

MISSOURI DEPARTMENT OF REVENUE



FY2019 BUDGET REQUEST

with Governor's Recommendations

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FISCAL YEAR 2019 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 2017 the Department collected \$10.3 billion or 98.6 percent of state General Revenue and \$3.5 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.

AUDIT REPORTS

Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
Timeliness of Income Tax Refund Issuance	State Auditor	January, 2018	http://auditor.mo.gov
Summary of Audit Findings Department of Revenue-Contract License Offices	State Auditor	November, 2017	http://auditor.mo.gov
Cost of Tax Incentives and Exemptions	State Auditor	October, 2017	http://auditor.mo.gov
Wentzville Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Oakville Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Brookfield Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Hannibal Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Hermann Contract License Office	State Auditor	July, 2017	http://auditor.mo.gov
Glenstone Contract License Office	State Auditor	July, 2017	http://auditor.mo.gov
Monett Contract License Office	State Auditor	July, 2017	http://auditor.mo.gov
Ellington Contract License Office	State Auditor	May, 2017	http://auditor.mo.gov
Fayette Contract License Office	State Auditor	May, 2017	http://auditor.mo.gov
License Office Visits - Gainesville	State Auditor	April, 2017	http://auditor.mo.gov
Undeliverable Individual Income Tax Refunds	State Auditor	November, 2016	http://auditor.mo.gov
Grandview Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
DeSoto Contract License Office	State Auditor	September, 2016	http://auditor.mo.gov
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

AUDIT REPORTS

Program or Division Name	Type of Report	Date Issued	Website
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
State Tax Commission	Committee on Legislative Oversight	December, 2015	http://legislativeoversight.mo.gov
State Lottery Commission	State Auditor	July, 2017	http://auditor.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	
American Red Cross Trust Fund	Section 143.1013, RSMo	December 31, 2017	
Developmental Disabilities Waiting List Equity Trust Fund	Section 143.1017, RSMo	December, 31, 2017	
Organ Donor Program Fund	Section 143.1016, RSMo	December 31, 2017	
Puppy Protection Trust Fund	Section 143.1014, RSMo	December 31, 2017	
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 Accessibilty 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	

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 Governor recommended 25 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2019 between personal service and expense and equipment and between divisions. Flexibility is needed to provide 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 did not utilize flexibility in Fiscal Year 2017.	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 25 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	
The Department of Revenue did not utilize flexibility in Fiscal Year 2017.	The Department will use its flexibility to focus on revenue generating programs.	

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NEW DECISION ITEM

RANK: 2 OF 10

Department of Revenue		Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C	
Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services/General Counsel, and Administration			
DI Name	FY19 Pay Plan	DI# 0000012	HB Section 4.005, 4.010, 4.015, 4.020, 4.025

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	0
EE	0	0	0	0	0
PSD	0	0	0	0	0
TRF	0	0	0	0	0
Total	0	0	0	0	0

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

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

Other Funds:

	FY 2019 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	485,292	3,081	168,321	656,694	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	485,292	3,081	168,321	656,694	

FTE 0.00 0.00 0.00 0.00

Est. Fringe 147,820 938 51,271 200,029

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 (0644), Health Initiatives (0275), Petroleum Storage (0585), Conservation (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588), DOR Federal (0132)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2019 budget includes appropriation authority for a \$650 pay raise for state employees making \$50,000 or less.

NEW DECISION ITEM

RANK: 2 OF 10

Department of Revenue		Budget Unit		86104C, 86110C, 86115C, 86120C, 86130C, 86135C	
Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services/General Counsel, and Administration					
DI Name	FY19 Pay Plan	DI#	0000012	HB Section	4.005, 4.010, 4.015, 4.020, 4.025

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

The appropriated amount for the Fiscal Year 19 pay plan was based on the core personal service appropriations for those making \$50,000 or less.

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	E
Budget Object Class/Job Class										
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

	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
Budget Object Class/Job Class										
100-Salaries and Wages	485,292		3,081		168,321		656,694	0.0		
Total PS	485,292	0.0	3,081	0.0	168,321	0.0	656,694	0.0	0	
Grand Total	485,292	0.0	3,081	0.0	168,321	0.0	656,694	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
Pay Plan - 0000012								
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	650	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	650	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$650	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$650	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	5,695	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,900	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	9,334	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	5,200	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	6,137	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	3,153	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	404	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	404	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	1,190	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	404	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	404	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	404	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	650	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	429	0.00
SENIOR AUDITOR	0	0.00	0	0.00	0	0.00	650	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	592	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	1,028	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	404	0.00
ACCOUNTING CLERK	0	0.00	0	0.00	0	0.00	1,300	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	3,699	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	0	0.00	468	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	0	0.00	384	0.00
PERSONNEL OFFICER	0	0.00	0	0.00	0	0.00	404	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	390	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	404	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	404	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	1,690	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	651	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	404	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	7,021	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	1,950	0.00
PLANNER III	0	0.00	0	0.00	0	0.00	650	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	1,054	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	0	0.00	404	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	650	0.00
APPEALS REFEREE I	0	0.00	0	0.00	0	0.00	650	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	3,868	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	0	0.00	1,950	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	0	0.00	1,950	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	3,965	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	1,300	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	404	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	651	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	4,225	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	650	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	11,050	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	3,900	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	3,250	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	0	0.00	4,550	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	54,548	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	86,490	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	9,185	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,054	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	0	0.00	650	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	7,067	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	404	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,457	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	265,527	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$265,527	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$125,615	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$139,912	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,300	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	1,950	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	6,058	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,245	0.00
ACCOUNTING CLERK	0	0.00	0	0.00	0	0.00	650	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	4,420	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	0	0.00	650	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,300	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	5,688	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	1,300	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	650	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	650	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	26,975	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	5,200	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	4,550	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	0	0.00	1,300	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	9,750	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	73,971	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	74,211	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	31,200	0.00
REVENUE PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	5,330	0.00
TAX AUDITOR I	0	0.00	0	0.00	0	0.00	21,450	0.00
TAX AUDITOR II	0	0.00	0	0.00	0	0.00	12,870	0.00
TAX AUDITOR III	0	0.00	0	0.00	0	0.00	23,433	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	5,688	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,300	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	325,089	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$325,089	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$309,213	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$15,876	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Pay Plan - 0000012								
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	650	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	618	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	650	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	6,325	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	9,373	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	1,203	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	18,819	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$18,819	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$12,383	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$6,436	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	878	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,639	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	910	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	650	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	247	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	520	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	10,660	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	1,950	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	3,816	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	0	0.00	650	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	1,547	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	0	0.00	650	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	247	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	25,364	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$25,364	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$17,889	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,950	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,525	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,820	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	5,753	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	2,698	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	247	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	247	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	111	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	247	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	247	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	897	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	709	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	273	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	247	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	202	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	0	0.00	182	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	0	0.00	267	0.00
PERSONNEL OFFICER	0	0.00	0	0.00	0	0.00	247	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	260	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	247	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	247	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	260	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	650	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	130	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	897	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	0	0.00	247	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	897	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	650	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	325	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	403	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	897	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	247	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	494	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	21,245	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$21,245	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$19,542	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,131	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$572	0.00

HIGHWAY COLLECTIONS

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HWY COLL MV/DL SYSTEM									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	100,510	1.90	178,500	3.00	178,500	3.00	178,500	3.00	
TOTAL - PS	100,510	1.90	178,500	3.00	178,500	3.00	178,500	3.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	4,116	0.00	25,000	0.00	25,000	0.00	0	0.00	
TOTAL - EE	4,116	0.00	25,000	0.00	25,000	0.00	0	0.00	
TOTAL	104,626	1.90	203,500	3.00	203,500	3.00	178,500	3.00	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	650	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	650	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	650	0.00	
GRAND TOTAL	\$104,626	1.90	\$203,500	3.00	\$203,500	3.00	\$179,150	3.00	

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>86104C</u>						
Motor Vehicle and Driver Licensing Division					HB Section <u>4.005</u>						
Core - MVDL System											
1. CORE FINANCIAL SUMMARY											
FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	178,500	0	0	178,500		PS	178,500	0	0	178,500	
EE	25,000	0	0	25,000		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	203,500	0	0	203,500		Total	178,500	0	0	178,500	
FTE	3.00	0.00	0.00	3.00		FTE	3.00	0.00	0.00	3.00	
Est. Fringe	85,379	0	0	85,379		Est. Fringe	85,379	0	0	85,379	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to Moot, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to Moot, Highway Patrol, and Conservation.					
Other Funds:						Other Funds:					
2. CORE DESCRIPTION											
<p>The Department currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, making communication between systems very limited. Limited ability to expend data collection makes it difficult to support safety initiatives for quick identification of vehicles such as amber alerts, etc. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult if impossible to modify to accommodate new mandates that might arise from the state legislature or the federal government.</p> <p>Newer, more nimble, and robust technologies are available which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft, issue driver license and nondriver identification cards, suspend and revoke driver licenses when applicable, track and account for revenue collected for motor vehicle and driver license transactions, and better serve Missouri citizens.</p> <p>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.</p>											

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>

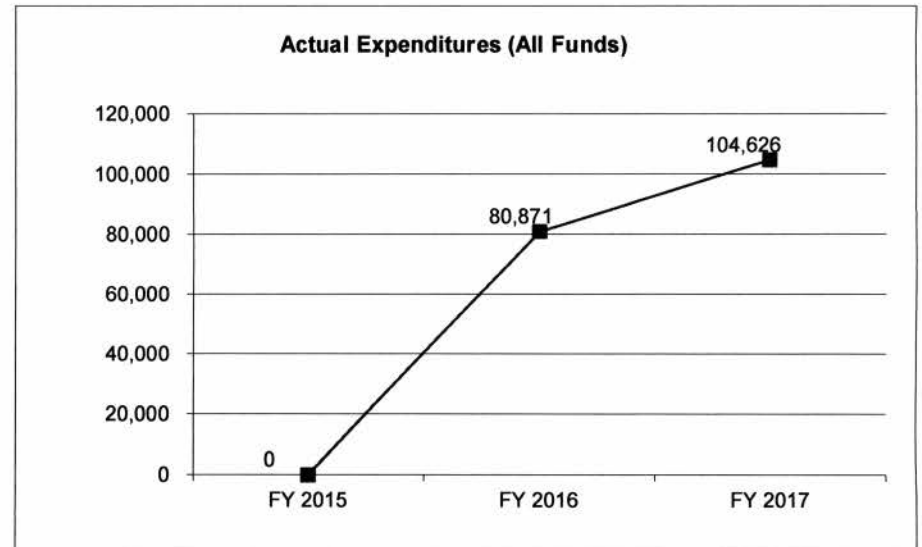
During the 2016 legislative session, HB2216 was filed to create a "Department of Revenue Technology Fund" which would be funded by an administrative fee collected by the Department for processing notice of liens on motor vehicles. Monies from this fund would be used toward replacing the Department's 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 the Fiscal Year (FY) 2017 budget for spending authority in anticipation of the bill becoming law. The bill, however, was defeated and not passed. In the 2017 legislative session, there were two bills for this same purpose: SB269 and HB445. Once again, the bills were defeated and not passed. The \$3,000,000 for spending authority was also removed in the FY2018 budget.

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

Motor Vehicle and Driver Licensing Division

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	0	200,000	3,203,500	203,500
Less Reverted (All Funds)	0	(6,000)	(6,105)	(6,105)
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	194,000	3,197,395	197,395
Actual Expenditures (All Funds)	0	80,871	104,626	0
Unexpended (All Funds)	0	113,129	3,092,769	197,395
Unexpended, by Fund:				
General Revenue	0	113,129	92,769	0
Federal	0	0	0	0
Other	0	0	3,000,000	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

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	
	Total	3.00	203,500	0	0	203,500	
DEPARTMENT CORE REQUEST							
	PS	3.00	178,500	0	0	178,500	
	EE	0.00	25,000	0	0	25,000	
	Total	3.00	203,500	0	0	203,500	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	1852 9425 EE	0.00	(25,000)	0	0	(25,000)	
NET GOVERNOR CHANGES		0.00	(25,000)	0	0	(25,000)	
GOVERNOR'S RECOMMENDED CORE							
	PS	3.00	178,500	0	0	178,500	
	EE	0.00	0	0	0	0	
	Total	3.00	178,500	0	0	178,500	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
CORE								
MANAGEMENT ANALYSIS SPEC I	53,365	1.19	0	0.00	45,900	1.00	45,900	1.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	45,900	1.00	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	29,013	0.44	0	0.00	0	0.00	0	0.00
REVENUE MANAGER, BAND 2	18,132	0.27	132,600	2.00	132,600	2.00	132,600	2.00
TOTAL - PS	100,510	1.90	178,500	3.00	178,500	3.00	178,500	3.00
SUPPLIES	2,541	0.00	0	0.00	0	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	1,575	0.00	0	0.00	0	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	25,000	0.00	25,000	0.00	0	0.00
TOTAL - EE	4,116	0.00	25,000	0.00	25,000	0.00	0	0.00
GRAND TOTAL	\$104,626	1.90	\$203,500	3.00	\$203,500	3.00	\$178,500	3.00
GENERAL REVENUE	\$104,626	1.90	\$203,500	3.00	\$203,500	3.00	\$178,500	3.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	6,787,945	187.93	7,483,278	221.55	7,483,278	221.55	7,163,024	212.55
STATE HWYS AND TRANS DEPT	6,972,162	229.17	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99
TOTAL - PS	13,760,107	417.10	14,680,735	442.54	14,680,735	442.54	14,360,481	433.54
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,041,979	0.00	3,248,483	0.00	3,224,134	0.00	3,224,134	0.00
STATE HWYS AND TRANS DEPT	6,083,070	0.00	6,507,405	0.00	6,507,405	0.00	6,507,405	0.00
TOTAL - EE	9,125,049	0.00	9,755,888	0.00	9,731,539	0.00	9,731,539	0.00
TOTAL	22,885,156	417.10	24,436,623	442.54	24,412,274	442.54	24,092,020	433.54
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	125,615	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	139,912	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	265,527	0.00
TOTAL	0	0.00	0	0.00	0	0.00	265,527	0.00
IMPLEMENT LEGISLATION-REAL ID - 1860002								
PERSONAL SERVICES								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	179,675	6.00	179,675	6.00
TOTAL - PS	0	0.00	0	0.00	179,675	6.00	179,675	6.00
EXPENSE & EQUIPMENT								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	268,729	0.00	268,729	0.00
TOTAL - EE	0	0.00	0	0.00	268,729	0.00	268,729	0.00
TOTAL	0	0.00	0	0.00	448,404	6.00	448,404	6.00
ENHANCED SECURITY TAB INCREASE - 1860001								
EXPENSE & EQUIPMENT								

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HIGHWAY COLLECTIONS									
ENHANCED SECURITY TAB INCREASE - 1860001									
EXPENSE & EQUIPMENT									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	49,688	0.00	49,688	0.00	
TOTAL - EE	0	0.00	0	0.00	49,688	0.00	49,688	0.00	
TOTAL	0	0.00	0	0.00	49,688	0.00	49,688	0.00	
GRAND TOTAL	\$22,885,156	417.10	\$24,436,623	442.54	\$24,910,366	448.54	\$24,855,639	439.54	

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CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	7,483,278	0	7,197,457	14,680,735		PS	7,163,024	0	7,197,457	14,360,481	
EE	3,224,134	0	6,507,405	9,731,539		EE	3,224,134	0	6,507,405	9,731,539	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	10,707,412	0	13,704,862	24,412,274		Total	10,387,158	0	13,704,862	24,092,020	
FTE	221.55	0.00	220.99	442.54		FTE	212.55	0.00	220.99	433.54	
Est. Fringe	4,612,615	0	4,521,685	9,134,300		Est. Fringe	4,420,408	0	4,521,685	8,942,092	
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:	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)

Taxation Division
Motor Vehicle and Driver Licensing Division

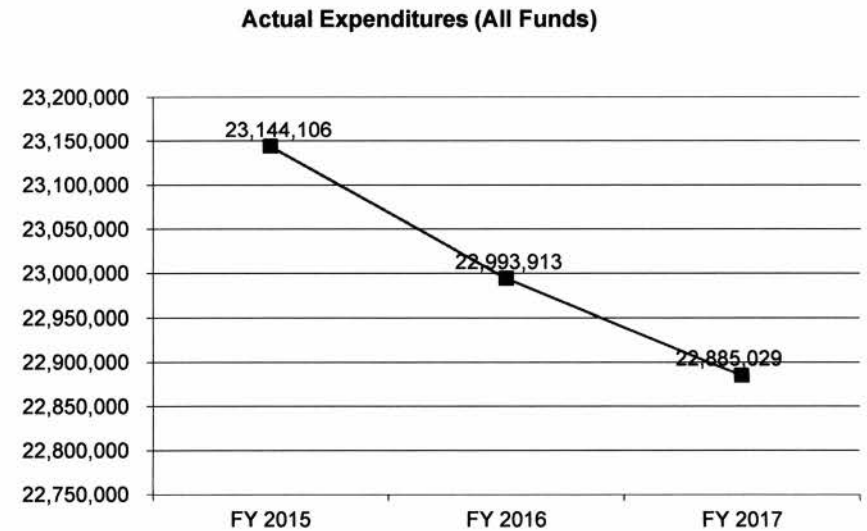
Administration Division
Legal Services/General Counsel Office

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	24,230,291	24,191,164	24,560,945	24,436,623
Less Reverted (All Funds)	(727,876)	(715,737)	(736,830)	(733,100)
Less Restricted (All Funds)*	0	0	(40,786)	0
Budget Authority (All Funds)	23,502,415	23,475,427	23,783,329	23,703,523
Actual Expenditures (All Funds)	23,144,106	22,993,913	22,885,029	0
Unexpended (All Funds)	358,309	481,514	898,300	23,703,523
Unexpended, by Fund:				
General Revenue	131,231	295,193	594,486	0
Federal	0	0	0	0
Other	227,078	186,321	303,814	0



*Restricted amount is as of January, 2017.

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 2018</u>	<u>GR</u>	<u>HWY</u>
Administration	\$1,668,142	\$868,942
Motor Vehicle and Driver Licensing	\$5,904,787	\$8,408,318
Taxation	\$474,841	\$1,067,175
General Counsel	\$1,182,199	\$1,189,274
Postage	\$1,501,792	\$2,171,153

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			PS	442.54	7,483,278	0	7,197,457	14,680,735	
			EE	0.00	3,248,483	0	6,507,405	9,755,888	
			Total	442.54	10,731,761	0	13,704,862	24,436,623	
DEPARTMENT CORE ADJUSTMENTS									
Transfer Out	1746 1762		PS	0.00	(24,349)	0	0	(24,349)	Transfer to Governor's Office
Core Reallocation	1682 1760		PS	0.00	0	0	0	0	Core reallocation
Core Reallocation	1682 1771		PS	(0.00)	0	0	0	0	Core reallocation
Core Reallocation	1685 1762		PS	0.00	24,349	0	0	24,349	Core reallocation
Core Reallocation	1685 1763		EE	0.00	(24,349)	0	0	(24,349)	Core reallocation
Core Reallocation	1726 1777		PS	0.00	0	0	0	(0)	Core reallocation
Core Reallocation	1726 1766		PS	0.00	0	0	0	0	Core reallocation
Core Reallocation	1727 1791		PS	(0.00)	0	0	0	(0)	Core reallocation
NET DEPARTMENT CHANGES				(0.00)	(24,349)	0	0	(24,349)	
DEPARTMENT CORE REQUEST									
			PS	442.54	7,483,278	0	7,197,457	14,680,735	
			EE	0.00	3,224,134	0	6,507,405	9,731,539	
			Total	442.54	10,707,412	0	13,704,862	24,412,274	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reduction	1853 1762		PS	(1.00)	(24,360)	0	0	(24,360)	
Core Reduction	1855 1762		PS	(7.00)	(258,468)	0	0	(258,468)	

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1891 1762	PS	(1.00)	(37,426)	0	0	(37,426)	
NET GOVERNOR CHANGES			(9.00)	(320,254)	0	0	(320,254)	
GOVERNOR'S RECOMMENDED CORE								
		PS	433.54	7,163,024	0	7,197,457	14,360,481	
		EE	0.00	3,224,134	0	6,507,405	9,731,539	
		Total	433.54	10,387,158	0	13,704,862	24,092,020	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	1,998	0.08	0	0.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	1,076	0.04	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	208,566	7.20	218,225	7.44	233,740	8.76	233,740	8.76
GENERAL OFFICE ASSISTANT	911	0.04	47,812	2.00	0	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	184,757	7.56	137,192	5.68	145,052	6.00	145,052	6.00
SR OFFICE SUPPORT ASSISTANT	393,900	14.54	431,933	15.37	404,825	14.36	404,825	14.36
PHOTOGRAPHIC-MACHINE OPER	193,215	7.92	228,633	9.00	204,564	8.00	204,564	8.00
PRINTING/MAIL TECHNICIAN I	240,414	9.40	250,149	9.44	250,149	9.44	250,149	9.44
PRINTING/MAIL TECHNICIAN II	126,101	4.27	135,145	4.85	135,145	4.85	135,145	4.85
PRINTING/MAIL TECHNICIAN IV	22,611	0.63	20,633	0.62	20,633	0.62	20,633	0.62
PRINTING/MAIL CUSTOMER SVC REP	21,580	0.55	21,498	0.62	21,498	0.62	21,498	0.62
STOREKEEPER I	43,896	1.65	46,761	1.83	41,761	1.83	41,761	1.83
SUPPLY MANAGER I	24,942	0.65	23,740	0.62	23,740	0.62	23,740	0.62
PROCUREMENT OFCR II	30,607	0.66	30,453	0.62	27,453	0.62	27,453	0.62
ACCOUNT CLERK II	36,812	1.33	44,345	1.62	17,679	0.62	17,679	0.62
AUDITOR II	73,253	1.81	60,193	1.00	60,193	1.00	60,193	1.00
AUDITOR I	21,273	0.56	41,747	0.66	41,747	0.66	41,747	0.66
SENIOR AUDITOR	42,414	1.00	39,405	1.00	39,405	1.00	39,405	1.00
ACCOUNTANT I	47,189	1.49	35,727	0.91	35,727	0.91	35,727	0.91
ACCOUNTANT II	63,586	1.61	61,061	1.58	61,061	1.58	61,061	1.58
ACCOUNTANT III	28,805	0.67	27,227	0.62	27,227	0.62	27,227	0.62
ACCOUNTING CLERK	40,745	1.51	26,340	1.00	53,006	2.00	53,006	2.00
ACCOUNTING TECHNICIAN	206,645	7.21	123,670	5.69	123,670	5.69	123,670	5.69
ACCOUNTING GENERALIST I	11,471	0.36	22,758	0.72	22,758	0.72	22,758	0.72
ACCOUNTING GENERALIST II	21,977	0.60	23,690	0.59	23,690	0.59	23,690	0.59
PERSONNEL OFFICER	19,936	0.48	19,592	0.62	19,592	0.62	19,592	0.62
HUMAN RELATIONS OFCR II	25,647	0.60	28,259	0.60	28,259	0.60	28,259	0.60
PERSONNEL ANAL I	24,597	0.70	24,892	0.62	24,892	0.62	24,892	0.62
PUBLIC INFORMATION COOR	77,280	1.59	29,685	0.62	29,685	0.62	29,685	0.62
TRAINING TECH I	86,041	2.34	86,012	2.60	86,012	2.60	86,012	2.60
TRAINING TECH III	46,018	1.00	46,073	1.00	46,073	1.00	46,073	1.00
EXECUTIVE I	320	0.00	0	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
EXECUTIVE II	25,130	0.69	22,491	0.62	22,491	0.62	22,491	0.62
MANAGEMENT ANALYSIS SPEC I	342,829	8.94	417,635	10.80	417,635	10.80	417,635	10.80
MANAGEMENT ANALYSIS SPEC II	121,400	2.71	131,216	3.00	131,216	3.00	131,216	3.00
PLANNER III	44,996	0.96	46,982	1.00	46,982	1.00	46,982	1.00
PERSONNEL CLERK	51,609	1.63	37,324	1.02	37,324	1.62	37,324	1.62
TELECOMMUN TECH I	12,756	0.32	0	0.00	19,995	0.62	19,995	0.62
LEGISLATIVE COORDINATOR	44,437	0.84	50,143	1.00	50,143	1.00	50,143	1.00
APPEALS REFEREE I	44,886	1.13	39,707	1.00	39,707	1.00	39,707	1.00
ADMINISTRATIVE ANAL I	153,564	4.94	197,049	5.95	197,049	5.95	197,049	5.95
ADMINISTRATIVE ANAL II	95,787	2.69	107,028	3.00	107,028	3.00	107,028	3.00
ADMINISTRATIVE ANAL III	99,710	2.42	120,042	3.00	120,042	3.00	120,042	3.00
INVESTIGATOR I	2,920	0.08	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	133,573	3.39	149,087	6.10	149,087	6.10	149,087	6.10
INVESTIGATOR III	90,507	1.95	121,230	2.00	121,230	2.00	121,230	2.00
LABOR SPV	7,578	0.24	17,995	0.62	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	18,988	0.71	15,096	0.62	15,096	0.62	15,096	0.62
GRAPHIC ARTS SPEC II	36,821	0.96	40,325	1.00	38,325	1.00	38,325	1.00
TAX COLLECTION TECH I	109,223	4.49	158,307	6.50	158,307	6.50	158,307	6.50
TAX COLLECTION TECH III	29,556	1.00	29,584	1.00	29,584	1.00	29,584	1.00
REVENUE SECTION SUPV	583,864	15.79	644,015	17.00	644,015	17.00	644,015	17.00
TELEPHONE INFO OPERATOR I REV	174,178	7.16	148,485	6.00	148,485	6.00	148,485	6.00
TELEPHONE INFO OPERATOR II REV	69,380	2.55	148,556	5.00	148,556	5.00	148,556	5.00
REVENUE FIELD SERVICES COOR	538,011	13.99	567,645	14.00	567,645	14.00	309,177	7.00
REVENUE PROCESSING TECH I	1,820,310	74.52	1,717,883	79.42	1,708,883	78.92	1,684,523	77.92
REVENUE PROCESSING TECH II	3,268,140	118.22	4,166,037	130.37	4,196,651	133.06	4,196,651	133.06
REVENUE PROCESSING TECH III	337,619	11.26	392,926	14.13	392,926	14.13	392,926	14.13
REVENUE PROCESSING TECH IV	13,618	0.40	0	0.00	0	0.00	0	0.00
TAX AUDITOR I	3,192	0.08	0	0.00	0	0.00	0	0.00
TAX AUDIT SUPV	2,088	0.04	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	40,579	0.68	37,679	0.62	37,679	0.62	37,679	0.62
FISCAL & ADMINISTRATIVE MGR B1	90,524	1.58	89,597	1.62	89,597	1.62	89,597	1.62
FISCAL & ADMINISTRATIVE MGR B2	40,054	0.66	39,183	0.62	39,183	0.62	39,183	0.62

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
FISCAL & ADMINISTRATIVE MGR B3	48,099	0.66	46,189	0.62	46,189	0.62	46,189	0.62
HUMAN RESOURCES MGR B2	37,954	0.63	33,021	0.62	33,021	0.62	33,021	0.62
INVESTIGATION MGR B1	43,818	0.75	59,474	1.00	59,474	1.00	59,474	1.00
INVESTIGATION MGR B3	55,233	0.78	108,383	1.50	108,383	1.50	108,383	1.50
REVENUE MANAGER, BAND 1	592,099	11.46	639,489	11.87	639,489	11.87	602,063	10.87
REVENUE MANAGER, BAND 2	271,613	3.99	113,292	3.00	113,292	3.00	113,292	3.00
REVENUE MANAGER, BAND 3	75,885	1.05	72,122	1.00	72,122	1.00	72,122	1.00
STATE DEPARTMENT DIRECTOR	109,217	0.87	107,107	0.60	107,107	0.60	107,107	0.60
DEPUTY STATE DEPT DIRECTOR	10,808	0.10	70,318	0.60	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	131,663	1.67	87,485	0.62	157,803	0.92	157,803	0.92
DIVISION DIRECTOR	180,870	2.08	111,722	1.29	51,659	0.63	51,659	0.63
DESIGNATED PRINCIPAL ASST DIV	53,577	1.19	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	89,740	1.86	61,201	2.20	61,201	2.20	61,201	2.20
PARALEGAL	22,844	0.62	20,676	0.62	20,676	0.62	20,676	0.62
LEGAL COUNSEL	243,758	5.44	171,749	4.63	171,749	4.63	171,749	4.63
CHIEF COUNSEL	17,421	0.18	0	0.00	67,000	0.50	67,000	0.50
SENIOR COUNSEL	487,103	8.43	584,487	8.16	584,487	8.16	584,487	8.16
CLERK	10,103	0.27	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	59,683	1.05	52,541	1.00	52,541	1.00	52,541	1.00
DEPUTY GENERAL COUNSEL	7,933	0.10	0	0.00	60,063	0.66	60,063	0.66
MANAGING COUNSEL	192,942	2.77	157,770	2.00	157,770	2.00	157,770	2.00
MISCELLANEOUS TECHNICAL	120	0.00	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	74,511	1.36	62,777	1.82	62,777	1.20	62,777	1.20
SPECIAL ASST PROFESSIONAL	16,980	0.34	30,275	0.60	30,275	0.60	30,275	0.60
SPECIAL ASST OFFICE & CLERICAL	107,926	2.37	104,560	2.24	99,560	2.24	99,560	2.24
CHIEF OPERATING OFFICER	1,797	0.01	0	0.00	0	0.00	0	0.00
TOTAL - PS	13,760,107	417.10	14,680,735	442.54	14,680,735	442.54	14,360,481	433.54
TRAVEL, IN-STATE	19,146	0.00	18,258	0.00	18,258	0.00	18,258	0.00
TRAVEL, OUT-OF-STATE	0	0.00	21,475	0.00	21,475	0.00	21,475	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	7,972,717	0.00	7,593,795	0.00	7,569,446	0.00	7,569,446	0.00
PROFESSIONAL DEVELOPMENT	24,105	0.00	43,619	0.00	43,619	0.00	43,619	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
COMMUNICATION SERV & SUPP	310,622	0.00	67,771	0.00	67,771	0.00	67,771	0.00
PROFESSIONAL SERVICES	671,428	0.00	1,857,676	0.00	1,857,676	0.00	1,857,676	0.00
M&R SERVICES	17,073	0.00	115,905	0.00	115,905	0.00	115,905	0.00
MOTORIZED EQUIPMENT	0	0.00	52	0.00	52	0.00	52	0.00
OFFICE EQUIPMENT	23,825	0.00	7,076	0.00	7,076	0.00	7,076	0.00
OTHER EQUIPMENT	83,742	0.00	18,002	0.00	18,002	0.00	18,002	0.00
PROPERTY & IMPROVEMENTS	822	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	1,569	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	9,125,049	0.00	9,755,888	0.00	9,731,539	0.00	9,731,539	0.00
GRAND TOTAL	\$22,885,156	417.10	\$24,436,623	442.54	\$24,412,274	442.54	\$24,092,020	433.54
GENERAL REVENUE	\$9,829,924	187.93	\$10,731,761	221.55	\$10,707,412	221.55	\$10,387,158	212.55
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$13,055,232	229.17	\$13,704,862	220.99	\$13,704,862	220.99	\$13,704,862	220.99

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): <u>4.005, 4.010</u>
Program Name: <u>Taxation Division</u>	
Program is found in the following core budget(s): <u>Highway Collections, Taxation Division</u>	
<p>1a. What strategic priority does this program address?</p> <p>Administers and enforces tax laws</p> <p>1b. What does this program do?</p> <p>The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division deposits tax revenue, issues refunds, and collects and distributes local taxes to political subdivisions.</p> <p>The Business Tax Bureau is responsible for the administration of sales/use, corporation and withholding taxes, financial institutions, insurance premiums, county, fuel, cigarette and other tobacco products taxes and county court fees. The bureau also collects and distributes locally imposed sales and use taxes to local jurisdictions.</p> <p>The Personal Tax Bureau is responsible for administering individual income tax, partnership, fiduciary, and estate taxes and property tax credits.</p> <p>The Field Compliance Bureau is responsible for conducting field audits of businesses required to pay taxes to the state of Missouri. Auditors are stationed throughout Missouri and have presence in six other states to foster compliance with Missouri tax laws.</p> <p>The Customer and Tax Assistance Bureau administers business tax registrations and issues sales/use licenses to taxpayers, operates a call center for customer contacts, and attempts to collect delinquent tax liabilities. Collection activities include account management, lien filing, garnishments, and working with collection agencies and prosecuting attorneys to collect delinquent taxes.</p> <p>2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)</p> <p>Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo</p> <p>3. Are there federal matching requirements? If yes, please explain.</p> <p>No</p> <p>4. Is this a federally mandated program? If yes, please explain.</p> <p>No</p>	

PROGRAM DESCRIPTION

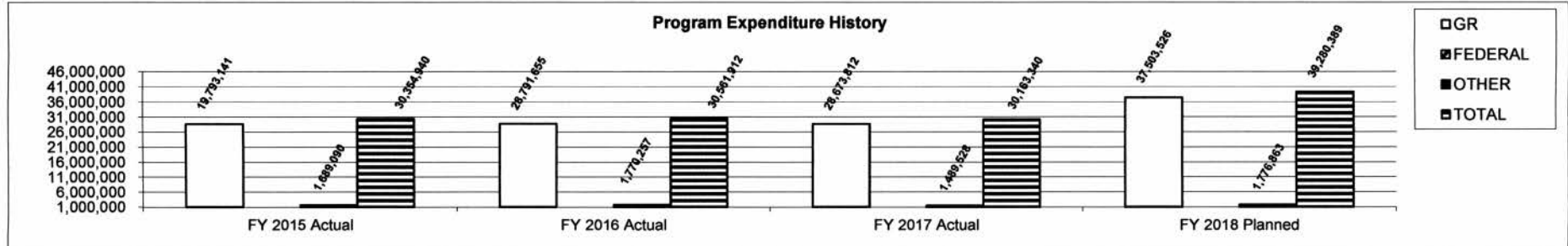
Department of Revenue

HB Section(s): 4.005, 4.010

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

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



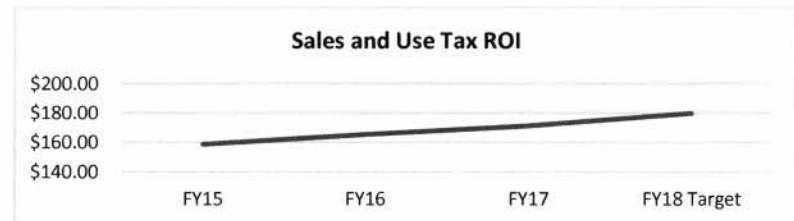
6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585)

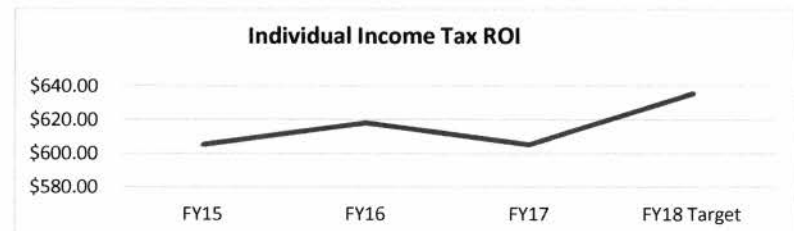
7a. Provide an effectiveness measure.

Return on Investment (ROI) by Major Tax Type - Total collections divided by DOR direct and indirect costs. For every dollar spent, DOR earned a positive rate of return on revenue collections.

	FY15	FY16	FY17	FY18 Target
SALES AND USE TAX				
Collections	\$2,008,256,509	\$2,097,224,945	\$2,139,760,737	
Costs	\$12,656,595	\$12,675,772	\$12,507,209	
ROI	\$158.67	\$165.45	\$171.08	\$179.64



	FY15	FY16	FY17	FY18 Target
INDIVIDUAL INCOME TAX				
Collections	\$6,889,740,860	\$7,158,635,416	\$7,320,814,886	
Costs	\$11,382,599	\$11,584,884	\$12,094,676	
ROI	\$605.29	\$617.93	\$605.29	\$635.56



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): **4.005, 4.010**

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

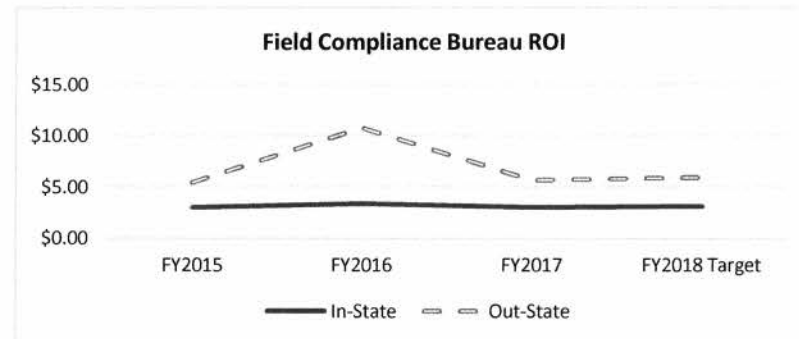
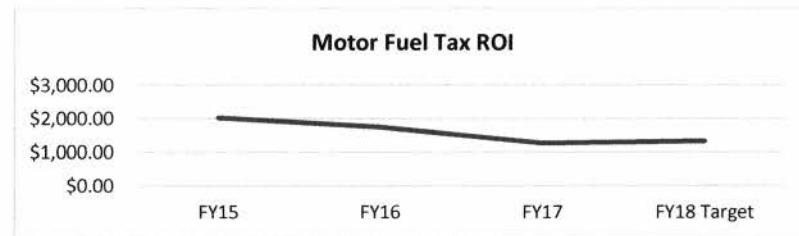
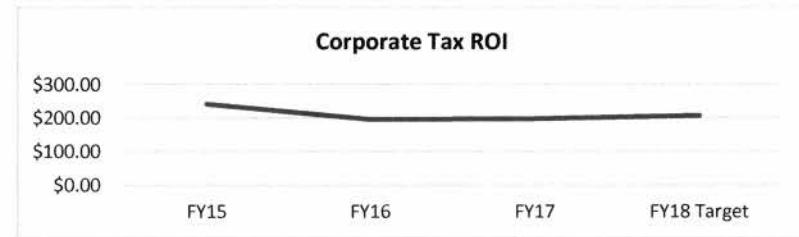
7a. Provide an effectiveness measure (cont.)

	FY15	FY16	FY17	FY18 Target
CORPORATE TAX				
Collections	\$525,413,039	\$451,218,647	\$432,357,927	
Costs	\$2,170,378	\$2,304,693	\$2,186,619	
ROI	\$242.08	\$195.78	\$197.73	\$207.62

	FY15	FY16	FY17	FY18 Target
MOTOR FUEL TAX				
Collections	\$704,778,979	\$725,918,607	\$734,940,610	
Costs	\$347,273	\$416,380	\$581,707	
ROI	\$2,029.47	\$1,743.40	\$1,263.42	\$1,326.59

	FY15	FY16 *	FY17	FY18 Target
FIELD COMPLIANCE BUREAU				
Instate				
Collections	\$21,592,353	\$23,793,939	\$21,536,436	
Costs	\$7,208,087	\$7,052,967	\$6,903,313	
Outstate				
Collections	\$11,271,375	\$22,378,950	\$12,361,245	
Costs	\$2,064,005	\$2,076,209	\$2,098,170	
ROI				
Instate	\$3.00	\$3.37	\$3.12	\$3.28
Outstate	\$5.46	\$10.78	\$5.89	\$6.19

* Amnesty Program



PROGRAM DESCRIPTION

Department of Revenue

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

HB Section(s): 4.005, 4.010

7a. Provide an effectiveness measure (cont.)

Delinquent Tax Collection Efforts

	FY2015	FY2016	FY2017	FY2018 Goal
Enforced Collections	\$78,901,922	\$84,735,492	\$79,087,120	
FTE's	31.00	32.00	33.00	
Average Collection per FTE	\$2,545,223	\$2,647,984	\$2,396,579	\$2,516,408
Call Center Collections	\$48,112,752	\$48,618,125	\$44,780,197	
FTE	39.00	45.00	44.00	
Average Collection per FTE	\$1,233,660	\$1,080,403	\$1,017,732	\$1,068,618

Enforced Collections include filing liens with the recorders of deeds or circuit courts, revocation of licenses, garnishments, and offers-in-compromise.

Call Center Collections include resolutions from incoming or outgoing phone calls.

Average Delinquent Tax Collections per Employee

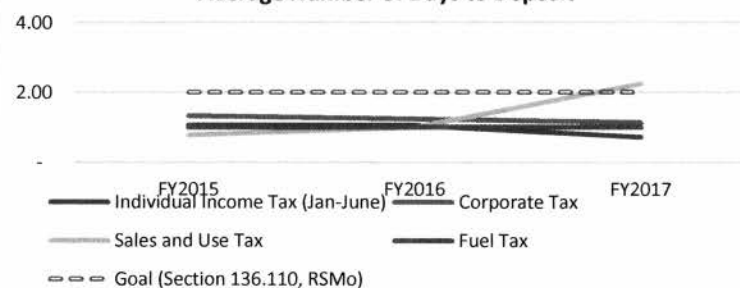


7b. Provide an efficiency measure.

Average Number of days from receipt to deposit

	FY2015	FY2016	FY2017
Goal (Section 136.110, RSMo)	2.00	2.00	2.00
Individual Income Tax (Jan-June)	1.06	1.06	0.72
Corporate Tax	1.33	1.24	1.14
Sales and Use Tax	0.77	1.00	2.24
Fuel Tax	1.00	1.00	1.00

Average Number of Days to Deposit



PROGRAM DESCRIPTION

Department of Revenue

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

7b. Provide an efficiency measure (cont.)

