

**MISSOURI  
DEPARTMENT OF REVENUE**



**FY2020 BUDGET REQUEST**

**without Governor's Recommendations**

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FISCAL YEAR 2020 BUDGET  
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# **DEPARTMENT INFORMATION**



The Department of Revenue was established in 1945 by the Missouri Constitution to serve as the central collection agency for all state revenue. The primary duties of the Department are to collect taxes, title and register motor vehicles, and license drivers. The Department of Revenue consists of the following divisions:

The **Taxation Division** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has four bureaus: Business Tax, Personal Tax, Collections and Tax Assistance, and Field Compliance.

The **Motor Vehicle and Driver Licensing Division** administers Missouri's laws that relate to titling and registration of motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft, and licensing drivers. This division consists of three bureaus: Motor Vehicle, Driver License, and License Offices.

The **General Counsel's Office** ensures the Department's compliance with law and internal policies, advises the director and divisions on legal matters relative to the Department, and represents the Department in courts and administrative tribunals. The office consists of two bureaus: Criminal Tax Investigation and Compliance Investigation.

The **Administration Division** provides administrative support to all other areas of the Department. This division includes two bureaus: Personnel Services and Financial and General Services.

The Director's Office is also part of the Administration Division. The Director's Office includes the director, chief operating officer, key administrative staff, the Communications Office and the Legislative Office.

The Department is committed to delivering more focused and efficient results to its citizens. The Department's "placemat" highlights the themes and initiatives towards assisting Missouri citizens and businesses in meeting their obligations.

ASPIRATION

We assist the citizens and businesses of Missouri to meet their obligations

THEMES

**Embed Transformational Purpose**

Take personal ownership of our aspiration and understand how every employee supports its delivery

**Focus on Service Culture**

Drive every action by every employee everyday with a passion to continuously improve our service to Missouri citizens and businesses

**Partnerships**

Create partnerships with other government agencies and private organizations that leverage the capabilities of each partner to assist and support citizens and businesses in Missouri

**Employee Recognition and Engagement**

Find ways, every day, to ensure that DOR employees who deliver at the highest levels and actively drive day-to-day improvement understand that their effort is noticed, appreciated and rewarded

**IT Roadmap**

Develop an IT strategy that will enable future growth, encourage business development and improve overall customer experience

INITIATIVES

- Create and execute a program to foster a more diverse and inclusive workforce
- Tie recognition and rewards to transformational results
- Create transparency in respect to metrics and delivery status for all stakeholders
- Establish a strategic communications plan to materially and positively increase the visibility of the Department's purpose
- Materially enhance an internal communications plan focused on role clarity and individual impact
- Establish the Data Analytics and AI Task Force team(s) to recommend efficiencies using data and modern technology

- Identify and eliminate backlogs
- Improve customer experience at License Offices
- Reduce time for citizen and business interactions
- Reduce the number of days for individual income tax refunds
- Develop a plan and establish a process for continuous review and improvements of all external communications
- Increase physical presence in the community
- Create a Chat Bot service to answer top questions asked

- Develop and maintain positive relationships with:
  - General Assembly
  - Local Jurisdictions
  - Executive Branch
  - Businesses (small & large)
  - Associations
  - Other State Departments
  - Military
  - First Responders
  - Educational Institutions
- Develop a streamlined, interagency online new business registration portal as pilot between DOR / DOLIR / DPS

- Improve OHI tracking and reporting
- Assess, develop, and implement professional development training programs to serve our business needs and develop our people
- Ensure a clear and consistent process for all promotions and employee growth opportunities
- Make the Department a destination employer

- Identify, acquire support, acquire funding, and develop a plan for call center system
- Build an interactive constituent database
- Develop improved data analytics capabilities:
  - Provide economic analysis for fiscal notes
  - Leverage the EDW for improved data analytics
  - Track and act upon the reasons for calls and correspondence
- Develop a medium and long term IT Roadmap
- Identify, acquire support and funding, and develop plan for new MVDL system
- Develop a plan to deliver "Best in Class" Digital Experience:
  - M-Driver License pilot
  - Digital License Plates
  - Kiosks pilot
  - Public facing trackers
  - DOR mobile application
- Implement a new case management system for GCO
- Identify additional integrated tax system enhancements

Measures

- Beginning 7/01/2018, implement and track Diversity and Inclusion Council initiatives resulting in a more diverse workforce
- Beginning 7/01/2018, develop a program to recognize and reward employees for significantly contributing to transformational results
- By 12/31/2018, begin displaying high-level dashboards on the intranet
- Before 6/30/2019, begin implementing an external strategic communications plan
- Before 6/30/2019, begin implementing an internal communications plan
- By 6/30/2019, The Task Force team(s) will present their recommendations to the Leadership Team

- By 6/30/2019, develop interactive dashboards for monitoring backlogs while creating and executing an action plan to achieve year-over-year improvement
- By 6/30/2019, improve customer experience at License Offices
- By 6/30/2019, compare current year vs prior year processing times, while creating and executing an action plan to achieve year-over-year improvement
- By 6/30/2019, track online fraud reporting response
- By 6/30/2019, create and execute action plans for:
  - Cape Girardeau office
  - An external facing correspondence tracker (to show our customers the status of their correspondence)
  - An internal facing correspondence tracker (to monitor topics and our turnaround time)
  - Project Go Electronic (to encourage more taxpayers to file and pay their taxes online)
- By 6/30/2019, implement a process for continuous review and improvements for external communications
- By 6/30/2019, implement DOR attendance at various local-level public meetings
- By 6/30/2019, increase the number of License Office surveys completed and attain an 'A' rating

- By 6/30/2019, increase number and quality of relationships with:
  - General Assembly
  - Local Jurisdictions
  - Executive Branch
  - Businesses (small and large)
  - Associations
  - Other State Departments
  - Military
  - First Responders
  - Educational Institutions

- By 12/31/2018, implement an OHI team recommendations tracker on the intranet
- By 12/31/2018, present a professional leadership development class for approval
- By 12/31/2018, evaluate best practices for a pay for performance system and before the end of the fiscal year, present options to the Leadership Team
- By 06/30/2019, develop a plan to promote the Department as a top employer in Missouri

- By 10/31/2018, completion of documentation for call center system upgrade, business case acceptance/approval by DOR
- By 1/01/2019, have ability to track identified measures associated with interactive constituent database
- Improve data analytics capabilities in the following areas:
  - By 1/01/2019, implement economic analysis for fiscal notes
  - By 6/30/2019, implement plan to convert all data to the Enterprise Data Warehouse
  - By 6/30/2019, track and act upon the reasons for calls and correspondence
  - By 6/30/2019, have IT Roadmaps completed
  - By 6/30/2019, plan for a new MVDL system is completed
  - By 6/30/2019, finalize funding requests and/or business requirements for:
    - M-Driver License pilot
    - Kiosks pilot
    - Public facing trackers
    - Mobile applications
  - By 6/30/19, research and track other agencies using Digital License Plates
  - By 6/30/2019, implement new case management software for GCO
  - By 6/30/2019, implement a process to track progress of Integrated Tax System enhancements



## AUDIT REPORTS

Program or Division Name	Type of Report	Date Issued	Website
<b>Department of Revenue</b>			
<b>Department of Revenue Sales and Use Tax</b>	State Auditor	August, 2018	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Timeliness of Income Tax Refund Issuance	State Auditor	January, 2018	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Summary of Audit Findings Department of Revenue-Contract License Offices	State Auditor	November, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Cost of Tax Incentives and Exemptions	State Auditor	October, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Wentzville Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Oakville Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Brookfield Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Hannibal Contract License Office	State Auditor	August, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Hermann Contract License Office	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Glenstone Contract License Office	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Monett Contract License Office	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Ellington Contract License Office	State Auditor	May, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Fayette Contract License Office	State Auditor	May, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
License Office Visits - Gainesville	State Auditor	April, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Undeliverable Individual Income Tax Refunds	State Auditor	November, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Grandview Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
DeSoto Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Savannah Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Warrensburg Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Twin City Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Salem Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Perryville Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Marshall Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings, March	State Auditor	April, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings, February	State Auditor	March, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings, January	State Auditor	February, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings December	State Auditor	January, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Warrenton Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
St. Charles Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Monroe City Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Kirksville Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Carthage Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Sales and Use Tax	State Auditor	September, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>

## AUDIT REPORTS

<b>Program or Division Name</b>	<b>Type of Report</b>	<b>Date Issued</b>	<b>Website</b>
State Tax Commission	Committee on Legislative Oversight	December, 2015	<a href="http://legislativeoversight.mo.gov">http://legislativeoversight.mo.gov</a>
State Lottery Commission	State Auditor	July, 2017	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
State Lottery Commission	State Auditor	December, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>

## Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
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	

# **DEPARTMENT DECISION ITEMS**

**FLEXIBILITY REQUEST FORM**

<b>BUDGET UNIT NUMBER:</b> 86000C	<b>DEPARTMENT:</b> REVENUE
<b>BUDGET UNIT NAME:</b> DEPARTMENT OF REVENUE	
<b>HOUSE BILL SECTION:</b> 4.005, 4.010, 4.015, 4.020, 4.025	<b>DIVISIONS:</b> Taxation, MVDL, General Counsel, Administration

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

**DEPARTMENT REQUEST**

The Department received 10 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 service and expense and equipment and between divisions. The Department did not utilize flexibility in Fiscal Year 2018.	The Department received 10 percent flexibility between personal service and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.	The Department is requesting 10 percent flexibility between personal service and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies.

**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 2018.	The Department will use its flexibility to focus on revenue generating programs, operational efficiencies.

**NEW DECISION ITEM**

RANK: 2 OF 8

<b>Department of Revenue</b>	<b>Budget Unit</b> 86104C, 86110C, 86115C, 86120C, 86130C, 86135C
<b>Divisions of Taxation, MVDL, General Counsel, Administration</b>	
<b>DI Name</b> Pay Plan - FY 2019 Cost to Continue <b>DI#</b> 0000013	<b>HB Section</b> 4.005, 4.010, 4.015, 4.020, 4.025

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
<b>PS</b>	301,963	2,205	96,506	400,674		<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0		<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0		<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0	
<b>Total</b>	<b>301,963</b>	<b>2,205</b>	<b>96,506</b>	<b>400,674</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	92,008	672	29,405	122,085
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	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 Highway and Transportation Department (0644);  
 Health Initiatives (0275); Petroleum Storage Tank Ins (0585);  
 Conservation Commission (0609); Petroleum Inspection (0662);  
 Motor Vehicle Commission (0588); DOR Specialty Plate (0775);  
 Tobacco Control (0984); Child Support Enforcement (0169)

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: _____	

**NEW DECISION ITEM**

RANK: 2 OF 8

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u>
<b>Divisions of Taxation, MVDL, General Counsel, Administration</b>	
<b>DI Name</b> <u>Pay Plan - FY 2019 Cost to Continue</u> <b>DI#</b> <u>0000013</u>	<b>HB Section</b> <u>4.005, 4.010, 4.015, 4.020, 4.025</u>

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

The FY 2019 budget includes appropriation authority for a \$700 pay increase for employees making under \$70,000 and a 1% pay increase for employees making over \$70,000 beginning January 1, 2019. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2020.

**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 2019 pay plan was based on a \$700 pay increase for employees making under \$70,000 and a 1% pay increase for employees making over \$70,000 beginning January 1, 2019. The Fiscal Year 2020 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

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

Budget Object Class/Job Class	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	E
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time		
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS		
100-Salaries	301,963		2,205		96,506		400,674	0.0			
<b>Total PS</b>	<b>301,963</b>	<b>0.0</b>	<b>2,205</b>	<b>0.0</b>	<b>96,506</b>	<b>0.0</b>	<b>400,674</b>	<b>0.0</b>	<b>0</b>		
<b>Grand Total</b>	<b>301,963</b>	<b>0.0</b>	<b>2,205</b>	<b>0.0</b>	<b>96,506</b>	<b>0.0</b>	<b>400,674</b>	<b>0.0</b>	<b>0</b>		

**NEW DECISION ITEM**

RANK: 2 OF 8

<b>Department of Revenue</b>		<b>Budget Unit</b> 86104C, 86110C, 86115C, 86120C, 86130C, 86135C								
<b>Divisions of Taxation, MVDL, General Counsel, Administration</b>										
<b>DI Name</b> Pay Plan - FY 2019 Cost to Continue	<b>DI#</b> 0000013	<b>HB Section</b> 4.005, 4.010, 4.015, 4.020, 4.025								
<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>	<b>E</b>
100-Salaries and Wages							0	0.0		
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HWY COLL MV/DL SYSTEM</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	350	0.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	700	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,050</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,050</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,050	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,629	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,100	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	5,495	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	2,811	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	3,305	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	1,698	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	218	0.00	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	218	0.00	0	0.00
STOREKEEPER I	0	0.00	0	0.00	641	0.00	0	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	218	0.00	0	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	218	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	218	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	362	0.00	0	0.00
AUDITOR I	0	0.00	0	0.00	231	0.00	0	0.00
SENIOR AUDITOR	0	0.00	0	0.00	350	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	319	0.00	0	0.00
ACCOUNTANT II	0	0.00	0	0.00	554	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	218	0.00	0	0.00
ACCOUNTING CLERK	0	0.00	0	0.00	700	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	4,442	0.00	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	252	0.00	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	207	0.00	0	0.00
PERSONNEL OFFICER	0	0.00	0	0.00	218	0.00	0	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	210	0.00	0	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	218	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	568	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	910	0.00	0	0.00
TRAINING TECH III	0	0.00	0	0.00	351	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	218	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	3,781	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	1,050	0.00	0	0.00
PLANNER III	0	0.00	0	0.00	350	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
PERSONNEL CLERK	0	0.00	0	0.00	568	0.00	0	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	218	0.00	0	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	350	0.00	0	0.00
APPEALS REFEREE I	0	0.00	0	0.00	350	0.00	0	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	2,092	0.00	0	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	1,050	0.00	0	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	1,050	0.00	0	0.00
INVESTIGATOR II	0	0.00	0	0.00	2,135	0.00	0	0.00
INVESTIGATOR III	0	0.00	0	0.00	700	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	218	0.00	0	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	351	0.00	0	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	2,275	0.00	0	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	350	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	5,950	0.00	0	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	2,100	0.00	0	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	1,750	0.00	0	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	2,450	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	28,672	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	45,172	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	3,896	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	218	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	568	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	218	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	232	0.00	0	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	218	0.00	0	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	350	0.00	0	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	543	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	3,806	0.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	1,050	0.00	0	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	361	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	562	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	790	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
DIVISION DIRECTOR	0	0.00	0	0.00	261	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	350	0.00	0	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	770	0.00	0	0.00
PARALEGAL	0	0.00	0	0.00	218	0.00	0	0.00
LEGAL COUNSEL	0	0.00	0	0.00	1,621	0.00	0	0.00
CHIEF COUNSEL	0	0.00	0	0.00	335	0.00	0	0.00
SENIOR COUNSEL	0	0.00	0	0.00	3,020	0.00	0	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	350	0.00	0	0.00
DEPUTY GENERAL COUNSEL	0	0.00	0	0.00	302	0.00	0	0.00
MANAGING COUNSEL	0	0.00	0	0.00	791	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	421	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	210	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	785	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>155,325</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$155,325</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$75,280</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$80,045</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	746	0.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	1,050	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,512	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,002	0.00	0	0.00
ACCOUNTING CLERK	0	0.00	0	0.00	350	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	2,380	0.00	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	350	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	700	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	2,801	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	700	0.00	0	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	350	0.00	0	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	350	0.00	0	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	14,525	0.00	0	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	2,800	0.00	0	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	2,450	0.00	0	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	700	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	5,250	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	39,831	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	39,960	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	16,803	0.00	0	0.00
REVENUE PROCESSING TECH IV	0	0.00	0	0.00	2,872	0.00	0	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	700	0.00	0	0.00
TAX AUDITOR I	0	0.00	0	0.00	11,550	0.00	0	0.00
TAX AUDITOR II	0	0.00	0	0.00	5,530	0.00	0	0.00
TAX AUDITOR III	0	0.00	0	0.00	12,618	0.00	0	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	8,750	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	3,063	0.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	3,150	0.00	0	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	383	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	538	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	799	0.00	0	0.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	7,066	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
TAX SEASON ASST	0	0.00	0	0.00	2,270	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	700	0.00	0	0.00
OTHER	0	0.00	0	0.00	36	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>194,635</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$194,635</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$186,080</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$8,555</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	3	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	1,050	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	350	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	31	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	333	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	350	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	3,410	0.00	0	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	5,047	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	648	0.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	35	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	11	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>11,268</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$11,268</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$7,718</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$14</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,536</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	473	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,771	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	490	0.00	0	0.00
AUDITOR I	0	0.00	0	0.00	350	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	133	0.00	0	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	542	0.00	0	0.00
INVESTIGATOR II	0	0.00	0	0.00	6,302	0.00	0	0.00
INVESTIGATOR III	0	0.00	0	0.00	1,750	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	2,055	0.00	0	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	350	0.00	0	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	181	0.00	0	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	1,045	0.00	0	0.00
PARALEGAL	0	0.00	0	0.00	833	0.00	0	0.00
LEGAL COUNSEL	0	0.00	0	0.00	2,580	0.00	0	0.00
SENIOR COUNSEL	0	0.00	0	0.00	1,344	0.00	0	0.00
DEPUTY GENERAL COUNSEL	0	0.00	0	0.00	494	0.00	0	0.00
MANAGING COUNSEL	0	0.00	0	0.00	1,414	0.00	0	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	350	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	140	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	133	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>22,730</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$22,730</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$17,086</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,582</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$4,062</b>	<b>0.00</b>		<b>0.00</b>



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	980	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,750	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	350	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	3,098	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	1,453	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	133	0.00	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	133	0.00	0	0.00
STOREKEEPER I	0	0.00	0	0.00	60	0.00	0	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	133	0.00	0	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	133	0.00	0	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	483	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	382	0.00	0	0.00
ACCOUNTANT II	0	0.00	0	0.00	147	0.00	0	0.00
ACCOUNTANT III	0	0.00	0	0.00	133	0.00	0	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	109	0.00	0	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	98	0.00	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	144	0.00	0	0.00
PERSONNEL OFFICER	0	0.00	0	0.00	133	0.00	0	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	140	0.00	0	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	133	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	133	0.00	0	0.00
TRAINING TECH I	0	0.00	0	0.00	140	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	350	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	70	0.00	0	0.00
PERSONNEL CLERK	0	0.00	0	0.00	483	0.00	0	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	133	0.00	0	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	483	0.00	0	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	350	0.00	0	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	175	0.00	0	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	217	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	133	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	483	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	133	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	133	0.00	0	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	135	0.00	0	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	133	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	140	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	837	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	159	0.00	0	0.00
CHIEF COUNSEL	0	0.00	0	0.00	175	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	280	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	266	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>15,666</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$15,666</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$14,749</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$609</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$308</b>	<b>0.00</b>		<b>0.00</b>

# **HIGHWAY COLLECTIONS**

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>HWY COLL MV/DL SYSTEM</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	79,319	1.50	179,550	3.00	179,550	3.00	0	0.00	
TOTAL - PS	79,319	1.50	179,550	3.00	179,550	3.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,890	0.00	0	0.00	0	0.00	0	0.00	
TOTAL - EE	1,890	0.00	0	0.00	0	0.00	0	0.00	
<b>TOTAL</b>	<b>81,209</b>	<b>1.50</b>	<b>179,550</b>	<b>3.00</b>	<b>179,550</b>	<b>3.00</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	1,050	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	1,050	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,050</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$81,209</b>	<b>1.50</b>	<b>\$179,550</b>	<b>3.00</b>	<b>\$180,600</b>	<b>3.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
<b>PS</b>	179,550	0	0	179,550		<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0		<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0		<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0	
<b>Total</b>	<b>179,550</b>	<b>0</b>	<b>0</b>	<b>179,550</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	92,545	0	0	92,545
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	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**

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.

