	0.34	0	0.00	31,608	1.00	0	0.00
EXECUTIVE II	72,556	2.00	75,906	2.00	75,906	2.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	337,057	8.95	197,430	5.00	308,544	8.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	83,880	2.00	42,771	1.00	85,560	2.00	0	0.00
LEGISLATIVE COORDINATOR	45,498	0.95	54,269	1.00	54,269	1.00	0	0.00
INVESTIGATOR I	34,356	1.00	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	10,293	0.25	0	0.00	0	0.00	0	0.00
INVESTIGATOR III	79,023	1.75	0	0.00	0	0.00	0	0.00
TAX COLLECTION TECH I	967,450	40.48	1,311,095	53.50	1,102,987	46.50	0	0.00
TAX COLLECTION TECH II	232,444	8.86	110,604	4.00	214,080	8.00	0	0.00
TAX COLLECTION TECH III	206,515	7.09	180,759	6.00	208,056	7.00	0	0.00
TAXPAYER SERVICES SUPV	72,058	1.99	150,418	4.00	73,850	2.00	0	0.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	765	0.00	765	0.00	0	0.00
REVENUE SECTION SUPV	541,009	14.68	523,775	14.00	523,775	14.00	0	0.00
REVENUE PROCESSING TECH I	2,554,364	106.61	3,254,266	116.80	3,254,266	116.80	0	0.00
REVENUE PROCESSING TECH II	3,230,524	120.10	2,960,659	108.17	2,960,659	108.17	0	0.00
REVENUE PROCESSING TECH III	1,357,698	46.36	1,422,422	46.00	1,422,422	46.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TAXATION DIVISION								
CORE								
REVENUE PROCESSING TECH IV	259,214	7.77	248,168	7.20	248,168	7.20	0	0.00
TAX AUDIT REVIEW SPECIALIST	55,416	1.00	120,419	2.00	120,419	2.00	0	0.00
TAX AUDITOR I	1,394,408	36.98	1,257,611	33.00	1,257,611	33.00	0	0.00
TAX AUDITOR II	549,631	13.48	825,250	19.80	825,250	19.80	0	0.00
TAX AUDITOR III	1,208,590	22.77	1,796,226	36.05	1,796,226	36.05	0	0.00
TAX AUDIT SUPV	1,275,910	24.09	1,437,455	25.00	1,437,455	25.00	0	0.00
REVENUE MANAGER, BAND 1	448,655	8.75	374,911	7.75	374,911	7.75	0	0.00
REVENUE MANAGER, BAND 2	530,746	8.00	540,050	8.00	540,050	8.00	0	0.00
REVENUE MANAGER, BAND 3	161,623	2.18	155,516	2.00	155,516	2.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	58,727	0.63	0	0.00	0	0.00	0	0.00
DIVISION DIRECTOR	95,642	0.95	107,511	1.00	107,511	1.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	127,613	1.96	159,680	2.00	159,680	2.00	0	0.00
OUT-STATE AUDIT PERSONNEL	1,449,310	26.28	1,413,010	19.60	1,413,010	19.60	0	0.00
LEGAL COUNSEL	50,709	1.00	0	0.00	0	0.00	0	0.00
CLERK	5,611	0.33	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	67,649	0.95	72,629	1.00	72,629	1.00	0	0.00
TAX SEASON ASST	410,837	24.10	453,884	2.32	453,884	2.32	0	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	56,207	1.00	56,207	1.00	0	0.00
MISCELLANEOUS TECHNICAL	1,100	0.05	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	2,417	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	81,888	1.90	87,914	2.00	87,914	2.00	0	0.00
OTHER	0	0.00	7,171	0.00	7,171	0.00	0	0.00
TOTAL - PS	18,867,107	576.43	20,310,167	562.30	20,310,167	562.30	0	0.00
TRAVEL, IN-STATE	25,308	0.00	101,989	0.00	101,989	0.00	0	0.00
TRAVEL, OUT-OF-STATE	67,047	0.00	109,770	0.00	109,770	0.00	0	0.00
SUPPLIES	294,921	0.00	728,305	0.00	728,305	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	292,157	0.00	219,272	0.00	219,272	0.00	0	0.00
COMMUNICATION SERV & SUPP	328,648	0.00	376,697	0.00	376,697	0.00	0	0.00
PROFESSIONAL SERVICES	938,518	0.00	2,131,911	0.00	2,131,911	0.00	0	0.00
M&R SERVICES	32,499	0.00	300,777	0.00	300,777	0.00	0	0.00
COMPUTER EQUIPMENT	54,917	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
TAXATION DIVISION								
CORE								
OFFICE EQUIPMENT	37,192	0.00	85,000	0.00	85,000	0.00	0	0.00
OTHER EQUIPMENT	82,970	0.00	500	0.00	500	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	0	0.00
MISCELLANEOUS EXPENSES	516	0.00	33,957	0.00	33,957	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL - EE	2,154,693	0.00	4,092,683	0.00	4,092,683	0.00	0	0.00
PROGRAM DISTRIBUTIONS	0	0.00	250,000	0.00	250,000	0.00	0	0.00
TOTAL - PD	0	0.00	250,000	0.00	250,000	0.00	0	0.00
GRAND TOTAL	\$21,021,800	576.43	\$24,652,850	562.30	\$24,652,850	562.30	\$0	0.00
GENERAL REVENUE	\$20,346,789	551.43	\$23,943,162	537.88	\$23,943,162	537.88		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$675,011	25.00	\$709,688	24.42	\$709,688	24.42		0.00

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.010, 4.020, 4.025
Program Name - Sales and Use Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	9,329,681	0	819,133	794,535	675,885	11,619,234
Federal						0
Other	620,433		156,025	151,340	128,740	1,056,538
Total	9,950,114	0	975,158	945,875	804,625	12,675,772

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

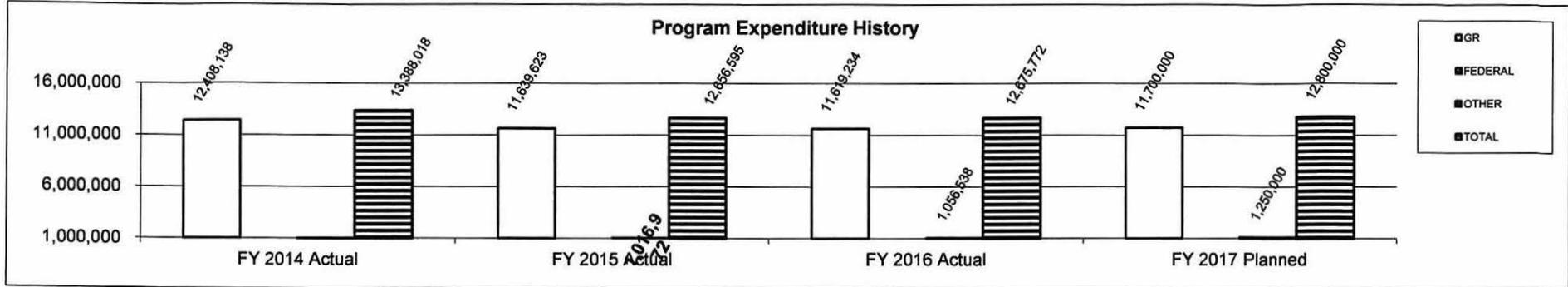
Department of Revenue

HB Section(s): 4.010, 4.020, 4.025

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.010, 4.020, 4.025
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 2014	FY 2015	FY 2016
Actual	Actual	Actual
703,062	705,116	706,925

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

N/A

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	1,986,427	0	101,517	141,981	74,768	2,304,693
Federal						0
Other						0
Total	1,986,427	0	101,517	141,981	74,768	2,304,693

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 six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado 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.

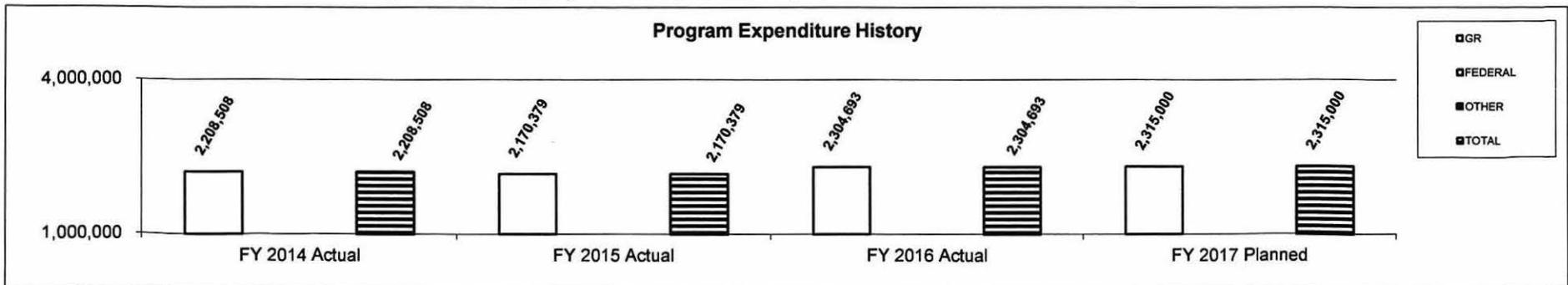
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$396.0	\$435.0	\$298.5

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
171,264	148,798	159,704

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

N/A

PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.005, 4.010, 4.020, 4.025
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			44,028		44,028
OTHER	258,971	69,278	38,176	5,927	372,352
TOTAL	258,971	69,278	82,204	5,927	416,380

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.

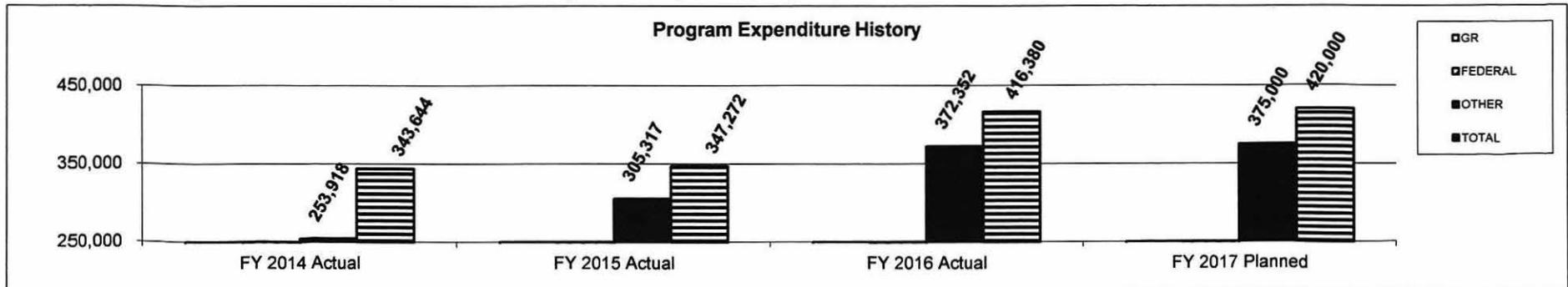
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.010, 4.020, 4.025																					
Program Name - Fuel Tax																						
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage																						
6. What are the sources of the "Other " funds?																						
State Highways and Transportation Department Fund (0644)																						
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																						
7a. Provide an effectiveness measure.																						
Revenue generated (millions) (before refunds)																						
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center">-----</td> <td align="center">-----</td> <td align="center">-----</td> </tr> <tr> <td align="center">\$704.9</td> <td align="center">\$704.8</td> <td align="center">\$725.9</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	-----	-----	-----	\$704.9	\$704.8	\$725.9									
FY 2014	FY 2015	FY 2016																				
Actual	Actual	Actual																				
-----	-----	-----																				
\$704.9	\$704.8	\$725.9																				
7b. Provide an efficiency measure.																						
Number of days from receipt to deposit																						
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center">-----</td> <td align="center">-----</td> <td align="center">-----</td> </tr> <tr> <td align="center">1.0</td> <td align="center">1.0</td> <td align="center">1.0</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	-----	-----	-----	1.0	1.0	1.0									
FY 2014	FY 2015	FY 2016																				
Actual	Actual	Actual																				
-----	-----	-----																				
1.0	1.0	1.0																				
7c. Provide the number of clients/individuals served, if applicable.																						
Number of returns filed																						
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center">-----</td> <td align="center">-----</td> <td align="center">-----</td> </tr> <tr> <td>Paper</td> <td align="center">7,044</td> <td align="center">6,897</td> <td align="center">6,821</td> </tr> <tr> <td>EDI</td> <td align="center">1,702</td> <td align="center">2,009</td> <td align="center">1,962</td> </tr> <tr> <td>Total</td> <td align="center">8,746</td> <td align="center">8,906</td> <td align="center">8,783</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	-----	-----	-----	Paper	7,044	6,897	6,821	EDI	1,702	2,009	1,962	Total	8,746	8,906	8,783
FY 2014	FY 2015	FY 2016																				
Actual	Actual	Actual																				
-----	-----	-----																				
Paper	7,044	6,897	6,821																			
EDI	1,702	2,009	1,962																			
Total	8,746	8,906	8,783																			
7d. Provide a customer satisfaction measure, if available.																						
N/A																						

PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.010, 4.020, 4.025**

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	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
Total	6,692,835	0	815,783	656,772	3,419,494	11,584,884

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.

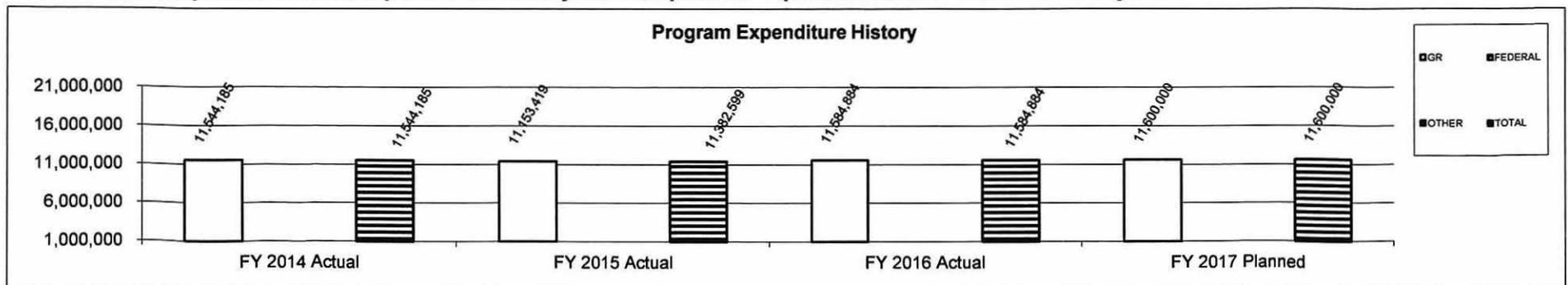
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 FY2014, FY2015 and FY2016 Actual and FY2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	\$5.4	\$5.9	\$6.0

7b. Provide an efficiency measure.

N/A

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

Number of individual income tax returns processed (in millions)

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
Total	2.85	3.00	3.10
Paper	0.56	0.55	0.57
Electronic	2.25	2.45	2.53

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

N/A

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	722,265	0	52,953	20,310	30,536	826,064
Federal						0
Other						0
Total	722,265	0	52,953	20,310	30,536	826,064

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.

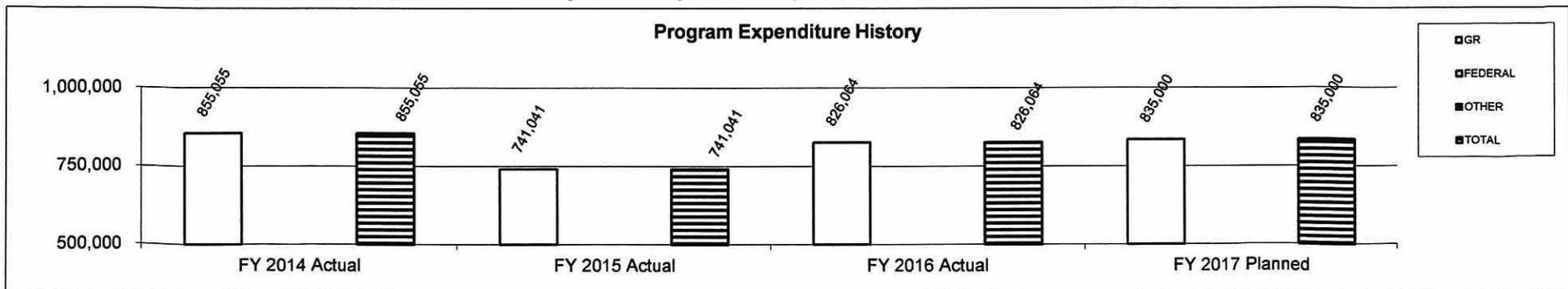
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Paper	2.98	3.82	3.10
Electronic	2.98	3.82	3.10

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

Number of claims processed

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
	249,751	238,050	232,734

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

N/A

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund								
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	0	0.00
TOTAL - EE	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	0	0.00
TOTAL	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	0	0.00
GRAND TOTAL	\$7,903,311	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	86116C
Division of Taxation		
Core - Integrated Tax System	HB Section	4.01

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	13,000,000	0	0	13,000,000		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	13,000,000	0	0	13,000,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

2. CORE DESCRIPTION

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

The Department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. The Department and contractor originally projected additional revenues for the first 5 years of \$217 million, but 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 them. 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 August 2016, the state has recognized \$346.2 million in benefits and paid the contractor \$54.5 million.

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 and Release 3. Release 2 originally included the sales and use taxes, corporate income and franchise taxes, and withholding tax, as well as the business electronic services portal. Due to the overall complexity and scope of the release, the Department and the contractor agreed to move corporate income and corporate franchise taxes to Release 3. Release 3 will conclude the project with the implementation of individual income tax, property tax credit, corporate income tax, and corporate franchise tax, along with expanding the portal for individuals and corporations. The planned implementation date for Release 2 was January 2016 and the planned implementation date for Release 3 was January 2017.

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86116C</u>
Division of Taxation	
Core - Integrated Tax System	HB Section <u>4.01</u>

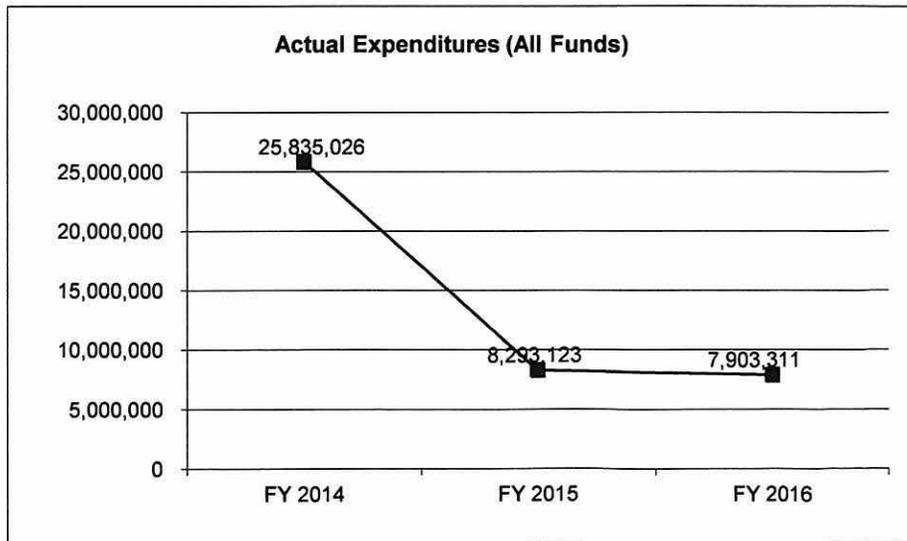
In May 2015, the Missouri General Assembly passed legislation providing for a tax amnesty to be administered between September 1 and November 31, 2015. In order to implement the necessary changes to legacy applications and to administer the amnesty program, DOR and ITSD resources associated with the 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 increased the overall cost by approximately \$4.2 million and extended the contract into Fiscal Year 2018. Release 2 is further delayed to December 2016 to provide for adequate user acceptance testing to ensure the most complete and accurate product is created for the Department's customers. The additional delay will not increase the overall cost or impact Release 3.

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

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

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	29,200,000	13,000,000	13,000,000	13,000,000
Less Reverted (All Funds)	0	(390,000)	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	29,200,000	12,610,000	13,000,000	13,000,000
Actual Expenditures (All Funds)	25,835,026	8,293,123	7,903,311	0
Unexpended (All Funds)	3,364,974	4,316,877	5,096,689	13,000,000
Unexpended, by Fund:				
General Revenue	3,364,974	4,316,877	5,096,689	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
TAFP AFTER VETOES							
	EE	0.00	13,000,000	0	0	13,000,000	
	Total	0.00	13,000,000	0	0	13,000,000	
DEPARTMENT CORE REQUEST							
	EE	0.00	13,000,000	0	0	13,000,000	
	Total	0.00	13,000,000	0	0	13,000,000	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	13,000,000	0	0	13,000,000	
	Total	0.00	13,000,000	0	0	13,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	0	0.00
TOTAL - EE	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	0	0.00
GRAND TOTAL	\$7,903,311	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$0	0.00
GENERAL REVENUE	\$7,903,311	0.00	\$13,000,000	0.00	\$13,000,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**MOTOR VEHICLE AND DRIVER
LICENSING DIVISION**

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
MOTOR VEH & DRIVER LICENSING									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	357,440	10.52	376,228	22.05	376,228	22.05	0	0.00	
DEPT OF REVENUE	0	0.00	2,749	0.00	2,749	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	194,366	5.92	198,750	10.00	198,750	10.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,932	0.00	6,932	0.00	0	0.00	
TOTAL - PS	551,806	16.44	584,659	32.05	584,659	32.05	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	228,556	0.00	280,232	0.00	280,232	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	194,177	0.00	245,840	0.00	245,840	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	250	0.00	9,953	0.00	9,953	0.00	0	0.00	
TOTAL - EE	422,983	0.00	696,801	0.00	696,801	0.00	0	0.00	
TOTAL	974,789	16.44	1,281,460	32.05	1,281,460	32.05	0	0.00	
GRAND TOTAL	\$974,789	16.44	\$1,281,460	32.05	\$1,281,460	32.05	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	376,228	2,749	205,682	584,659		PS	0	0	0	0	
EE	280,232	160,776	255,793	696,801		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	656,460	163,525	461,475	1,281,460		Total	0	0	0	0	
FTE	22.05	0.00	10.00	32.05		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	321,080	751	155,192	477,024
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

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

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

2. CORE DESCRIPTION

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

- Issuing commercial and non-commercial driver licenses, nondriver licenses, and permits;
- Suspending, revoking and disqualifying driver licenses;
- Processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, 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 177 license offices throughout the state that are awarded through a competitive bidding process. These offices process driver license, titling and registration transactions.

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

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

CORE DECISION ITEM

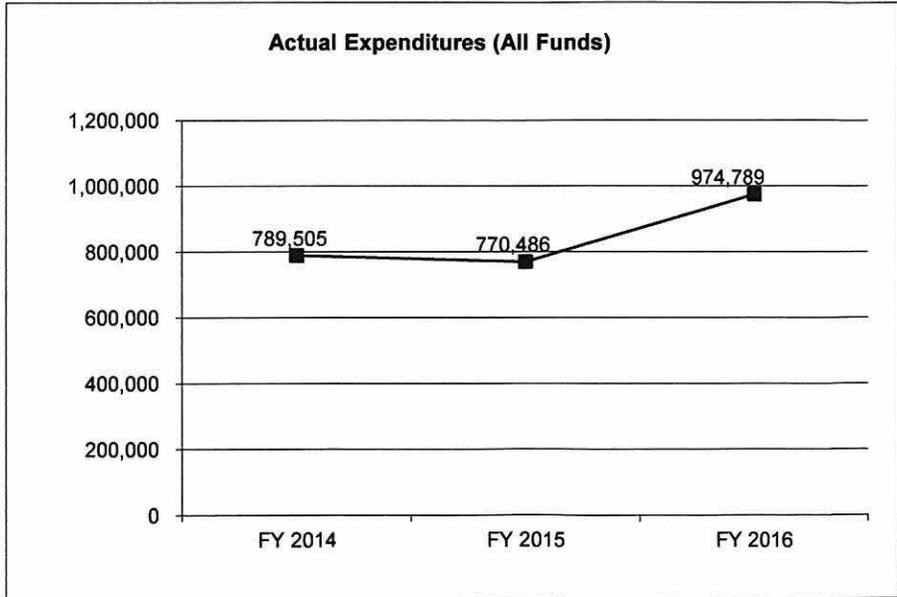
Department of Revenue	Budget Unit <u>86120C</u>
Motor Vehicle and Driver Licensing Division	
Core - Motor Vehicle and Driver License	HB Section <u>4.015</u>

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	1,259,416	1,266,921	1,269,996	1,281,460
Less Reverted (All Funds)	(19,328)	(52,890)	(19,473)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,240,088	1,214,031	1,250,523	1,281,460
Actual Expenditures (All Funds)	789,505	770,486	974,789	0
Unexpended (All Funds)	450,583	443,545	275,734	1,281,460
Unexpended, by Fund:				
General Revenue	250	54,841	43,615	0
Federal	144,897	163,455	163,471	0
Other	305,436	225,249	68,648	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	376,228	2,749	205,682	584,659	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	656,460	163,525	461,475	1,281,460	
DEPARTMENT CORE REQUEST							
	PS	32.05	376,228	2,749	205,682	584,659	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	656,460	163,525	461,475	1,281,460	
GOVERNOR'S RECOMMENDED CORE							
	PS	32.05	376,228	2,749	205,682	584,659	
	EE	0.00	280,232	160,776	255,793	696,801	
	Total	32.05	656,460	163,525	461,475	1,281,460	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR VEH & DRIVER LICENSING								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	1.00	0	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	15,872	0.69	92,977	5.63	92,977	5.63	0	0.00
INFORMATION TECHNOLOGIST IV	65,586	1.38	101,246	3.00	101,246	3.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	86	0.00	38,049	1.00	38,049	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	8,045	0.13	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	31,565	0.77	6,156	0.00	6,156	0.00	0	0.00
REVENUE SECTION SUPV	25,645	0.71	28,958	1.00	28,958	1.00	0	0.00
REVENUE PROCESSING TECH I	21,393	0.90	84,764	5.00	84,764	6.00	0	0.00
REVENUE PROCESSING TECH II	283,965	10.52	213,103	14.42	213,103	14.42	0	0.00
REVENUE MANAGER, BAND 1	20,043	0.38	17,229	1.00	17,229	1.00	0	0.00
REVENUE MANAGER, BAND 2	13,332	0.20	0	0.00	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	28,627	0.28	0	0.00	0	0.00	0	0.00
DATA PROCESSOR TECHNICAL	613	0.01	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	37,034	0.47	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,177	0.00	2,177	0.00	0	0.00
TOTAL - PS	551,806	16.44	584,659	32.05	584,659	32.05	0	0.00
TRAVEL, IN-STATE	59	0.00	735	0.00	735	0.00	0	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	0	0.00
SUPPLIES	157,007	0.00	276,319	0.00	276,319	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	1,913	0.00	1,913	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	0	0.00
PROFESSIONAL SERVICES	111,905	0.00	367,689	0.00	367,689	0.00	0	0.00
M&R SERVICES	27,950	0.00	27,877	0.00	27,877	0.00	0	0.00
COMPUTER EQUIPMENT	126,062	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	4	0.00	4	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	1,009	0.00	1,009	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	3,026	0.00	3,026	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	0	0.00
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR VEH & DRIVER LICENSING								
CORE								
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	0	0.00
TOTAL - EE	422,983	0.00	696,801	0.00	696,801	0.00	0	0.00
GRAND TOTAL	\$974,789	16.44	\$1,281,460	32.05	\$1,281,460	32.05	\$0	0.00
GENERAL REVENUE	\$585,996	10.52	\$656,460	22.05	\$656,460	22.05		0.00
FEDERAL FUNDS	\$0	0.00	\$163,525	0.00	\$163,525	0.00		0.00
OTHER FUNDS	\$388,793	5.92	\$461,475	10.00	\$461,475	10.00		0.00

PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

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	2,588,649	0	332,356	117,337	643,474	3,681,816
Federal	0	0	0	60,447	0	60,447
Other	1,353,247	0	21,214	1,600,059	41,073	3,015,593
Total	3,941,896	0	353,570	1,777,843	684,547	6,757,856

1. What does this program do?

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

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

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

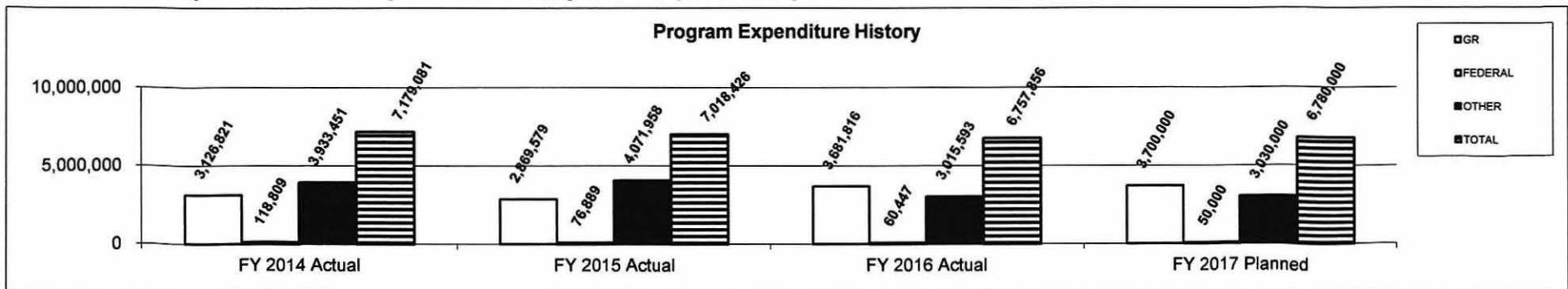
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

Program Name - Driver License

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

6. What are the sources of the "Other " funds?
 State Highways and Transportation Department Fund (0644)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Issuance	\$16.0	\$18.4	\$17.7
Reinstatement	\$2.6	\$2.6	\$1.7

7b. Provide an efficiency measure.
 N/A

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
Initial	355,375	366,779	379,425
Renewal	657,488	818,092	743,615
Non-driver	183,631	189,486	197,174
Duplicate	218,630	225,784	245,484
Total	1,415,124	1,600,141	1,565,698

7d. Provide a customer satisfaction measure, if available.
 N/A

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
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	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

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.

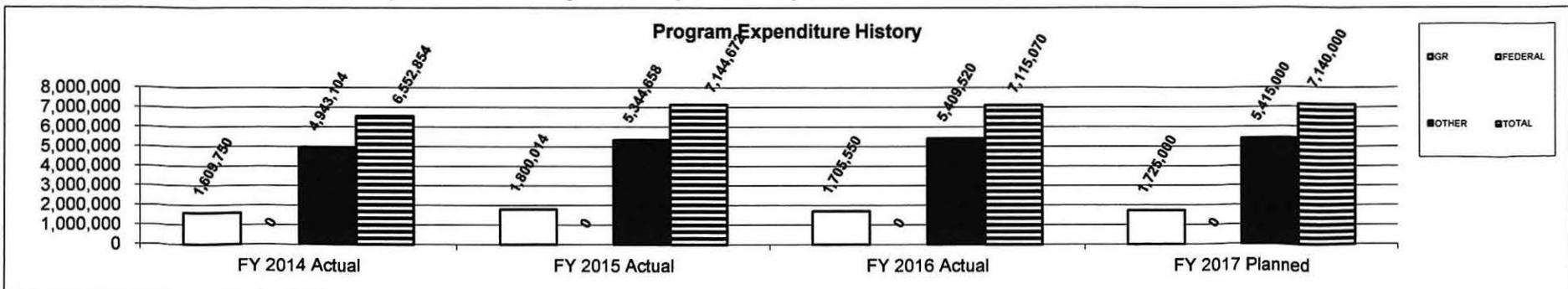
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025		
Program Name - Motor Vehicle Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division. Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	<u>\$164.21</u>	<u>\$167.49</u>	<u>\$175.21</u>
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced			
	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
Motor Vehicle - Annual (in millions)	2.08	2.08	2.09
Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90
Trailer	358,984	370,061	390,257
Marine craft	121,870	122,531	124,517
All-Terrain Vehicles	24,458	23,414	22,679
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
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	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

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.

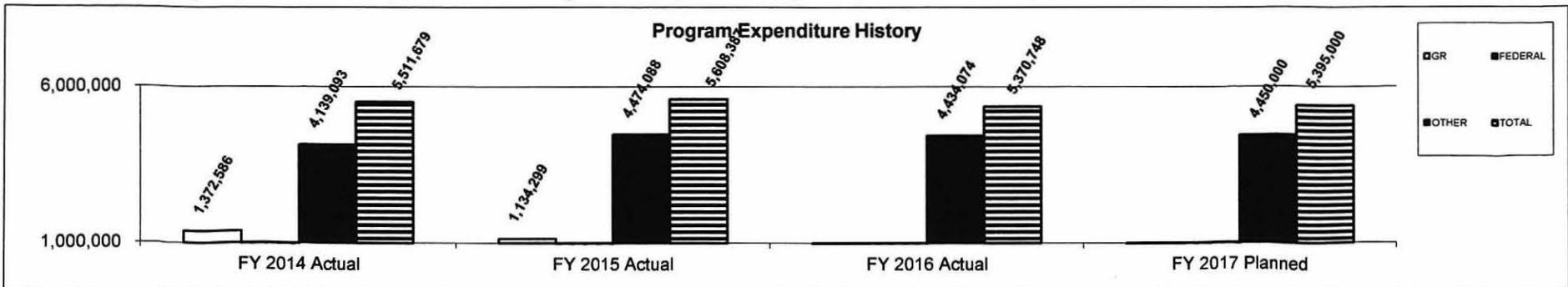
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025												
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center"><hr/></td> <td align="center"><hr/></td> <td align="center"><hr/></td> </tr> <tr> <td align="center">\$735.60</td> <td align="center">\$793.78</td> <td align="center">\$842.63</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	<hr/>	<hr/>	<hr/>	\$735.60	\$793.78	\$842.63
FY 2014	FY 2015	FY 2016											
Actual	Actual	Actual											
<hr/>	<hr/>	<hr/>											
\$735.60	\$793.78	\$842.63											
7b. Provide an efficiency measure.													
N/A													
7c. Provide the number of clients/individuals served, if applicable.													
Number of titles produced (in millions)													
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center"><hr/></td> <td align="center"><hr/></td> <td align="center"><hr/></td> </tr> <tr> <td align="center">1.99</td> <td align="center">2.04</td> <td align="center">2.09</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	<hr/>	<hr/>	<hr/>	1.99	2.04	2.09
FY 2014	FY 2015	FY 2016											
Actual	Actual	Actual											
<hr/>	<hr/>	<hr/>											
1.99	2.04	2.09											
7d. Provide a customer satisfaction measure, if available.													
N/A													

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.015, 4.020, 4.025
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	48,392					48,392
Federal						0
Other	390,804	0	54,315	355,432	16,298	816,849
Total	439,196	0	54,315	355,432	16,298	865,241

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.