Average number of days to process a refund claim

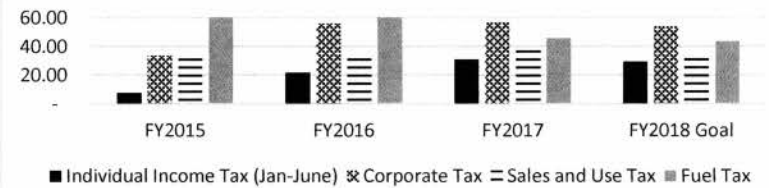
	FY2015	FY2016	FY2017	FY2018 Goal
Individual Income Tax (Jan-June)	7.60	21.76	30.77	29.23
Corporate Tax	33.75	56.25	56.87	54.03
Sales and Use Tax	32.42	33.40	37.42	35.55
Fuel Tax	63.83	77.50	45.73	43.44

Ensure 100% of all calls to call centers are answered by trained staff by June 30, 2018

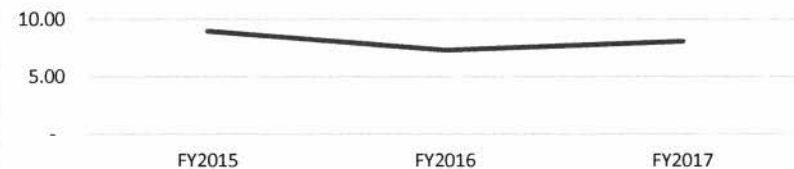
	FY2015	FY2016	FY2017	Goal
Yearly Call Volume	751,858	712,811	972,639	418,434
Abandoned Calls	115,470	153,595	200,478	0
Average Queue Hold Times (mi)	8.98	7.30	8.09	4.05

HB Section(s): 4.005, 4.010

Average Number of Days to Process Refund Claims



Average Queue Hold Times (in minutes)



PROGRAM DESCRIPTION

Department of Revenue

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

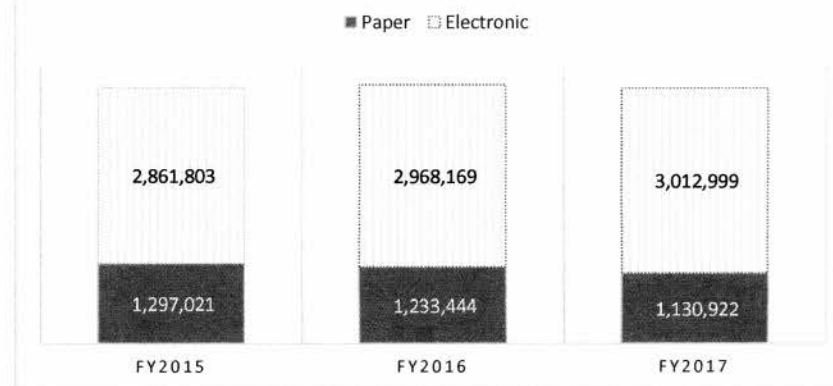
HB Section(s): 4.005, 4.010

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

Returns processed by tax type

		FY2015	FY2016	FY2017
Sales and Use	Paper	474,637	451,605	422,997
	Electronic	230,479	255,320	283,890
Property Tax Credit	Paper	140,990	134,799	130,748
	Electronic	97,060	97,935	91,333
Individual Income	Paper	603,213	572,509	515,590
	Electronic	2,454,741	2,525,325	2,544,311
Corporate	Paper	71,284	67,710	55,150
	Electronic	77,514	87,627	91,332
Fuel Tax	Paper	6,897	6,821	6,437
	Electronic	2,009	1,962	2,133

RETURNS FILED PAPER VS ELECTRONIC



Number of Refunds issued

	FY2015	FY2016	FY2017
Individual Income Tax	1,733,873	1,784,446	1,818,016
Corporate Tax Refunds	7,230	8,470	7,405
Motor Fuel	12,906	10,150	8,085

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.010

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

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

Establish at least one external partnership to provide resolution support to resource constrained citizens and businesses

This is a new measure that will focus on the Department's efforts to expand services to citizens and businesses by establishing partnerships with external resources. The Department's action plan includes identifying stakeholders, creating an internet portal, and inviting select businesses to test and critique processes.

Reduce the time for all citizen and business issues other than through the call center by June 30, 2018 (new measure)

This is a new measure that will focus on the Department's service culture environment. The Department's action plan includes reviewing and modifying forms for ease of use, enhancing the Department's website, modifying correspondence letters for clarification, evaluating system edits, and improve training for new and tenured employees.

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.005, 4.015
Program Name - Motor Vehicle and Driver Licensing Division	
Program is found in the following core budget(s):	
<p>1a. What strategic priority does this program address?</p> <p>Titles and register motor vehicles, boats and trailers and issues driver and non-driver licenses</p> <p>1b. What does this program do?</p> <p>The Motor Vehicle and Driver Licensing Division provides accessible and efficient services which allow for compliance with state and federal motor vehicle and driver licensing laws and regulations for issuing driver licenses, motor vehicle titles and registration, and collecting required fees and taxes. The division also ensures the safety and confidentiality of Missouri motorists, while maintaining the integrity of the Department.</p> <p>The Driver License Bureau issues commercial and noncommercial driver licenses, nondriver licenses, and permits. It is also responsible for suspending, revoking, and disqualifying licenses. The bureau maintains records relating 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. The bureau participates in compact agreements between jurisdictions by sharing and transmitting driver and conviction information.</p> <p>The Motor Vehicle Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state, and issuing disabled placards and temporary permits. The bureau collects all fees and taxes associated with the registration and titling described above. It is also responsible for licensing and regulating motor vehicle and marine craft dealers and manufacturers, and issuing registration certificates to dealers and businesses.</p> <p>The License Offices Bureau manages the operations of 177 license offices throughout the state. These offices process driver licensing, motor vehicle, marine craft, titling, and registration transactions. License office contracts are awarded through the competitive bidding process. The bureau ensures that all license offices comply with applicable laws, policies, procedures, and contractual obligations.</p> <p>2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)</p> <p>Missouri Constitution, Article IV, Sections 12, 15 and 22; Chapters 32, 154, 301, 302 and 306 RSMo</p> <p>3. Are there federal matching requirements? If yes, please explain.</p> <p>No</p> <p>4. Is this a federally mandated program? If yes, please explain.</p> <p>No</p>	

PROGRAM DESCRIPTION

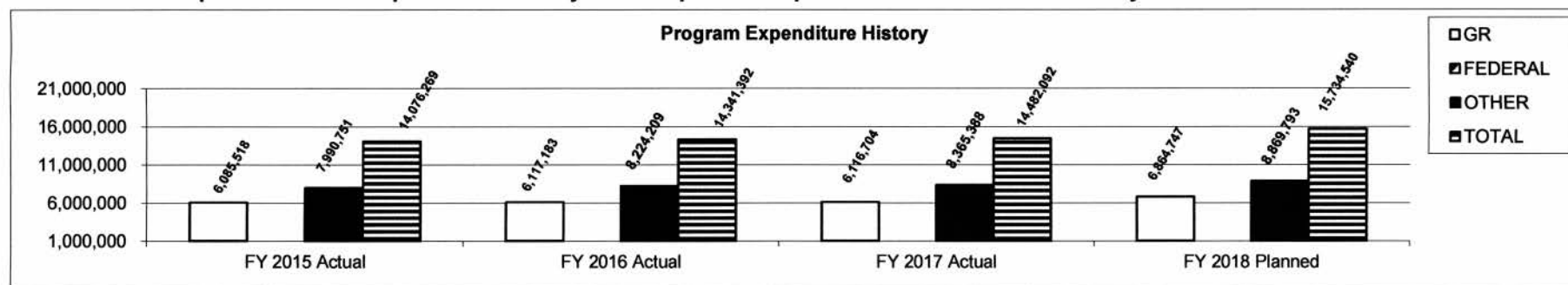
Department of Revenue

HB Section(s): 4.005, 4.015

Program Name - Motor Vehicle and Driver Licensing Division

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

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



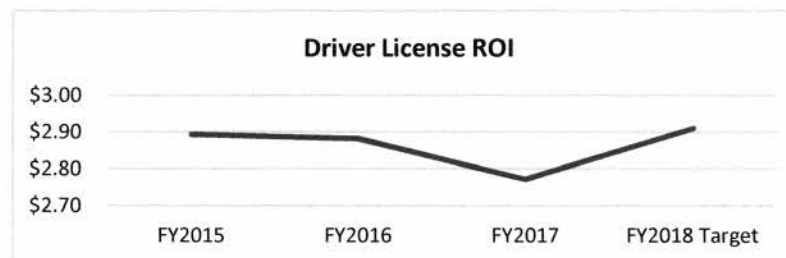
6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Specialty Plate Fund (0775); Motor Vehicle Commission Fund (0588)

7a. Provide an effectiveness measure.

Return on Investment (ROI) by Fee Type - The following depicts the return on investment (total revenues divided by total DOR expenditures) for fees collected by the Motor Vehicle and Driver Licensing Division. Expenditures include direct and indirect costs incurred by the Department to provide administrative oversight to contract license offices. Expenditures do not include the cost of operating a contract license office as these are privately owned and operated.

	FY2015	FY2016	FY2017	FY2018 Target
DRIVER LICENSE				
Collections	\$20,304,606	\$19,470,942	\$18,085,930	
DOR Expenditures	\$7,018,426	\$6,757,856	\$6,526,133	
ROI	\$2.89	\$2.88	\$2.77	\$2.91



PROGRAM DESCRIPTION

Department of Revenue

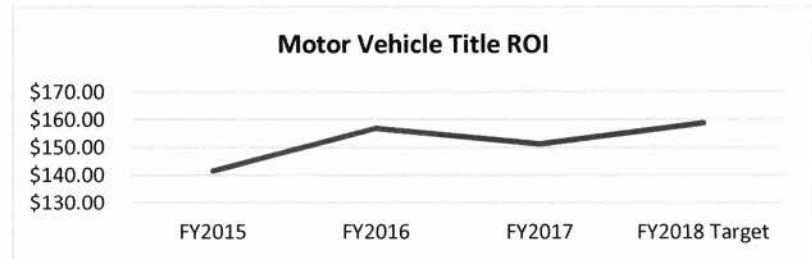
HB Section(s): 4.005, 4.015

Program Name - Motor Vehicle and Driver Licensing Division

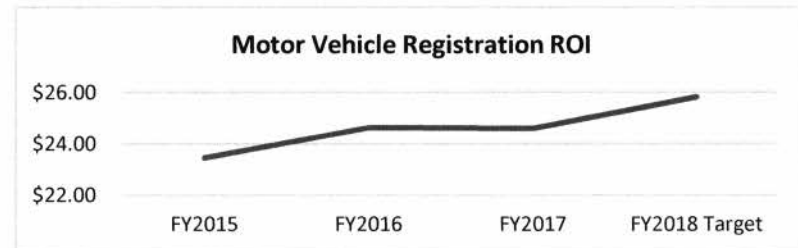
Program is found in the following core budget(s):

7a. Provide an effectiveness measure (cont.)

	FY2015	FY2016	FY2017	FY2018 Target
MOTOR VEHICLE TITLE				
Collections	#####	#####	#####	
DOR Expenditures	\$5,608,387	\$5,370,748	\$5,796,507	
ROI	\$141.53	\$156.89	\$151.24	\$158.81



	FY2015	FY2016	FY2017	FY2018 Target
MOTOR VEHICLE REGISTRATION				
Collections	#####	#####	#####	
DOR Expenditures	\$7,144,671	\$7,115,070	\$7,178,799	
ROI	\$23.44	\$24.62	\$24.59	\$25.82



	FY2015	FY2016	FY2017	FY2018 Target
MOTOR VEHICLE DEALER REGISTRATION				
Collections	\$1,020,585	\$1,202,844	\$1,221,039	
DOR Expenditures	\$657,197	\$865,242	\$703,902	
ROI	\$1.55	\$1.39	\$1.73	\$1.82



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.015

Program Name - Motor Vehicle and Driver Licensing Division

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

7b. Provide an efficiency measure.

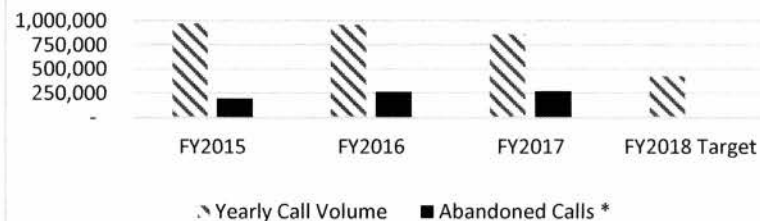
Reduce the number of calls and wait time for citizens and businesses

	FY2015	FY2016	FY2017	FY2018 Target
Motor Vehicle Bureau				
Yearly Call Volume	355,265	355,593	360,247	180,124
Abandoned Calls *	112,350	142,629	163,756	-
Average Queue Time (min)	15.11	16.46	12.28	6.14

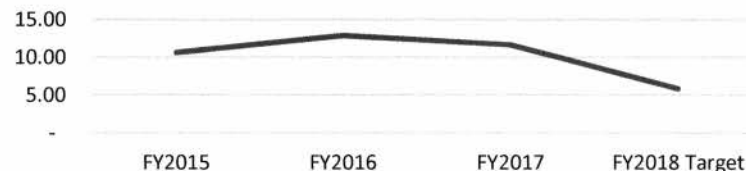
*September 2014 information not available

	FY2015	FY2016	FY2017	FY2018 Target
Driver License Bureau				
Yearly Call Volume	617,940	604,944	503,620	251,810
Abandoned Calls	80,385	119,783	103,508	-
Average Queue Time (min)	6.08	9.30	11.01	5.50

Yearly Call Volumes



Average Queue Time (in minutes)

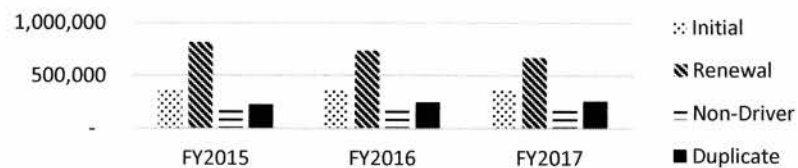


7c. Provide the number of clients/individuals served, if applicable.

Transactions produced

	FY2015	FY2016	FY2017
Driver Licenses			
Initial	366,779	379,425	371,644
Renewal	818,092	743,615	666,274
Non-Driver	189,486	197,174	195,183
Duplicate	225,784	245,484	254,076
Total	1,600,141	1,565,698	1,487,177

Driver Licenses Issued



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.015

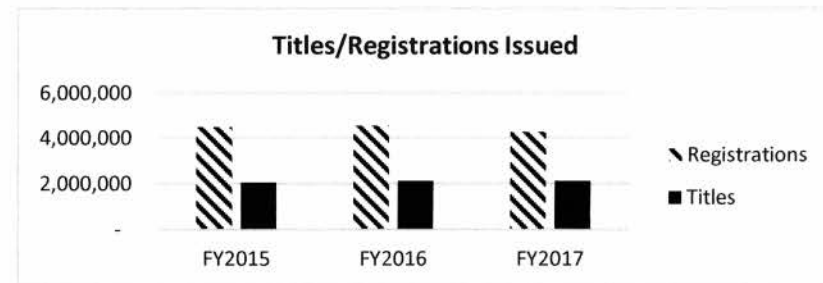
Program Name - Motor Vehicle and Driver Licensing Division

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

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

Transactions produced (cont)

	FY2015	FY2016	FY2017
Titles	2,036,882	2,093,560	2,102,435
Registrations			
MV Annual	2,083,599	2,092,995	1,852,677
MV Biennial	1,879,134	1,899,843	1,924,388
Trailer	370,061	390,257	344,340
Marine craft	122,531	124,517	121,910
All-Terrain Vehicles	23,414	22,679	20,842
	4,478,739	4,530,291	4,264,157
Dealership licenses	5,785	5,725	5,899



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

Reduce the time for all citizen and business issues other than through the call center

This is a new measure that will focus on the Department's service culture environment. The Department's action plan includes reviewing and modifying forms for ease of use, enhancing the Department's website, modifying correspondence letters for clarification, evaluating system edits, and improve training for new and tenured employees.

Design and implement a system to accurately capture the satisfaction rating license offices

This is a new measure to rate the service received by citizens at contract license offices. The Department's action plan includes developing survey questions, posting to the Department's website, and evaluating responses and productivity requirements.

Establish at least one external partnership to provide resolution support to resource constrained citizens and businesses.

This is a new measure that will focus on the Department's efforts to expand services to citizens and businesses by establishing partnerships with external resources. The Department's action plan includes indentifying stakeholders, creating an internet portal, and inviting select businesses to test and critique processes.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Legal Services/General Counsel Division

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

1a. What strategic priority does this program address?

Ensures compliance with Missouri law and internal policies

1b. What does this program do?

The Legal Services/General Counsel's Office advises the Director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. This office provides legal opinions interpreting the tax and transportation laws and works closely with the Office of Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

The Criminal Tax Investigation and Compliance and Investigation bureaus conduct external investigations and develop information leading to local prosecution of individuals and businesses suspected of violating statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of Department processes and contracted license offices.

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

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306 RSMo

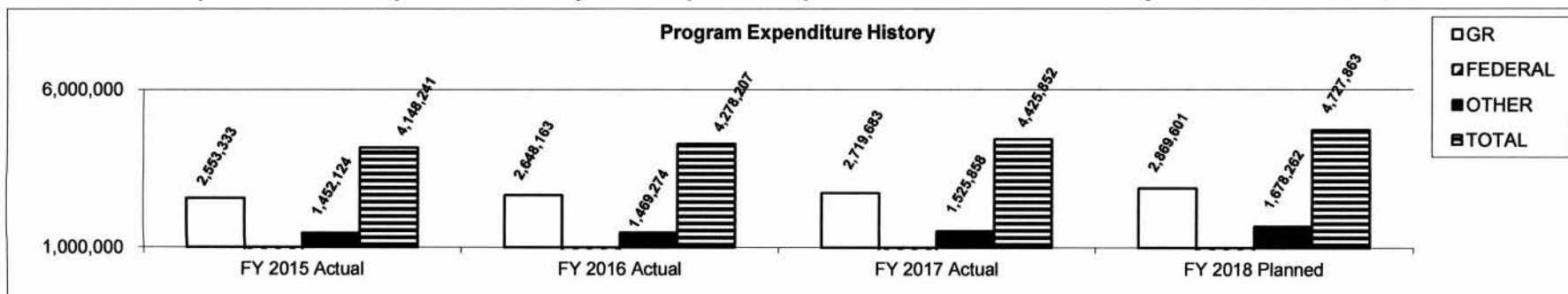
3. Are there federal matching requirements? If yes, please explain.

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?

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Legal Services/General Counsel Division

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

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

7a. Provide an effectiveness measure.

The Tax Unit litigates and collects delinquent or disputed taxes and fees owed to the state. The Bankruptcy Unit ensures Departmental compliance with bankruptcy code provisions and collects delinquent taxes owed by filing claims.

The Tax Unit also saves the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Savings" represents the amount originally claimed for a refund, minus what is actually paid.

	FY2015	FY2016	FY2017
Collections from GCO Cases			
Bankruptcy	\$4,882,415	\$5,089,449	\$4,732,478
Sales Tax	\$889,470	\$845,222	\$4,315,371
Income Tax	\$594,018	\$1,695,216	\$261,943
Total Collections	\$6,365,903	\$7,629,887	\$9,309,792
 Savings	 \$4,654,745	 \$11,463,031	 \$4,518,070



Awards from Successful Prosecution of Criminal Tax Investigations

	FY2015	FY2016	FY2017
Sales Tax	\$1,028,868	\$1,781,339	\$2,696,676
Income Tax	\$1,047,692	\$1,515,756	\$531,797
	\$2,076,560	\$3,297,095	\$3,228,473
Budgeted CTIB Investigators	18.00	18.00	18.00
Average Collections/Investigator	\$115,364	\$183,172	\$179,360



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

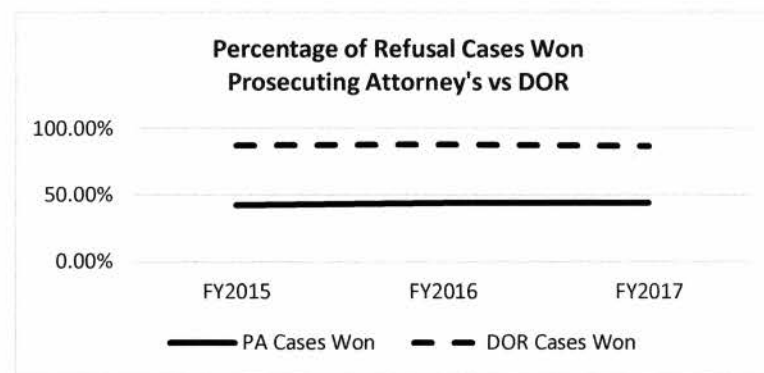
Program Name - Legal Services/General Counsel Division

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

7a. Provide an effectiveness measure (cont).

Transportation Refusal Cases-Refusal cases are individuals arrested for DWI and refuse to submit to chemical testing of his or her blood or breath. The majority cases are handled by prosecuting attorneys.

	FY2015	FY2016	FY2017
PA Cases Won	1,579	1,489	1,296
PA Cases Lost	2,154	1,891	1,634
Percentage of Cases Won	42.30%	44.05%	44.23%
Percentage of Cases Lost	57.70%	55.95%	55.77%
DOR Cases Won	337	341	238
DOR Cases Lost	49	46	36
Percentage of Cases Won	87.31%	88.11%	86.86%
Percentage of Cases Lost	12.69%	11.89%	13.14%



7b. Provide an efficiency measure.

PROGRAM DESCRIPTION

Department of Revenue

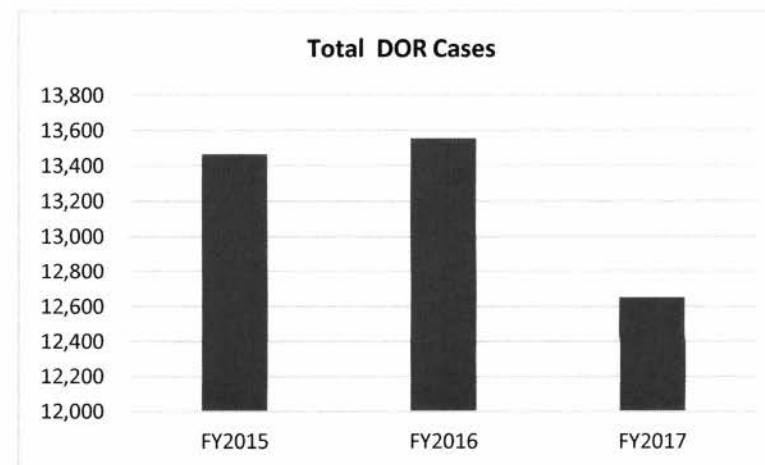
HB Section(s): 4.005, 4.020

Program Name - Legal Services/General Counsel Division

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

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

	FY2015	FY2016	FY2017
Income Tax Cases Opened	143	188	104
Sales Tax Cases Opened	1,313	1,103	1,285
Bankruptcy Cases Opened	4,011	4,312	4,142
Transportation Cases Opened			
Administrative Alcohol	6,653	6,247	5,953
Refusal Cases-PA	3,733	3,380	2,930
Refusal Cases-DOR	386	387	274
DWI Hearings	961	1,319	892



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

Assist entrepreneurs and small businesses in establishing and succeed in their business endeavors by establishing a program with external partners to deliver enhanced training in basic business tax requirements using seminars, webcasts, and materials housed on web sites.

This is a new measure that will focus on the Department's efforts to expand services to citizens and businesses by establishing partnerships with external resources.

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.005, 4.025
Program Name - Administration Division/Postage	
Program is found in the following core budget(s):	
<p>1a. What strategic priority does this program address?</p> <p>Provides executive leadership and administrative support for all department programs</p> <p>1b. What does this program do?</p> <p>The Administration Division includes the Director's Office, Financial and General Services, Personnel Services Bureau, and the Communication and Training Bureau.</p> <p>The Director's Office includes the director, deputy director and other key staff and is responsible for setting policy, strategic planning, leadership, and overall direction of the department. Key staff includes a legislative director, who manages the department's relationships with the legislature and other government branches and also includes a leader over public relations and strategic planning who works with the news media and acts as the department's spokesperson and identifies communication opportunities.</p> <p>The Financial and General Services Bureau performs accounts payable, accounts receivable, financial statement preparation, cash management, procurement, child support account reconciliation, central supply inventory, receiving, warehousing, archival, delivery, and facility services. It also operates the Mail Service Center which processes more than 12 million pieces of outgoing mail including tax forms, driver license renewal notices, motor vehicle and marine registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail. The Department's outgoing mail volume is the largest in state government.</p> <p>The Personnel Services Bureau provides support to its employees through payroll processing, policy and employment law guidance, recruitment, affirmative action reporting, and internal communications to maintain employee relations.</p> <p>The Communications and Training Bureau coordinates external communications by creating taxpayer educational videos, updating internet content, updating tax forms and books, driver guide, and other publications, and involvement with community outreach efforts. This team offers training to employees for both technical and soft skills training classes including diversity and preventing harassment training.</p> <p>2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)</p> <p>Missouri Constitution, Article IV, Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306 RSMo</p> <p>3. Are there federal matching requirements? If yes, please explain.</p> <p>Costs to transact child support 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.</p>	

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.025

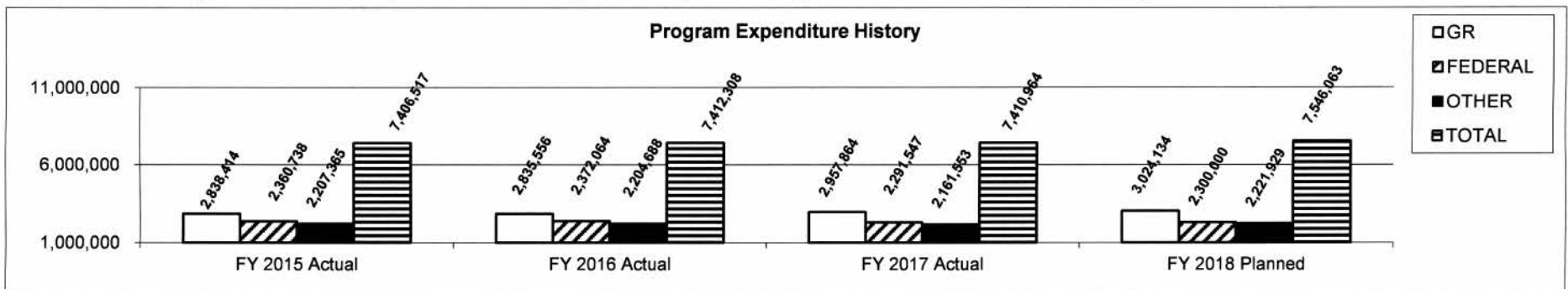
Program Name - Administration Division/Postage

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

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

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

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?

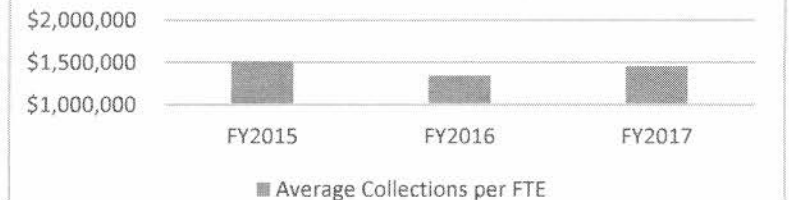
State Highways and Transportation Department Fund (0644); Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

Average Bad Check Collections per FTE

	FY2015	FY2016	FY2017
MVDL Bad Check Collections	3,013,332	2,675,957	2,906,357
Return Check Unit FTE's	2.00	2.00	2.00
Average Collections per FTE	\$1,506,666	\$1,337,979	\$1,453,179

Average MVDL Bad Check Collections per FTE



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.025

Program Name - Administration Division/Postage

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

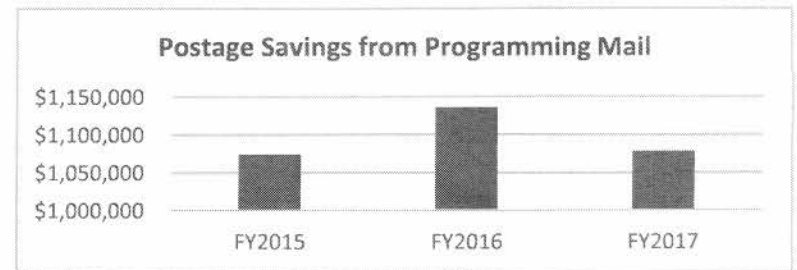
7a. Provide an effectiveness measure (cont).

Identify a plan for employee engagement as it relates to the OHI assessment and execute

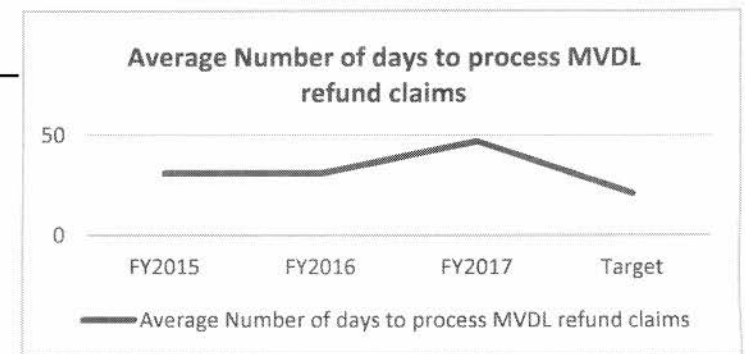
This is a new measure that will focus on the Department's efforts to create an employee recognition and engagement program to address areas of concern identified in the Organizational Health Index survey.

7b. Provide an efficiency measure.

	FY2015	FY2016	FY2017
Postage Savings from Programming Mail	\$1,073,686	\$1,135,907	\$1,077,954



	FY2015	FY2016	FY2017	Target
Average Number of days to process MVDL refund claims	31	31	47	21



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Administration Division/Postage

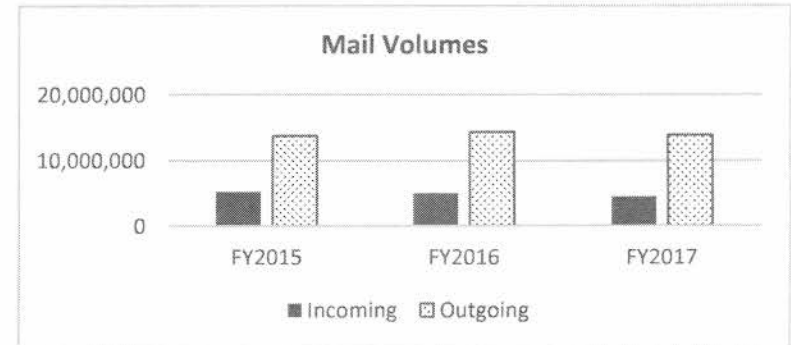
Program is found in the following core budget(s):

HB Section(s): 4.005, 4.025

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

	FY2015	FY2016	FY2017
Number of Employees Attending Training	1,484	1,797	1,697
Number of MVDL refunds issued	15,184	15,645	16,974
Incoming Mail Processed	5,254,771	4,993,201	4,521,050
Outgoing Mail Processed *	13,775,784	14,328,875	13,851,569

*FY16 increase attributed to Tax Amnesty mailings



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

Ensure fair and equitable process for all promotion and employee growth opportunities by implementing a restructured employee performance evaluation process with accountability and compensation consequences

This is a new measure that will focus on the Department's employee recognition and engagement program. The Department's action plans include developing an appraisal form and tools that accurately measure performance, developing training for supervisors on how to conduct a professional, fair, and effective appraisal, and determine what action is necessary for low end performers and what rewards to give high end performers.

Implement professional training program

This is a new measure that will focus on the Department's employee recognition and engagement program. Action plans include evaluating other entities professional development training programs, research whether to use in-house or outside resources, and developing criteria for classes and attendance.

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue	Budget Unit	86110C
Motor Vehicle and Driver Licensing Division		
DI Name - Implement Legislation	DI# 1860002	HB Section
		4.005

1. AMOUNT OF REQUEST

FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	179,675	179,675		PS	0	0	179,675	179,675	
EE	0	0	268,729	268,729		EE	0	0	268,729	268,729	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	448,404	448,404		Total	0	0	448,404	448,404	
FTE	0.00	0.00	6.00	6.00		FTE	0.00	0.00	6.00	6.00	

Est. Fringe	0	0	118,091	118,091
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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)

Est. Fringe	0	0	118,091	118,091
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

House Bill 151 requires the Department of Revenue to amend its procedures for applying for a driver license or identification card in order to comply with the federal Real ID Act. The Department must give applicants the option of either a Real ID compliant driver license or identification card or a license or identification card that is not in compliance with the Real ID Act. The Department is required to inform applicants of the difference between the compliant and non-compliant documents, specifically that the Real ID compliant driver license or identification card can be used for federal purposes such as commercial domestic air travel and gaining access to military bases and most federal government facilities, while the non-compliant document cannot.

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue	Budget Unit	86110C
Motor Vehicle and Driver Licensing Division		
DI Name - Implement Legislation	DI# 1860002	HB Section 4.005

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

The costs being requested by the Department are to implement the requirements of House Bill 151 and ties to the TAFP fiscal note; however, the costs by fiscal year have been modified based on a targeted implementation date of March 1, 2019. The six FTE (Revenue Licensing Technicians) is based on each FTE taking 100 calls per day (estimated annual volume of calls from Missouri citizens and other state and federal entities is 170,000).

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS E
100 - Salaries and Wages - 007641					179,675	6.0	179,675	6.0	97,320
Total PS	0	0.0	0	0.0	179,675	6.0	179,675	6.0	97,320
140 - In State Travel					4,500		4,500		4,500
190 - Supplies					121,647		121,647		117,120
400 - Professional Services					96,510		96,510		96,510
580 - Office Equipment					46,072		46,072		46,072
Total EE	0		0		268,729		268,729		264,202
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	448,404	6.0	448,404	6.0	361,522

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue			Budget Unit		86110C					
Motor Vehicle and Driver Licensing Division										
DI Name - Implement Legislation		DI# 1860002		HB Section		4.005				
	Gov Rec GR	Gov Rec GR	Gov Rec FED	Gov Rec FED	Gov Rec OTHER	Gov Rec OTHER	Gov Rec TOTAL	Gov Rec TOTAL	Gov Rec One-Time	
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	E
							0			
100-Salaries and Wages -007641					179,675	6.0	179,675	6.0		
Total PS	0	0.0	0	0.0	179,675	6.0	179,675	6.0		0
140 - In State Travel										
190 - Supplies					4,500		4,500			
400 - Professional Services					121,647		121,647			
580 - Office Equipment					96,510		96,510			
					46,072		46,072			
Total EE	0		0		268,729		268,729			0
Program Distributions							0			
Total PSD	0		0		0		0			0
Transfers										
Total TRF	0		0		0		0			0
Grand Total	0	0.0	0	0.0	448,404	6.0	448,404	6.0		0

NEW DECISION ITEM
RANK: 5 OF 10

Department of Revenue		Budget Unit	86110C
Motor Vehicle and Driver Licensing Division			
DI Name - Implement Legislation	DI# 1860002	HB Section	4.005

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

Reduce wait time for citizen calls from first ring to completion of call.

6c. Provide the number of clients/individuals served, if applicable.
Number of Real ID driver and non-driver licenses issued

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
IMPLEMENT LEGISLATION-REAL ID - 1860002								
REVENUE PROCESSING TECH I	0	0.00	0	0.00	179,675	6.00	179,675	6.00
TOTAL - PS	0	0.00	0	0.00	179,675	6.00	179,675	6.00
TRAVEL, IN-STATE	0	0.00	0	0.00	4,500	0.00	4,500	0.00
SUPPLIES	0	0.00	0	0.00	121,647	0.00	121,647	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	96,510	0.00	96,510	0.00
OFFICE EQUIPMENT	0	0.00	0	0.00	46,072	0.00	46,072	0.00
TOTAL - EE	0	0.00	0	0.00	268,729	0.00	268,729	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$448,404	6.00	\$448,404	6.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$448,404	6.00	\$448,404	6.00

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NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	Budget Unit	86110C
Motor Vehicle and Driver Licensing Division		
DI Name - Enhanced Security Tab Price Increase	DI# 1860001	HB Section
		4.005

1. AMOUNT OF REQUEST

FY 2019 Budget Request						FY 2019 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	49,688	49,688		EE	0	0	49,688	49,688	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	49,688	49,688		Total	0	0	49,688	49,688	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

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: State Highways and Transportation Department Fund (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

Section 301.130.6(1), RSMo, allows the Director of Revenue to prescribe additional information to be recorded on license plate tabs to ensure that tabs positively correlate with the license plate configuration.

The enhanced security tabs deter tab theft. The tabs are printed with the license plate configuration of the vehicle on the tab, making a stolen tab useless for purposes of placement on a different vehicle. The material used to print the tabs is also difficult to peel off in one piece. The enhanced tabs are very popular with the public and law enforcement. Enhanced security tabs are issued in the St. Louis, Kansas City, Springfield and Central Office areas.

The core funding request is for the price increase effective under the new vendor contract (increased from \$0.1525 per tab to \$0.19 per tab) in September 2016.

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue	Budget Unit	86110C
Motor Vehicle and Driver Licensing Division		
DI Name - Enhanced Security Tab Price Increase	DI# 1860001	HB Section 4.005

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

Based upon the annual volume of enhanced security tabs purchased, the projected additional Department cost is \$49,688.00.

	<u>Volume</u>		<u>Per Tab Increase</u>		<u>Total Annual Cost</u>
Enhanced Security Tabs	1,325,000	X	\$0.0375	=	\$49,688

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
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
190 - Supplies					49,688		49,688			
							0			
Total EE	0		0		49,688		49,688		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	49,688	0.0	49,688	0.0	0	

NEW DECISION ITEM
RANK: 6 OF 10

Department of Revenue				Budget Unit		86110C				
Motor Vehicle and Driver Licensing Division										
DI Name - Enhanced Security Tab Price Increase		DI# 1860001		HB Section		4.005				
		Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
		GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
		DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
Budget Object Class/Job Class										E
								0		
								0	0.0	
Total PS		0	0.0	0	0.0	0	0.0	0	0.0	0
190 - Supplies						49,688		49,688		
								0		
								0		
								0		
Total EE		0		0		49,688		49,688		0
Program Distributions								0		
Total PSD		0		0		0		0		0
Transfers										
Total TRF		0		0		0		0		0
Grand Total		0	0.0	0	0.0	49,688	0.0	49,688	0.0	0

NEW DECISION ITEM
RANK: 6 OF 10

<u>Department of Revenue</u>	<u>Budget Unit 86110C</u>
<u>Motor Vehicle and Driver Licensing Division</u>	
<u>DI Name - Enhanced Security Tab Price Increase</u> <u>DI# 1860001</u>	<u>HB Section 4.005</u>

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

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

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
ENHANCED SECURITY TAB INCREASE - 1860001								
SUPPLIES	0	0.00	0	0.00	49,688	0.00	49,688	0.00
TOTAL - EE	0	0.00	0	0.00	49,688	0.00	49,688	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$49,688	0.00	\$49,688	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$49,688	0.00	\$49,688	0.00

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TAXATION DIVISION

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	18,853,187	571.56	19,873,511	547.63	19,873,511	547.63	19,678,631	539.63
HEALTH INITIATIVES	48,502	1.70	52,870	2.00	52,870	2.00	52,870	2.00
PETROLEUM STORAGE TANK INS	27,430	0.90	28,391	1.00	28,391	1.00	28,391	1.00
CONSERVATION COMMISSION	513,250	19.04	577,397	20.42	577,397	20.42	577,397	20.42
PETROLEUM INSPECTION FUND	28,399	0.96	34,701	1.00	34,701	1.00	34,701	1.00
TOTAL - PS	19,470,768	594.16	20,566,870	572.05	20,566,870	572.05	20,371,990	564.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	2,095,798	0.00	4,155,174	0.00	4,155,174	0.00	2,155,042	0.00
HEALTH INITIATIVES	525	0.00	4,163	0.00	4,163	0.00	4,163	0.00
PETROLEUM STORAGE TANK INS	0	0.00	1,071	0.00	1,071	0.00	1,071	0.00
CONSERVATION COMMISSION	2,131	0.00	8,277	0.00	8,277	0.00	8,277	0.00
PETROLEUM INSPECTION FUND	0	0.00	2,818	0.00	2,818	0.00	2,818	0.00
TOTAL - EE	2,098,454	0.00	4,171,503	0.00	4,171,503	0.00	2,171,371	0.00
TOTAL	21,569,222	594.16	24,738,373	572.05	24,738,373	572.05	22,543,361	564.05
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	309,213	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	1,301	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	650	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	13,274	0.00
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	651	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	325,089	0.00
TOTAL	0	0.00	0	0.00	0	0.00	325,089	0.00
GRAND TOTAL	\$21,569,222	594.16	\$24,738,373	572.05	\$24,738,373	572.05	\$22,868,450	564.05

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CORE DECISION ITEM

Department of Revenue					Budget Unit 86115C						
Taxation Division											
Core - Taxation					HB Section 4.010						
1. CORE FINANCIAL SUMMARY											
FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	19,873,511	0	693,359	20,566,870		PS	19,678,631	0	693,359	20,371,990	
EE	4,155,174	0	16,329	4,171,503		EE	2,155,042	0	16,329	2,171,371	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	24,028,685	0	709,688	24,738,373		Total	21,833,673	0	709,688	22,543,361	
FTE	547.63	0.00	24.42	572.05		FTE	539.63	0.00	24.42	564.05	
Est. Fringe	11,810,265	0	469,371	12,279,636		Est. Fringe	11,666,082	0	469,371	12,135,452	
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:	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 organization dues to the Multistate Tax Commission of \$218,373. 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	86115C
Taxation Division		
Core - Taxation	HB Section	4.010

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

Taxation Division

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	21,722,168	22,870,446	24,652,850	24,738,373
Less Reverted (All Funds)	(634,071)	(695,578)	(712,506)	(722,571)
Less Restricted (All Funds)*	0	(250,000)	(600,000)	(1,135,000)
Budget Authority (All Funds)	21,088,097	21,924,868	23,340,344	22,880,802
Actual Expenditures (All Funds)	20,454,245	21,023,230	21,569,222	0
Unexpended (All Funds)	633,852	901,638	1,771,122	22,880,802
Unexpended, by Fund:				
General Revenue	654,409	882,234	1,683,380	0
Federal	0	0	0	0
Other	29,443	19,404	87,742	0
	(1)	(1)	(1)	

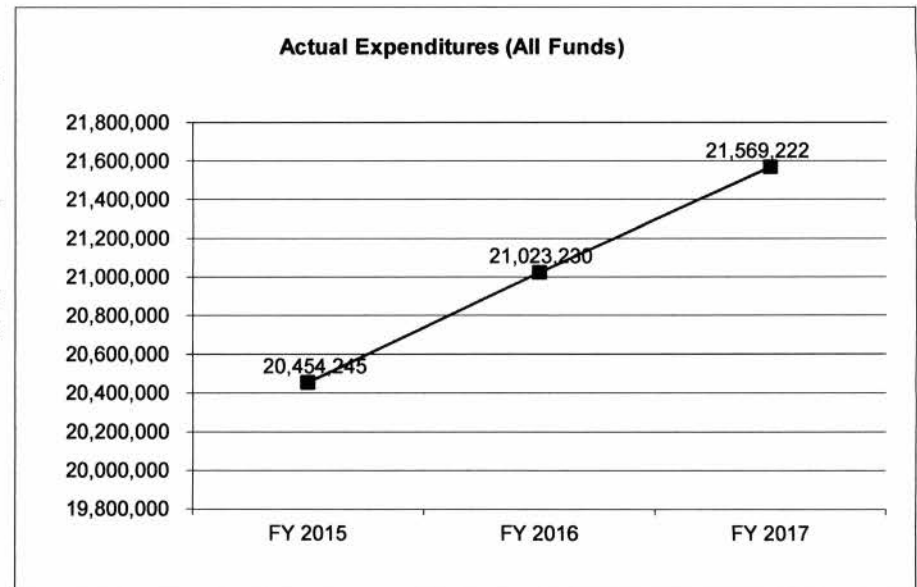
*Restricted amount is as of July 2017.