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.

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

**CORE DECISION ITEM**

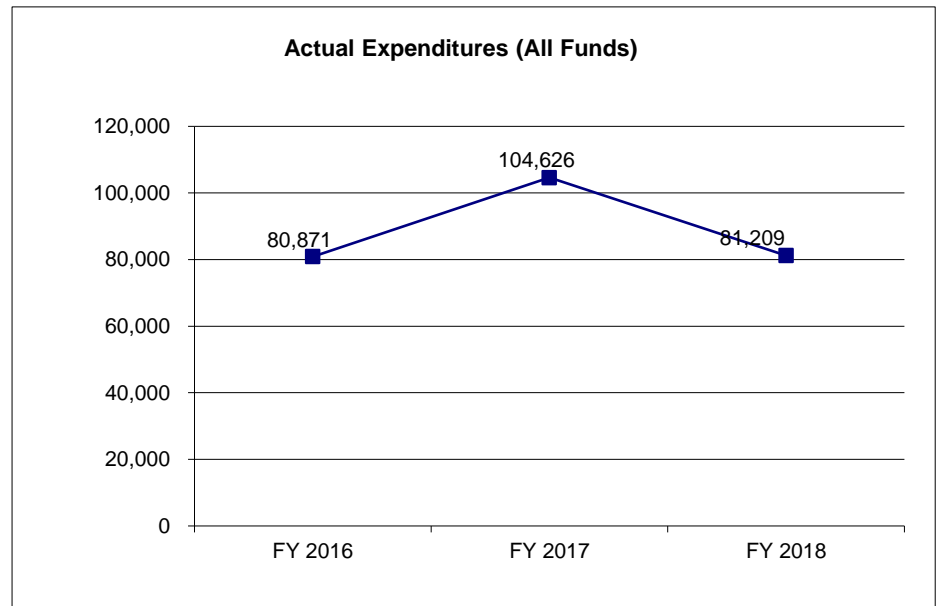
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86104C</u>
<b>Division - Motor Vehicle and Driver Licensing</b>	
<b>Core - MVDL System</b>	<b>HB Section</b> <u>4.005</u>

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.

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	200,000	3,203,500	203,500	179,550
Less Reverted (All Funds)	(6,000)	(6,105)	(6,105)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	194,000	3,197,395	197,395	179,550
Actual Expenditures (All Funds)	80,871	104,626	81,209	N/A
Unexpended (All Funds)	113,129	3,092,769	116,186	0
Unexpended, by Fund:				
General Revenue	113,129	92,769	116,186	N/A
Federal	0	0	0	N/A
Other	0	3,000,000	0	N/A



\*Restricted amount

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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	3.00	179,550	0	0	179,550	
	<b>Total</b>	<b>3.00</b>	<b>179,550</b>	<b>0</b>	<b>0</b>	<b>179,550</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	3.00	179,550	0	0	179,550	
	<b>Total</b>	<b>3.00</b>	<b>179,550</b>	<b>0</b>	<b>0</b>	<b>179,550</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	3.00	179,550	0	0	179,550	
	<b>Total</b>	<b>3.00</b>	<b>179,550</b>	<b>0</b>	<b>0</b>	<b>179,550</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HWY COLL MV/DL SYSTEM</b>								
<b>CORE</b>								
MANAGEMENT ANALYSIS SPEC I	46,161	1.00	46,250	1.00	46,250	1.00	0	0.00
REVENUE MANAGER, BAND 1	33,158	0.50	0	0.00	0	0.00	0	0.00
REVENUE MANAGER, BAND 2	0	0.00	133,300	2.00	133,300	2.00	0	0.00
<b>TOTAL - PS</b>	<b>79,319</b>	<b>1.50</b>	<b>179,550</b>	<b>3.00</b>	<b>179,550</b>	<b>3.00</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	723	0.00	0	0.00	0	0.00	0	0.00
SUPPLIES	762	0.00	0	0.00	0	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	405	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL - EE</b>	<b>1,890</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$81,209</b>	<b>1.50</b>	<b>\$179,550</b>	<b>3.00</b>	<b>\$179,550</b>	<b>3.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$81,209</b>	<b>1.50</b>	<b>\$179,550</b>	<b>3.00</b>	<b>\$179,550</b>	<b>3.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>



**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>HIGHWAY COLLECTIONS</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	6,840,942	189.61	7,238,304	212.55	7,238,304	207.55	0	0.00	
STATE HWYS AND TRANS DEPT	6,933,911	227.53	7,457,177	226.99	7,457,177	226.99	0	0.00	
TOTAL - PS	13,774,853	417.14	14,695,481	439.54	14,695,481	434.54	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,694,833	0.00	3,224,134	0.00	3,224,134	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	6,138,423	0.00	6,825,822	0.00	6,561,620	0.00	0	0.00	
TOTAL - EE	8,833,256	0.00	10,049,956	0.00	9,785,754	0.00	0	0.00	
<b>TOTAL</b>	<b>22,608,109</b>	<b>417.14</b>	<b>24,745,437</b>	<b>439.54</b>	<b>24,481,235</b>	<b>434.54</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	75,280	0.00	0	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	80,045	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	155,325	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>155,325</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$22,608,109</b>	<b>417.14</b>	<b>\$24,745,437</b>	<b>439.54</b>	<b>\$24,636,560</b>	<b>434.54</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C</u>
<b>Divisions: Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel's Office</b>	
<b>Core</b>	<b>HB Section</b> <u>4.005</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	7,238,304	0	7,457,177	14,695,481		PS	0	0	0	0	
EE	3,224,134	0	6,561,620	9,785,754		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	
<b>Total</b>	<b>10,462,438</b>	<b>0</b>	<b>14,018,797</b>	<b>24,481,235</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	207.55	0.00	226.99	434.54		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	4,823,132	0	5,135,000	9,958,132
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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)**

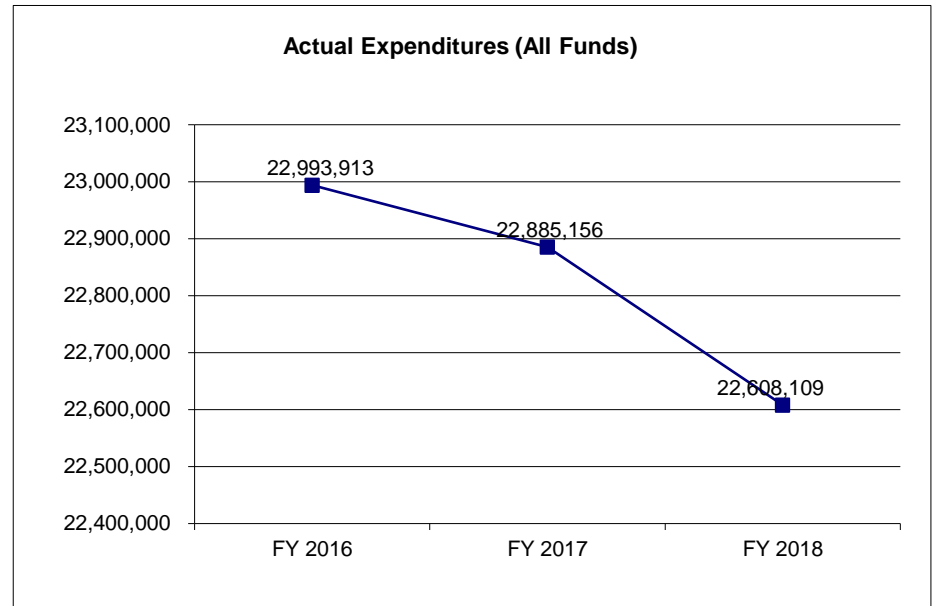
Highway Collections

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86110C</u>
<b>Divisions: Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel's Office</b>	
<b>Core</b>	<b>HB Section</b> <u>4.005</u>

**4. FINANCIAL HISTORY**

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Current Yr.</b>
Appropriation (All Funds)	24,191,164	24,560,945	24,436,623	24,745,437
Less Reverted (All Funds)	(715,737)	(736,830)	(733,100)	0
Less Restricted (All Funds)*	0	(40,786)	0	0
Budget Authority (All Funds)	23,475,427	23,783,329	23,703,523	24,745,437
Actual Expenditures (All Funds)	22,993,913	22,885,156	22,608,109	N/A
Unexpended (All Funds)	481,514	898,173	1,095,414	0
Unexpended, by Fund:				
General Revenue	295,194	594,486	874,033	N/A
Federal	0	0	0	N/A
Other	186,320	303,687	221,381	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:**

<u>Division Allocations Fiscal Year 2019</u>	<u>GR</u>	<u>HWY</u>
Motor Vehicle and Driver Licensing	\$5,602,052	\$8,960,996
Taxation	\$481,653	\$1,077,329
General Counsel's Office	\$1,191,634	\$1,197,547
Administration	\$1,685,307	\$874,974
Postage	\$853,792	\$2,171,153
	<u>\$9,814,438</u>	<u>\$14,281,999</u>

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**

**HIGHWAY COLLECTIONS**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PS	439.54	7,238,304	0	7,457,177	14,695,481	
		EE	0.00	3,224,134	0	6,825,822	10,049,956	
		<b>Total</b>	<b>439.54</b>	<b>10,462,438</b>	<b>0</b>	<b>14,282,999</b>	<b>24,745,437</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>								
1x Expenditures	1792 1774	EE	0.00	0	0	(264,202)	(264,202)	FY19 Implement Legislation One-Time Funding-RealID
Core Reduction	1818 1768	PS	(2.00)	0	0	0	0	Core Reallocations - Reduction/Reinvestment
Core Reallocation	1804 1768	PS	0.00	75,000	0	0	75,000	Core reallocations
Core Reallocation	1804 1773	PS	(2.35)	0	0	(122,506)	(122,506)	Core reallocations
Core Reallocation	1804 1791	PS	2.70	0	0	415,335	415,335	Core reallocations
Core Reallocation	1804 1771	PS	(0.35)	0	0	(292,829)	(292,829)	Core reallocations
Core Reallocation	1804 1762	PS	0.00	(75,000)	0	0	(75,000)	Core reallocations
Core Reallocation	1818 1762	PS	(3.00)	0	0	0	0	Core Reallocations - Reduction/Reinvestment
<b>NET DEPARTMENT CHANGES</b>			<b>(5.00)</b>	<b>0</b>	<b>0</b>	<b>(264,202)</b>	<b>(264,202)</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PS	434.54	7,238,304	0	7,457,177	14,695,481	
		EE	0.00	3,224,134	0	6,561,620	9,785,754	
		<b>Total</b>	<b>434.54</b>	<b>10,462,438</b>	<b>0</b>	<b>14,018,797</b>	<b>24,481,235</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PS	434.54	7,238,304	0	7,457,177	14,695,481	

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**HIGHWAY COLLECTIONS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	3,224,134	0	6,561,620	9,785,754	
	<b>Total</b>	<b>434.54</b>	<b>10,462,438</b>	<b>0</b>	<b>14,018,797</b>	<b>24,481,235</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	213,890	7.41	236,838	8.76	213,005	7.51	0	0.00
OFFICE SUPPORT ASSISTANT	183,974	7.60	147,152	6.00	147,152	6.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	396,265	14.67	409,851	14.36	433,684	15.61	0	0.00
PHOTOGRAPHIC-MACHINE OPER	195,697	8.02	207,375	8.00	207,375	8.00	0	0.00
PRINTING/MAIL TECHNICIAN I	240,276	9.39	253,454	9.44	253,454	9.44	0	0.00
PRINTING/MAIL TECHNICIAN II	122,080	4.17	136,843	4.85	136,843	4.85	0	0.00
PRINTING/MAIL TECHNICIAN III	11,605	0.35	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	22,627	0.62	20,851	0.62	20,851	0.62	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	7,995	0.20	21,716	0.62	21,716	0.62	0	0.00
STOREKEEPER I	47,252	1.77	42,402	1.83	42,402	1.83	0	0.00
SUPPLY MANAGER I	24,355	0.64	23,958	0.62	23,958	0.62	0	0.00
PROCUREMENT OFCR II	27,634	0.60	27,671	0.62	27,671	0.62	0	0.00
ACCOUNT CLERK II	20,778	0.73	17,897	0.62	17,897	0.62	0	0.00
AUDITOR II	72,244	1.79	60,555	1.00	60,555	1.00	0	0.00
AUDITOR I	17,785	0.46	41,978	0.66	41,978	0.66	0	0.00
SENIOR AUDITOR	42,780	1.00	39,755	1.00	39,755	1.00	0	0.00
ACCOUNTANT I	41,130	1.30	36,046	0.91	36,046	0.91	0	0.00
ACCOUNTANT II	64,607	1.63	61,615	1.58	61,615	1.58	0	0.00
ACCOUNTANT III	28,930	0.68	27,445	0.62	27,445	0.62	0	0.00
ACCOUNTING CLERK	50,574	1.85	53,706	2.00	53,706	2.00	0	0.00
ACCOUNTING TECHNICIAN	223,575	7.80	125,662	5.69	328,788	5.69	0	0.00
ACCOUNTING GENERALIST I	18,416	0.57	23,010	0.72	23,010	0.72	0	0.00
ACCOUNTING GENERALIST II	23,723	0.64	23,897	0.59	23,897	0.59	0	0.00
PERSONNEL OFFICER	1,360	0.03	19,810	0.62	19,810	0.62	0	0.00
HUMAN RELATIONS OFCR II	23,173	0.55	28,469	0.60	28,469	0.60	0	0.00
PERSONNEL ANAL I	24,616	0.71	25,110	0.62	25,110	0.62	0	0.00
PUBLIC INFORMATION SPEC II	12,600	0.28	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	80,046	1.65	29,903	0.62	79,105	1.62	0	0.00
TRAINING TECH I	83,295	2.26	86,922	2.60	86,922	2.60	0	0.00
TRAINING TECH III	40,891	0.88	46,424	1.00	46,424	1.00	0	0.00
EXECUTIVE I	319	0.01	0	0.00	0	0.00	0	0.00
EXECUTIVE II	23,477	0.64	22,709	0.62	22,709	0.62	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
MANAGEMENT ANALYSIS SPEC I	340,239	8.88	421,416	10.80	421,416	10.80	0	0.00
MANAGEMENT ANALYSIS SPEC II	121,980	2.84	132,266	3.00	132,266	3.00	0	0.00
PLANNER III	49,400	1.00	47,332	1.00	47,332	1.00	0	0.00
PERSONNEL CLERK	51,837	1.64	37,892	1.62	37,892	1.62	0	0.00
TELECOMMUN TECH I	26,175	0.66	20,213	0.62	20,213	0.62	0	0.00
LEGISLATIVE COORDINATOR	51,144	1.05	50,493	1.00	50,493	1.00	0	0.00
APPEALS REFEREE I	39,708	1.00	40,057	1.00	40,057	1.00	0	0.00
ADMINISTRATIVE ANAL I	179,235	5.76	199,141	5.95	199,141	5.95	0	0.00
ADMINISTRATIVE ANAL II	88,067	2.45	108,078	3.00	108,078	3.00	0	0.00
ADMINISTRATIVE ANAL III	114,205	2.78	121,092	3.00	121,092	3.00	0	0.00
INVESTIGATOR I	1,460	0.04	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	109,581	2.81	151,222	6.10	151,222	6.10	0	0.00
INVESTIGATOR III	70,631	1.52	121,930	2.00	121,930	2.00	0	0.00
MOTOR VEHICLE DRIVER	18,197	0.68	15,314	0.62	15,314	0.62	0	0.00
GRAPHIC ARTS SPEC II	21,474	0.56	38,676	1.00	38,676	1.00	0	0.00
TAX COLLECTION TECH I	109,244	4.48	160,582	6.50	160,582	6.50	0	0.00
TAX COLLECTION TECH III	21,152	0.72	29,934	1.00	29,934	1.00	0	0.00
REVENUE SECTION SUPV	598,183	16.17	649,965	17.00	615,322	16.65	0	0.00
TELEPHONE INFO OPERATOR I REV	161,888	6.65	150,585	6.00	150,585	6.00	0	0.00
TELEPHONE INFO OPERATOR II REV	78,867	2.90	150,306	5.00	150,306	4.00	0	0.00
REVENUE FIELD SERVICES COOR	526,846	13.65	311,627	7.00	492,792	13.00	0	0.00
REVENUE PROCESSING TECH I	1,791,776	73.36	1,893,570	83.92	1,771,064	75.57	0	0.00
REVENUE PROCESSING TECH II	3,336,890	120.42	4,243,223	133.06	3,945,986	129.06	0	0.00
REVENUE PROCESSING TECH III	375,710	12.56	397,872	14.13	310,818	14.13	0	0.00
REVENUE PROCESSING TECH IV	11,889	0.36	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	40,610	0.68	37,897	0.62	37,897	0.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	90,598	1.58	90,165	1.62	90,165	1.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	39,133	0.65	39,401	0.62	39,401	0.62	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	48,136	0.67	46,421	0.62	46,421	0.62	0	0.00
HUMAN RESOURCES MGR B2	37,982	0.64	33,239	0.62	33,239	0.62	0	0.00
INVESTIGATION MGR B1	36,583	0.62	59,824	1.00	59,824	1.00	0	0.00
INVESTIGATION MGR B3	55,279	0.78	108,926	1.50	108,926	1.50	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
REVENUE MANAGER, BAND 1	555,472	10.73	605,869	10.87	605,869	10.87	0	0.00
REVENUE MANAGER, BAND 2	214,724	3.13	114,342	3.00	114,342	3.00	0	0.00
REVENUE MANAGER, BAND 3	75,947	1.05	72,483	1.00	72,483	1.00	0	0.00
STATE DEPARTMENT DIRECTOR	112,534	0.88	107,669	0.60	107,669	0.60	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	182,591	2.09	158,593	0.92	227,886	1.62	0	0.00
DIVISION DIRECTOR	145,209	1.67	51,920	0.63	51,920	0.63	0	0.00
DESIGNATED PRINCIPAL ASST DIV	48,038	1.14	0	0.00	38,654	1.00	0	0.00
ASSOCIATE COUNSEL	77,351	1.60	61,971	2.20	61,971	2.20	0	0.00
PARALEGAL	23,512	0.62	20,894	0.62	20,894	0.62	0	0.00
LEGAL COUNSEL	220,341	4.97	173,370	4.63	173,370	4.63	0	0.00
CHIEF COUNSEL	63,000	0.63	67,335	0.50	67,335	0.50	0	0.00
SENIOR COUNSEL	457,319	7.89	587,507	8.16	587,507	8.16	0	0.00
CLERK	63,888	0.99	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	42,351	0.65	52,891	1.00	52,891	1.00	0	0.00
DEPUTY GENERAL COUNSEL	93,755	1.20	60,365	0.66	60,365	0.66	0	0.00
MANAGING COUNSEL	180,965	2.60	158,561	2.00	158,561	2.00	0	0.00
EXECUTIVE	961	0.01	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	1,005	0.03	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	70,945	1.36	63,198	1.20	63,198	1.20	0	0.00
SPECIAL ASST PROFESSIONAL	14,820	0.30	30,485	0.60	30,485	0.60	0	0.00
SPECIAL ASST OFFICE & CLERICAL	98,057	2.14	100,345	2.24	100,345	2.24	0	0.00
<b>TOTAL - PS</b>	<b>13,774,853</b>	<b>417.14</b>	<b>14,695,481</b>	<b>439.54</b>	<b>14,695,481</b>	<b>434.54</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	14,346	0.00	22,758	0.00	18,258	0.00	0	0.00
TRAVEL, OUT-OF-STATE	2,550	0.00	21,475	0.00	22,475	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	7,241,868	0.00	7,740,781	0.00	7,623,661	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	59,387	0.00	43,619	0.00	42,619	0.00	0	0.00
COMMUNICATION SERV & SUPP	319,017	0.00	67,771	0.00	67,771	0.00	0	0.00
PROFESSIONAL SERVICES	558,083	0.00	1,954,186	0.00	1,856,676	0.00	0	0.00
M&R SERVICES	85,393	0.00	115,905	0.00	115,905	0.00	0	0.00
COMPUTER EQUIPMENT	53,548	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	148,881	0.00	52	0.00	52	0.00	0	0.00