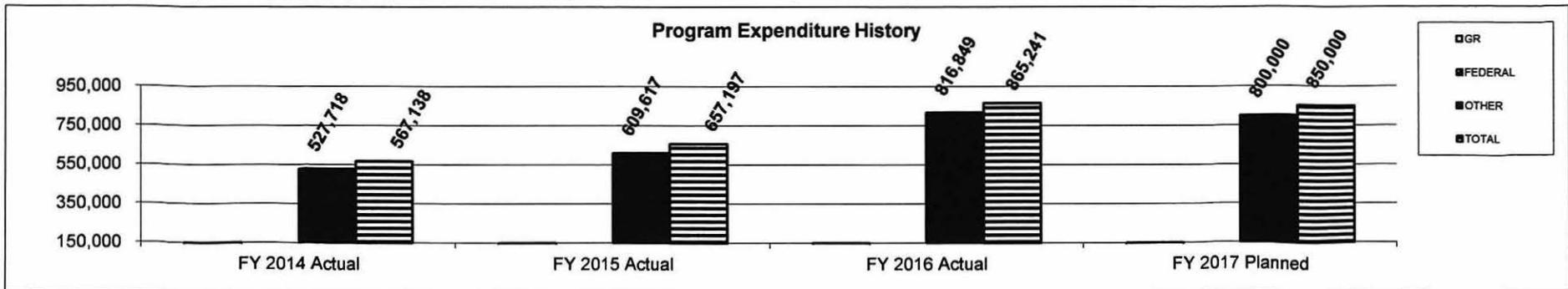
3. Are there federal matching requirements? If yes, please explain.

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): 4.015, 4.020, 4.025												
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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													
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center"><hr/></td> <td align="center"><hr/></td> <td align="center"><hr/></td> </tr> <tr> <td align="center">\$961,383</td> <td align="center">\$1,020,585</td> <td align="center">\$1,202,844</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	<hr/>	<hr/>	<hr/>	\$961,383	\$1,020,585	\$1,202,844
FY 2014	FY 2015	FY 2016											
Actual	Actual	Actual											
<hr/>	<hr/>	<hr/>											
\$961,383	\$1,020,585	\$1,202,844											
7b. Provide an efficiency measure.													
N/A													
7c. Provide the number of clients/individuals served, if applicable.													
Total number of dealerships licensed													
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center"><hr/></td> <td align="center"><hr/></td> <td align="center"><hr/></td> </tr> <tr> <td align="center">5,917</td> <td align="center">5,785</td> <td align="center">5,725</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	<hr/>	<hr/>	<hr/>	5,917	5,785	5,725
FY 2014	FY 2015	FY 2016											
Actual	Actual	Actual											
<hr/>	<hr/>	<hr/>											
5,917	5,785	5,725											
7d. Provide a customer satisfaction measure, if available.													
N/A													

LEGAL SERVICES DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
LEGAL SERVICES									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,443,766	33.11	1,531,869	40.75	1,531,869	40.75	0	0.00	
DEPT OF REVENUE	103,387	2.75	212,654	5.00	212,654	5.00	0	0.00	
MOTOR VEHICLE COMMISSION	327,537	8.09	461,870	11.00	461,870	11.00	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	42,279	0.00	42,279	0.00	0	0.00	
TOTAL - PS	1,874,690	43.95	2,248,672	56.75	2,248,672	56.75	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	150,336	0.00	155,533	0.00	155,533	0.00	0	0.00	
DEPT OF REVENUE	57,384	0.00	211,154	0.00	211,154	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	21,364	0.00	28,118	0.00	28,118	0.00	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	0	0.00	
TOTAL - EE	229,084	0.00	398,128	0.00	398,128	0.00	0	0.00	
TOTAL	2,103,774	43.95	2,646,800	56.75	2,646,800	56.75	0	0.00	
GRAND TOTAL	\$2,103,774	43.95	\$2,646,800	56.75	\$2,646,800	56.75	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86130C</u>
Division of Legal Services	
Core - Legal Services	HB Section <u>4.02</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	1,531,869	212,654	504,149	2,248,672		PS	0	0	0	0	
EE	155,533	211,154	31,441	398,128		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,687,402	423,808	535,590	2,646,800		Total	0	0	0	0	
FTE	40.75	5.00	11.00	56.75		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	838,251	109,595	251,021	1,198,866		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)					Other Funds:					

2. CORE DESCRIPTION

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

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

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

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

CORE DECISION ITEM

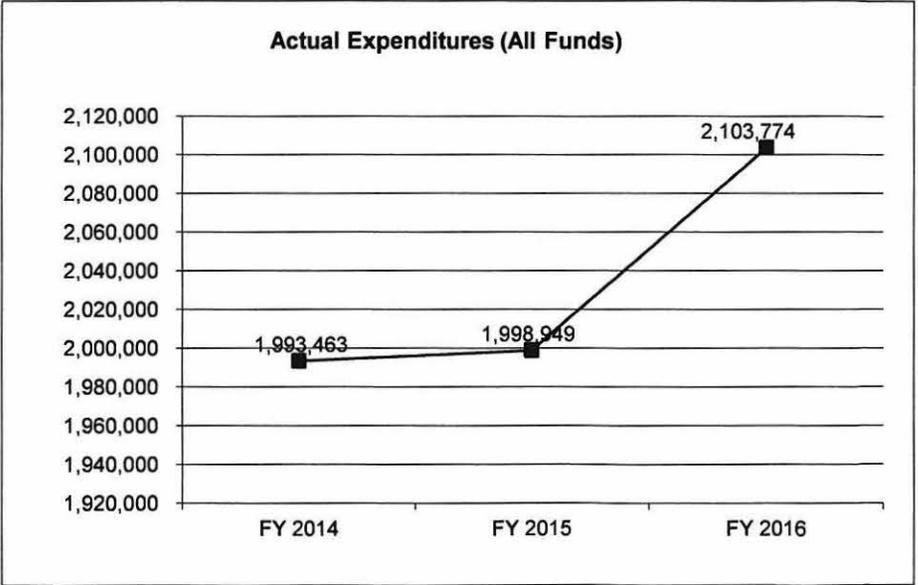
Department of Revenue	Budget Unit <u>86130C</u>
Division of Legal Services	
Core - Legal Services	HB Section <u>4.02</u>

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 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	2,495,047	2,515,234	2,602,708	0
Less Reverted (All Funds)	(46,152)	(47,213)	(49,721)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,448,895	2,468,021	2,552,987	0
Actual Expenditures (All Funds)	1,993,463	1,998,949	2,103,774	0
Unexpended (All Funds)	455,432	469,072	449,213	0
Unexpended, by Fund:				
General Revenue	45	162	13,542	0
Federal	178,352	275,734	258,867	0
Other	277,035	193,176	176,804	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 divisional costs are included in the Department's Highway Collections budget unit.

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	1,531,869	212,654	504,149	2,248,672	
	EE	0.00	155,533	211,154	31,441	398,128	
	Total	56.75	1,687,402	423,808	535,590	2,646,800	
DEPARTMENT CORE ADJUSTMENTS							
Core Reallocation	748 1745 PS	0.00	0	0	0	0	0 Core reallocation.
Core Reallocation	748 1739 PS	0.00	0	0	0	0	0 Core reallocation.
	NET DEPARTMENT CHANGES	0.00	0	0	0	0	
DEPARTMENT CORE REQUEST							
	PS	56.75	1,531,869	212,654	504,149	2,248,672	
	EE	0.00	155,533	211,154	31,441	398,128	
	Total	56.75	1,687,402	423,808	535,590	2,646,800	
GOVERNOR'S RECOMMENDED CORE							
	PS	56.75	1,531,869	212,654	504,149	2,248,672	
	EE	0.00	155,533	211,154	31,441	398,128	
	Total	56.75	1,687,402	423,808	535,590	2,646,800	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LEGAL SERVICES								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	15,344	0.43	69,015	1.74	31,015	1.35	0	0.00
SR OFFICE SUPPORT ASSISTANT	87,589	3.31	93,022	4.06	93,022	4.06	0	0.00
AUDITOR II	15,569	0.39	38,299	1.00	38,299	1.40	0	0.00
AUDITOR I	27,159	0.72	19,074	1.40	19,074	1.00	0	0.00
EXECUTIVE II	11,826	0.33	13,786	0.38	13,786	0.38	0	0.00
ADMINISTRATIVE ANAL I	18,228	0.52	20,085	0.80	20,085	0.80	0	0.00
ADMINISTRATIVE ANAL III	243	0.01	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	539,465	13.78	717,768	16.40	675,231	16.40	0	0.00
INVESTIGATOR III	133,339	2.90	136,978	3.00	136,978	3.00	0	0.00
REVENUE PROCESSING TECH III	134,556	4.59	152,484	5.48	152,484	5.87	0	0.00
INVESTIGATION MGR B1	55,554	0.97	57,528	1.00	57,528	1.00	0	0.00
INVESTIGATION MGR B3	76,985	1.18	29,885	0.50	29,885	0.50	0	0.00
DIVISION DIRECTOR	25,628	0.29	28,792	0.34	28,792	0.34	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	70,000	1.00	0	0.00
ASSOCIATE COUNSEL	165,009	3.49	184,137	2.80	184,137	2.80	0	0.00
PARALEGAL	55,630	1.82	75,632	2.38	75,632	2.38	0	0.00
LEGAL COUNSEL	40,862	0.94	311,112	7.85	283,649	5.85	0	0.00
SENIOR COUNSEL	215,621	3.90	57,367	2.84	67,367	3.84	0	0.00
CLERK	942	0.03	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	179,823	2.64	157,647	3.00	185,647	3.00	0	0.00
APPELLATE COUNSEL	46,868	1.00	47,803	1.00	47,803	1.00	0	0.00
MISCELLANEOUS TECHNICAL	4,195	0.20	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	8,242	0.17	21,268	0.40	21,268	0.40	0	0.00
SPECIAL ASST OFFICE & CLERICAL	16,013	0.34	16,990	0.38	16,990	0.38	0	0.00
TOTAL - PS	1,874,690	43.95	2,248,672	56.75	2,248,672	56.75	0	0.00
TRAVEL, IN-STATE	43,095	0.00	34,165	0.00	34,165	0.00	0	0.00
TRAVEL, OUT-OF-STATE	16,240	0.00	14,009	0.00	14,009	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	91,704	0.00	260,000	0.00	260,000	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	39,903	0.00	23,741	0.00	28,741	0.00	0	0.00
COMMUNICATION SERV & SUPP	15,721	0.00	19,661	0.00	19,661	0.00	0	0.00
PROFESSIONAL SERVICES	6,618	0.00	20,246	0.00	15,246	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LEGAL SERVICES								
CORE								
M&R SERVICES	7,087	0.00	15,551	0.00	15,551	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	0	0.00
OFFICE EQUIPMENT	585	0.00	250	0.00	250	0.00	0	0.00
OTHER EQUIPMENT	7,093	0.00	1,600	0.00	1,600	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	0	0.00
MISCELLANEOUS EXPENSES	1,038	0.00	7,251	0.00	7,251	0.00	0	0.00
TOTAL - EE	229,084	0.00	398,128	0.00	398,128	0.00	0	0.00
GRAND TOTAL	\$2,103,774	43.95	\$2,646,800	56.75	\$2,646,800	56.75	\$0	0.00
GENERAL REVENUE	\$1,594,102	33.11	\$1,687,402	40.75	\$1,687,402	40.75		0.00
FEDERAL FUNDS	\$160,771	2.75	\$423,808	5.00	\$423,808	5.00		0.00
OTHER FUNDS	\$348,901	8.09	\$535,590	11.00	\$535,590	11.00		0.00

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	1,986,427	0	101,517	141,981	74,768	2,304,693
Federal						0
Other						0
Total	1,986,427	0	101,517	141,981	74,768	2,304,693

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 six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado 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.

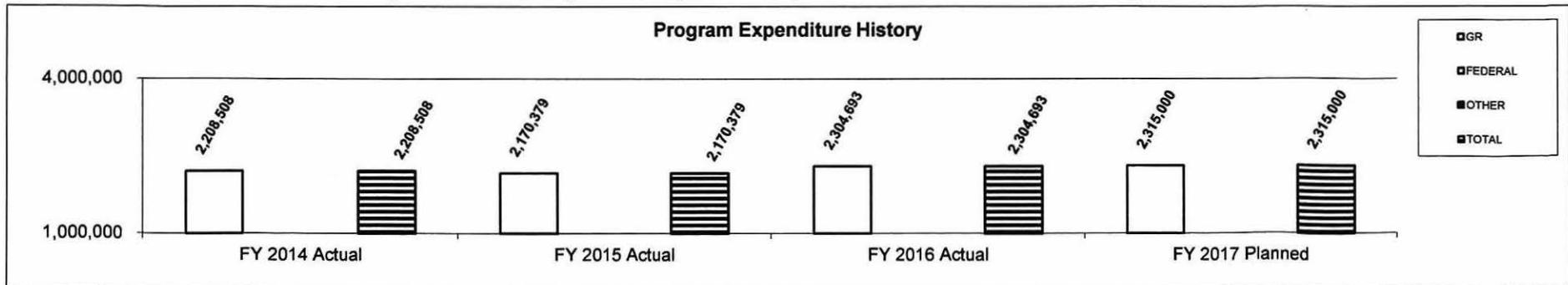
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$396.0	\$435.0	\$298.5

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
171,264	148,798	159,704

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

N/A

PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.005, 4.010, 4.020, 4.025
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			44,028		44,028
OTHER	258,971	69,278	38,176	5,927	372,352
TOTAL	258,971	69,278	82,204	5,927	416,380

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.

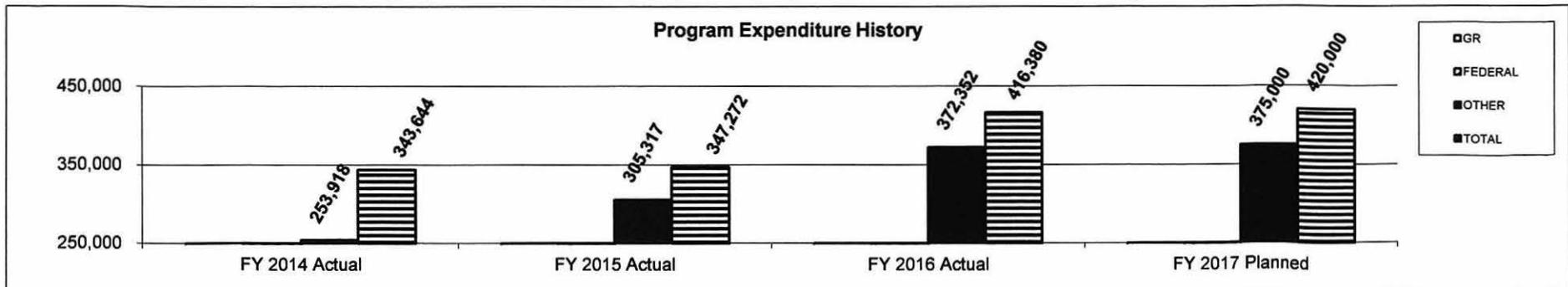
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.010, 4.020, 4.025																								
Program Name - Fuel Tax																									
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage																									
6. What are the sources of the "Other " funds?																									
State Highways and Transportation Department Fund (0644)																									
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																									
7a. Provide an effectiveness measure.																									
Revenue generated (millions) (before refunds)																									
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Actual	Actual	Actual																							
-----	-----	-----																							
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7d. Provide a customer satisfaction measure, if available.																									
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PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.010, 4.020, 4.025**

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	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
Total	6,692,835	0	815,783	656,772	3,419,494	11,584,884

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.

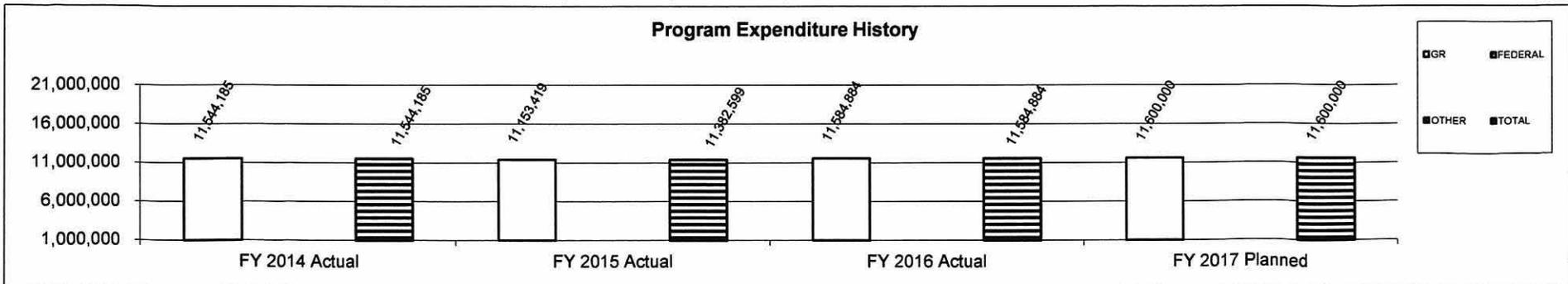
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 FY2014, FY2015 and FY2016 Actual and FY2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.

7a. Provide an effectiveness measure.

Revenue generated (net of refunds) (in billions)

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	\$5.4	\$5.9	\$6.0

7b. Provide an efficiency measure.

N/A

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

Number of individual income tax returns processed (in millions)

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
Total	2.85	3.00	3.10
Paper	0.56	0.55	0.57
Electronic	2.25	2.45	2.53

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

N/A

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	722,265	0	52,953	20,310	30,536	826,064
Federal						0
Other						0
Total	722,265	0	52,953	20,310	30,536	826,064

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.

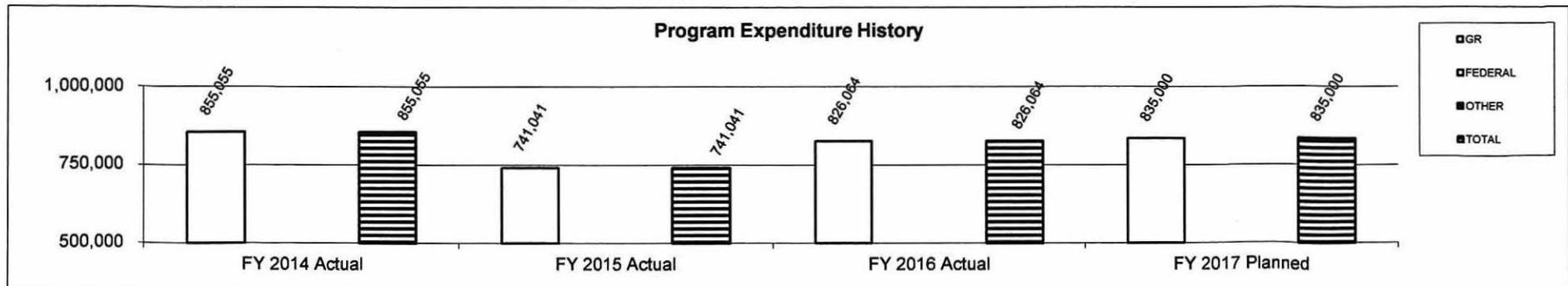
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Paper	2.98	3.82	3.10
Electronic	2.98	3.82	3.10

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

Number of claims processed

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
	249,751	238,050	232,734

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

N/A

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.010, 4.020, 4.025
Program Name - Sales and Use Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	9,329,681	0	819,133	794,535	675,885	11,619,234
Federal						0
Other	620,433		156,025	151,340	128,740	1,056,538
Total	9,950,114	0	975,158	945,875	804,625	12,675,772

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

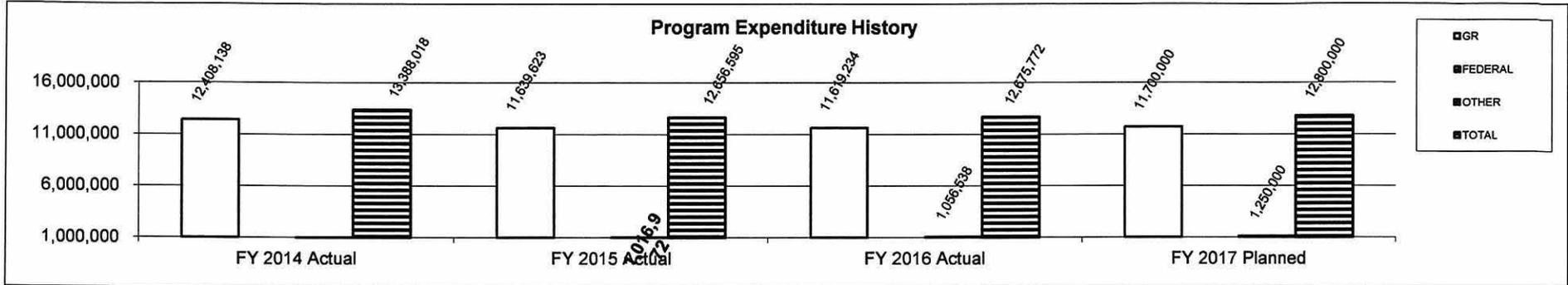
Department of Revenue

HB Section(s): 4.010, 4.020, 4.025

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.010, 4.020, 4.025
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 2014	FY 2015	FY 2016
Actual	Actual	Actual
703,062	705,116	706,925

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

N/A

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): **4.005, 4.015, 4.020, 4.025**

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	2,588,649	0	332,356	117,337	643,474	3,681,816
Federal	0	0	0	60,447	0	60,447
Other	1,353,247	0	21,214	1,600,059	41,073	3,015,593
Total	3,941,896	0	353,570	1,777,843	684,547	6,757,856

1. What does this program do?

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

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

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

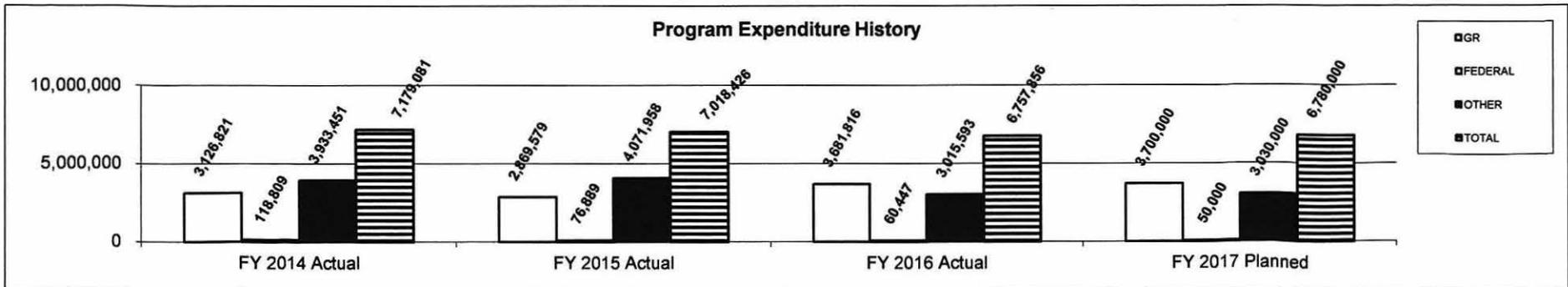
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

Program Name - Driver License

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

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Issuance	\$16.0	\$18.4	\$17.7
Reinstatement	\$2.6	\$2.6	\$1.7

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
Initial	355,375	366,779	379,425
Renewal	657,488	818,092	743,615
Non-driver	183,631	189,486	197,174
Duplicate	218,630	225,784	245,484
Total	1,415,124	1,600,141	1,565,698

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

N/A

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.015, 4.020, 4.025
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	48,392					48,392
Federal						0
Other	390,804	0	54,315	355,432	16,298	816,849
Total	439,196	0	54,315	355,432	16,298	865,241

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.

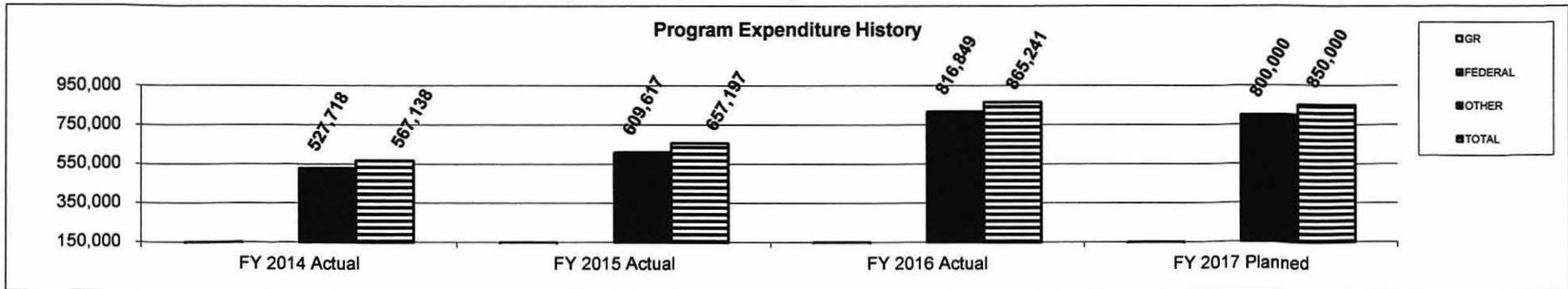
3. Are there federal matching requirements? If yes, please explain.

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): <u>4.015, 4.020, 4.025</u>									
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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										
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Actual	Actual	Actual								
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7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Total number of dealerships licensed										
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Actual	Actual	Actual								
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7d. Provide a customer satisfaction measure, if available.										
N/A										

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
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	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

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.

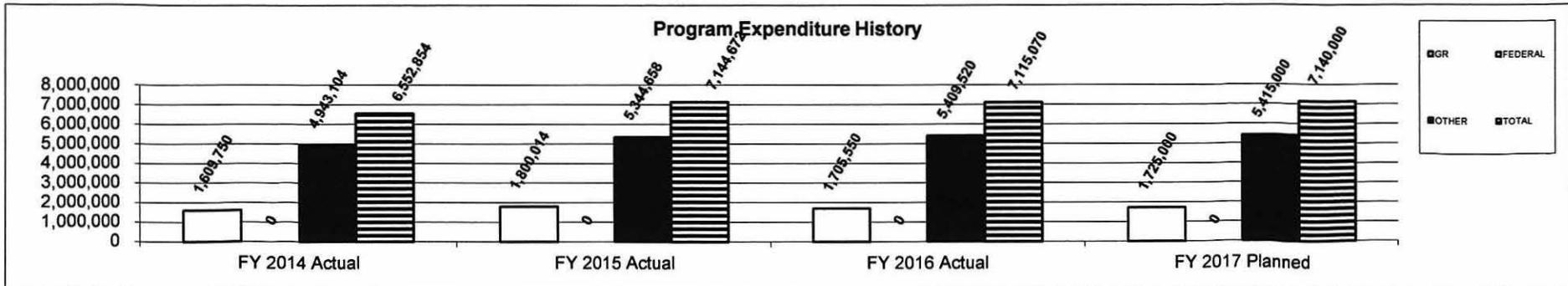
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025																												
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N/A																													
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N/A																													

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
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	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

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.

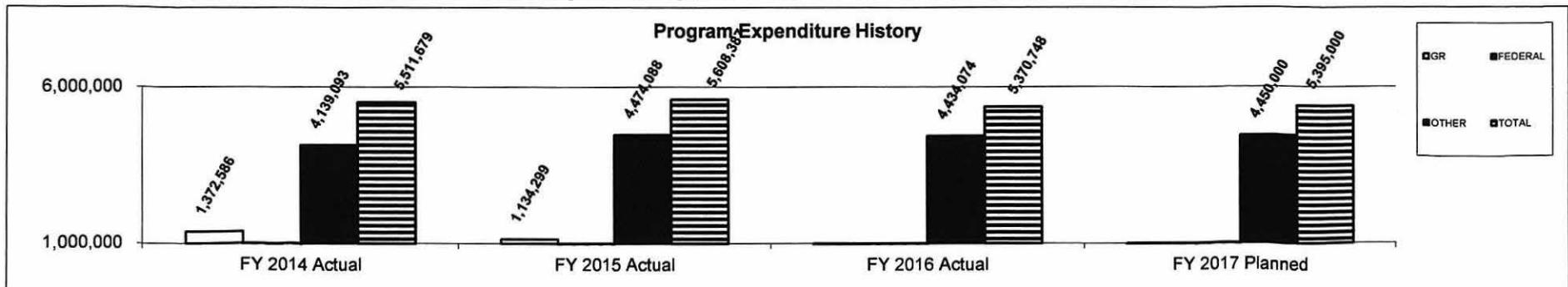
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	\$735.60	\$793.78	\$842.63

7b. Provide an efficiency measure.
 N/A

7c. Provide the number of clients/individuals served, if applicable.
 Number of titles produced (in millions)

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	1.99	2.04	2.09

7d. Provide a customer satisfaction measure, if available.
 N/A

ADMINISTRATION DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
ADMINISTRATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,147,002	31.57	1,144,666	36.04	1,144,666	36.04	0	0.00	
DEPT OF REVENUE	36,927	1.12	54,234	1.74	54,234	1.74	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	22,969	0.68	26,064	0.88	26,064	0.88	0	0.00	
TOTAL - PS	1,206,898	33.37	1,224,964	38.66	1,224,964	38.66	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	202,730	0.00	211,326	0.00	211,326	0.00	0	0.00	
DEPT OF REVENUE	2,335,137	0.00	3,470,006	0.00	3,470,006	0.00	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	1,343,257	0.00	2,089,841	0.00	2,089,841	0.00	0	0.00	
TOTAL - EE	3,881,124	0.00	5,771,173	0.00	5,771,173	0.00	0	0.00	
TOTAL	5,088,022	33.37	6,996,137	38.66	6,996,137	38.66	0	0.00	
GRAND TOTAL	\$5,088,022	33.37	\$6,996,137	38.66	\$6,996,137	38.66	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86135C</u>
Division of Administration	
Core - Administration	HB Section <u>4.025</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	1,144,666	54,234	26,064	1,224,964		PS	0	0	0	0	
EE	211,326	3,470,006	2,089,841	5,771,173		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,355,992	3,524,240	2,115,905	6,996,137		Total	0	0	0	0	
FTE	36.04	1.74	0.88	38.66		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	683,994	32,742	16,187	732,922
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

Other Funds: Child Support Enforcement (0169)

Other Funds:

2. CORE DESCRIPTION

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

The division is also responsible for providing support to its employees through payroll processing, policy and employment law guidance, recruitment, training and communication functions to maintain effective employee relations. This division also coordinates external communications by creating taxpayer educational videos, updating internet content, and involvement with community outreach efforts.