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

TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	572.05	19,873,511	0	693,359	20,566,870	
		EE	0.00	4,155,174	0	16,329	4,171,503	
		Total	572.05	24,028,685	0	709,688	24,738,373	
DEPARTMENT CORE REQUEST								
		PS	572.05	19,873,511	0	693,359	20,566,870	
		EE	0.00	4,155,174	0	16,329	4,171,503	
		Total	572.05	24,028,685	0	709,688	24,738,373	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
1x Expenditures	1847 1692	EE	0.00	(72,460)	0	0	(72,460)	
Core Reduction	1890 1692	EE	0.00	(872,672)	0	0	(872,672)	
Core Reduction	1893 1691	PS	(8.00)	(194,880)	0	0	(194,880)	
Core Reduction	1930 1692	EE	0.00	(1,055,000)	0	0	(1,055,000)	
NET GOVERNOR CHANGES			(8.00)	(2,195,012)	0	0	(2,195,012)	
GOVERNOR'S RECOMMENDED CORE								
		PS	564.05	19,678,631	0	693,359	20,371,990	
		EE	0.00	2,155,042	0	16,329	2,171,371	
		Total	564.05	21,833,673	0	709,688	22,543,361	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASST (CLERICAL)	1,892	0.08	46,653	2.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	1,226	0.04	29,995	1.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	94,279	2.67	60,800	2.00	60,587	2.00	60,587	2.00
SR OFC SUPPORT ASST (STENO)	49,332	1.50	95,450	3.00	95,450	3.00	95,450	3.00
OFFICE SUPPORT ASSISTANT	289,674	12.08	229,957	9.32	229,957	9.32	229,957	9.32
SR OFFICE SUPPORT ASSISTANT	146,355	4.96	111,820	3.99	140,836	4.99	140,836	4.99
PHOTOGRAPHIC-MACHINE OPER	0	0.00	24,261	1.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	998	0.04	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	305	0.01	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	26,494	1.00	0	0.00	0	0.00	0	0.00
ACCOUNTING CLERK	4,369	0.17	26,340	1.00	26,340	1.00	26,340	1.00
ACCOUNTING TECHNICIAN	190,491	6.65	254,532	6.80	254,532	6.80	254,532	6.80
ACCOUNTING GENERALIST I	29,854	0.95	31,608	1.00	31,608	1.00	31,608	1.00
EXECUTIVE II	72,995	1.98	75,906	2.00	75,906	2.00	75,906	2.00
MANAGEMENT ANALYSIS SPEC I	373,356	9.68	299,010	7.75	346,848	8.75	346,848	8.75
MANAGEMENT ANALYSIS SPEC II	85,490	2.00	85,560	2.00	85,560	2.00	85,560	2.00
LEGISLATIVE COORDINATOR	46,372	0.95	54,269	1.00	54,269	1.00	54,269	1.00
ADMINISTRATIVE ANAL I	3,135	0.08	0	0.00	37,620	1.00	37,620	1.00
INVESTIGATOR I	13,112	0.38	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	25,260	0.63	0	0.00	0	0.00	0	0.00
INVESTIGATOR III	92,037	2.00	0	0.00	0	0.00	0	0.00
TAX COLLECTION TECH I	1,079,600	44.35	1,102,987	46.50	1,102,987	46.50	981,187	41.50
TAX COLLECTION TECH II	186,581	6.86	214,080	8.00	214,080	8.00	214,080	8.00
TAX COLLECTION TECH III	214,025	7.22	208,056	7.00	208,056	7.00	208,056	7.00
TAXPAYER SERVICES SUPV	80,827	2.19	73,850	2.00	73,850	2.00	73,850	2.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	765	0.00	0	0.00	0	0.00
REVENUE SECTION SUPV	569,812	15.20	523,775	14.00	560,699	15.00	560,699	15.00
REVENUE PROCESSING TECH I	2,916,122	119.51	3,248,703	116.80	3,106,231	116.80	3,033,151	113.80
REVENUE PROCESSING TECH II	3,118,391	112.99	3,232,459	118.17	3,178,312	114.17	3,178,312	114.17
REVENUE PROCESSING TECH III	1,450,906	48.83	1,422,422	46.00	1,500,362	48.00	1,500,362	48.00
REVENUE PROCESSING TECH IV	304,050	8.99	248,168	7.20	281,444	8.20	281,444	8.20
TAX AUDIT REVIEW SPECIALIST	56,474	1.00	120,419	2.00	120,419	2.00	120,419	2.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
TAX AUDITOR I	2,093,312	54.62	1,257,611	33.00	1,257,611	33.00	1,257,611	33.00
TAX AUDITOR II	394,641	9.50	825,250	19.80	825,250	19.80	825,250	19.80
TAX AUDITOR III	691,176	14.63	1,796,226	36.05	1,796,226	36.05	1,796,226	36.05
TAX AUDIT SUPV	1,281,855	23.96	1,437,455	25.00	1,437,455	25.00	1,437,455	25.00
REVENUE MANAGER, BAND 1	479,620	9.11	374,911	7.75	425,911	8.75	425,911	8.75
REVENUE MANAGER, BAND 2	616,236	9.12	540,050	8.00	603,958	9.00	603,958	9.00
REVENUE MANAGER, BAND 3	93,369	1.24	155,516	2.00	76,500	1.00	76,500	1.00
DESIGNATED PRINCIPAL ASST DEPT	17,309	0.20	0	0.00	0	0.00	0	0.00
DIVISION DIRECTOR	96,821	0.95	107,511	1.00	107,511	1.00	107,511	1.00
DESIGNATED PRINCIPAL ASST DIV	31,490	0.46	159,680	2.00	159,680	2.00	159,680	2.00
OUT-STATE AUDIT PERSONNEL	1,438,151	25.82	1,413,010	19.60	1,413,010	19.60	1,413,010	19.60
ASSOCIATE COUNSEL	46,530	0.91	0	0.00	0	0.00	0	0.00
LEGAL COUNSEL	6,725	0.09	0	0.00	0	0.00	0	0.00
CLERK	73,699	2.36	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	68,945	0.95	72,629	1.00	72,629	1.00	72,629	1.00
TAX SEASON ASST	432,744	23.35	453,884	2.32	453,884	2.32	453,884	2.32
DEPUTY GENERAL COUNSEL - DIV	0	0.00	56,207	1.00	56,207	1.00	56,207	1.00
SPECIAL ASST OFFICE & CLERICAL	82,534	1.89	87,914	2.00	87,914	2.00	87,914	2.00
OTHER	0	0.00	7,171	0.00	7,171	0.00	7,171	0.00
CHIEF OPERATING OFFICER	1,797	0.01	0	0.00	0	0.00	0	0.00
TOTAL - PS	19,470,768	594.16	20,566,870	572.05	20,566,870	572.05	20,371,990	564.05
TRAVEL, IN-STATE	19,709	0.00	101,989	0.00	101,989	0.00	86,906	0.00
TRAVEL, OUT-OF-STATE	43,884	0.00	109,770	0.00	109,770	0.00	56,829	0.00
SUPPLIES	682,010	0.00	732,025	0.00	732,025	0.00	512,477	0.00
PROFESSIONAL DEVELOPMENT	285,735	0.00	219,272	0.00	219,272	0.00	219,272	0.00
COMMUNICATION SERV & SUPP	304,915	0.00	379,337	0.00	379,337	0.00	379,337	0.00
PROFESSIONAL SERVICES	615,942	0.00	2,131,911	0.00	2,131,911	0.00	537,911	0.00
HOUSEKEEPING & JANITORIAL SERV	15	0.00	0	0.00	0	0.00	0	0.00
M&R SERVICES	16,251	0.00	300,777	0.00	300,777	0.00	255,377	0.00
MOTORIZED EQUIPMENT	46,696	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	23,480	0.00	157,460	0.00	157,460	0.00	85,000	0.00
OTHER EQUIPMENT	55,206	0.00	500	0.00	500	0.00	500	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
PROPERTY & IMPROVEMENTS	3,807	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	804	0.00	33,957	0.00	33,957	0.00	33,257	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	2,098,454	0.00	4,171,503	0.00	4,171,503	0.00	2,171,371	0.00
GRAND TOTAL	\$21,569,222	594.16	\$24,738,373	572.05	\$24,738,373	572.05	\$22,543,361	564.05
GENERAL REVENUE	\$20,948,985	571.56	\$24,028,685	547.63	\$24,028,685	547.63	\$21,833,673	539.63
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$620,237	22.60	\$709,688	24.42	\$709,688	24.42	\$709,688	24.42

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
INTEGRATED TAX SYSTEM									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	
TOTAL - EE	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	
TOTAL	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	
GRAND TOTAL	\$7,472,483	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00	

CORE DECISION ITEM

Department of Revenue					Budget Unit <u>86116C</u>						
Taxation Division					HB Section <u>4.010</u>						
Core - Integrated Tax System											
1. CORE FINANCIAL SUMMARY											
FY 2019 Budget Request					FY 2019 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	13,000,000	0	0	13,000,000		EE	13,000,000	0	0	13,000,000	
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	13,000,000	0	0	13,000,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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											
<p>The Department of Revenue collects approximately \$8 billion in general revenue and \$1 billion in highway related revenue annually using a mixture of largely 20-30 year old mainframe and pc software systems. Communication between systems is severely limited. Additionally, the systems are difficult to modify for legislative changes, efficiencies, and collection enhancements.</p> <p>The Department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. The Department and contractor originally projected additional revenues for the first 5 years of \$217 million, but 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 July 2017, the state has recognized \$436 million in benefits and paid the contract \$60 million.</p> <p>Release 1 was implemented ahead of schedule in February 2014 and included registration, return and refund processing, taxpayer accounting, and financial and billings for tire and battery fee. 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.</p> <p>The Department deployed Release 2 September 5, 2017. 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</p>											

CORE DECISION ITEM

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

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. Release 3 is scheduled to be deployed in October 2018.

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. The delay in implementation increased the overall cost by approximately \$4.2 million and extended the contract into Fiscal Year 2019.

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

Taxation Division

4. FINANCIAL HISTORY

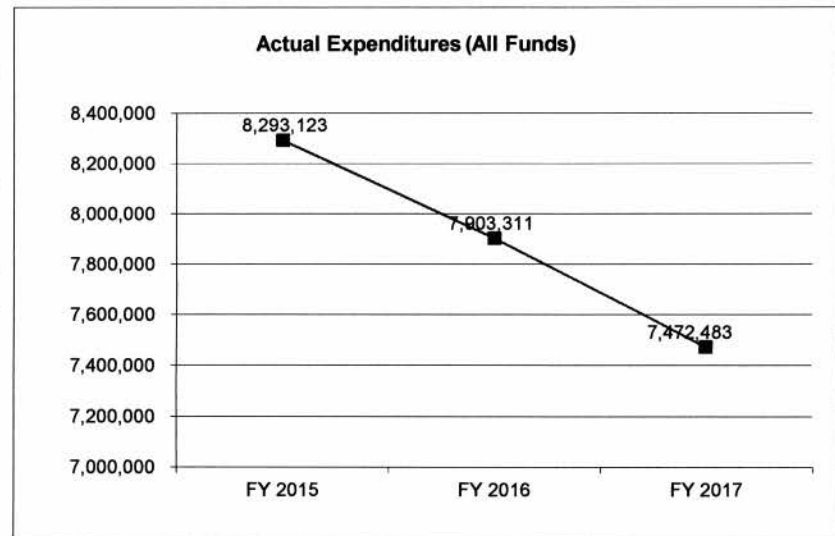
	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	13,000,000	13,000,000	13,000,000	13,000,000
Less Reverted (All Funds)	(390,000)	0	0	0
Less Restricted (All Funds)*	0	0	0	(2,300,000)
Budget Authority (All Funds)	12,610,000	13,000,000	13,000,000	10,700,000
Actual Expenditures (All Funds)	8,293,123	7,903,311	7,472,483	0
Unexpended (All Funds)	4,316,877	5,096,689	5,527,517	10,700,000
Unexpended, by Fund:				
General Revenue	4,316,877	5,096,689	5,527,517	0
Federal	0	0	0	0
Other	0	0	0	0

*Restricted amount is as of July 2017

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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	7,009,839	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
OFFICE EQUIPMENT	462,644	0.00	0	0.00	0	0.00	0	0.00
TOTAL - EE	7,472,483	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GRAND TOTAL	\$7,472,483	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
GENERAL REVENUE	\$7,472,483	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): <u>4.005, 4.010</u>
Program Name: <u>Taxation Division</u>	
Program is found in the following core budget(s): <u>Highway Collections, Taxation Division</u>	
<p>1a. What strategic priority does this program address?</p> <p>Administers and enforces tax laws</p> <p>1b. What does this program do?</p> <p>The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division deposits tax revenue, issues refunds, and collects and distributes local taxes to political subdivisions.</p> <p>The Business Tax Bureau is responsible for the administration of sales/use, corporation and withholding taxes, financial institutions, insurance premiums, county, fuel, cigarette and other tobacco products taxes and county court fees. The bureau also collects and distributes locally imposed sales and use taxes to local jurisdictions.</p> <p>The Personal Tax Bureau is responsible for administering individual income tax, partnership, fiduciary, and estate taxes and property tax credits.</p> <p>The Field Compliance Bureau is responsible for conducting field audits of businesses required to pay taxes to the state of Missouri. Auditors are stationed throughout Missouri and have presence in six other states to foster compliance with Missouri tax laws.</p> <p>The Customer and Tax Assistance Bureau administers business tax registrations and issues sales/use licenses to taxpayers, operates a call center for customer contacts, and attempts to collect delinquent tax liabilities. Collection activities include account management, lien filing, garnishments, and working with collection agencies and prosecuting attorneys to collect delinquent taxes.</p> <p>2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)</p> <p>Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo</p> <p>3. Are there federal matching requirements? If yes, please explain.</p> <p>No</p> <p>4. Is this a federally mandated program? If yes, please explain.</p> <p>No</p>	

PROGRAM DESCRIPTION

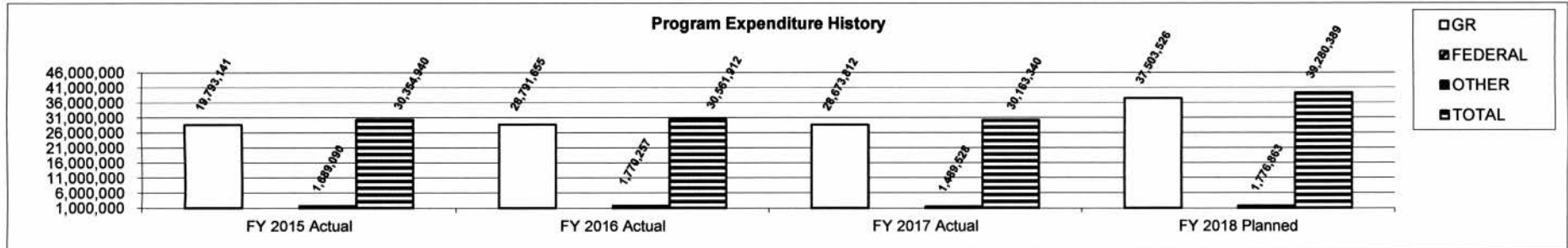
Department of Revenue

HB Section(s): 4.005, 4.010

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

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



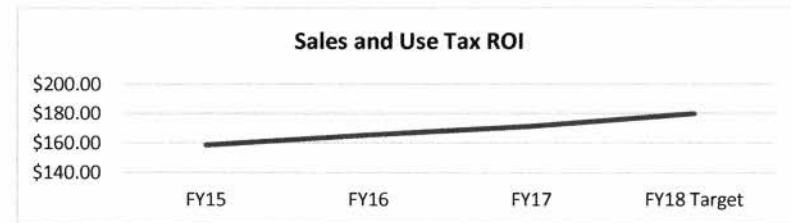
6. What are the sources of the "Other" funds?

State Highways and Transportation Department Fund (0644), Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585)

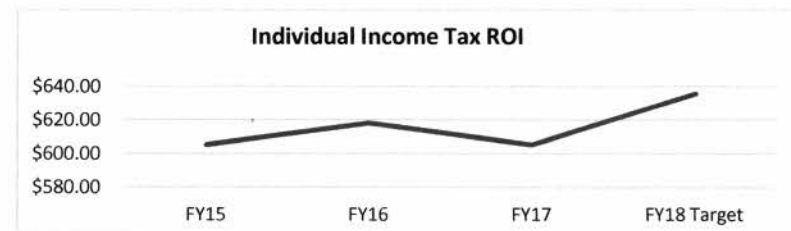
7a. Provide an effectiveness measure.

Return on Investment (ROI) by Major Tax Type - Total collections divided by DOR direct and indirect costs. For every dollar spent, DOR earned a positive rate of return on revenue collections.

	FY15	FY16	FY17	FY18 Target
SALES AND USE TAX				
Collections	\$2,008,256,509	\$2,097,224,945	\$2,139,760,737	
Costs	\$12,656,595	\$12,675,772	\$12,507,209	
ROI	\$158.67	\$165.45	\$171.08	\$179.64



	FY15	FY16	FY17	FY18 Target
INDIVIDUAL INCOME TAX				
Collections	\$6,889,740,860	\$7,158,635,416	\$7,320,814,886	
Costs	\$11,382,599	\$11,584,884	\$12,094,676	
ROI	\$605.29	\$617.93	\$605.29	\$635.56



PROGRAM DESCRIPTION

Department of Revenue

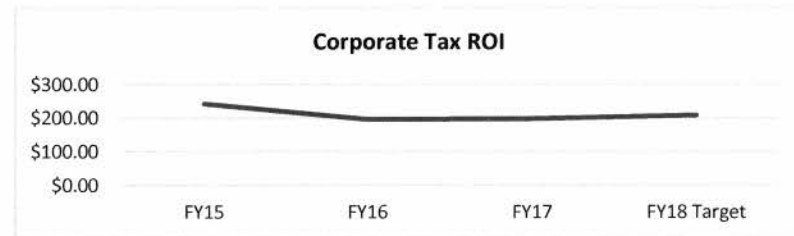
HB Section(s): 4.005, 4.010

Program Name: Taxation Division

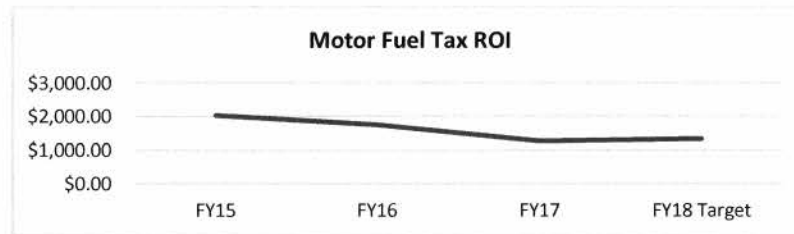
Program is found in the following core budget(s): Highway Collections, Taxation Division

7a. Provide an effectiveness measure (cont.)

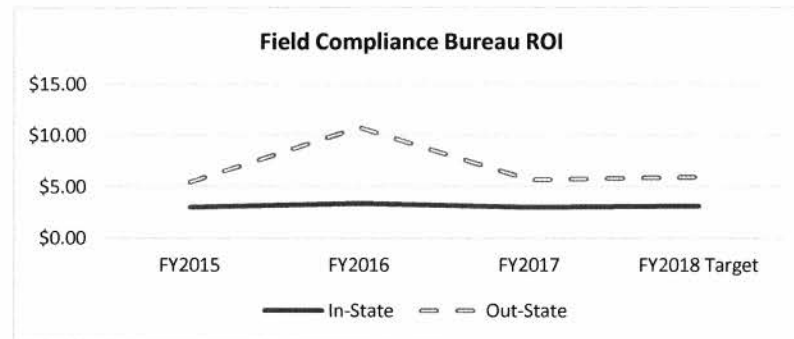
	FY15	FY16	FY17	FY18 Target
CORPORATE TAX				
Collections	\$525,413,039	\$451,218,647	\$432,357,927	
Costs	\$2,170,378	\$2,304,693	\$2,186,619	
ROI	\$242.08	\$195.78	\$197.73	\$207.62



	FY15	FY16	FY17	FY18 Target
MOTOR FUEL TAX				
Collections	\$704,778,979	\$725,918,607	\$734,940,610	
Costs	\$347,273	\$416,380	\$581,707	
ROI	\$2,029.47	\$1,743.40	\$1,263.42	\$1,326.59



	FY15	FY16 *	FY17	FY18 Target
FIELD COMPLIANCE BUREAU				
Instate				
Collections	\$21,592,353	\$23,793,939	\$21,536,436	
Costs	\$7,208,087	\$7,052,967	\$6,903,313	
Outstate				
Collections	\$11,271,375	\$22,378,950	\$12,361,245	
Costs	\$2,064,005	\$2,076,209	\$2,098,170	
ROI				
Instate	\$3.00	\$3.37	\$3.12	\$3.28
Outstate	\$5.46	\$10.78	\$5.89	\$6.19



* Amnesty Program

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.010

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

7a. Provide an effectiveness measure (cont.)

Delinquent Tax Collection Efforts

	FY2015	FY2016	FY2017	FY2018 Goal
Enforced Collections	\$78,901,922	\$84,735,492	\$79,087,120	
FTE's	31.00	32.00	33.00	
Average Collection per FTE	\$2,545,223	\$2,647,984	\$2,396,579	\$2,516,408
Call Center Collections	\$48,112,752	\$48,618,125	\$44,780,197	
FTE	39.00	45.00	44.00	
Average Collection per FTE	\$1,233,660	\$1,080,403	\$1,017,732	\$1,068,618

Average Delinquent Tax Collections per Employee



Enforced Collections include filing liens with the recorders of deeds or circuit courts, revocation of licenses, garnishments, and offers-in-compromise.

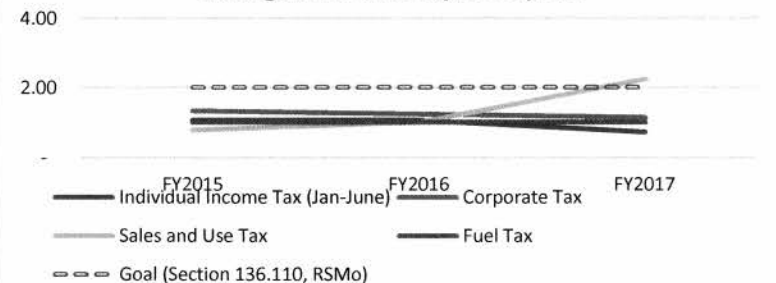
Call Center Collections include resolutions from incoming or outgoing phone calls.

7b. Provide an efficiency measure.

Average Number of days from receipt to deposit

	FY2015	FY2016	FY2017
Goal (Section 136.110, RSMo)	2.00	2.00	2.00
Individual Income Tax (Jan-June)	1.06	1.06	0.72
Corporate Tax	1.33	1.24	1.14
Sales and Use Tax	0.77	1.00	2.24
Fuel Tax	1.00	1.00	1.00

Average Number of Days to Deposit



PROGRAM DESCRIPTION

Department of Revenue

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

7b. Provide an efficiency measure (cont.)

Average number of days to process a refund claim

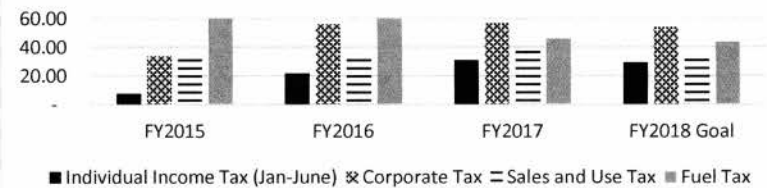
	FY2015	FY2016	FY2017	FY2018 Goal
Individual Income Tax (Jan-June)	7.60	21.76	30.77	29.23
Corporate Tax	33.75	56.25	56.87	54.03
Sales and Use Tax	32.42	33.40	37.42	35.55
Fuel Tax	63.83	77.50	45.73	43.44

Ensure 100% of all calls to call centers are answered by trained staff by June 30, 2018

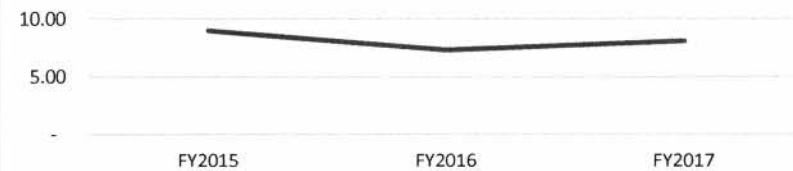
	FY2015	FY2016	FY2017	Goal
Yearly Call Volume	751,858	712,811	972,639	418,434
Abandoned Calls	115,470	153,595	200,478	0
Average Queue Hold Times (mi)	8.98	7.30	8.09	4.05

HB Section(s): 4.005, 4.010

Average Number of Days to Process Refund Claims



Average Queue Hold Times (in minutes)



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.010

Program Name: Taxation Division

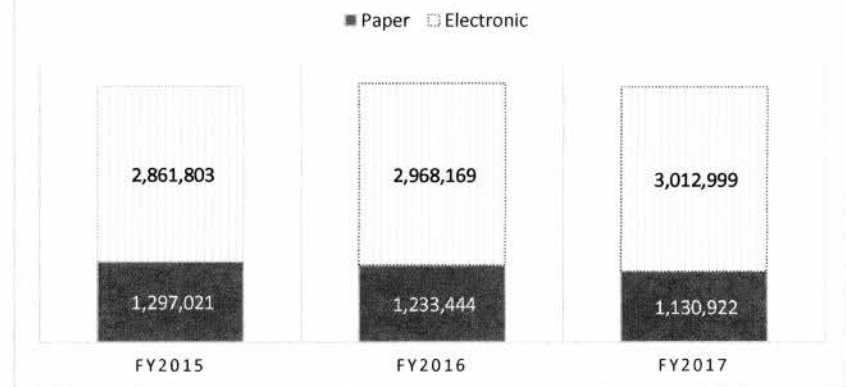
Program is found in the following core budget(s): Highway Collections, Taxation Division

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

Returns processed by tax type

	FY2015	FY2016	FY2017
Sales and Use			
Paper	474,637	451,605	422,997
Electronic	230,479	255,320	283,890
Property Tax Credit			
Paper	140,990	134,799	130,748
Electronic	97,060	97,935	91,333
Individual Income			
Paper	603,213	572,509	515,590
Electronic	2,454,741	2,525,325	2,544,311
Corporate			
Paper	71,284	67,710	55,150
Electronic	77,514	87,627	91,332
Fuel Tax			
Paper	6,897	6,821	6,437
Electronic	2,009	1,962	2,133

RETURNS FILED PAPER VS ELECTRONIC



Number of Refunds issued

	FY2015	FY2016	FY2017
Individual Income Tax	1,733,873	1,784,446	1,818,016
Corporate Tax Refunds	7,230	8,470	7,405
Motor Fuel	12,906	10,150	8,085

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.010

Program Name: Taxation Division

Program is found in the following core budget(s): Highway Collections, Taxation Division

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

Establish at least one external partnership to provide resolution support to resource constrained citizens and businesses

This is a new measure that will focus on the Department's efforts to expand services to citizens and businesses by establishing partnerships with external resources. The Department's action plan includes identifying stakeholders, creating an internet portal, and inviting select businesses to test and critique processes.

Reduce the time for all citizen and business issues other than through the call center by June 30, 2018 (new measure)

This is a new measure that will focus on the Department's service culture environment. The Department's action plan includes reviewing and modifying forms for ease of use, enhancing the Department's website, modifying correspondence letters for clarification, evaluating system edits, and improve training for new and tenured employees.

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MOTOR VEHICLE AND DRIVER LICENSING DIVISION

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MOTOR VEH & DRIVER LICENSING									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	290,842	8.33	376,228	22.05	376,228	22.05	376,228	22.05	
DEPT OF REVENUE	0	0.00	2,749	0.00	2,749	0.00	2,749	0.00	
MOTOR VEHICLE COMMISSION	198,545	6.02	198,750	10.00	198,750	10.00	198,750	10.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,932	0.00	6,932	0.00	6,932	0.00	
TOTAL - PS	489,387	14.35	584,659	32.05	584,659	32.05	584,659	32.05	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	233,358	0.00	380,232	0.00	380,232	0.00	380,232	0.00	
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	
MOTOR VEHICLE COMMISSION	54,944	0.00	245,840	0.00	245,840	0.00	245,840	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	9,953	0.00	
TOTAL - EE	288,302	0.00	796,801	0.00	796,801	0.00	796,801	0.00	
TOTAL	777,689	14.35	1,381,460	32.05	1,381,460	32.05	1,381,460	32.05	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	12,383	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	6,436	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	18,819	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	18,819	0.00	
GRAND TOTAL	\$777,689	14.35	\$1,381,460	32.05	\$1,381,460	32.05	\$1,400,279	32.05	

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CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	376,228	2,749	205,682	584,659		PS	376,228	2,749	205,682	584,659	
EE	380,232	160,776	255,793	796,801		EE	380,232	160,776	255,793	796,801	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	756,460	163,525	461,475	1,381,460		Total	756,460	163,525	461,475	1,381,460	
FTE	22.05	0.00	10.00	32.05		FTE	22.05	0.00	10.00	32.05	
Est. Fringe	349,615	816	168,968	519,399		Est. Fringe	349,615	816	168,968	519,399	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to Moot, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to Moot, Highway Patrol, and Conservation.					
Other Funds:	Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0675)					Other Funds:	Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0675)				

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.

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>

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.

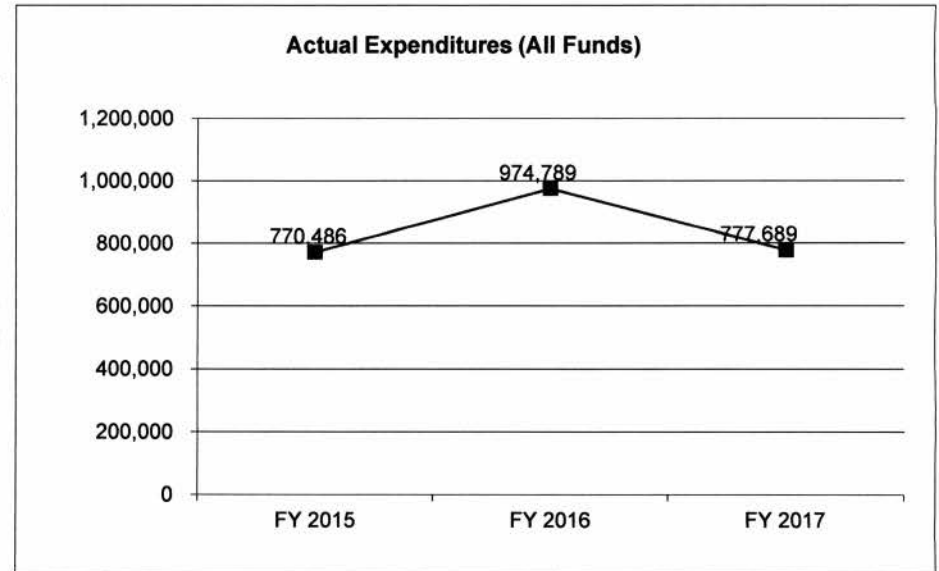
Additional division costs are included in the Highway Collections budget unit.

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

Motor Vehicle and Driver Licensing Division

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	1,266,921	1,269,996	1,361,766	1,381,460
Less Reverted (All Funds)	(52,890)	(19,473)	(54,034)	(22,694)
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,214,031	1,250,523	1,307,732	1,358,766
Actual Expenditures (All Funds)	770,486	974,789	777,689	0
Unexpended (All Funds)	443,545	275,734	530,043	1,358,766
Unexpended, by Fund:				
General Revenue	54,841	43,615	158,532	0
Federal	163,455	163,471	163,525	0
Other	225,249	68,648	207,986	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 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	380,232	160,776	255,793	796,801	
		Total	32.05	756,460	163,525	461,475	1,381,460	
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	1688 1714	PS	0.00	0	0	0	(0)	
Core Reallocation	1688 1710	PS	0.00	0	0	0	0	
NET DEPARTMENT CHANGES			0.00	0	0	0	0	
DEPARTMENT CORE REQUEST								
		PS	32.05	376,228	2,749	205,682	584,659	
		EE	0.00	380,232	160,776	255,793	796,801	
		Total	32.05	756,460	163,525	461,475	1,381,460	
GOVERNOR'S RECOMMENDED CORE								
		PS	32.05	376,228	2,749	205,682	584,659	
		EE	0.00	380,232	160,776	255,793	796,801	
		Total	32.05	756,460	163,525	461,475	1,381,460	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
OFFICE SUPPORT ASSISTANT	3,919	0.17	92,977	5.63	572	0.00	572	0.00
INFORMATION TECHNOLOGIST IV	66,775	1.38	101,246	3.00	101,246	3.00	101,246	3.00
INFORMATION TECHNOLOGY SPEC I	25	0.00	38,049	1.00	38,049	1.00	38,049	1.00
INFORMATION TECHNOLOGY SPEC II	9,778	0.16	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	24,234	0.63	6,156	0.00	6,156	0.00	6,156	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	30,641	0.95	30,641	0.95
REVENUE SECTION SUPV	39,308	1.07	28,958	1.00	28,958	1.00	28,958	1.00
REVENUE PROCESSING TECH I	54,770	2.25	84,764	6.00	97,307	9.73	97,307	9.73
REVENUE PROCESSING TECH II	203,581	7.43	213,103	14.42	213,103	14.42	213,103	14.42
REVENUE MANAGER, BAND 1	17,799	0.33	17,229	1.00	59,650	1.85	59,650	1.85
REVENUE MANAGER, BAND 2	13,588	0.20	0	0.00	6,800	0.10	6,800	0.10
DESIGNATED PRINCIPAL ASST DIV	15,588	0.22	0	0.00	0	0.00	0	0.00
DATA PROCESSOR TECHNICAL	784	0.01	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	39,238	0.50	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,177	0.00	2,177	0.00	2,177	0.00
TOTAL - PS	489,387	14.35	584,659	32.05	584,659	32.05	584,659	32.05
TRAVEL, IN-STATE	0	0.00	735	0.00	735	0.00	735	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	4	0.00
SUPPLIES	128,315	0.00	276,319	0.00	276,319	0.00	276,319	0.00
PROFESSIONAL DEVELOPMENT	8,064	0.00	1,913	0.00	1,913	0.00	1,913	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	15,191	0.00
PROFESSIONAL SERVICES	151,529	0.00	467,689	0.00	467,689	0.00	467,689	0.00
M&R SERVICES	0	0.00	27,877	0.00	27,877	0.00	27,877	0.00
MOTORIZED EQUIPMENT	0	0.00	4	0.00	4	0.00	4	0.00
OFFICE EQUIPMENT	0	0.00	1,009	0.00	1,009	0.00	1,009	0.00
OTHER EQUIPMENT	394	0.00	3,026	0.00	3,026	0.00	3,026	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	671	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	5	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	6	0.00
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	2,349	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	3	0.00
TOTAL - EE	288,302	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GRAND TOTAL	\$777,689	14.35	\$1,381,460	32.05	\$1,381,460	32.05	\$1,381,460	32.05
GENERAL REVENUE	\$524,200	8.33	\$756,460	22.05	\$756,460	22.05	\$756,460	22.05
FEDERAL FUNDS	\$0	0.00	\$163,525	0.00	\$163,525	0.00	\$163,525	0.00
OTHER FUNDS	\$253,489	6.02	\$461,475	10.00	\$461,475	10.00	\$461,475	10.00

PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.005, 4.015
Program Name - Motor Vehicle and Driver Licensing Division	
Program is found in the following core budget(s):	
<p>1a. What strategic priority does this program address?</p> <p>Titles and register motor vehicles, boats and trailers and issues driver and non-driver licenses</p> <p>1b. What does this program do?</p> <p>The Motor Vehicle and Driver Licensing Division provides accessible and efficient services which allow for compliance with state and federal motor vehicle and driver licensing laws and regulations for issuing driver licenses, motor vehicle titles and registration, and collecting required fees and taxes. The division also ensures the safety and confidentiality of Missouri motorists, while maintaining the integrity of the Department.</p> <p>The Driver License Bureau issues commercial and noncommercial driver licenses, nondriver licenses, and permits. It is also responsible for suspending, revoking, and disqualifying licenses. The bureau maintains records relating 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. The bureau participates in compact agreements between jurisdictions by sharing and transmitting driver and conviction information.</p> <p>The Motor Vehicle Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state, and issuing disabled placards and temporary permits. The bureau collects all fees and taxes associated with the registration and titling described above. It is also responsible for licensing and regulating motor vehicle and marine craft dealers and manufacturers, and issuing registration certificates to dealers and businesses.</p> <p>The License Offices Bureau manages the operations of 177 license offices throughout the state. These offices process driver licensing, motor vehicle, marine craft, titling, and registration transactions. License office contracts are awarded through the competitive bidding process. The bureau ensures that all license offices comply with applicable laws, policies, procedures, and contractual obligations.</p> <p>2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)</p> <p>Missouri Constitution, Article IV, Sections 12, 15 and 22; Chapters 32, 154, 301, 302 and 306 RSMo</p> <p>3. Are there federal matching requirements? If yes, please explain.</p> <p>No</p> <p>4. Is this a federally mandated program? If yes, please explain.</p> <p>No</p>	

PROGRAM DESCRIPTION

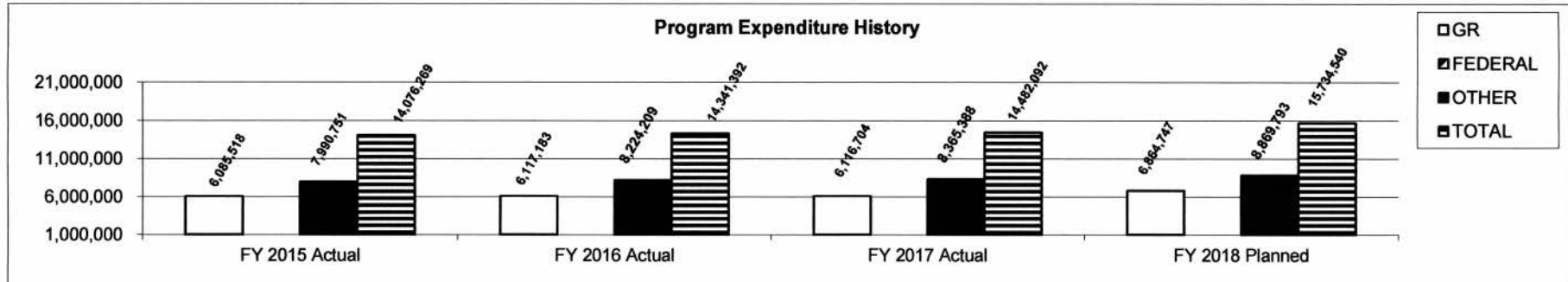
Department of Revenue

HB Section(s): 4.005, 4.015

Program Name - Motor Vehicle and Driver Licensing Division

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

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



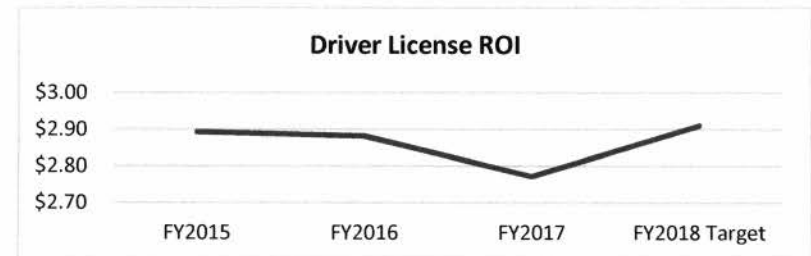
6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644), DOR Specialty Plate Fund (0775); Motor Vehicle Commission Fund (0588)

7a. Provide an effectiveness measure.

Return on Investment (ROI) by Fee Type - The following depicts the return on investment (total revenues divided by total DOR expenditures) for fees collected by the Motor Vehicle and Driver Licensing Division. Expenditures include direct and indirect costs incurred by the Department to provide administrative oversight to contract license offices. Expenditures do not include the cost of operating a contract license office as these are privately owned and operated.