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
OFFICE EQUIPMENT	52,917	0.00	53,148	0.00	8,076	0.00	0	0.00
OTHER EQUIPMENT	286,888	0.00	18,002	0.00	18,002	0.00	0	0.00
PROPERTY & IMPROVEMENTS	6,722	0.00	2	0.00	2	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	0	0.00
MISCELLANEOUS EXPENSES	3,656	0.00	652	0.00	652	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	0	0.00
<b>TOTAL - EE</b>	<b>8,833,256</b>	<b>0.00</b>	<b>10,049,956</b>	<b>0.00</b>	<b>9,785,754</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$22,608,109</b>	<b>417.14</b>	<b>\$24,745,437</b>	<b>439.54</b>	<b>\$24,481,235</b>	<b>434.54</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$9,535,775</b>	<b>189.61</b>	<b>\$10,462,438</b>	<b>212.55</b>	<b>\$10,462,438</b>	<b>207.55</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$13,072,334</b>	<b>227.53</b>	<b>\$14,282,999</b>	<b>226.99</b>	<b>\$14,018,797</b>	<b>226.99</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.005

**Program Name - Highway Collections**

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

**1a. What strategic priority does this program address?**

Embed Transformational Purpose; Focus on Service Culture, Partnerships, IT Roadmap

**1b. What does this program do?**

The Highway Collections core is comprised of the highway funding the Department of Revenue is appropriated pursuant to Constitutional Amendment 3 passed in 2004 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities.

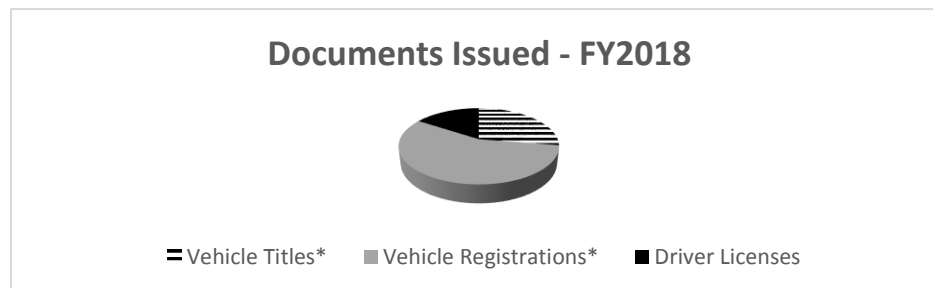
Responsibilities included in the Highway Collections funding include:

- Administering the motor fuel tax collection
- Issuing motor vehicle and trailer ownership documents (titles) and registering vehicle and trailer plates to drive on the roadways
- Issuing commercial and noncommercial driver licenses and permits
- Refunding overpayments of motor fuel and motor vehicle and driver licensing taxes and fees
- Maintaining the official motor vehicle and driver license records including issuance information, vehicle lien information, traffic violation point assessments, suspensions, reinstatements, convictions, court orders, uninsured motorist accident reports, alcohol influence reports (administrative driving while intoxicated), and failure to appear in court for a traffic violation
- Managing public motor vehicle and driver license call centers
- Overseeing the operations of approximately 177 contracted license offices that assist the state in the issuance of titles, registrations, and driver licenses
- Litigating issues related to the suspension and revocation of driver's licenses for intoxicated drivers..

**2a. Provide an activity measure(s) for the program.**

<b>Documents Issued</b>	<b>FY2017</b>	<b>FY2018</b>
Vehicle Titles*	2,040,456	2,049,860
Vehicle Registrations*	4,264,157	4,221,303
Driver Licenses	1,037,918	1,183,388

*\*includes motor vehicles, trailers, marine craft, and all-terrain vehicles*



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005**

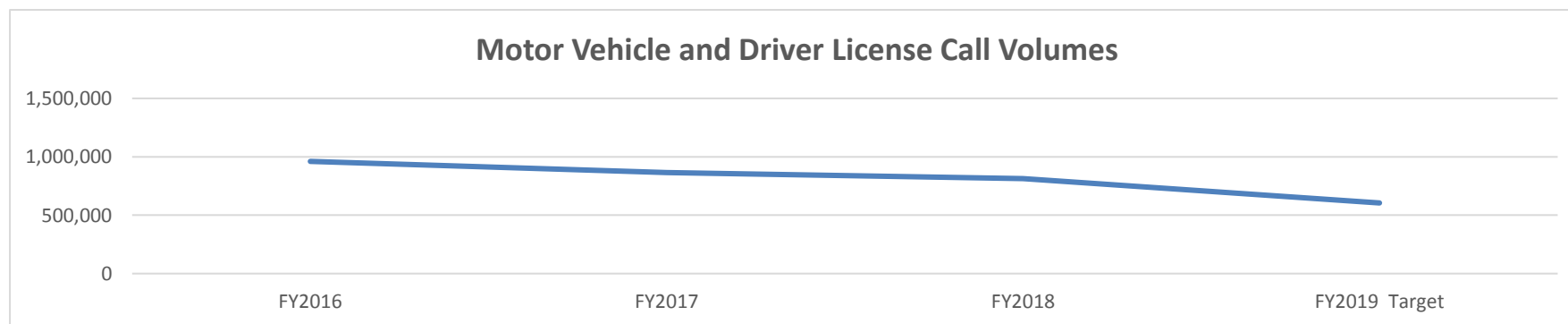
**Program Name - Highway Collections**

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

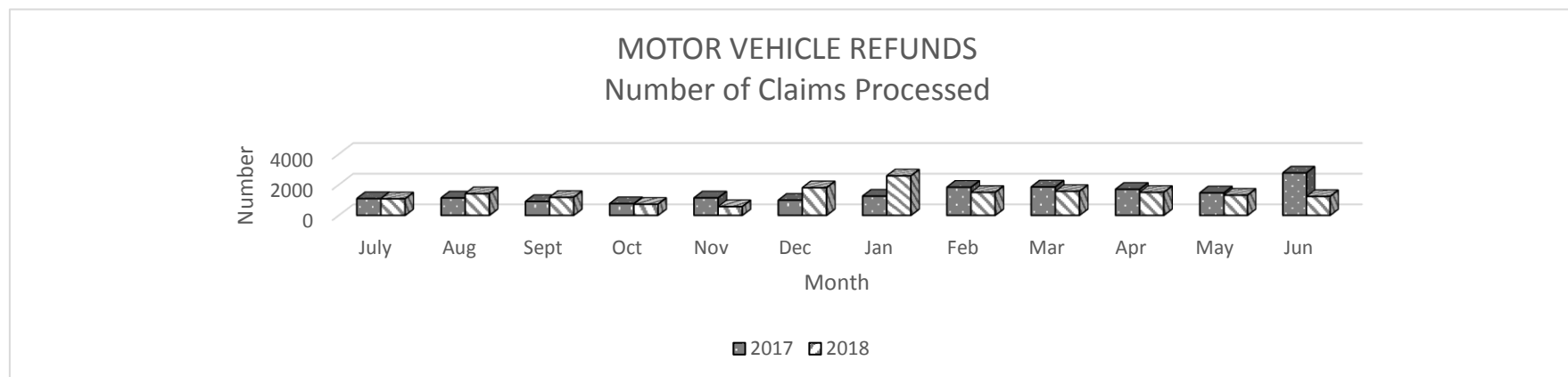
**2a. Provide an activity measure(s) for the program (cont).**

**Public Call Center** - includes calls related to motor vehicles, trailers, marine craft, all-terrain vehicles, disabled placards, temporary registration permits, driver licenses and nondriver licenses.

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019 Target</b>
MVDL Call Volumes	960,537	863,867	812,349	604,707



**Motor Vehicle Refund Claims Processed**



**PROGRAM DESCRIPTION**

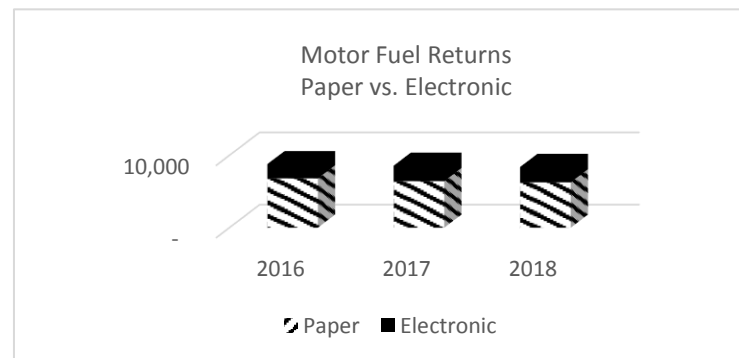
**Department of Revenue**

**HB Section(s): 4.005**

**Program Name - Highway Collections**

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

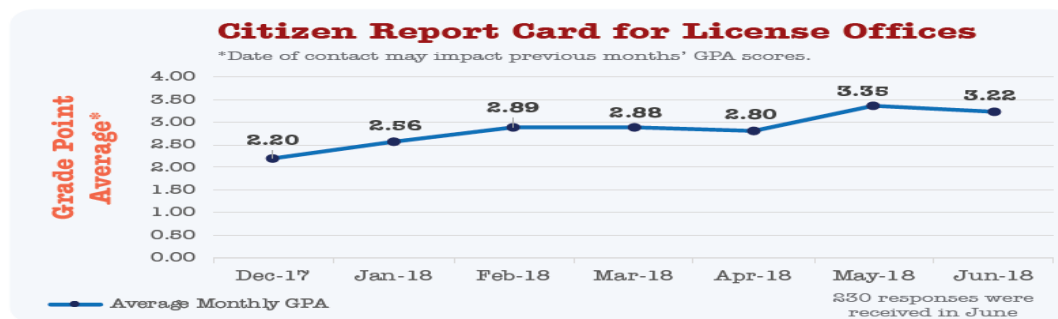
Motor Fuel Tax	2016	2017	2018
Returns Processed			
Paper	6,821	6,437	6,278
Electronic	1,962	2,133	2,111
Refunds Issued	10,150	8,085	5,547



General Counsel's Office - Cases Opened	2016	2017	2018
Transportation	6,673	6,784	6,824
Administrative Alcohol Hearings	6,247	5,953	6,050
Budgeted Attorneys	16	16	16
Average number of cases/attorney	807.50	796.06	804.63

**2b. Provide a measure(s) of the program's quality.**

In December 2017, the Department implemented a system to capture the satisfaction rating of citizens. The Department is strategizing ways to increase survey participation through social media, license offices, receipts, etc.



Grade	GPA
A	3.71-4.00
A-	3.31-3.70
B+	3.01-3.30
B	2.71-3.00
B-	2.31-2.70
C+	2.01-2.30
C	1.71-2.00
C-	1.31-1.70
D+	1.01-1.30
D	0.71-1.00
D-	0.31-0.70
F	0.00-0.30

**PROGRAM DESCRIPTION**

**Department of Revenue**

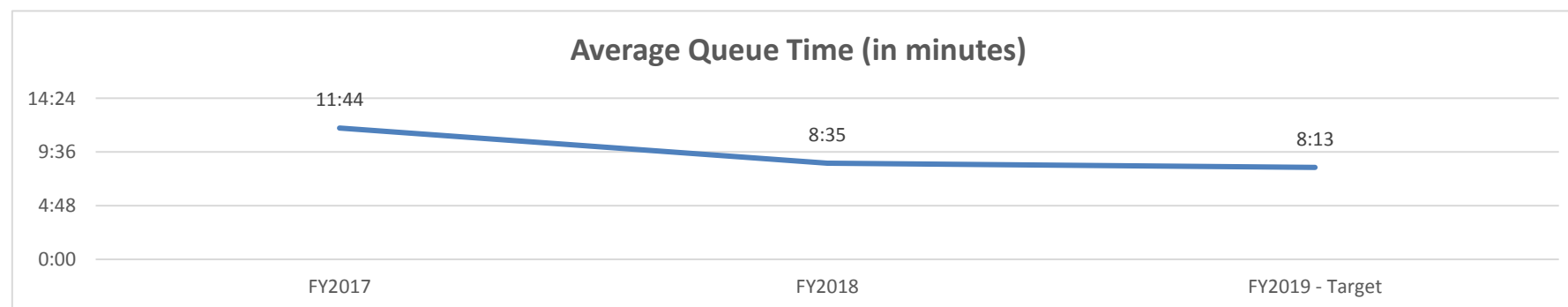
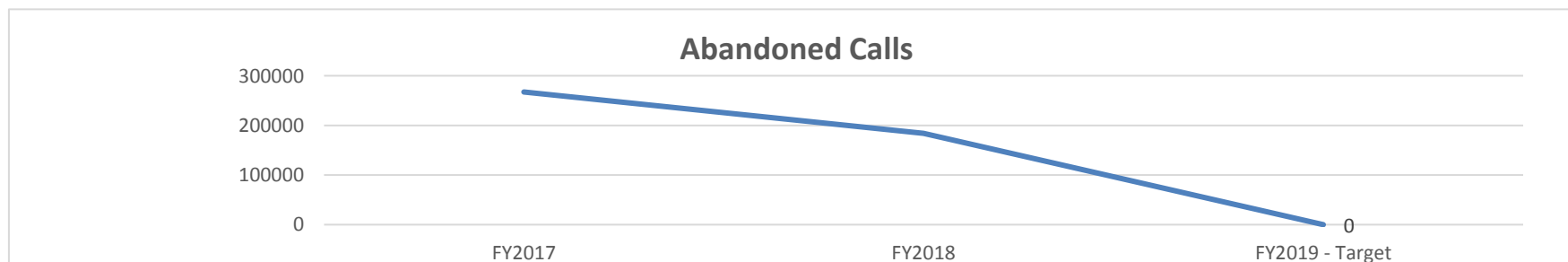
**HB Section(s): 4.005**

**Program Name - Highway Collections**

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

**Public Call Center** - includes calls relating to motor vehicles, trailers, marine craft, all-terrain vehicles, disable placards, temporary registration permits, driver licenses and nondriver licenses.

	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019 Target</b>
Abandoned Calls	267,264	183,935	0
Average Queue Time (min)	11:44	8:35	8:13



**PROGRAM DESCRIPTION**

Department of Revenue

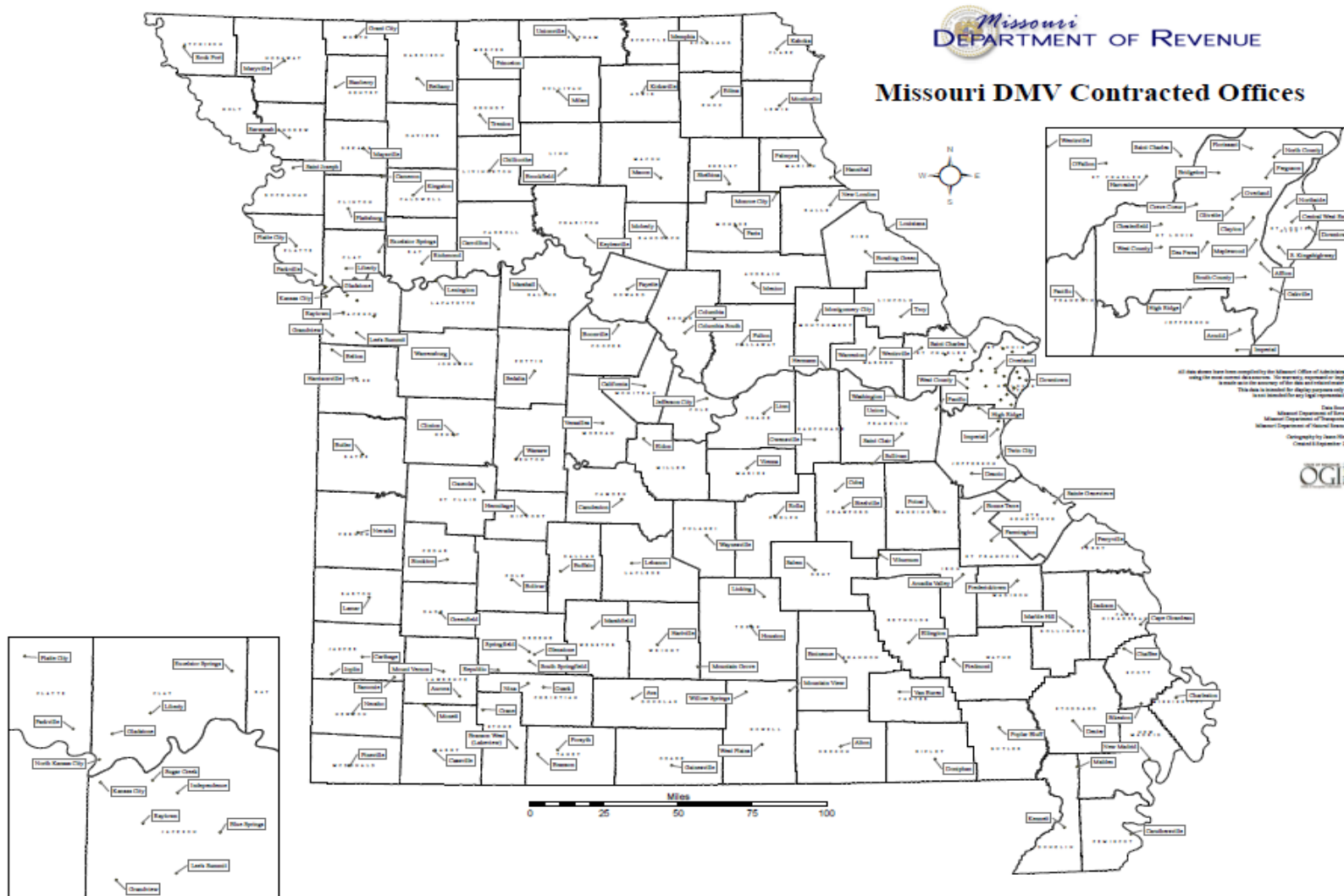
HB Section(s): 4.005

Program Name - Highway Collections

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

2c. Provide a measure(s) of the program's impact.