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

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

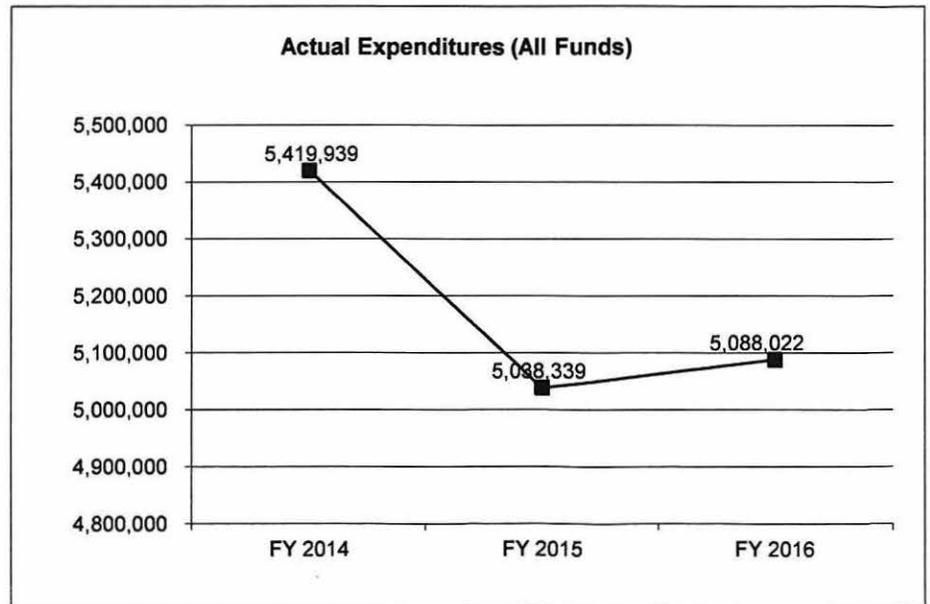
Department of Revenue	Budget Unit <u>86135C</u>
Division of Administration	
Core - Administration	HB Section <u>4.025</u>

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

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Current Yr.</u>
Appropriation (All Funds)	10,013,326	6,965,360	6,997,114	0
Less Reverted (All Funds)	(41,285)	(6,340)	(6,340)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	9,972,041	6,959,020	6,990,774	0
Actual Expenditures (All Funds)	5,419,939	5,038,339	5,088,022	0
Unexpended (All Funds)	4,552,102	1,920,681	1,902,752	0
Unexpended, by Fund:				
General Revenue	530	282	2,473	0
Federal	3,431,053	1,162,154	1,151,112	0
Other	1,120,519	758,245	749,167	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
TAFP AFTER VETOES								
		PS	38.66	1,144,666	54,234	26,064	1,224,964	
		EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
		Total	38.66	1,355,992	3,524,240	2,115,905	6,996,137	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	725 3644	PS	0.00	0	0	0		(0) Core reallocation
Core Reallocation	725 3646	PS	0.00	0	0	0		(0) Core reallocation
Core Reallocation	725 1751	PS	0.00	0	0	0		0 Core reallocation
	NET DEPARTMENT CHANGES		0.00	0	0	0	0	0
DEPARTMENT CORE REQUEST								
		PS	38.66	1,144,666	54,234	26,064	1,224,964	
		EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
		Total	38.66	1,355,992	3,524,240	2,115,905	6,996,137	
GOVERNOR'S RECOMMENDED CORE								
		PS	38.66	1,144,666	54,234	26,064	1,224,964	
		EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
		Total	38.66	1,355,992	3,524,240	2,115,905	6,996,137	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ADMINISTRATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	70,111	2.43	74,216	2.40	74,216	2.80	0	0.00
PRINTING/MAIL TECHNICIAN I	164,433	6.56	159,745	6.85	159,745	8.85	0	0.00
PRINTING/MAIL TECHNICIAN II	99,444	3.48	97,516	3.15	97,516	4.15	0	0.00
PRINTING/MAIL TECHNICIAN IV	14,020	0.39	15,645	0.38	15,645	0.38	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	17,874	0.47	22,068	0.38	22,068	0.38	0	0.00
STOREKEEPER I	9,181	0.35	11,761	0.17	11,761	0.17	0	0.00
SUPPLY MANAGER I	12,485	0.33	14,549	0.38	14,549	0.38	0	0.00
PROCUREMENT OFCR II	12,413	0.28	18,663	0.38	18,663	0.38	0	0.00
ACCOUNT CLERK II	13,024	0.48	82,117	6.73	30,809	1.38	0	0.00
ACCOUNTANT I	33,230	1.07	56,999	2.09	23,894	1.09	0	0.00
ACCOUNTANT II	26,566	0.68	30,716	0.83	17,482	0.42	0	0.00
ACCOUNTANT III	13,964	0.34	16,337	0.38	16,337	0.38	0	0.00
ACCOUNTING TECHNICIAN	2,178	0.08	0	0.00	8,888	0.31	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	8,850	0.28	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	13,234	0.41	0	0.00
PERSONNEL OFFICER	22,645	0.55	28,949	0.38	23,449	0.38	0	0.00
HUMAN RELATIONS OFCR II	15,378	0.37	17,636	0.40	17,636	0.40	0	0.00
PERSONNEL ANAL I	18,458	0.54	23,850	0.76	10,550	0.38	0	0.00
PUBLIC INFORMATION COOR	16,348	0.35	18,192	0.38	18,192	0.38	0	0.00
TRAINING TECH I	21,731	0.60	23,615	0.40	23,615	0.40	0	0.00
EXECUTIVE I	37,235	0.99	14,619	0.38	38,471	1.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	7,338	0.20	11,082	0.20	11,082	0.20	0	0.00
PERSONNEL CLERK	18,435	0.60	15,974	0.60	29,274	0.98	0	0.00
LEGISLATIVE COORDINATOR	1,942	0.03	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	4,596	0.15	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	10,318	0.30	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	6,579	0.16	0	0.00	0	0.00	0	0.00
LABOR SPV	9,685	0.32	11,568	0.38	11,568	0.38	0	0.00
MOTOR VEHICLE DRIVER	33,052	1.26	38,384	1.38	38,384	1.38	0	0.00
REVENUE SECTION SUPV	36,204	1.00	36,916	1.00	36,916	1.00	0	0.00
REVENUE PROCESSING TECH I	4,554	0.19	0	0.00	18,643	1.00	0	0.00
REVENUE PROCESSING TECH II	5,946	0.23	0	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ADMINISTRATION DIVISION								
CORE								
REVENUE PROCESSING TECH III	28,762	0.99	21,853	0.62	21,853	0.62	0	0.00
FACILITIES OPERATIONS MGR B2	19,968	0.34	22,376	0.38	22,376	0.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	62,866	1.30	67,123	1.38	67,123	1.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	20,508	0.35	24,012	0.38	24,012	0.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	24,627	0.35	28,309	0.38	28,309	0.38	0	0.00
HUMAN RESOURCES MGR B2	22,666	0.39	21,475	0.38	26,975	0.38	0	0.00
REVENUE MANAGER, BAND 1	22,269	0.44	24,355	0.38	24,355	0.38	0	0.00
STATE DEPARTMENT DIRECTOR	15,619	0.13	17,032	0.40	17,032	0.40	0	0.00
DEPUTY STATE DEPT DIRECTOR	41,295	0.37	32,343	0.40	43,523	0.40	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	49,106	0.68	34,614	1.65	47,614	2.39	0	0.00
DIVISION DIRECTOR	30,897	0.38	31,789	0.37	31,789	0.37	0	0.00
CLERK	25,113	1.24	0	0.00	0	0.00	0	0.00
MISCELLANEOUS TECHNICAL	880	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	68,424	1.24	41,851	0.80	41,851	0.80	0	0.00
SPECIAL ASST OFFICE & CLERICAL	14,531	0.35	16,715	0.76	16,715	0.76	0	0.00
TOTAL - PS	1,206,898	33.37	1,224,964	38.66	1,224,964	38.66	0	0.00
TRAVEL, IN-STATE	4,436	0.00	3,000	0.00	3,000	0.00	0	0.00
TRAVEL, OUT-OF-STATE	2,232	0.00	1,000	0.00	1,000	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	610,277	0.00	723,481	0.00	723,481	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	8,482	0.00	5,700	0.00	5,700	0.00	0	0.00
COMMUNICATION SERV & SUPP	6,410	0.00	11,373	0.00	11,373	0.00	0	0.00
PROFESSIONAL SERVICES	3,232,204	0.00	5,000,063	0.00	5,000,063	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	0	0.00
M&R SERVICES	13,106	0.00	15,000	0.00	15,000	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	0	0.00
OFFICE EQUIPMENT	1,431	0.00	10,000	0.00	10,000	0.00	0	0.00
OTHER EQUIPMENT	1,116	0.00	1	0.00	1	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ADMINISTRATION DIVISION								
CORE								
MISCELLANEOUS EXPENSES	1,430	0.00	1,500	0.00	1,500	0.00	0	0.00
TOTAL - EE	3,881,124	0.00	5,771,173	0.00	5,771,173	0.00	0	0.00
GRAND TOTAL	\$5,088,022	33.37	\$6,996,137	38.66	\$6,996,137	38.66	\$0	0.00
GENERAL REVENUE	\$1,349,732	31.57	\$1,355,992	36.04	\$1,355,992	36.04		0.00
FEDERAL FUNDS	\$2,372,064	1.12	\$3,524,240	1.74	\$3,524,240	1.74		0.00
OTHER FUNDS	\$1,366,226	0.68	\$2,115,905	0.88	\$2,115,905	0.88		0.00

PROGRAM DESCRIPTION

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

	Admin
GR	0
FEDERAL	2,372,064
OTHER	1,366,227
TOTAL	3,738,291

1. What does this program do?

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

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

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

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

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

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

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

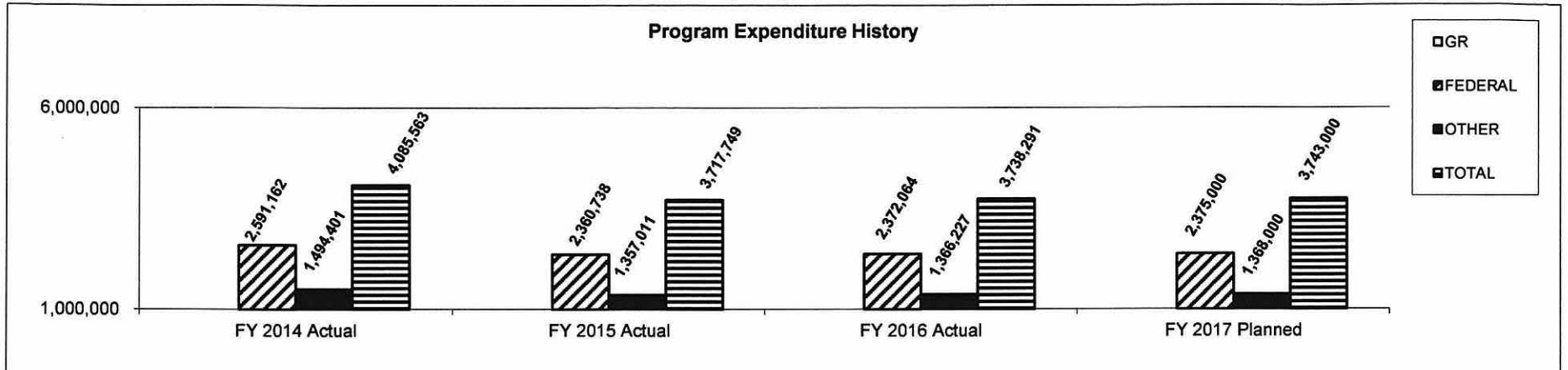
PROGRAM DESCRIPTION

Department of Revenue

Program Name: Child Support Enforcement

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

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



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

Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

7b. Provide an efficiency measure.

Cost of Vendor Payments

FY2014	FY2015	FY2016
\$4,025,875	\$3,656,619	\$3,677,849

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	FY2014	FY2015	FY2016
Paper Receipts	2,067,853	1,975,072	1,876,087
EFT Receipts	2,205,645	2,429,572	2,599,353
Paper Disbursements	73,012	73,181	82,543
EFT Disbursements	1,170,790	1,181,507	1,176,545
EPC Disbursements	2,573,539	2,691,569	2,735,937
Customer Service Calls	131,176	93,096	82,614

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

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	1,986,427	0	101,517	141,981	74,768	2,304,693
Federal						0
Other						0
Total	1,986,427	0	101,517	141,981	74,768	2,304,693

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 six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado 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.

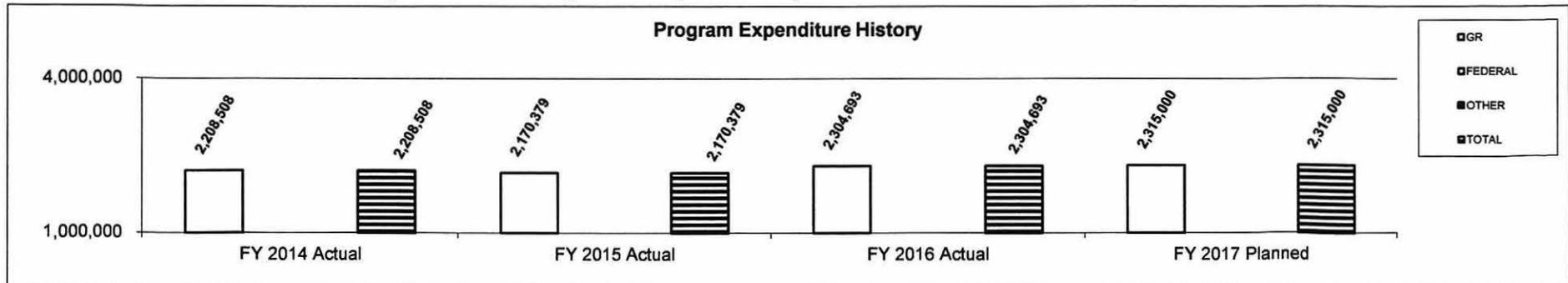
3. Are there federal matching requirements? If yes, please explain.

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): <u>4.010, 4.020, 4.025</u>									
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center"><u>Actual</u></td> <td align="center"><u>Actual</u></td> <td align="center"><u>Actual</u></td> </tr> <tr> <td align="center">\$396.0</td> <td align="center">\$435.0</td> <td align="center">\$298.5</td> </tr> </table>	FY 2014	FY 2015	FY 2016	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	\$396.0	\$435.0	\$298.5
FY 2014	FY 2015	FY 2016								
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>								
\$396.0	\$435.0	\$298.5								
7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Number of returns processed										
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center"><u>Actual</u></td> <td align="center"><u>Actual</u></td> <td align="center"><u>Actual</u></td> </tr> <tr> <td align="center">171,264</td> <td align="center">148,798</td> <td align="center">159,704</td> </tr> </table>	FY 2014	FY 2015	FY 2016	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	171,264	148,798	159,704
FY 2014	FY 2015	FY 2016								
<u>Actual</u>	<u>Actual</u>	<u>Actual</u>								
171,264	148,798	159,704								
7d. Provide a customer satisfaction measure, if available.										
N/A										

PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.005, 4.010, 4.020, 4.025
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			44,028		44,028
OTHER	258,971	69,278	38,176	5,927	372,352
TOTAL	258,971	69,278	82,204	5,927	416,380

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.

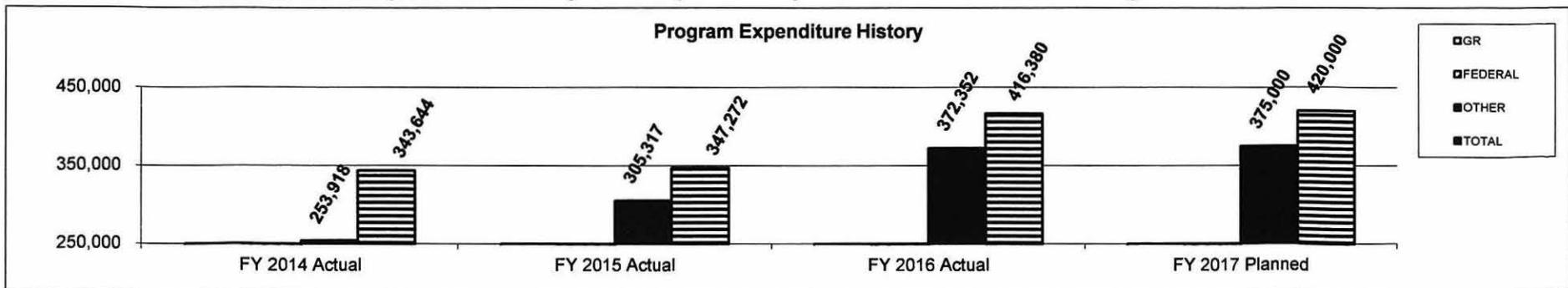
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.010, 4.020, 4.025																								
Program Name - Fuel Tax																									
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage																									
6. What are the sources of the "Other " funds?																									
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7a. Provide an effectiveness measure.																									
Revenue generated (millions) (before refunds)																									
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FY 2014	FY 2015	FY 2016																							
Actual	Actual	Actual																							
-----	-----	-----																							
\$704.9	\$704.8	\$725.9																							
7b. Provide an efficiency measure.																									
Number of days from receipt to deposit																									
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FY 2014	FY 2015	FY 2016																							
Actual	Actual	Actual																							
-----	-----	-----																							
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Number of returns filed																									
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	FY 2014	FY 2015	FY 2016																						
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Total	8,746	8,906	8,783																						
7d. Provide a customer satisfaction measure, if available.																									
N/A																									

PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.010, 4.020, 4.025**

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	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
Total	6,692,835	0	815,783	656,772	3,419,494	11,584,884

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.

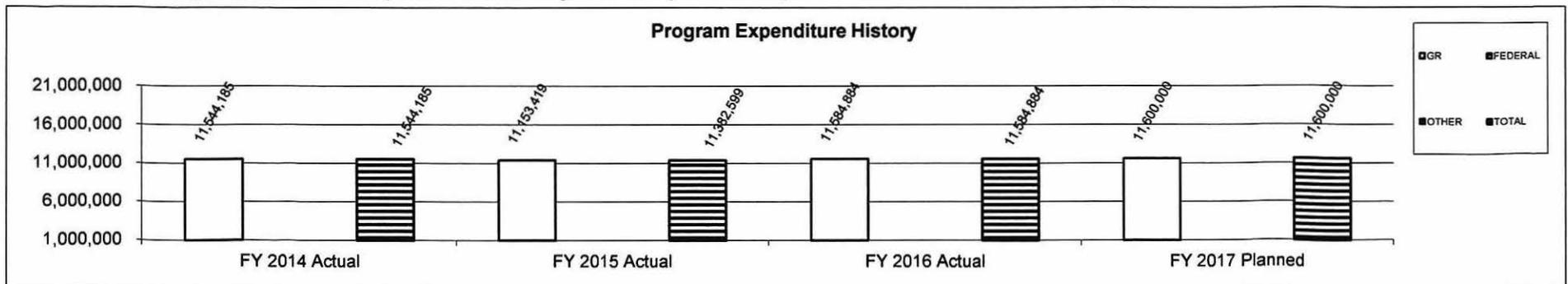
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025																				
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 FY2014, FY2015 and FY2016 Actual and FY2017 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 border="0" style="width:100%;"> <tr> <td></td> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td></td> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td></td> <td align="center"><u>\$5.4</u></td> <td align="center"><u>\$5.9</u></td> <td align="center"><u>\$6.0</u></td> </tr> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		<u>\$5.4</u>	<u>\$5.9</u>	<u>\$6.0</u>								
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
	<u>\$5.4</u>	<u>\$5.9</u>	<u>\$6.0</u>																		
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 border="0" style="width:100%;"> <tr> <td></td> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td></td> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td>Total</td> <td align="center"><u>2.85</u></td> <td align="center"><u>3.00</u></td> <td align="center"><u>3.10</u></td> </tr> <tr> <td>Paper</td> <td align="center">0.56</td> <td align="center">0.55</td> <td align="center">0.57</td> </tr> <tr> <td>Electronic</td> <td align="center">2.25</td> <td align="center">2.45</td> <td align="center">2.53</td> </tr> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Total	<u>2.85</u>	<u>3.00</u>	<u>3.10</u>	Paper	0.56	0.55	0.57	Electronic	2.25	2.45	2.53
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
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Paper	0.56	0.55	0.57																		
Electronic	2.25	2.45	2.53																		
7d. Provide a customer satisfaction measure, if available.																					
N/A																					

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	722,265	0	52,953	20,310	30,536	826,064
Federal						0
Other						0
Total	722,265	0	52,953	20,310	30,536	826,064

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.

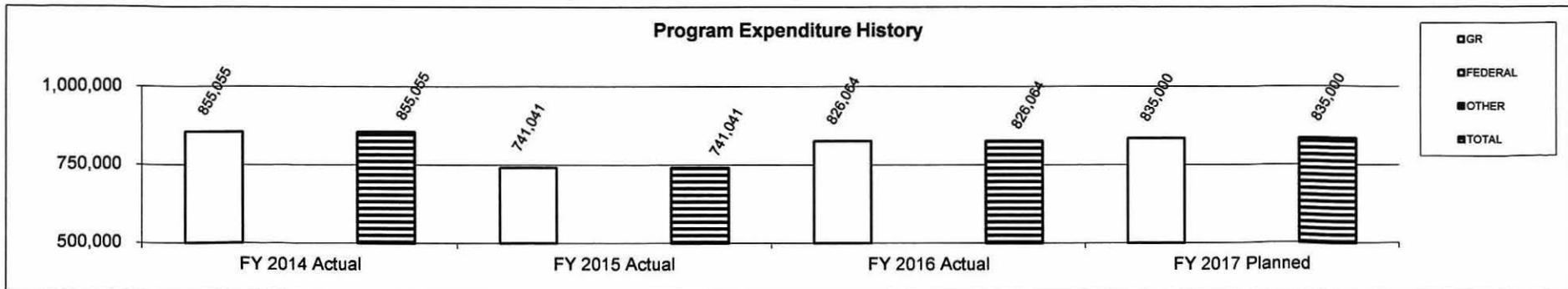
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025																
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th align="center">FY 2014</th> <th align="center">FY 2015</th> <th align="center">FY 2016</th> </tr> <tr> <th></th> <th align="center">Actual</th> <th align="center">Actual</th> <th align="center">Actual</th> </tr> </thead> <tbody> <tr> <td>Paper</td> <td align="center">2.98</td> <td align="center">3.82</td> <td align="center">3.10</td> </tr> <tr> <td>Electronic</td> <td align="center">2.98</td> <td align="center">3.82</td> <td align="center">3.10</td> </tr> </tbody> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Paper	2.98	3.82	3.10	Electronic	2.98	3.82	3.10
	FY 2014	FY 2015	FY 2016														
	Actual	Actual	Actual														
Paper	2.98	3.82	3.10														
Electronic	2.98	3.82	3.10														
7c. Provide the number of clients/individuals served, if applicable.																	
Number of claims processed																	
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th align="center">FY 2014</th> <th align="center">FY 2015</th> <th align="center">FY 2016</th> </tr> <tr> <th></th> <th align="center">Actual</th> <th align="center">Actual</th> <th align="center">Actual</th> </tr> </thead> <tbody> <tr> <td></td> <td align="center">249,751</td> <td align="center">238,050</td> <td align="center">232,734</td> </tr> </tbody> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		249,751	238,050	232,734				
	FY 2014	FY 2015	FY 2016														
	Actual	Actual	Actual														
	249,751	238,050	232,734														
7d. Provide a customer satisfaction measure, if available.																	
N/A																	

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.010, 4.020, 4.025
Program Name - Sales and Use Tax	
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage	

	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	9,329,681	0	819,133	794,535	675,885	11,619,234
Federal						0
Other	620,433		156,025	151,340	128,740	1,056,538
Total	9,950,114	0	975,158	945,875	804,625	12,675,772

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

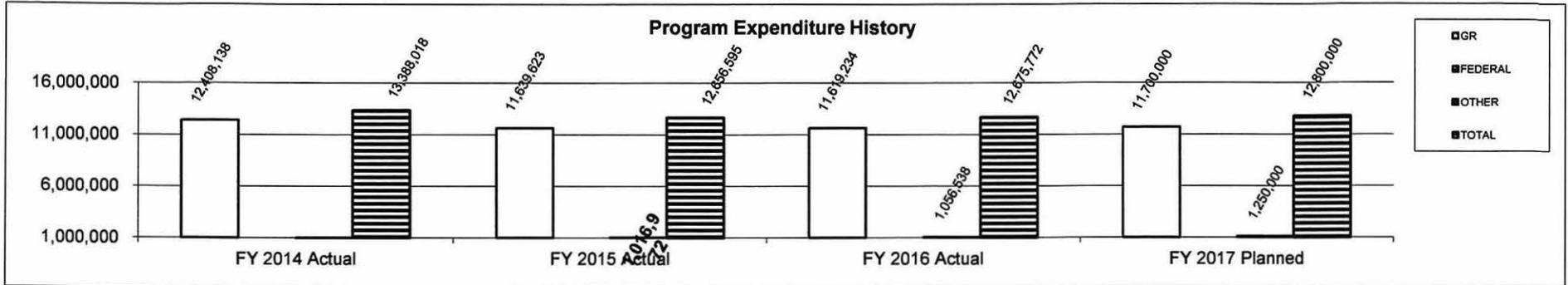
4. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.010, 4.020, 4.025**
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.010, 4.020, 4.025
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 2014	FY 2015	FY 2016
Actual	Actual	Actual
703,062	705,116	706,925

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

N/A

PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

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	2,588,649	0	332,356	117,337	643,474	3,681,816
Federal	0	0	0	60,447	0	60,447
Other	1,353,247	0	21,214	1,600,059	41,073	3,015,593
Total	3,941,896	0	353,570	1,777,843	684,547	6,757,856

1. What does this program do?

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

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

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

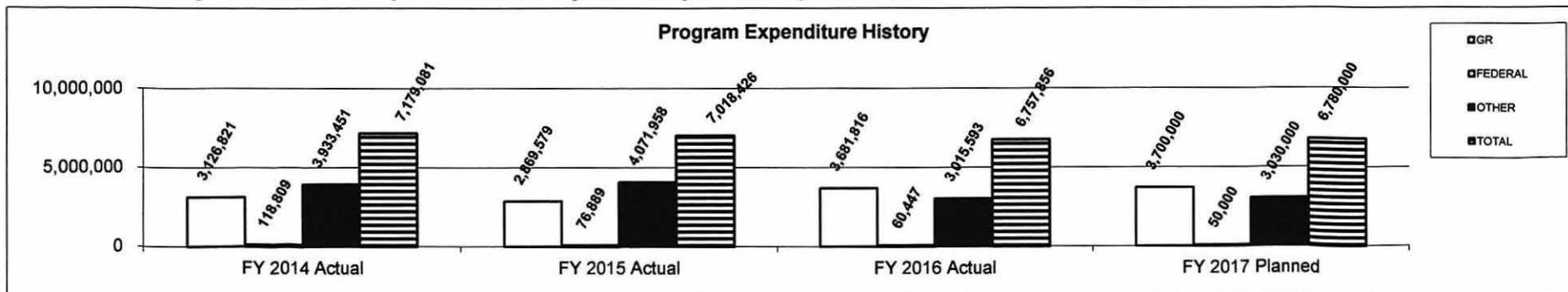
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

Program Name - Driver License

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

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Issuance	\$16.0	\$18.4	\$17.7
Reinstatement	\$2.6	\$2.6	\$1.7

7b. Provide an efficiency measure.

N/A

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

Number of licenses produced

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
Initial	355,375	366,779	379,425
Renewal	657,488	818,092	743,615
Non-driver	183,631	189,486	197,174
Duplicate	218,630	225,784	245,484
Total	1,415,124	1,600,141	1,565,698

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

N/A

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.015, 4.020, 4.025
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	48,392					48,392
Federal						0
Other	390,804	0	54,315	355,432	16,298	816,849
Total	439,196	0	54,315	355,432	16,298	865,241

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.

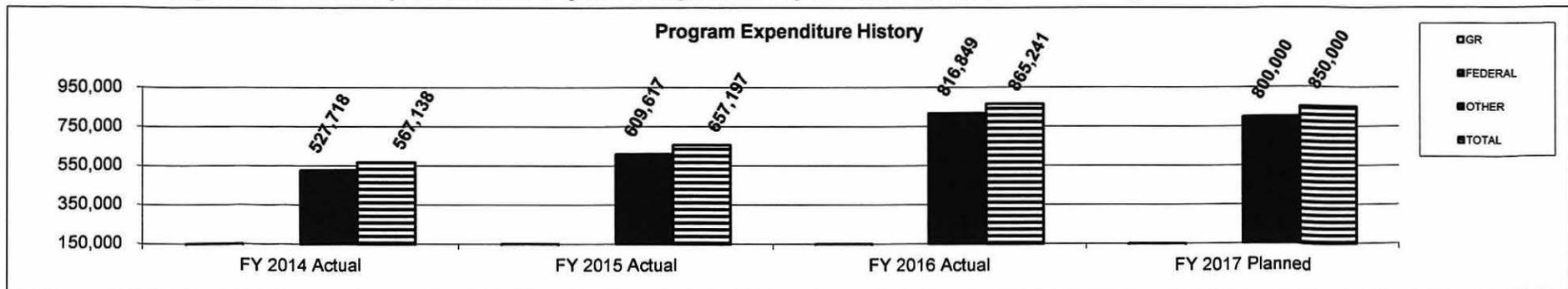
3. Are there federal matching requirements? If yes, please explain.

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): 4.015, 4.020, 4.025												
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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													
	<table border="0" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;"></td> <td style="width:33%; text-align: center;">FY 2014</td> <td style="width:33%; text-align: center;">FY 2015</td> <td style="width:33%; text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td></td> <td style="text-align: center; border-top: 1px solid black;">\$961,383</td> <td style="text-align: center; border-top: 1px solid black;">\$1,020,585</td> <td style="text-align: center; border-top: 1px solid black;">\$1,202,844</td> </tr> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		\$961,383	\$1,020,585	\$1,202,844
	FY 2014	FY 2015	FY 2016										
	Actual	Actual	Actual										
	\$961,383	\$1,020,585	\$1,202,844										
7b. Provide an efficiency measure.													
N/A													
7c. Provide the number of clients/individuals served, if applicable.													
Total number of dealerships licensed													
	<table border="0" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;"></td> <td style="width:33%; text-align: center;">FY 2014</td> <td style="width:33%; text-align: center;">FY 2015</td> <td style="width:33%; text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td></td> <td style="text-align: center; border-top: 1px solid black;">5,917</td> <td style="text-align: center; border-top: 1px solid black;">5,785</td> <td style="text-align: center; border-top: 1px solid black;">5,725</td> </tr> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		5,917	5,785	5,725
	FY 2014	FY 2015	FY 2016										
	Actual	Actual	Actual										
	5,917	5,785	5,725										
7d. Provide a customer satisfaction measure, if available.													
N/A													

PROGRAM DESCRIPTION

Department of Revenue		HB Section(s): 4.005, 4.015, 4.020, 4.025				
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	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

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.

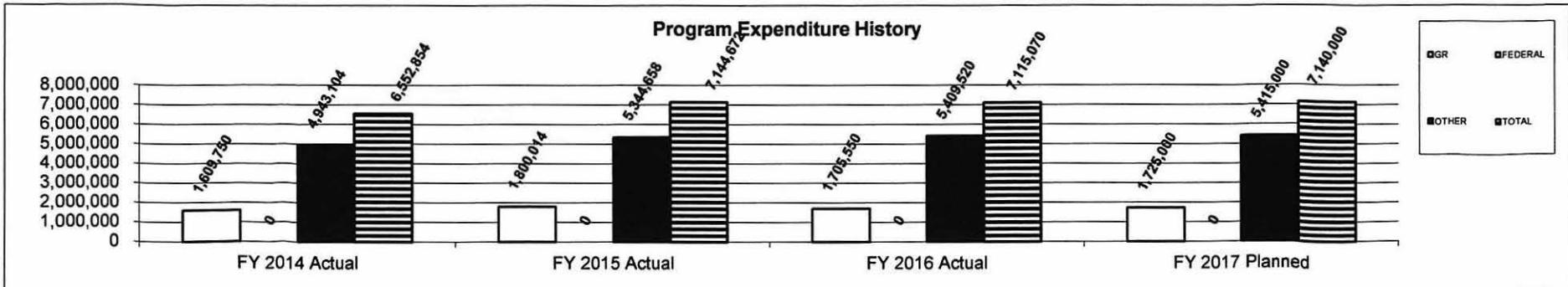
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025																												
Program Name - Motor Vehicle Registration																													
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage																													
6. What are the sources of the "Other " funds?																													
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)																													
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 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)																													
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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 registrations produced																													
	<table border="0" style="width:100%;"> <tr> <td></td> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td></td> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td>Motor Vehicle - Annual (in millions)</td> <td align="center">2.08</td> <td align="center">2.08</td> <td align="center">2.09</td> </tr> <tr> <td>Motor Vehicle - Biennial (in millions)</td> <td align="center">1.63</td> <td align="center">1.88</td> <td align="center">1.90</td> </tr> <tr> <td>Trailer</td> <td align="center">358,984</td> <td align="center">370,061</td> <td align="center">390,257</td> </tr> <tr> <td>Marine craft</td> <td align="center">121,870</td> <td align="center">122,531</td> <td align="center">124,517</td> </tr> <tr> <td>All-Terrain Vehicles</td> <td align="center">24,458</td> <td align="center">23,414</td> <td align="center">22,679</td> </tr> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Motor Vehicle - Annual (in millions)	2.08	2.08	2.09	Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90	Trailer	358,984	370,061	390,257	Marine craft	121,870	122,531	124,517	All-Terrain Vehicles	24,458	23,414	22,679
	FY 2014	FY 2015	FY 2016																										
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7d. Provide a customer satisfaction measure, if available.																													
N/A																													

PROGRAM DESCRIPTION

Department of Revenue		HB Section(s): 4.005, 4.015, 4.020, 4.025				
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	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

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.