	FY2015	FY2016	FY2017	FY2018 Target
DRIVER LICENSE				
Collections	\$20,304,606	\$19,470,942	\$18,085,930	
DOR Expenditures	\$7,018,426	\$6,757,856	\$6,526,133	
ROI	\$2.89	\$2.88	\$2.77	\$2.91



PROGRAM DESCRIPTION

Department of Revenue

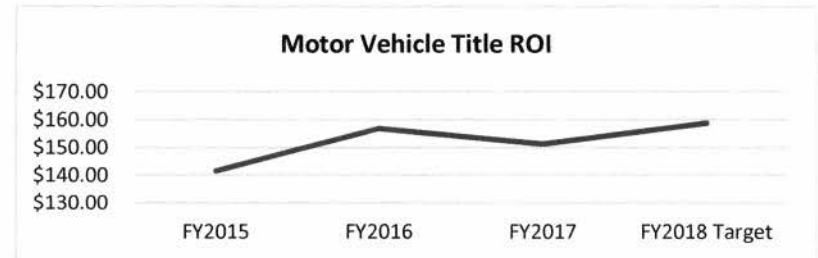
Program Name - Motor Vehicle and Driver Licensing Division

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

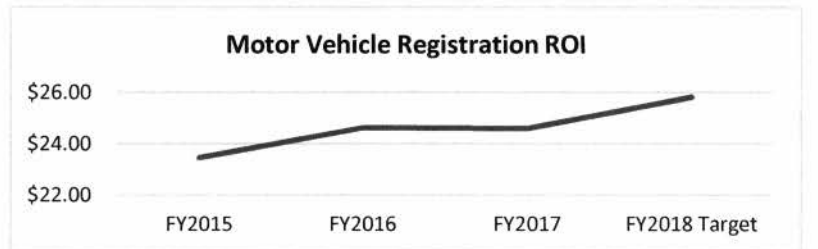
HB Section(s): 4.005, 4.015

7a. Provide an effectiveness measure (cont.)

	FY2015	FY2016	FY2017	FY2018 Target
MOTOR VEHICLE TITLE				
Collections	#####	#####	#####	
DOR Expenditures	\$5,608,387	\$5,370,748	\$5,796,507	
ROI	\$141.53	\$156.89	\$151.24	\$158.81



	FY2015	FY2016	FY2017	FY2018 Target
MOTOR VEHICLE REGISTRATION				
Collections	#####	#####	#####	
DOR Expenditures	\$7,144,671	\$7,115,070	\$7,178,799	
ROI	\$23.44	\$24.62	\$24.59	\$25.82



	FY2015	FY2016	FY2017	FY2018 Target
MOTOR VEHICLE DEALER REGISTRATION				
Collections	\$1,020,585	\$1,202,844	\$1,221,039	
DOR Expenditures	\$657,197	\$865,242	\$703,902	
ROI	\$1.55	\$1.39	\$1.73	\$1.82



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Motor Vehicle and Driver Licensing Division

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

HB Section(s): 4.005, 4.015

7b. Provide an efficiency measure.

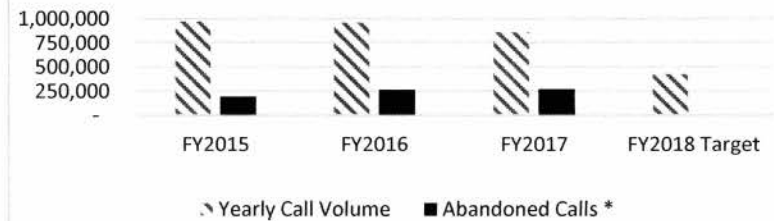
Reduce the number of calls and wait time for citizens and businesses

	FY2015	FY2016	FY2017	FY2018 Target
Motor Vehicle Bureau				
Yearly Call Volume	355,265	355,593	360,247	180,124
Abandoned Calls *	112,350	142,629	163,756	-
Average Queue Time (min)	15.11	16.46	12.28	6.14

*September 2014 information not available

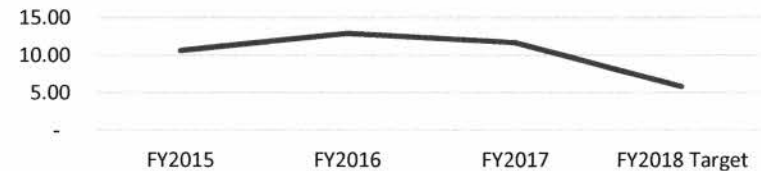
	FY2015	FY2016	FY2017	FY2018 Target
Driver License Bureau				
Yearly Call Volume	617,940	604,944	503,620	251,810
Abandoned Calls	80,385	119,783	103,508	-
Average Queue Time (min)	6.08	9.30	11.01	5.50

Yearly Call Volumes



Yearly Call Volume Abandoned Calls *

Average Queue Time (in minutes)

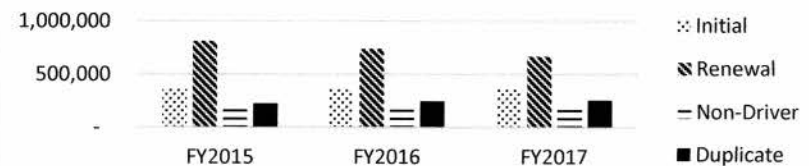


7c. Provide the number of clients/individuals served, if applicable.

Transactions produced

	FY2015	FY2016	FY2017
Driver Licenses			
Initial	366,779	379,425	371,644
Renewal	818,092	743,615	666,274
Non-Driver	189,486	197,174	195,183
Duplicate	225,784	245,484	254,076
Total	1,600,141	1,565,698	1,487,177

Driver Licenses Issued



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.015

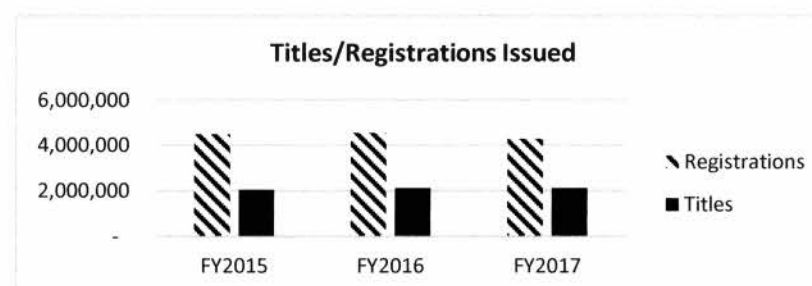
Program Name - Motor Vehicle and Driver Licensing Division

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

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

Transactions produced (cont)

	FY2015	FY2016	FY2017
Titles	2,036,882	2,093,560	2,102,435
Registrations			
MV Annual	2,083,599	2,092,995	1,852,677
MV Biennial	1,879,134	1,899,843	1,924,388
Trailer	370,061	390,257	344,340
Marine craft	122,531	124,517	121,910
All-Terrain Vehicles	23,414	22,679	20,842
	4,478,739	4,530,291	4,264,157
Dealership licenses	5,785	5,725	5,899



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

Reduce the time for all citizen and business issues other than through the call center

This is a new measure that will focus on the Department's service culture environment. The Department's action plan includes reviewing and modifying forms for ease of use, enhancing the Department's website, modifying correspondence letters for clarification, evaluating system edits, and improve training for new and tenured employees.

Design and implement a system to accurately capture the satisfaction rating license offices

This is a new measure to rate the service received by citizens at contract license offices. The Department's action plan includes developing survey questions, posting to the Department's website, and evaluating responses and productivity requirements.

Establish at least one external partnership to provide resolution support to resource constrained citizens and businesses.

This is a new measure that will focus on the Department's efforts to expand services to citizens and businesses by establishing partnerships with external resources. The Department's action plan includes identifying stakeholders, creating an internet portal, and inviting select businesses to test and critique processes.

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LEGAL SERVICES/GENERAL COUNSEL'S OFFICE

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LEGAL SERVICES									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,485,739	33.58	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75	
DEPT OF REVENUE	113,948	2.98	212,654	3.00	212,654	3.00	212,654	3.00	
MOTOR VEHICLE COMMISSION	371,498	8.70	461,870	11.00	461,870	11.00	461,870	11.00	
TOBACCO CONTROL SPECIAL	0	0.00	42,279	0.00	42,279	0.00	42,279	0.00	
TOTAL - PS	1,971,185	45.26	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	150,492	0.00	155,533	0.00	155,533	0.00	112,833	0.00	
DEPT OF REVENUE	66,364	0.00	211,154	0.00	211,154	0.00	211,154	0.00	
MOTOR VEHICLE COMMISSION	16,807	0.00	28,118	0.00	28,118	0.00	28,118	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	3,323	0.00	
TOTAL - EE	233,663	0.00	398,128	0.00	398,128	0.00	355,428	0.00	
TOTAL	2,204,848	45.26	2,646,800	54.75	2,646,800	54.75	2,604,100	54.75	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	17,889	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,950	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	5,525	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	25,364	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	25,364	0.00	
GRAND TOTAL	\$2,204,848	45.26	\$2,646,800	54.75	\$2,646,800	54.75	\$2,629,464	54.75	

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86130C
Legal Services/General Counsel's Office		
Core	HB Section	4.02

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	1,531,869	212,654	504,149	2,248,672	
EE	155,533	211,154	31,441	398,128		EE	112,833	211,154	31,441	355,428	
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	1,644,702	423,808	535,590	2,604,100	
FTE	40.75	3.00	11.00	54.75		FTE	40.75	3.00	11.00	54.75	

Est. Fringe	894,576	95,522	268,400	1,258,499
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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	894,576	95,522	268,400	1,258,499
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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); Tobacco Control Special Fund (0984)

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

2. CORE DESCRIPTION

The Legal Services/General Counsel's Office 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 costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

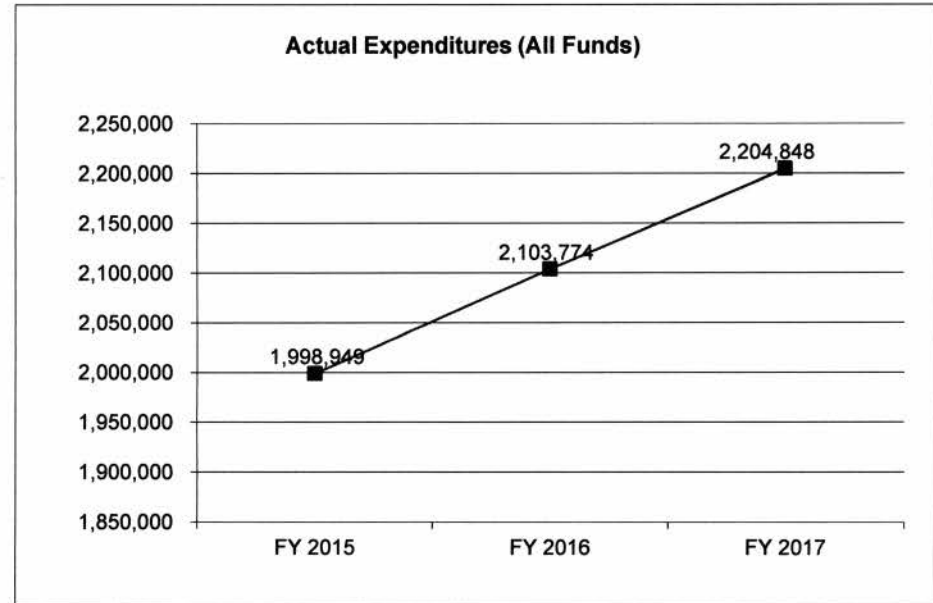
Department of Revenue	Budget Unit <u>86130C</u>
Legal Services/General Counsel's Office	
Core	HB Section <u>4.02</u>

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

Legal Services/General Counsel's Office

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	2,515,234	2,602,708	2,646,800	2,646,800
Less Reverted (All Funds)	(47,213)	(49,721)	(50,622)	(50,622)
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,468,021	2,552,987	2,596,178	2,596,178
Actual Expenditures (All Funds)	1,998,949	2,103,774	2,204,848	N/A
Unexpended (All Funds)	469,072	449,213	391,330	0
Unexpended, by Fund:				
General Revenue	162	13,542	549	N/A
Federal	275,734	258,867	243,496	N/A
Other	193,176	176,804	147,285	N/A
	(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	54.75	1,531,869	212,654	504,149	2,248,672	
			EE	0.00	155,533	211,154	31,441	398,128	
			Total	54.75	1,687,402	423,808	535,590	2,646,800	
DEPARTMENT CORE ADJUSTMENTS									
Core Reallocation	1725 1745		PS	0.00	0	0	0		(0) Core reallocation
Core Reallocation	1725 1739		PS	0.00	0	0	0		0 Core reallocation
NET DEPARTMENT CHANGES				0.00	0	0	0	0	
DEPARTMENT CORE REQUEST									
			PS	54.75	1,531,869	212,654	504,149	2,248,672	
			EE	0.00	155,533	211,154	31,441	398,128	
			Total	54.75	1,687,402	423,808	535,590	2,646,800	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reduction	1892 1740		EE	0.00	(42,700)	0	0	(42,700)	
NET GOVERNOR CHANGES				0.00	(42,700)	0	0	(42,700)	
GOVERNOR'S RECOMMENDED CORE									
			PS	54.75	1,531,869	212,654	504,149	2,248,672	
			EE	0.00	112,833	211,154	31,441	355,428	
			Total	54.75	1,644,702	423,808	535,590	2,604,100	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	16,396	0.45	31,015	1.35	31,015	1.35	31,015	1.35
SR OFFICE SUPPORT ASSISTANT	75,727	2.79	93,022	4.06	93,022	4.06	93,022	4.06
AUDITOR II	27,863	0.69	38,299	1.40	38,299	1.40	38,299	1.40
AUDITOR I	15,403	0.40	19,074	1.00	19,074	1.00	19,074	1.00
EXECUTIVE II	11,630	0.32	13,786	0.38	13,786	0.38	13,786	0.38
ADMINISTRATIVE ANAL I	15,510	0.41	20,085	0.80	20,085	0.80	20,085	0.80
INVESTIGATOR I	13,671	0.39	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	574,541	14.32	675,231	16.40	675,231	16.40	675,231	16.40
INVESTIGATOR III	171,599	3.86	136,978	3.00	136,978	3.00	136,978	3.00
REVENUE PROCESSING TECH III	131,782	4.41	152,484	5.87	152,484	5.87	152,484	5.87
INVESTIGATION MGR B1	73,089	1.25	57,528	1.00	57,528	1.00	57,528	1.00
INVESTIGATION MGR B3	87,235	1.31	29,885	0.50	29,885	0.50	29,885	0.50
DIVISION DIRECTOR	13,701	0.15	28,792	0.34	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	9,226	0.13	70,000	1.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	109,917	2.28	184,137	2.80	184,137	2.80	184,137	2.80
PARALEGAL	74,491	2.37	75,632	2.38	75,632	2.38	75,632	2.38
LEGAL COUNSEL	45,455	1.03	283,649	3.85	283,649	3.85	283,649	3.85
SENIOR COUNSEL	258,647	4.62	67,367	3.84	67,367	3.84	67,367	3.84
DEPUTY GENERAL COUNSEL	3,733	0.05	0	0.00	98,792	1.34	98,792	1.34
MANAGING COUNSEL	165,019	2.37	185,647	3.00	185,647	3.00	185,647	3.00
APPELLATE COUNSEL	47,767	1.00	47,803	1.00	47,803	1.00	47,803	1.00
MISCELLANEOUS PROFESSIONAL	3,612	0.14	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	8,328	0.17	21,268	0.40	21,268	0.40	21,268	0.40
SPECIAL ASST OFFICE & CLERICAL	16,843	0.35	16,990	0.38	16,990	0.38	16,990	0.38
TOTAL - PS	1,971,185	45.26	2,248,672	54.75	2,248,672	54.75	2,248,672	54.75
TRAVEL, IN-STATE	36,806	0.00	34,165	0.00	34,165	0.00	27,165	0.00
TRAVEL, OUT-OF-STATE	25,829	0.00	14,009	0.00	14,009	0.00	14,009	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	81,978	0.00	260,000	0.00	260,000	0.00	238,300	0.00
PROFESSIONAL DEVELOPMENT	42,538	0.00	28,741	0.00	28,741	0.00	14,741	0.00
COMMUNICATION SERV & SUPP	22,074	0.00	19,661	0.00	19,661	0.00	19,661	0.00
PROFESSIONAL SERVICES	5,915	0.00	15,246	0.00	15,246	0.00	15,246	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LEGAL SERVICES								
CORE								
M&R SERVICES	15,583	0.00	15,551	0.00	15,551	0.00	15,551	0.00
COMPUTER EQUIPMENT	231	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	1,101	0.00
OFFICE EQUIPMENT	1,537	0.00	250	0.00	250	0.00	250	0.00
OTHER EQUIPMENT	139	0.00	1,600	0.00	1,600	0.00	1,600	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	500	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	52	0.00
MISCELLANEOUS EXPENSES	1,233	0.00	7,251	0.00	7,251	0.00	7,251	0.00
TOTAL - EE	233,663	0.00	398,128	0.00	398,128	0.00	355,428	0.00
GRAND TOTAL	\$2,204,848	45.26	\$2,646,800	54.75	\$2,646,800	54.75	\$2,604,100	54.75
GENERAL REVENUE	\$1,636,231	33.58	\$1,687,402	40.75	\$1,687,402	40.75	\$1,644,702	40.75
FEDERAL FUNDS	\$180,312	2.98	\$423,808	3.00	\$423,808	3.00	\$423,808	3.00
OTHER FUNDS	\$388,305	8.70	\$535,590	11.00	\$535,590	11.00	\$535,590	11.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Legal Services/General Counsel Division

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

1a. What strategic priority does this program address?

Ensures compliance with Missouri law and internal policies

1b. What does this program do?

The Legal Services/General Counsel's Office advises the Director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. This office provides legal opinions interpreting the tax and transportation laws and works closely with the Office of Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

The Criminal Tax Investigation and Compliance and Investigation bureaus conduct external investigations and develop information leading to local prosecution of individuals and businesses suspected of violating statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of Department processes and contracted license offices.

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

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306 RSMo

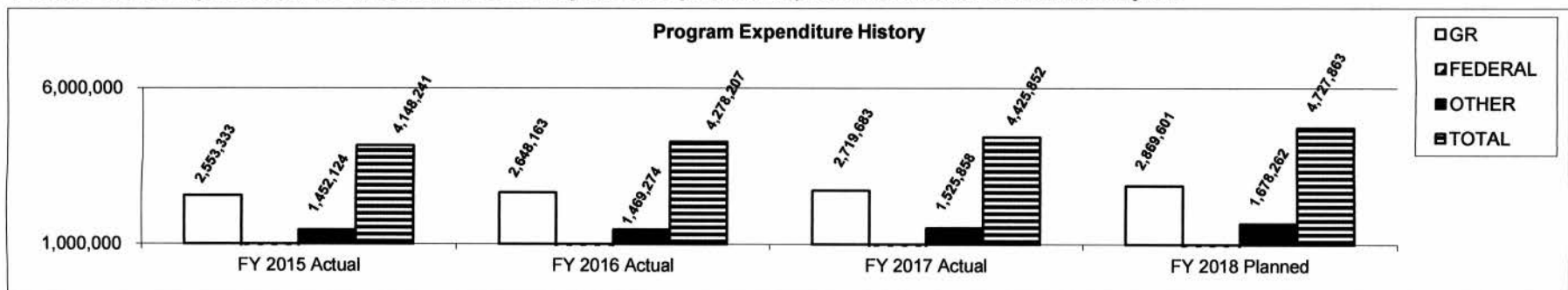
3. Are there federal matching requirements? If yes, please explain.

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?

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

Program Name - Legal Services/General Counsel Division

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

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

7a. Provide an effectiveness measure.

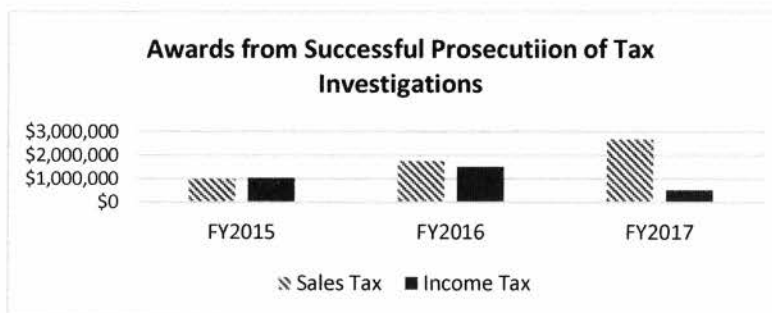
The Tax Unit litigates and collects delinquent or disputed taxes and fees owed to the state. The Bankruptcy Unit ensures Departmental compliance with bankruptcy code provisions and collects delinquent taxes owed by filing claims.

The Tax Unit also saves the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Savings" represents the amount originally claimed for a refund, minus what is actually paid.

	FY2015	FY2016	FY2017
Collections from GCO Cases			
Bankruptcy	\$4,882,415	\$5,089,449	\$4,732,478
Sales Tax	\$889,470	\$845,222	\$4,315,371
Income Tax	\$594,018	\$1,695,216	\$261,943
Total Collections	\$6,365,903	\$7,629,887	\$9,309,792
 Savings	 \$4,654,745	 \$11,463,031	 \$4,518,070



Awards from Successful Prosecution of Criminal Tax Investigations			
	FY2015	FY2016	FY2017
Sales Tax	\$1,028,868	\$1,781,339	\$2,696,676
Income Tax	\$1,047,692	\$1,515,756	\$531,797
	\$2,076,560	\$3,297,095	\$3,228,473
Budgeted CTIB Investigators	18.00	18.00	18.00
Average Collections/Investigator	\$115,364	\$183,172	\$179,360



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.020

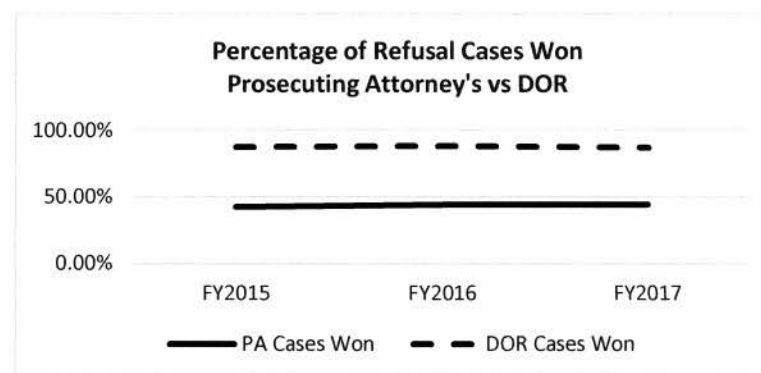
Program Name - Legal Services/General Counsel Division

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

7a. Provide an effectiveness measure (cont).

Transportation Refusal Cases-Refusal cases are individuals arrested for DWI and refuse to submit to chemical testing of his or her blood or breath. The majority cases are handled by prosecuting attorneys.

	FY2015	FY2016	FY2017
PA Cases Won	1,579	1,489	1,296
PA Cases Lost	2,154	1,891	1,634
Percentage of Cases Won	42.30%	44.05%	44.23%
Percentage of Cases Lost	57.70%	55.95%	55.77%
DOR Cases Won	337	341	238
DOR Cases Lost	49	46	36
Percentage of Cases Won	87.31%	88.11%	86.86%
Percentage of Cases Lost	12.69%	11.89%	13.14%



7b. Provide an efficiency measure.

PROGRAM DESCRIPTION

Department of Revenue

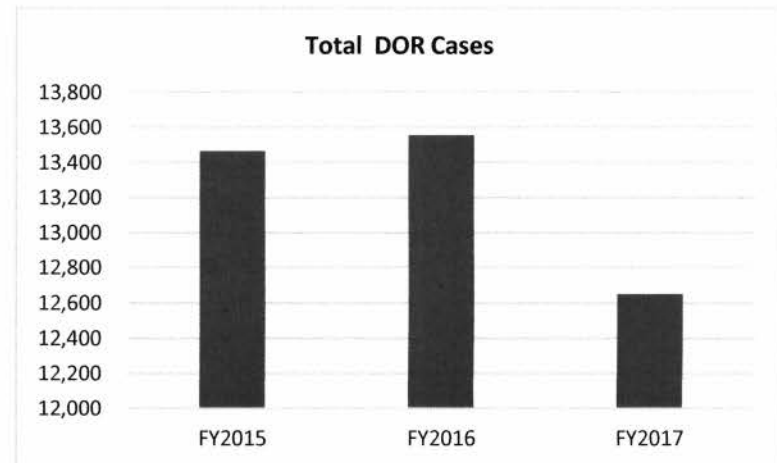
Program Name - Legal Services/General Counsel Division

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

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

	FY2015	FY2016	FY2017
Income Tax Cases Opened	143	188	104
Sales Tax Cases Opened	1,313	1,103	1,285
Bankruptcy Cases Opened	4,011	4,312	4,142
Transportation Cases Opened			
Administrative Alcohol	6,653	6,247	5,953
Refusal Cases-PA	3,733	3,380	2,930
Refusal Cases-DOR	386	387	274
DWI Hearings	961	1,319	892

HB Section(s): 4.005, 4.020



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

Assist entrepreneurs and small businesses in establishing and succeed in their business endeavors by establishing a program with external partners to deliver enhanced training in basic business tax requirements using seminars, webcasts, and materials housed on web sites.

This is a new measure that will focus on the Department's efforts to expand services to citizens and businesses by establishing partnerships with external resources.

ADMINISTRATION DIVISION AND POSTAGE

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
ADMINISTRATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,144,610	31.16	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	
DEPT OF REVENUE	37,636	1.12	54,234	1.74	54,234	1.74	54,234	1.74	
CHILD SUPPORT ENFORCEMENT FUND	23,411	0.68	26,064	0.88	26,064	0.88	26,064	0.88	
TOTAL - PS	1,205,657	32.96	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	204,962	0.00	211,326	0.00	211,326	0.00	211,326	0.00	
DEPT OF REVENUE	2,253,912	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	
CHILD SUPPORT ENFORCEMENT FUND	1,305,707	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	
TOTAL - EE	3,764,581	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	
TOTAL	4,970,238	32.96	6,996,137	38.66	6,996,137	38.66	6,996,137	38.66	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	19,542	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,131	0.00	
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	0	0.00	572	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	21,245	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	21,245	0.00	
GRAND TOTAL	\$4,970,238	32.96	\$6,996,137	38.66	\$6,996,137	38.66	\$7,017,382	38.66	

CORE DECISION ITEM

Department of Revenue					Budget Unit					86135C									
Division of Administration																			
Core - Administration					HB Section					4.025									
1. CORE FINANCIAL SUMMARY																			
FY 2019 Budget Request										FY 2019 Governor's Recommendation									
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E		GR	Federal	Other	Total	E		
PS	1,144,666	54,234	26,064	1,224,964		PS	1,144,666	54,234	26,064	1,224,964			1,144,666	54,234	26,064	1,224,964			
EE	211,326	3,470,006	2,089,841	5,771,173		EE	211,326	3,470,006	2,089,841	5,771,173			211,326	3,470,006	2,089,841	5,771,173			
PSD	0	0	0	0		PSD	0	0	0	0			0	0	0	0			
TRF	0	0	0	0		TRF	0	0	0	0			0	0	0	0			
Total	1,355,992	3,524,240	2,115,905	6,996,137		Total	1,355,992	3,524,240	2,115,905	6,996,137			1,355,992	3,524,240	2,115,905	6,996,137			
FTE	36.04	1.74	0.88	38.66		FTE	36.04	1.74	0.88	38.66			36.04	1.74	0.88	38.66			
Est. Fringe	728,765	34,879	17,234	780,878		Est. Fringe	728,765	34,879	17,234	780,878			728,765	34,879	17,234	780,878			
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.							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: Child Support Enforcement (0169)							Other Funds: Child Support Enforcement (0169)						
2. CORE DESCRIPTION																			
The Administration Division performs administrative support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, investing and collateralizing non-state revenue collections, accounts payable, and providing a 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 communication by creating taxpayer educational videos, updating internet content, and involvement with community outreach efforts.																			
The division also provides service and support in the areas of form development, policy administration, procurement, mail processing, archiving, stores, inventory distribution, delivery services, and coordinates Department leasing.																			
The division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the division administers the contract which receipts and disburses child support payments. The DSS is responsible for the grant application, award and administration. The cost is split between the federal (66 percent) and state (34 percent) governments. The DOR reports its cost to DSS on a quarterly basis.																			
Additional divisional costs are included in the Highway Collections budget unit.																			

CORE DECISION ITEM

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

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

Administration Division/Postage

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	6,965,360	6,997,114	6,996,137	6,996,137
Less Reverted (All Funds)	(6,340)	(6,340)	(6,340)	(40,680)
Less Restricted (All Funds)*	0	0	0	(20,000)
Budget Authority (All Funds)	6,959,020	6,990,774	6,989,797	6,935,457
Actual Expenditures (All Funds)	5,038,339	5,088,022	4,970,238	N/A
Unexpended (All Funds)	1,920,681	1,902,752	2,019,559	0
Unexpended, by Fund:				
General Revenue	282	2,473	80	N/A
Federal	1,162,154	1,151,112	1,232,692	N/A
Other	758,245	749,167	786,787	N/A
	(1), (2)	(1), (2)	(1), (2)	

*Restricted amount is as of July 2017.

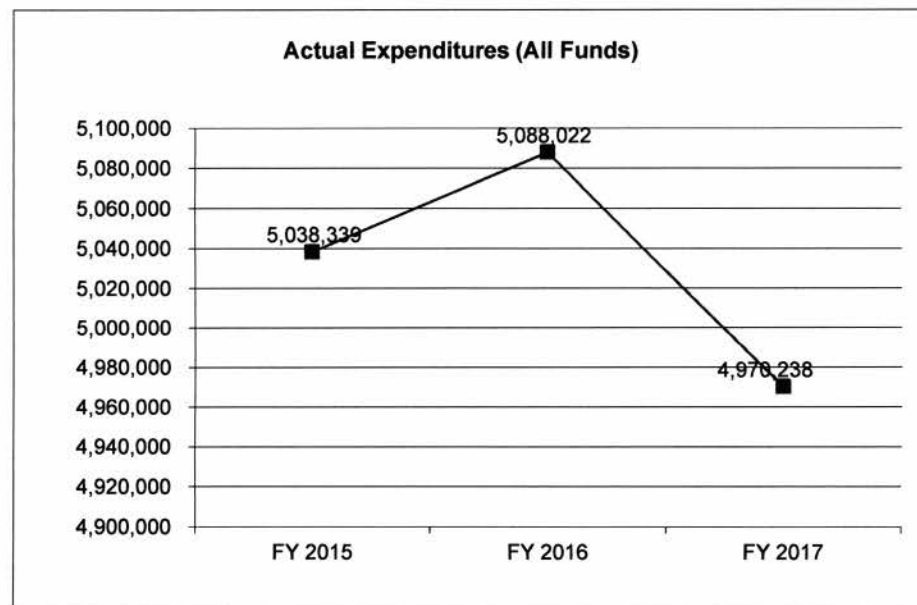
Reverted includes the statutory three-percent reserve amount (when applicable).

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 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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	58,628	2.01	74,216	2.80	54,216	2.80	54,216	2.80
PRINTING/MAIL TECHNICIAN I	173,049	6.77	159,745	8.85	159,745	8.85	159,745	8.85
PRINTING/MAIL TECHNICIAN II	98,358	3.35	97,516	4.15	97,516	4.15	97,516	4.15
PRINTING/MAIL TECHNICIAN IV	13,636	0.38	15,645	0.38	15,645	0.38	15,645	0.38
PRINTING/MAIL CUSTOMER SVC REP	17,387	0.45	22,068	0.38	18,068	0.38	18,068	0.38
STOREKEEPER I	9,580	0.36	11,761	0.17	11,761	0.17	11,761	0.17
SUPPLY MANAGER I	13,331	0.35	14,549	0.38	14,549	0.38	14,549	0.38
PROCUREMENT OFCR II	15,231	0.33	18,663	0.38	18,663	0.38	18,663	0.38
ACCOUNT CLERK II	7,727	0.27	30,809	1.38	30,809	1.38	30,809	1.38
ACCOUNTANT I	25,118	0.80	23,894	1.09	23,894	1.09	23,894	1.09
ACCOUNTANT II	16,367	0.39	17,482	0.42	17,482	0.42	17,482	0.42
ACCOUNTANT III	13,777	0.32	16,337	0.38	16,337	0.38	16,337	0.38
ACCOUNTING TECHNICIAN	7,769	0.27	8,888	0.31	8,888	0.31	8,888	0.31
ACCOUNTING GENERALIST I	5,650	0.18	8,850	0.28	8,850	0.28	8,850	0.28
ACCOUNTING GENERALIST II	11,100	0.30	13,234	0.41	13,234	0.41	13,234	0.41
PERSONNEL OFFICER	22,029	0.53	23,449	0.38	23,449	0.38	23,449	0.38
HUMAN RELATIONS OFCR II	17,098	0.40	17,636	0.40	17,636	0.40	17,636	0.40
PERSONNEL ANAL I	10,415	0.30	10,550	0.38	10,550	0.38	10,550	0.38
PUBLIC INFORMATION COOR	15,901	0.33	18,192	0.38	18,192	0.38	18,192	0.38
TRAINING TECH I	21,664	0.59	23,615	0.40	23,615	0.40	23,615	0.40
EXECUTIVE I	37,954	0.99	38,471	1.00	38,471	1.00	38,471	1.00
MANAGEMENT ANALYSIS SPEC I	7,001	0.18	11,082	0.20	11,082	0.20	11,082	0.20
PERSONNEL CLERK	38,863	1.23	29,274	0.98	29,274	1.38	29,274	1.38
TELECOMMUN TECH I	7,098	0.18	0	0.00	11,568	0.38	11,568	0.38
LEGISLATIVE COORDINATOR	624	0.01	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	4,480	0.15	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	10,614	0.30	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	6,584	0.16	0	0.00	0	0.00	0	0.00
LABOR SPV	4,020	0.13	11,568	0.38	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	34,490	1.29	38,384	1.38	38,384	1.38	38,384	1.38
REVENUE SECTION SUPV	36,894	1.00	36,916	1.00	36,916	1.00	36,916	1.00
REVENUE PROCESSING TECH I	4,231	0.17	18,643	1.00	9,643	0.50	9,643	0.50

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
REVENUE PROCESSING TECH II	4,150	0.15	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	29,310	0.99	21,853	0.62	21,853	0.62	21,853	0.62
FACILITIES OPERATIONS MGR B2	19,423	0.32	22,376	0.38	22,376	0.38	22,376	0.38
FISCAL & ADMINISTRATIVE MGR B1	70,040	1.42	67,123	1.38	67,123	1.38	67,123	1.38
FISCAL & ADMINISTRATIVE MGR B2	19,948	0.33	24,012	0.38	21,959	0.38	21,959	0.38
FISCAL & ADMINISTRATIVE MGR B3	23,956	0.33	28,309	0.38	26,257	0.38	26,257	0.38
HUMAN RESOURCES MGR B2	22,048	0.37	26,975	0.38	26,975	0.38	26,975	0.38
REVENUE MANAGER, BAND 1	21,997	0.43	24,355	0.38	24,355	0.38	24,355	0.38
STATE DEPARTMENT DIRECTOR	16,910	0.14	17,032	0.40	21,137	0.40	21,137	0.40
DEPUTY STATE DEPT DIRECTOR	6,348	0.06	43,523	0.40	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	64,383	0.91	47,614	2.39	91,137	2.39	91,137	2.39
DIVISION DIRECTOR	31,464	0.38	31,789	0.37	31,789	0.37	31,789	0.37
DESIGNATED PRINCIPAL ASST DIV	9,226	0.13	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	10,231	0.10	0	0.00	33,000	0.50	33,000	0.50
CLERK	22,952	1.14	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	51,794	0.94	41,851	0.80	41,851	0.80	41,851	0.80
SPECIAL ASST OFFICE & CLERICAL	14,809	0.35	16,715	0.76	16,715	0.76	16,715	0.76
TOTAL - PS	1,205,657	32.96	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66
TRAVEL, IN-STATE	3,283	0.00	3,000	0.00	3,000	0.00	3,000	0.00
TRAVEL, OUT-OF-STATE	2,229	0.00	1,000	0.00	1,000	0.00	1,000	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	515,215	0.00	723,481	0.00	723,481	0.00	723,481	0.00
PROFESSIONAL DEVELOPMENT	9,287	0.00	5,700	0.00	5,700	0.00	5,700	0.00
COMMUNICATION SERV & SUPP	5,132	0.00	11,373	0.00	11,373	0.00	11,373	0.00
PROFESSIONAL SERVICES	3,143,757	0.00	5,000,063	0.00	5,000,063	0.00	5,000,063	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	75,629	0.00	15,000	0.00	15,000	0.00	15,000	0.00
COMPUTER EQUIPMENT	493	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	3,085	0.00	10,000	0.00	10,000	0.00	10,000	0.00
OTHER EQUIPMENT	1,186	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	50	0.00
MISCELLANEOUS EXPENSES	5,285	0.00	1,500	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	3,764,581	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
GRAND TOTAL	\$4,970,238	32.96	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66
GENERAL REVENUE	\$1,349,572	31.16	\$1,355,992	36.04	\$1,355,992	36.04	\$1,355,992	36.04
FEDERAL FUNDS	\$2,291,548	1.12	\$3,524,240	1.74	\$3,524,240	1.74	\$3,524,240	1.74
OTHER FUNDS	\$1,329,118	0.68	\$2,115,905	0.88	\$2,115,905	0.88	\$2,115,905	0.88

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,869,610	0.00	3,993,011	0.00	3,993,011	0.00	3,743,011	0.00
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	44,029	0.00
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00
TOTAL - EE	3,920,194	0.00	4,043,756	0.00	4,043,756	0.00	3,793,756	0.00
TOTAL	3,920,194	0.00	4,043,756	0.00	4,043,756	0.00	3,793,756	0.00
GRAND TOTAL	\$3,920,194	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$3,793,756	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 2019 Budget Request						FY 2019 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	3,993,011	0	50,745	4,043,756		EE	3,743,011	0	50,745	3,793,756	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>3,993,011</u>	<u>0</u>	<u>50,745</u>	<u>4,043,756</u>		Total	<u>3,743,011</u>	<u>0</u>	<u>50,745</u>	<u>3,793,756</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	
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:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609)					Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609)				
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 collection 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, and 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

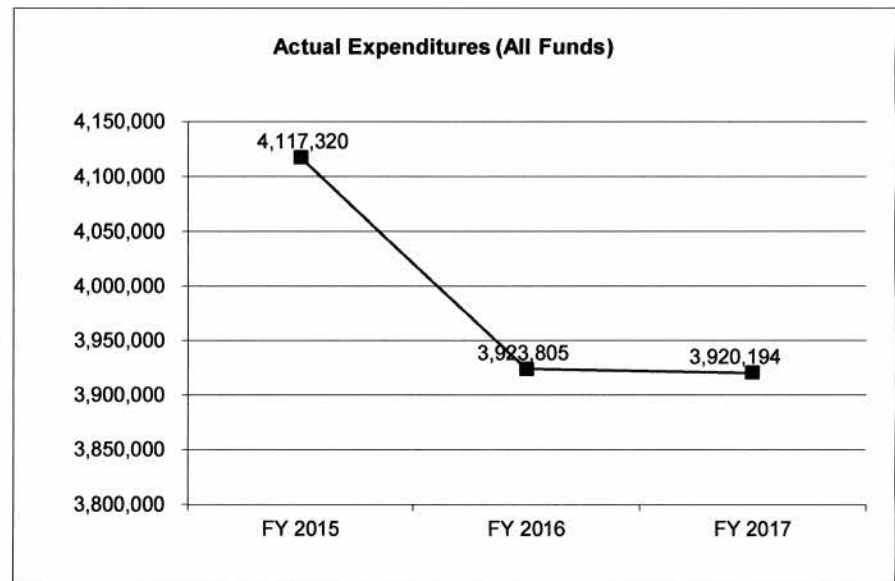
Department of Revenue	Budget Unit <u>86150C</u>
Division of Administration	
Core - Postage	HB Section <u>4.025</u>

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

Administration Division/Postage

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	4,243,256	4,043,756	4,164,124	4,043,756
Less Reverted (All Funds)	(125,936)	(119,951)	(123,562)	(119,951)
Less Restricted (All Funds)*	0	0	(120,368)	0
Budget Authority (All Funds)	4,117,320	3,923,805	3,920,194	3,923,805
Actual Expenditures (All Funds)	4,117,320	3,923,805	3,920,194	N/A
Unexpended (All Funds)	0	0	0	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(1)	(1)	



*Restricted amount is as of January, 2017.

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

	FY15	FY16	FY17
Highway Collections	\$3,713,717	3,572,553	3,501,874
Core	4,117,320	3,923,805	3,920,194
	\$7,831,037	7,496,358	7,422,068

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
POSTAGE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	3,993,011	0	50,745	4,043,756	
	Total	0.00	3,993,011	0	50,745	4,043,756	
DEPARTMENT CORE REQUEST							
	EE	0.00	3,993,011	0	50,745	4,043,756	
	Total	0.00	3,993,011	0	50,745	4,043,756	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	1854 0075	EE	0.00	(250,000)	0	0	(250,000)
NET GOVERNOR CHANGES			0.00	(250,000)	0	0	(250,000)
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	3,743,011	0	50,745	3,793,756	
	Total	0.00	3,743,011	0	50,745	3,793,756	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	67	0.00	25	0.00	25	0.00	25	0.00
SUPPLIES	3,575,209	0.00	3,552,554	0.00	3,552,554	0.00	3,302,554	0.00
PROFESSIONAL DEVELOPMENT	355	0.00	342	0.00	342	0.00	342	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	187,146	0.00	284,335	0.00	284,335	0.00	284,335	0.00
M&R SERVICES	108,360	0.00	150,000	0.00	150,000	0.00	150,000	0.00
OFFICE EQUIPMENT	22,263	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	18,834	0.00	50,000	0.00	50,000	0.00	50,000	0.00
EQUIPMENT RENTALS & LEASES	7,960	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	3,920,194	0.00	4,043,756	0.00	4,043,756	0.00	3,793,756	0.00
GRAND TOTAL	\$3,920,194	0.00	\$4,043,756	0.00	\$4,043,756	0.00	\$3,793,756	0.00
GENERAL REVENUE	\$3,869,610	0.00	\$3,993,011	0.00	\$3,993,011	0.00	\$3,743,011	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$50,584	0.00	\$50,745	0.00	\$50,745	0.00	\$50,745	0.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.025

Program Name - Administration Division/Postage

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

1a. What strategic priority does this program address?