Location of Contracted License Office Statewide



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005**

**Program Name - Highway Collections**

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

Return on Investment - The following depicts the return on investment for fees collected Department of Revenue. Expenditures include direct and indirect costs incurred by the Department to collect taxes and fees, provide administrative oversight to contract license offices, and legal counsel/representation. Expenditures do not include the cost of operating a contract license office as these are privately owned and operated.

**DRIVER LICENSE**

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Collections	\$19,470,942	\$18,085,930	\$20,114,930
Expenditure	\$6,757,856	\$6,526,133	\$6,774,011
ROI	\$1.88	\$1.77	\$1.97

**MOTOR VEHICLE TITLE**

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Collections	\$842,631,202	\$876,682,502	\$899,169,851
Expenditure	\$5,370,748	\$5,796,507	\$5,650,411
ROI	\$155.89	\$150.24	\$158.13

**MOTOR VEHICLE REGISTRATION**

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Collections	\$175,207,181	\$176,495,944	\$179,123,494
Expenditure	\$7,115,070	\$7,178,799	\$6,758,165
ROI	\$23.62	\$23.59	\$25.50

**MOTOR FUEL TAX**

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Collections	\$725,918,607	\$734,940,610	\$728,757,665
Expenditure	\$416,380	\$581,707	\$412,905
ROI	\$1,742.40	\$1,262.42	\$1,763.95

**PROGRAM DESCRIPTION**

**Department of Revenue**

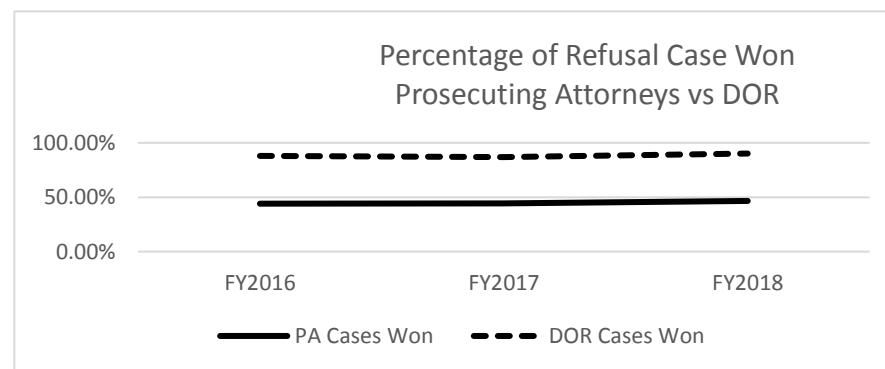
**HB Section(s): 4.005**

**Program Name - Highway Collections**

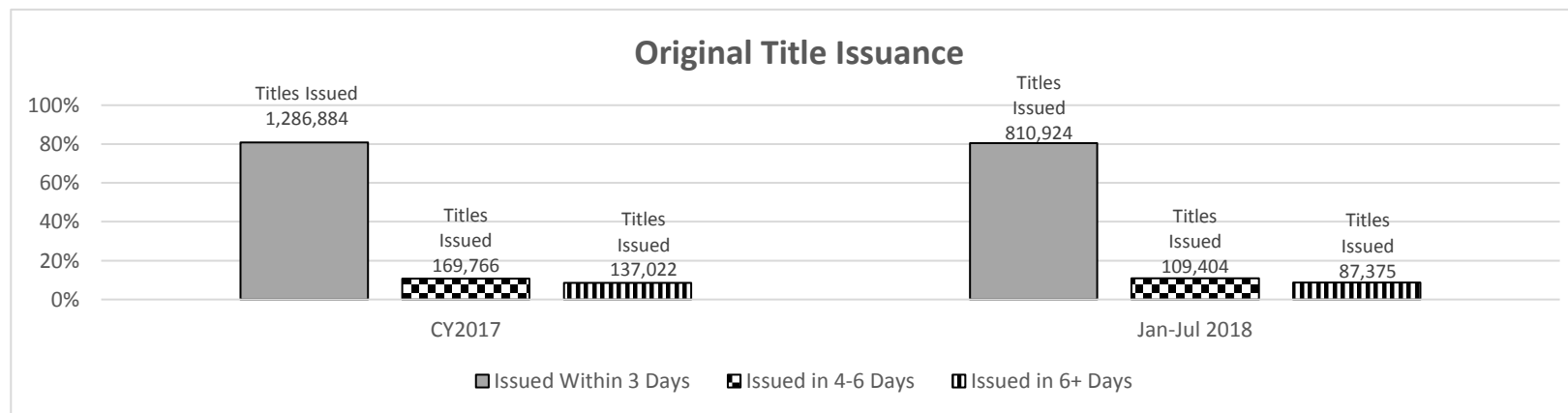
**Program is found in the following core budget(s): Highway Collections**

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 of cases are handled by prosecuting attorneys.

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
PA Cases Won	1,489	1,296	1,276
PA Cases Lost	1,891	1,634	1,464
Percentage of Cases Won	44.05%	44.23%	46.57%
Percentage of Cases Lost	55.95%	55.77%	53.43%
DOR Cases Won	341	238	237
DOR Cases Lost	46	36	26
Percentage of Cases Won	88.11%	86.86%	90.11%
Percentage of Cases Lost	11.89%	13.14%	9.89%



**2d. Provide a measure(s) of the program's efficiency.**





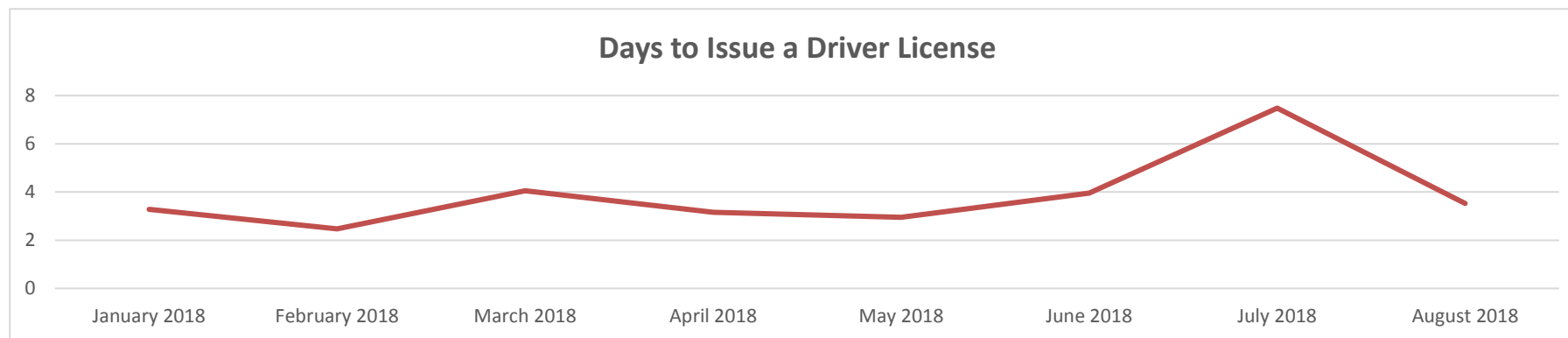
**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.005**

**Program Name - Highway Collections**

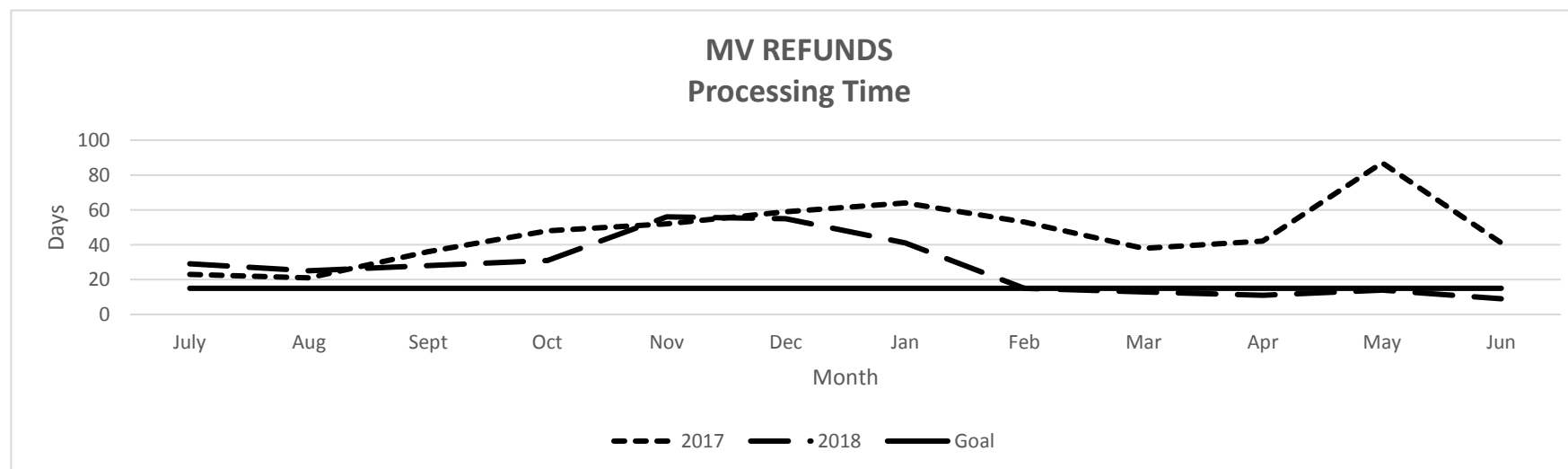
**Program is found in the following core budget(s): Highway Collections**



*July 2018 - Vendor experienced equipment failure delaying license issuance.*

**2d. Provide a measure(s) of the program's efficiency.**

	<u>FY2017</u>	<u>FY2018</u>	<u>Goal</u>
Motor Vehicle Refunds - Average Processing time (in days)	47	27.25	15



**PROGRAM DESCRIPTION**

Department of Revenue \_\_\_\_\_

HB Section(s): 4.005

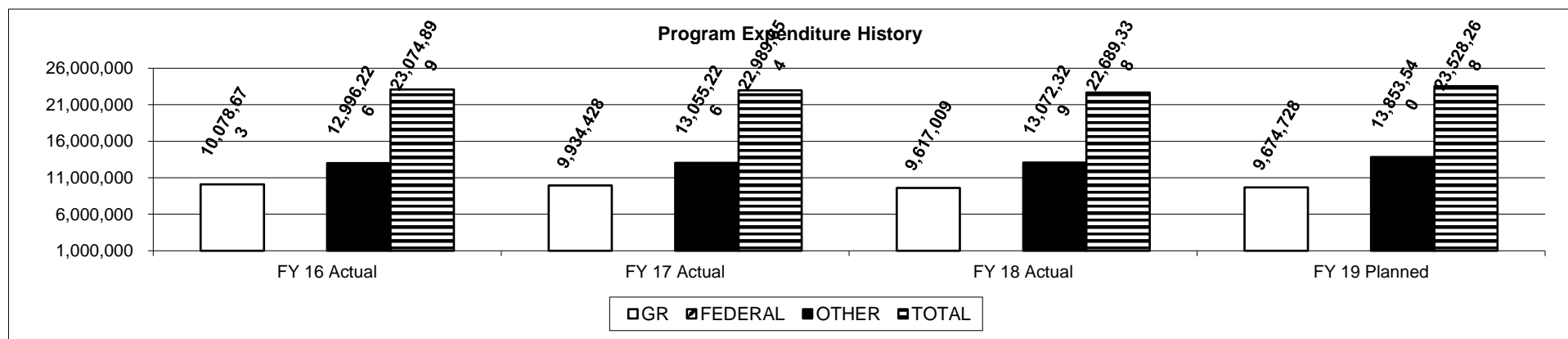
Program Name - Highway Collections \_\_\_\_\_

Program is found in the following core budget(s): Highway Collections \_\_\_\_\_

**MOTOR FUEL TAX**

	2016	2017	2018
Average Number of Days from receipt to deposit	1.00	1.00	1.00
Average Number of Days to process a refund claim	77.50	45.73	40.66

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



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

State Highways and Transportation Department Fund (0644)

5. 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, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

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

No

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

No

# **TAXATION DIVISION**

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>TAXATION DIVISION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	18,664,235	567.23	19,869,537	539.63	19,105,328	487.58	0	0.00	
HEALTH INITIATIVES	46,699	1.70	53,571	2.00	53,571	2.00	0	0.00	
PETROLEUM STORAGE TANK INS	27,844	0.89	28,741	1.00	28,741	1.00	0	0.00	
CONSERVATION COMMISSION	499,354	18.51	584,547	20.42	584,547	20.42	0	0.00	
PETROLEUM INSPECTION FUND	27,115	0.92	35,055	1.00	35,055	1.00	0	0.00	
TOTAL - PS	19,265,247	589.25	20,571,451	564.05	19,807,242	512.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,554,402	0.00	2,155,042	0.00	2,155,042	0.00	0	0.00	
HEALTH INITIATIVES	1,128	0.00	4,163	0.00	4,163	0.00	0	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	1,071	0.00	1,071	0.00	0	0.00	
CONSERVATION COMMISSION	1,531	0.00	8,277	0.00	8,277	0.00	0	0.00	
PETROLEUM INSPECTION FUND	0	0.00	2,818	0.00	2,818	0.00	0	0.00	
TOTAL - EE	1,557,061	0.00	2,171,371	0.00	2,171,371	0.00	0	0.00	
<b>TOTAL</b>	<b>20,822,308</b>	<b>589.25</b>	<b>22,742,822</b>	<b>564.05</b>	<b>21,978,613</b>	<b>512.00</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	186,080	0.00	0	0.00	
HEALTH INITIATIVES	0	0.00	0	0.00	701	0.00	0	0.00	
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	350	0.00	0	0.00	
CONSERVATION COMMISSION	0	0.00	0	0.00	7,150	0.00	0	0.00	
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	354	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	194,635	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>194,635</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$20,822,308</b>	<b>589.25</b>	<b>\$22,742,822</b>	<b>564.05</b>	<b>\$22,173,248</b>	<b>512.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86115C</u>
<b>Division - Taxation</b>	
<b>Core - Taxation</b>	<b>HB Section</b> <u>4.01</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	19,105,328	0	701,914	19,807,242		PS	0	0	0	0	
EE	2,155,042	0	16,329	2,171,371		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	
<b>Total</b>	<b>21,260,370</b>	<b>0</b>	<b>718,243</b>	<b>21,978,613</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	487.58	0.00	24.42	512.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	11,970,752	0	521,858	12,492,611
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	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: Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)

Other Funds:

**2. CORE DESCRIPTION**

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

The core includes an appropriation for organization dues to the Multistate Tax Commission of \$212,401. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits.

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

**CORE DECISION ITEM**

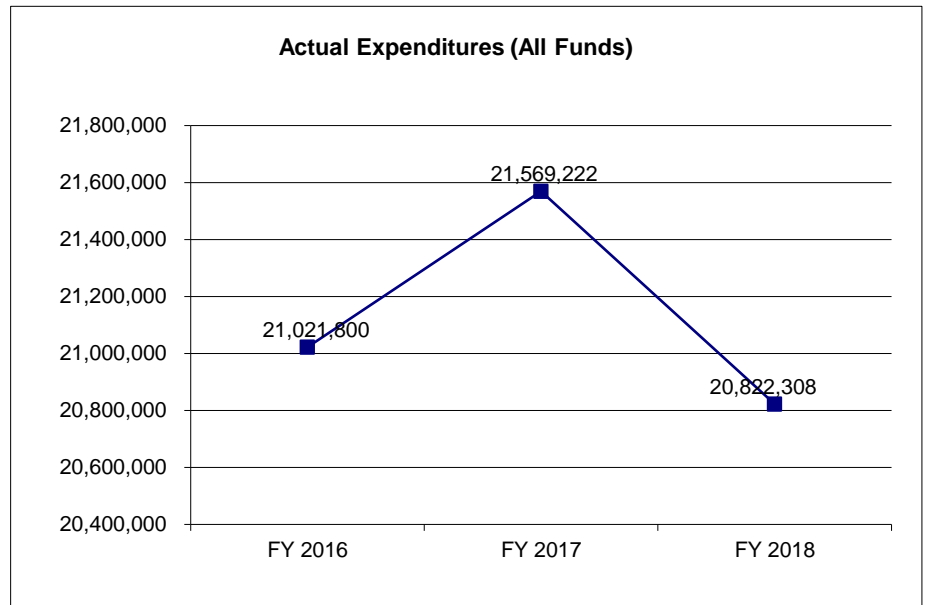
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86115C</u>
<b>Division - Taxation</b>	
<b>Core - Taxation</b>	<b>HB Section</b> <u>4.01</u>

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

Taxation Division

**4. FINANCIAL HISTORY**

	<u>FY 2016</u> Actual	<u>FY 2017</u> Actual	<u>FY 2018</u> Actual	<u>FY 2019</u> Current Yr.
Appropriation (All Funds)	22,870,446	24,652,850	24,738,373	22,742,822
Less Reverted (All Funds)	(695,578)	(712,506)	(494,411)	0
Less Restricted (All Funds)*	(250,000)	(600,000)	0	0
Budget Authority (All Funds)	21,924,868	23,340,344	24,243,962	22,742,822
Actual Expenditures (All Funds)	21,021,800	21,569,222	20,822,308	N/A
Unexpended (All Funds)	903,068	1,771,122	3,421,654	0
Unexpended, by Fund:				
General Revenue	882,234	1,683,380	3,317,348	N/A
Federal	0	0	0	N/A
Other	19,404	87,742	104,306	N/A
	(1)	(1)	(1)	