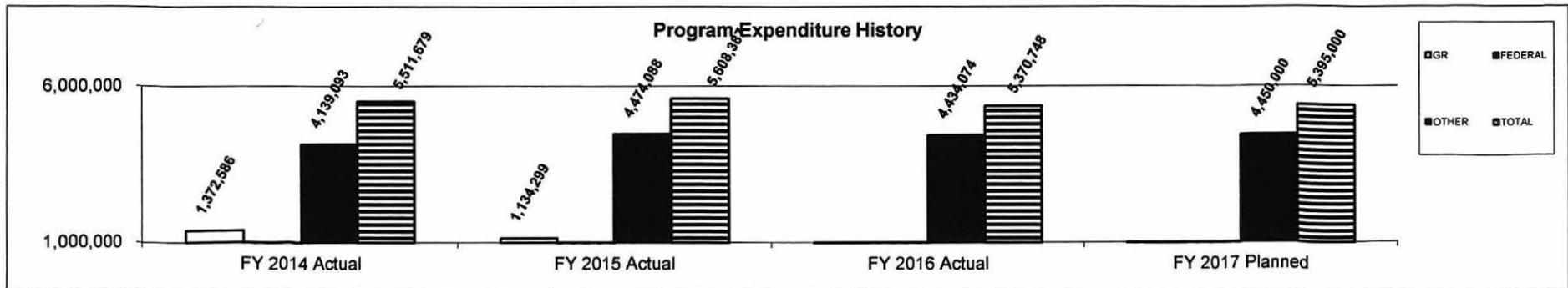
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.015, 4.020, 4.025									
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 border="1"> <thead> <tr> <th>FY 2014</th> <th>FY 2015</th> <th>FY 2016</th> </tr> <tr> <th>Actual</th> <th>Actual</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td align="center">\$735.60</td> <td align="center">\$793.78</td> <td align="center">\$842.63</td> </tr> </tbody> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$735.60	\$793.78	\$842.63
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$735.60	\$793.78	\$842.63								
7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Number of titles produced (in millions)										
	<table border="1"> <thead> <tr> <th>FY 2014</th> <th>FY 2015</th> <th>FY 2016</th> </tr> <tr> <th>Actual</th> <th>Actual</th> <th>Actual</th> </tr> </thead> <tbody> <tr> <td align="center">1.99</td> <td align="center">2.04</td> <td align="center">2.09</td> </tr> </tbody> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	1.99	2.04	2.09
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
1.99	2.04	2.09								
7d. Provide a customer satisfaction measure, if available.										
N/A										

POSTAGE

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
POSTAGE									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,873,221	0.00	4,113,379	0.00	3,993,011	0.00	0	0.00	
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	0	0.00	
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	0	0.00	
TOTAL - EE	<u>3,923,805</u>	<u>0.00</u>	<u>4,164,124</u>	<u>0.00</u>	<u>4,043,756</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	
TOTAL	3,923,805	0.00	4,164,124	0.00	4,043,756	0.00	0	0.00	
GRAND TOTAL	\$3,923,805	0.00	\$4,164,124	0.00	\$4,043,756	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86150C</u>
Division of Administration	
Core - Postage	HB Section <u>4.025</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	3,993,011	0	50,745	4,043,756		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	3,993,011	0	50,745	4,043,756		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

Other Funds:

2. CORE DESCRIPTION

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

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

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

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

CORE DECISION ITEM

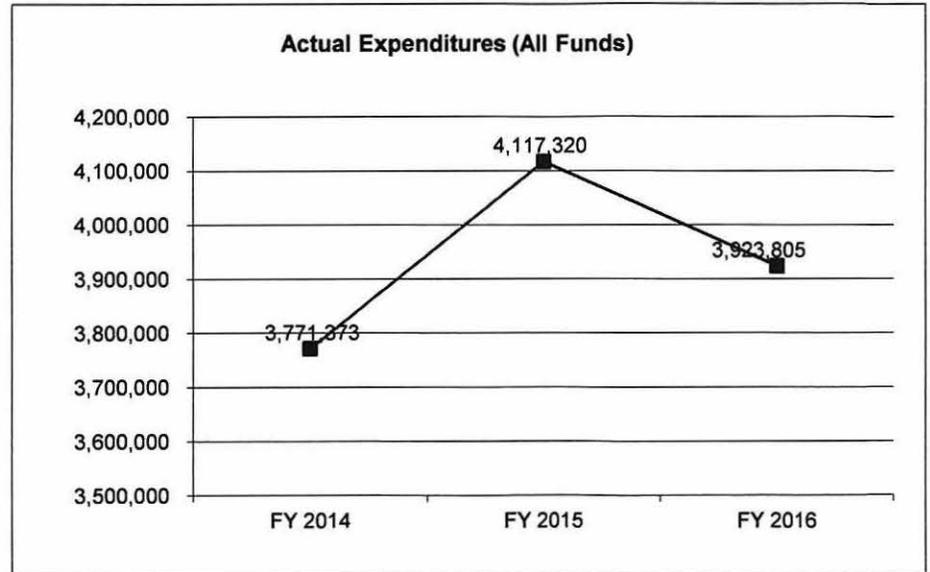
Department of Revenue	Budget Unit <u>86150C</u>
Division of Administration	
Core - Postage	HB Section <u>4.025</u>

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

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

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	3,815,562	4,243,256	4,043,756	4,164,124
Less Reverted (All Funds)	(161)	(125,936)	(119,951)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	3,815,401	4,117,320	3,923,805	4,164,124
Actual Expenditures (All Funds)	3,771,373	4,117,320	3,923,805	0
Unexpended (All Funds)	44,028	0	0	4,164,124
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	44,028	0	0	0
	(1), (2)	(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) Total postage expenditures

	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>
Highway Collections	\$3,279,819	3,713,717	3,572,553
Core	3,771,373	4,117,320	3,923,805
	\$7,051,192	7,831,037	7,496,358

(2) Lapse funds represent unspent appropriations from the Motor Vehicle Commission Fund due to an insufficient cash balance.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
POSTAGE**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	4,113,379	0	50,745	4,164,124	
	Total	0.00	4,113,379	0	50,745	4,164,124	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	734 0075	EE	0.00	(120,368)	0	0	(120,368) Postage Service exigent surcharge pricing reversed.
NET DEPARTMENT CHANGES			0.00	(120,368)	0	0	(120,368)
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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
POSTAGE								
CORE								
TRAVEL, IN-STATE	0	0.00	25	0.00	25	0.00	0	0.00
TRAVEL, OUT-OF-STATE	1,481	0.00	0	0.00	0	0.00	0	0.00
SUPPLIES	3,557,507	0.00	3,518,422	0.00	3,552,554	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	215	0.00	342	0.00	342	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	0	0.00
PROFESSIONAL SERVICES	201,487	0.00	284,335	0.00	284,335	0.00	0	0.00
M&R SERVICES	112,609	0.00	150,000	0.00	150,000	0.00	0	0.00
COMPUTER EQUIPMENT	24,000	0.00	0	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	0	0.00
OTHER EQUIPMENT	20,034	0.00	204,500	0.00	50,000	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	6,472	0.00	6,425	0.00	6,425	0.00	0	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	0	0.00
TOTAL - EE	3,923,805	0.00	4,164,124	0.00	4,043,756	0.00	0	0.00
GRAND TOTAL	\$3,923,805	0.00	\$4,164,124	0.00	\$4,043,756	0.00	\$0	0.00
GENERAL REVENUE	\$3,873,221	0.00	\$4,113,379	0.00	\$3,993,011	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$50,584	0.00	\$50,745	0.00	\$50,745	0.00		0.00

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	1,986,427	0	101,517	141,981	74,768	2,304,693
Federal						0
Other						0
Total	1,986,427	0	101,517	141,981	74,768	2,304,693

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 six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado 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.

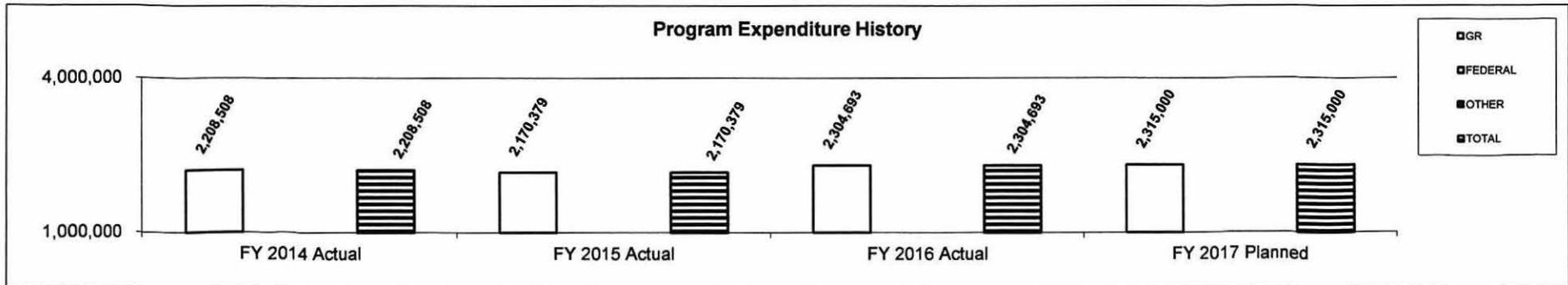
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (net of refunds)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$396.0	\$435.0	\$298.5

7b. Provide an efficiency measure.

N/A

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

Number of returns processed

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
171,264	148,798	159,704

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

N/A

PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.005, 4.010, 4.020, 4.025
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			44,028		44,028
OTHER	258,971	69,278	38,176	5,927	372,352
TOTAL	258,971	69,278	82,204	5,927	416,380

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.

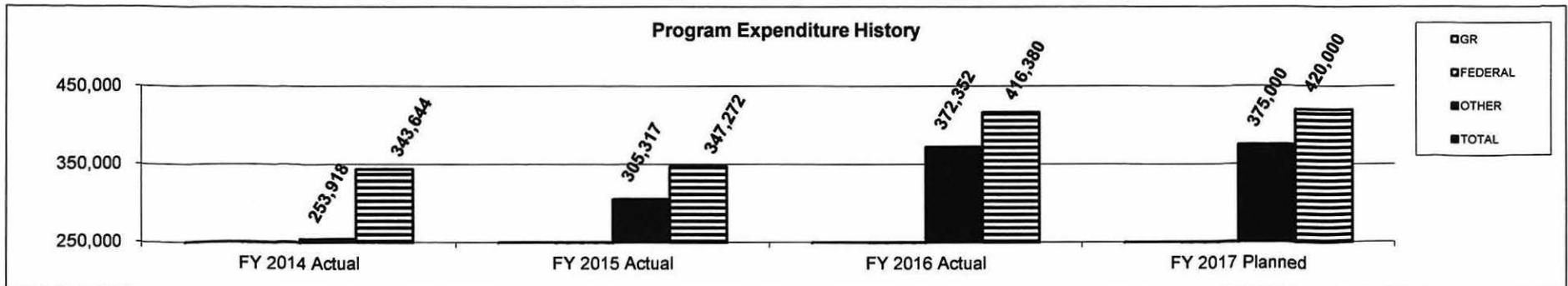
3. Are there federal matching requirements? If yes, please explain.

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): 4.005, 4.010, 4.020, 4.025

Program Name - Fuel Tax

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

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

State Highways and Transportation Department Fund (0644)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017

Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (millions) (before refunds)

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	\$704.9	\$704.8	\$725.9

7b. Provide an efficiency measure.

Number of days from receipt to deposit

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	1.0	1.0	1.0

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

Number of returns filed

	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
Paper	7,044	6,897	6,821
EDI	1,702	2,009	1,962
Total	8,746	8,906	8,783

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

N/A

PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.010, 4.020, 4.025**

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	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
Total	6,692,835	0	815,783	656,772	3,419,494	11,584,884

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.

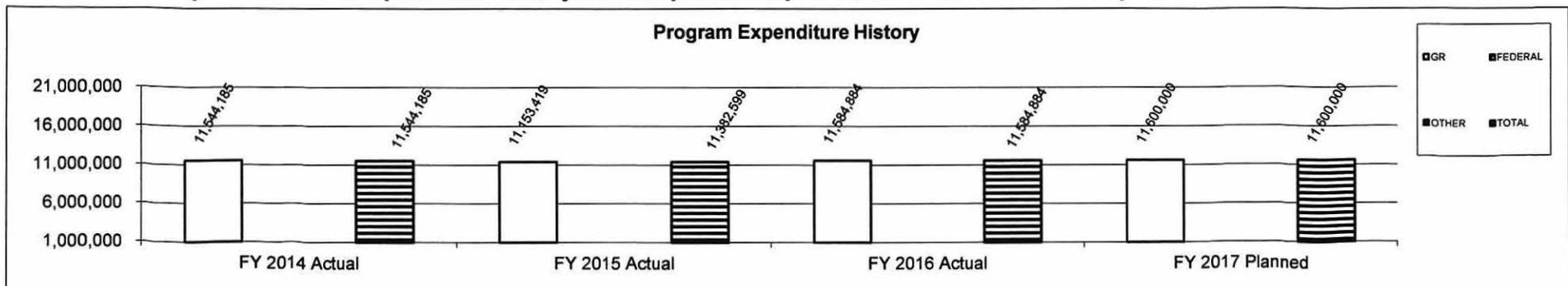
3. Are there federal matching requirements? If yes, please explain.

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): <u>4.010, 4.020, 4.025</u>																				
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 FY2014, FY2015 and FY2016 Actual and FY2017 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 border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="center">FY 2014</th> <th align="center">FY 2015</th> <th align="center">FY 2016</th> </tr> <tr> <th></th> <th align="center">Actual</th> <th align="center">Actual</th> <th align="center">Actual</th> </tr> </thead> <tbody> <tr> <td></td> <td align="center">\$5.4</td> <td align="center">\$5.9</td> <td align="center">\$6.0</td> </tr> </tbody> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		\$5.4	\$5.9	\$6.0								
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
	\$5.4	\$5.9	\$6.0																		
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 border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th></th> <th align="center">FY 2014</th> <th align="center">FY 2015</th> <th align="center">FY 2016</th> </tr> <tr> <th></th> <th align="center">Actual</th> <th align="center">Actual</th> <th align="center">Actual</th> </tr> </thead> <tbody> <tr> <td>Total</td> <td align="center">2.85</td> <td align="center">3.00</td> <td align="center">3.10</td> </tr> <tr> <td>Paper</td> <td align="center">0.56</td> <td align="center">0.55</td> <td align="center">0.57</td> </tr> <tr> <td>Electronic</td> <td align="center">2.25</td> <td align="center">2.45</td> <td align="center">2.53</td> </tr> </tbody> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Total	2.85	3.00	3.10	Paper	0.56	0.55	0.57	Electronic	2.25	2.45	2.53
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
Total	2.85	3.00	3.10																		
Paper	0.56	0.55	0.57																		
Electronic	2.25	2.45	2.53																		
7d. Provide a customer satisfaction measure, if available.																					
N/A																					

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.010, 4.020, 4.025

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	722,265	0	52,953	20,310	30,536	826,064
Federal						0
Other						0
Total	722,265	0	52,953	20,310	30,536	826,064

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.

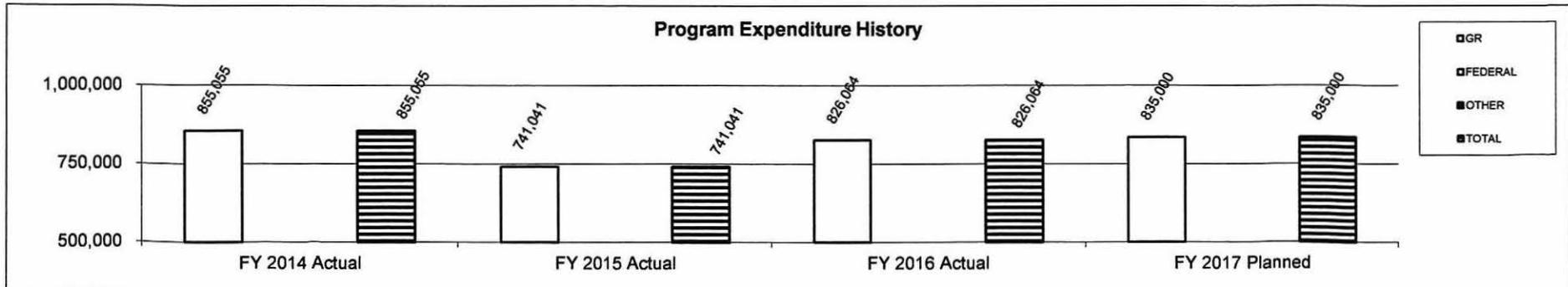
3. Are there federal matching requirements? If yes, please explain.

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): 4.010, 4.020, 4.025**

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Paper	2.98	3.82	3.10
Electronic	2.98	3.82	3.10

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

Number of claims processed

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
	249,751	238,050	232,734

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

N/A

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.010, 4.020, 4.025
Program Name - Sales and Use Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	9,329,681	0	819,133	794,535	675,885	11,619,234
Federal						0
Other	620,433		156,025	151,340	128,740	1,056,538
Total	9,950,114	0	975,158	945,875	804,625	12,675,772

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

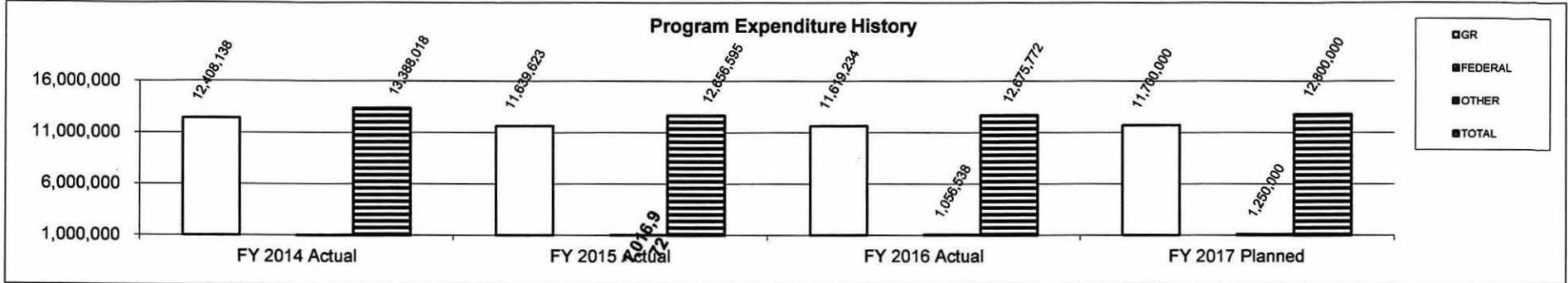
Department of Revenue

HB Section(s): 4.010, 4.020, 4.025

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 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.010, 4.020, 4.025

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 2014	FY 2015	FY 2016
Actual	Actual	Actual
703,062	705,116	706,925

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

N/A

PROGRAM DESCRIPTION

Department of Revenue HB Section(s): 4.005, 4.015, 4.020, 4.025

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	2,588,649	0	332,356	117,337	643,474	3,681,816
Federal	0	0	0	60,447	0	60,447
Other	1,353,247	0	21,214	1,600,059	41,073	3,015,593
Total	3,941,896	0	353,570	1,777,843	684,547	6,757,856

1. What does this program do?

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

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

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

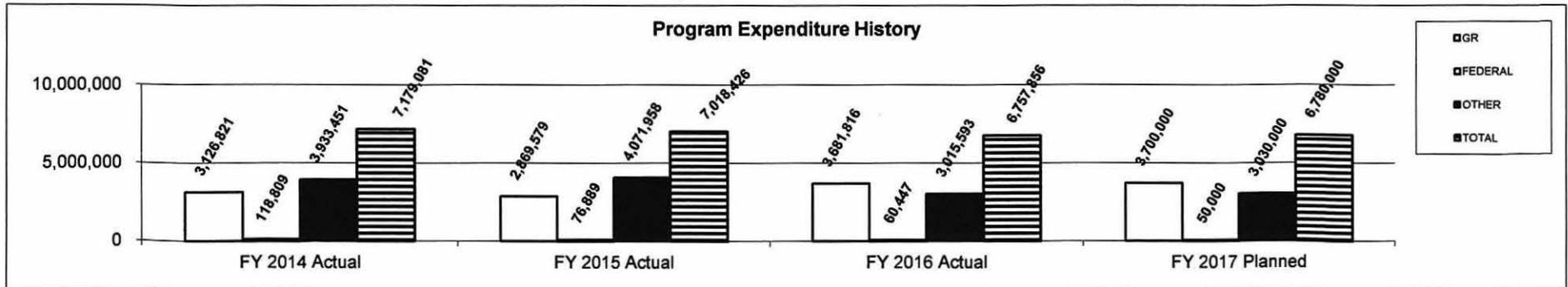
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



PROGRAM DESCRIPTION

Department of Revenue **HB Section(s): 4.005, 4.015, 4.020, 4.025**

Program Name - Driver License

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

6. What are the sources of the "Other " funds?
 State Highways and Transportation Department Fund (0644)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 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 2014 Actual	FY 2015 Actual	FY 2016 Actual
Issuance	\$16.0	\$18.4	\$17.7
Reinstatement	\$2.6	\$2.6	\$1.7

7b. Provide an efficiency measure.
 N/A

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

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual
Initial	355,375	366,779	379,425
Renewal	657,488	818,092	743,615
Non-driver	183,631	189,486	197,174
Duplicate	218,630	225,784	245,484
Total	1,415,124	1,600,141	1,565,698

7d. Provide a customer satisfaction measure, if available.
 N/A

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.015, 4.020, 4.025
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	48,392					48,392
Federal						0
Other	390,804	0	54,315	355,432	16,298	816,849
Total	439,196	0	54,315	355,432	16,298	865,241

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.

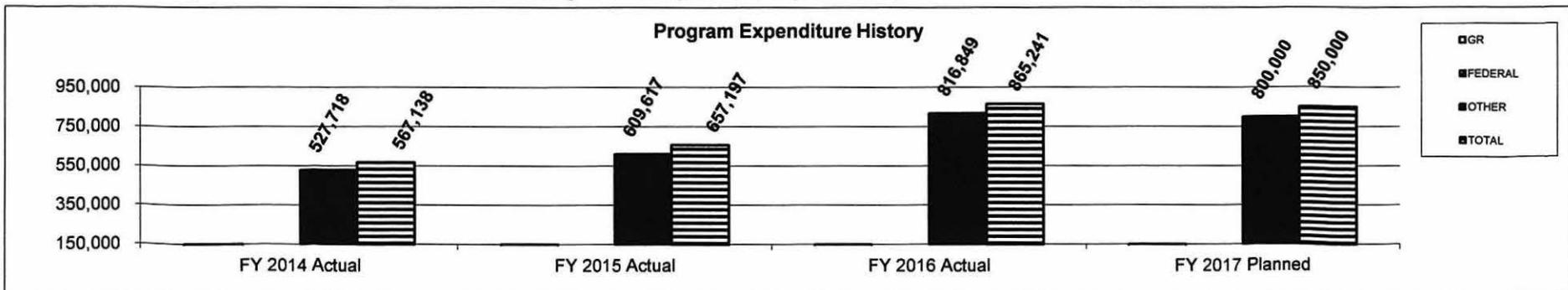
3. Are there federal matching requirements? If yes, please explain.

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): <u>4.015, 4.020, 4.025</u>									
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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										
	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;"><u>\$961,383</u></td> <td style="text-align: center;"><u>\$1,020,585</u></td> <td style="text-align: center;"><u>\$1,202,844</u></td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	<u>\$961,383</u>	<u>\$1,020,585</u>	<u>\$1,202,844</u>
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
<u>\$961,383</u>	<u>\$1,020,585</u>	<u>\$1,202,844</u>								
7b. Provide an efficiency measure.										
N/A										
7c. Provide the number of clients/individuals served, if applicable.										
Total number of dealerships licensed										
	<table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;"><u>5,917</u></td> <td style="text-align: center;"><u>5,785</u></td> <td style="text-align: center;"><u>5,725</u></td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	<u>5,917</u>	<u>5,785</u>	<u>5,725</u>
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
<u>5,917</u>	<u>5,785</u>	<u>5,725</u>								
7d. Provide a customer satisfaction measure, if available.										
N/A										

PROGRAM DESCRIPTION

Department of Revenue		HB Section(s): 4.005, 4.015, 4.020, 4.025				
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	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

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.

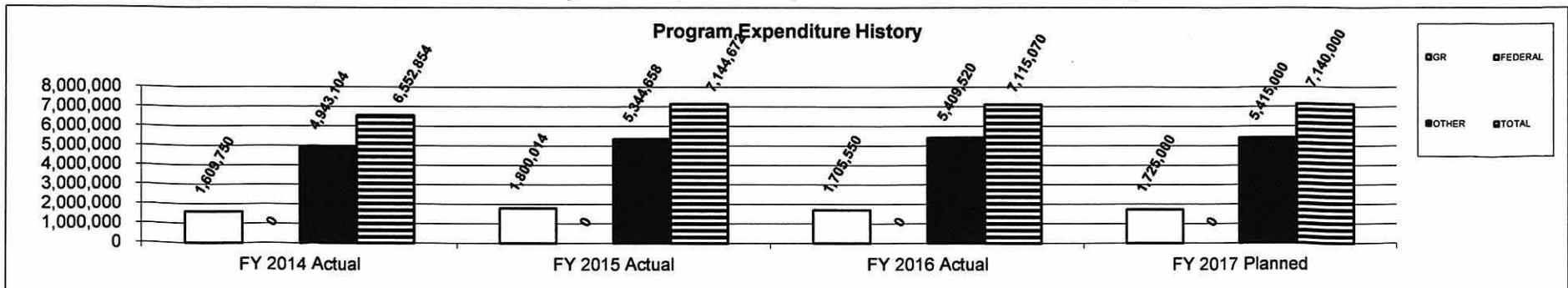
3. Are there federal matching requirements? If yes, please explain.

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): <u>4.005, 4.015, 4.020, 4.025</u>	
Program Name - Motor Vehicle Registration			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 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 2014	FY 2015	FY 2016
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
	\$164.21	\$167.49	\$175.21
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of registrations produced			
	FY 2014	FY 2015	FY 2016
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Motor Vehicle - Annual (in millions)	2.08	2.08	2.09
Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90
Trailer	358,984	370,061	390,257
Marine craft	121,870	122,531	124,517
All-Terrain Vehicles	24,458	23,414	22,679
7d. Provide a customer satisfaction measure, if available.			
N/A			

PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
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	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

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.

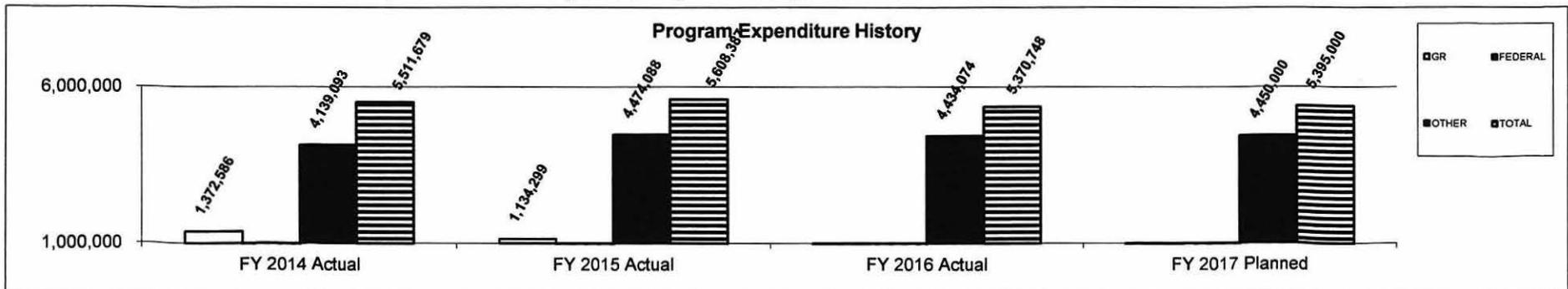
3. Are there federal matching requirements? If yes, please explain.

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): <u>4.005, 4.015, 4.020, 4.025</u>												
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 2014, FY 2015 and FY 2016 Actual and FY 2017 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)													
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FY 2014	FY 2015	FY 2016											
Actual	Actual	Actual											
<hr/>	<hr/>	<hr/>											
\$735.60	\$793.78	\$842.63											
7b. Provide an efficiency measure.													
N/A													
7c. Provide the number of clients/individuals served, if applicable.													
Number of titles produced (in millions)													
	<table border="0" style="width:100%;"> <tr> <td align="center">FY 2014</td> <td align="center">FY 2015</td> <td align="center">FY 2016</td> </tr> <tr> <td align="center">Actual</td> <td align="center">Actual</td> <td align="center">Actual</td> </tr> <tr> <td align="center"><hr/></td> <td align="center"><hr/></td> <td align="center"><hr/></td> </tr> <tr> <td align="center">1.99</td> <td align="center">2.04</td> <td align="center">2.09</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	<hr/>	<hr/>	<hr/>	1.99	2.04	2.09
FY 2014	FY 2015	FY 2016											
Actual	Actual	Actual											
<hr/>	<hr/>	<hr/>											
1.99	2.04	2.09											
7d. Provide a customer satisfaction measure, if available.													
N/A													

REFUNDS AND DISTRIBUTIONS

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00
TOTAL - PD	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00
TOTAL	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00
GRAND TOTAL	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87021C</u>
Division of Taxation	
Core - Appropriated Tax Credits	HB Section <u>4.04</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	0
EE	0	0	0	0	0	EE	0	0	0	0	0
PSD	600,000	0	0	600,000		PSD	0	0	0	0	0
TRF	0	0	0	0		TRF	0	0	0	0	0
Total	<u>600,000</u>	<u>0</u>	<u>0</u>	<u>600,000</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	0.00

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

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

Other Funds: _____

2. CORE DESCRIPTION

The Department of Revenue collects taxes imposed on freight line companies as authorized by Section 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties based on each county's percentage of main track line to the aggregate total of the state.

Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions.

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

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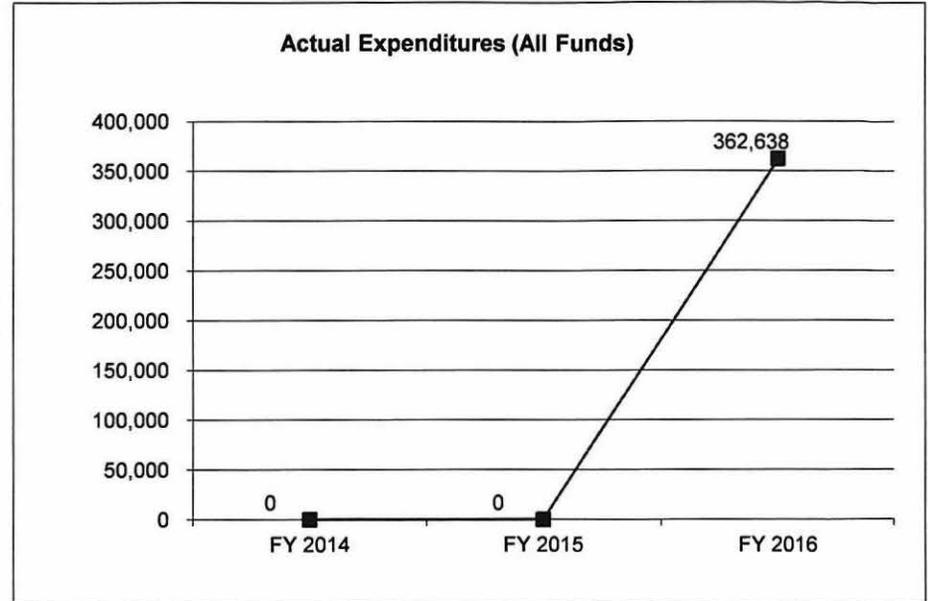
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87021C</u>
Division of Taxation	
Core - Appropriated Tax Credits	HB Section <u>4.04</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	0	0	1,400,000	600,000
Less Reverted (All Funds)	0	0	(42,000)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	1,358,000	600,000
Actual Expenditures (All Funds)	0	0	362,638	0
Unexpended (All Funds)	0	0	995,362	600,000
Unexpended, by Fund:				
General Revenue	0	0	995,362	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 Fiscal Year 2016 appropriation included \$1 million for the Wood Energy Tax Credit and \$300,000 for the Alternative Fuel Infrastructure Tax Credit. These credits were transferred to the Department of Economic Development in the Fiscal Year 2017 budget.

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	600,000	0	0	600,000	
	Total	0.00	600,000	0	0	600,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	600,000	0	0	600,000	
	Total	0.00	600,000	0	0	600,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	600,000	0	0	600,000	
	Total	0.00	600,000	0	0	600,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM DISTRIBUTIONS	291,000	0.00	600,000	0.00	600,000	0.00	0	0.00
REFUNDS	71,638	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00
GRAND TOTAL	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00	\$0	0.00
GENERAL REVENUE	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	981,390	0.00	750,000	0.00	750,000	0.00	0	0.00	
TOTAL - EE	981,390	0.00	750,000	0.00	750,000	0.00	0	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	0	0.00	
TOTAL - PD	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	0	0.00	
TOTAL	2,926,105	0.00	3,300,000	0.00	3,300,000	0.00	0	0.00	
GRAND TOTAL	\$2,926,105	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$0	0.00	

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>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	750,000	0	0	750,000		EE	0	0	0	0	
PSD	2,550,000	0	0	2,550,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	3,300,000	0	0	3,300,000		Total	0	0	0	0	

FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
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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>				

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: _____ Other Funds: _____

2. CORE DESCRIPTION

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.

Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. During Fiscal Year 2016, the Department referred \$80.4 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$7.9 million in individual income tax and \$55,457 in business tax delinquencies.

The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5 percent and 6.5 percent for the first placement and 6.4 percent and 9.73 percent for second placements. During Fiscal Year 2016, the Department referred \$384.6 million of delinquent accounts to collection agencies. The collection agencies collected \$6.8 million in individual income tax and \$8.7 million in business tax delinquencies.

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

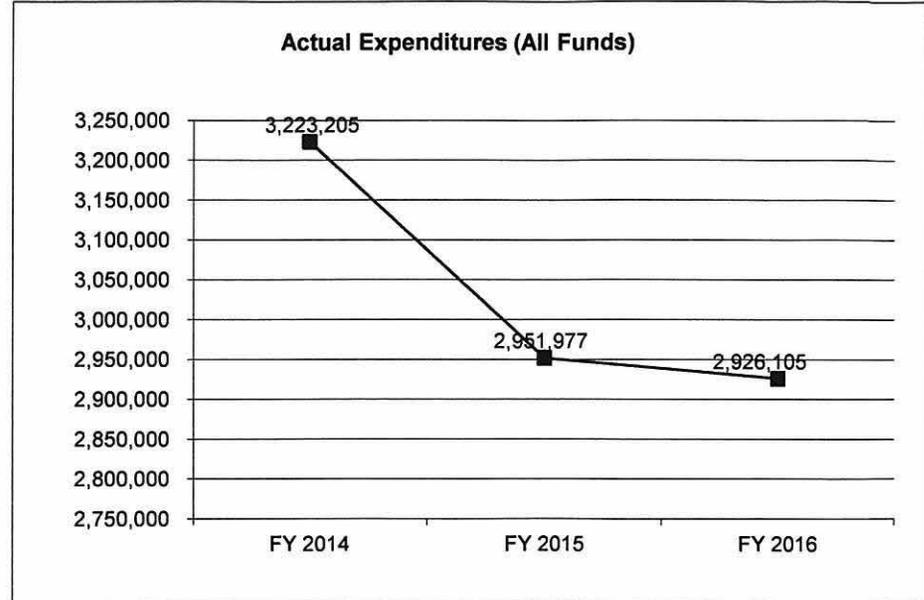
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>
Divisions of Taxation and Administration	
Core - Prosecuting Attorney/Collection Agency Fees	HB Section <u>4.045</u>

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	3,510,000	3,300,000	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)	<u>3,510,000</u>	<u>3,300,000</u>	<u>3,300,000</u>	<u>3,300,000</u>
Actual Expenditures (All Funds)	3,223,205	2,951,977	2,926,105	0
Unexpended (All Funds)	<u>286,795</u>	<u>348,023</u>	<u>373,895</u>	<u>3,300,000</u>
Unexpended, by Fund:				
General Revenue	286,795	348,023	373,895	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
PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	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	
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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	981,390	0.00	750,000	0.00	750,000	0.00	0	0.00
TOTAL - EE	981,390	0.00	750,000	0.00	750,000	0.00	0	0.00
PROGRAM DISTRIBUTIONS	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	0	0.00
TOTAL - PD	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	0	0.00
GRAND TOTAL	\$2,926,105	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$0	0.00
GENERAL REVENUE	\$2,926,105	0.00	\$3,300,000	0.00	\$3,300,000	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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund								
COUNTY LIEN FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	274,925	0.00	465,000	0.00	465,000	0.00	0	0.00
TOTAL - PD	274,925	0.00	465,000	0.00	465,000	0.00	0	0.00
TOTAL	274,925	0.00	465,000	0.00	465,000	0.00	0	0.00
GRAND TOTAL	\$274,925	0.00	\$465,000	0.00	\$465,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division of Taxation	
Core - County Filing Fees	HB Section <u>4.05</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	465,000	0	0	465,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>465,000</u>	<u>0</u>	<u>0</u>	<u>465,000</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:						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 judgements to garnish a taxpayer's wages, bank accounts or 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 to be released.