Provides executive leadership and administrative support for all department programs

1b. What does this program do?

The Administration Division includes the Director's Office, Financial and General Services, Personnel Services Bureau, and the Communication and Training Bureau.

The Director's Office includes the director, deputy director and other key staff and is responsible for setting policy, strategic planning, leadership, and overall direction of the department. Key staff includes a legislative director, who manages the department's relationships with the legislature and other government branches and also includes a leader over public relations and strategic planning who works with the news media and acts as the department's spokesperson and identifies communication opportunities.

The Financial and General Services Bureau performs accounts payable, accounts receivable, financial statement preparation, cash management, procurement, child support account reconciliation, central supply inventory, receiving, warehousing, archival, delivery, and facility services. It also operates the Mail Service Center which processes more than 12 million pieces of outgoing mail including tax forms, driver license renewal notices, motor vehicle and marine registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail. The Department's outgoing mail volume is the largest in state government.

The Personnel Services Bureau provides support to its employees through payroll processing, policy and employment law guidance, recruitment, affirmative action reporting, and internal communications to maintain employee relations.

The Communications and Training Bureau coordinates external communications by creating taxpayer educational videos, updating internet content, updating tax forms and books, driver guide, and other publications, and involvement with community outreach efforts. This team offers training to employees for both technical and soft skills training classes including diversity and preventing harassment training.

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

Missouri Constitution, Article IV, Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306 RSMo

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

Costs to transact child support 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.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.025

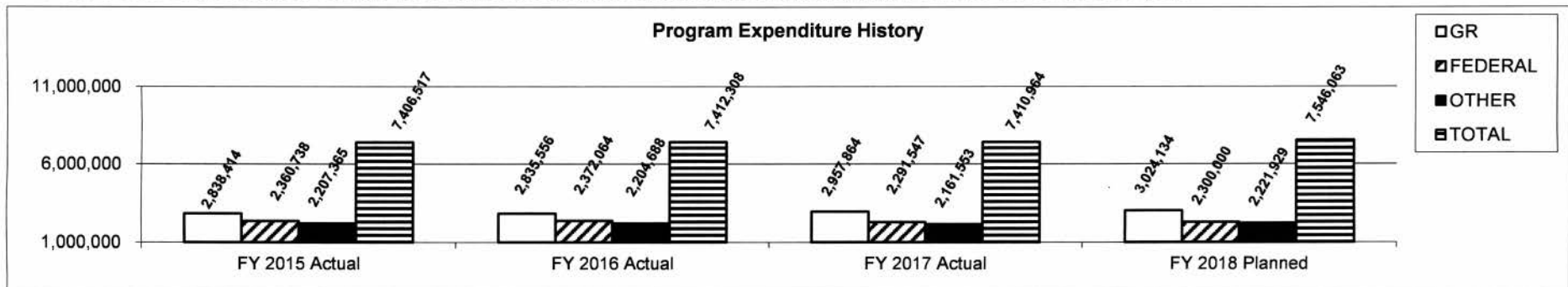
Program Name - Administration Division/Postage

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

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

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

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



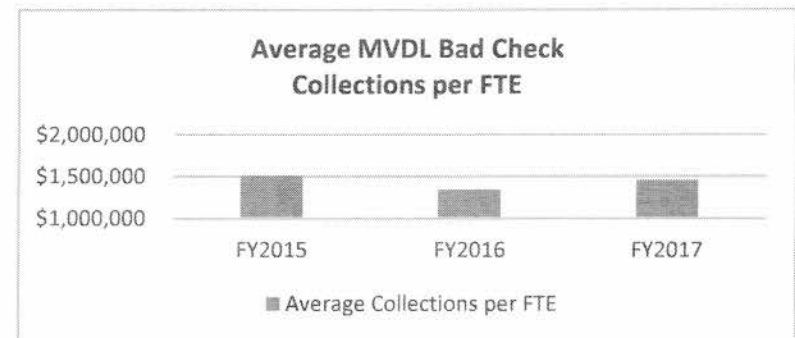
6. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644); Child Support Enforcement Fund (0169)

7a. Provide an effectiveness measure.

Average Bad Check Collections per FTE

	FY2015	FY2016	FY2017
MVDL Bad Check Collections	3,013,332	2,675,957	2,906,357
Return Check Unit FTE's	2.00	2.00	2.00
Average Collections per FTE	\$1,506,666	\$1,337,979	\$1,453,179



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.025

Program Name - Administration Division/Postage

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

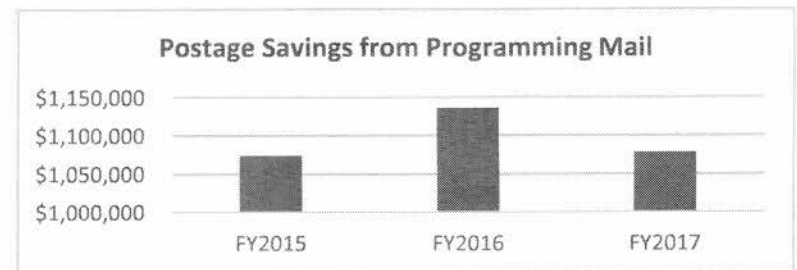
7a. Provide an effectiveness measure (cont).

Identify a plan for employee engagement as it relates to the OHI assessment and execute

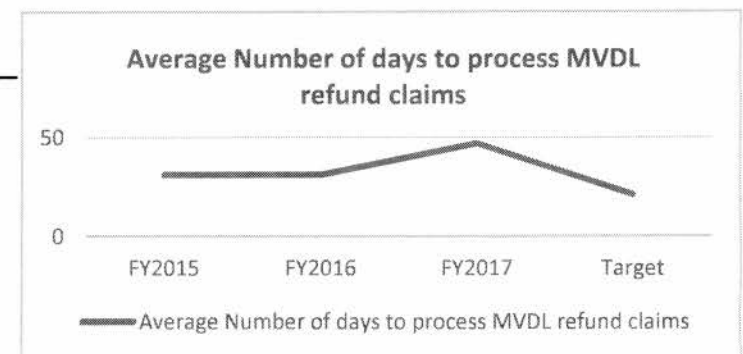
This is a new measure that will focus on the Department's efforts to create an employee recognition and engagement program to address areas of concern identified in the Organizational Health Index survey.

7b. Provide an efficiency measure.

	FY2015	FY2016	FY2017
Postage Savings from Programming Mail	\$1,073,686	\$1,135,907	\$1,077,954



	FY2015	FY2016	FY2017	Target
Average Number of days to process MVDL refund claims	31	31	47	21



PROGRAM DESCRIPTION

Department of Revenue

Program Name - Administration Division/Postage

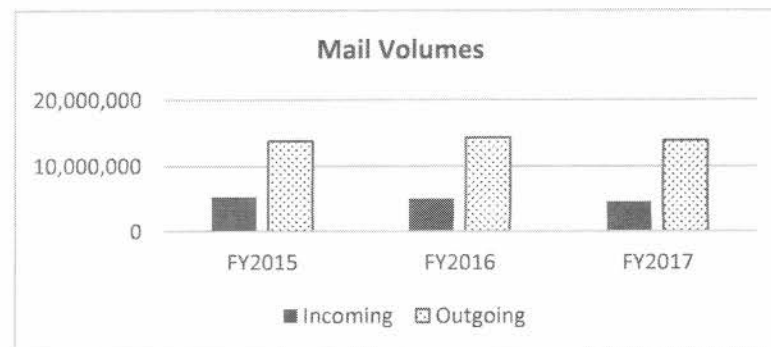
Program is found in the following core budget(s):

HB Section(s): 4.005, 4.025

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

	FY2015	FY2016	FY2017
Number of Employees Attending Training	1,484	1,797	1,697
Number of MVDL refunds issued	15,184	15,645	16,974
Incoming Mail Processed	5,254,771	4,993,201	4,521,050
Outgoing Mail Processed *	13,775,784	14,328,875	13,851,569

*FY16 increase attributed to Tax Amnesty mailings



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

Ensure fair and equitable process for all promotion and employee growth opportunities by implementing a restructured employee performance evaluation process with accountability and compensation consequences

This is a new measure that will focus on the Department's employee recognition and engagement program. The Department's action plans include developing an appraisal form and tools that accurately measure performance, developing training for supervisors on how to conduct a professional, fair, and effective appraisal, and determine what action is necessary for low end performers and what rewards to give high end performers.

Implement professional training program

This is a new measure that will focus on the Department's employee recognition and engagement program. Action plans include evaluating other entities professional development training programs, research whether to use in-house or outside resources, and developing criteria for classes and attendance.

REFUNDS AND DISTRIBUTIONS

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00	
TOTAL - EE	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00	
TOTAL - PD	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00	
TOTAL	2,767,574	0.00	3,300,000	0.00	3,300,000	0.00	3,100,000	0.00	
GRAND TOTAL	\$2,767,574	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,100,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87060C
Division of Taxation and Administration		
Core - Prosecuting Attorney/Collection Agency Fees	HB Section	4.03

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	900,000	0	0	900,000		EE	900,000	0	0	900,000	
PSD	2,400,000	0	0	2,400,000		PSD	2,200,000	0	0	2,200,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	3,300,000	0	0	3,300,000		Total	3,100,000	0	0	3,100,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

Other Funds:

Other Funds:

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 2017, the Department referred \$58.7 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$7.2 million in individual income tax and \$29,373 in business tax delinquencies.

The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.4 percent and 6.4 percent for the first placement and 6.49 and 9.73 percent for second placements. During Fiscal Year 2017, the Department referred \$244.9 million of delinquent accounts to collection agencies. The collection agencies collected \$5.9 million in individual income tax and \$6.3 million in business tax delinquencies.

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87060C</u>
Division of Taxation and Administration	
Core - Prosecuting Attorney/Collection Agency Fees	HB Section <u>4.03</u>

4. FINANCIAL HISTORY

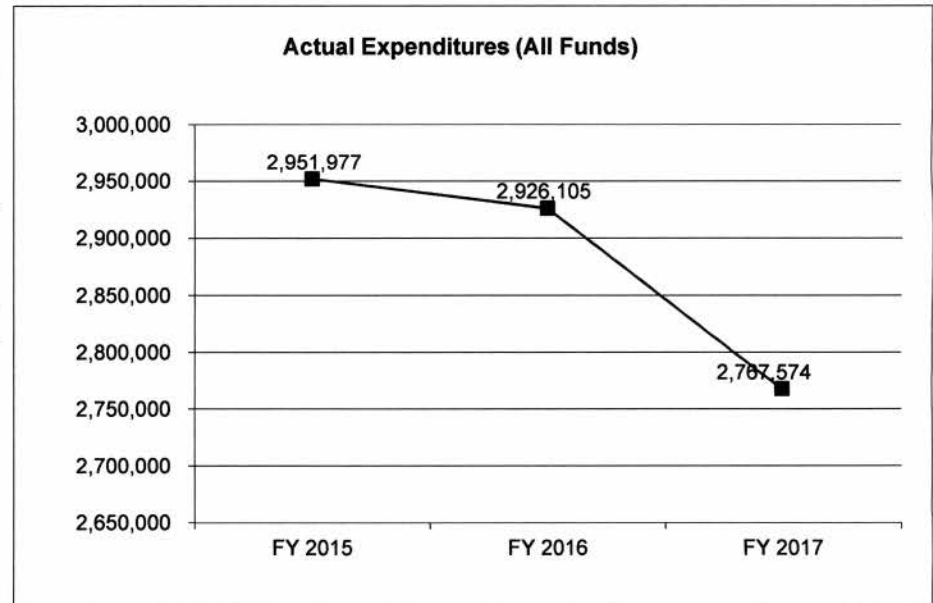
	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	3,300,000	3,300,000	3,300,000	3,300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	(200,000)
Budget Authority (All Funds)	3,300,000	3,300,000	3,300,000	3,100,000
Actual Expenditures (All Funds)	2,951,977	2,926,105	2,767,574	N/A
Unexpended (All Funds)	348,023	373,895	532,426	0
Unexpended, by Fund:				
General Revenue	348,023	373,895	532,426	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Restricted amount as of July 2017.

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 ADJUSTMENTS								
Core Reallocation	1709 0096	EE	0.00	150,000	0	0	150,000	Core reallocation
Core Reallocation	1709 0096	PD	0.00	(150,000)	0	0	(150,000)	Core reallocation
NET DEPARTMENT CHANGES			0.00	0	0	0	0	
DEPARTMENT CORE REQUEST								
		EE	0.00	900,000	0	0	900,000	
		PD	0.00	2,400,000	0	0	2,400,000	
		Total	0.00	3,300,000	0	0	3,300,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1928 0096	PD	0.00	(200,000)	0	0	(200,000)	
NET GOVERNOR CHANGES			0.00	(200,000)	0	0	(200,000)	
GOVERNOR'S RECOMMENDED CORE								
		EE	0.00	900,000	0	0	900,000	
		PD	0.00	2,200,000	0	0	2,200,000	
		Total	0.00	3,100,000	0	0	3,100,000	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00
TOTAL - EE	818,128	0.00	750,000	0.00	900,000	0.00	900,000	0.00
PROGRAM DISTRIBUTIONS	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00
TOTAL - PD	1,949,446	0.00	2,550,000	0.00	2,400,000	0.00	2,200,000	0.00
GRAND TOTAL	\$2,767,574	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,100,000	0.00
GENERAL REVENUE	\$2,767,574	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,100,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
COUNTY LIEN FILING FEES									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00	
TOTAL - PD	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00	
TOTAL	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00	
GRAND TOTAL	\$280,880	0.00	\$315,000	0.00	\$315,000	0.00	\$275,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87080C
Division of Taxation		
Core - County Filing Fees	HB Section	4.035

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	315,000	0	0	315,000		PSD	275,000	0	0	275,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	315,000	0	0	315,000		Total	275,000	0	0	275,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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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:

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

Other Funds:

2. CORE DESCRIPTION

Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative 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.

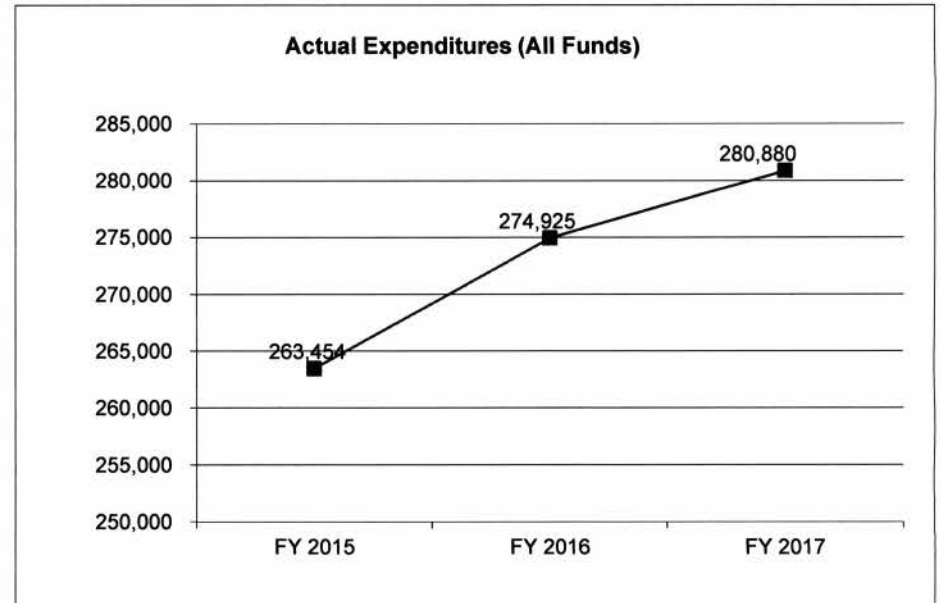
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87080C
Division of Taxation		
Core - County Filing Fees	HB Section	4.035

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	465,000	465,000	465,000	315,000
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	315,000
Actual Expenditures (All Funds)	263,454	274,925	280,880	N/A
Unexpended (All Funds)	201,546	190,075	184,120	0
Unexpended, by Fund:				
General Revenue	201,546	190,075	184,120	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

COUNTY LIEN FILING FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	315,000	0	0	315,000	
	Total	0.00	315,000	0	0	315,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	315,000	0	0	315,000	
	Total	0.00	315,000	0	0	315,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	1846 7024	PD	0.00	(40,000)	0	0	(40,000)
NET GOVERNOR CHANGES			0.00	(40,000)	0	0	(40,000)
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	275,000	0	0	275,000	
	Total	0.00	275,000	0	0	275,000	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00
TOTAL - PD	280,880	0.00	315,000	0.00	315,000	0.00	275,000	0.00
GRAND TOTAL	\$280,880	0.00	\$315,000	0.00	\$315,000	0.00	\$275,000	0.00
GENERAL REVENUE	\$280,880	0.00	\$315,000	0.00	\$315,000	0.00	\$275,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
MOTOR FUEL TAX DISTRIBUTION									
CORE									
PROGRAM-SPECIFIC									
MOTOR FUEL TAX	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	
TOTAL - PD	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	
TOTAL	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	
MOTOR FUEL DISTRIBUTION INC - 1860003									
PROGRAM-SPECIFIC									
MOTOR FUEL TAX	0	0.00	0	0.00	7,000,000	0.00	7,000,000	0.00	
TOTAL - PD	0	0.00	0	0.00	7,000,000	0.00	7,000,000	0.00	
TOTAL	0	0.00	0	0.00	7,000,000	0.00	7,000,000	0.00	
GRAND TOTAL	\$188,000,000	0.00	\$188,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87030C
Division of Taxation		
Core - Motor Fuel Tax Distribution	HB Section	4.04

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request						FY 2019 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	188,000,000	188,000,000	PSD	0	0	188,000,000	188,000,000		
TRF	0	0	0	0	TRF	0	0	0	0		
Total	0	0	188,000,000	188,000,000	Total	0	0	188,000,000	188,000,000	E	
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00		

Est. Fringe 0 0 0 0

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)

Est. Fringe 0 0 0 0

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

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

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

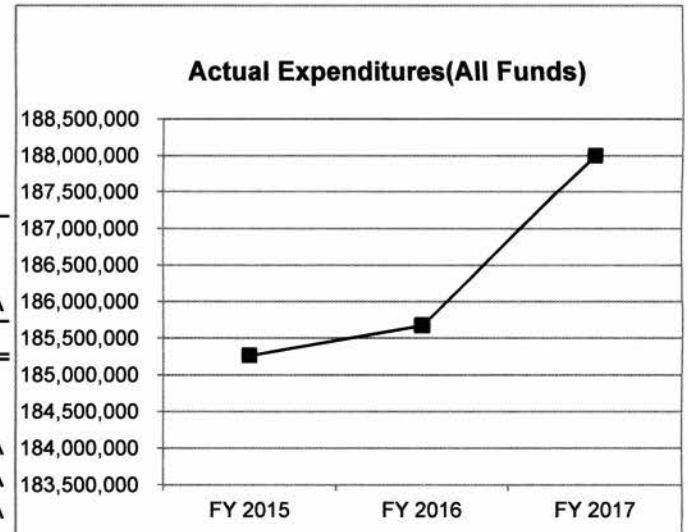
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87030C</u>
Division of Taxation	
Core - Motor Fuel Tax Distribution	HB Section <u>4.04</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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)	185,263,197	185,676,269	188,000,000	N/A
Unexpended (All Funds)	2,736,803	2,323,731	0	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	2,736,803	2,323,731	0	N/A



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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
GRAND TOTAL	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

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NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue	Budget Unit <u>87030C</u>
Division of Taxation	
DI Name - Motor Fuel Distribution Increase DI#1860003	HB Section <u>4.04</u>

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	7,000,000	7,000,000	
TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>7,000,000</u>	<u>7,000,000</u>	
FTE	0.00	0.00	0.00	0.00	

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

Other Funds: Motor Fuel Tax Fund (0673)

	FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	7,000,000	7,000,000	
TRF	0	0	0	0	
Total	<u>0</u>	<u>0</u>	<u>7,000,000</u>	<u>7,000,000</u>	
FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

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.

The Fiscal Year (FY) 2017 appropriated amount was insufficient to cover the FY2017 distributions. The Department distributed \$759,569 in July (FY2018) that should have been distributed in June to cities and counties.

This appropriation does not contain an E. The Department requests funding to more accurately reflect anticipated expenditures.

NEW DECISION ITEM

RANK: 8 OF 10

Department of Revenue	Budget Unit	87030C
Division of Taxation		
DI Name - Motor Fuel Distribution Increase	DI#1860003	HB Section 4.04

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.)

This appropriation does not contain an E. The Department requests funding to more accurately reflect anticipated expenditures.

	FY2013	FY2014	FY2015	FY2016	FY2017	Est. FY2018
Motor Fuel Tax Distributions	177,321,082	178,451,411	185,263,197	185,676,269	188,000,000	195,000,000

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
Total EE	0		0		0		0		0	
Program Distributions					7,000,000		7,000,000			
Total PSD	0		0		7,000,000		7,000,000		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	7,000,000	0.0	7,000,000	0.0	0	

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue			Budget Unit		87030C					
Division of Taxation										
DI Name - Motor Fuel Distribution Increase		DI#1860003	HB Section		4.04					
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
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
Total EE	0		0		0		0		0	
Program Distributions					7,000,000		7,000,000			
Total PSD	0		0		7,000,000		7,000,000		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	7,000,000	0.0	7,000,000	0.0	0	

NEW DECISION ITEM
RANK: 8 OF 10

Department of Revenue	Budget Unit 87030C
Division of Taxation	
DI Name - Motor Fuel Distribution Increase DI#1860003	HB Section 4.04

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

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

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
MOTOR FUEL DISTRIBUTION INC - 1860003								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	7,000,000	0.00	7,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	7,000,000	0.00	7,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$7,000,000	0.00	\$7,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$7,000,000	0.00	\$7,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
EMBLEM USE FEE DISTRIBUTION									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	600	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
TOTAL - PD	600	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
TOTAL	600	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
GRAND TOTAL	\$600	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87032C
Division of Motor Vehicle and Driver Licensing		
Core - Emblem Use Fee Distribution	HB Section	4.045

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	1,000	0	0	1,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,000	0	0	1,000		Total	1,000	0	0	1,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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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:

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.

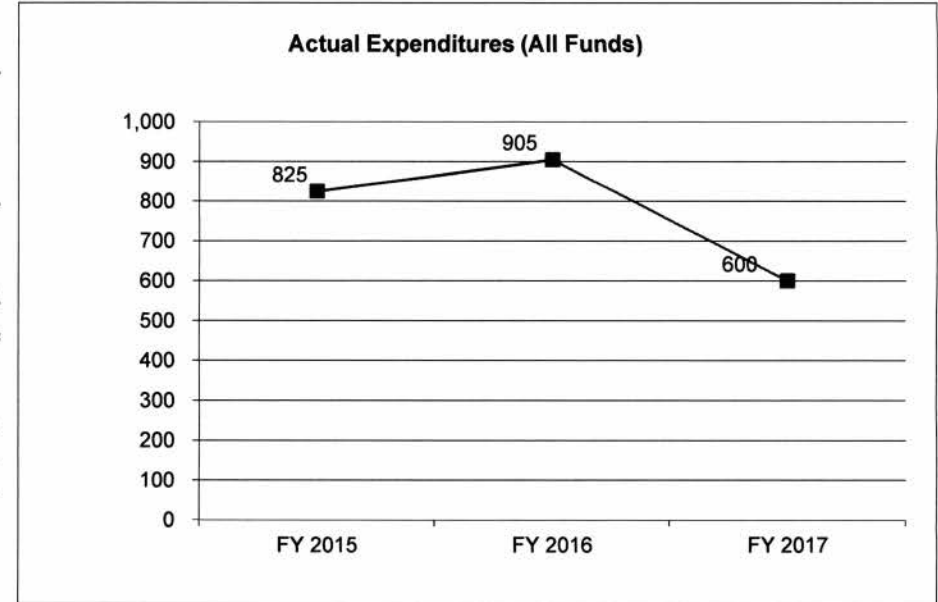
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87032C</u>
Division of Motor Vehicle and Driver Licensing	
Core - Emblem Use Fee Distribution	HB Section <u>4.045</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	1,000	1,000	1,000	1,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,000	1,000	1,000	1,000
Actual Expenditures (All Funds)	825	905	600	N/A
Unexpended (All Funds)	175	95	400	0
Unexpended, by Fund:				
General Revenue	175	95	400	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	600	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	600	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$600	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
GENERAL REVENUE	\$600	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
GENERAL REVENUE REFUNDS (REG)									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,499,100,000	0.00	
TOTAL - PD	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,499,100,000	0.00	
TOTAL	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,499,100,000	0.00	
CRE number - 1860006									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	62,700,000	0.00	
TOTAL - PD	0	0.00	0	0.00	0	0.00	62,700,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	62,700,000	0.00	
GRAND TOTAL	\$1,415,661,390	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,561,800,000	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>4.05</u>

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request						FY 2019 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	1,599,100,000	0	0	1,599,100,000		PSD	1,499,100,000	0	0	1,499,100,000	
TRF	0	0	0	0	0	TRF	0	0	0	0	0
Total	1,599,100,000	0	0	1,599,100,000		Total	1,499,100,000	0	0	1,499,100,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

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

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)

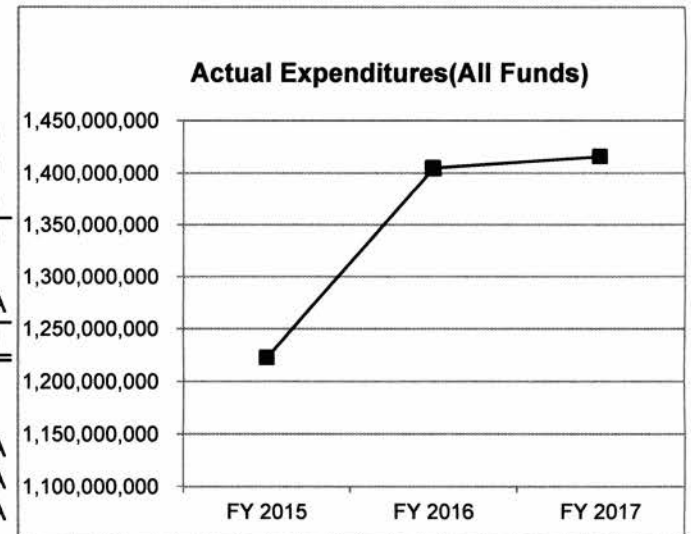
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Divisions of Taxation and Administration	
Core - General Revenue Refunds	HB Section <u>4.05</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	1,312,000,000	1,414,400,000	1,415,661,391	1,599,100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,312,000,000	1,414,400,000	1,415,661,391	1,599,100,000
Actual Expenditures(All Funds)	1,222,500,553	1,404,721,205	1,415,661,390	N/A
Unexpended (All Funds)	89,499,447	9,678,795	1	0
Unexpended, by Fund:				
General Revenue	89,499,447	9,678,795	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
		(1)	(2)	



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

Restricted includes any Governor' Expenditure Restriction (when applicable).

NOTES:

(1) Appropriation contained an "E" and increased \$20 million to process refunds.

(2) Appropriation contained an "E" and increased \$31,561,391 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	1,599,100,000	0	0	1,599,100,000	
		Total	0.00	1,599,100,000	0	0	1,599,100,000	
DEPARTMENT CORE REQUEST								
		PD	0.00	1,599,100,000	0	0	1,599,100,000	
		Total	0.00	1,599,100,000	0	0	1,599,100,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	2006 3341	PD	0.00	(100,000,000)	0	0	(100,000,000)	
NET GOVERNOR CHANGES			0.00	(100,000,000)	0	0	(100,000,000)	
GOVERNOR'S RECOMMENDED CORE								
		PD	0.00	1,499,100,000	0	0	1,499,100,000	
		Total	0.00	1,499,100,000	0	0	1,499,100,000	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,499,100,000	0.00
TOTAL - PD	1,415,661,390	0.00	1,599,100,000	0.00	1,599,100,000	0.00	1,499,100,000	0.00
GRAND TOTAL	\$1,415,661,390	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,499,100,000	0.00
GENERAL REVENUE	\$1,415,661,390	0.00	\$1,599,100,000	0.00	\$1,599,100,000	0.00	\$1,499,100,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

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NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name: GR Refunds Increase (CRE)	DI#1860006	HB Section
		4.05

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

	FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	62,700,000	0	0	62,700,000	
TRF	0	0	0	0	
Total	62,700,000	0	0	62,700,000	
FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Department of Revenue requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increased in the General Revenue refunds are estimated.

NEW DECISION ITEM

RANK: 7 OF 10

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name: GR Refunds Increase (CRE)	DI#1860006	HB Section 4.05

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

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

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

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

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue			Budget Unit			87011C				
Division of Taxation										
DI Name: GR Refunds Increase (CRE)		DI#1860006		HB Section		4.05				
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
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
							0			
							0			
Total EE	0		0		0		0		0	
Program Distributions	62,700,000						62,700,000			
Total PSD	62,700,000		0		0		62,700,000		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	62,700,000	0.0	0	0.0	0	0.0	62,700,000	0.0	0	

NEW DECISION ITEM
RANK: 7 OF 10

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name: GR Refunds Increase (CRE)	DI#1860006	HB Section 4.05

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

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

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CRE number - 1860006								
REFUNDS	0	0.00	0	0.00	0	0.00	62,700,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	62,700,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$62,700,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$62,700,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
FEDERAL & OTHER FUNDS REFUNDS									
CORE									
PROGRAM-SPECIFIC									
SCHOOL BUILDING REVOLVING	840	0.00	0	0.00	0	0.00	0	0.00	
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	15,000	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00	
MOTOR VEHICLE COMMISSION	1,633	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00	
TOTAL - PD	2,473	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	2,473	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$2,473	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87012C
Divisions of Taxation, Motor Vehicle and Driver Licensing, Administration		
Core - Federal and Other Refunds	HB Section	4.055

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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:	Funds used in FY17: Motor Vehicle Commission Fund (0588); School Building Revolving Fund (0279)					Other Funds:	Funds used in FY17: Motor Vehicle Commission Fund (0588); School Building Revolving Fund (0279)				

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and feeds 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 claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department may also use this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

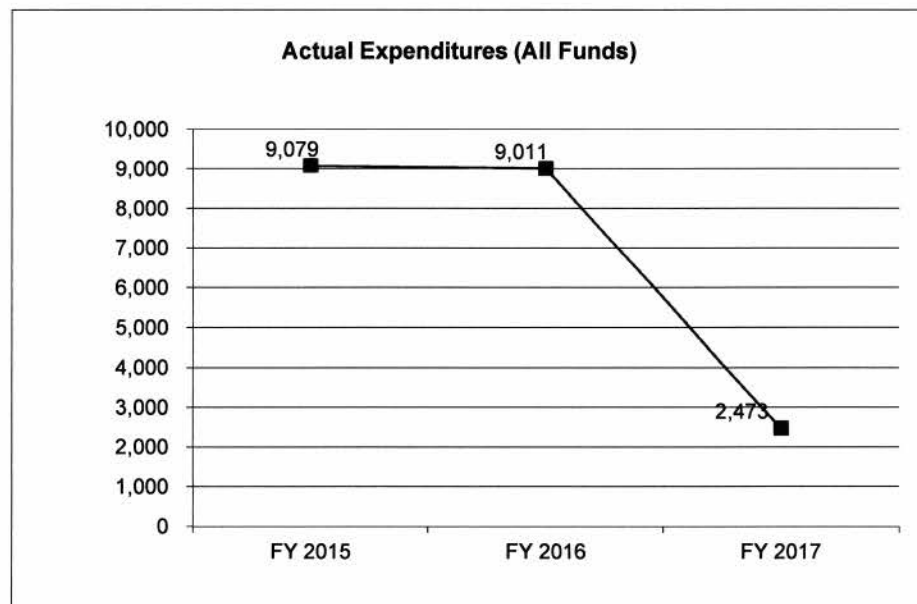
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87012C
Divisions of Taxation, Motor Vehicle and Driver Licensing, Administration	HB Section	4.055
Core - Federal and Other Refunds		

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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)	9,079	9,011	2,473	N/A
Unexpended (All Funds)	40,921	40,989	47,527	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	40,921	40,989	47,527	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	2,473	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	2,473	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$2,473	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,473	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HIGHWAY FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	474,347	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	
TOTAL - PD	474,347	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	
TOTAL	474,347	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	
GRAND TOTAL	\$474,347	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87020C
Divisions of Taxation and Administration		
Core - Highway Fund Refunds	HB Section	4.06

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	2,290,564	2,290,564	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	2,290,564	2,290,564		Total	0	0	2,290,564	2,290,564	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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:	State Highways and Transportation Department Fund (0644)					Other Funds:	State Highways and Transportation Department Fund (0644)				

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.

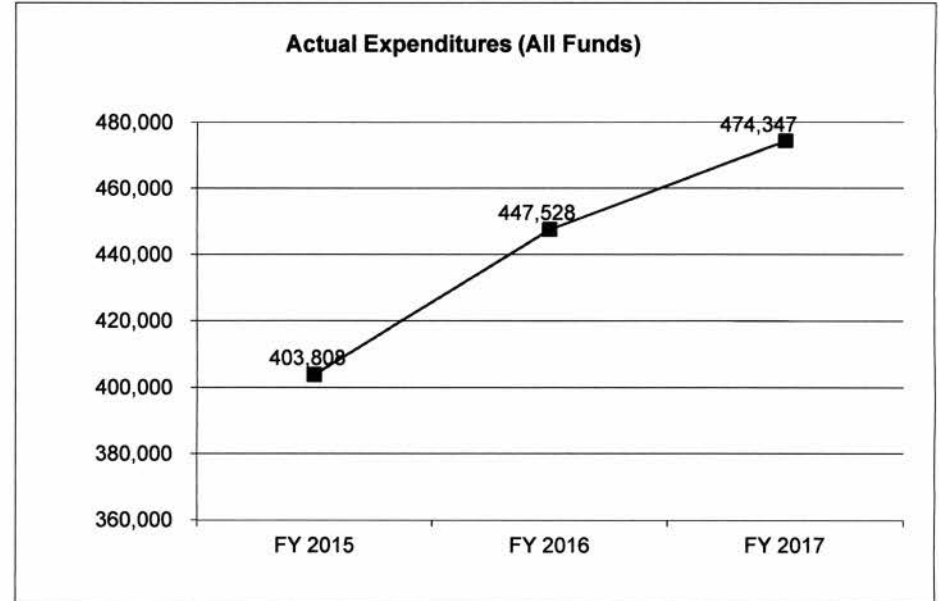
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87020C</u>
Divisions of Taxation and Administration	
Core - Highway Fund Refunds	HB Section <u>4.06</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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)	403,808	447,528	474,347	N/A
Unexpended (All Funds)	1,886,756	1,843,036	1,816,217	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,886,756	1,843,036	1,816,217	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	474,347	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	474,347	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$474,347	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$474,347	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
AVIATION TRUST FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
AVIATION TRUST FUND	2,239	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL - PD	2,239	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	2,239	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$2,239	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division of Taxation		
Core - Aviation Trust Fund Refunds	HB Section	4.065

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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: Aviation Trust Fund (0952)						Other Funds: Aviation Trust Fund (0952)					

2. CORE DESCRIPTION

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

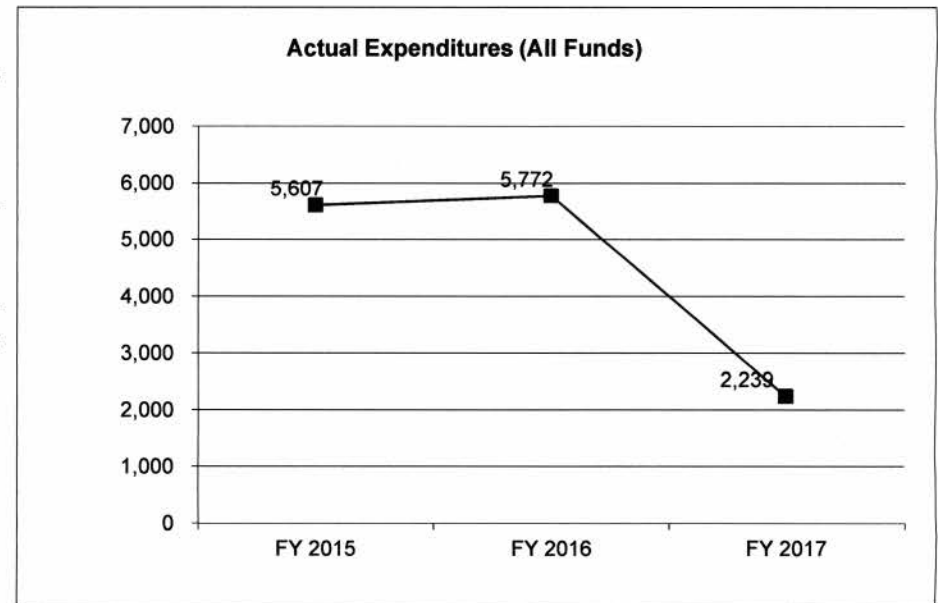
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division of Taxation		
Core - Aviation Trust Fund Refunds	HB Section	4.065

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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)	5,607	5,772	2,239	N/A
Unexpended (All Funds)	44,393	44,228	47,761	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	44,393	44,228	47,761	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	2,239	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	2,239	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$2,239	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,239	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS OF MOTOR FUEL TAX									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	14,702,076	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	
TOTAL - PD	14,702,076	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	
TOTAL	14,702,076	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00	
MOTOR FUEL REFUNDS INCREASE - 1860004									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	5,900,000	0.00	5,900,000	0.00	
TOTAL - PD	0	0.00	0	0.00	5,900,000	0.00	5,900,000	0.00	
TOTAL	0	0.00	0	0.00	5,900,000	0.00	5,900,000	0.00	
GRAND TOTAL	\$14,702,076	0.00	\$10,914,000	0.00	\$16,814,000	0.00	\$16,814,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87050C
Division of Taxation		
Core - Motor Fuel Tax Refunds	HB Section	4.07

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request						FY 2019 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	10,914,000	10,914,000		
TRF	0	0	0	0	TRF	0	0	0	0		
Total	0	0	10,914,000	10,914,000	Total	0	0	10,914,000	10,914,000	E	
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00		

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

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

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)

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)

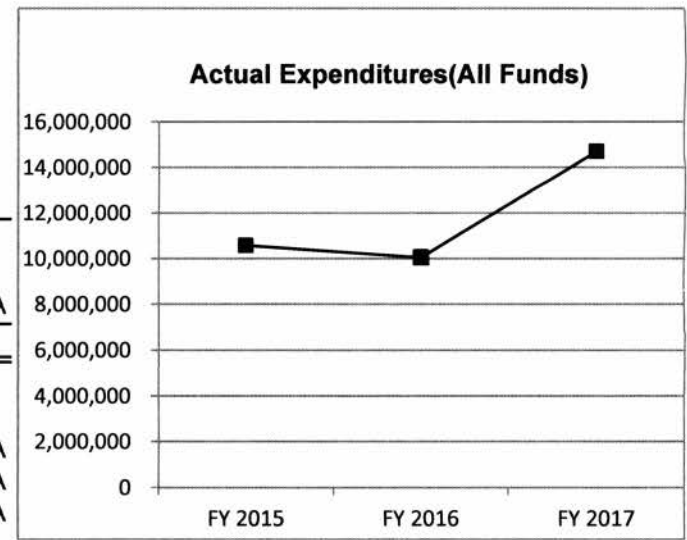
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CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>
Division of Taxation	
Core - Motor Fuel Tax Refunds	HB Section <u>4.07</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	10,914,000	10,914,000	14,914,000	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	14,914,000	10,914,000
Actual Expenditures(All Funds)	10,578,116	10,047,050	14,702,076	N/A
Unexpended (All Funds)	335,884	866,950	211,924	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	335,884	866,950	211,924	N/A



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

NOTES:

(1) Appropriation increased by \$4 million to process refund claims.

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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	14,702,076	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL - PD	14,702,076	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
GRAND TOTAL	\$14,702,076	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$14,702,076	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

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NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue	Budget Unit	87050C
Division of Taxation		
DI Name - Motor Fuel Tax Refunds Increase	DI#1860004	HB Section
		4.07

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	5,900,000	5,900,000	
TRF	0	0	0	0	
Total	0	0	5,900,000	5,900,000	
FTE	0.00	0.00	0.00	0.00	

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

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

	FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	5,900,000	5,900,000	
TRF	0	0	0	0	
Total	0	0	5,900,000	5,900,000	
FTE	0.00	0.00	0.00	0.00	

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

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

2. THIS REQUEST CAN BE CATEGORIZED AS:

<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.

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.

SB 231, effective August, 2015, allows distributors that sell exempt fuel to marinas file a refund claim for the fuel tax. The Department saw the largest effect in Fiscal Year 2017.

This appropriation contained an E in prior fiscal years. The Department requests increased funding to more accurately reflect fiscal year expenditures.

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue	Budget Unit	87050C
Division of Taxation		
DI Name - Motor Fuel Tax Refunds Increase	DI#1860004	HB Section
		4.07

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.)

This appropriation contained an E in prior fiscal years. The Department requests increased funding to more accurately reflect fiscal year expenditures.