\*Restricted amount

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 included in the Department's Highway Collections budget unit.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**TAXATION DIVISION**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PS	564.05	19,869,537	0	701,914	20,571,451	
		EE	0.00	2,155,042	0	16,329	2,171,371	
		<b>Total</b>	<b>564.05</b>	<b>22,024,579</b>	<b>0</b>	<b>718,243</b>	<b>22,742,822</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>								
Core Reduction	1817 1691	PS	(38.50)	(196,098)	0	0	(196,098)	Core Reallocations - Reductions/Reinvestments
Core Reallocation	1807 1691	PS	(6.00)	(221,580)	0	0	(221,580)	Core reallocations - transfers to Administration Division
Core Reallocation	1809 1691	PS	(7.55)	(346,531)	0	0	(346,531)	Core reallocations - transfer from Taxation to GCO
		<b>NET DEPARTMENT CHANGES</b>	<b>(52.05)</b>	<b>(764,209)</b>	<b>0</b>	<b>0</b>	<b>(764,209)</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PS	512.00	19,105,328	0	701,914	19,807,242	
		EE	0.00	2,155,042	0	16,329	2,171,371	
		<b>Total</b>	<b>512.00</b>	<b>21,260,370</b>	<b>0</b>	<b>718,243</b>	<b>21,978,613</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PS	512.00	19,105,328	0	701,914	19,807,242	
		EE	0.00	2,155,042	0	16,329	2,171,371	
		<b>Total</b>	<b>512.00</b>	<b>21,260,370</b>	<b>0</b>	<b>718,243</b>	<b>21,978,613</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	13,313	0.35	61,287	2.00	61,287	2.00	0	0.00
SR OFC SUPPORT ASST (STENO)	25,201	0.79	96,500	3.00	96,500	3.00	0	0.00
OFFICE SUPPORT ASSISTANT	227,498	9.59	233,219	9.32	113,329	4.32	0	0.00
SR OFFICE SUPPORT ASSISTANT	184,140	6.31	142,584	4.99	87,032	2.99	0	0.00
PRINTING/MAIL TECHNICIAN I	1,100	0.04	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	98	0.00	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	366	0.01	0	0.00	0	0.00	0	0.00
ACCOUNTING CLERK	0	0.00	26,690	1.00	26,690	1.00	0	0.00
ACCOUNTING TECHNICIAN	230,699	8.05	256,912	6.80	256,912	6.80	0	0.00
ACCOUNTING GENERALIST I	32,404	1.03	31,958	1.00	31,958	1.00	0	0.00
EXECUTIVE II	36,924	1.00	76,606	2.00	76,606	2.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	383,457	9.94	349,911	8.75	319,337	8.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	85,560	2.00	86,260	2.00	86,260	2.00	0	0.00
LEGISLATIVE COORDINATOR	43,557	0.89	54,619	1.00	54,619	1.00	0	0.00
ADMINISTRATIVE ANAL I	54,144	1.41	37,970	1.00	37,970	1.00	0	0.00
INVESTIGATOR II	40,416	1.00	0	0.00	0	0.00	0	0.00
INVESTIGATOR III	92,112	2.00	0	0.00	0	0.00	0	0.00
TAX COLLECTION TECH I	1,085,896	44.50	995,712	41.50	995,712	41.50	0	0.00
TAX COLLECTION TECH II	175,880	6.47	216,880	8.00	216,880	8.00	0	0.00
TAX COLLECTION TECH III	212,701	7.19	210,506	7.00	210,506	7.00	0	0.00
TAXPAYER SERVICES SUPV	72,986	1.98	74,550	2.00	74,550	2.00	0	0.00
REVENUE SECTION SUPV	615,538	16.46	565,949	15.00	565,949	15.00	0	0.00
REVENUE PROCESSING TECH I	2,942,465	120.55	3,072,982	113.80	2,905,865	94.55	0	0.00
REVENUE PROCESSING TECH II	3,091,369	111.83	3,218,272	114.17	3,126,154	94.92	0	0.00
REVENUE PROCESSING TECH III	1,456,178	48.94	1,517,165	48.00	1,517,165	48.00	0	0.00
REVENUE PROCESSING TECH IV	285,128	8.45	284,316	8.20	284,316	8.20	0	0.00
TAX AUDIT REVIEW SPECIALIST	56,520	1.00	121,119	2.00	121,119	2.00	0	0.00
TAX AUDITOR I	1,878,315	48.93	1,269,161	33.00	1,269,161	33.00	0	0.00
TAX AUDITOR II	465,315	11.30	832,180	19.80	662,772	16.00	0	0.00
TAX AUDITOR III	619,423	13.22	1,808,844	36.05	1,808,844	36.05	0	0.00
TAX AUDIT SUPV	1,269,786	23.75	1,446,205	25.00	1,446,205	25.00	0	0.00
REVENUE MANAGER, BAND 1	466,211	8.88	428,974	8.75	428,974	8.75	0	0.00



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
REVENUE MANAGER, BAND 2	650,948	9.83	607,108	9.00	607,108	9.00	0	0.00
REVENUE MANAGER, BAND 3	72,675	0.95	76,883	1.00	76,883	1.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	23,438	0.24	0	0.00	0	0.00	0	0.00
DIVISION DIRECTOR	93,186	0.95	108,049	1.00	108,049	1.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	54,313	0.71	160,479	2.00	160,479	2.00	0	0.00
OUT-STATE AUDIT PERSONNEL	1,368,344	24.18	1,420,076	19.60	1,420,076	19.60	0	0.00
ASSOCIATE COUNSEL	20,230	0.40	0	0.00	0	0.00	0	0.00
LEGAL COUNSEL	38,560	0.87	0	0.00	0	0.00	0	0.00
SENIOR COUNSEL	9,601	0.12	0	0.00	0	0.00	0	0.00
CLERK	80,896	2.64	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	46,001	0.63	72,993	1.00	0	0.00	0	0.00
TAX SEASON ASST	514,567	26.88	456,154	2.32	456,154	2.32	0	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	56,557	1.00	0	0.00	0	0.00
MANAGING COUNSEL	24,211	0.33	0	0.00	0	0.00	0	0.00
EXECUTIVE	18,251	0.18	0	0.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	5,018	0.23	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	16,709	0.35	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	83,599	1.90	88,614	2.00	88,614	2.00	0	0.00
OTHER	0	0.00	7,207	0.00	7,207	0.00	0	0.00
<b>TOTAL - PS</b>	<b>19,265,247</b>	<b>589.25</b>	<b>20,571,451</b>	<b>564.05</b>	<b>19,807,242</b>	<b>512.00</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	18,878	0.00	86,906	0.00	86,906	0.00	0	0.00
TRAVEL, OUT-OF-STATE	40,153	0.00	56,829	0.00	56,829	0.00	0	0.00
SUPPLIES	240,384	0.00	512,477	0.00	512,477	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	308,180	0.00	219,272	0.00	219,272	0.00	0	0.00
COMMUNICATION SERV & SUPP	280,167	0.00	379,337	0.00	379,337	0.00	0	0.00
PROFESSIONAL SERVICES	525,356	0.00	537,911	0.00	537,911	0.00	0	0.00
M&R SERVICES	12,167	0.00	255,377	0.00	255,377	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	0	0.00
OFFICE EQUIPMENT	30,970	0.00	85,000	0.00	85,000	0.00	0	0.00
OTHER EQUIPMENT	52,443	0.00	500	0.00	500	0.00	0	0.00
PROPERTY & IMPROVEMENTS	30,995	0.00	0	0.00	0	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	0	0.00
MISCELLANEOUS EXPENSES	17,368	0.00	33,257	0.00	33,257	0.00	0	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	0	0.00
<b>TOTAL - EE</b>	<b>1,557,061</b>	<b>0.00</b>	<b>2,171,371</b>	<b>0.00</b>	<b>2,171,371</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$20,822,308</b>	<b>589.25</b>	<b>\$22,742,822</b>	<b>564.05</b>	<b>\$21,978,613</b>	<b>512.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$20,218,637</b>	<b>567.23</b>	<b>\$22,024,579</b>	<b>539.63</b>	<b>\$21,260,370</b>	<b>487.58</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$603,671</b>	<b>22.02</b>	<b>\$718,243</b>	<b>24.42</b>	<b>\$718,243</b>	<b>24.42</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.01

**Program Name:** Taxation Division

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

**1a. What strategic priority does this program address?**

Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

**1b. What does this program do?**

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.

The **Business Tax Bureau** is responsible for the administration of sales/use, corporation and withholding taxes, financial institutions, insurance premium, 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.

The **Personal Tax Bureau** is responsible for administering individual income tax, partnership, fiduciary, and estate taxes and property tax credits.

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.

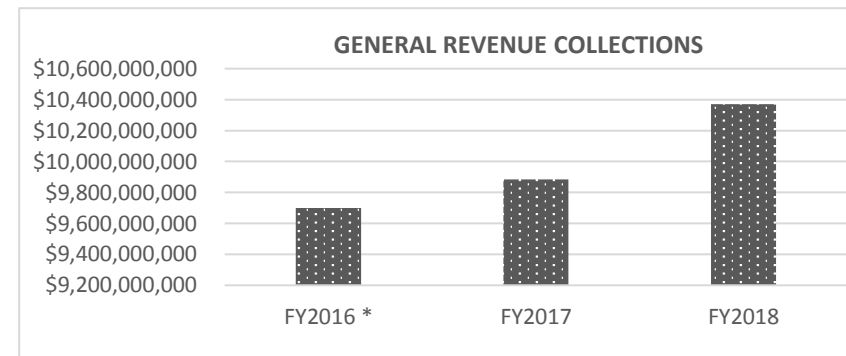
The **Customer and Tax Assistance Bureau** administers business tax registrations and issues sales/use licenses to taxpayers, operates a call center for customer contacts, and attempts to collect delinquent tax liabilities. Collection activities include account management, lien filing, garnishments, and working with collection agencies and prosecuting attorneys to collect delinquent taxes.

**2a. Provide an activity measure(s) for the program.**

**Receipts deposited to General Revenue**

	<b>FY2016 *</b>	<b>FY2017</b>	<b>FY2018</b>
Sales and Use	\$2,090,152,640	\$2,131,763,708	\$2,182,269,680
Individual Income	7,158,635,416	7,320,814,886	7,728,280,525
Corporate Income	451,218,647	432,357,927	459,482,248
<b>General Revenue Collections</b>	<b>\$9,700,006,703</b>	<b>\$9,884,936,521</b>	<b>\$10,370,032,453</b>

\* Tax Amnesty administered.



**PROGRAM DESCRIPTION**

**Department of Revenue**

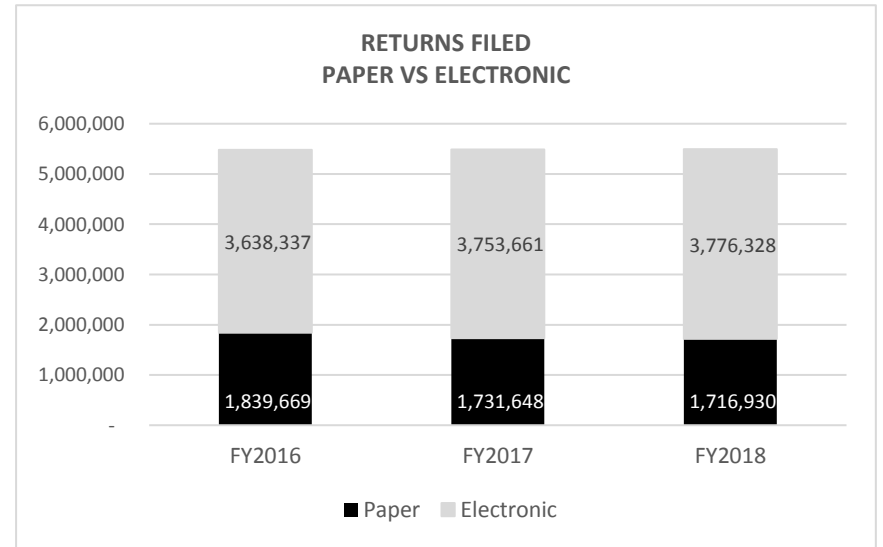
**HB Section(s): 4.01**

**Program Name: Taxation Division**

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

**Returns processed by tax type**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
<b>Sales and Use</b>			
Paper	451,605	422,997	422,266
Electronic	255,320	283,890	265,948
<b>Property Tax Credit</b>			
Paper	134,799	130,748	124,564
Electronic	97,935	91,333	91,117
<b>Individual Income</b>			
Paper	572,509	515,590	492,006
Electronic	2,525,325	2,544,311	2,610,558
<b>Corporate</b>			
Paper	67,710	55,150	43,520
Electronic	87,627	91,332	97,159
<b>Withholding Tax</b>			
Paper	613,046	607,163	634,574
Electronic	672,130	742,795	711,546



**Number of Refunds issued**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
Individual Income Tax	1,784,446	1,818,016	1,853,490
Corporate Tax Refunds	8,470	7,405	6,528

**Tax Assistance Offices Customer Contacts**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019 Goal</b>
Walk-ins	N/A	N/A	2,560	6,000

**Office Locations/Opening Date**

Jefferson City	December 1, 2017	Springfield	May 7, 2018
St. Louis	March 7, 2018	Kansas City	May 7, 2018
Joplin	March 7, 2018		

**PROGRAM DESCRIPTION**

**Department of Revenue**  
**Program Name: Taxation Division**  
**Program is found in the following core budget(s): Taxation**

**HB Section(s): 4.01**

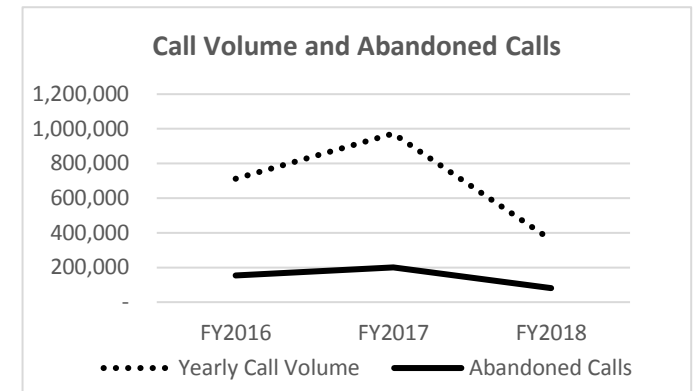
**2b. Provide a measure(s) of the program's quality.**

The Department is currently testing a call center customer survey application. Survey results will be reported in the Governor's recommended budget.

**Call Center**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>Goal</b>
Yearly Call Volume	712,811	972,639	359,013	318,434
Abandoned Calls	153,595	200,478	80,928	0
Deflected Calls	148,769	191,715	38,656	0
Percentage of Calls Answered	57.58%	59.68%	66.69%	100.00%
Average Queue Hold Times (min)	7.30	8.09	6.25	4.05

**Goal: Ensure 100% of all calls to call centers are answered by trained staff.**



**2c. Provide a measure(s) of the program's impact.**

**Return on Investment**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Collections (GR)	\$2,097,224,945	\$2,139,760,737	\$2,190,573,024
Cost	\$12,675,772	\$12,507,209	\$10,680,379
ROI	\$164.45	\$170.08	\$204.10
Collections	\$7,158,635,416	\$7,331,004,489	\$7,728,280,525
Cost	\$11,584,884	\$12,094,676	\$11,572,300
ROI	\$616.93	\$605.13	\$666.83
Collections	\$525,413,039	\$432,357,927	\$459,482,428
Cost	\$2,304,693	\$2,186,619	\$1,762,074
ROI	\$226.98	\$196.73	\$259.76

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.01**

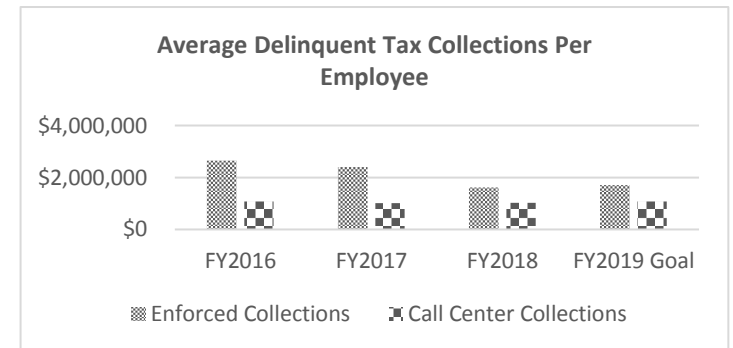
**Program Name: Taxation Division**

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

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
<b>FIELD COMPLIANCE BUREAU</b>			
Instate			
Collections	\$23,793,939	\$21,536,436	\$16,112,555
Costs	\$7,052,967	\$6,903,313	\$6,347,145
Outstate			
Collections	\$22,378,950	\$12,361,245	\$8,843,675
Costs	\$2,076,209	\$2,098,170	\$1,952,885
<b>ROI</b>			
<b>Instate</b>	<b>\$2.37</b>	<b>\$2.12</b>	<b>\$1.54</b>
<b>Outstate</b>	<b>\$9.78</b>	<b>\$4.89</b>	<b>\$3.53</b>

**Delinquent Tax Collection Efforts**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019 Goal</b>
<b>Enforced Collections</b>				
FTE's	32	33	38	
Average Collection per FTE	\$2,647,984	\$2,396,579	\$1,621,113	\$1,702,168
<b>Call Center Collections</b>				
FTE	45	44	49	
Average Collection per FTE	\$1,080,403	\$1,017,732	\$1,027,547	\$1,078,924



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

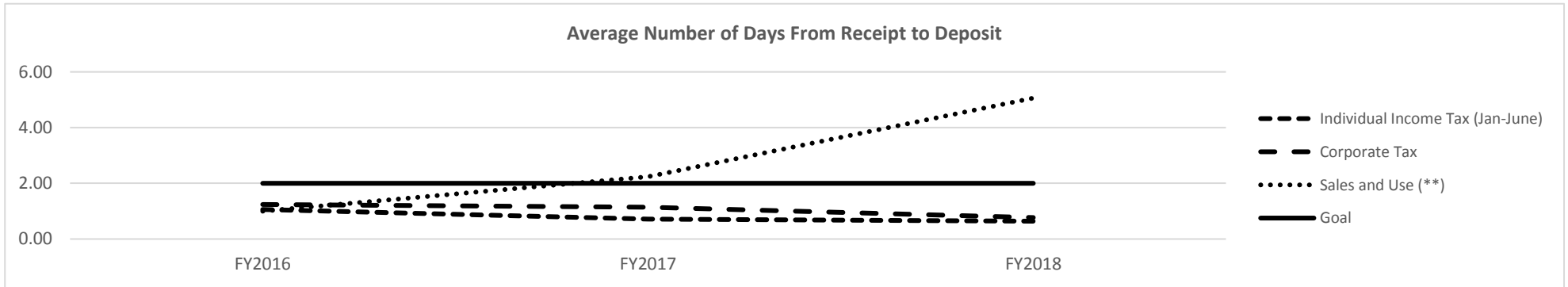
Call Center Collections include resolutions from incoming or outgoing phone calls.