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

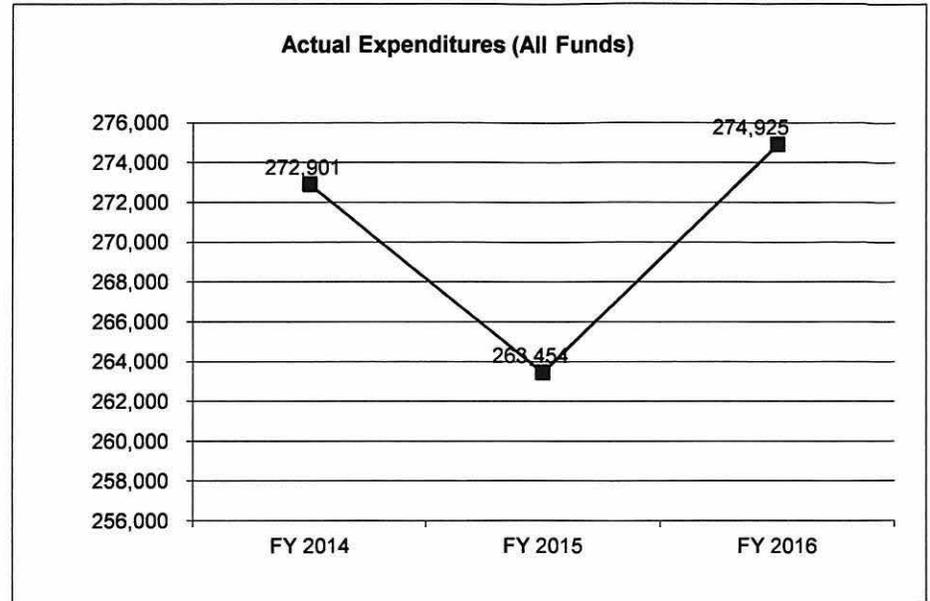
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division of Taxation	
Core - County Filing Fees	HB Section <u>4.05</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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)	272,901	263,454	274,925	0
Unexpended (All Funds)	192,099	201,546	190,075	465,000
Unexpended, by Fund:				
General Revenue	192,099	201,546	190,075	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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	274,925	0.00	465,000	0.00	465,000	0.00	0	0.00
TOTAL - PD	274,925	0.00	465,000	0.00	465,000	0.00	0	0.00
GRAND TOTAL	\$274,925	0.00	\$465,000	0.00	\$465,000	0.00	\$0	0.00
GENERAL REVENUE	\$274,925	0.00	\$465,000	0.00	\$465,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
TOTAL - PD	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
TOTAL	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
GRAND TOTAL	\$185,676,269	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$0	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

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	0	0	188,000,000	188,000,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	188,000,000	188,000,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

2. CORE DESCRIPTION

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to counties and cities as mandated by the Missouri Constitution.

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

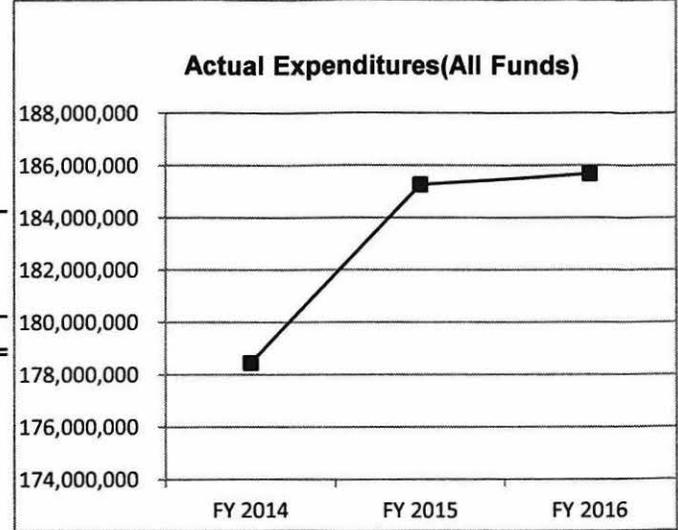
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87030C</u>
Division of Taxation	
Core - Motor Fuel Tax Distribution	HB Section <u>4.055</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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)	178,451,411	185,263,197	185,676,269	0
Unexpended (All Funds)	9,548,589	2,736,803	2,323,731	188,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	9,548,589	2,736,803	2,323,731	0



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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
TOTAL - PD	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	0	0.00
GRAND TOTAL	\$185,676,269	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$185,676,269	0.00	\$188,000,000	0.00	\$188,000,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
EMBLEM USE FEE DISTRIBUTION									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	905	0.00	1,000	0.00	1,000	0.00	0	0.00	
TOTAL - PD	905	0.00	1,000	0.00	1,000	0.00	0	0.00	
TOTAL	905	0.00	1,000	0.00	1,000	0.00	0	0.00	
GRAND TOTAL	\$905	0.00	\$1,000	0.00	\$1,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87032C</u>
Division of Motor Vehicle and Driver Licensi	
Core - Emblem Use Fee Distribution	HB Section <u>4.06</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	1,000	0	0	1,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

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)

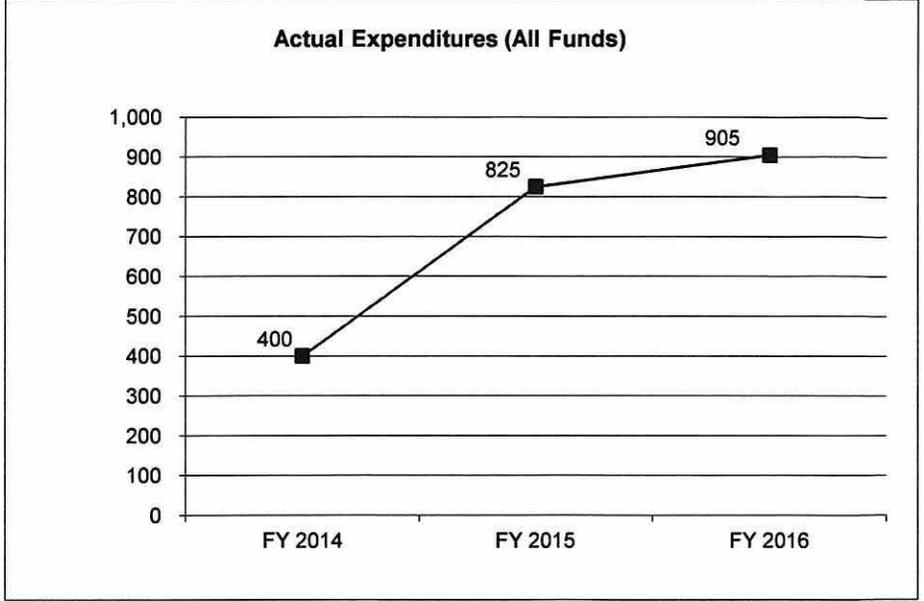
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87032C</u>
Division of Motor Vehicle and Driver Licensi	
Core - Emblem Use Fee Distribution	HB Section <u>4.06</u>

4. FINANCIAL HISTORY

	<u>FY 2014</u> Actual	<u>FY 2015</u> Actual	<u>FY 2016</u> Actual	<u>FY 2017</u> 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)	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Actual Expenditures (All Funds)	400	825	905	0
Unexpended (All Funds)	<u>600</u>	<u>175</u>	<u>95</u>	<u>1,000</u>
Unexpended, by Fund:				
General Revenue	600	175	95	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
TAFP AFTER VETOES							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,000	0	0	1,000	
	Total	0.00	1,000	0	0	1,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	905	0.00	1,000	0.00	1,000	0.00	0	0.00
TOTAL - PD	905	0.00	1,000	0.00	1,000	0.00	0	0.00
GRAND TOTAL	\$905	0.00	\$1,000	0.00	\$1,000	0.00	\$0	0.00
GENERAL REVENUE	\$905	0.00	\$1,000	0.00	\$1,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	0	0.00
TOTAL - PD	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	0	0.00
TOTAL	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	0	0.00
GRAND TOTAL	\$1,404,721,205	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Divisions of Taxation and Administration	
Core - General Revenue Refunds	HB Section <u>4.065</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	1,384,100,000	0	0	1,384,100,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,384,100,000	0	0	1,384,100,000	E Total	0	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00	0.00	

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

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

Other Funds: The Department of Revenue requests the continuation of the "E" on this appropriation.

Other Funds:

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the 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.

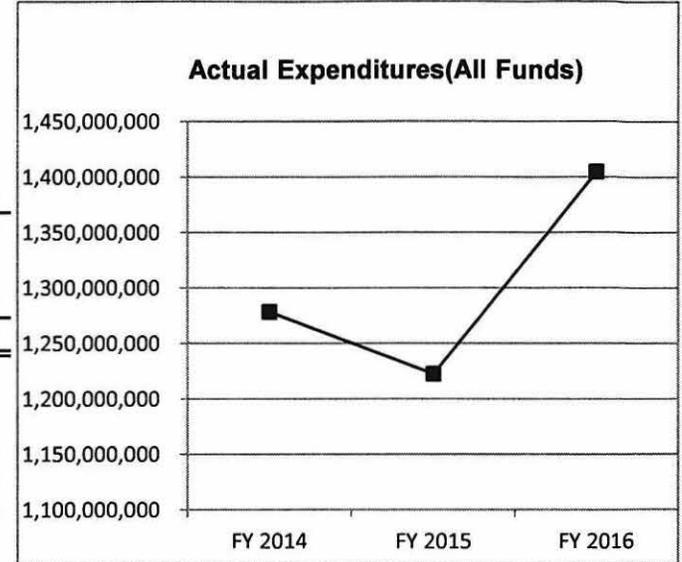
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Divisions of Taxation and Administration	
Core - General Revenue Refunds	HB Section <u>4.065</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	1,312,000,000	1,312,000,000	1,414,400,000	1,384,100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,312,000,000	1,312,000,000	1,414,400,000	1,384,100,000
Actual Expenditures(All Funds)	1,278,428,380	1,222,500,553	1,404,698,968	0
Unexpended (All Funds)	33,571,620	89,499,447	9,701,032	1,384,100,000
Unexpended, by Fund:				
General Revenue	33,571,620	89,499,447	9,701,032	0
Federal	0	0	0	0
Other	0	0	0	0



Notes (1)

Reverted includes the statutory three- percent reserve (when applicable).
 Restricted includes any Governor' Expenditure Restriction (when applicable).

NOTES:

(1) Appropriation increased \$20 million to process refunds.

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	1,384,100,000	0	0	1,384,100,000	
	Total	0.00	1,384,100,000	0	0	1,384,100,000	
DEPARTMENT CORE REQUEST							
	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	
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	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	0	0.00
TOTAL - PD	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	0	0.00
GRAND TOTAL	\$1,404,721,205	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$0	0.00
GENERAL REVENUE	\$1,404,721,205	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
FEDERAL & OTHER FUNDS REFUNDS									
CORE									
PROGRAM-SPECIFIC									
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	0	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	0	0.00	
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	4,011	0.00	5,000	0.00	5,000	0.00	0	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	5,000	0.00	10,000	0.00	10,000	0.00	0	0.00	
TOTAL - PD	<u>9,011</u>	<u>0.00</u>	<u>50,000</u>	<u>0.00</u>	<u>50,000</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	
TOTAL	9,011	0.00	50,000	0.00	50,000	0.00	0	0.00	
GRAND TOTAL	\$9,011	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87012C</u>
Divisions of Taxation, Motor Vehicle and Driver Licensing, Administration	
Core - Federal and Other Refunds	HB Section <u>4.07</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Funds used in FY16: Motor Vehicle Commission Fund (0588); DOR Specialty Plate Fund (0775)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers' Compensation, Health Initiatives, State School Money and Fair Share funds. This appropriation allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department may also use this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

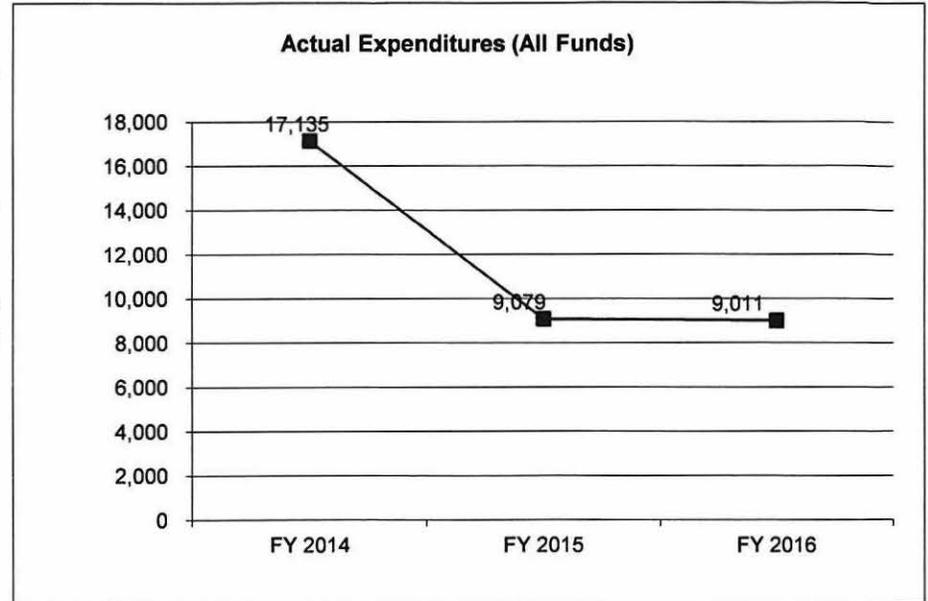
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87012C</u>
Divisions of Taxation, Motor Vehicle and Driver Licensing, Administration	
Core - Federal and Other Refunds	HB Section <u>4.07</u>

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
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)	17,135	9,079	9,011	0
Unexpended (All Funds)	32,865	40,921	40,989	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	32,865	40,921	40,989	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
TAFP AFTER VETOES							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	9,011	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	9,011	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$9,011	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$9,011	0.00	\$50,000	0.00	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
HIGHWAY FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	447,528	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00	
TOTAL - PD	447,528	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00	
TOTAL	447,528	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00	
GRAND TOTAL	\$447,528	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$0	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>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	2,290,564	2,290,564		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	2,290,564	2,290,564	E	Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

Other Funds:

The Department of Revenue 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 State Highways and Transportation Department Fund (Highway Fund) as required by Section 136.035, RSMo. The Department processes refund claims for motor vehicle sales and use taxes and motor vehicle and driver license fees.

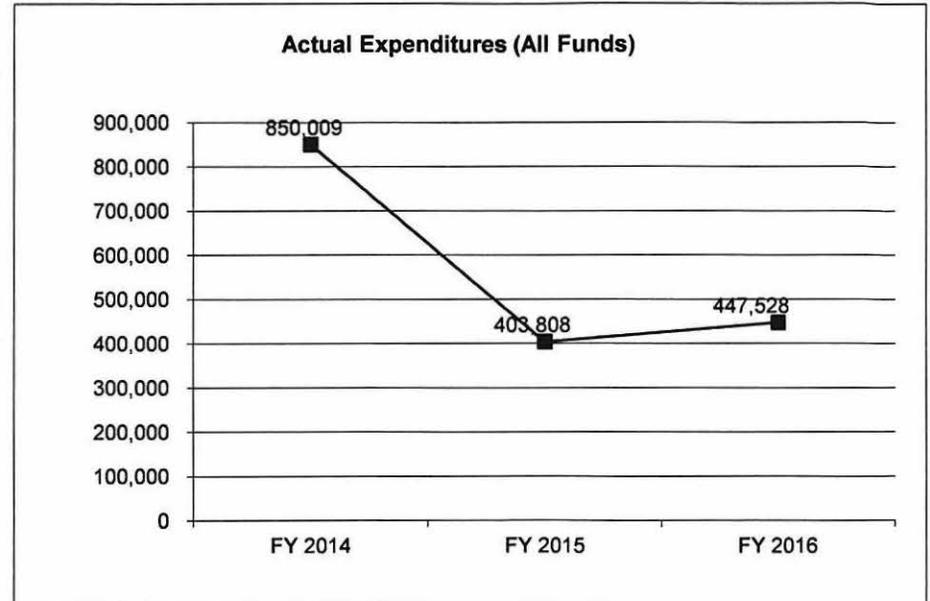
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87020C</u>
Divisions of Taxation and Administration	
Core - Highway Fund Refunds	HB Section <u>4.075</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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)	850,009	403,808	447,528	0
Unexpended (All Funds)	1,440,555	1,886,756	1,843,036	2,290,564
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,440,555	1,886,756	447,528	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
HIGHWAY FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	447,528	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
TOTAL - PD	447,528	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
GRAND TOTAL	\$447,528	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$447,528	0.00	\$2,290,564	0.00	\$2,290,564	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund								
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	5,772	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	5,772	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL	5,772	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$5,772	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87045C</u>
Division of Taxation	
Core - Aviation Trust Fund Refunds	HB Section <u>4.08</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Aviation Trust Fund (0952)

Other Funds:

2. CORE DESCRIPTION

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agricultural aircraft operators.

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

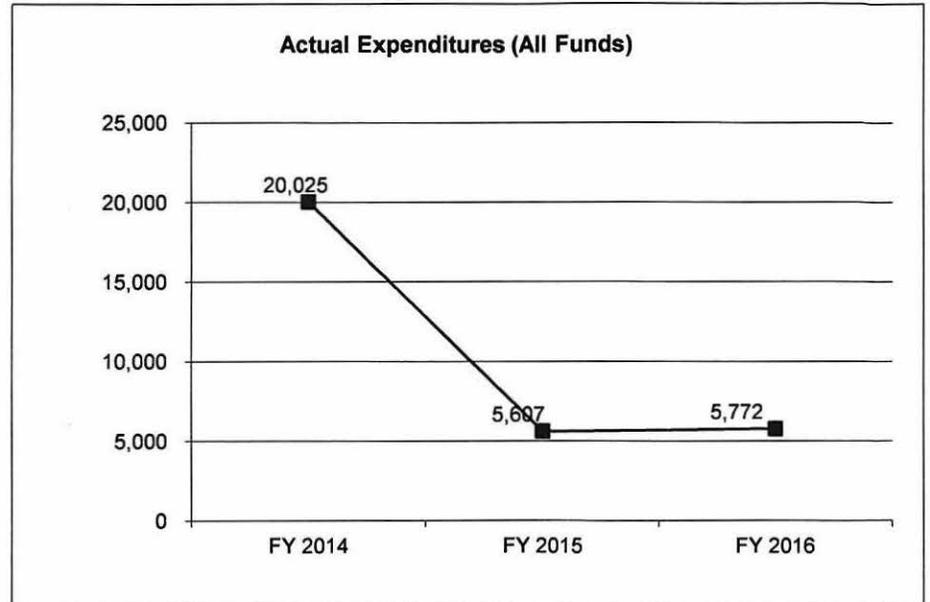
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87045C</u>
Division of Taxation	
Core - Aviation Trust Fund Refunds	HB Section <u>4.08</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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)	20,025	5,607	5,772	0
Unexpended (All Funds)	29,975	44,393	44,228	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	29,975	44,393	44,228	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
TAFP AFTER VETOES							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	5,772	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	5,772	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$5,772	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$5,772	0.00	\$50,000	0.00	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
REFUNDS OF MOTOR FUEL TAX									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00	
TOTAL - PD	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00	
TOTAL	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00	
GRAND TOTAL	\$10,047,050	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$0	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

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	10,914,000	10,914,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	10,914,000	10,914,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

Other Funds:

2. CORE DESCRIPTION

Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

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

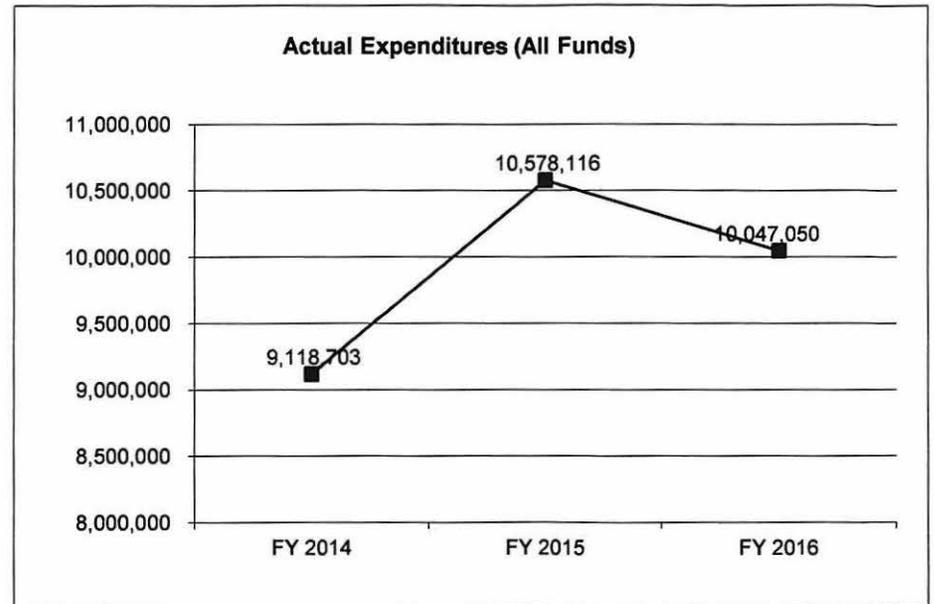
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>
Division of Taxation	
Core - Motor Fuel Tax Refunds	HB Section <u>4.085</u>

4. FINANCIAL HISTORY

	<u>FY 2014</u> Actual	<u>FY 2015</u> Actual	<u>FY 2016</u> Actual	<u>FY 2017</u> Current Yr.
Appropriation (All Funds)	10,914,000	10,914,000	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)	10,914,000	10,914,000	10,914,000	10,914,000
Actual Expenditures (All Funds)	<u>9,118,703</u>	<u>10,578,116</u>	<u>10,047,050</u>	<u>0</u>
Unexpended (All Funds)	<u>1,795,297</u>	<u>335,884</u>	<u>866,950</u>	<u>10,914,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,795,297	335,884	866,950	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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00
TOTAL - PD	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	0	0.00
GRAND TOTAL	\$10,047,050	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$10,047,050	0.00	\$10,914,000	0.00	\$10,914,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	308,555	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	308,555	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL	308,555	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
GRAND TOTAL	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$0	0.00

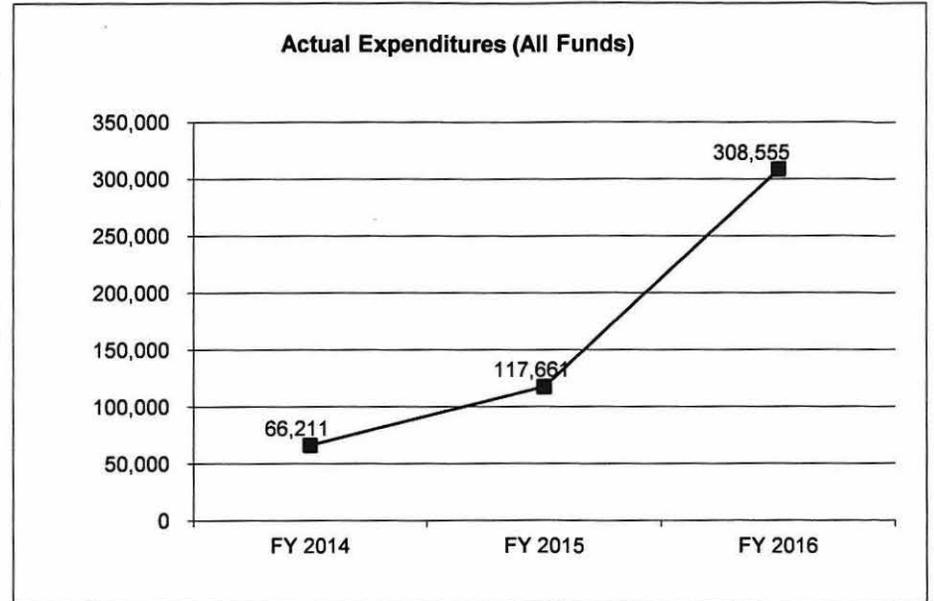
CORE DECISION ITEM

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

Budget Unit 87085C
HB Section 4.09

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	2,000,000	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)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (All Funds)	66,211	117,661	308,555	0
Unexpended (All Funds)	1,933,789	1,882,339	1,691,445	2,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,933,789	1,882,339	1,691,445	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 FROM WORKERS' COMP**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	308,555	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	308,555	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
GRAND TOTAL	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
CIGARETTE TAX REFUNDS									
CORE									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	7,352	0.00	125,000	0.00	125,000	0.00	0	0.00	
STATE SCHOOL MONEYS	8,546	0.00	25,000	0.00	25,000	0.00	0	0.00	
FAIR SHARE FUND	3,798	0.00	11,000	0.00	11,000	0.00	0	0.00	
TOTAL - PD	<u>19,696</u>	<u>0.00</u>	<u>161,000</u>	<u>0.00</u>	<u>161,000</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	
TOTAL	19,696	0.00	161,000	0.00	161,000	0.00	0	0.00	
GRAND TOTAL	\$19,696	0.00	\$161,000	0.00	\$161,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87088C</u>
Division of Taxation	
Core - Cigarette Tax Refunds	HB Section <u>4.095</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	161,000	161,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	161,000	161,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

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

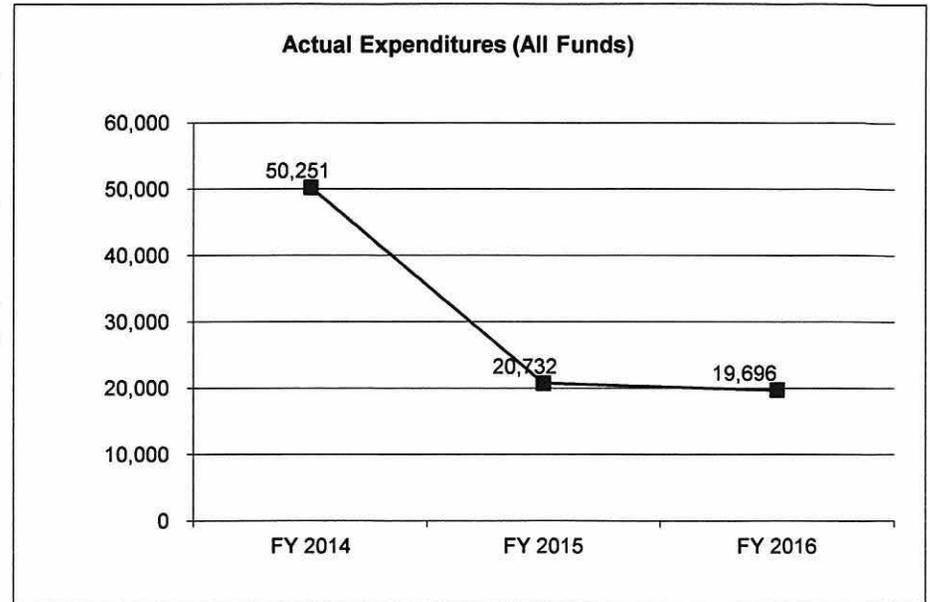
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87088C</u>
Division of Taxation	
Core - Cigarette Tax Refunds	HB Section <u>4.095</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	61,000	161,000	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	161,000	161,000	161,000
Actual Expenditures (All Funds)	50,251	20,732	19,696	0
Unexpended (All Funds)	10,749	140,268	141,304	161,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	10,749	140,268	141,304	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
TAFP 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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	19,696	0.00	161,000	0.00	161,000	0.00	0	0.00
TOTAL - PD	19,696	0.00	161,000	0.00	161,000	0.00	0	0.00
GRAND TOTAL	\$19,696	0.00	\$161,000	0.00	\$161,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$19,696	0.00	\$161,000	0.00	\$161,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
COUNTY STOCK INS TAX DISTRIBTN									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	114,442	0.00	660,700	0.00	660,700	0.00	0	0.00	
TOTAL - PD	114,442	0.00	660,700	0.00	660,700	0.00	0	0.00	
TOTAL	114,442	0.00	660,700	0.00	660,700	0.00	0	0.00	
GRAND TOTAL	\$114,442	0.00	\$660,700	0.00	\$660,700	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division of Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.1</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	660,700	0	0	660,700		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>660,700</u>	<u>0</u>	<u>0</u>	<u>660,700</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

2. CORE DESCRIPTION

Section 148.330.4, RSMo, states "On or before the first day of September each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue of the state, to the county treasurer, and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."

The Department of Revenue uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless.

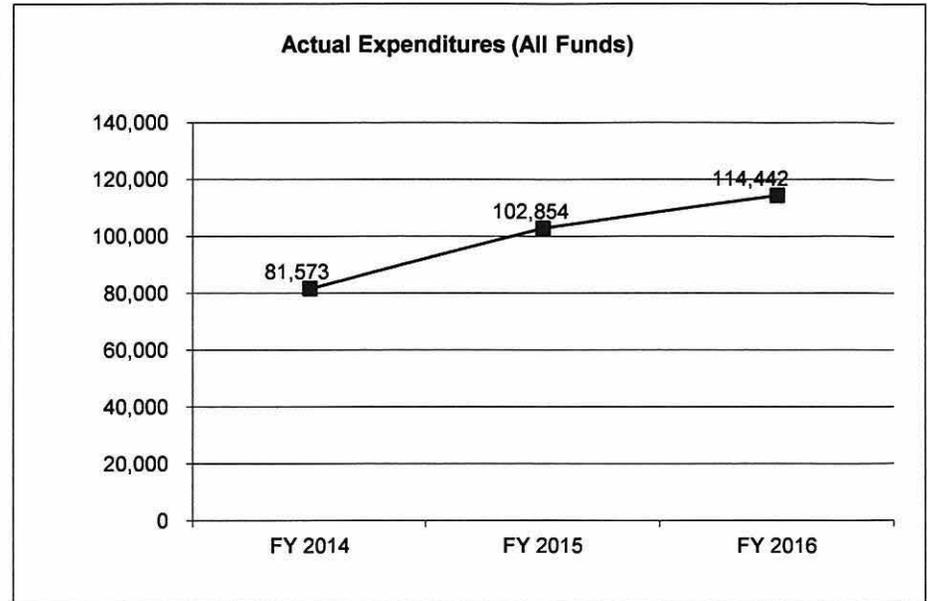
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division of Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.1</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	660,700	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)	660,700	660,700	660,700	660,700
Actual Expenditures (All Funds)	81,573	102,854	114,442	0
Unexpended (All Funds)	579,127	557,846	546,258	660,700
Unexpended, by Fund:				
General Revenue	579,127	557,846	546,258	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
TAFP AFTER VETOES							
	PD	0.00	660,700	0	0	660,700	
	Total	0.00	660,700	0	0	660,700	
DEPARTMENT CORE REQUEST							
	PD	0.00	660,700	0	0	660,700	
	Total	0.00	660,700	0	0	660,700	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	660,700	0	0	660,700	
	Total	0.00	660,700	0	0	660,700	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	114,442	0.00	660,700	0.00	660,700	0.00	0	0.00
TOTAL - PD	114,442	0.00	660,700	0.00	660,700	0.00	0	0.00
GRAND TOTAL	\$114,442	0.00	\$660,700	0.00	\$660,700	0.00	\$0	0.00
GENERAL REVENUE	\$114,442	0.00	\$660,700	0.00	\$660,700	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
OFFSET DEBTS WITH TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	68,893	0.00	260,000	0.00	260,000	0.00	0	0.00
TOTAL - PD	68,893	0.00	260,000	0.00	260,000	0.00	0	0.00
TOTAL	68,893	0.00	260,000	0.00	260,000	0.00	0	0.00
GRAND TOTAL	\$68,893	0.00	\$260,000	0.00	\$260,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division of Taxation	
Core - Offset Debts with Tax Credits	HB Section <u>4.105</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	260,000	0	0	260,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	260,000	0	0	260,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

2. CORE DESCRIPTION

Section 135.815, RSMo, states "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application 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."