	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>Est. FY2018</u>	<u>Current Appr</u>
Motor Fuel Tax Refunds	\$7,838,411	\$9,118,703	\$10,578,116	\$10,047,050	\$14,702,076	\$16,814,000	\$10,914,000

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions					5,900,000		5,900,000			
Total PSD	<u>0</u>		<u>0</u>		<u>5,900,000</u>		<u>5,900,000</u>		<u>0</u>	
Transfers										
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>5,900,000</u>	<u>0.0</u>	<u>5,900,000</u>	<u>0.0</u>	<u>0</u>	

NEW DECISION ITEM

RANK: 9 OF 10

Department of Revenue		Budget Unit		87050C						
Division of Taxation										
DI Name - Motor Fuel Tax Refunds Increase		DI#1860004		HB Section		4.07				
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
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
Total EE	0		0		0		0		0	
Program Distributions					5,900,000		5,900,000			
Total PSD	0		0		5,900,000		5,900,000		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	5,900,000	0.0	5,900,000	0.0	0	

NEW DECISION ITEM
RANK: 9 OF 10

<u>Department of Revenue</u>	<u>Budget Unit 87050C</u>
<u>Division of Taxation</u>	
<u>DI Name - Motor Fuel Tax Refunds Increase</u> <u>DI#1860004</u>	<u>HB Section 4.07</u>

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

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

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
MOTOR FUEL REFUNDS INCREASE - 1860004								
REFUNDS	0	0.00	0	0.00	5,900,000	0.00	5,900,000	0.00
TOTAL - PD	0	0.00	0	0.00	5,900,000	0.00	5,900,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$5,900,000	0.00	\$5,900,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$5,900,000	0.00	\$5,900,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS FROM WORKERS' COMP									
CORE									
PROGRAM-SPECIFIC									
WORKERS COMPENSATION	267,358	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL - PD	267,358	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL	267,358	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
GRAND TOTAL	\$267,358	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division of Taxation		
Core - Workers' Compensation Refunds	HB Section	4.075

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	2,000,000	2,000,000		PSD	0	0	2,000,000	2,000,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	2,000,000	2,000,000		Total	0	0	2,000,000	2,000,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

Other Funds: Workers' Compensation Fund (0652)

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: Workers' Compensation Fund (0652)

2. CORE DESCRIPTION

The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.

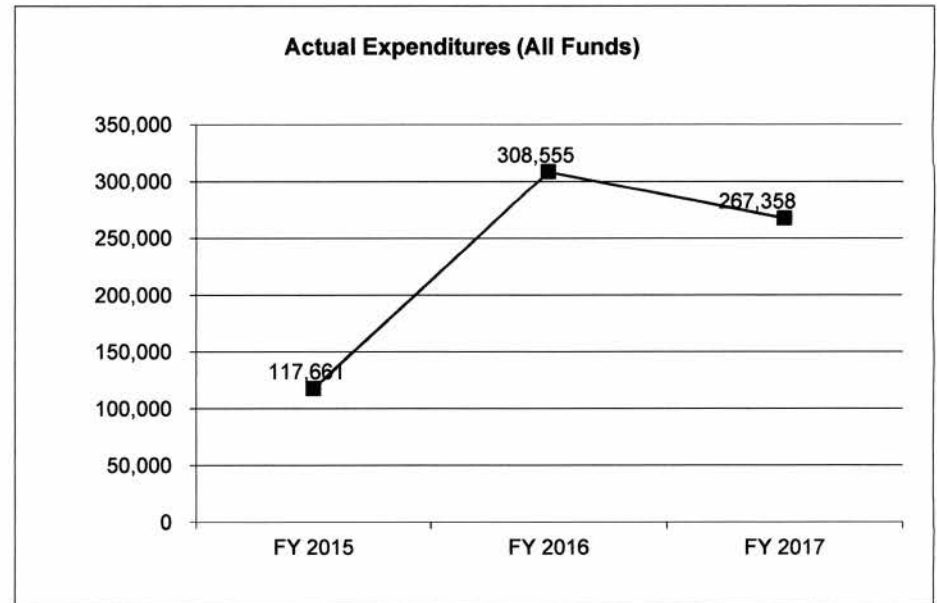
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division of Taxation		
Core - Workers' Compensation Refunds	HB Section	4.075

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
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)	117,661	308,555	267,358	N/A
Unexpended (All Funds)	1,882,339	1,691,445	1,732,642	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,882,339	1,691,445	1,732,642	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	267,358	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	267,358	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$267,358	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$267,358	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CIGARETTE TAX REFUNDS									
CORE									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	9,282	0.00	125,000	0.00	125,000	0.00	125,000	0.00	
STATE SCHOOL MONEYS	20,268	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
FAIR SHARE FUND	9,008	0.00	11,000	0.00	11,000	0.00	11,000	0.00	
TOTAL - PD	38,558	0.00	161,000	0.00	161,000	0.00	161,000	0.00	
TOTAL	38,558	0.00	161,000	0.00	161,000	0.00	161,000	0.00	
GRAND TOTAL	\$38,558	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87088C
Division of Taxation		
Core - Cigarette Tax Refunds	HB Section	4.08

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	161,000	161,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	161,000	161,000		Total	0	0	161,000	161,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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)

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, Fair Share, and Health Initiatives funds.

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

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

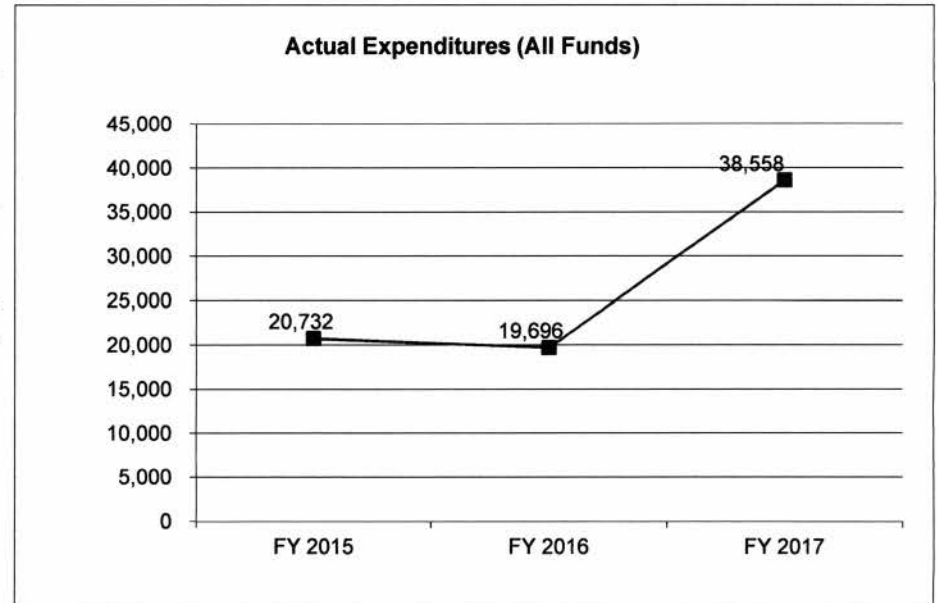
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87088C</u>
Division of Taxation	
Core - Cigarette Tax Refunds	HB Section <u>4.08</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	161,000	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)	161,000	161,000	161,000	161,000
Actual Expenditures (All Funds)	20,732	19,696	38,558	N/A
Unexpended (All Funds)	140,268	141,304	122,442	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	140,268	141,304	122,422	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	38,558	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL - PD	38,558	0.00	161,000	0.00	161,000	0.00	161,000	0.00
GRAND TOTAL	\$38,558	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$38,558	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
COUNTY STOCK INS TAX DISTRIBTN									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	115,390	0.00	115,700	0.00	115,700	0.00	115,700	0.00	
TOTAL - PD	115,390	0.00	115,700	0.00	115,700	0.00	115,700	0.00	
TOTAL	115,390	0.00	115,700	0.00	115,700	0.00	115,700	0.00	
COUNTY STOCK DIST INCREASE - 1860005									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	20,000	0.00	20,000	0.00	
TOTAL - PD	0	0.00	0	0.00	20,000	0.00	20,000	0.00	
TOTAL	0	0.00	0	0.00	20,000	0.00	20,000	0.00	
GRAND TOTAL	\$115,390	0.00	\$115,700	0.00	\$135,700	0.00	\$135,700	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87018C
Division of Taxation		
Core - County Stock Insurance Distribution	HB Section	4.085

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	115,700	0	0	115,700		PSD	115,700	0	0	115,700	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	115,700	0	0	115,700		Total	115,700	0	0	115,700	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

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 for tax credits claimed.

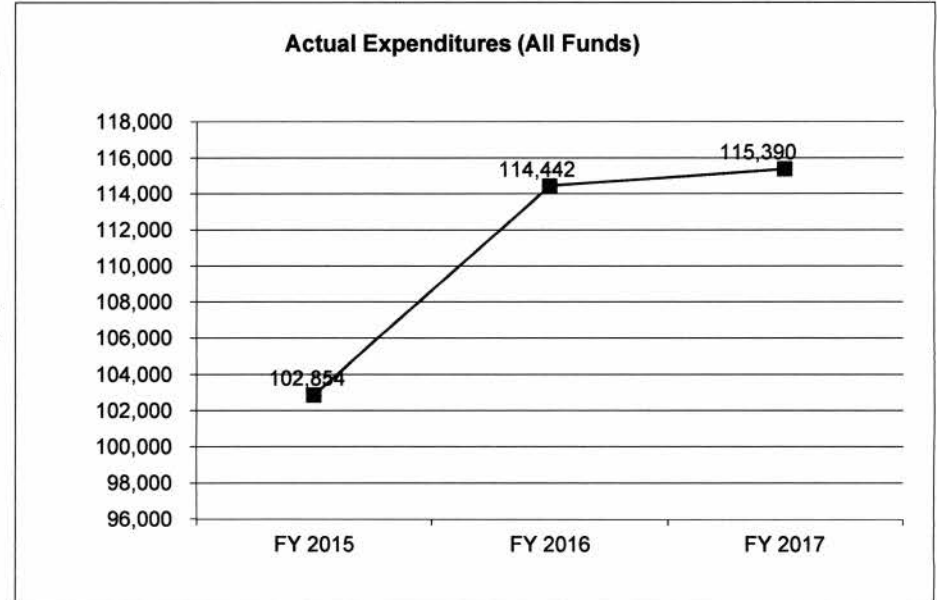
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division of Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.085</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	660,700	660,700	660,700	115,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	(545,310)	0
Budget Authority (All Funds)	660,700	660,700	115,390	115,700
Actual Expenditures (All Funds)	102,854	114,442	115,390	N/A
Unexpended (All Funds)	557,846	546,258	0	0
Unexpended, by Fund:				
General Revenue	557,846	546,258	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of January, 2017.

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	115,700	0	0	115,700	
	Total	0.00	115,700	0	0	115,700	
DEPARTMENT CORE REQUEST							
	PD	0.00	115,700	0	0	115,700	
	Total	0.00	115,700	0	0	115,700	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	115,700	0	0	115,700	
	Total	0.00	115,700	0	0	115,700	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	115,390	0.00	115,700	0.00	115,700	0.00	115,700	0.00
TOTAL - PD	115,390	0.00	115,700	0.00	115,700	0.00	115,700	0.00
GRAND TOTAL	\$115,390	0.00	\$115,700	0.00	\$115,700	0.00	\$115,700	0.00
GENERAL REVENUE	\$115,390	0.00	\$115,700	0.00	\$115,700	0.00	\$115,700	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue	Budget Unit	87018C
Division of Taxation		
DI Name - County Stock Insurance Dist. Increase	DI#1860005	HB Section
		4.085

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	20,000	0	0	20,000	
TRF	0	0	0	0	
Total	20,000	0	0	20,000	
FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

	FY 2019 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	20,000	0	0	20,000	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	20,000	0	0	20,000	
FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

2. 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 must distribute moneys in the county stock insurance fund to the General Revenue fund, county treasurers, and applicable school districts by September first each year pursuant to Section 148.330.4, RSMo. The county treasurers and school districts are held harmless for all premium tax credits described in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo.

This appropriation was reduced from \$660,700 to \$115,700 during the Fiscal Year 2018 budget process. The Department requests additional funding to more accurately reflect anticipated expenditures.

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue	Budget Unit	87018C
Division of Taxation		
DI Name - County Stock Insurance Dist. Increase	DI#1860005	HB Section
		4.085

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 FY2018 appropriation was insufficient to cover the distribution. The Department estimates a five percent increase from FY2018 to FY2019 and requests additional funding to meet future distribution obligations.

	FY2014	FY2015	FY2016	FY2017	FY2018	Est. FY2019	Current Appro
County Stock Distributions	\$81,573	\$102,854	\$114,442	\$115,390	\$120,887	\$126,931	\$115,700

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
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
Total EE	0		0		0		0		0	
Program Distributions	20,000						20,000			
Total PSD	20,000		0		0		20,000		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	20,000	0.0	0	0.0	0	0.0	20,000	0.0	0	

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue				Budget Unit		87018C				
Division of Taxation										
DI Name - County Stock Insurance Dist. Increase		DI#1860005		HB Section		4.085				
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
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
							0			
Program Distributions	20,000						20,000			
							0			
Total EE	20,000		0		0		20,000		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	20,000	0.0	0	0.0	0	0.0	20,000	0.0	0	

NEW DECISION ITEM
RANK: 10 OF 10

Department of Revenue	Budget Unit	87018C
Division of Taxation		
DI Name - County Stock Insurance Dist. Increase	DI#1860005	HB Section 4.085

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

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

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

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

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
COUNTY STOCK DIST INCREASE - 1860005								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	20,000	0.00	20,000	0.00
TOTAL - PD	0	0.00	0	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$20,000	0.00	\$20,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
OFFSET DEBTS WITH TAX CREDITS									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	146,178	0.00	260,000	0.00	260,000	0.00	260,000	0.00	
TOTAL - PD	146,178	0.00	260,000	0.00	260,000	0.00	260,000	0.00	
TOTAL	146,178	0.00	260,000	0.00	260,000	0.00	260,000	0.00	
GRAND TOTAL	\$146,178	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division of Taxation		
Core - Offset Debts with Tax Credits	HB Section	4.09

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	260,000	0	0	260,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	260,000	0	0	260,000		Total	260,000	0	0	260,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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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:

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 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."

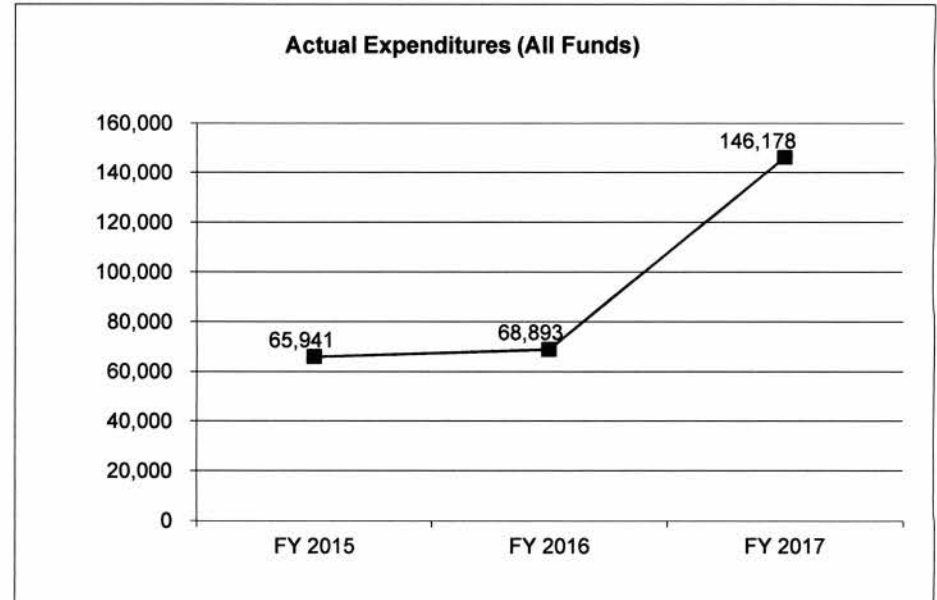
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division of Taxation		
Core - Offset Debts with Tax Credits	HB Section	4.09

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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)	65,941	68,893	146,178	N/A
Unexpended (All Funds)	194,059	191,107	113,822	0
Unexpended, by Fund:				
General Revenue	194,059	191,107	113,822	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	146,178	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL - PD	146,178	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GRAND TOTAL	\$146,178	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
GENERAL REVENUE	\$146,178	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	12,784,590	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
TOTAL - TRF	12,784,590	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
TOTAL	12,784,590	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
GRAND TOTAL	\$12,784,590	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87091C
Division of Taxation		
Core - Debt Offset Transfer	HB Section	4.095

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	13,797,384	0	0	13,797,384		TRF	13,797,384	0	0	13,797,384	
Total	13,797,384	0	0	13,797,384		Total	13,797,384	0	0	13,797,384	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

Other Funds:

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

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.748, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

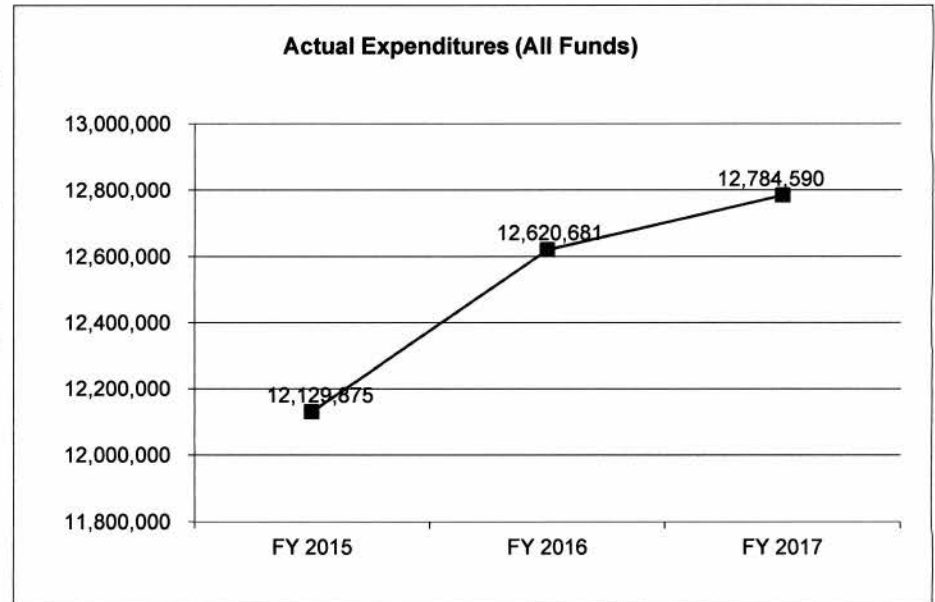
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division of Taxation	
Core - Debt Offset Transfer	HB Section <u>4.095</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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)	12,129,875	12,620,681	12,784,590	N/A
Unexpended (All Funds)	1,667,509	1,176,703	1,012,794	0
Unexpended, by Fund:				
General Revenue	1,667,509	1,176,703	1,012,794	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	12,784,590	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL - TRF	12,784,590	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
GRAND TOTAL	\$12,784,590	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
GENERAL REVENUE	\$12,784,590	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CIRCUIT COURTS ESCROW TRF									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	2,210,258	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	
TOTAL - TRF	2,210,258	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	
TOTAL	2,210,258	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	
GRAND TOTAL	\$2,210,258	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C
Division of Taxation		
Core - Circuit Court Escrow Transfer	HB Section	4.1

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	2,518,749	0	0	2,518,749		TRF	2,518,749	0	0	2,518,749	
Total	2,518,749	0	0	2,518,749		Total	2,518,749	0	0	2,518,749	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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

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

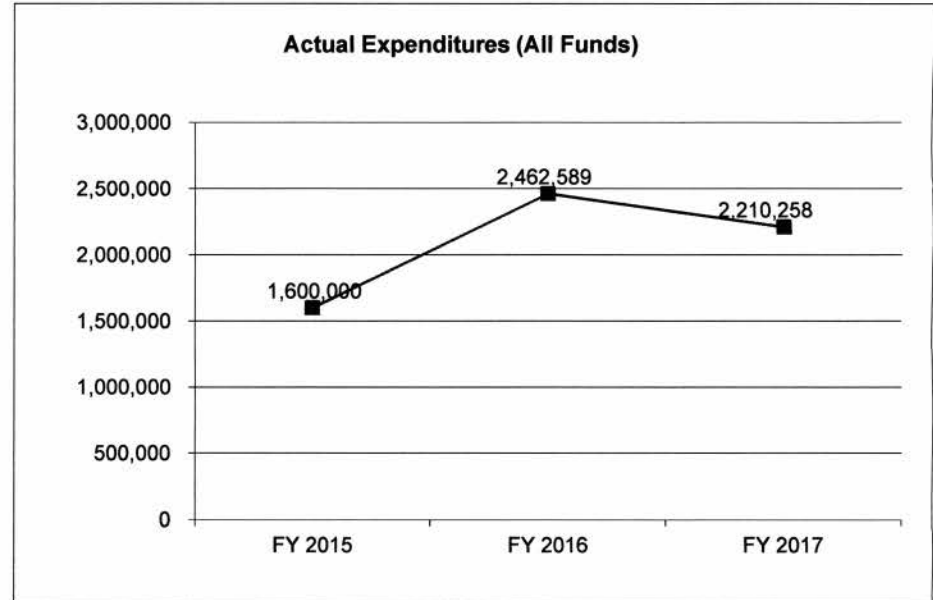
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87101C</u>
Division of Taxation	
Core - Circuit Court Escrow Transfer	HB Section <u>4.1</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	1,600,000	2,462,589	2,518,749	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	2,462,589	2,518,749	2,518,749
Actual Expenditures (All Funds)	1,600,000	2,462,589	2,210,258	N/A
Unexpended (All Funds)	0	0	308,491	0
Unexpended, by Fund:				
General Revenue	0	0	308,491	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	2,210,258	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00
TOTAL - TRF	2,210,258	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00
GRAND TOTAL	\$2,210,258	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00
GENERAL REVENUE	\$2,210,258	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET									
CORE									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	1,041,898	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	
TOTAL - PD	1,041,898	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	
TOTAL	1,041,898	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	
GRAND TOTAL	\$1,041,898	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87098C
Division of Taxation		
Core - Debt Offset Distribution	HB Section	4.105

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	1,164,119	1,164,119		TRF	0	0	1,164,119	1,164,119	
Total	0	0	1,164,119	1,164,119		Total	0	0	1,164,119	1,164,119	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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: 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 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 2017, Kansas intercepted \$7.3 million on behalf of Missouri. Missouri intercepted \$4.3 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

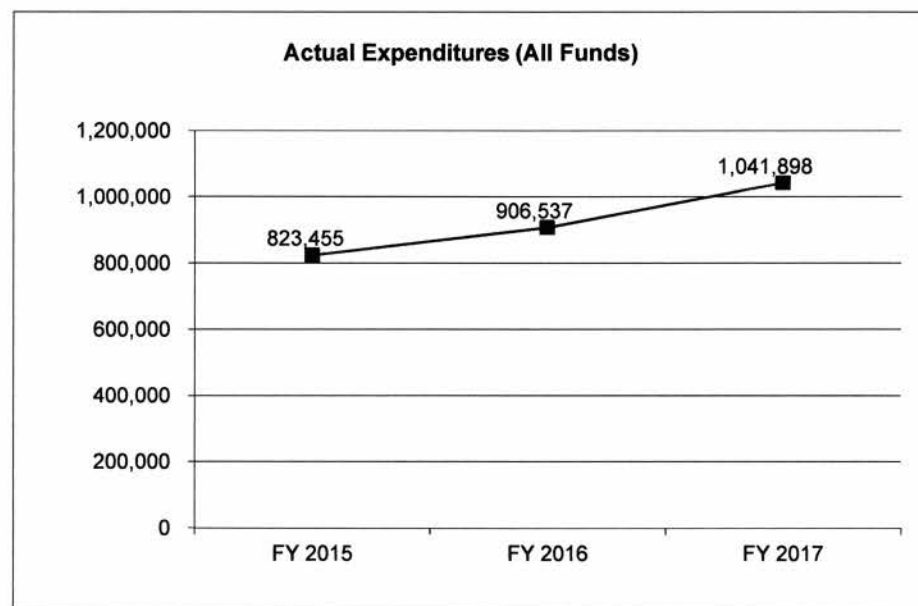
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Division of Taxation	
Core - Debt Offset Distribution	HB Section <u>4.105</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	1,164,119	1,164,119	1,167,119	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	1,167,119	1,164,119
Actual Expenditures (All Funds)	823,455	906,537	1,041,898	N/A
Unexpended (All Funds)	340,664	257,582	125,221	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	340,664	257,582	125,221	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
PROGRAM DISTRIBUTIONS	0	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
REFUNDS	1,041,898	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	1,041,898	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
GRAND TOTAL	\$1,041,898	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,041,898	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SCHOOL DIST TRST 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	2,500,000	0.00	
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87093C
Division of Taxation		
Core - School District Trust Fund Transfer	HB Section	4.11

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	2,500,000	2,500,000		TRF	0	0	2,500,000	2,500,000	
Total	0	0	2,500,000	2,500,000		Total	0	0	2,500,000	2,500,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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: School District Trust Fund (0688)						Other Funds: School District Trust Fund (0688)					

2. CORE DESCRIPTION

The Department of Revenue requests \$2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The Department designates one cent 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 144701, 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.

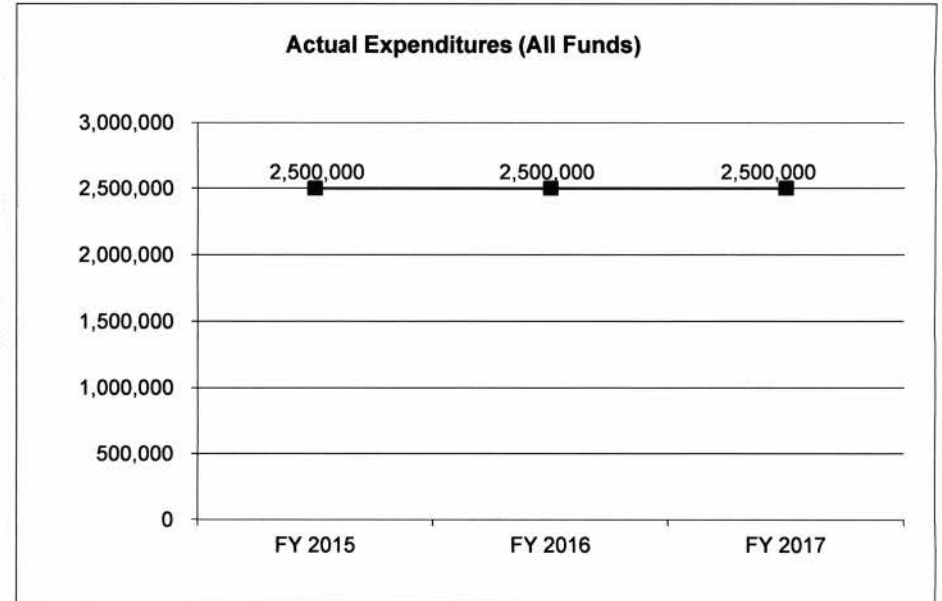
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87093C</u>
Division of Taxation	
Core - School District Trust Fund Transfer	HB Section <u>4.11</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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	N/A
Unexpended (All Funds)	0	0	0	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SCHOOL DIST TRST TRANSFER 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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRANSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
PARK SALES TAX TRANSFER TO GR									
CORE									
FUND TRANSFERS									
PARKS SALES TAX	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	
TOTAL - TRF	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	
TOTAL	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	
GRAND TOTAL	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division of Taxation		
Core - Parks Sales Tax Transfer	HB Section	4.115

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	325,000	325,000		TRF	0	0	325,000	325,000	
Total	0	0	325,000	325,000		Total	0	0	325,000	325,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

Other Funds: Parks Sales Tax Fund (0613)

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)

2. CORE DESCRIPTION

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

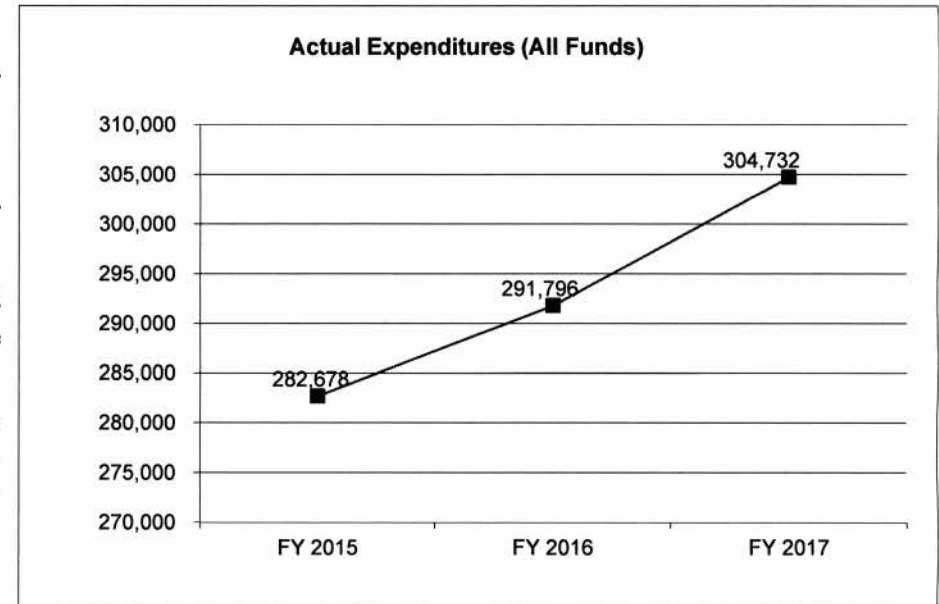
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division of Taxation		
Core - Parks Sales Tax Transfer	HB Section	4.115

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	300,000	300,000	304,732	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	300,000	300,000	304,732	325,000
Actual Expenditures (All Funds)	282,678	291,796	304,732	N/A
Unexpended (All Funds)	17,322	8,204	0	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	17,322	8,204	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL - TRF	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00
GRAND TOTAL	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SOIL & WATER SALS TX TRF TO GR									
CORE									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	
TOTAL - TRF	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	
TOTAL	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00	
GRAND TOTAL	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87096C</u>
Division of Taxation	
Core - Soil and Water Sales Tax Transfer	HB Section <u>4.12</u>

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	325,000	325,000		TRF	0	0	325,000	325,000	
Total	0	0	325,000	325,000		Total	0	0	325,000	325,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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: Soil and Water Sales Tax Fund (0614)						Other Funds: Soil and Water Sales Tax Fund (0614)					

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on 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.

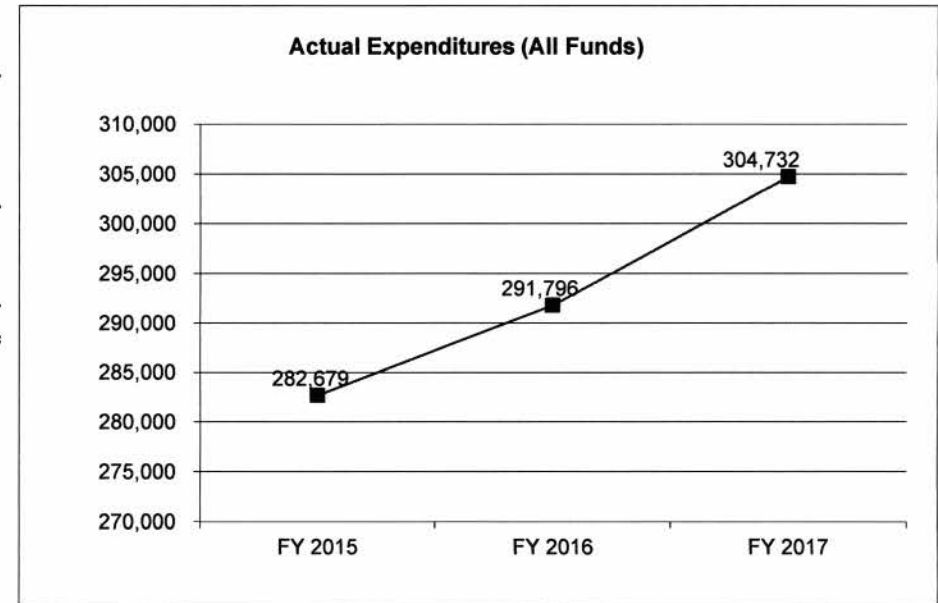
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87096C</u>
Division of Taxation	
Core - Soil and Water Sales Tax Transfer	HB Section <u>4.12</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	300,000	300,000	304,732	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	300,000	300,000	304,732	325,000
Actual Expenditures (All Funds)	282,679	291,796	304,732	N/A
Unexpended (All Funds)	17,321	8,204	0	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	17,321	8,204	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL - TRF	304,732	0.00	325,000	0.00	325,000	0.00	325,000	0.00
GRAND TOTAL	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$304,732	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL - TRF	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GRAND TOTAL	\$310,313	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C
Division of Taxation		
Core - Income Tax Check-Off Transfer	HB Section	4.125

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	471,000	0	0	471,000		TRF	471,000	0	0	471,000	
Total	471,000	0	0	471,000		Total	471,000	0	0	471,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

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)

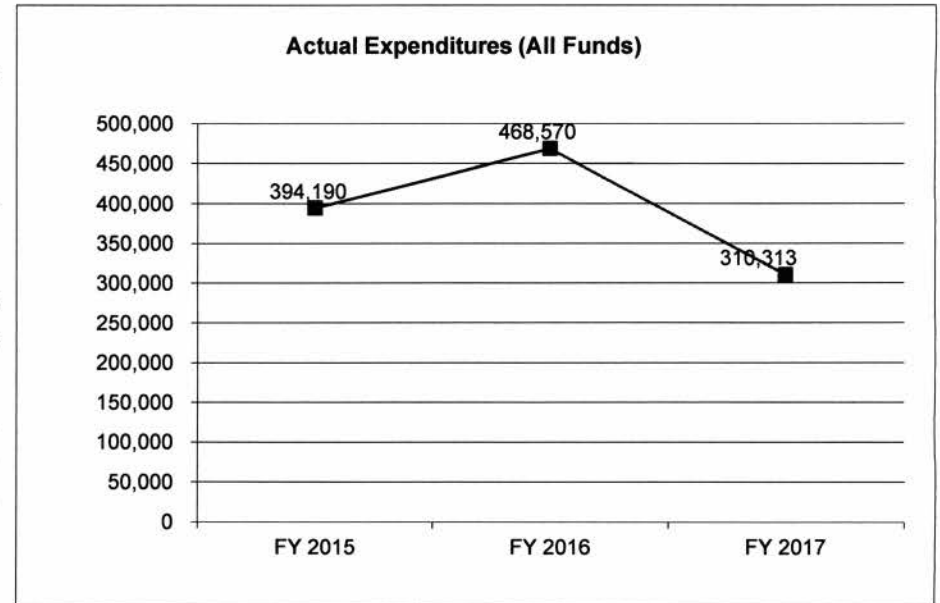
CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C
Division of Taxation		
Core - Income Tax Check-Off Transfer	HB Section	4.125

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

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	396,000	471,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	396,000	471,000	471,000	471,000
Actual Expenditures (All Funds)	394,190	468,570	310,313	N/A
Unexpended (All Funds)	1,810	2,430	160,687	0
Unexpended, by Fund:				
General Revenue	1,810	2,430	160,687	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE 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	1723 T528		TRF	0.00	(9,000)	0	0	(9,000)	Core reallocation
Core Reallocation	1723 T505		TRF	0.00	9,000	0	0	9,000	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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL - TRF	310,313	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GRAND TOTAL	\$310,313	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
GENERAL REVENUE	\$310,313	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	90	0.00	3,533	0.00	3,533	0.00	3,533	0.00	
MO NATIONAL GUARD FOUND FD	0	0.00	250	0.00	250	0.00	250	0.00	
VETERANS TRUST FUND	122	0.00	1,985	0.00	1,985	0.00	1,985	0.00	
CHILDREN'S TRUST	225	0.00	3,000	0.00	3,000	0.00	3,000	0.00	
AMER CANCER SOC, HEARTLAND DIV	46	0.00	250	0.00	250	0.00	250	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00	
AMER DIABETES ASSN GATEWAY ARE	17	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00	
MISSOURI MILITARY FAMILY RELIE	0	0.00	250	0.00	250	0.00	250	0.00	
AFT SCH READ & ASSESS GRANT PR	12	0.00	0	0.00	0	0.00	0	0.00	
ORGAN DONOR PROGRAM	33	0.00	250	0.00	250	0.00	250	0.00	
WORKERS MEMORIAL	14	0.00	250	0.00	250	0.00	250	0.00	
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL GUARD TRUST	29	0.00	651	0.00	651	0.00	651	0.00	
PEDIATRIC CANCER RES TRUST	10	0.00	250	0.00	250	0.00	250	0.00	
FOSTER CARE & ADOPT PARENT R&R	49	0.00	250	0.00	250	0.00	250	0.00	
PUPPY PROTECTION TRUST	5	0.00	250	0.00	250	0.00	250	0.00	
DEVELOP DISABILITIES WAIT LIST	5	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN RED CROSS TRUST	5	0.00	250	0.00	250	0.00	250	0.00	
TOTAL - TRF	662	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
TOTAL	662	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
GRAND TOTAL	\$662	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87105C
Division of Taxation		
Core - Check-off Erroneously Deposited	HB Section	4.13

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	13,669	13,669		TRF	0	0	13,669	13,669	
Total	0	0	13,669	13,669		Total	0	0	13,669	13,669	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

Other Funds: See Core Description below.

Other Funds: See Core Description below.

2. CORE DESCRIPTION

Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from the various funds below to the General Revenue Fund for revised or erroneous transfers.

ALS Lou Gehrig's Disease Fund (0703)
 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)

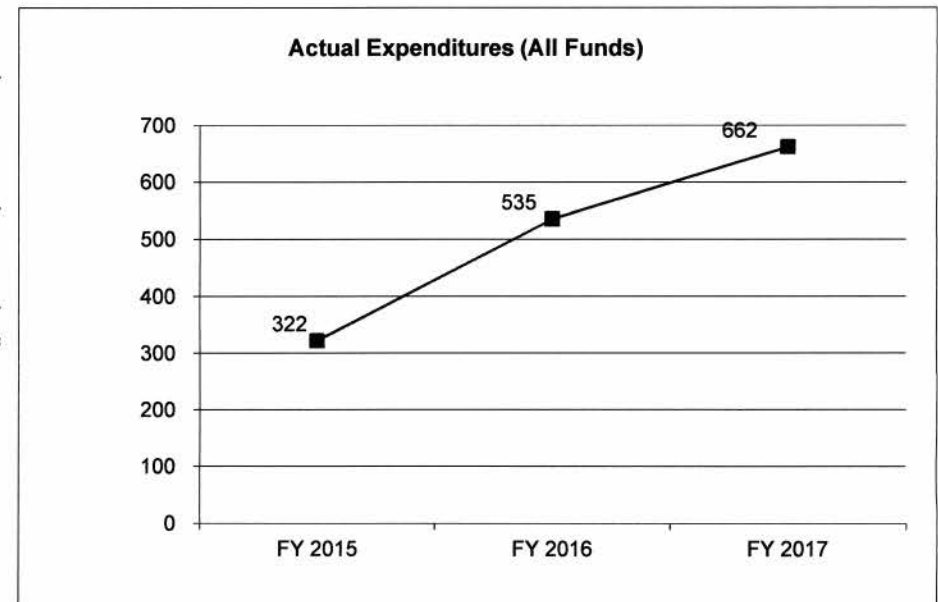
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division of Taxation	
Core - Check-off Erroneously Deposited	HB Section <u>4.13</u>

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

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	322	535	662	N/A
Unexpended (All Funds)	13,347	13,134	13,007	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,347	13,134	13,007	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	662	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	662	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$662	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$662	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
INCOME TAX CHECK OFF DISTRIBU									
CORE									
PROGRAM-SPECIFIC									
AMER CANCER SOC, HEARTLAND DIV	6,288	0.00	13,500	0.00	13,500	0.00	13,500	0.00	
ALS LOU GEHRIG'S DISEASE	2,325	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	1,301	0.00	2,500	0.00	2,500	0.00	2,500	0.00	
ARTHRITIS FOUNDATION	818	0.00	2,500	0.00	2,500	0.00	2,500	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	2,273	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
AMER DIABETES ASSN GATEWAY ARE	2,802	0.00	4,500	0.00	4,500	0.00	4,500	0.00	
AMERICAN HEART ASSOCIATION	2,718	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
MARCH OF DIMES	1,687	0.00	6,000	0.00	6,000	0.00	6,000	0.00	
PEDIATRIC CANCER RES TRUST	3,385	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
AMERICAN RED CROSS TRUST	2,561	0.00	7,000	0.00	7,000	0.00	7,000	0.00	
TOTAL - PD	26,158	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	26,158	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$26,158	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87106C
Division of Taxation		
Core - Income Tax Check-Off Distribution	HB Section	4.135

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: See Core Description below

Other Funds: See Core Description below

2. CORE DESCRIPTION

Pursuant to Sections 143.1005 and 143.1013, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to semi-annually distribute the collections to the following organizations:

ALS Lou Gehrig's Disease 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)

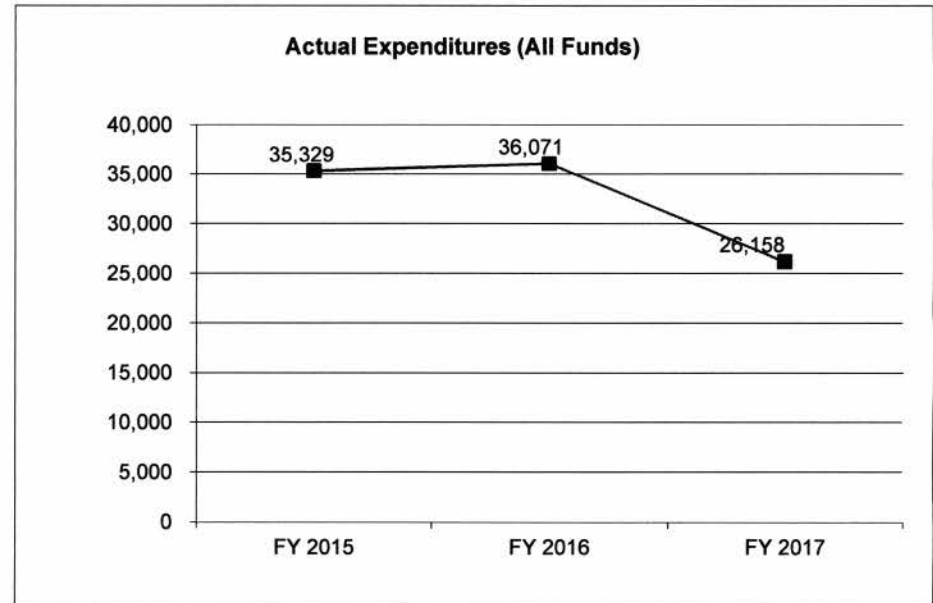
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division of Taxation	
Core - Income Tax Check-Off Distribution	HB Section <u>4.135</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 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)	35,329	36,071	26,158	N/A
Unexpended (All Funds)	14,671	13,929	23,842	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	14,671	13,929	23,842	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	26,158	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	26,158	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$26,158	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$26,158	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DOR INFO FUND TRANSFER									
CORE									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	1,021,951	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL - TRF	1,021,951	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL	1,021,951	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
GRAND TOTAL	\$1,021,951	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	

CORE DECISION ITEM

Department of Revenue	Budget Unit	87110C
Division of Administration		
Core - DOR Information Fund Transfer	HB Section	4.14

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	1,250,000	1,250,000		TRF	0	0	1,250,000	1,250,000	
Total	0	0	1,250,000	1,250,000		Total	0	0	1,250,000	1,250,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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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)

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

Other Funds: DOR Information Fund (0619)

2. 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.