**PROGRAM DESCRIPTION**

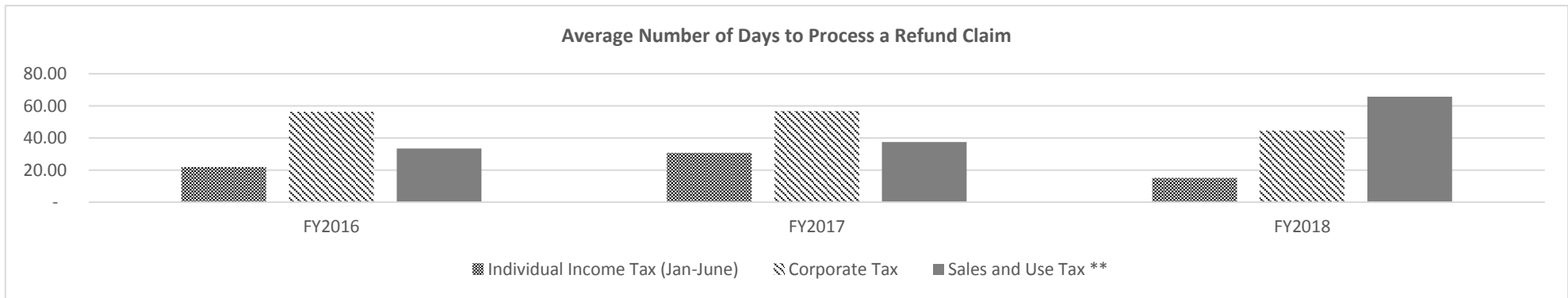
**Department of Revenue**  
**Program Name: Taxation Division**  
**Program is found in the following core budget(s): Taxation**

**HB Section(s): 4.01**

**2d. Provide a measure(s) of the program's efficiency.**



*\*\* Increase in FY2018 due to implementation of Integrated Tax System*



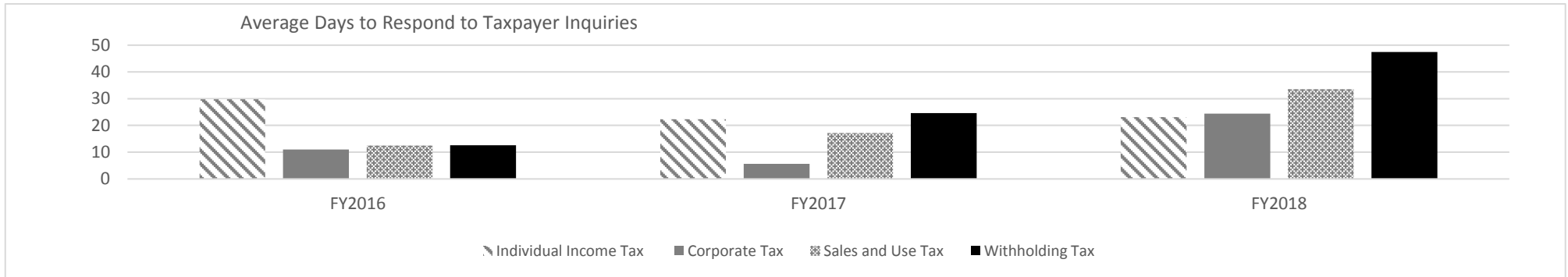
*\*\* Increase in FY2018 due to implementation of Integrated Tax System*

**PROGRAM DESCRIPTION**

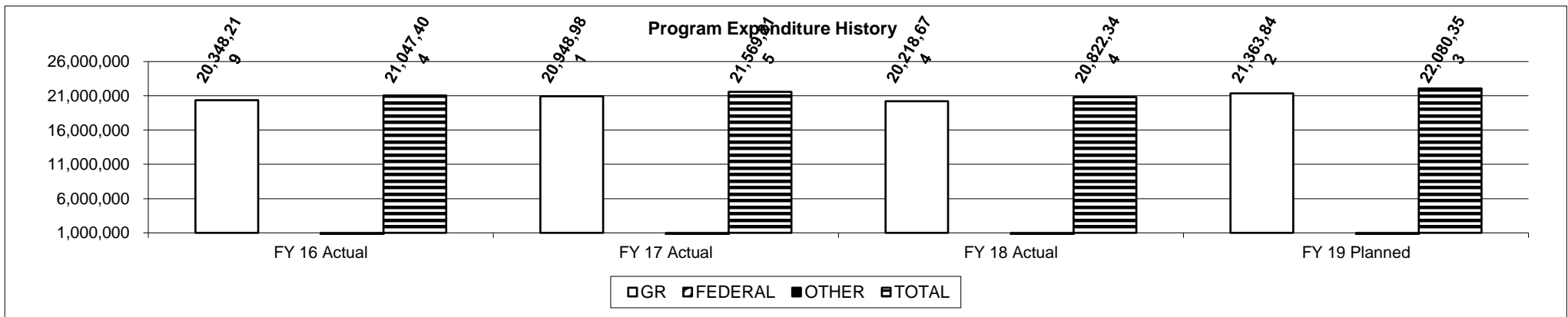
**Department of Revenue**  
**Program Name: Taxation Division**  
**Program is found in the following core budget(s): Taxation**

**HB Section(s): 4.01**

**Average number of days to respond to taxpayer inquiries**



**3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)**



**4. What are the sources of the "Other " funds?**

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585)

**5. 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, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.01

**Program Name:** Taxation Division

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

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

No

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

No

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>INTEGRATED TAX SYSTEM</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	6,288,007	0.00	8,000,000	0.00	8,000,000	0.00	0	0.00	
TOTAL - EE	6,288,007	0.00	8,000,000	0.00	8,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>6,288,007</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$6,288,007</b>	<b>0.00</b>	<b>\$8,000,000</b>	<b>0.00</b>	<b>\$8,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
<b>PS</b>	0	0	0	0		<b>PS</b>	0	0	0	0	
<b>EE</b>	8,000,000	0	0	8,000,000		<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0		<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0	
<b>Total</b>	<b>8,000,000</b>	<b>0</b>	<b>0</b>	<b>8,000,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	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>				

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

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

The Department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. 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. The state has recognized \$436 million in benefits and has paid the contractor \$65 million as of July 2018.

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.

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 corporate income and corporate franchise taxes to Release 3.

**CORE DECISION ITEM**

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

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 November 2018, with corporate income tax and corporate franchise tax, along with several minor releases scheduled to occur through June 2019.

Release 2 and Release 3 implementation dates were delayed due to the passage of tax amnesty in May 2015. The delay in implementation increased the overall cost by approximately \$7.8 million and extended the contract to December 2019. The Department expects payments under the original contract will end in Fiscal Year 2020. Ongoing and increasing maintenance costs will be incurred for up to 6 additional years of maintenance renewals. The FY20 request is made up of the remaining contract expenditures and annual maintenance costs beyond the original contract price.

The Department will expend approximately \$4 million in FY20 as a result of the "holdback" payments from deliverables throughout the course of the project. The Department retained 10 percent of all scheduled payments throughout the contract. The Department paid half of the holdback amounts from the Release 1 and Release 2 deliverables. Following completion of Release 3, and after a 90-day warranty period during which the vendor must resolve all critical and high defects discovered during user acceptance testing, the Department will pay 5 percent of the Release 3 holdbacks (approximately \$630,000).

Following a 180-day warranty period after the completion of Release 3, during which the vendor must resolve all remaining medium level defects and any new critical and high defects discovered after go-live, the Department will pay the remaining 5 percent for the deliverables associated with each of the three releases (approximately \$3.3 million).

The Department expects it will begin paying annual maintenance costs in FY20. The following is an estimate of those annual payments.

	Remit				Total
	Base System	Imaging	Processing	Other	
Year 1	\$1,600,000	50,000	65,744	537,952	2,253,696
Year 2	2,320,000	49,902	81,374	564,850	3,016,126
Year 3	2,412,800	51,840	84,878	593,092	3,142,610
Year 4	2,509,312	53,294	88,382	622,747	3,273,735
Year 5	2,609,768	54,747	91,497	653,884	3,409,896
Year 6	2,714,168	56,201	95,001	686,578	3,551,948
	\$14,166,048	315,984	506,876	3,659,103	18,648,011

Other reflects software maintenance originally paid through the contract.

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

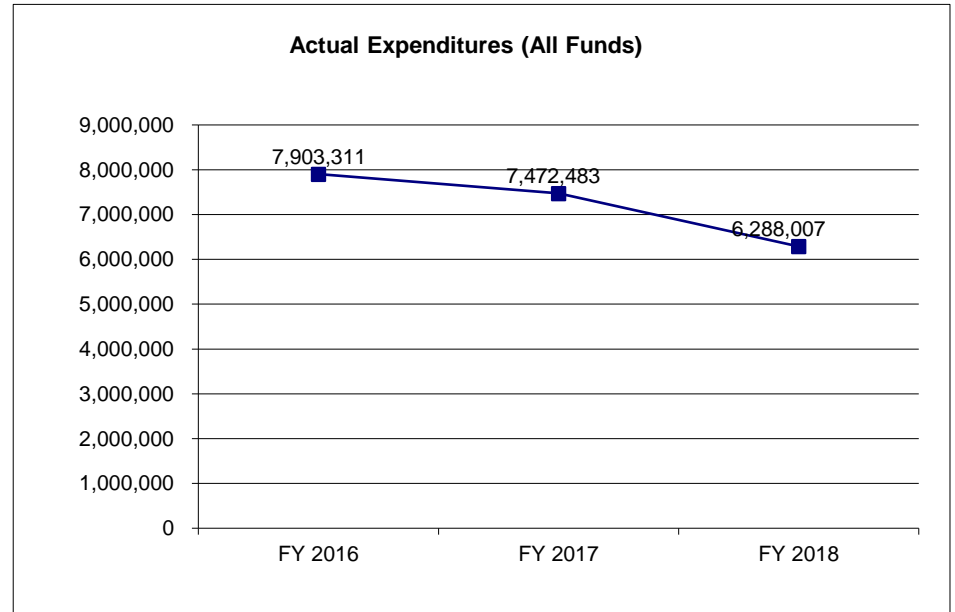
Integrated Tax

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	13,000,000	13,000,000	13,000,000	8,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	13,000,000	13,000,000	13,000,000	8,000,000
Actual Expenditures (All Funds)	7,903,311	7,472,483	6,288,007	N/A
Unexpended (All Funds)	5,096,689	5,527,517	6,711,993	0
Unexpended, by Fund:				
General Revenue	5,096,689	5,527,517	6,711,993	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount

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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>	EE	0.00	8,000,000	0	0	8,000,000	
	<b>Total</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0</b>	<b>0</b>	<b>8,000,000</b>	
<b>DEPARTMENT CORE REQUEST</b>	EE	0.00	8,000,000	0	0	8,000,000	
	<b>Total</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0</b>	<b>0</b>	<b>8,000,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>	EE	0.00	8,000,000	0	0	8,000,000	
	<b>Total</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0</b>	<b>0</b>	<b>8,000,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>INTEGRATED TAX SYSTEM</b>								
<b>CORE</b>								
PROFESSIONAL SERVICES	6,285,723	0.00	8,000,000	0.00	8,000,000	0.00	0	0.00
COMPUTER EQUIPMENT	2,284	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL - EE</b>	<b>6,288,007</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0.00</b>	<b>8,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$6,288,007</b>	<b>0.00</b>	<b>\$8,000,000</b>	<b>0.00</b>	<b>\$8,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$6,288,007	0.00	\$8,000,000	0.00	\$8,000,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

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

**1a. What strategic priority does this program address?**

Embed Transformational Purpose; Focus on Service Culture; IT Roadmap

**1b. What does this program do?**

The Integrated Tax System is a tax system modernization initiative to replace existing 20-30 year old legacy tax systems. The Integrated Revenue System will ultimately increase efficiencies in the administration and enforcement of tax laws as well as improve the taxpayers experience through various on-line internet based secured applications. The primary focus and long-term initiative was to address multiple critical areas:

**Improved Productivity** - Productivity improvements will be seen across the integrated system in every aspect of the work done to administer and collect taxes. Users of the system will no longer be moving paper from one process to another, but rather will find all information necessary to perform changes and updates in the system itself.

**Expanded Online Services** - The Online Services will provide 24/7 access to account information and return filing and paying options. By offering taxpayers easy-to-understand, efficient ways of conducting business with the Department, voluntary compliance will increase while the Department's costs of administering taxes will decrease.

**Single View of Taxpayer** - Legacy systems were siloed, with little or no communication between systems. The integrated system provides users with intuitive screens that also enhance productivity by providing information across tax types and taxpayers.

**Enhanced Analytics** - The integrated system will take advantage of technology architected for optimum analysis of internal and external data to drive business decision in a variety of ways.

**Tax Modeling** - Tax modeling permits the Department to analyze data derived from a snapshot in time and over a period of time to develop predictive indicators to enhance many areas of tax administration and compliance.

**Reduced Operating and Maintenance Costs** - Mainframe systems are becoming increasingly difficult and expensive to use and maintain. Current legacy systems are written COBOL, a language that is outdated and for which staff to support is nearly impossible to hire and retain.



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

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

**2a. Provide an activity measure(s) for the program.**

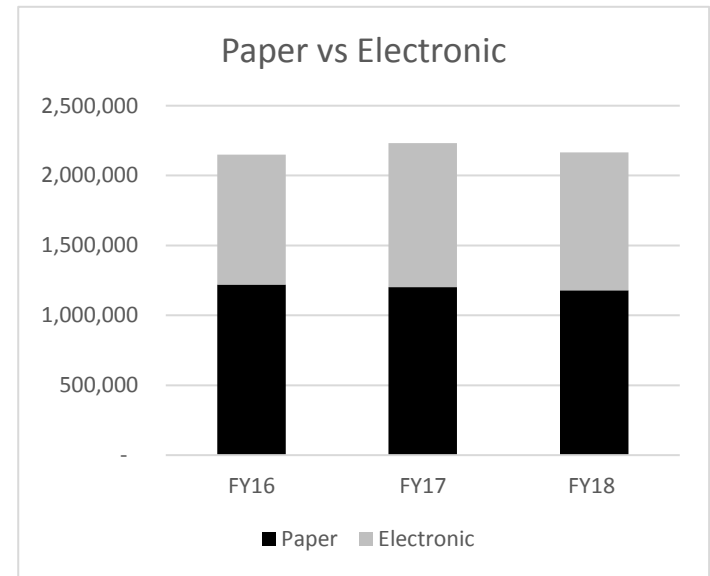
The online registration application (NBR) was implemented March 14, 2018. DOR employees no longer manually key each application into the system but only data perfect suspended transactions.

	FY16	FY17	FY18 *	FY19 **
Registration Applications				
Paper	39,210	42,358	37,702	3,610
Electronic			6,083	9,837
Maintenance Documents	99,888	112,835	70,514	9,625

\* NBR implemented March 14, 2018

\* YTD through September 15, 2018

	FY16	FY17	FY18
Returns processed			
Sales and Use			
Paper	451,605	422,997	422,266
Electronic	255,320	283,890	265,948
Withholding Tax			
Paper	613,046	607,163	634,574
Electronic	672,130	742,795	711,546
Tire and Battery			
Paper	16,768	16,709	14,293
Electronic	2,068	2,509	3,590



**2b. Provide a measure(s) of the program's quality.**

Comparative system quality performance measures pending.

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

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

**2c. Provide a measure(s) of the program's impact.**

Under the contract for the integrated tax system, the Department only pays for accepted deliverables when the state received sufficient benefits to pay for them.

Fiscal Year	Vendor Payment	Benefits Recognized
2013	\$12,000,000	\$28,655,937
2014	\$25,835,026	\$75,652,517
2015	\$8,293,123	\$82,232,654
2016	\$7,903,311	\$140,358,510 (Note 1)
2017	\$7,472,483	\$93,683,015
2018	\$6,288,008	\$22,758,342 (Note 2)
	<u>\$67,791,951</u>	<u>\$443,340,975</u>

Note 1: Increased collections impacted by amnesty program.

Note 2: Includes benefits from July and August 2017 due to reporting issues.

Data Analytics will improve audit selection criteria as all tax types are implemented into tax integrated.

	FY16	FY17	FY18
<b>FIELD COMPLIANCE BUREAU</b>			
Instate			
Collections	\$23,793,939	\$21,536,436	\$16,112,555
Costs	\$7,052,967	\$6,903,313	\$6,347,145
Outstate			
Collections	\$22,378,950	\$12,361,245	\$8,843,675
Costs	\$2,076,209	\$2,098,170	\$1,952,885
<b>ROI</b>			
<b>Instate</b>	<b>\$2.37</b>	<b>\$2.12</b>	<b>\$1.54</b>
<b>Outstate</b>	<b>\$9.78</b>	<b>\$4.89</b>	<b>\$3.53</b>

**PROGRAM DESCRIPTION**

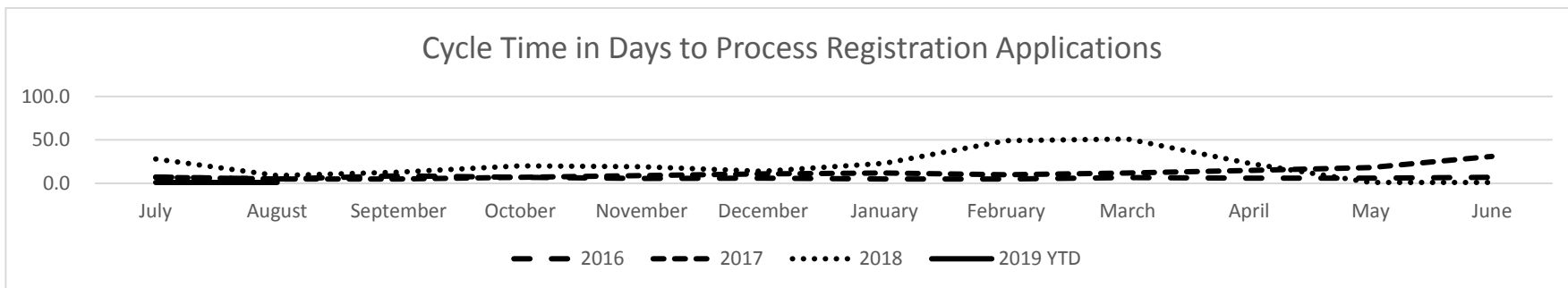
Department of Revenue

HB Section(s): 4.01

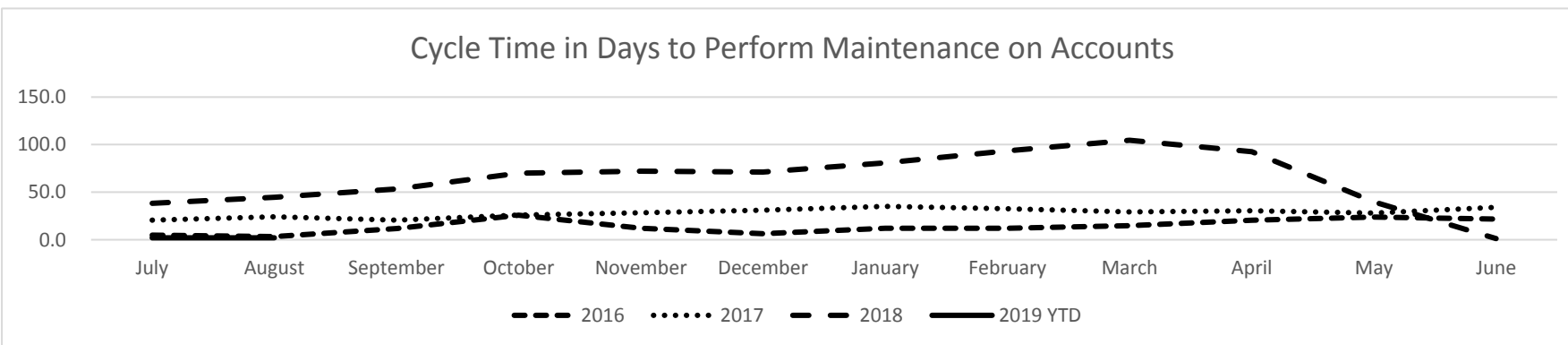
Program Name - Integrated Tax System

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

2d. Provide a measure(s) of the program's efficiency.