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

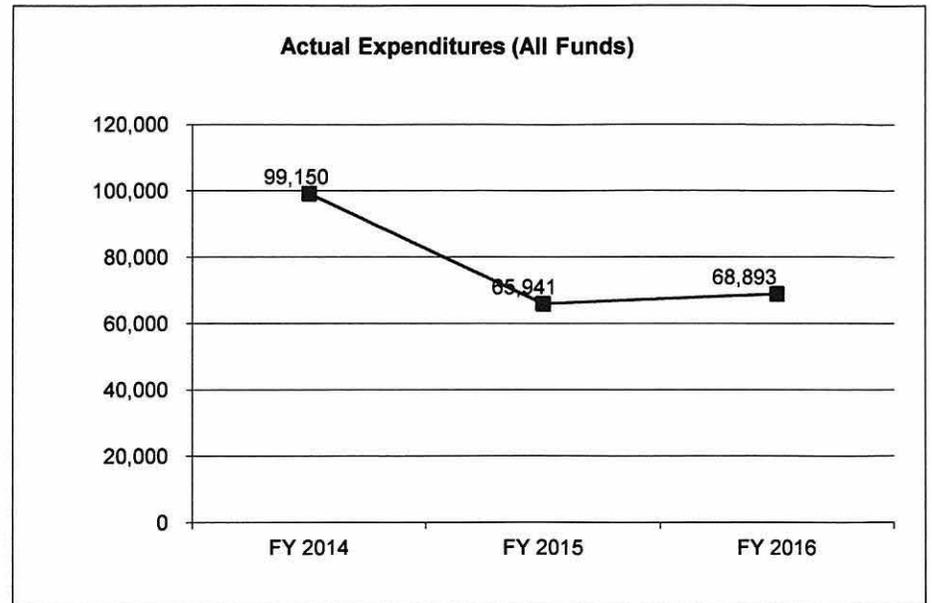
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division of Taxation	
Core - Offset Debts with Tax Credits	HB Section <u>4.105</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	260,000	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)	260,000	260,000	260,000	260,000
Actual Expenditures (All Funds)	99,150	65,941	68,893	0
Unexpended (All Funds)	160,850	194,059	191,107	260,000
Unexpended, by Fund:				
General Revenue	160,850	194,059	191,107	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
OFFSET DEBTS WITH TAX CREDITS**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	260,000	0	0	260,000	
	Total	0.00	260,000	0	0	260,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	260,000	0	0	260,000	
	Total	0.00	260,000	0	0	260,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	260,000	0	0	260,000	
	Total	0.00	260,000	0	0	260,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	68,893	0.00	260,000	0.00	260,000	0.00	0	0.00
TOTAL - PD	68,893	0.00	260,000	0.00	260,000	0.00	0	0.00
GRAND TOTAL	\$68,893	0.00	\$260,000	0.00	\$260,000	0.00	\$0	0.00
GENERAL REVENUE	\$68,893	0.00	\$260,000	0.00	\$260,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00	
TOTAL - TRF	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00	
TOTAL	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00	
GRAND TOTAL	\$12,620,681	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$0	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

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	0	0	0	0	0	PSD	0	0	0	0	
TRF	13,797,384	0	0	13,797,384		TRF	0	0	0	0	
Total	13,797,384	0	0	13,797,384		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:						Other Funds:					

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)

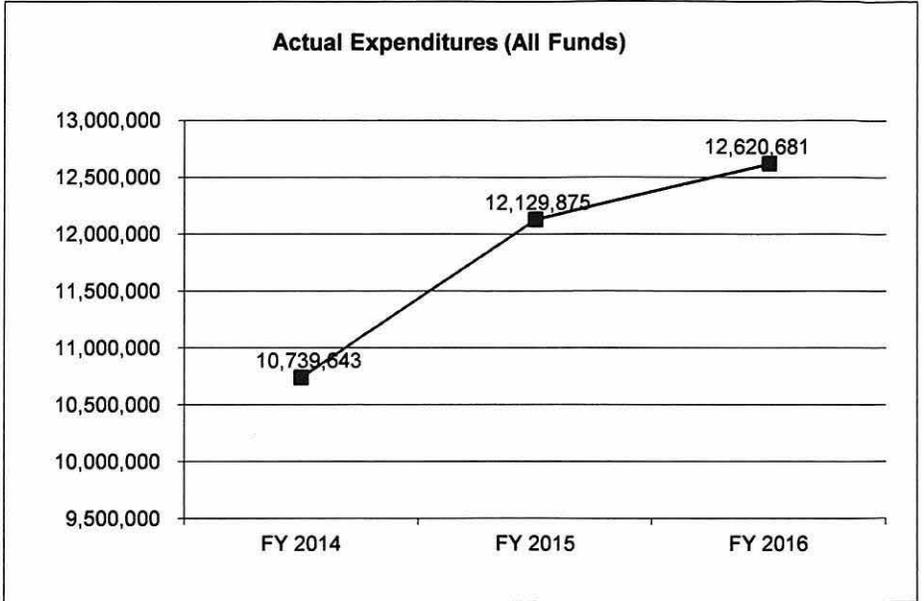
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division of Taxation	
Core - Debt Offset Transfer	HB Section <u>4.11</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	13,797,384	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)	13,797,384	13,797,384	13,797,384	13,797,384
Actual Expenditures (All Funds)	10,739,643	12,129,875	12,620,681	0
Unexpended (All Funds)	3,057,741	1,667,509	1,176,703	13,797,384
Unexpended, by Fund:				
General Revenue	3,057,741	1,667,509	1,176,703	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
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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00
TOTAL - TRF	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00
GRAND TOTAL	\$12,620,681	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$0	0.00
GENERAL REVENUE	\$12,620,681	0.00	\$13,797,384	0.00	\$13,797,384	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund								
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
TOTAL - TRF	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
TOTAL	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
GRAND TOTAL	\$2,462,589	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87101C</u>
Division of Taxation	
Core - Circuit Core Escrow Transfer	HB Section <u>4.115</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	0	0	0	0	0	PSD	0	0	0	0	
TRF	2,518,749	0	0	2,518,749		TRF	0	0	0	0	
Total	<u>2,518,749</u>	<u>0</u>	<u>0</u>	<u>2,518,749</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:						Other Funds:					

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

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

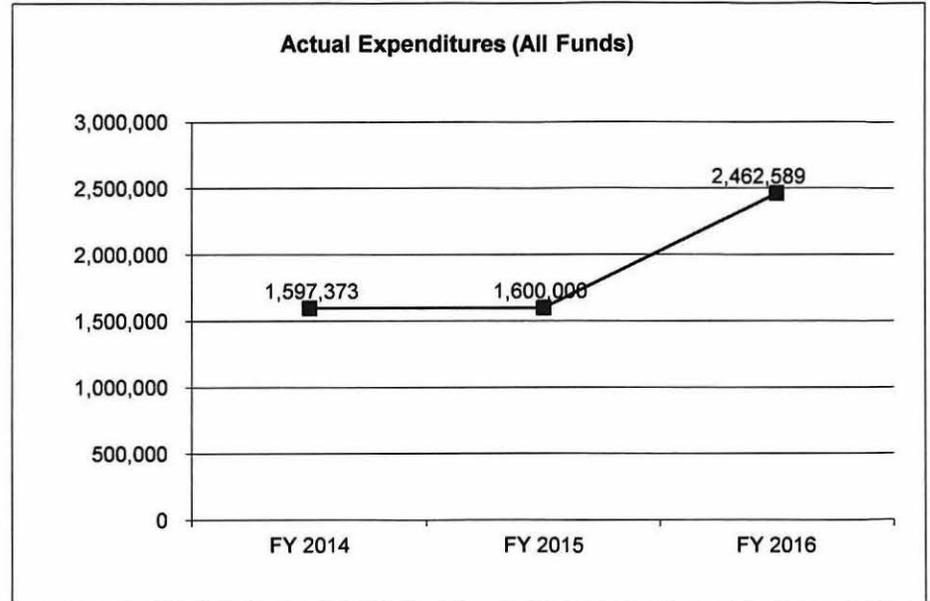
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87101C</u>
Division of Taxation	
Core - Circuit Core Escrow Transfer	HB Section <u>4.115</u>

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	1,600,000	1,600,000	2,462,589	2,518,749
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,600,000	1,600,000	2,462,589	2,518,749
Actual Expenditures (All Funds)	1,597,373	1,600,000	2,462,589	0
Unexpended (All Funds)	2,627	0	0	2,518,749
Unexpended, by Fund:				
General Revenue	2,627	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
CIRCUIT COURTS ESCROW TRF**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	2,518,749	0	0	2,518,749	
	Total	0.00	2,518,749	0	0	2,518,749	
DEPARTMENT CORE REQUEST							
	TRF	0.00	2,518,749	0	0	2,518,749	
	Total	0.00	2,518,749	0	0	2,518,749	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	2,518,749	0	0	2,518,749	
	Total	0.00	2,518,749	0	0	2,518,749	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
TOTAL - TRF	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
GRAND TOTAL	\$2,462,589	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$0	0.00
GENERAL REVENUE	\$2,462,589	0.00	\$2,518,749	0.00	\$2,518,749	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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DEBT OFFSET								
CORE								
PROGRAM-SPECIFIC								
DEBT OFFSET ESCROW	906,537	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
TOTAL - PD	906,537	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
TOTAL	906,537	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
GRAND TOTAL	\$906,537	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Divisions of Taxation and Administration	
Core - Debt Offset Distribution	HB Section <u>4.12</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	0	0	1,164,119	1,164,119		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>1,164,119</u>	<u>1,164,119</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds:

2. CORE DESCRIPTION

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

The Department 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 2016, Kansas intercepted \$5.9 million on behalf of Missouri. Missouri intercepted \$3.5 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)

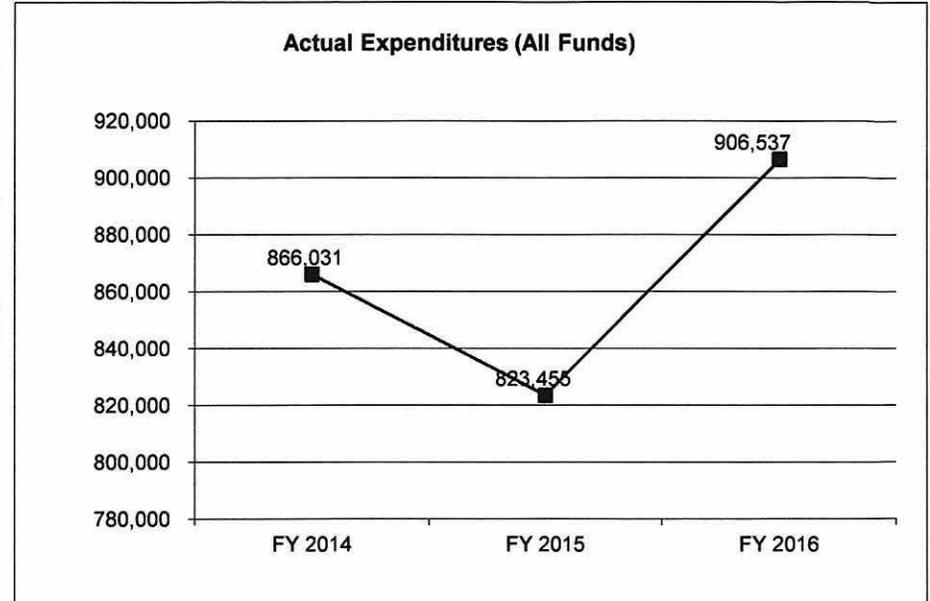
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Divisions of Taxation and Administration	
Core - Debt Offset Distribution	HB Section <u>4.12</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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)	866,031	823,455	906,537	0
Unexpended (All Funds)	298,088	340,664	257,582	1,164,119
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	298,088	340,664	257,582	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 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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DEBT OFFSET								
CORE								
REFUNDS	906,537	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
TOTAL - PD	906,537	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
GRAND TOTAL	\$906,537	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$906,537	0.00	\$1,164,119	0.00	\$1,164,119	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
SCHOOL DIST TRST TRANSFER TO GR									
CORE									
FUND TRANSFERS									
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87093C</u>
Division of Taxation	
Core - School District Trust Fund Transfer	HB Section <u>4.125</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	0
EE	0	0	0	0	0	EE	0	0	0	0	0
PSD	0	0	0	0	0	PSD	0	0	0	0	0
TRF	0	0	2,500,000	2,500,000		TRF	0	0	0	0	
Total	0	0	2,500,000	2,500,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: School District Trust Fund (0688)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue requests \$2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue. 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.

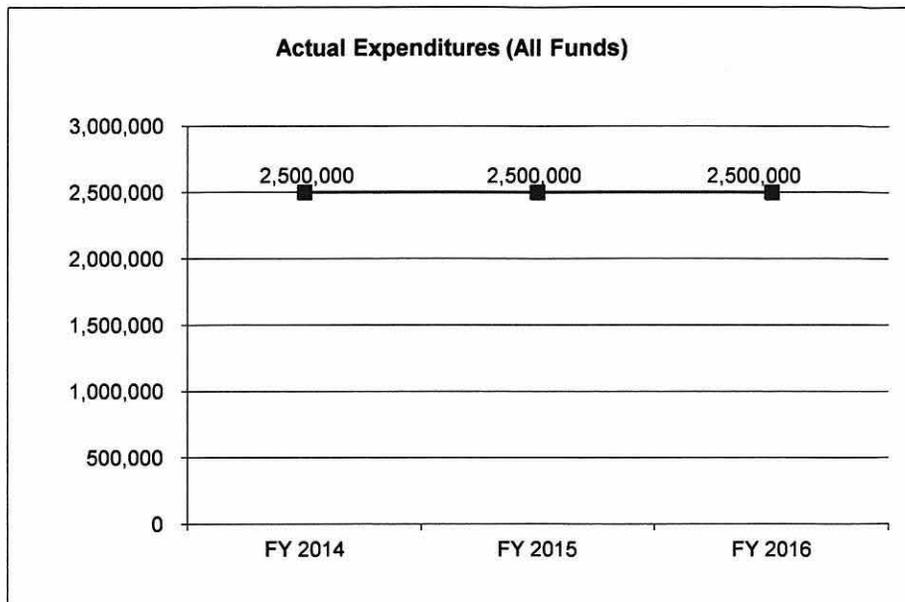
3. PROGRAM LISTING (list programs included in this core funding)

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>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SCHOOL DIST TRST TRANSFER TO GR CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
PARK SALES TAX TRANSFER TO GR									
CORE									
FUND TRANSFERS									
PARKS SALES TAX	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00	
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00	
TOTAL	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00	
PARKS SALES TAX TRANSFER INCR - 1860001									
FUND TRANSFERS									
PARKS SALES TAX	0	0.00	0	0.00	25,000	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	25,000	0.00	0	0.00	
GRAND TOTAL	\$291,796	0.00	\$300,000	0.00	\$325,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87094C</u>
Division of Taxation	
Core - Parks Sales Tax Transfer	HB Section <u>4.13</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	300,000	300,000		TRF	0	0	0	0	
Total	0	0	300,000	300,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Parks Sales Tax Fund (0613)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

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

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CORE DECISION ITEM

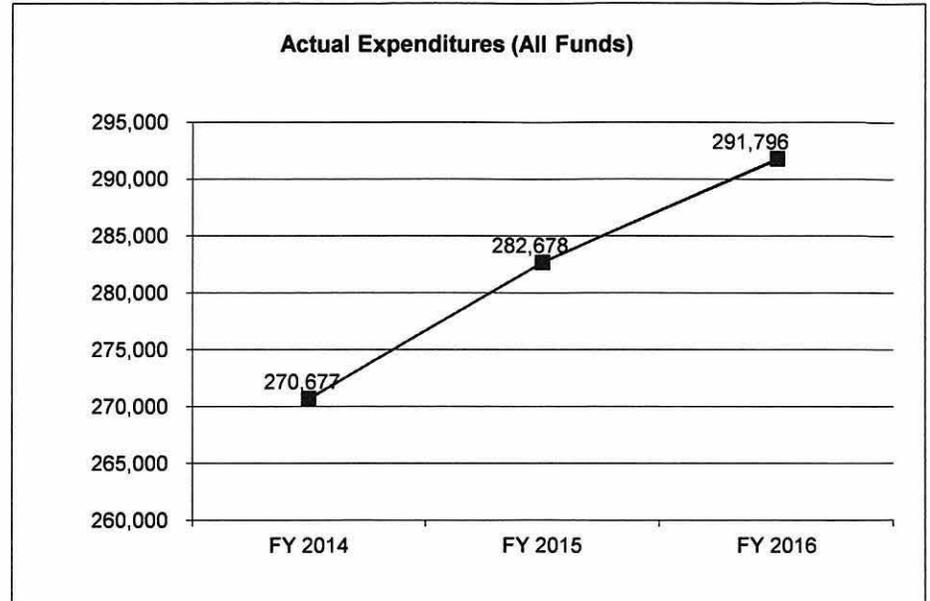
Department of Revenue
Division of Taxation
Core - Parks Sales Tax Transfer

Budget Unit 87094C

HB Section 4.13

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	300,000	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)	300,000	300,000	300,000	300,000
Actual Expenditures (All Funds)	270,677	282,678	291,796	0
Unexpended (All Funds)	29,323	17,322	8,204	300,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	29,323	17,322	8,204	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
PARK SALES TAX TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00
GRAND TOTAL	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00		0.00

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87094C</u>
Division of Taxation	
DI Name - Parks Sales Tax Transfer Increase DI#	HB Section <u>4.13</u>

1. AMOUNT OF REQUEST

	FY 2018 Budget Request				E		FY 2018 Governor's Recommendation				E
	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	25,000	25,000		TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Parks Sales Tax Fund (0613)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail 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 collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections have continued to increase over the past six years. The current appropriation authority of \$300,000 is less than the FY17 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87094C</u>
Division of Taxation	
DI Name - Parks Sales Tax Transfer Increase DI#	HB Section <u>4.13</u>

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 calculated transfer from the Parks Sales Tax Fund to General Revenue has increased. The estimated \$25,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2017. This request updates the core budget request.

	FY12	FY13	FY14	FY15	FY16	FY17
Transfers to General Revenue	252,959	265,492	270,677	282,678	291,796	304,732

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

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions										
Total PSD	0		0		0		0		0	
Transfers					25,000		25,000			
Total TRF	0		0		25,000		25,000		0	
Grand Total	0	0.0	0	0.0	25,000	0.0	25,000	0.0	0	

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87094C</u>
Division of Taxation	
DI Name - Parks Sales Tax Transfer Increase DI#	HB Section <u>4.13</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	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions										
Total PSD	0		0		0		0		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

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

<p>6a. Provide an effectiveness measure.</p>	<p>6b. Provide an efficiency measure.</p>
<p>6c. Provide the number of clients/individuals served, if applicable.</p>	<p>6d. Provide a customer satisfaction measure, if available.</p>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
PARK SALES TAX TRANSFER TO GR								
PARKS SALES TAX TRANSFER INCR - 1860001								
TRANSFERS OUT	0	0.00	0	0.00	25,000	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$25,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$25,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
SOIL & WATER SALS TX TRF TO GR									
CORE									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00	
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00	
TOTAL	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00	
SOIL & WATER SALES TAX TRF INC - 1860002									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	0	0.00	0	0.00	25,000	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	25,000	0.00	0	0.00	
GRAND TOTAL	\$291,796	0.00	\$300,000	0.00	\$325,000	0.00	\$0	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

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	300,000	300,000		TRF	0	0	0	0	
Total	0	0	300,000	300,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Soil and Water Sales Tax Fund (0614)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund.

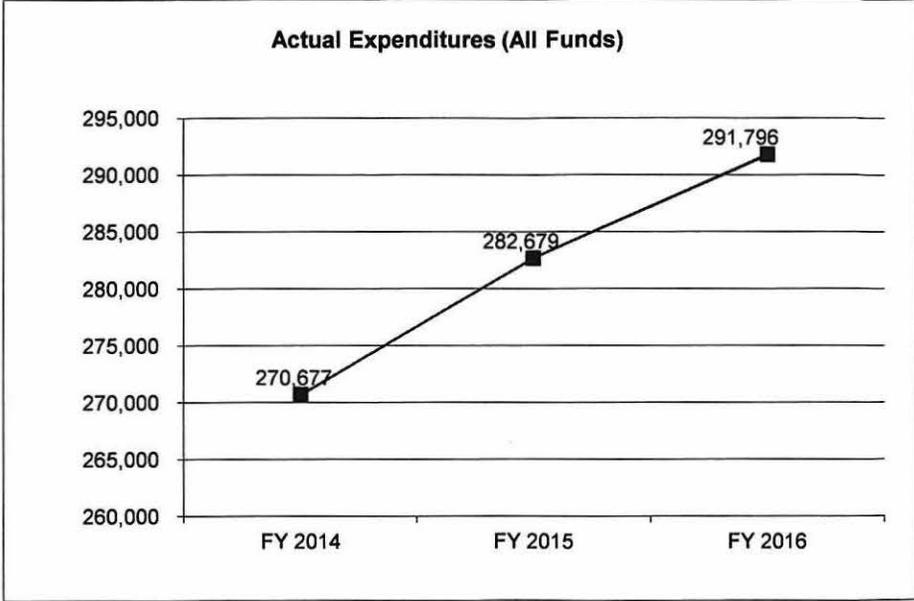
3. PROGRAM LISTING (list programs included in this core funding)

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>

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	300,000	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>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Actual Expenditures (All Funds)	270,677	282,679	291,796	0
Unexpended (All Funds)	<u>29,323</u>	<u>17,321</u>	<u>8,204</u>	<u>300,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	29,323	17,321	8,204	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
SOIL & WATER SALS TX TRF TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	300,000	300,000	
	Total	0.00	0	0	300,000	300,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	0	0.00
GRAND TOTAL	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00		0.00

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue		Budget Unit <u>87096C</u>
Division of Taxation		
DI Name - Soil and Water Sales Tax Transfer Increase	DI#	HB Section <u>4.135</u>

1. AMOUNT OF REQUEST

	FY 2018 Budget Request				E		FY 2018 Governor's Recommendation				E
	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	25,000	25,000		TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Soil and Water Sales Tax Fund (0614)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail 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 collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.

The soil and water sales tax collections have continued to increase over the past six years. The current appropriation authority of \$300,000 is less than the FY17 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87096C</u>
Division of Taxation	
DI Name - Soil and Water Sales Tax Transfer Increase	DI#
	HB Section <u>4.135</u>

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 calculated transfer from the Soil and Water Sales Tax Fund to General Revenue has increased. The estimated \$25,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2017. This request updates the core budget request.

	FY12	FY13	FY14	FY15	FY16	FY17
Transfers to General Revenue	252,959	265,492	270,677	282,678	291,796	304,732

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

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions										
Total PSD	0		0		0		0		0	
Transfers					25,000		25,000			
Total TRF	0		0		25,000		25,000		0	
Grand Total	0	0.0	0	0.0	25,000	0.0	25,000	0.0	0	

NEW DECISION ITEM
RANK: _____ OF _____

Department of Revenue	Budget Unit <u>87096C</u>
Division of Taxation	
DI Name - Soil and Water Sales Tax Transfer Increase	DI# _____
	HB Section <u>4.135</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	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions										
Total PSD	0		0		0		0		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

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

<p>6a. Provide an effectiveness measure.</p>	<p>6b. Provide an efficiency measure.</p>
<p>6c. Provide the number of clients/individuals served, if applicable.</p>	<p>6d. Provide a customer satisfaction measure, if available.</p>

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SOIL & WATER SALS TX TRF TO GR								
SOIL & WATER SALES TAX TRF INC - 1860002								
TRANSFERS OUT	0	0.00	0	0.00	25,000	0.00	0	0.00
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$25,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$25,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
INCOME TAX CHECK OFF TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	468,570	0.00	471,000	0.00	471,000	0.00	0	0.00	
TOTAL - TRF	468,570	0.00	471,000	0.00	471,000	0.00	0	0.00	
TOTAL	468,570	0.00	471,000	0.00	471,000	0.00	0	0.00	
GRAND TOTAL	\$468,570	0.00	\$471,000	0.00	\$471,000	0.00	\$0	0.00	

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	0	0	0	0	0	PSD	0	0	0	0	
TRF	471,000	0	0	471,000		TRF	0	0	0	0	
Total	471,000	0	0	471,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
<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)
- American Cancer Society Heartland Division, Inc. Fund (0700)
- American Diabetes Association Gateway Area Fund (0713)
- American Heart Association Fund (0714)
- American Red Cross Fund (0987)
- Arthritis Foundation Fund (0708)
- Childhood Lead Testing Fund (0899)
- Children's Trust Fund (0694)
- Development Disabilities Waiting List Equity Trust Fund (0986)
- Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
- Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)

- March of Dimes Fund (0716)
- Missouri Military Family Relief Fund (0719)
- Missouri National Guard Foundation Fund (0494)
- Muscular Dystrophy Association Fund (0707)
- National Guard Trust Fund (0900)
- National Multiple Sclerosis Society (0709)
- Organ Donor Program Fund (0824)
- Pediatric Cancer Research Trust Fund (0959)
- Puppy Protection Trust Fund (0985)
- Veterans Trust Fund (0579)
- Workers' Memorial Fund (0895)

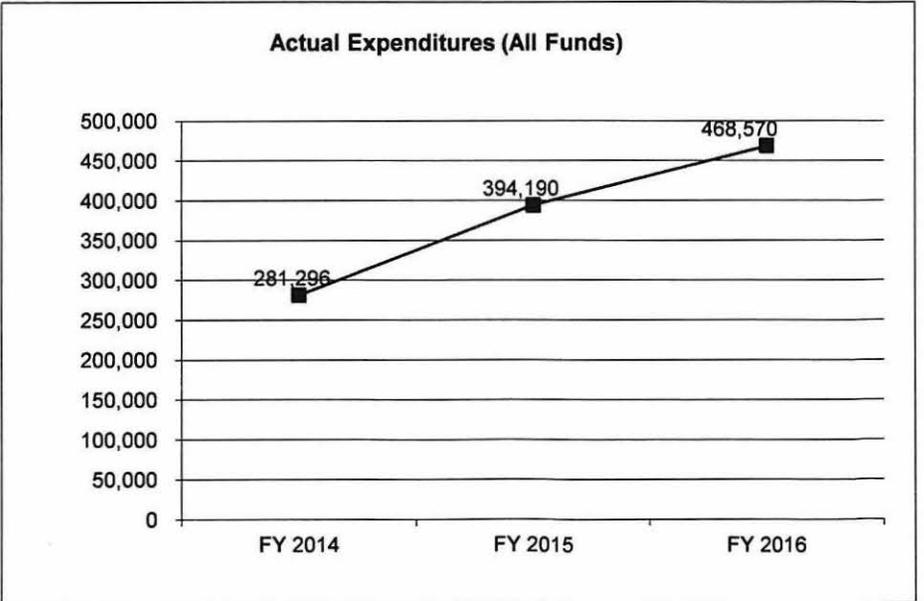
CORE DECISION ITEM

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

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

4. FINANCIAL HISTORY

	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Actual</u>	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Current Yr.</u>
Appropriation (All Funds)	396,000	396,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	<u>396,000</u>	<u>396,000</u>	<u>471,000</u>	<u>471,000</u>
Actual Expenditures (All Funds)	281,296	394,190	468,570	0
Unexpended (All Funds)	<u>114,704</u>	<u>1,810</u>	<u>2,430</u>	<u>471,000</u>
Unexpended, by Fund:				
General Revenue	114,704	1,810	2,430	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
TAFP AFTER VETOES							
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reallocation	782 T528 TRF	0.00	15,000	0	0	15,000	Core reallocation.
Core Reallocation	782 T046 TRF	0.00	(15,000)	0	0	(15,000)	Core reallocation.
	NET DEPARTMENT CHANGES	0.00	0	0	0	0	
DEPARTMENT CORE REQUEST							
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	468,570	0.00	471,000	0.00	471,000	0.00	0	0.00
TOTAL - TRF	468,570	0.00	471,000	0.00	471,000	0.00	0	0.00
GRAND TOTAL	\$468,570	0.00	\$471,000	0.00	\$471,000	0.00	\$0	0.00
GENERAL REVENUE	\$468,570	0.00	\$471,000	0.00	\$471,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	26	0.00	3,533	0.00	3,533	0.00	0	0.00	
MO NATIONAL GUARD FOUND FD	0	0.00	250	0.00	250	0.00	0	0.00	
VETERANS TRUST FUND	0	0.00	1,985	0.00	1,985	0.00	0	0.00	
CHILDREN'S TRUST	305	0.00	3,000	0.00	3,000	0.00	0	0.00	
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	0	0.00	
MISSOURI MILITARY FAMILY RELIE	0	0.00	250	0.00	250	0.00	0	0.00	
AFT SCH READ & ASSESS GRANT PR	169	0.00	0	0.00	0	0.00	0	0.00	
ORGAN DONOR PROGRAM	0	0.00	250	0.00	250	0.00	0	0.00	
WORKERS MEMORIAL	28	0.00	250	0.00	250	0.00	0	0.00	
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	0	0.00	250	0.00	250	0.00	0	0.00	
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	0	0.00	
PUPPY PROTECTION TRUST	5	0.00	250	0.00	250	0.00	0	0.00	
DEVELOP DISABILITIES WAIT LIST	0	0.00	250	0.00	250	0.00	0	0.00	
AMERICAN RED CROSS TRUST	2	0.00	250	0.00	250	0.00	0	0.00	
TOTAL - TRF	535	0.00	13,669	0.00	13,669	0.00	0	0.00	
TOTAL	535	0.00	13,669	0.00	13,669	0.00	0	0.00	
GRAND TOTAL	\$535	0.00	\$13,669	0.00	\$13,669	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division of Taxation	
Core - Income Tax Check-Off Erroneous Transfer	HB Section <u>4.145</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	0	0	0	0	0	PSD	0	0	0	0	
TRF	0	0	13,669	13,669	0	TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>13,669</u>	<u>13,669</u>	<u>0</u>	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	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:

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)
- American Cancer Society Heartland Division, Inc. Fund (0700)
- American Diabetes Association Gateway Area Fund (0713)
- American Heart Association Fund (0714)
- American Red Cross Fund (0987)
- Arthritis Foundation Fund (0708)
- Childhood Lead Testing Fund (0899)
- Children's Trust Fund (0694)
- Development Disabilities Waiting List Equity Trust Fund (0986)
- Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
- Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)

- March of Dimes Fund (0716)
- Missouri Military Family Relief Fund (0719)
- Missouri National Guard Foundation Fund (0494)
- Muscular Dystrophy Association Fund (0707)
- National Guard Trust Fund (0900)
- National Multiple Sclerosis Society (0709)
- Organ Donor Program Fund (0824)
- Pediatric Cancer Research Trust Fund (0959)
- Puppy Protection Trust Fund (0985)
- Veterans Trust Fund (0579)
- Workers' Memorial Fund (0895)

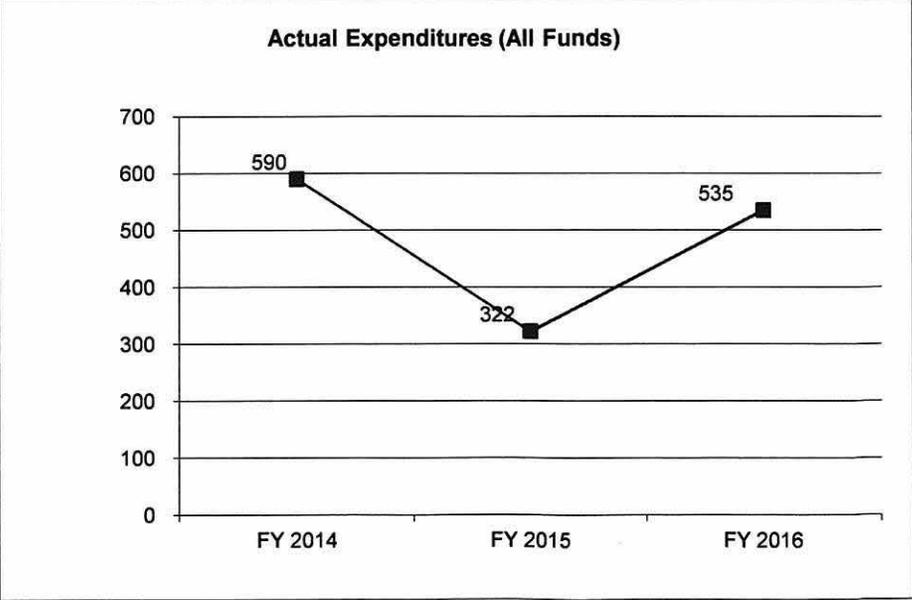
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division of Taxation	
Core - Income Tax Check-Off Erroneous Transfer	HB Section <u>4.145</u>

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

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
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)	<u>13,669</u>	<u>13,669</u>	<u>13,669</u>	<u>13,669</u>
Actual Expenditures (All Funds)	590	322	535	0
Unexpended (All Funds)	<u>13,079</u>	<u>13,347</u>	<u>13,134</u>	<u>13,669</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	13,079	13,347	13,134	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
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	535	0.00	13,669	0.00	13,669	0.00	0	0.00
TOTAL - TRF	535	0.00	13,669	0.00	13,669	0.00	0	0.00
GRAND TOTAL	\$535	0.00	\$13,669	0.00	\$13,669	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$535	0.00	\$13,669	0.00	\$13,669	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
INCOME TAX CHECK OFF DISTRIBU									
CORE									
PROGRAM-SPECIFIC									
AMER CANCER SOC, HEARTLAND DIV	9,088	0.00	13,500	0.00	13,500	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	3,423	0.00	3,500	0.00	3,500	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	885	0.00	2,500	0.00	2,500	0.00	0	0.00	
ARTHRITIS FOUNDATION	1,368	0.00	2,500	0.00	2,500	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	1,880	0.00	3,500	0.00	3,500	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	3,014	0.00	4,500	0.00	4,500	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	3,794	0.00	3,500	0.00	3,500	0.00	0	0.00	
MARCH OF DIMES	2,307	0.00	6,000	0.00	6,000	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	5,823	0.00	3,500	0.00	3,500	0.00	0	0.00	
AMERICAN RED CROSS TRUST	4,489	0.00	7,000	0.00	7,000	0.00	0	0.00	
TOTAL - PD	36,071	0.00	50,000	0.00	50,000	0.00	0	0.00	
TOTAL	36,071	0.00	50,000	0.00	50,000	0.00	0	0.00	
GRAND TOTAL	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division of Taxation	
Core - Income Tax Check-Off Distribution	HB Section <u>4.15</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: See Core Description below.