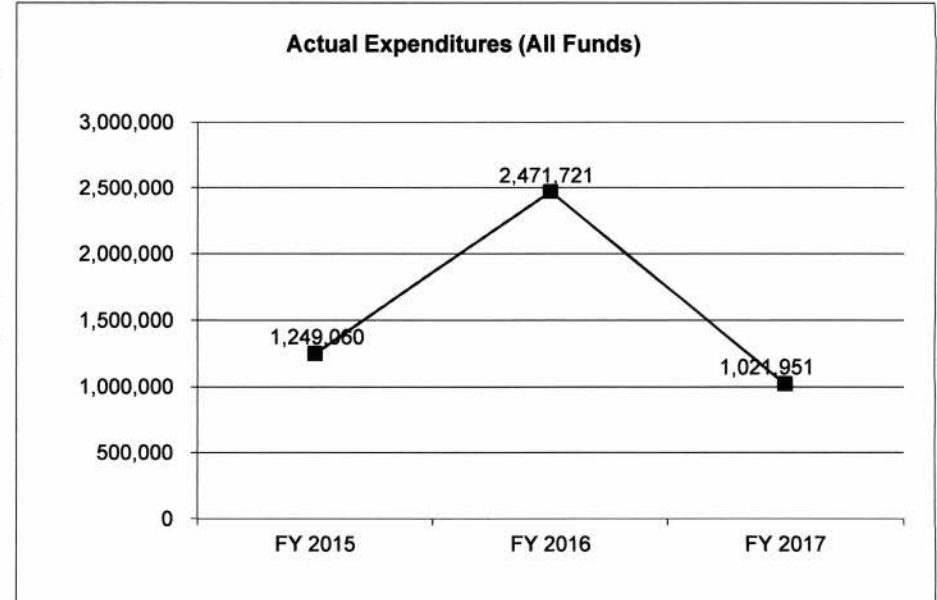
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division of Administration	
Core - DOR Information Fund Transfer	HB Section <u>4.14</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	1,250,000	3,750,000	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,250,000	3,750,000	1,250,000	1,250,000
Actual Expenditures (All Funds)	1,249,060	2,471,721	1,021,951	N/A
Unexpended (All Funds)	940	1,278,279	228,049	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	940	1,278,279	228,049	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	1,021,951	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	1,021,951	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$1,021,951	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,021,951	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	543,422,226	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	543,422,226	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	543,422,226	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$543,422,226	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87120C
Division of Taxation		
Core - Motor Fuel Tax Transfer	HB Section	4.145

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request						FY 2019 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	PS	0	0	0	0	0	
EE	0	0	0	0	EE	0	0	0	0	0	
PSD	0	0	0	0	PSD	0	0	0	0	0	
TRF	0	0	560,178,001	560,178,001	TRF	0	0	560,178,001	560,178,001		
Total	0	0	560,178,001	560,178,001	Total	0	0	560,178,001	560,178,001		
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00		

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

Other Funds: Motor Fuel Tax Fund (0673)

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)

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.

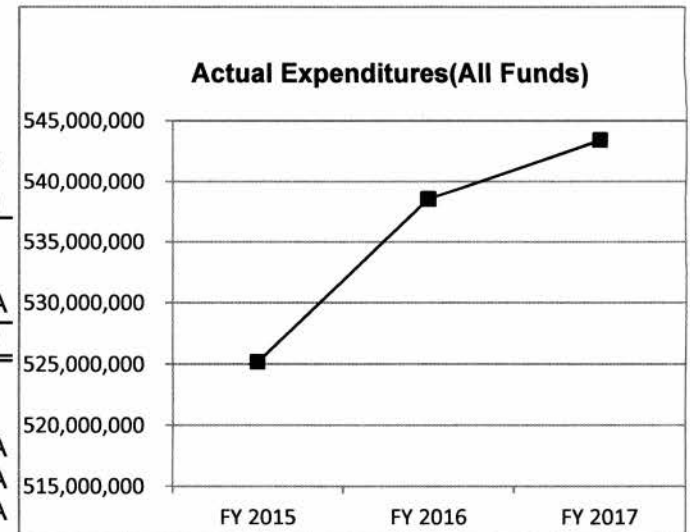
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division of Taxation	
Core - Motor Fuel Tax Transfer	HB Section <u>4.145</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Actual Expenditures(All Funds)	525,166,971	538,544,430	543,422,226	N/A
Unexpended (All Funds)	35,011,030	21,633,571	16,755,775	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	35,011,030	21,633,571	16,755,775	N/A



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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	543,422,226	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	543,422,226	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$543,422,226	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$543,422,226	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
SPECIALTY PLATE TRNSFER TO HWY									
CORE									
FUND TRANSFERS									
DEP OF REVENUE SPECIALTY PLATE	5,179	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
TOTAL - TRF	5,179	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
TOTAL	5,179	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
GRAND TOTAL	\$5,179	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	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>4.15</u>

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	20,000	20,000	
Total	0	0	20,000	20,000		Total	0	0	20,000	20,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
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: DOR Specialty Plate (0775)						Other Funds: DOR Specialty Plate (0775)					

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 cost of issuing, developing, and programming the implementation of an authorized plate.

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

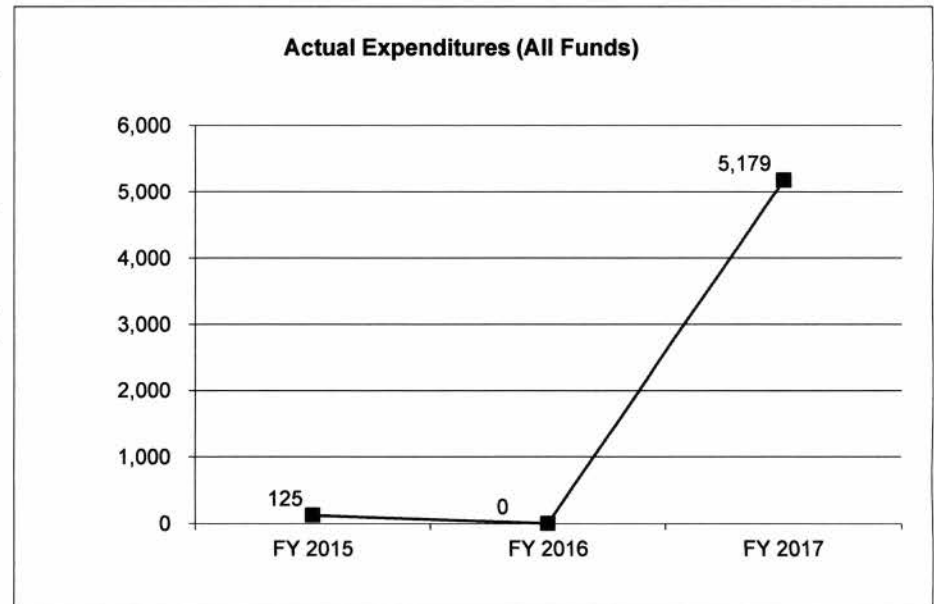
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
Core - DOR Specialty Plate Transfer to Highway	HB Section <u>4.15</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
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)	20,000	20,000	20,000	20,000
Actual Expenditures (All Funds)	125	0	5,179	N/A
Unexpended (All Funds)	19,875	20,000	14,821	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	19,875	20,000	14,821	N/A



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

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

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
TRANSFERS OUT	5,179	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	5,179	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$5,179	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$5,179	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DOR LEGAL EXPENSE FUND TRF									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	1	0.00	0	0.00	0	0.00	
TOTAL - TRF	0	0.00	1	0.00	0	0.00	0	0.00	
TOTAL	0	0.00	1	0.00	0	0.00	0	0.00	
GRAND TOTAL	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00	

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CORE DECISION ITEM

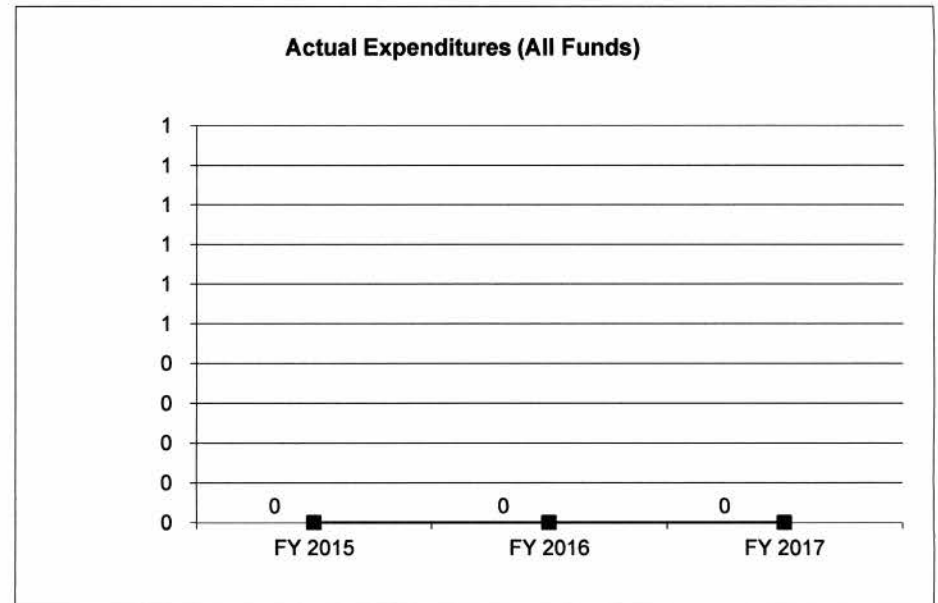
Department of Revenue					Budget Unit 87123C						
Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services/General Counsel, Administration											
Core Legal Expense Fund Transfer					HB Section 4.15						
1. CORE FINANCIAL SUMMARY											
	FY 2019 Budget Request					FY 2019 Governor's 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	0	0		TRF	0	0	0	0	
Total	0	0	0	0		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:						Other Funds:					
2. CORE DESCRIPTION											
<p>In FY 2018, the General Assembly appropriated \$1 for transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation.</p>											
3. PROGRAM LISTING (list programs included in this core funding)											
N/A											

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87123C</u>
Divisions of Taxation, Motor Vehicle and Driver Licensing, Legal Services/General Counsel, Administration	
Core Legal Expense Fund Transfer	HB Section <u>4.15</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	0	0	0	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	0	1
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



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

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

NOTES:

FY 2018 is the first year for this appropriation.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOR LEGAL EXPENSE FUND TRF

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			TRF	0.00	1	0	0	1	
			Total	0.00	1	0	0	1	
DEPARTMENT CORE ADJUSTMENTS									
Core Reduction	1724 T410		TRF	0.00	(1)	0	0	(1)	
NET DEPARTMENT CHANGES				0.00	(1)	0	0	(1)	
DEPARTMENT CORE REQUEST									
			TRF	0.00	0	0	0	0	
			Total	0.00	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE									
			TRF	0.00	0	0	0	0	
			Total	0.00	0	0	0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR LEGAL EXPENSE FUND TRF								
CORE								
TRANSFERS OUT	0	0.00	1	0.00	0	0.00	0	0.00
TOTAL - TRF	0	0.00	1	0.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$1	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	\$0	0.00		0.00

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STATE TAX COMMISSION

Overview

State Tax Commission

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

1. Equalize inter- and intra-county assessments,
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases,
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program, and
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 BUDGET UNIT NAME: State Tax Commission HOUSE BILL SECTION: 4.155	DEPARTMENT: Revenue DIVISION: State Tax Commission
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The State Tax Commission is requesting 25% flexibility based on total GR funding for FY-2019. Flexibility was granted at 10% in FY-18, FY-17, and FY-16, and 25% for fiscal years 2015, 2014, 2012, 2011, 2010, 2009, and 2008. In the Governor's recommendation the following language was added: Not more than 10% flexibility is allowed to reallocate PS and E&E between executive branch departments providing that the total FTE for the state does not increase.

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

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$0	\$5,000 - \$20,000	\$5,000 - \$20,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The State Tax Commission did not utilize flexibility in FY-2017.	Pay on-going expenses due to travel to assist counties. Travel increase due to fewer staffing complement with larger territories and potential fuel price increase.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,860,512	36.36	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	
TOTAL - PS	1,860,512	36.36	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	163,686	0.00	170,775	0.00	170,775	0.00	170,775	0.00	
TOTAL - EE	163,686	0.00	170,775	0.00	170,775	0.00	170,775	0.00	
TOTAL	2,024,198	36.36	2,208,213	38.00	2,208,213	38.00	2,208,213	38.00	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	18,200	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	18,200	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	18,200	0.00	
GRAND TOTAL	\$2,024,198	36.36	\$2,208,213	38.00	\$2,208,213	38.00	\$2,226,413	38.00	

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
Core - State Tax Commission	HB Section <u>4.155</u>

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	2,037,438	0	0	2,037,438		PS	2,037,438	0	0	2,037,438	
EE	170,775	0	0	170,775		EE	170,775	0	0	170,775	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	2,208,213	0	0	2,208,213		Total	2,208,213	0	0	2,208,213	
FTE	38.00	0.00	0.00	38.00		FTE	38.00	0.00	0.00	38.00	

Est. Fringe	1,015,063	0	0	1,015,063
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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	1,015,063	0	0	1,015,063
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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)

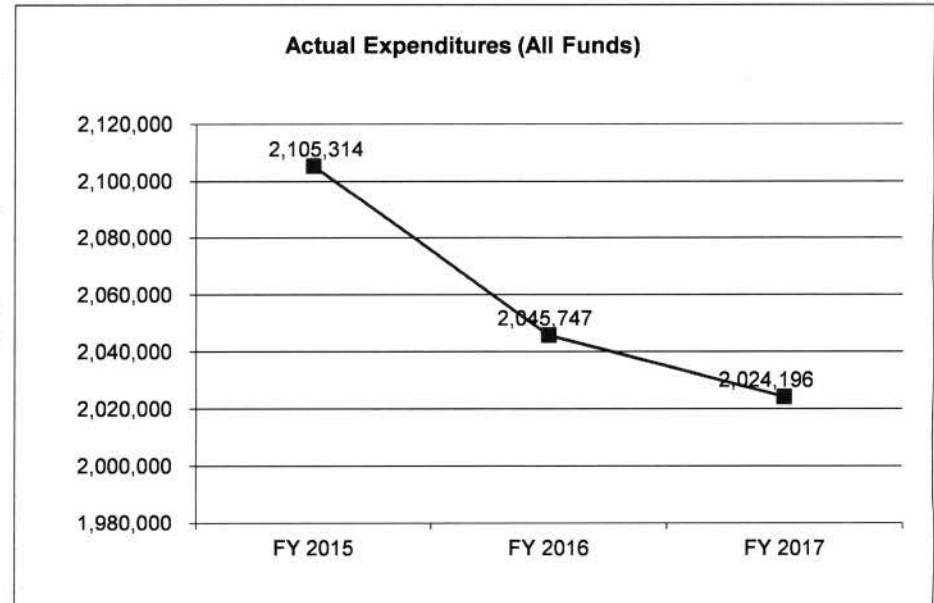
Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
Core - State Tax Commission	HB Section <u>4.155</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	2,159,997	2,169,107	2,209,072	2,208,213
Less Reverted (All Funds)	(5,443)	(55,477)	(56,484)	(56,458)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,154,554	2,113,630	2,152,588	2,151,755
Actual Expenditures (All Funds)	2,105,314	2,045,747	2,024,196	N/A
Unexpended (All Funds)	49,240	67,883	128,392	0
Unexpended, by Fund:				
General Revenue	49,240	67,883	128,392	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of ____

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	38.00	2,037,438	0	0	2,037,438	
	EE	0.00	170,775	0	0	170,775	
	Total	38.00	2,208,213	0	0	2,208,213	
DEPARTMENT CORE REQUEST							
	PS	38.00	2,037,438	0	0	2,037,438	
	EE	0.00	170,775	0	0	170,775	
	Total	38.00	2,208,213	0	0	2,208,213	
GOVERNOR'S RECOMMENDED CORE							
	PS	38.00	2,037,438	0	0	2,037,438	
	EE	0.00	170,775	0	0	170,775	
	Total	38.00	2,208,213	0	0	2,208,213	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	56,368	1.70	70,485	2.00	70,485	2.00	70,485	2.00
SR OFC SUPPORT ASST (STENO)	24,371	0.70	32,530	1.00	32,530	1.00	32,530	1.00
SR OFFICE SUPPORT ASSISTANT	8,873	0.30	0	0.00	0	0.00	0	0.00
RESEARCH ANAL II	39,605	1.00	45,107	1.00	45,107	1.00	45,107	1.00
EXECUTIVE I	36,081	0.92	37,406	1.00	37,406	1.00	37,406	1.00
LOCAL ASST REP I TAX COMM	76,724	2.00	0	0.00	0	0.00	0	0.00
LOCAL ASST REP II TAX COMM	120,955	3.00	246,273	5.00	666,377	15.00	666,377	15.00
APPRAISER I	3,710	0.10	0	0.00	0	0.00	0	0.00
APPRAISER II	409,259	10.00	420,104	10.00	0	0.00	0	0.00
APPRAISER III	47,829	1.00	48,305	1.00	48,305	1.00	48,305	1.00
LOCAL ASST SPV TAX COMM	213,629	4.00	218,504	4.00	218,504	4.00	218,504	4.00
APPRAISAL SPECIALIST	122,392	2.00	121,355	2.00	121,355	2.00	121,355	2.00
TAX COMMISSION MANAGER, BAND 2	124,534	2.00	125,099	2.00	125,099	2.00	125,099	2.00
TAX COMMISSION MANAGER, BAND 3	69,751	1.00	73,296	1.00	73,296	1.00	73,296	1.00
DESIGNATED PRINCIPAL ASST DIV	748	0.01	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	69,751	1.00	72,629	1.00	72,629	1.00	72,629	1.00
HEARINGS OFFICER	0	0.00	29,252	1.00	29,252	1.00	29,252	1.00
COMMISSION MEMBER	118,410	1.09	217,515	2.00	217,515	2.00	217,515	2.00
COMMISSION CHAIRMAN	108,667	1.00	108,758	1.00	108,758	1.00	108,758	1.00
SENIOR HEARINGS OFFICER	108,056	2.00	109,765	2.00	109,765	2.00	109,765	2.00
MISCELLANEOUS PROFESSIONAL	23,056	0.38	0	0.00	0	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	77,743	1.16	61,055	1.00	61,055	1.00	61,055	1.00
TOTAL - PS	1,860,512	36.36	2,037,438	38.00	2,037,438	38.00	2,037,438	38.00
TRAVEL, IN-STATE	34,848	0.00	48,438	0.00	48,438	0.00	48,438	0.00
TRAVEL, OUT-OF-STATE	892	0.00	2,375	0.00	2,375	0.00	2,375	0.00
SUPPLIES	40,297	0.00	56,196	0.00	56,196	0.00	56,196	0.00
PROFESSIONAL DEVELOPMENT	6,835	0.00	12,280	0.00	12,280	0.00	12,280	0.00
COMMUNICATION SERV & SUPP	7,359	0.00	13,138	0.00	13,138	0.00	13,138	0.00
PROFESSIONAL SERVICES	7,839	0.00	12,183	0.00	12,183	0.00	12,183	0.00
M&R SERVICES	16,151	0.00	16,071	0.00	16,071	0.00	16,071	0.00
MOTORIZED EQUIPMENT	40,923	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	7,132	0.00	7,681	0.00	7,681	0.00	7,681	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
OTHER EQUIPMENT	521	0.00	965	0.00	965	0.00	965	0.00
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	112	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	100	0.00
MISCELLANEOUS EXPENSES	889	0.00	500	0.00	500	0.00	500	0.00
TOTAL - EE	163,686	0.00	170,775	0.00	170,775	0.00	170,775	0.00
GRAND TOTAL	\$2,024,198	36.36	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00
GENERAL REVENUE	\$2,024,198	36.36	\$2,208,213	38.00	\$2,208,213	38.00	\$2,208,213	38.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM
RANK: 2 OF 2

Department of Revenue	Budget Unit	86911C
State Tax Commission		
DI Name FY19 Pay Plan	DI# 0000012	HB Section 4.155

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

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

Other Funds:

	FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total	E
PS	18,200	0	0	18,200	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	18,200	0	0	18,200	

FTE 28.00 0.00 0.00 28.00

Est. Fringe 307,608 0 0 307,608

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

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2019 budget includes appropriation authority for a \$650 pay raise for state employees making \$50,000 or less.

NEW DECISION ITEM

RANK: 2 OF 2

Department of Revenue	Budget Unit	86911C
State Tax Commission		
DI Name FY19 Pay Plan	DI# 0000012	HB Section 4.155

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

The appropriated amount for the Fiscal Year 19 pay plan was based on the core personal service appropriations for those making \$50,000 or less.

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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
100-Salaries and Wages	18,200	28.0					18,200	28.0		
Total PS	18,200	28.0	0	0.0	0	0.0	18,200	28.0	0	
Grand Total	18,200	28.0	0	0.0	0	0.0	18,200	28.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,300	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	650	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	650	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	650	0.00
LOCAL ASST REP II TAX COMM	0	0.00	0	0.00	0	0.00	9,750	0.00
APPRAISER III	0	0.00	0	0.00	0	0.00	650	0.00
LOCAL ASST SPV TAX COMM	0	0.00	0	0.00	0	0.00	2,600	0.00
HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	650	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	1,300	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	18,200	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$18,200	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$18,200	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.155

Program Name - Legal

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

1a. What strategic priority does this program address?

Efficient and fair disposition of appeals.

1b. What does this program do?

The Legal Program is charged with conducting hearings and issuing decisions, including the findings of facts and conclusions of law, in *ad valorem* appeals filed (14,000 filed in a biennial assessment cycle) from Board of Equalization decisions rendered in all 115 counties (includes the City of St. Louis). Other duties include preparation of Review Decisions for the Commissioners; advising Commission on legal issues; representation of Original Assessment Program staff on utility and railroad appeals; handle litigation involving the State Tax Commission in courts; and coordinating with the Attorney General's Office.

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, of the Missouri Constitution; Chapters 138 and 151, RSMo.

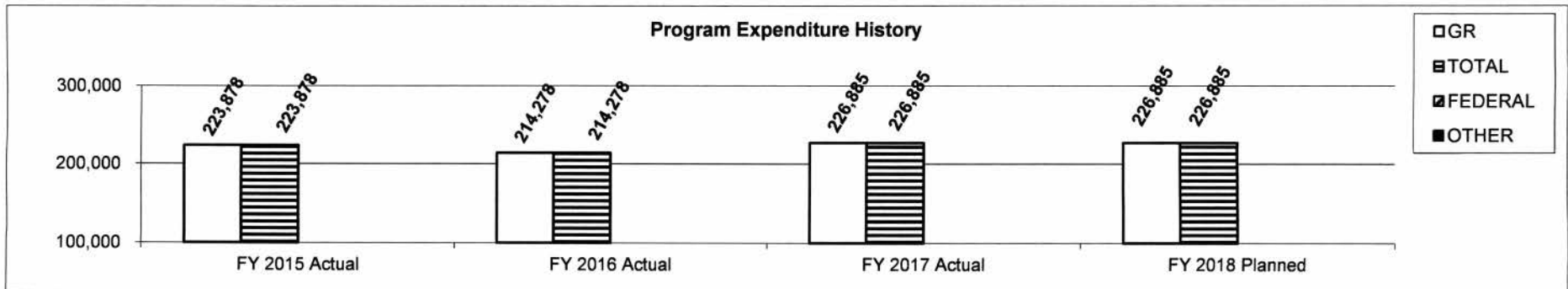
3. Are there federal matching requirements? If yes, please explain.

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): 4.155

Program Name - Legal

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

7a. Provide an effectiveness measure.

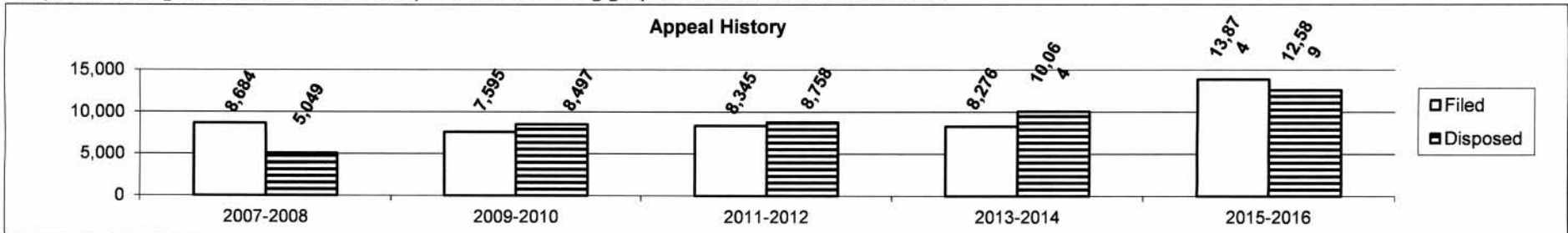
The State of Missouri has over 6 million real property assessments in a biennial assessment year (2-year period). Over 16,000 assessments are challenged in this same biennial assessment cycle, amounting to less than 1% of assessments challenged.

7b. Provide an efficiency measure.

Cost of challenges varies depending on the classification and complexity of the property involved and the grounds of the challenge. The State Tax Commission emphasizes efficient and effective disposition of all taxpayer challenges by facilitating settlement prehearing conferences early in the process. Hearing Officers conduct regular docket appearances for the 16,000 challenges in the 115 jurisdictions. Challenges involving complex issues and properties, such as discrimination, mines, and personal property of factories, require a significant number of FTE hours and travel. Due to the need of the hearing officers to address many appeals at each docket an estimate as to cost per appeal is not possible.

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

The base target is to dispose of 80% of appeals filed with the State Tax Commission. The stretch target is to achieve 95% disposition of appeals filed. This measurement matrix will be a new accounting measure. Previously, the State Tax Commission compiled data which reflects the appeals filed and appeals disposed during a biennial assessment cycle. The following graph reflects that measurement.



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

Customer satisfaction is measured by the number of appeals filed within the judicial system.

PROGRAM DESCRIPTION

Department - Revenue\State Tax Commission

HB Section(s): 4.155

Program Name - Local Assistance

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

1a. What strategic priority does this program address?

Ensure equitable and uniform assessments.

1b. 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; Chapters 53, 137, and 138, RSMo.

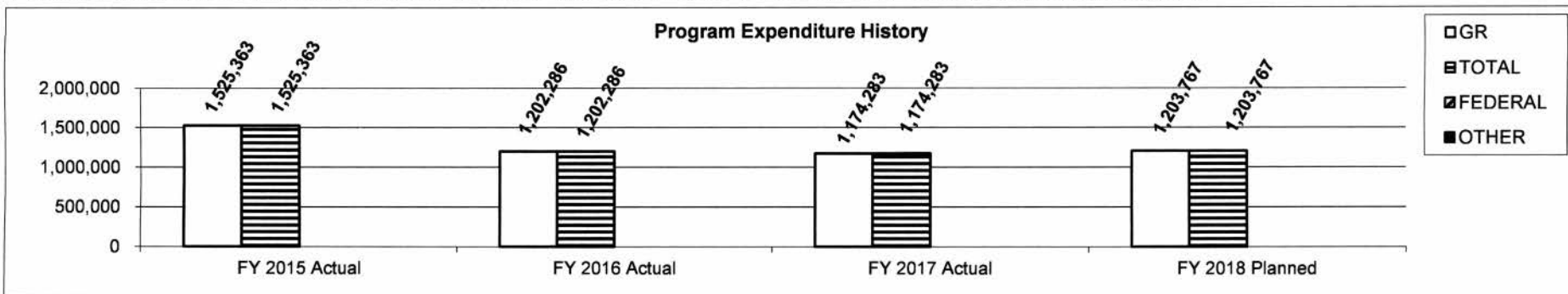
3. Are there federal matching requirements? If yes, please explain.

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

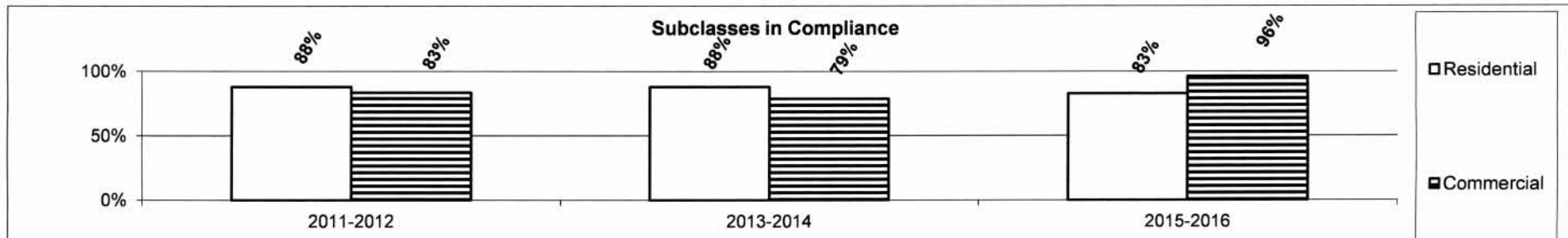
HB Section(s): 4.155

Program Name - Local Assistance

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

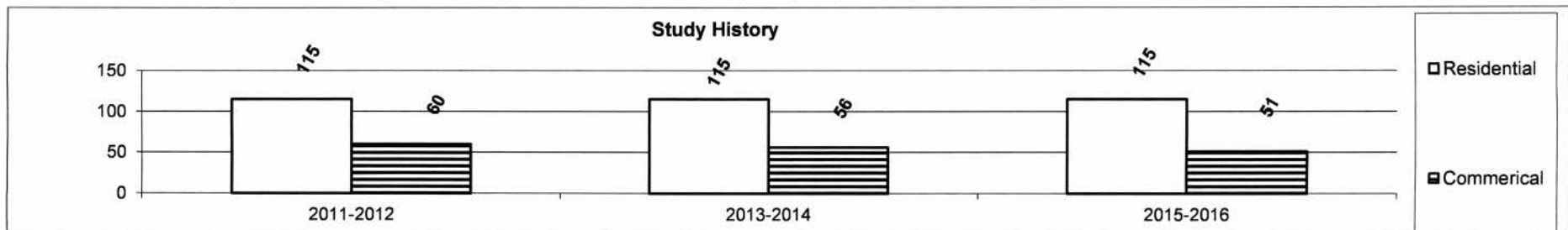
7a. Provide an effectiveness measure.

Base target is that 80% of counties, residential and commercial subclasses, are within tolerance of 90%-110% of market value for a biennial assessment cycle. The stretch target is to achieve 90% of counties to be within tolerance of 90%-110% of market value for a biennial assessment cycle.



7b. Provide an efficiency measure.

To complete 115 residential and 53 commercial studies within a biennial assessment cycle (2-years). Residential Sales Study are completed in 4-5 days. Commercial appraisal studies take 3-5 days per appraisal to complete, each study contains 30 appraisals. Residential appraisal studies take 3-5 days to complete, each study contains 25 appraisals. Appraisals completion days vary depending on the complexity of each appraisal.



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

State of Missouri taxpayers and 115 counties (includes the City of St. Louis).

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

Customer satisfaction is measured by the number of appeals filed within the judicial system.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.155

Program Name - Original Assessment

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

1a. What strategic priority does this program address?

Original assessment of utility properties.

1b. What does this program do?

This section has the duty of the original assessment of distributable property held by public utilities, railroads, private car companies, airlines, and related entities. This section performs in excess of 750 complex unitary valuation appraisals representing over \$275 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section result in approximately \$415 million in local revenues. Desk audits are conducted to improve the accuracy of results.

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; Chapters 137, 138, 151, 153, and 155, RSMo.

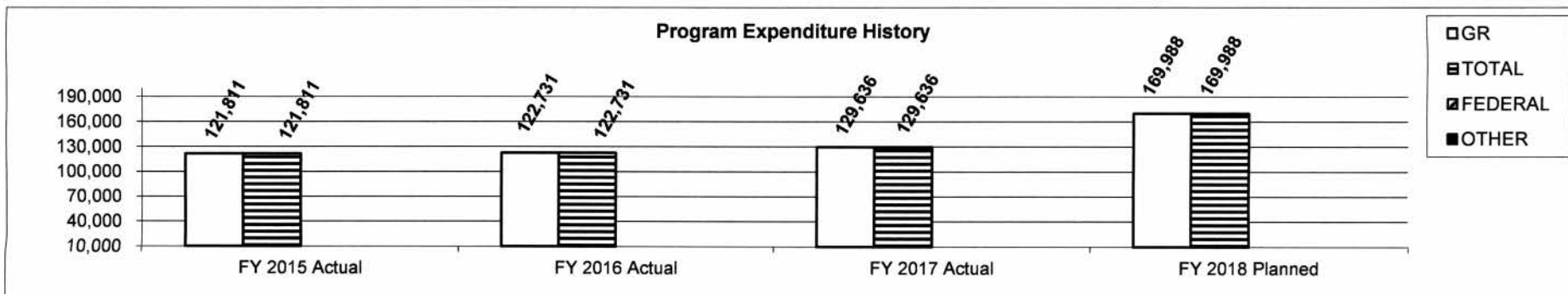
3. Are there federal matching requirements? If yes, please explain.

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

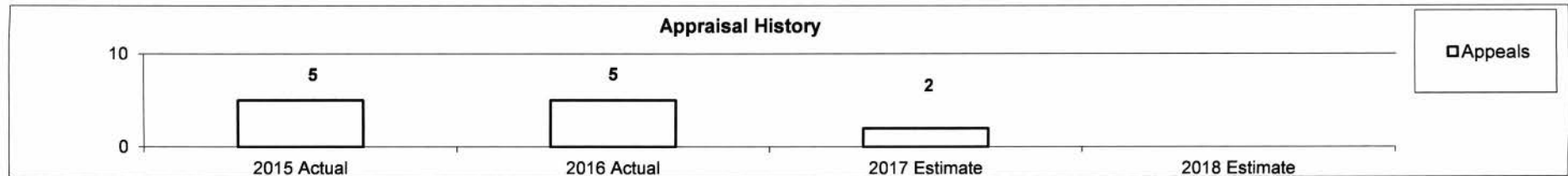
HB Section(s): 4.155

Program Name - Original Assessment

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

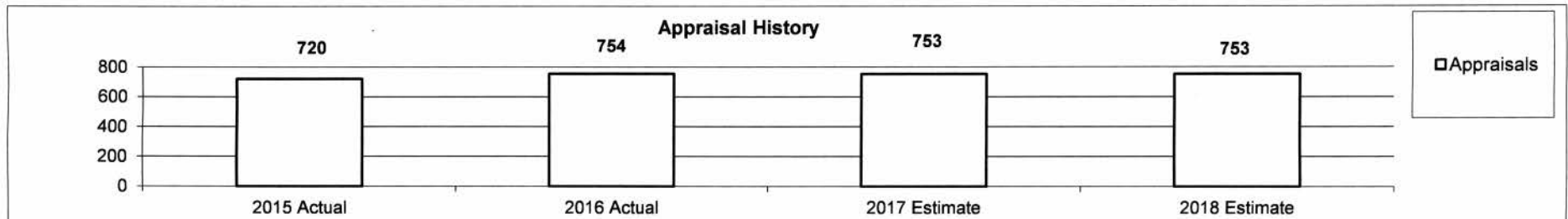
7a. Provide an effectiveness measure.

The State Tax Commission completes in excess of 700 unitary appraisals annually. The number of appeals challenging these appraisals is less than 10 annually. 5 appeals were filed for the 2015 and 2016 years, amounting to 1% of appraisals appealed. 2 appeals were filed for 2017, amounting to less than 1% of appraisals appealed.



7b. Provide an efficiency measure.

Complete all unitary appraisals within 150 days to meet statutory deadlines for electric, pipeline, railroad, and other related public utility companies operating in this state, Chapters 137, 138, 151, 153, and 155, RSMo.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

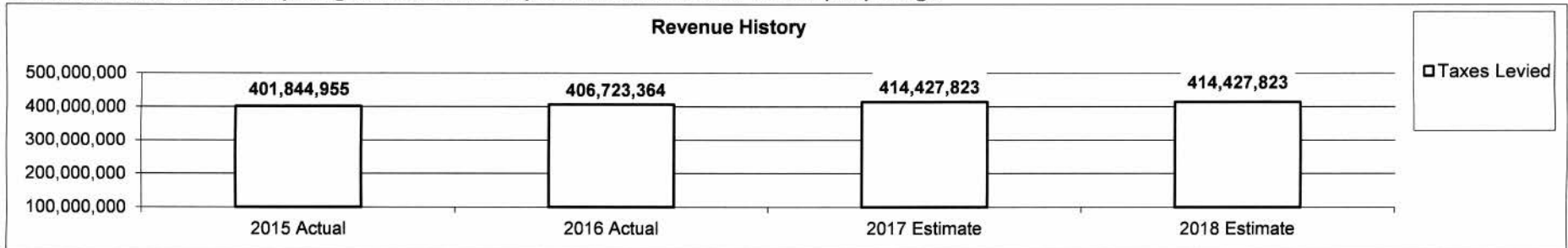
HB Section(s): 4.155

Program Name - Original Assessment

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

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

Complete all unitary appraisals annually for electric, pipeline, railroad, and other related public utility companies operating in this state. Per constitutional and statutory obligations, 100% completion is achieved for all company filings.



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

The number of appeals is minimized by the effectiveness of Original Assessment's work.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
ASSESSMENT MAINTENANCE									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	
TOTAL - PD	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	
TOTAL	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	
GRAND TOTAL	\$10,615,709	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00	

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section <u>4.160</u>

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 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	9,956,004	0	0	9,956,004		PSD	9,956,004	0	0	9,956,004	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	9,956,004	0	0	9,956,004		Total	9,956,004	0	0	9,956,004	
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:

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a biennial reassessment plan. This core request in the amount of \$9,956,004 will provide reimbursements to counties at just under \$3.00 per parcel based upon the 2016 parcel count of 3,318,668.

The average cost per parcel required to implement the statewide assessment program stands at \$20.59. 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 2016 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)

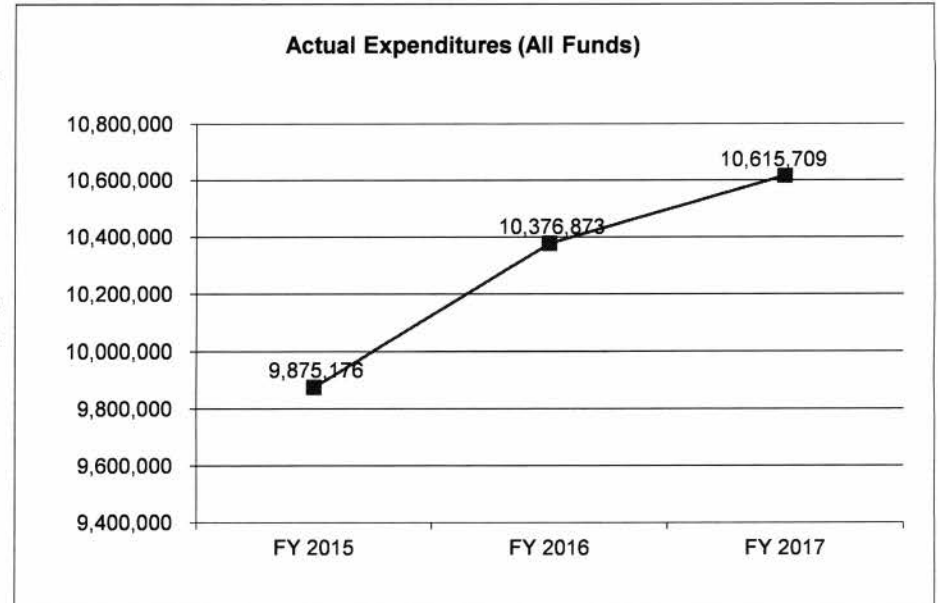
Assessment Maintenance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section <u>4.160</u>

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	9,876,876	10,376,876	11,531,622	9,956,004
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	(866,060)	0
Budget Authority (All Funds)	9,876,876	10,376,876	10,665,562	9,956,004
Actual Expenditures (All Funds)	9,875,176	10,376,873	10,615,709	N/A
Unexpended (All Funds)	1,700	3	49,853	N/A
Unexpended, by Fund:				
General Revenue	1,700	3	49,853	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Restricted amount is as of July 1, 2016.

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:

FY - 2017 unexpended funds were due to counties failure to comply with assessment requirements. The counties studies reflect that market value and uniformity standards were not achieved.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	9,956,004	0	0	9,956,004	
	Total	0.00	9,956,004	0	0	9,956,004	
DEPARTMENT CORE REQUEST							
	PD	0.00	9,956,004	0	0	9,956,004	
	Total	0.00	9,956,004	0	0	9,956,004	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	9,956,004	0	0	9,956,004	
	Total	0.00	9,956,004	0	0	9,956,004	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
TOTAL - PD	10,615,709	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
GRAND TOTAL	\$10,615,709	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00
GENERAL REVENUE	\$10,615,709	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department - Revenue\State Tax Commission

HB Section(s): 4.160

Program Name - Assessment Maintenance

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

1a. What strategic priority does this program address?

Fund local tax assessment functions.

1b. What does this program do?

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a biennial reassessment plan.

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

Section 137.750, RSMo.