FY2018 increase due to user testing/acceptance of tax integrated



FY2018 increase due to user testing/acceptance of tax integrated

**PROGRAM DESCRIPTION**

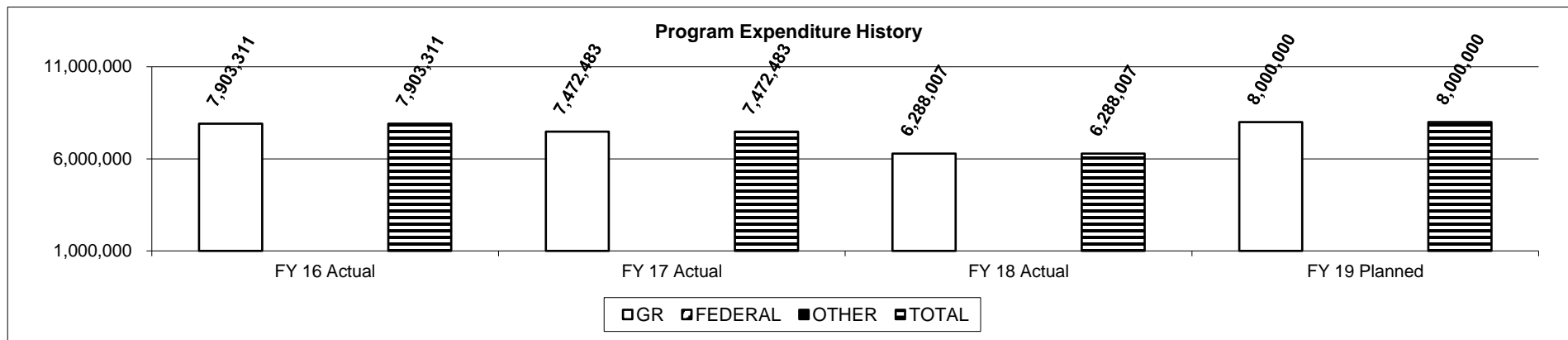
Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

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

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



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

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

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

No

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

No

**MOTOR VEHICLE AND DRIVER  
LICENSING DIVISION**

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>MOTOR VEH &amp; DRIVER LICENSING</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	332,844	9.80	383,946	22.05	383,946	22.05	0	0.00	
DEPT OF REVENUE	0	0.00	2,763	0.00	2,763	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	196,901	5.50	202,251	10.00	202,251	10.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,967	0.00	6,967	0.00	0	0.00	
TOTAL - PS	529,745	15.30	595,927	32.05	595,927	32.05	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	134,397	0.00	380,232	0.00	380,232	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	45,822	0.00	245,840	0.00	245,840	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	0	0.00	
TOTAL - EE	180,219	0.00	796,801	0.00	796,801	0.00	0	0.00	
<b>TOTAL</b>	<b>709,964</b>	<b>15.30</b>	<b>1,392,728</b>	<b>32.05</b>	<b>1,392,728</b>	<b>32.05</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	7,718	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	14	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	3,501	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	35	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	11,268	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>11,268</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$709,964</b>	<b>15.30</b>	<b>\$1,392,728</b>	<b>32.05</b>	<b>\$1,403,996</b>	<b>32.05</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
<b>PS</b>	383,946	2,763	209,218	595,927		<b>PS</b>	0	0	0	0	
<b>EE</b>	380,232	160,776	255,793	796,801		<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0		<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0	
<b>Total</b>	<b>764,178</b>	<b>163,539</b>	<b>465,011</b>	<b>1,392,728</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>22.05</b>	<b>0.00</b>	<b>10.00</b>	<b>32.05</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	395,083	842	189,869	585,794
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

- Issuing commercial and non-commercial driver licenses, nondriver licenses, and permits;
- Suspending, revoking and disqualifying driver licenses;
- Processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, 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**

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

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority.

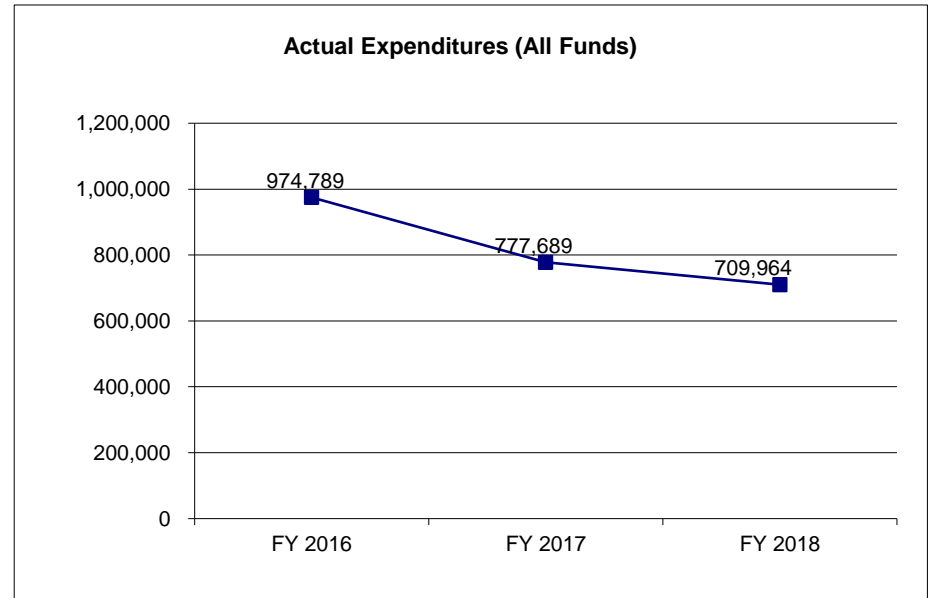
Additional divisional costs are included in the Highway Collections budget unit.

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

Motor Vehicle and Driver Licensing

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	1,269,996	1,361,766	1,381,460	1,392,728
Less Reverted (All Funds)	(19,473)	(54,034)	(22,694)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,250,523	1,307,732	1,358,766	1,392,728
Actual Expenditures (All Funds)	974,789	777,689	709,964	N/A
Unexpended (All Funds)	275,734	530,043	648,802	0
Unexpended, by Fund:				
General Revenue	43,614	158,532	266,525	N/A
Federal	163,471	163,525	163,525	N/A
Other	68,649	207,986	218,752	N/A
	(1)	(1)	(1)	



\*Restricted amount

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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	32.05	383,946	2,763	209,218	595,927	
	EE	0.00	380,232	160,776	255,793	796,801	
	<b>Total</b>	<b>32.05</b>	<b>764,178</b>	<b>163,539</b>	<b>465,011</b>	<b>1,392,728</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	32.05	383,946	2,763	209,218	595,927	
	EE	0.00	380,232	160,776	255,793	796,801	
	<b>Total</b>	<b>32.05</b>	<b>764,178</b>	<b>163,539</b>	<b>465,011</b>	<b>1,392,728</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	32.05	383,946	2,763	209,218	595,927	
	EE	0.00	380,232	160,776	255,793	796,801	
	<b>Total</b>	<b>32.05</b>	<b>764,178</b>	<b>163,539</b>	<b>465,011</b>	<b>1,392,728</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>CORE</b>								
OFFICE SUPPORT ASSISTANT	0	0.00	575	0.00	575	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	45,660	0.95	102,296	3.00	102,296	3.00	0	0.00
INFORMATION TECHNOLOGY SUPV	4,438	0.06	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	25	0.00	38,399	1.00	38,399	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	1,814	0.03	0	0.00	0	0.00	0	0.00
COMP INFO TECHNOLOGY MGR I	53,161	0.73	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	6,187	0.00	6,187	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	41,139	0.96	30,974	0.95	30,974	0.95	0	0.00
REVENUE SECTION SUPV	33,273	0.90	29,308	1.00	29,308	1.00	0	0.00
REVENUE PROCESSING TECH I	72,666	2.98	100,717	9.73	100,717	9.73	0	0.00
REVENUE PROCESSING TECH II	202,294	7.41	218,150	14.42	218,150	14.42	0	0.00
REVENUE MANAGER, BAND 1	42,421	0.85	60,298	1.85	60,298	1.85	0	0.00
REVENUE MANAGER, BAND 2	6,799	0.10	6,835	0.10	6,835	0.10	0	0.00
DATA PROCESSOR TECHNICAL	529	0.01	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	25,526	0.32	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,188	0.00	2,188	0.00	0	0.00
<b>TOTAL - PS</b>	<b>529,745</b>	<b>15.30</b>	<b>595,927</b>	<b>32.05</b>	<b>595,927</b>	<b>32.05</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	74	0.00	735	0.00	735	0.00	0	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	0	0.00
SUPPLIES	33,877	0.00	276,319	0.00	276,319	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	1,913	0.00	1,913	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	0	0.00
PROFESSIONAL SERVICES	139,766	0.00	467,689	0.00	467,689	0.00	0	0.00
M&R SERVICES	0	0.00	27,877	0.00	27,877	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	4	0.00	4	0.00	0	0.00
OFFICE EQUIPMENT	3,659	0.00	1,009	0.00	1,009	0.00	0	0.00
OTHER EQUIPMENT	0	0.00	3,026	0.00	3,026	0.00	0	0.00
PROPERTY & IMPROVEMENTS	2,663	0.00	671	0.00	671	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	0	0.00
MISCELLANEOUS EXPENSES	180	0.00	2,349	0.00	2,349	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>CORE</b>								
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	0	0.00
<b>TOTAL - EE</b>	<b>180,219</b>	<b>0.00</b>	<b>796,801</b>	<b>0.00</b>	<b>796,801</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$709,964</b>	<b>15.30</b>	<b>\$1,392,728</b>	<b>32.05</b>	<b>\$1,392,728</b>	<b>32.05</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$467,241	9.80	\$764,178	22.05	\$764,178	22.05		0.00
FEDERAL FUNDS	\$0	0.00	\$163,539	0.00	\$163,539	0.00		0.00
OTHER FUNDS	\$242,723	5.50	\$465,011	10.00	\$465,011	10.00		0.00

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.015

**Program Name - Motor and Driver Licensing Division**

**Program is found in the following core budget(s): Motor Vehicle and Driver Licensing**

**1a. What strategic priority does this program address?**

Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

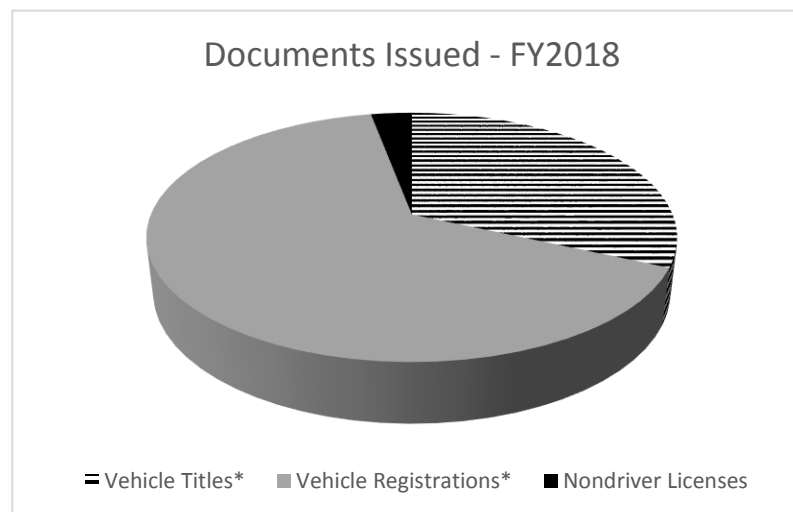
**1b. What does this program do?**

- Issues marine craft and all-terrain vehicle ownership documents (titles) and registers marine craft and all-terrain decals
- Issues nondriver licenses (identification cards)
- Maintains the official marine craft and all-terrain vehicle and nondriver license records including issuance information and vehicle liens
- Issues disabled placards and temporary registration permits
- Licenses and regulates motor vehicle and marine craft dealers and manufacturers
- Issues business licenses to title services, lease rental companies, and salvage dealers
- Manages public motor vehicle and driver license call centers
- Oversees the operations of approximately 177 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses

**2a. Provide an activity measure(s) for the program.**

<b>Documents Issued</b>	<b>FY2017</b>	<b>FY2018</b>
Vehicle Titles*	2,040,456	2,049,860
Vehicle Registrations*	4,264,157	4,221,303
Nondriver Licenses	195,183	191,759

*\*includes motor vehicles, trailers, marine craft, and all-terrain vehicles*



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.015**

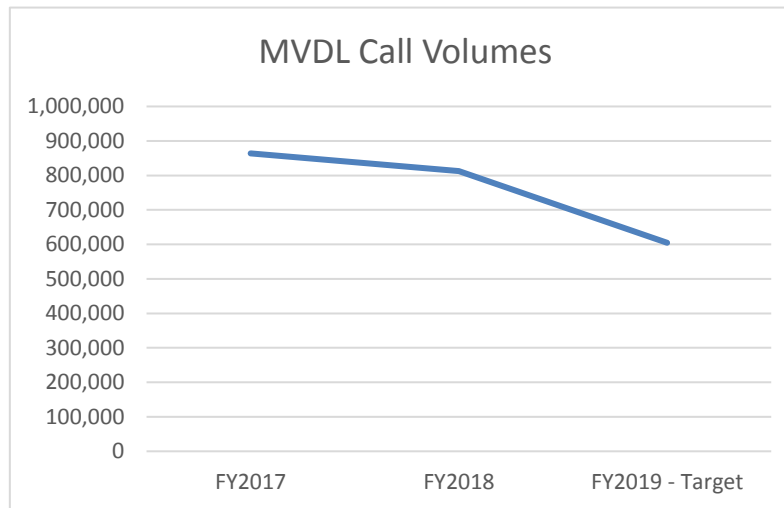
**Program Name - Motor and Driver Licensing Division**

**Program is found in the following core budget(s): Motor Vehicle and Driver Licensing**

**Public Call Center\***

	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019 - Target</b>
MVDL Call Volumes	863,867	812,349	604,707

*\*includes phone calls relating to motor vehicles, trailers, marine craft, all-terrain vehicles, disabled placards, temporary registration permits, driver licenses and nondriver licenses.*



	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
<b>Dealerships Licensed</b>	5,725	5,899	4,733



# PROGRAM DESCRIPTION

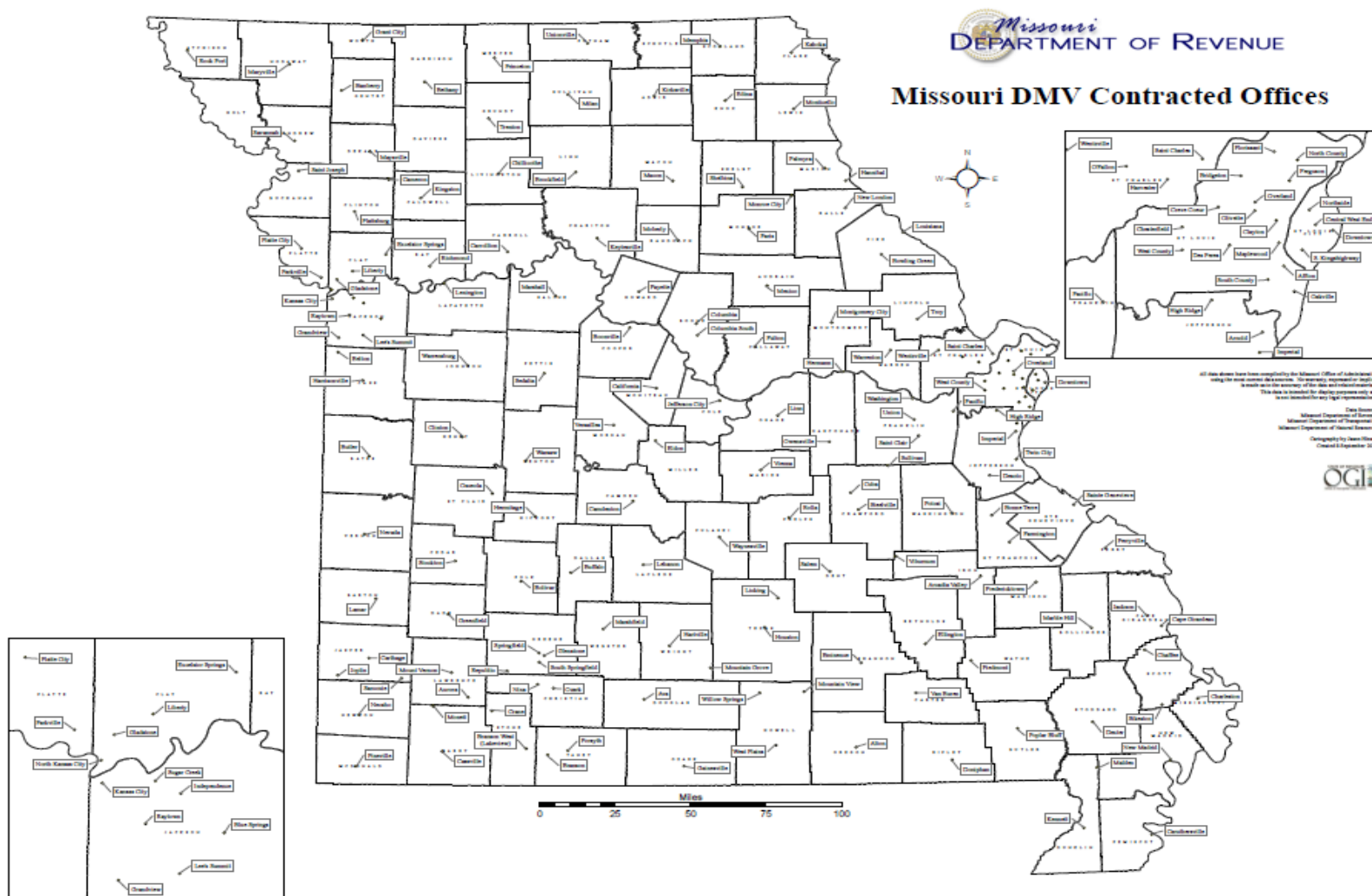
Department of Revenue

HB Section(s): 4.015

Program Name - Motor and Driver Licensing Division

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing

Location of the Contracted License Offices Statewide - see map below.