Other Funds:

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)
- American Cancer Society Heartland Division, Inc. Fund (0700)
- American Diabetes Association Gateway Area Fund (0713)
- American Heart Association Fund (0714)
- American Red Cross Fund (0987)

- Arthritis Foundation Fund (0708)
- March of Dimes Fund (0716)
- Muscular Dystrophy Association Fund (0707)
- National Multiple Sclerosis Society Fund (0709)
- Pediatric Cancer Research Trust Fund (0959)

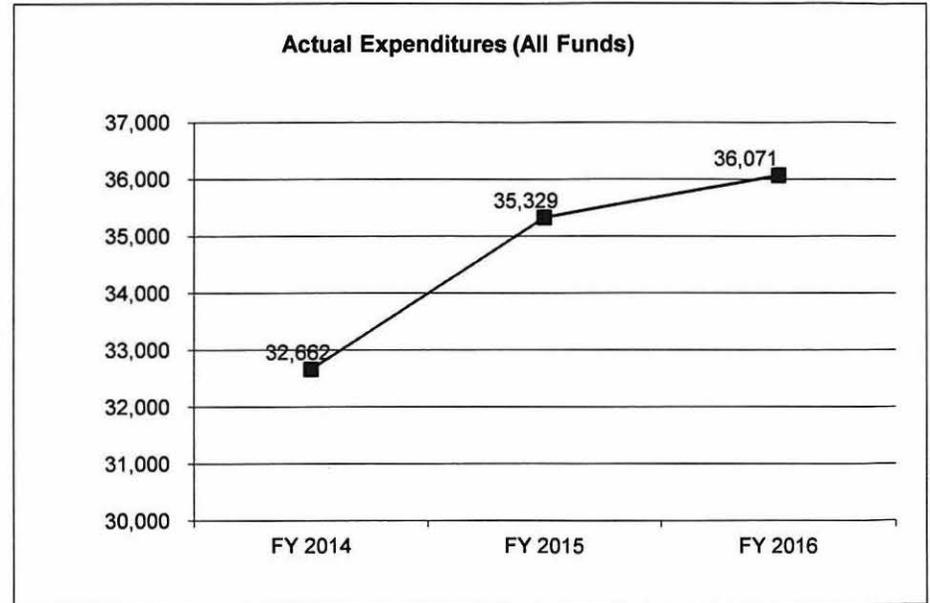
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division of Taxation	
Core - Income Tax Check-Off Distribution	HB Section <u>4.15</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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)	32,662	35,329	36,071	0
Unexpended (All Funds)	17,338	14,671	13,929	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	17,338	14,671	13,929	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 DISTRIBU**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	36,071	0.00	50,000	0.00	50,000	0.00	0	0.00
TOTAL - PD	36,071	0.00	50,000	0.00	50,000	0.00	0	0.00
GRAND TOTAL	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
DOR INFO FUND TRANSFER									
CORE									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00	
TOTAL - TRF	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00	
TOTAL	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00	
GRAND TOTAL	\$2,471,721	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division of Administration	
Core - DOR Information Fund Transfer to Highway	HB Section <u>4.155</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	0	0	0	0	0	PSD	0	0	0	0	
TRF	0	0	1,250,000	1,250,000		TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>1,250,000</u>	<u>1,250,000</u>		Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: DOR Information Fund (0619)

Other Funds:

2. CORE DESCRIPTION

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.

The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highways of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

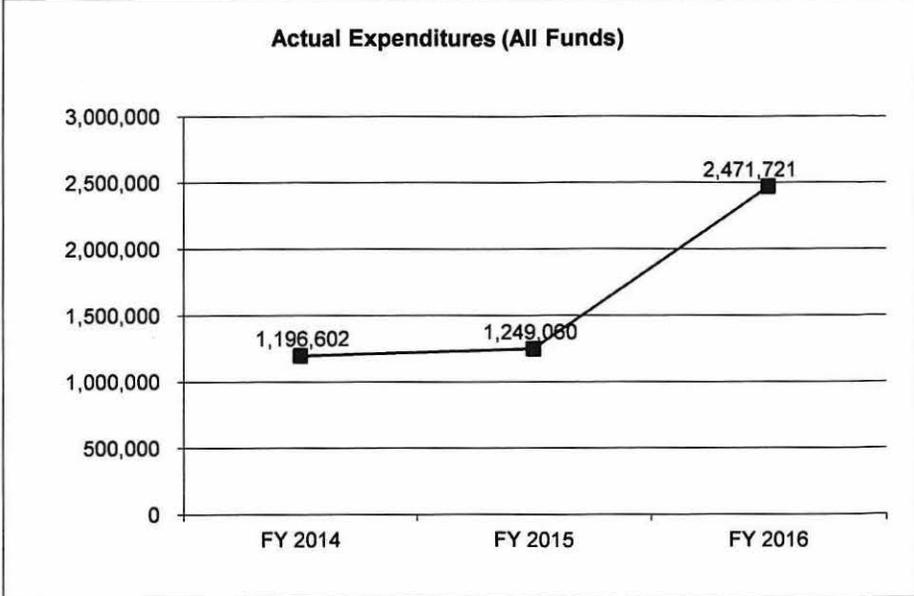
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division of Administration	
Core - DOR Information Fund Transfer to Highway	HB Section <u>4.155</u>

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	1,250,000	1,250,000	3,750,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	3,750,000	1,250,000
Actual Expenditures (All Funds)	1,196,602	1,249,060	2,471,721	0
Unexpended (All Funds)	53,398	940	1,278,279	1,250,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	53,398	940	1,278,279	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
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
TOTAL - TRF	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
GRAND TOTAL	\$2,471,721	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$2,471,721	0.00	\$1,250,000	0.00	\$1,250,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
MOTOR FUEL TAX TRANSFER									
CORE									
FUND TRANSFERS									
MOTOR FUEL TAX	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00	
TOTAL - TRF	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00	
TOTAL	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00	
GRAND TOTAL	\$538,544,430	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$0	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>4.16</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request					FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E	GR	Federal	Other	Total	E
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	560,178,001	560,178,001		TRF	0	0	0	
Total	0	0	560,178,001	560,178,001		Total	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue requests appropriation authority from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund as authorized by Section 142.345, RSMo.

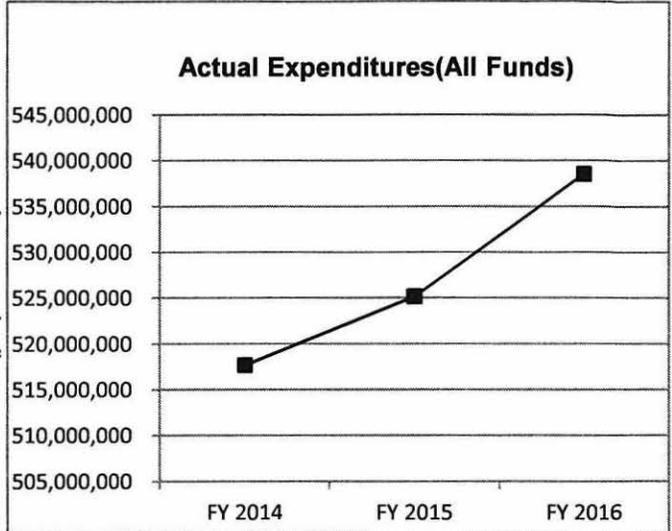
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division of Taxation	
Core - Motor Fuel Tax Transfer to Highway	HB Section <u>4.16</u>

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 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)	<u>560,178,001</u>	<u>560,178,001</u>	<u>560,178,001</u>	<u>560,178,001</u>
Actual Expenditures(All Funds)	517,663,713	525,166,971	538,544,430	0
Unexpended (All Funds)	<u>42,514,288</u>	<u>35,011,030</u>	<u>21,633,571</u>	<u>560,178,001</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	42,514,288	35,011,030	21,633,571	0



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
TAFP AFTER VETOES							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
TOTAL - TRF	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
GRAND TOTAL	\$538,544,430	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$538,544,430	0.00	\$560,178,001	0.00	\$560,178,001	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SPECIALTY PLATE TRANSFER TO HWY								
CORE								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	0	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	0	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL	0	0.00	20,000	0.00	20,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$0	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
Core - DOR Specialty Plate Transfer to Highway	HB Section <u>4.165</u>

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	20,000	20,000		TRF	0	0	0	0	
Total	0	0	20,000	20,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	DOR Specialty Plate (0775)					Other Funds:					

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the Department's cost of issuing, developing, and programming the implementation of an authorized plate.

Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

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

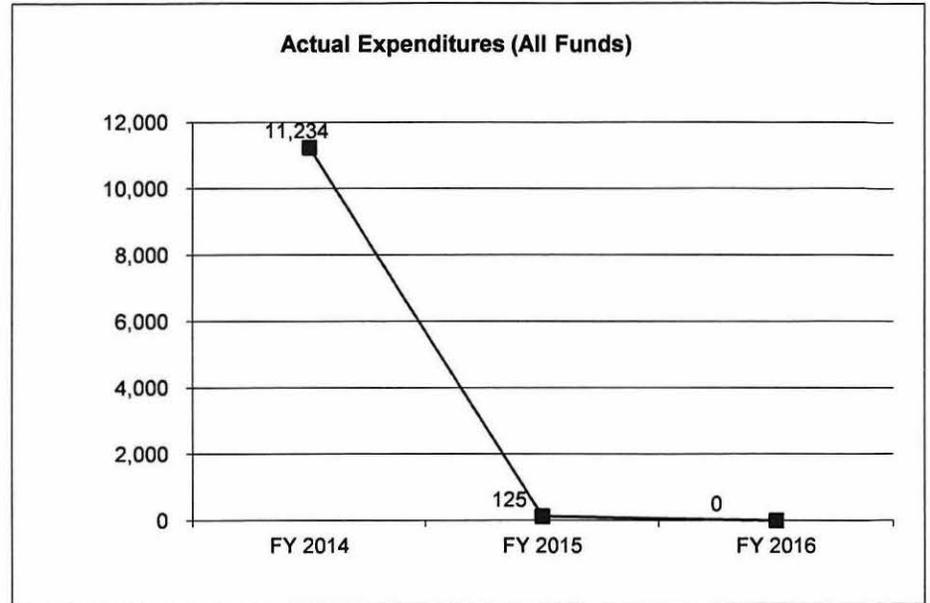
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
Core - DOR Specialty Plate Transfer to Highway	HB Section <u>4.165</u>

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	20,000	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)	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Actual Expenditures (All Funds)	<u>11,234</u>	<u>125</u>	<u>0</u>	<u>0</u>
Unexpended (All Funds)	<u>8,766</u>	<u>19,875</u>	<u>20,000</u>	<u>20,000</u>
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	8,766	19,875	20,000	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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
TRANSFERS OUT	0	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	0	0.00	20,000	0.00	20,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$20,000	0.00	\$20,000	0.00		0.00

STATE TAX COMMISSION

Overview

State Tax Commission

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

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

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$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	DEPARTMENT: Revenue
BUDGET UNIT NAME: State Tax Commissioner	
HOUSE BILL SECTION: 4.03	DIVISION: State Tax Commission

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

DEPARTMENT REQUEST

The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2018. Flexibility was granted at 10% in FY-17 and 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 utilized \$6,600 flexibility in FY-2016.	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-18 license renewals for certified appraisers conducting appraisal studies

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,873,495	37.48	2,038,297	40.00	2,038,297	40.00	0	0.00	
TOTAL - PS	1,873,495	37.48	2,038,297	40.00	2,038,297	40.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	172,253	0.00	170,775	0.00	170,775	0.00	0	0.00	
TOTAL - EE	172,253	0.00	170,775	0.00	170,775	0.00	0	0.00	
TOTAL	2,045,748	37.48	2,209,072	40.00	2,209,072	40.00	0	0.00	
GRAND TOTAL	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00	\$0	0.00	

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 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	2,038,297	0	0	2,038,297		PS	0	0	0	0	
EE	170,775	0	0	170,775		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	2,209,072	0	0	2,209,072		Total	0	0	0	0	
FTE	40.00	0.00	0.00	40.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	968,775	0	0	968,775		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:

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)

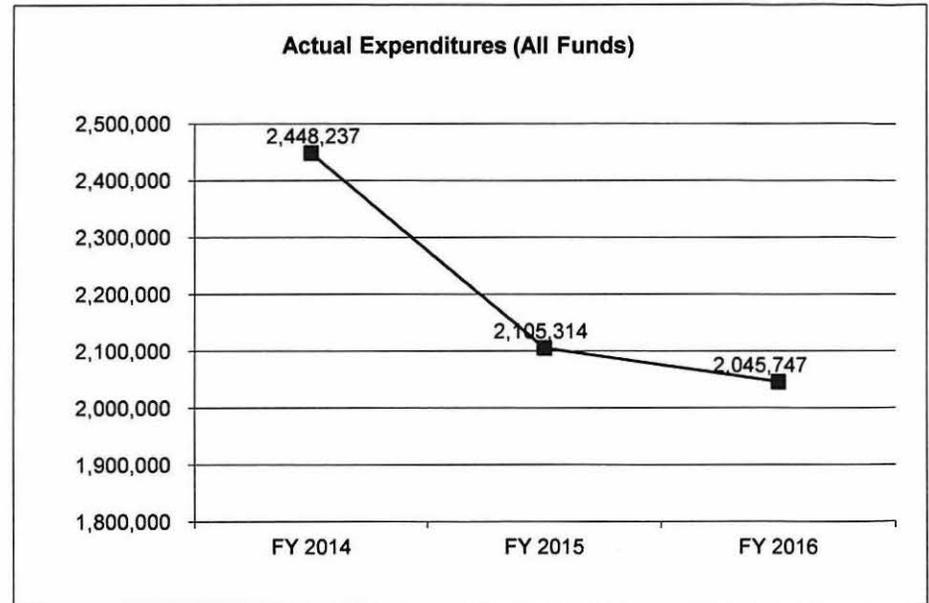
- Administration
- Legal
- Original Assessment
- Local Assistance

CORE DECISION ITEM

Department Revenue	Budget Unit <u>86911C</u>
Division <u>State Tax Commission</u>	
Core <u>State Tax Commission</u>	HB Section <u>4.03</u>

4. FINANCIAL HISTORY

	<u>FY 2014 Actual</u>	<u>FY 2015 Actual</u>	<u>FY 2016 Actual</u>	<u>FY 2017 Current Yr.</u>
Appropriation (All Funds)	2,514,122	2,159,997	2,169,107	2,209,072
Less Reverted (All Funds)	(65,880)	(5,443)	(55,477)	(56,484)
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	<u>2,448,242</u>	<u>2,154,554</u>	<u>2,113,630</u>	<u>2,152,588</u>
Actual Expenditures (All Funds)	<u>2,448,237</u>	<u>2,105,314</u>	<u>2,045,747</u>	N/A
Unexpended (All Funds)	<u>5</u>	<u>49,240</u>	<u>67,883</u>	N/A
Unexpended, by Fund:				
General Revenue	5	49,240	67,883	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
TAFP AFTER VETOES							
	PS	40.00	2,038,297	0	0	2,038,297	
	EE	0.00	170,775	0	0	170,775	
	Total	40.00	2,209,072	0	0	2,209,072	
DEPARTMENT CORE REQUEST							
	PS	40.00	2,038,297	0	0	2,038,297	
	EE	0.00	170,775	0	0	170,775	
	Total	40.00	2,209,072	0	0	2,209,072	
GOVERNOR'S RECOMMENDED CORE							
	PS	40.00	2,038,297	0	0	2,038,297	
	EE	0.00	170,775	0	0	170,775	
	Total	40.00	2,209,072	0	0	2,209,072	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	63,564	2.00	70,485	2.00	70,485	2.00	0	0.00
SR OFC SUPPORT ASST (STENO)	32,472	1.00	32,530	1.00	32,530	1.00	0	0.00
RESEARCH ANAL II	38,232	1.00	45,107	1.00	45,107	1.00	0	0.00
EXECUTIVE I	41,172	1.00	37,406	1.00	37,406	1.00	0	0.00
ASSESSMENT REP I TAX COMM	37,301	1.03	0	0.00	0	0.00	0	0.00
ASSESSMENT REP II TAX COMM	145,513	3.79	246,273	6.00	246,273	6.00	0	0.00
APPRAISER I	36,204	1.00	0	0.00	0	0.00	0	0.00
APPRAISER II	386,558	9.94	420,104	11.00	420,104	11.00	0	0.00
APPRAISER III	46,932	1.00	48,305	1.00	48,305	1.00	0	0.00
APPRAISER SUPERVISOR	213,312	3.97	218,504	4.00	218,504	4.00	0	0.00
APPRAISAL SPECIALIST	116,652	2.00	121,355	2.00	121,355	2.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	117,792	2.00	125,099	2.00	125,099	2.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	66,264	1.00	73,296	1.00	73,296	1.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	613	0.01	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	66,264	1.00	72,629	1.00	72,629	1.00	0	0.00
HEARINGS OFFICER	0	0.00	30,111	1.00	30,111	1.00	0	0.00
COMMISSION MEMBER	195,470	1.83	217,515	2.00	217,515	2.00	0	0.00
COMMISSION CHAIRMAN	106,620	1.00	108,758	1.00	108,758	1.00	0	0.00
SENIOR HEARINGS OFFICER	100,496	1.91	109,765	2.00	109,765	2.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	62,064	1.00	61,055	1.00	61,055	1.00	0	0.00
TOTAL - PS	1,873,495	37.48	2,038,297	40.00	2,038,297	40.00	0	0.00
TRAVEL, IN-STATE	36,168	0.00	48,438	0.00	48,438	0.00	0	0.00
TRAVEL, OUT-OF-STATE	1,223	0.00	2,375	0.00	2,375	0.00	0	0.00
SUPPLIES	43,424	0.00	56,196	0.00	56,196	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	9,471	0.00	12,280	0.00	12,280	0.00	0	0.00
COMMUNICATION SERV & SUPP	8,602	0.00	13,138	0.00	13,138	0.00	0	0.00
PROFESSIONAL SERVICES	7,421	0.00	12,183	0.00	12,183	0.00	0	0.00
M&R SERVICES	14,895	0.00	16,071	0.00	16,071	0.00	0	0.00
MOTORIZED EQUIPMENT	40,517	0.00	736	0.00	736	0.00	0	0.00
OFFICE EQUIPMENT	6,202	0.00	7,681	0.00	7,681	0.00	0	0.00
OTHER EQUIPMENT	3,410	0.00	965	0.00	965	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
STATE TAX COMMISSION								
CORE								
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	0	0.00
MISCELLANEOUS EXPENSES	920	0.00	500	0.00	500	0.00	0	0.00
TOTAL - EE	172,253	0.00	170,775	0.00	170,775	0.00	0	0.00
GRAND TOTAL	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00	\$0	0.00
GENERAL REVENUE	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.03

Program Name - Administration

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

1. What does this program do?

This section provides the necessary administrative support for all employees of the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

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

Article X, Section 14, Constitution of Missouri, Chapter 138, RSMo

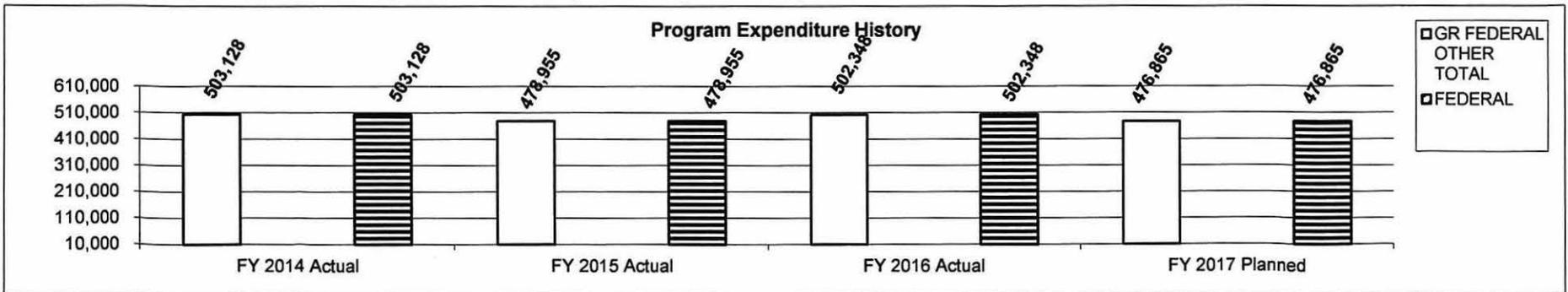
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



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

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

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

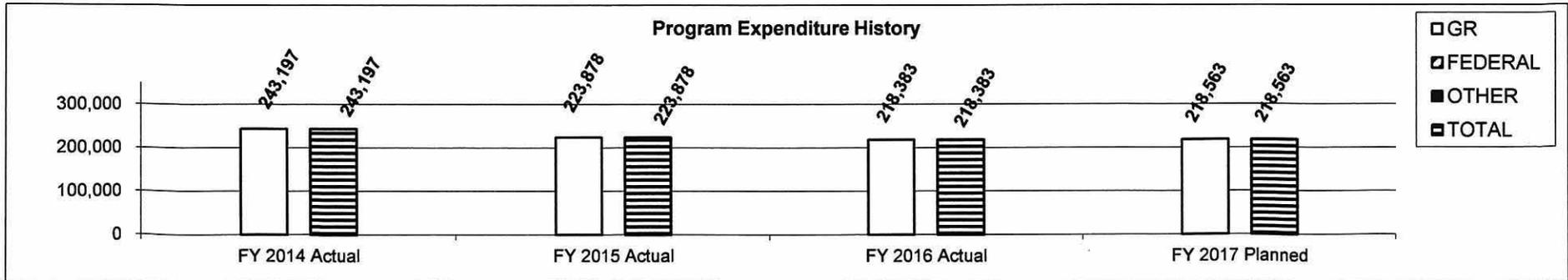
3. Are there federal matching requirements? If yes, please explain.

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

HB Section(s): 4.03

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

7a. Provide an effectiveness measure.

	FY 2012		FY 2013		FY-2014		FY-2015		FY-2016		FY-2017
	Projected	Actual	Projected								
Appeals	5,000	6,626	1,500	1,153	5,000	6,655	1,500	1,200	9,000	9,138	1,200

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): 4.03

Program Name - Original Assessment

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

1. What does this program do?

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 750 complex unitary valuation appraisals equating to \$200 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in excess of \$400 million in local revenues.

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

Article X, Section 14, Constitution of Missouri, Section 138.420, Section 151, 153 and 155 RSMo

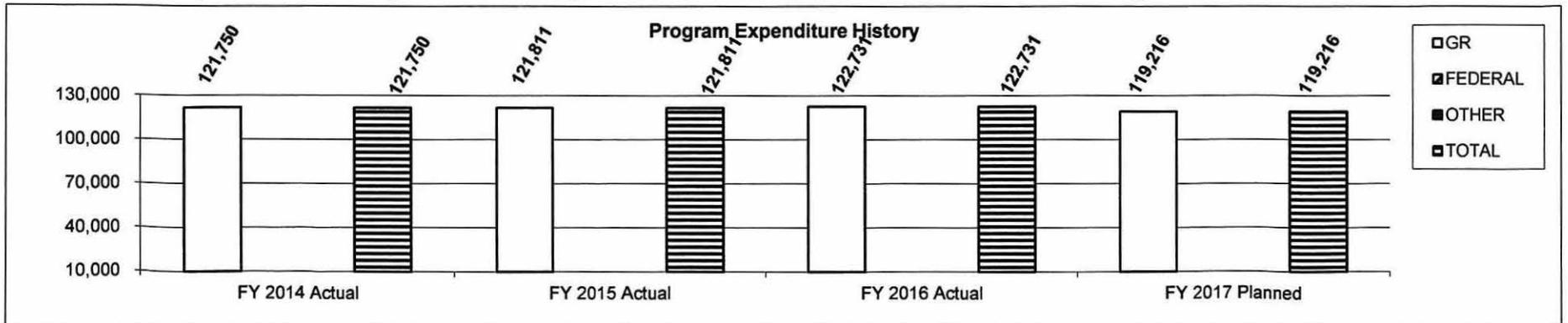
3. Are there federal matching requirements? If yes, please explain.

No

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

No

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



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

N/A

PROGRAM DESCRIPTION

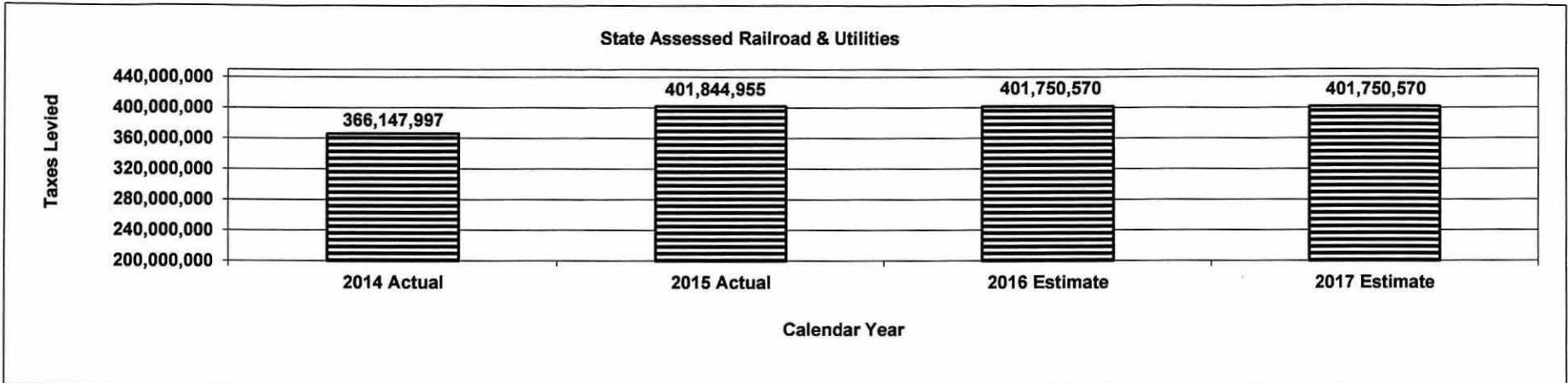
Department - Revenue/State Tax Commission

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

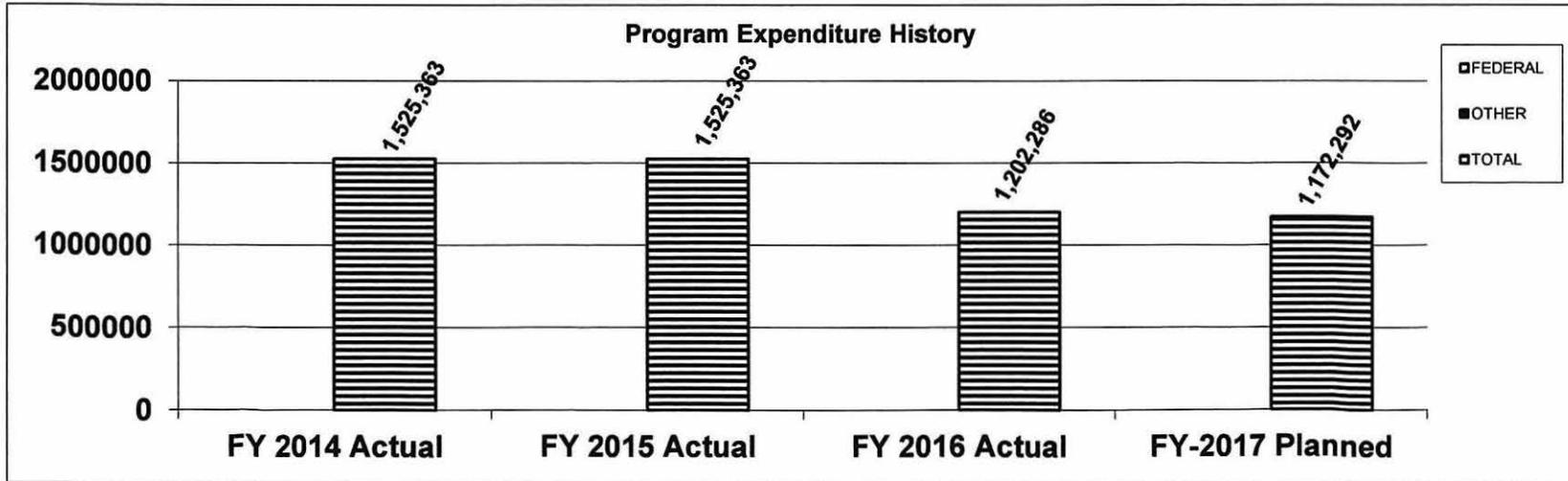
3. Are there federal matching requirements? If yes, please explain.

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.



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

N/A

PROGRAM DESCRIPTION

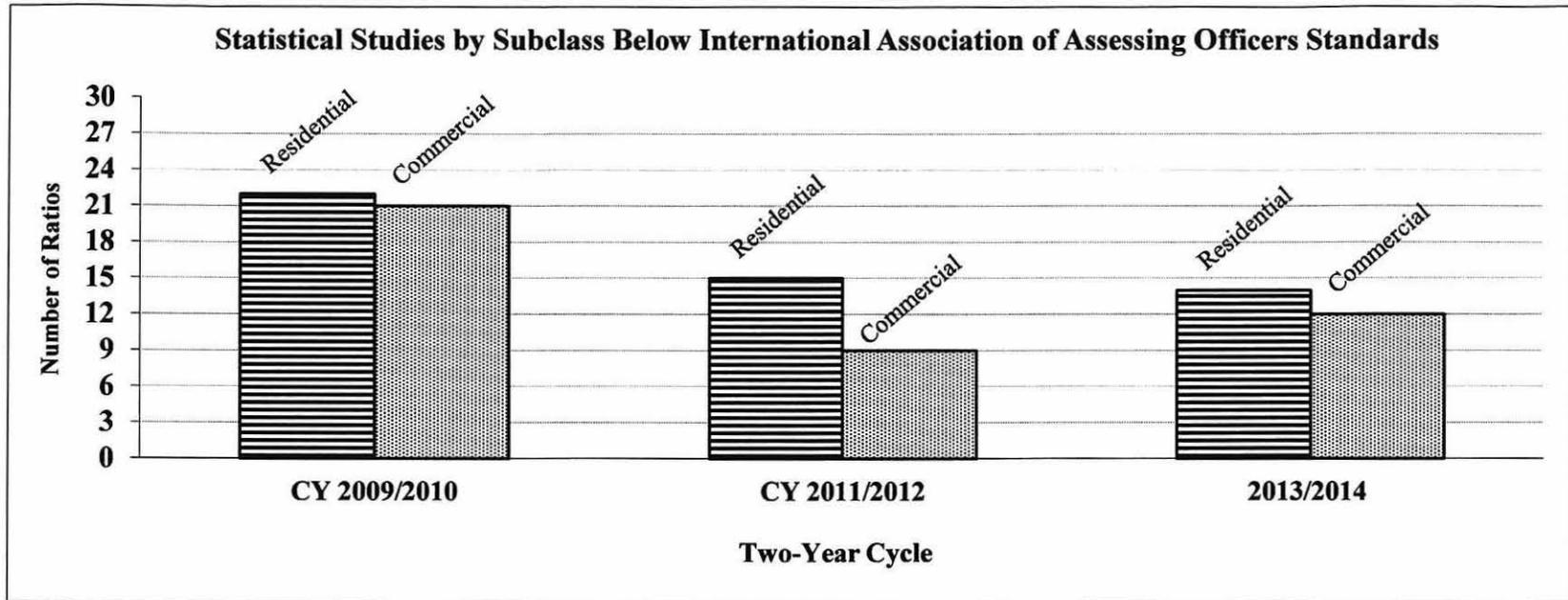
Department - Revenue/State Tax Commission

HB Section(s): 4.03

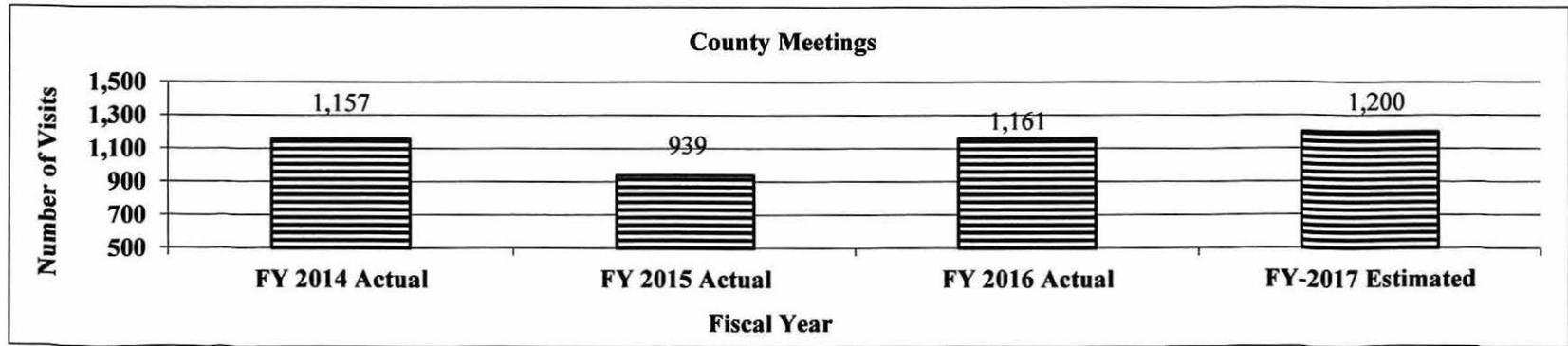
Program Name - Local Assistance

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

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



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
Appraisal Studies	204	204	74
Sales Studies	20	20	76
Hybrid Studies	6	6	0
Total Studies	230	230	150
7c. Provide the number of clients/individuals served, if applicable.			
N/A			
7d. Provide a customer satisfaction measure, if available.			
N/A			

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	0	0.00
TOTAL - PD	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	0	0.00
TOTAL	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	0	0.00
GRAND TOTAL	\$10,376,873	0.00	\$11,531,622	0.00	\$11,531,622	0.00	\$0	0.00

CORE DECISION ITEM

Department	Revenue	Budget Unit	87016C
Division	State Tax Commission	HB Section	4.035
Core	Assessment Maintenance		

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request						FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	
EE	0	0	0	0	0	EE	0	0	0	0	
PSD	11,531,622	0	0	11,531,622		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	11,531,622	0	0	11,531,622		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
<i>Est. Fringe</i>	0	0	0	0		<i>Est. Fringe</i>	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:						Other Funds:					

2. CORE DESCRIPTION

Section 137.750, RSMO states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of 11,531,622 will provide reimbursements to counties at just under \$3.50 per parcel based upon the 2014 parcel count of 3,299,273.

The average cost per parcel required to implement the statewide assessment program stands at \$17.98. 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.

Property tax revenues in 2015 were approximately \$7 billion, of which roughly \$5 billion provides funding to local public schools.