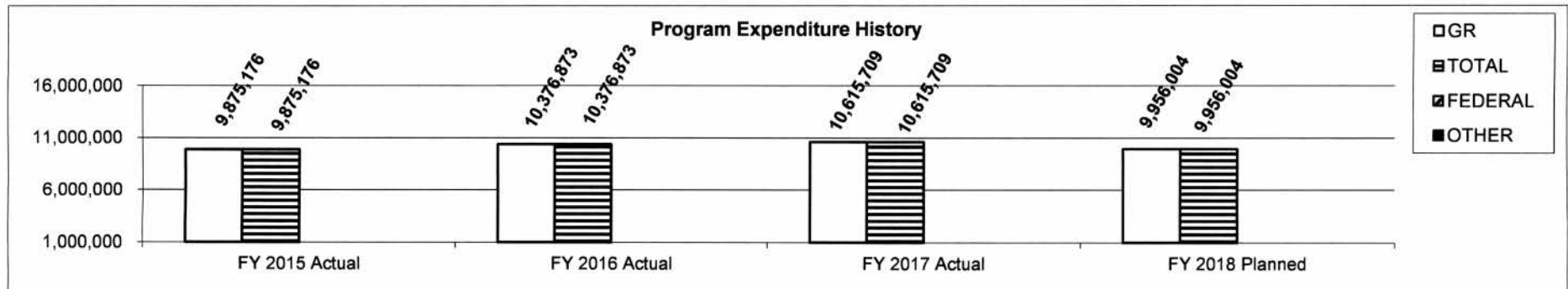
3. Are there federal matching requirements? If yes, please explain.

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

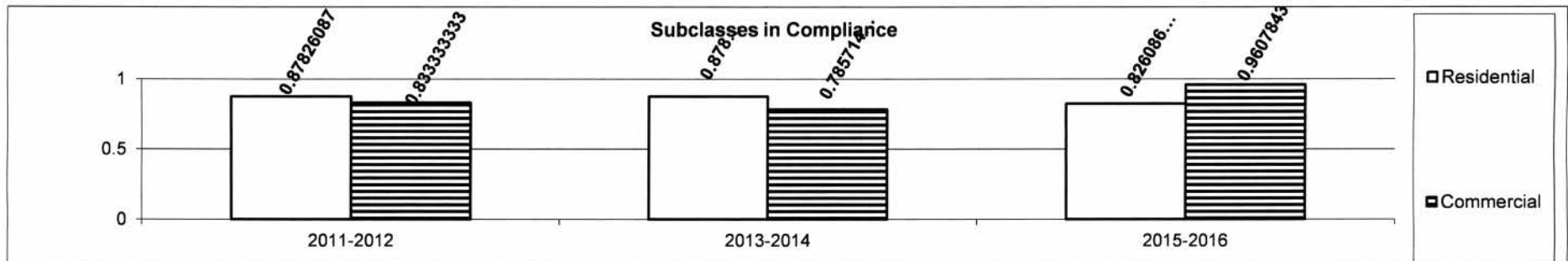
HB Section(s): 4.160

Program Name - Assessment Maintenance

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

7a. Provide an effectiveness measure.

Tax assessment compliance is dependent upon the compliance with statutory requirements for 115 counties (includes the City of St. Louis).



7b. Provide an efficiency measure.

Reimbursement is dependent upon compliance of counties achieving constitutional, statutory, and memorandum of understanding requirements.

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

115 counties (includes City of St. Louis).

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

N/A – customer satisfaction would be realized by the State providing 100% of all costs associated with maintaining statewide assessment program and that all assessment programs are in compliance with constitutional and statutory requirements. Total cost of the assessment program for 2016 was \$70 million.

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STATE LOTTERY COMMISSION

Overview

Missouri State Lottery

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

The Lottery's mission is 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 17 ticket sales exceeded \$1 billion for the seventh year in a row and were highest in Lottery history. The amount of profit transferred to the Lottery Proceeds Fund for education was the second highest on record at \$298 million.

Over the past 32 years, the Lottery has sold over \$21 billion in product and transferred profits of more than \$5.7 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 32-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to less than 5 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.165	DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

Fund - 0657 Lottery Enterprise Fund
 Personal Services - \$1,768,812 - 25% Expense and Equipment - \$2,242,072 - 25% Vendor Costs - \$6,217,869- 25% Pull-Tab Costs -\$1,030,851
 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, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. 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 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION - OPERATIN									
CORE									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	6,811,524	152.96	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	
TOTAL - PS	6,811,524	152.96	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	50,013,542	0.00	53,836,197	0.00	53,953,722	0.00	53,953,722	0.00	
TOTAL - EE	50,013,542	0.00	53,836,197	0.00	53,953,722	0.00	53,953,722	0.00	
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00	
TOTAL - PD	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00	
TOTAL	56,835,445	152.96	60,917,646	153.50	61,038,421	153.50	61,038,421	153.50	
Pay Plan - 0000012									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	81,575	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	81,575	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	81,575	0.00	
Vendor and Pull Tab Payments - 1860008									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	5,200,000	0.00	
TOTAL - EE	0	0.00	0	0.00	0	0.00	5,200,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	5,200,000	0.00	
GRAND TOTAL	\$56,835,445	152.96	\$60,917,646	153.50	\$61,038,421	153.50	\$66,319,996	153.50	

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.165

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	7,075,249	7,075,249	PS	0	0	7,075,249	7,075,249
EE	0	0	53,953,722	53,953,722	EE	0	0	53,953,722	53,953,722
PSD	0	0	9,450	9,450	PSD	0	0	9,450	9,450
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	61,038,421	61,038,421	Total	0	0	61,038,421	61,038,421
FTE	0.00	0.00	153.50	153.50	FTE	0.00	0.00	153.50	153.50

Est. Fringe	0	0	3,757,307	3,757,307
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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)

Est. Fringe	0	0	3,757,307	3,757,307
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services and expense and equipment to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining millions. An "E" is requested so that the Lottery can continue to pay sales-related vendor costs if sales exceed expectations.

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

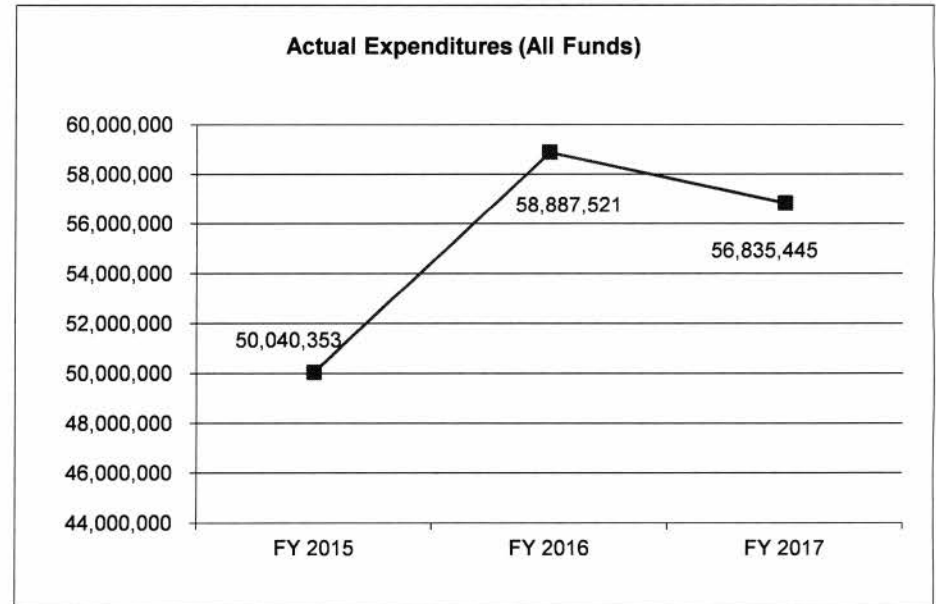
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.165

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	59,118,310	60,155,509	58,794,241	60,917,646
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	59,118,310	60,155,509	58,794,241	N/A
Actual Expenditures (All Funds)	50,040,353	58,887,521	56,835,445	N/A
Unexpended (All Funds)	9,077,957	1,267,988	1,958,796	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	9,077,957	1,267,988	1,958,796	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:

Supplemental budget requests were approved in the amount of \$1 million in FY 16 and \$2 million in FY 17.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - OPERATING

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	53,836,197	53,836,197	
				PD	0.00	0	0	6,200	6,200	
				Total	153.50	0	0	60,917,646	60,917,646	
DEPARTMENT CORE ADJUSTMENTS										
Transfer In	477	9157		EE	0.00	0	0	120,775	120,775	Transfer in from OA-FMDC for fuel and utilities at Lottery Headquarters.
Core Reallocation	466	9157		EE	0.00	0	0	(3,250)	(3,250)	
Core Reallocation	466	9157		PD	0.00	0	0	3,250	3,250	
NET DEPARTMENT CHANGES					0.00	0	0	120,775	120,775	
DEPARTMENT CORE REQUEST										
				PS	153.50	0	0	7,075,249	7,075,249	
				EE	0.00	0	0	53,953,722	53,953,722	
				PD	0.00	0	0	9,450	9,450	
				Total	153.50	0	0	61,038,421	61,038,421	
GOVERNOR'S RECOMMENDED CORE										
				PS	153.50	0	0	7,075,249	7,075,249	
				EE	0.00	0	0	53,953,722	53,953,722	
				PD	0.00	0	0	9,450	9,450	
				Total	153.50	0	0	61,038,421	61,038,421	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	6,394	0.25	165,170	6.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	148,571	4.51	168,371	5.00	168,371	5.00	168,371	5.00
SR OFFICE SUPPORT ASSISTANT	146,926	5.69	0	0.00	165,170	6.00	165,170	6.00
COMPUTER OPER I	29,460	1.00	24,785	1.00	29,460	1.00	29,460	1.00
COMPUTER OPER II	30,414	1.03	29,584	1.00	29,584	1.00	29,584	1.00
COMPUTER OPER III	109,120	3.01	108,890	3.00	108,890	3.00	108,890	3.00
COMPUTER OPERATIONS SPV II	50,995	1.00	52,082	1.00	52,082	1.00	52,082	1.00
INFORMATION TECHNOLOGIST I	1,259	0.03	0	0.00	73,848	2.00	73,848	2.00
INFORMATION TECHNOLOGIST II	20,292	0.46	44,358	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST III	119,849	2.50	97,100	2.00	67,100	2.00	67,100	2.00
INFORMATION TECHNOLOGIST IV	251,704	5.07	315,473	5.00	252,378	4.00	252,378	4.00
INFORMATION TECHNOLOGY SUPV	83,684	1.08	71,003	1.00	79,104	1.00	79,104	1.00
INFORMATION TECHNOLOGY SPEC I	60,035	1.00	60,086	1.00	120,170	2.00	120,170	2.00
INFORMATION TECHNOLOGY SPEC II	208,565	2.96	188,792	3.00	130,608	2.00	130,608	2.00
STOREKEEPER II	85,965	3.00	104,474	3.00	104,474	3.00	104,474	3.00
ACCOUNTANT I	36,976	1.04	34,649	1.00	34,649	1.00	34,649	1.00
ACCOUNTANT II	98,177	2.01	88,257	2.00	88,257	2.00	88,257	2.00
CH ACCOUNTANT	34,986	0.62	57,014	1.00	0	0.00	0	0.00
ACCOUNTING SPECIALIST III	59,744	1.00	53,661	1.00	110,675	2.00	110,675	2.00
RESEARCH ANAL III	56,581	1.09	51,042	1.00	51,042	1.00	51,042	1.00
PUBLIC INFORMATION COOR	191,007	4.07	282,388	6.00	220,045	4.00	220,045	4.00
EXECUTIVE I	350,373	9.83	332,972	9.00	332,972	9.00	332,972	9.00
EXECUTIVE II	44,604	1.01	44,352	1.00	44,352	1.00	44,352	1.00
MANAGEMENT ANALYSIS SPEC II	136,199	3.01	40,427	1.00	136,199	3.00	136,199	3.00
MAINTENANCE SPV II	45,915	1.02	48,834	1.00	48,834	1.00	48,834	1.00
GRAPHIC ARTS SPEC III	44,511	1.02	39,181	1.00	43,560	1.00	43,560	1.00
LOTTERY CUSTOMER SERVICE REP	198,788	7.23	263,659	7.50	263,659	7.50	263,659	7.50
LOTTERY INSIDE SALES REP	250,739	8.02	248,822	8.00	248,822	8.00	248,822	8.00
LOTTERY SALES REPRESENTATIVE	1,514,332	40.77	1,614,476	41.00	1,614,476	41.00	1,614,476	41.00
LOTTERY INSIDE SALES SUPV	76,545	2.00	71,998	2.00	76,545	2.00	76,545	2.00
LOTTERY SALES COORDINATOR	398,786	8.16	404,426	8.00	404,426	8.00	404,426	8.00
LOTTERY SECURITY SPECIALIST	157,826	2.87	163,414	3.00	163,414	3.00	163,414	3.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
FACILITIES OPERATIONS MGR B1	60,004	1.00	58,886	1.00	58,886	1.00	58,886	1.00
FISCAL & ADMINISTRATIVE MGR B3	93,009	1.00	93,206	1.00	93,206	1.00	93,206	1.00
HUMAN RESOURCES MGR B1	64,639	1.00	61,365	1.00	64,639	1.00	64,639	1.00
RESEARCH MANAGER B1	62,428	1.00	62,479	1.00	62,479	1.00	62,479	1.00
LOTTERY MGR B1	313,817	5.83	381,615	7.00	319,191	6.00	319,191	6.00
LOTTERY MGR B2	369,515	5.83	319,224	5.00	381,648	6.00	381,648	6.00
LOTTERY MGR B3	168,014	2.00	164,714	2.00	168,014	2.00	168,014	2.00
DIVISION DIRECTOR	141,291	1.54	191,824	2.00	191,824	2.00	191,824	2.00
DESIGNATED PRINCIPAL ASST DIV	250,148	3.46	304,344	4.00	304,344	4.00	304,344	4.00
MISCELLANEOUS PROFESSIONAL	61,043	0.81	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	61,025	1.13	50,745	1.00	50,745	1.00	50,745	1.00
PRINCIPAL ASST BOARD/COMMISSON	117,269	1.00	117,107	1.00	117,107	1.00	117,107	1.00
TOTAL - PS	6,811,524	152.96	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50
TRAVEL, IN-STATE	140,227	0.00	133,400	0.00	162,694	0.00	162,694	0.00
TRAVEL, OUT-OF-STATE	39,651	0.00	62,600	0.00	52,900	0.00	52,900	0.00
FUEL & UTILITIES	0	0.00	0	0.00	120,775	0.00	120,775	0.00
SUPPLIES	743,648	0.00	733,887	0.00	946,827	0.00	946,827	0.00
PROFESSIONAL DEVELOPMENT	113,876	0.00	161,638	0.00	222,293	0.00	222,293	0.00
COMMUNICATION SERV & SUPP	306,632	0.00	413,550	0.00	341,600	0.00	341,600	0.00
PROFESSIONAL SERVICES	45,316,497	0.00	48,314,807	0.00	48,185,363	0.00	48,185,363	0.00
HOUSEKEEPING & JANITORIAL SERV	42,003	0.00	42,300	0.00	44,000	0.00	44,000	0.00
M&R SERVICES	909,086	0.00	926,600	0.00	1,090,655	0.00	1,090,655	0.00
COMPUTER EQUIPMENT	754,429	0.00	1,188,600	0.00	803,500	0.00	803,500	0.00
MOTORIZED EQUIPMENT	177,850	0.00	210,000	0.00	228,450	0.00	228,450	0.00
OFFICE EQUIPMENT	17,461	0.00	59,406	0.00	26,535	0.00	26,535	0.00
OTHER EQUIPMENT	998,863	0.00	562,173	0.00	771,703	0.00	771,703	0.00
PROPERTY & IMPROVEMENTS	117,000	0.00	500,000	0.00	510,000	0.00	510,000	0.00
BUILDING LEASE PAYMENTS	36,296	0.00	33,600	0.00	43,750	0.00	43,750	0.00
EQUIPMENT RENTALS & LEASES	76,318	0.00	63,700	0.00	83,950	0.00	83,950	0.00
MISCELLANEOUS EXPENSES	223,705	0.00	429,936	0.00	318,727	0.00	318,727	0.00
TOTAL - EE	50,013,542	0.00	53,836,197	0.00	53,953,722	0.00	53,953,722	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
REFUNDS	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00
TOTAL - PD	10,379	0.00	6,200	0.00	9,450	0.00	9,450	0.00
GRAND TOTAL	\$56,835,445	152.96	\$60,917,646	153.50	\$61,038,421	153.50	\$61,038,421	153.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$56,835,445	152.96	\$60,917,646	153.50	\$61,038,421	153.50	\$61,038,421	153.50

PROGRAM DESCRIPTION

Department	REVENUE	HB Section(s): <u>4.165-4.185</u>
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s):	LOTTERY - OPERATING - OTHER FUNDS	

1a. What strategic priority does this program address?

Helps fund public education.

1b. 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

PROGRAM DESCRIPTION

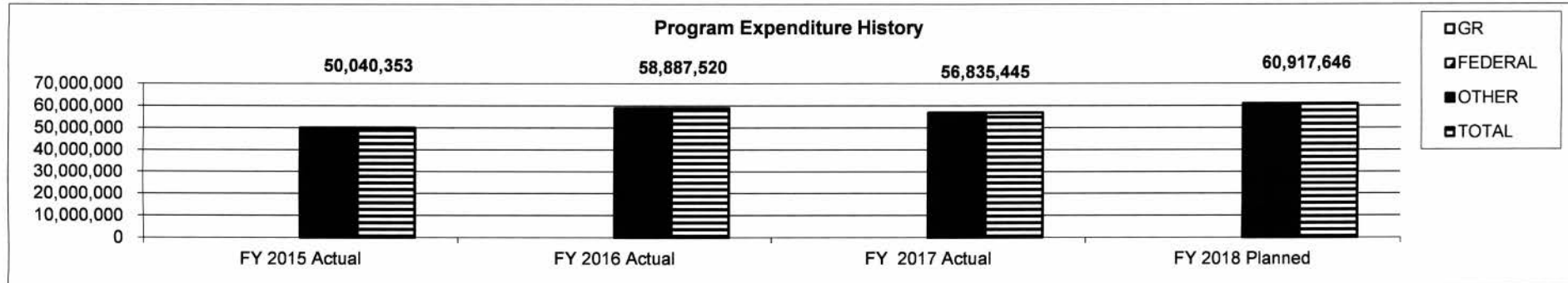
Department **REVENUE**

HB Section(s): **4.165-4.185**

Program Name **MISSOURI LOTTERY COMMISSION**

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

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

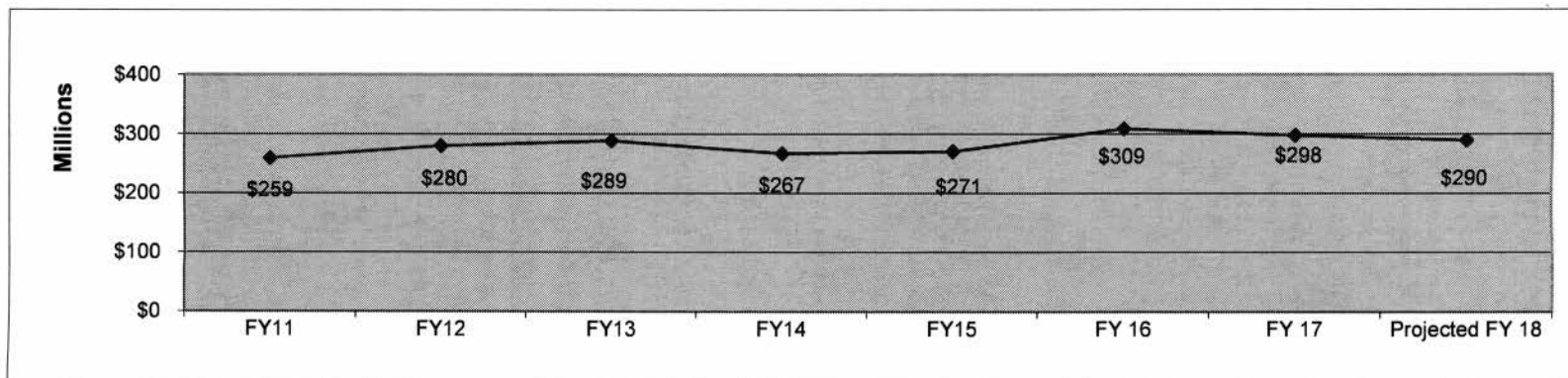


6. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

7a. Provide an effectiveness measure.

1.) Annual Transfers to Education

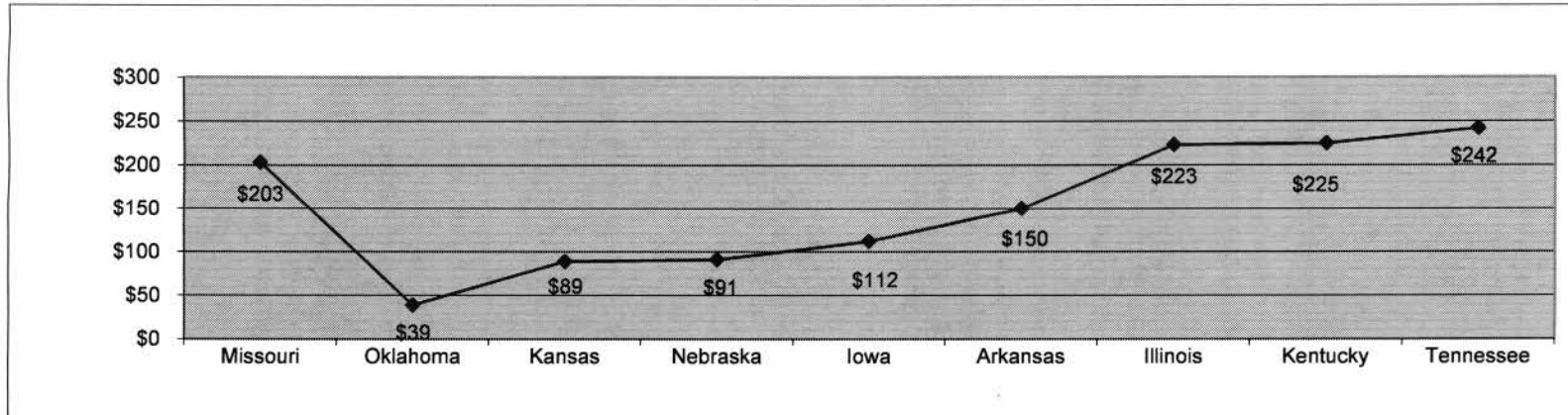


PROGRAM DESCRIPTION

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

HB Section(s): 4.165-4.185

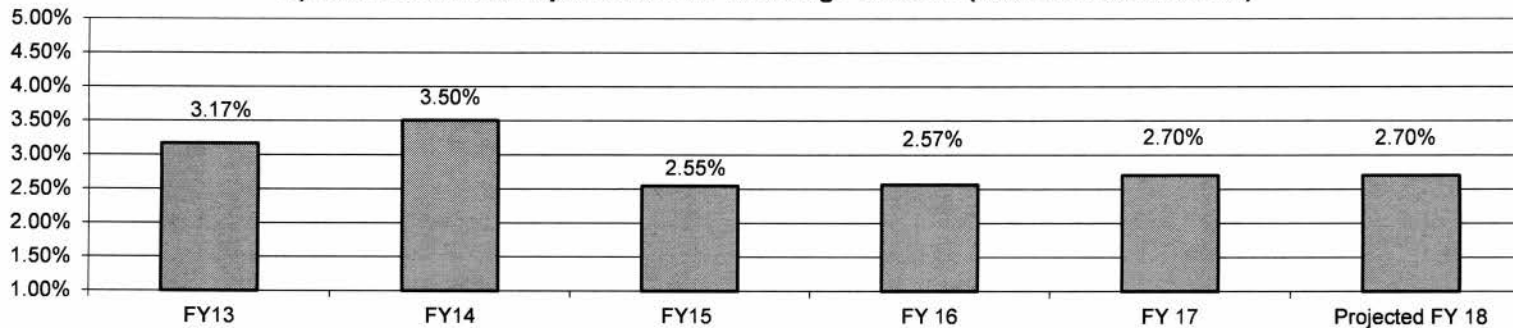
2.) FY 2017 Per Capita Lottery Sales of Contiguous States (Unaudited)



3.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2017, the Lottery remitted \$3.6 million in state tax withholdings to Missouri Department of Revenue and \$664,000 in debt offsets to various state agencies from Lottery prize winnings.

7b. Provide an efficiency measure.

1.) Administrative Expenses as a Percentage of Sales (excludes ticket costs)**



**Administrative expenses include wages and benefits, depreciation, advertising and other general and administrative costs. It excludes ticket

PROGRAM DESCRIPTION

Department	REVENUE	HB Section(s): <u>4.165-4.185</u>
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS		
costs and related vendor fees, retailer commissions and incentives, and prizes.		
7c. Provide the number of clients/individuals served, if applicable.		
1.) Lottery Retailers - 4,600 Lottery retailers across the state who received \$78.5 million in retailer commissions and incentives in FY 2017.		
2.) Lottery Players - \$912.9 million paid to players in prizes in FY 2017.		
3.) Minority and Women-owned Businesses - \$17.1 million and \$6.5 million to minority and women-owned businesses, respectively, in FY 2017, for participation rates of 14.55% and 5.55%, respectively.		

PROGRAM DESCRIPTION

Department	REVENUE	HB Section(s): <u>4.165-4.185</u>
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS		
<p>7d. Provide a customer satisfaction measure, if available.</p> <p>1.) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2017 sales were \$1.34 billion, the highest in Missouri Lottery history.</p> <p>2.) Retailer Satisfaction - 2017 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.26 out of 5, up from 2016's rating of 4.06.</p>		

NEW DECISION ITEM

RANK: 2 OF _____

Department Revenue		Budget Unit	<u>87212C</u>
Division	<u>Missouri Lottery Commission</u>		
DI Name	<u>FY19 Pay Plan</u>	DI#	<u>0000012</u>
		HB Section	<u>4.165</u>

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE 0.00 0.00 0.00 0.00

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

Other Funds:

	FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total	E
PS	0	0	81,575	81,575	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	81,575	81,575	

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	24,848	24,848
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2019 budget includes appropriation authority for a \$650 pay raise for state employees making \$50,000 or less.

NEW DECISION ITEM

RANK: 2 OF

Department Revenue		Budget Unit	<u>87212C</u>
Division	Missouri Lottery Commission		
DI Name	FY19 Pay Plan	DI# 0000012	HB Section <u>4.165</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 appropriated amount for the Fiscal Year 19 pay plan was based on the core personal service appropriations for those making \$50,000 or less.

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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
100-Salaries and Wages					81,575		81,575	0.0		
Total PS	0	0.0	0	0.0	81,575	0.0	81,575	0.0	0	
Grand Total	0	0.0	0	0.0	81,575	0.0	81,575	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,250	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,900	0.00
COMPUTER OPER I	0	0.00	0	0.00	0	0.00	650	0.00
COMPUTER OPER II	0	0.00	0	0.00	0	0.00	650	0.00
COMPUTER OPER III	0	0.00	0	0.00	0	0.00	1,950	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	0	0.00	650	0.00
INFORMATION TECHNOLOGIST I	0	0.00	0	0.00	0	0.00	1,300	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	1,300	0.00
STOREKEEPER II	0	0.00	0	0.00	0	0.00	1,950	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	650	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	1,300	0.00
ACCOUNTING SPECIALIST III	0	0.00	0	0.00	0	0.00	1,300	0.00
RESEARCH ANAL III	0	0.00	0	0.00	0	0.00	650	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	2,600	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	5,850	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	650	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	1,950	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	0	0.00	650	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	0	0.00	650	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	4,875	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	0	0.00	5,200	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	0	0.00	26,650	0.00
LOTTERY INSIDE SALES SUPV	0	0.00	0	0.00	0	0.00	1,300	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	0	0.00	5,200	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	1,950	0.00
LOTTERY MGR B1	0	0.00	0	0.00	0	0.00	3,900	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	650	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	81,575	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$81,575	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$81,575	0.00

NEW DECISION ITEM

RANK: 2 OF

Department Revenue	Budget Unit	87212C
Division Missouri Lottery Commission		
DI Name Vendor and Pull-Tab Cost to Continue	DI# 1860008	HB Section 4.165

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE 0.00 0.00 0.00 0.00

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

Other Funds:

	FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	5,200,000	5,200,000	E
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	5,200,000	5,200,000	

FTE 0.00 0.00 0.00 0.00

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

Other Funds: Lottery Enterprise Fund (0657)

2. 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.

In the current fiscal year (FY 18), an additional \$5,200,000 is needed to pay sales-related vendor costs for Lottery Scratchers, Draw Games and Pull-Tab tickets. The Governor's Recommendation assumes the amount needed in the current fiscal year will continue to be necessary in FY 19 and beyond.

NEW DECISION ITEM

RANK: 2 OF

Department Revenue	Budget Unit	87212C
Division Missouri Lottery Commission		
DI Name Vendor and Pull-Tab Cost to Continue DI# 1860008	HB Section	4.165

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 request is based on the additional amount projected to be needed for sales-related vendor payments in FY 18.

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
400 - Professional Services							0	0.0		
Total EE	0	0.0	0	0.0	0	0.0	0	0.0	0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
400 - Professional Services					5,200,000		5,200,000	0.0		
Total EE	0	0.0	0	0.0	5,200,000	0.0	5,200,000	0.0	0	
Grand Total	0	0.0	0	0.0	5,200,000	0.0	5,200,000	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Vendor and Pull Tab Payments - 1860008								
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	5,200,000	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	5,200,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,200,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,200,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
STATE LOTTERY FUND	147,360,493	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	
TOTAL - EE	147,360,493	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	
TOTAL	147,360,493	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	
GRAND TOTAL	\$147,360,493	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.170

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	174,075,218	174,075,218 E	EE	0	0	174,075,218	174,075,218 E
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	174,075,218	174,075,218	Total	0	0	174,075,218	174,075,218
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: State Lottery Fund (0682)

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

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

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

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

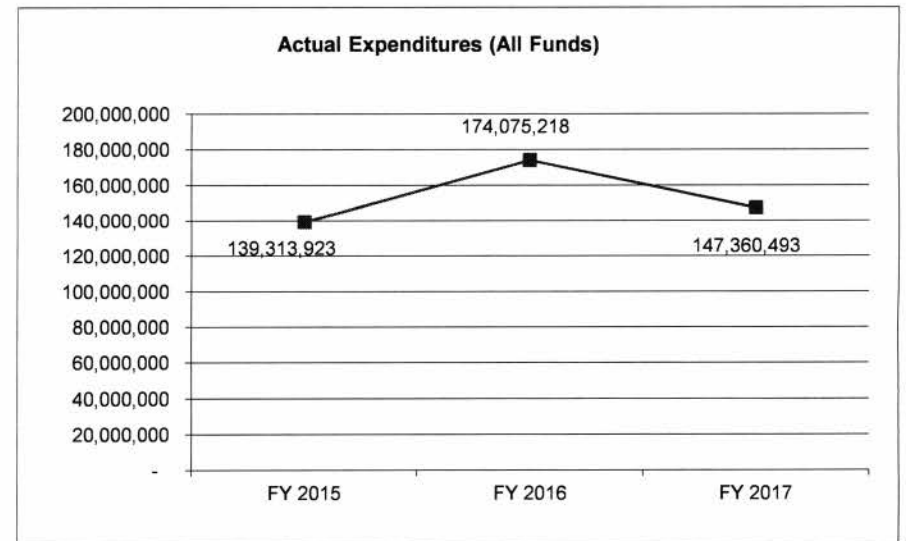
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.170

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr
Appropriation (All Funds)	153,000,000	153,000,000	153,000,000	174,075,218
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	153,000,000	153,000,000	153,000,000	N/A
Actual Expenditures (All Funds)	139,313,923	174,075,218	147,360,493	N/A
Unexpended (All Funds)	13,686,077	(21,075,218)	5,639,507	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,686,077	(21,075,218)	5,639,507	N/A



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

NOTES:

The "E" appropriation was exercised to increase the appropriation by an additional \$21,075,218 in FY 16.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	
DEPARTMENT CORE REQUEST							
	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	147,360,493	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL - EE	147,360,493	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
GRAND TOTAL	\$147,360,493	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$147,360,493	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY FUND TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY FUND	42,500,000	0.00	65,981,168	0.00	65,981,168	0.00	65,981,168	0.00	
TOTAL - TRF	42,500,000	0.00	65,981,168	0.00	65,981,168	0.00	65,981,168	0.00	
TOTAL	42,500,000	0.00	65,981,168	0.00	65,981,168	0.00	65,981,168	0.00	
Transfer to Lottery Enterprise - 1860007									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	0	0.00	5,550,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	0	0.00	5,550,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	5,550,000	0.00	
GRAND TOTAL	\$42,500,000	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$71,531,168	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY ENTERPRISE FUND	HB Section	4.175

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	65,981,168	65,981,168	TRF	0	0	65,981,168	65,981,168
Total	0	0	65,981,168	65,981,168	Total	0	0	65,981,168	65,981,168
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.

Other Funds: State Lottery Fund (0682)

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)

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. An "E" is requested so that the Lottery can continue to pay sales-related vendor costs if sales exceed expectations.

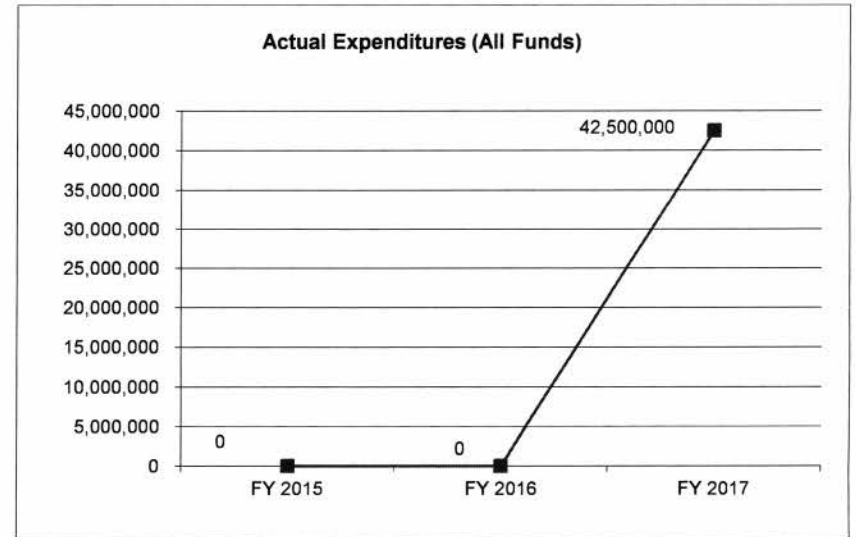
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY ENTERPRISE FUND	HB Section	4.175

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	0	0	56,794,241	65,981,168
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	56,794,241	65,981,168
Actual Expenditures (All Funds)	0	0	42,500,000	N/A
Unexpended (All Funds)	0	0	14,294,241	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	14,294,241	N/A



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

NOTES:

This is a new transfer beginning in FY 2017 with the creation of the new State Lottery Fund.

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	65,981,168	65,981,168	
	Total	0.00	0	0	65,981,168	65,981,168	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	65,981,168	65,981,168	
	Total	0.00	0	0	65,981,168	65,981,168	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	65,981,168	65,981,168	
	Total	0.00	0	0	65,981,168	65,981,168	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	42,500,000	0.00	65,981,168	0.00	65,981,168	0.00	65,981,168	0.00
TOTAL - TRF	42,500,000	0.00	65,981,168	0.00	65,981,168	0.00	65,981,168	0.00
GRAND TOTAL	\$42,500,000	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$65,981,168	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$42,500,000	0.00	\$65,981,168	0.00	\$65,981,168	0.00	\$65,981,168	0.00

NEW DECISION ITEM

RANK: 2 OF

Department Revenue	Budget Unit	87212N
Division Missouri Lottery Commission		
DI Name Transfer to Lottery Enterprise Fund Incr DI# 1860007	HB Section	4.165

1. AMOUNT OF REQUEST

	FY 2019 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE 0.00 0.00 0.00 0.00

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

Other Funds:

	FY 2019 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	5,550,000	5,550,000	E
Total	0	0	5,550,000	5,550,000	

FTE 0.00 0.00 0.00 0.00

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

Other Funds: State Lottery Fund (0682)

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.

In the current fiscal year (FY 18), an additional \$5,200,000 is needed to pay sales-related vendor costs for Lottery Scratchers, Draw Games and Pull-Tab tickets. The Governor's Recommendation assumes the amount needed in the current fiscal year will continue to be necessary in FY 19 and beyond. The \$5,550,000 Transfer to Lottery Enterprise Fund Increase is needed to pay for additional sales-related vendor costs, the FY 19 pay plan increase and increased fringe costs.

NEW DECISION ITEM

RANK: 2 OF

Department Revenue	Budget Unit	87212N
Division Missouri Lottery Commission		
DI Name Transfer to Lottery Enterprise Fund Incr DI# 1860007	HB Section	4.165

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 request is based on the additional amount projected to be needed for sales-related vendor payments in FY 18, pay plan increase, and increased fringe costs.

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
400 - Professional Services							0	0.0		
Total EE	0	0.0	0	0.0	0	0.0	0	0.0	0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
820 - Approp Transfers Out					5,550,000		5,550,000	0.0		
Total EE	0	0.0	0	0.0	5,550,000	0.0	5,550,000	0.0	0	
Grand Total	0	0.0	0	0.0	5,550,000	0.0	5,550,000	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
Transfer to Lottery Enterprise - 1860007								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	5,550,000	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	5,550,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,550,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,550,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
LOTTERY COMMISSION-TRANSFER									
CORE									
FUND TRANSFERS									
LOTTERY ENTERPRISE	6,874,416	0.00	0	0.00	0	0.00	0	0.00	
STATE LOTTERY FUND	291,000,000	0.00	311,000,000	0.00	289,600,000	0.00	311,000,000	0.00	
TOTAL - TRF	297,874,416	0.00	311,000,000	0.00	289,600,000	0.00	311,000,000	0.00	
TOTAL	297,874,416	0.00	311,000,000	0.00	289,600,000	0.00	311,000,000	0.00	
GRAND TOTAL	\$297,874,416	0.00	\$311,000,000	0.00	\$289,600,000	0.00	\$311,000,000	0.00	

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.185

1. CORE FINANCIAL SUMMARY

FY 2019 Budget Request					FY 2019 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	289,600,000	289,600,000	TRF	0	0	311,000,000	311,000,000
Total	0	0	289,600,000	289,600,000	Total	0	0	311,000,000	311,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe 0 0 0 0

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

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: State Lottery Fund (0682)

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. An "E" is requested so that the Lottery can continue to make transfers should sales and transfers exceed expectations.

Fiscal Year	Transfer to Education
2013	288,804,006
2014	267,324,620
2015	270,701,018
2016	308,993,403
2017	297,874,417
Five-Year Benchmark	286,739,493
Benchmark + 1%	289,606,888

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

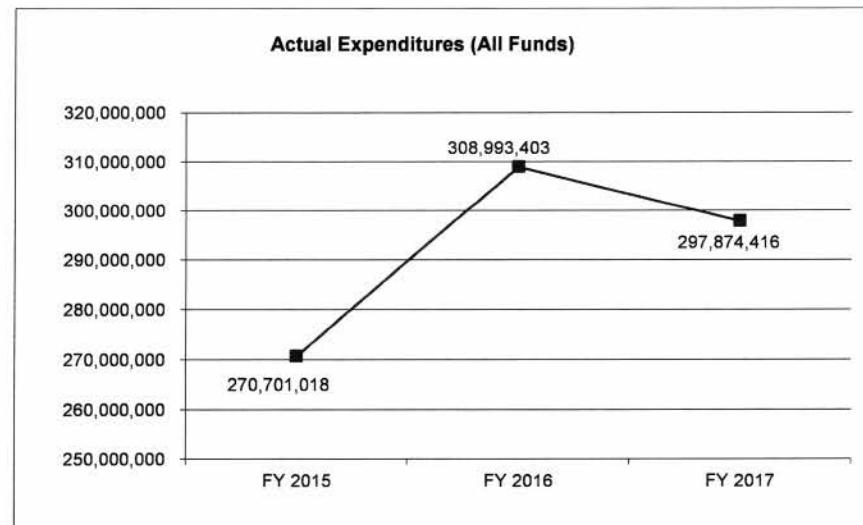
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.185

4. FINANCIAL HISTORY

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Current Yr.
Appropriation (All Funds)	299,000,000	299,000,000	311,000,000	311,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	299,000,000	299,000,000	311,000,000	311,000,000
Actual Expenditures (All Funds)	270,701,018	308,993,403	297,874,416	N/A
Unexpended (All Funds)	28,298,982	(9,993,403)	13,125,584	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	28,298,982	(9,993,403)	13,125,584	N/A



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

NOTES:

The "E" appropriation was exercised to increase the appropriation by an additional \$9,993,403 in FY 16.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				TRF	0.00	0	0	311,000,000	311,000,000	
				Total	0.00	0	0	311,000,000	311,000,000	
DEPARTMENT CORE ADJUSTMENTS										
Core Reduction	467	T137	TRF		0.00	0	0	(21,400,000)	(21,400,000)	Core reduction to better approximate actual.
NET DEPARTMENT CHANGES					0.00	0	0	(21,400,000)	(21,400,000)	
DEPARTMENT CORE REQUEST										
				TRF	0.00	0	0	289,600,000	289,600,000	
				Total	0.00	0	0	289,600,000	289,600,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
Core Reduction	467	T137	TRF		0.00	0	0	21,400,000	21,400,000	Core reduction to better approximate actual.
NET GOVERNOR CHANGES					0.00	0	0	21,400,000	21,400,000	
GOVERNOR'S RECOMMENDED CORE										
				TRF	0.00	0	0	311,000,000	311,000,000	
				Total	0.00	0	0	311,000,000	311,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2019	FY 2019
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	297,874,416	0.00	311,000,000	0.00	289,600,000	0.00	311,000,000	0.00
TOTAL - TRF	297,874,416	0.00	311,000,000	0.00	289,600,000	0.00	311,000,000	0.00
GRAND TOTAL	\$297,874,416	0.00	\$311,000,000	0.00	\$289,600,000	0.00	\$311,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$297,874,416	0.00	\$311,000,000	0.00	\$289,600,000	0.00	\$311,000,000	0.00