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

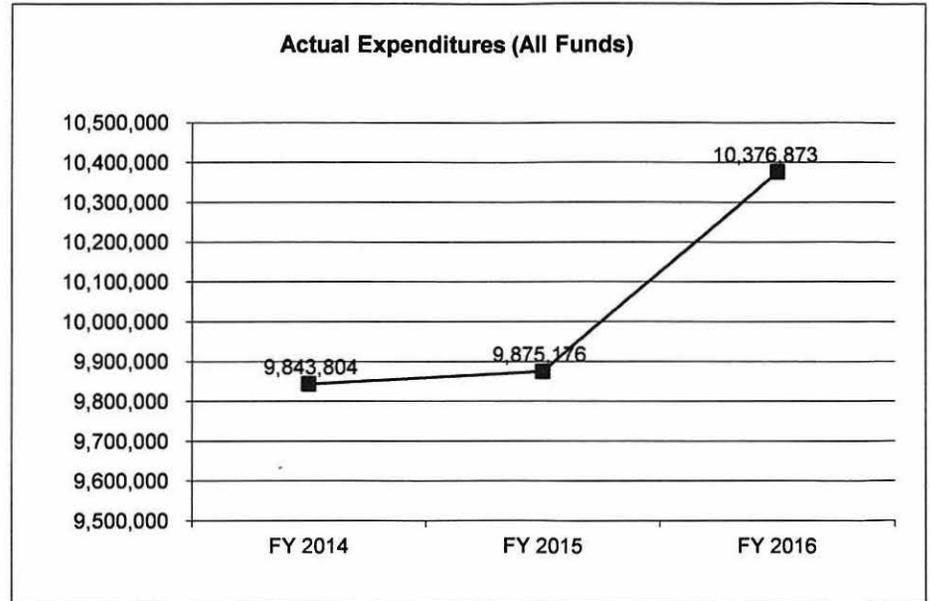
None

CORE DECISION ITEM

Department	Revenue	Budget Unit	87016C
Division	State Tax Commission	HB Section	4.035
Core	Assessment Maintenance		

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	9,843,804	9,876,876	10,376,876	11,531,622
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	9,843,804	9,876,876	10,376,876	11,531,622
Actual Expenditures (All Funds)	9,843,804	9,875,176	10,376,873	N/A
Unexpended (All Funds)	0	1,700	3	N/A
Unexpended, by Fund:				
General Revenue	0	1,700	3	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
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	11,531,622	0	0	11,531,622	
	Total	0.00	11,531,622	0	0	11,531,622	
DEPARTMENT CORE REQUEST							
	PD	0.00	11,531,622	0	0	11,531,622	
	Total	0.00	11,531,622	0	0	11,531,622	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	11,531,622	0	0	11,531,622	
	Total	0.00	11,531,622	0	0	11,531,622	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	0	0.00
TOTAL - PD	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	0	0.00
GRAND TOTAL	\$10,376,873	0.00	\$11,531,622	0.00	\$11,531,622	0.00	\$0	0.00
GENERAL REVENUE	\$10,376,873	0.00	\$11,531,622	0.00	\$11,531,622	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

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 16 ticket sales exceeded \$1 billion for the sixth year in a row and were the highest in Lottery history. The amount of profit transferred to the Lottery Proceeds Fund for education was also the highest on record at \$309 million.

Over the past 31 years, the Lottery has sold nearly \$19.8 billion in product and transferred profits of more than \$5.4 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 31-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	DEPARTMENT: REVENUE
BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION	
HOUSE BILL SECTION: 4.170	DIVISION: MISSOURI LOTTERY COMMISSION

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

DEPARTMENT REQUEST

Fund - 0657 Lottery Enterprise Fund
 Personal Services - \$1,768,812 - 25% Expense and Equipment - \$2,211,879 - 25% Vendor Costs - \$6,217,869- 25%
 Flexibility is requested in case of market and/or industry changes that may require timely changes to business models and/or operations.

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

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000	Potential use estimated at \$250,000 to \$1,000,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014 and the breakout of Vendor Costs as a separate appropriation in FY 2015. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
LOTTERY COMMISSION - OPERATIN									
CORE									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	6,782,746	154.19	7,075,249	153.50	7,075,249	153.50	0	0.00	
TOTAL - PS	6,782,746	154.19	7,075,249	153.50	7,075,249	153.50	0	0.00	
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	52,101,292	0.00	49,712,792	0.00	49,712,792	0.00	0	0.00	
TOTAL - EE	52,101,292	0.00	49,712,792	0.00	49,712,792	0.00	0	0.00	
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	3,483	0.00	6,200	0.00	6,200	0.00	0	0.00	
TOTAL - PD	3,483	0.00	6,200	0.00	6,200	0.00	0	0.00	
TOTAL	58,887,521	154.19	56,794,241	153.50	56,794,241	153.50	0	0.00	
Lottery Vendor Cost-To-Continu - 1860003									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	2,423,405	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	2,423,405	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	2,423,405	0.00	0	0.00	
GRAND TOTAL	\$58,887,521	154.19	\$56,794,241	153.50	\$59,217,646	153.50	\$0	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.170

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request					FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	7,075,249	7,075,249	PS	0	0	0	0
EE	0	0	49,712,792	49,712,792	EE	0	0	0	0
PSD	0	0	6,200	6,200	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	56,794,241	56,794,241	Total	0	0	0	0
FTE	0.00	0.00	153.50	153.50	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	1,549,122	1,549,122	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: Lottery Enterprise Fund (0657)

Other Funds:

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services and expense and equipment to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining millions.

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

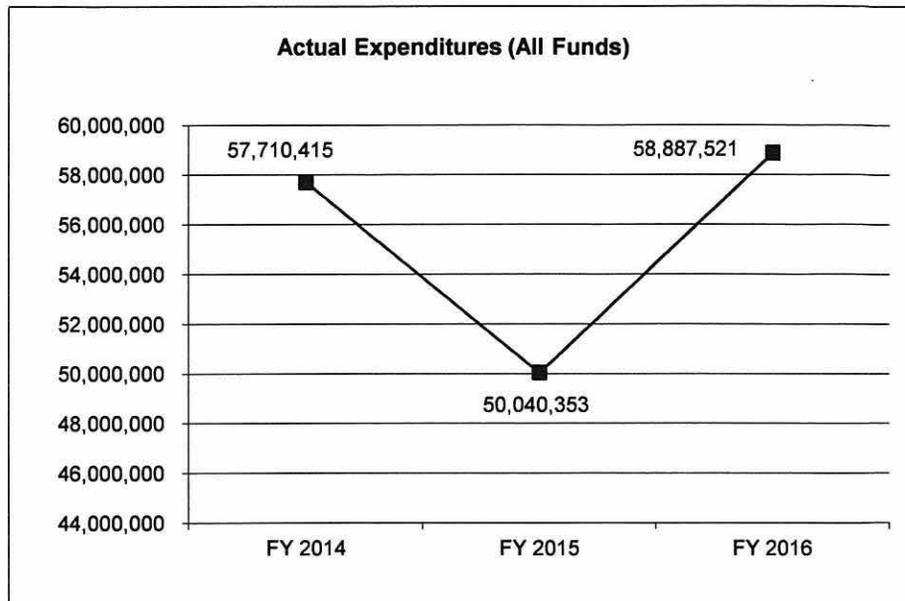
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.170
Core -	OPERATING		

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	59,048,458	59,118,310	60,155,509	56,794,241
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	59,048,458	59,118,310	60,155,509	N/A
Actual Expenditures (All Funds)	57,710,415	50,040,353	58,887,521	N/A
Unexpended (All Funds)	1,338,043	9,077,957	1,267,988	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,338,043	9,077,957	1,267,988	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.

Supplemental budget requests were approved in the amount of \$2 million in FY 14 and \$1 million in FY 16.

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	7,075,249	7,075,249	
	EE	0.00	0	0	49,712,792	49,712,792	
	PD	0.00	0	0	6,200	6,200	
	Total	153.50	0	0	56,794,241	56,794,241	
DEPARTMENT CORE REQUEST							
	PS	153.50	0	0	7,075,249	7,075,249	
	EE	0.00	0	0	49,712,792	49,712,792	
	PD	0.00	0	0	6,200	6,200	
	Total	153.50	0	0	56,794,241	56,794,241	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	7,075,249	7,075,249	
	EE	0.00	0	0	49,712,792	49,712,792	
	PD	0.00	0	0	6,200	6,200	
	Total	153.50	0	0	56,794,241	56,794,241	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	161,424	6.18	200,813	7.00	165,170	6.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	171,787	5.37	168,371	5.00	168,371	5.00	0	0.00
COMPUTER OPER I	29,130	1.01	54,369	2.00	24,785	1.00	0	0.00
COMPUTER OPER II	30,364	1.05	0	0.00	29,584	1.00	0	0.00
COMPUTER OPER III	107,792	3.03	108,890	3.00	108,890	3.00	0	0.00
COMPUTER OPERATIONS SPV II	50,040	1.00	52,082	1.00	52,082	1.00	0	0.00
INFORMATION TECHNOLOGIST II	43,488	1.00	0	0.00	44,358	1.00	0	0.00
INFORMATION TECHNOLOGIST III	94,833	1.98	0	0.00	97,100	2.00	0	0.00
INFORMATION TECHNOLOGIST IV	254,754	5.23	456,931	8.00	315,473	5.00	0	0.00
INFORMATION TECHNOLOGY SUPV	75,948	1.00	71,003	1.00	71,003	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	58,908	1.00	60,086	1.00	60,086	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	207,744	3.00	188,792	3.00	188,792	3.00	0	0.00
STOREKEEPER II	84,721	3.01	104,474	3.00	104,474	3.00	0	0.00
ACCOUNTANT I	38,667	1.13	34,649	1.00	34,649	1.00	0	0.00
ACCOUNTANT II	88,776	2.00	88,257	2.00	88,257	2.00	0	0.00
CH ACCOUNTANT	55,416	1.00	57,014	1.00	57,014	1.00	0	0.00
ACCOUNTING SPECIALIST III	55,416	1.00	53,661	1.00	53,661	1.00	0	0.00
RESEARCH ANAL III	54,977	1.08	51,042	1.00	51,042	1.00	0	0.00
PUBLIC INFORMATION COOR	222,742	4.79	238,826	5.00	282,388	6.00	0	0.00
EXECUTIVE I	318,469	8.95	297,329	8.00	332,972	9.00	0	0.00
EXECUTIVE II	43,488	1.00	44,352	1.00	44,352	1.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	108,134	2.41	83,989	2.00	40,427	1.00	0	0.00
MAINTENANCE SPV II	44,304	1.00	48,834	1.00	48,834	1.00	0	0.00
GRAPHIC ARTS SPEC III	43,807	1.03	39,181	1.00	39,181	1.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	194,944	7.23	263,659	7.50	263,659	7.50	0	0.00
LOTTERY INSIDE SALES REP	245,508	8.00	248,822	8.00	248,822	8.00	0	0.00
LOTTERY SALES REPRESENTATIVE	1,491,151	40.70	1,694,476	41.00	1,614,476	41.00	0	0.00
LOTTERY INSIDE SALES SUPV	75,656	2.01	71,998	2.00	71,998	2.00	0	0.00
LOTTERY SALES COORDINATOR	383,868	8.00	404,426	8.00	404,426	8.00	0	0.00
LOTTERY SECURITY SPECIALIST	163,668	3.00	163,414	3.00	163,414	3.00	0	0.00
FACILITIES OPERATIONS MGR B1	58,875	1.00	58,886	1.00	58,886	1.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	91,260	1.00	93,206	1.00	93,206	1.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATING CORE								
HUMAN RESOURCES MGR B1	63,423	1.00	61,365	1.00	61,365	1.00	0	0.00
RESEARCH MANAGER B1	61,254	1.00	62,479	1.00	62,479	1.00	0	0.00
LOTTERY MGR B1	375,975	6.96	381,615	7.00	381,615	7.00	0	0.00
LOTTERY MGR B2	310,015	5.00	319,224	5.00	319,224	5.00	0	0.00
LOTTERY MGR B3	164,854	2.00	164,714	2.00	164,714	2.00	0	0.00
DIVISION DIRECTOR	183,919	2.00	191,824	2.00	191,824	2.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	302,311	4.00	224,344	4.00	304,344	4.00	0	0.00
MISCELLANEOUS PROFESSIONAL	1,760	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	54,113	1.00	50,745	1.00	50,745	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	115,063	1.00	117,107	1.00	117,107	1.00	0	0.00
TOTAL - PS	6,782,746	154.19	7,075,249	153.50	7,075,249	153.50	0	0.00
TRAVEL, IN-STATE	122,314	0.00	153,400	0.00	133,400	0.00	0	0.00
TRAVEL, OUT-OF-STATE	52,057	0.00	42,600	0.00	62,600	0.00	0	0.00
SUPPLIES	704,154	0.00	833,887	0.00	733,887	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	130,518	0.00	161,638	0.00	161,638	0.00	0	0.00
COMMUNICATION SERV & SUPP	356,146	0.00	413,550	0.00	413,550	0.00	0	0.00
PROFESSIONAL SERVICES	47,264,782	0.00	44,791,402	0.00	44,191,402	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	44,309	0.00	42,300	0.00	42,300	0.00	0	0.00
M&R SERVICES	732,941	0.00	926,600	0.00	926,600	0.00	0	0.00
COMPUTER EQUIPMENT	1,215,452	0.00	588,600	0.00	1,188,600	0.00	0	0.00
MOTORIZED EQUIPMENT	136,214	0.00	210,000	0.00	210,000	0.00	0	0.00
OFFICE EQUIPMENT	80,012	0.00	59,406	0.00	59,406	0.00	0	0.00
OTHER EQUIPMENT	586,657	0.00	462,173	0.00	562,173	0.00	0	0.00
PROPERTY & IMPROVEMENTS	128,242	0.00	500,000	0.00	500,000	0.00	0	0.00
BUILDING LEASE PAYMENTS	26,113	0.00	33,600	0.00	33,600	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	70,734	0.00	63,700	0.00	63,700	0.00	0	0.00
MISCELLANEOUS EXPENSES	450,647	0.00	429,936	0.00	429,936	0.00	0	0.00
TOTAL - EE	52,101,292	0.00	49,712,792	0.00	49,712,792	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATING								
CORE								
REFUNDS	3,483	0.00	6,200	0.00	6,200	0.00	0	0.00
TOTAL - PD	3,483	0.00	6,200	0.00	6,200	0.00	0	0.00
GRAND TOTAL	\$58,887,521	154.19	\$56,794,241	153.50	\$56,794,241	153.50	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$58,887,521	154.19	\$56,794,241	153.50	\$56,794,241	153.50		0.00

PROGRAM DESCRIPTION

Department REVENUE	HB Section(s): 4.170
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.

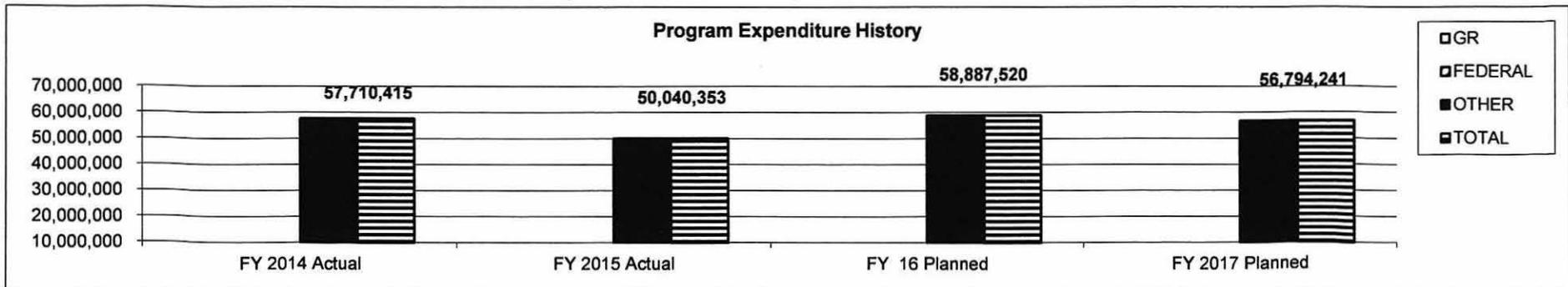
3. Are there federal matching requirements? If yes, please explain.

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.



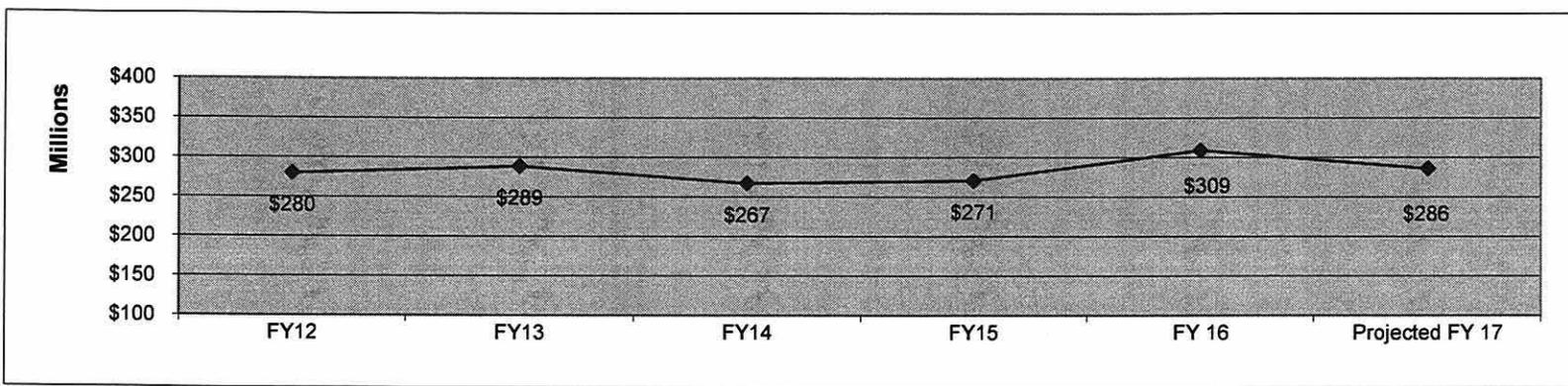
PROGRAM DESCRIPTION

Department REVENUE	HB Section(s): 4.170
Program Name MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS	

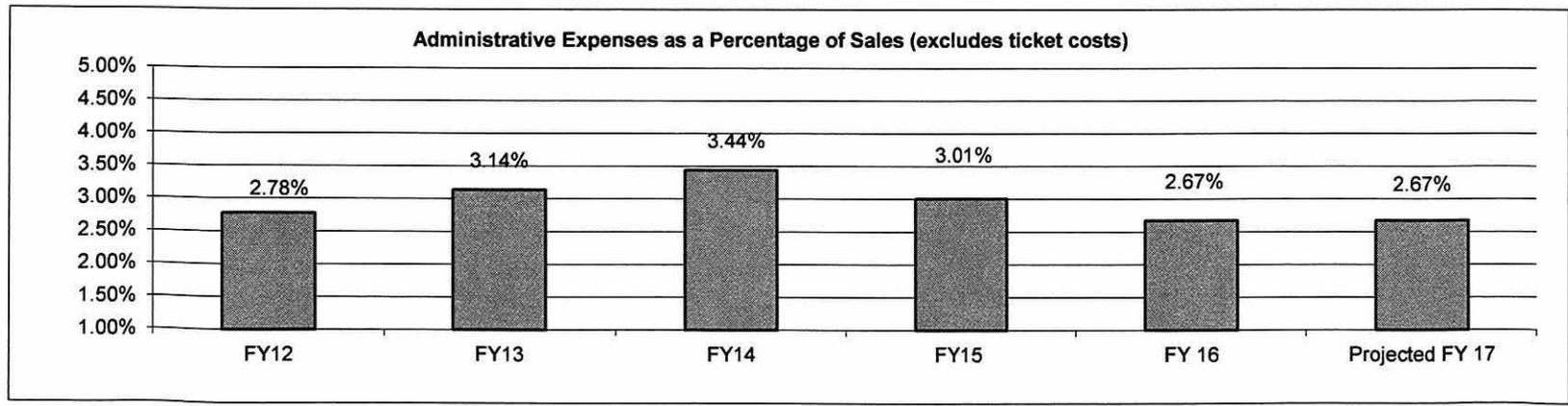
6. What are the sources of the "Other" funds?

Proceeds from the sale of tickets.

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



PROGRAM DESCRIPTION

Department REVENUE	HB Section(s): 4.170
Program Name MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS	
7c. Provide the number of clients/individuals served, if applicable.	
7d. Provide a customer satisfaction measure, if available.	

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	Budget Unit 87212
Division MISSOURI LOTTERY COMMISSION	
DI Name VENDOR COST-TO-CONTINUE DI#1860003	HB Section 4.170

1. AMOUNT OF REQUEST

	FY 2018 Budget Request				FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total	GR	Federal	Other	Total
PS	0	0	0	0	0	0	0	0
EE	0	0	2,423,405	2,423,405	0	0	0	0
PSD	0	0	0	0	0	0	0	0
TRF	0	0	0	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>2,423,405</u>	<u>2,423,405</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

Placeholder for increased sales-related vendor payment costs. Placeholder is necessary due to removal of estimated "E" appropriation on Expense and Equipment in FY 2014 and breakout of vendor costs as a separate appropriation in FY 2015 with no flexibility. Actual sales-related vendor payments in FY 16 were \$28,371,477. Placeholder is based on projected FY 18 sales-related payments to vendors of \$27,294,882. Core Vendor Payment Appropriation is \$24,871,477. Additional needed: \$27,294,882 - \$24,871,477 = \$2,423,405.

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	Budget Unit 87212
Division MISSOURI LOTTERY COMMISSION	
DI Name VENDOR COST-TO-CONTINUE DI# 1860003	HB Section 4.170

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.)

Actual sales-related vendor payments in FY 16 were \$28,371,477. Placeholder is based on projected FY 18 sales-related payments to vendors of \$27,294,882. Core Vendor Payment Appropriation is \$24,871,477. Additional needed: \$27,294,882 - \$24,871,477 = \$2,423,405.

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
400 - Professional Services					2,423,405		2,423,405		
Total EE	0		0		2,423,405		2,423,405		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	2,423,405	0.0	2,423,405	0.0	0

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	Budget Unit 87212
Division MISSOURI LOTTERY COMMISSION	
DI Name VENDOR COST-TO-CONTINUE DI# 1860003	HB Section 4.170

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

NEW DECISION ITEM
RANK: _____ OF _____

Department REVENUE	Budget Unit 87212
Division MISSOURI LOTTERY COMMISSION	
DI Name VENDOR COST-TO-CONTINUE DI# 1860003	HB Section 4.170

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

- | | |
|---|---|
| <p>6a. Provide an effectiveness measure.
 Increase in transfers to the Lottery Proceeds Fund for public education.</p> | <p>6b. Provide an efficiency measure.
 The Lottery's administrative costs are less than 5%, one of the lowest in the industry.</p> |
| <p>6c. Provide the number of clients/individuals served, if applicable.
 5,000 retailers across the state.</p> | <p>6d. Provide a customer satisfaction measure, if available.
 Increases in ticket sales reflect player satisfaction.</p> |

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

Continue the strategic planning process.
 Monitor divisional operational plans.
 Monitor sales force sales goals and retailer sales goals.
 Implement creative player and retailer promotions.
 Effective and efficient use of advertising dollars.

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - OPERATIN								
Lottery Vendor Cost-To-Continu - 1860003								
PROFESSIONAL SERVICES	0	0.00	0	0.00	2,423,405	0.00	0	0.00
TOTAL - EE	0	0.00	0	0.00	2,423,405	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,423,405	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$2,423,405	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	174,075,218	0.00	12,750,000	0.00	153,000,000	0.00	0	0.00	
STATE LOTTERY	0	0.00	140,250,000	0.00	0	0.00	0	0.00	
TOTAL - EE	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	0	0.00	
TOTAL	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	0	0.00	
GRAND TOTAL	\$174,075,218	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$0	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.175
Core -	PRIZES		

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	153,000,000	153,000,000 E
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	153,000,000	153,000,000
FTE	0.00	0.00	0.00	0.00

	FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

As this is a sales-related appropriation request, an "E" appropriation for prizes is requested so that the Lottery can continue to pay prizes if sales exceed customary levels.

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

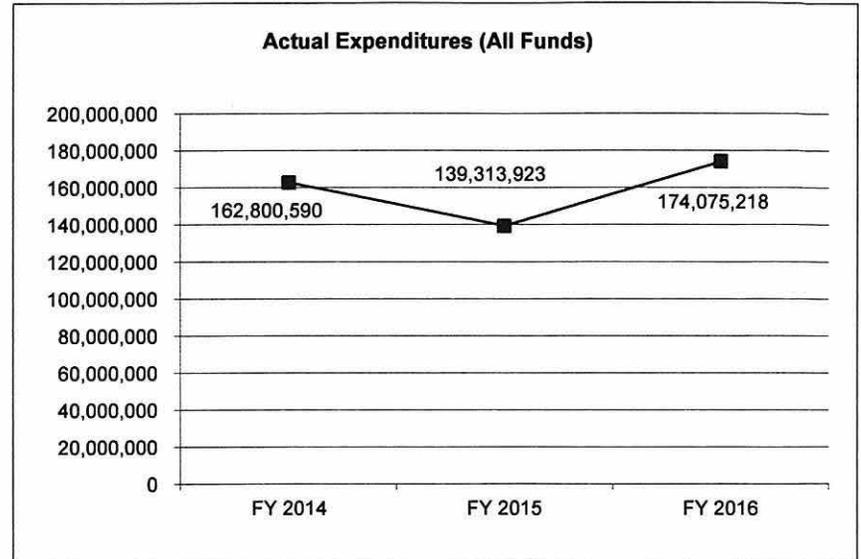
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.175
Core -	PRIZES		

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr	
Appropriation (All Funds)	102,000,000	153,000,000	153,000,000	153,000,000	E
Less Reverted (All Funds)	0	0	0		N/A
Less Restricted (All Funds)	0	0	0		N/A
Budget Authority (All Funds)	102,000,000	153,000,000	153,000,000		N/A E
Actual Expenditures (All Funds)	162,800,590	139,313,923	174,075,218		N/A
Unexpended (All Funds)	(60,800,590)	13,686,077	(21,075,218)		N/A
Unexpended, by Fund:					
General Revenue	0	0	0		N/A
Federal	0	0	0		N/A
Other	(60,800,590)	13,686,077	(21,075,218)		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 \$60,800,590 in FY 14 and \$21,075,218 in FY 16.

CORE RECONCILIATION DETAIL

MO LOTTERY COMMISSION
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 ADJUSTMENTS							
Core Reallocation	1125 6215	EE	0.00	0	0	140,250,000	140,250,000
Core Reallocation	1125 2594	EE	0.00	0	0	(140,250,000)	(140,250,000)
	NET DEPARTMENT CHANGES		0.00	0	0	0	0
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 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	0	0.00
TOTAL - EE	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	0	0.00
GRAND TOTAL	\$174,075,218	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$174,075,218	0.00	\$153,000,000	0.00	\$153,000,000	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
LOTTERY FUND TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY	0	0.00	56,794,241	0.00	56,794,241	0.00	0	0.00	
TOTAL - TRF	0	0.00	56,794,241	0.00	56,794,241	0.00	0	0.00	
TOTAL	0	0.00	56,794,241	0.00	56,794,241	0.00	0	0.00	
GRAND TOTAL	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00	\$0	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.176
Core -	TRANSFER TO LOTTERY ENTERPRISE FUND		

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request				FY 2018 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	0	0	56,794,241	56,794,241	0	0	0	0
Total	0	0	56,794,241	56,794,241	0	0	0	0
FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Other Funds: State Lottery Fund (0682)

Other Funds:

2. CORE DESCRIPTION

This is a new transfer beginning in FY 2017. This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) from the newly created State Lottery Fund (Fund 0682) to fund Lottery operations. The Lottery Enterprise Fund (0657) was created in reference to the State Lottery Fund referenced in Section 39b of the Missouri Constitution. The State Lottery Fund (0682) is duplicative and not necessary. This transfer to the Lottery Enterprise Fund will not be necessary if language creating the State Lottery Fund is deleted from HB Section 4.170; however, it is being requested in FY 18 to ensure any balance in the State Lottery Fund (0682) at the end of FY 17 can be transferred to the Lottery Enterprise Fund (0657).

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

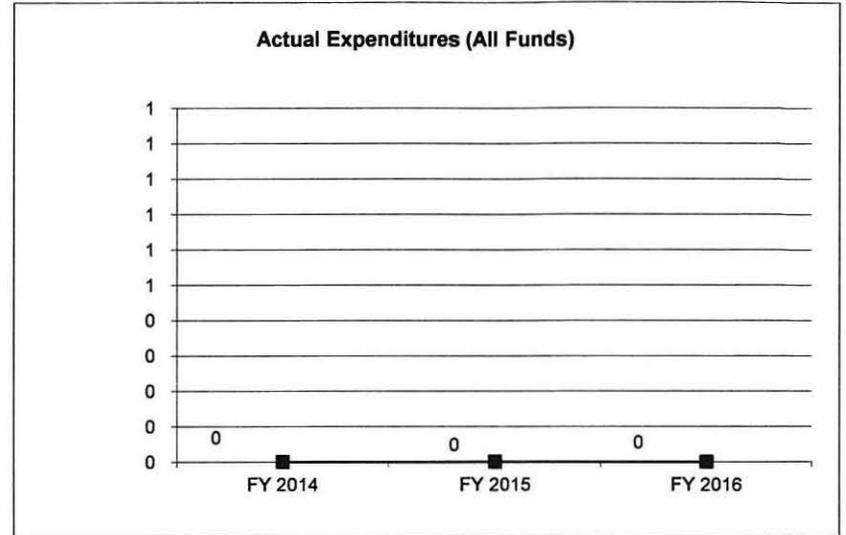
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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.176
Core -	TRANSFER TO LOTTERY ENTERPRISE FUND		

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	0	0	0	56,794,241
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	0	56,794,241
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	56,794,241	56,794,241	
	Total	0.00	0	0	56,794,241	56,794,241	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	56,794,241	56,794,241	
	Total	0.00	0	0	56,794,241	56,794,241	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	56,794,241	56,794,241	
	Total	0.00	0	0	56,794,241	56,794,241	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	0	0.00	56,794,241	0.00	56,794,241	0.00	0	0.00
TOTAL - TRF	0	0.00	56,794,241	0.00	56,794,241	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
LOTTERY ENTERPRISE	308,993,403	0.00	20,000,000	0.00	286,000,000	0.00	0	0.00
STATE LOTTERY	0	0.00	291,000,000	0.00	0	0.00	0	0.00
TOTAL - TRF	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	0	0.00
TOTAL	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	0	0.00
GRAND TOTAL	\$308,993,403	0.00	\$311,000,000	0.00	\$286,000,000	0.00	\$0	0.00

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.180
Core -	TRANSFER TO LOTTERY PROCEEDS FUND		

1. CORE FINANCIAL SUMMARY

	FY 2018 Budget Request					FY 2018 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	0	0	286,000,000	286,000,000	E	0	0	0	0
Total	0	0	286,000,000	286,000,000		0	0	0	0
FTE	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00

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

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. 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	308,993,403
Five-Year Benchmark	283,173,028
Benchmark + 1%	286,004,759

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

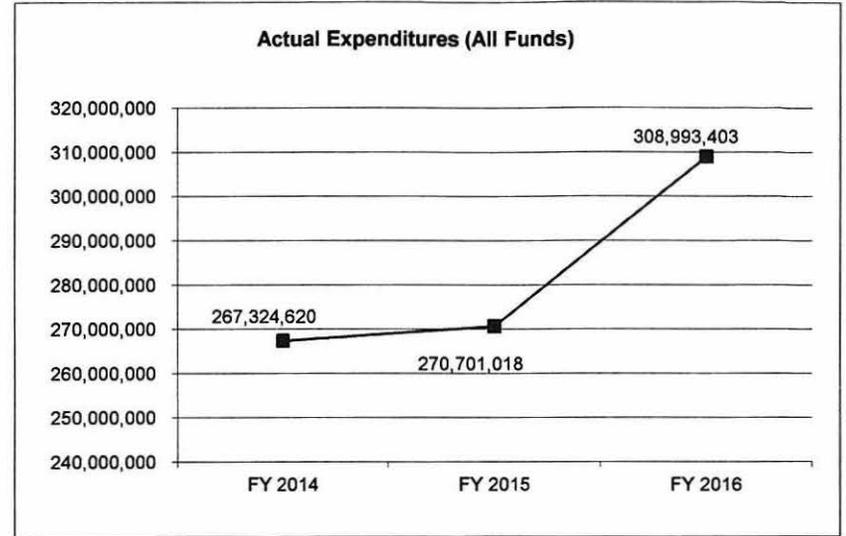
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.180

4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.	
Appropriation (All Funds)	298,563,214	299,000,000	299,000,000	311,000,000	E
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	298,563,214	299,000,000	299,000,000	311,000,000	E
Actual Expenditures (All Funds)	267,324,620	270,701,018	308,993,403		N/A
Unexpended (All Funds)	31,238,594	28,298,982	(9,993,403)		N/A
Unexpended, by Fund:					
General Revenue	0	0	0		N/A
Federal	0	0	0		N/A
Other	31,238,594	28,298,982	(9,993,403)		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 \$9,993,403 in FY 16.

CORE RECONCILIATION DETAIL

MO LOTTERY COMMISSION
LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	311,000,000	311,000,000	
	Total	0.00	0	0	311,000,000	311,000,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	1123 T137 TRF	0.00	0	0	(291,000,000)	(291,000,000)	
Core Reallocation	1123 T275 TRF	0.00	0	0	266,000,000	266,000,000	
	NET DEPARTMENT CHANGES	0.00	0	0	(25,000,000)	(25,000,000)	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	286,000,000	286,000,000	
	Total	0.00	0	0	286,000,000	286,000,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	286,000,000	286,000,000	
	Total	0.00	0	0	286,000,000	286,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	0	0.00
TOTAL - TRF	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	0	0.00
GRAND TOTAL	\$308,993,403	0.00	\$311,000,000	0.00	\$286,000,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$308,993,403	0.00	\$311,000,000	0.00	\$286,000,000	0.00		0.00