**PROGRAM DESCRIPTION**

Department of Revenue

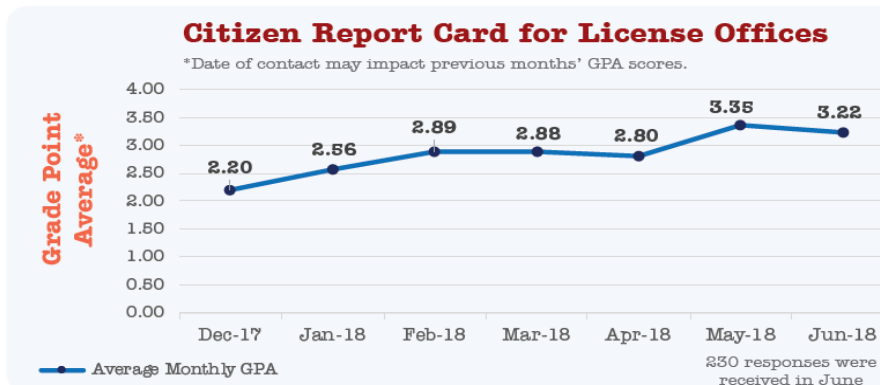
HB Section(s): 4.015

Program Name - Motor and Driver Licensing Division

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing

**2b. Provide a measure(s) of the program's quality.**

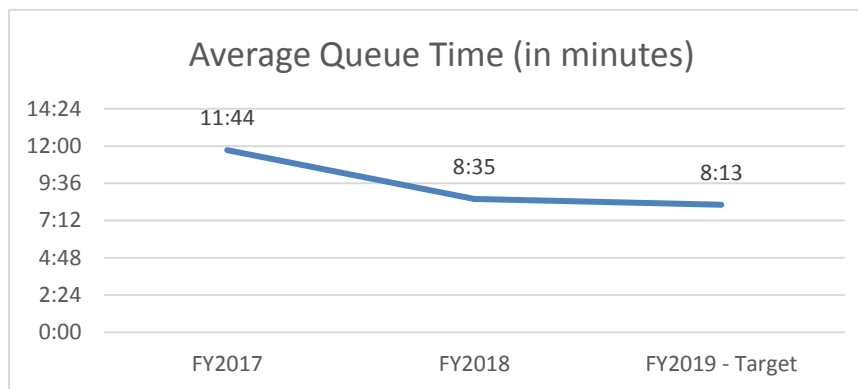
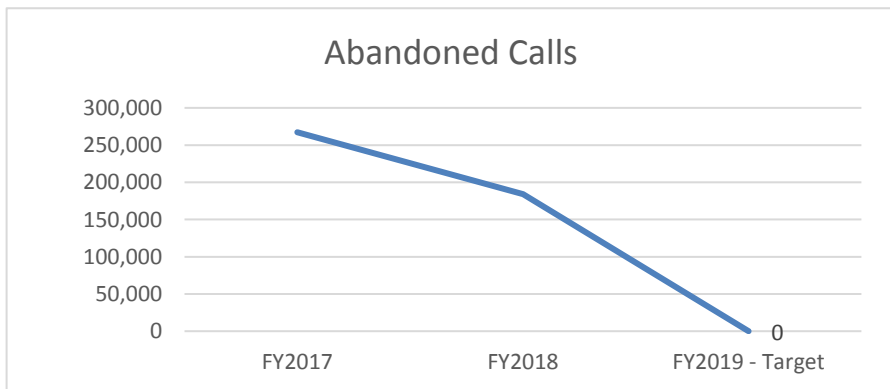
In December 2017, the Department implemented a system to capture the satisfaction rating of citizens and businesses with license offices. The results are shown in the chart to the right. The Department is strategizing increasing survey participation through social media, license offices, receipts, etc.



Grade	GPA
<b>A</b>	<b>3.71-4.00</b>
<b>A-</b>	<b>3.31-3.70</b>
<b>B+</b>	<b>3.01-3.30</b>
<b>B</b>	<b>2.71-3.00</b>
<b>B-</b>	<b>2.31-2.70</b>
<b>C+</b>	<b>2.01-2.30</b>
<b>C</b>	<b>1.71-2.00</b>
<b>C-</b>	<b>1.31-1.70</b>
<b>D+</b>	<b>1.01-1.30</b>
<b>D</b>	<b>0.71-1.00</b>
<b>D-</b>	<b>0.31-0.70</b>
<b>F</b>	<b>0.00-0.30</b>

Public Call Center*	FY2017	FY2018	FY2019 - Target
Abandoned Calls	267,264	183,935	0
Average Queue Time (min)	11:44	8:35	8:13

*\*includes phone calls relating to motor vehicles, trailers, marine craft, all-terrain vehicles, disabled placards, temporary registration permits, driver licenses and nondriver licenses.*



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.015

Program Name - Motor and Driver Licensing Division

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing

**2c. Provide a measure(s) of the program's impact.**

Return on Investment - The following depicts the return on investment for fees collected Department of Revenue. Expenditures include direct and indirect costs incurred by the Department to collect taxes and fees, provide administrative oversight to contract license offices, and legal counsel/representation. Expenditures do not include the cost of operating a contract license office as these are privately owned and operated.

**DRIVER LICENSE**

	2016	2017	2018
Collections	\$19,470,942	\$18,085,930	\$20,114,930
Expenditures	\$6,757,856	\$6,526,133	\$6,774,011
ROI	\$1.88	\$1.77	\$1.97

**MOTOR VEHICLE TITLE**

	2016	2017	2018
Collections	\$842,631,202	\$876,682,502	\$899,169,851
Expenditures	\$5,370,748	\$5,796,507	\$5,650,411
ROI	\$155.89	\$150.24	\$158.13

**MOTOR VEHICLE REGISTRATION**

	2016	2017	2018
Collections	\$175,207,181	\$176,495,944	\$179,123,494
Expenditures	\$7,115,070	\$7,178,799	\$6,758,165
ROI	\$23.62	\$23.59	\$25.50

**MOTOR VEHICLE DEALER LICENSING**

	2016	2017	2018
Collections	\$1,202,844	\$1,221,039	\$1,200,353
Expenditures	\$865,242	\$703,902	\$601,034
ROI	\$0.39	\$0.73	\$1.00



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.015

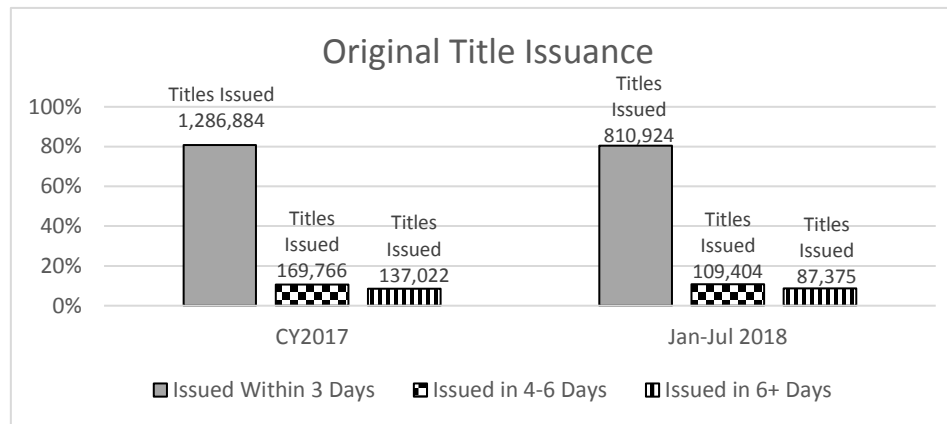
Program Name - Motor and Driver Licensing Division

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing

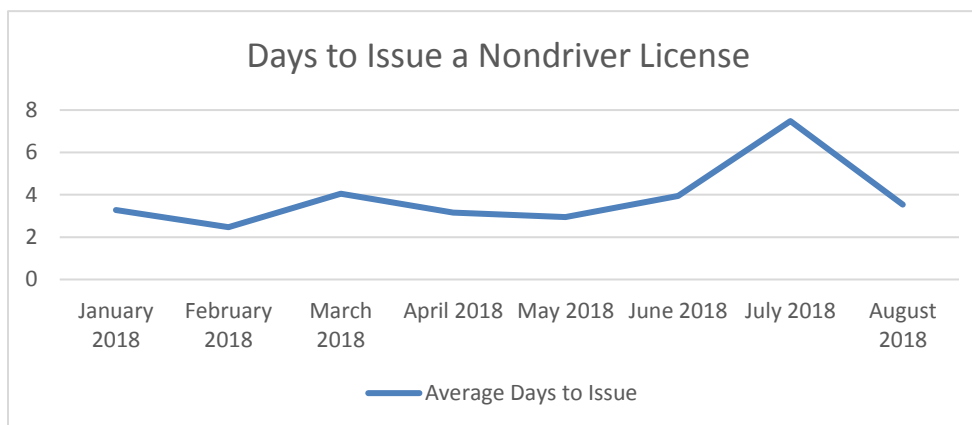
2d. Provide a measure(s) of the program's efficiency.

Original Title Issuance*	CY2017	Jan-Jul 2018
Issued Within 3 Days	80.75%	80.47%
Issued in 4-6 Days	10.65%	10.86%
Issued in 6+ Days	8.60%	8.67%

*\*measured by calendar year; full calendar year 2018 not yet available*



Nondriver License	Average Days to Issue
January 2018	3.28
February 2018	2.47
March 2018	4.05
April 2018	3.16
May 2018	2.95
June 2018	3.95
July 2018	7.48
August 2018	3.53



*July = A higher number of days to issue due to equipment failure at the vendor's facility*

**PROGRAM DESCRIPTION**

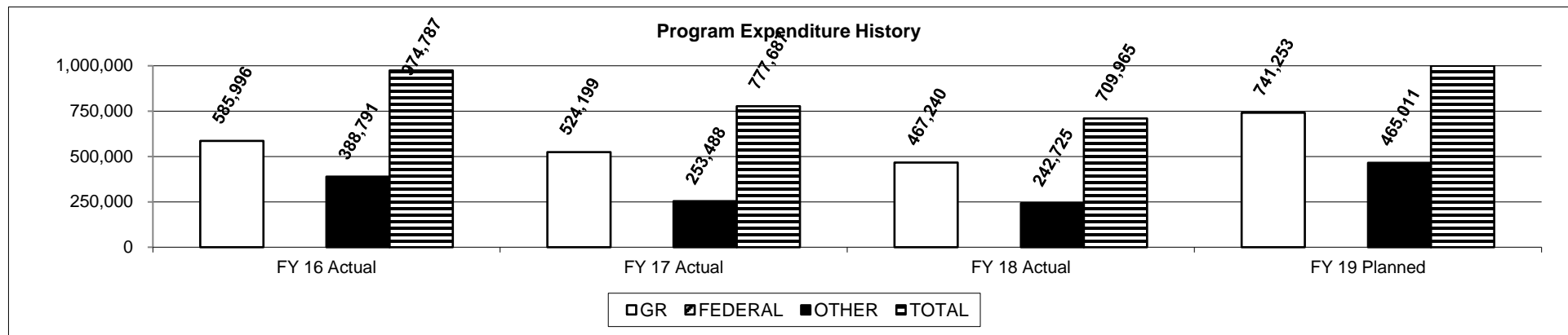
Department of Revenue

HB Section(s): 4.015

Program Name - Motor and Driver Licensing Division

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



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

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

5. 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, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

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

No

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

No

# **GENERAL COUNSEL'S OFFICE**

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>GENERAL COUNSELS OFFICE</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,447,891	32.98	1,546,229	40.75	2,059,380	51.30	0	0.00	
DEPT OF REVENUE	102,605	2.69	214,236	3.00	214,236	3.00	0	0.00	
MOTOR VEHICLE COMMISSION	367,821	8.51	465,720	11.00	465,720	11.00	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	42,491	0.00	42,491	0.00	0	0.00	
TOTAL - PS	1,918,317	44.18	2,268,676	54.75	2,781,827	65.30	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	150,856	0.00	112,833	0.00	112,833	0.00	0	0.00	
DEPT OF REVENUE	81,948	0.00	211,154	0.00	211,154	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	8,043	0.00	28,118	0.00	28,118	0.00	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	0	0.00	
TOTAL - EE	240,847	0.00	355,428	0.00	355,428	0.00	0	0.00	
<b>TOTAL</b>	<b>2,159,164</b>	<b>44.18</b>	<b>2,624,104</b>	<b>54.75</b>	<b>3,137,255</b>	<b>65.30</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	17,086	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	1,582	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	3,850	0.00	0	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	212	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	22,730	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>22,730</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,159,164</b>	<b>44.18</b>	<b>\$2,624,104</b>	<b>54.75</b>	<b>\$3,159,985</b>	<b>65.30</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	2,059,380	214,236	508,211	2,781,827		PS	0	0	0	0	
EE	112,833	211,154	31,441	355,428		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	
<b>Total</b>	<b>2,172,213</b>	<b>425,390</b>	<b>539,652</b>	<b>3,137,255</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	51.30	3.00	11.00	65.30		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	1,274,489	103,114	293,584	1,671,186
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

The 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 Office 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 Office 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**

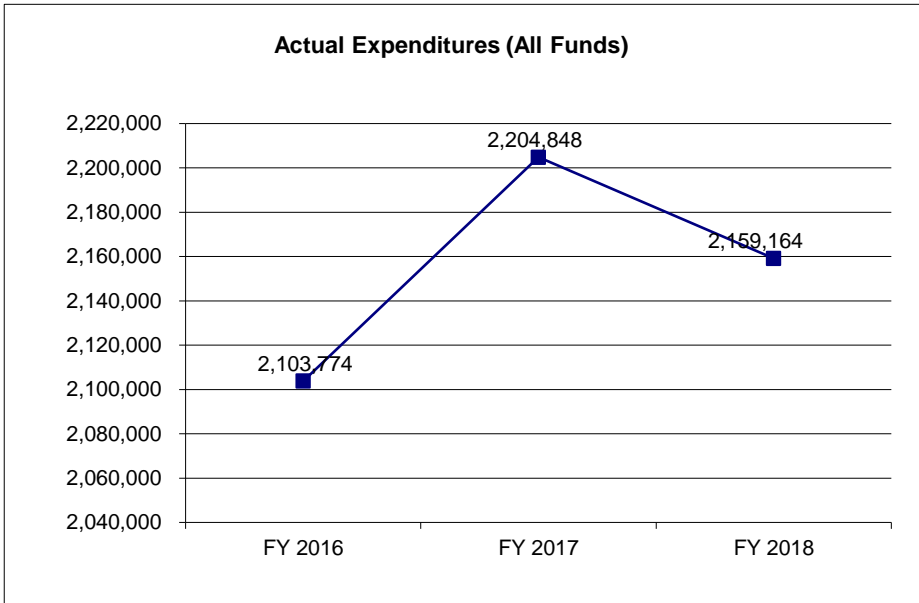
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86130C</u>
<b>Division of General Counsel's Office</b>	
<b>Core - General Counsel's Office</b>	<b>HB Section</b> <u>4.02</u>

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

General Counsel's Office

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	2,602,708	2,646,800	2,646,800	2,624,104
Less Reverted (All Funds)	(49,721)	(50,622)	(50,622)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,552,987	2,596,178	2,596,178	2,624,104
Actual Expenditures (All Funds)	2,103,774	2,204,848	2,159,164	N/A
Unexpended (All Funds)	449,213	391,330	437,014	0
Unexpended, by Fund:				
General Revenue	13,542	549	38,033	N/A
Federal	258,867	243,496	239,255	N/A
Other	176,804	147,285	159,726	N/A
	(1)	(1)	(1)	



\*Restricted amount

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**  
**GENERAL COUNSELS OFFICE**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PS	54.75	1,546,229	214,236	508,211	2,268,676	
		EE	0.00	112,833	211,154	31,441	355,428	
		<b>Total</b>	<b>54.75</b>	<b>1,659,062</b>	<b>425,390</b>	<b>539,652</b>	<b>2,624,104</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>								
Core Reallocation	1810 1739	PS	7.55	346,531	0	0	346,531	Core reallocations - Transfer from Taxation to GCO
Core Reallocation	1819 1739	PS	3.00	166,620	0	0	166,620	Core Reallocations - Reductions/Reinvestments
	<b>NET DEPARTMENT CHANGES</b>		<b>10.55</b>	<b>513,151</b>	<b>0</b>	<b>0</b>	<b>513,151</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PS	65.30	2,059,380	214,236	508,211	2,781,827	
		EE	0.00	112,833	211,154	31,441	355,428	
		<b>Total</b>	<b>65.30</b>	<b>2,172,213</b>	<b>425,390</b>	<b>539,652</b>	<b>3,137,255</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PS	65.30	2,059,380	214,236	508,211	2,781,827	
		EE	0.00	112,833	211,154	31,441	355,428	
		<b>Total</b>	<b>65.30</b>	<b>2,172,213</b>	<b>425,390</b>	<b>539,652</b>	<b>3,137,255</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	3,948	0.10	31,488	1.35	31,488	1.35	0	0.00
SR OFFICE SUPPORT ASSISTANT	80,621	2.97	94,443	4.06	123,305	5.06	0	0.00
AUDITOR II	27,112	0.67	38,789	1.40	38,789	1.40	0	0.00
AUDITOR I	15,150	0.40	19,424	1.00	19,424	1.00	0	0.00
EXECUTIVE II	13,446	0.36	13,919	0.38	13,919	0.38	0	0.00
ADMINISTRATIVE ANAL I	26,230	0.68	20,365	0.80	50,939	1.55	0	0.00
INVESTIGATOR I	29,200	0.83	0	0.00	101,620	2.00	0	0.00
INVESTIGATOR II	470,242	11.73	681,183	16.40	721,949	17.40	0	0.00
INVESTIGATOR III	154,198	3.48	138,028	3.00	230,840	5.00	0	0.00
REVENUE PROCESSING TECH III	161,262	5.39	154,539	5.87	154,539	5.87	0	0.00
INVESTIGATION MGR B1	80,420	1.38	57,878	1.00	57,878	1.00	0	0.00
INVESTIGATION MGR B3	81,261	1.22	30,066	0.50	30,066	0.50	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	65,000	1.00	0	0.00
ASSOCIATE COUNSEL	22,317	0.46	185,182	2.80	185,182	2.80	0	0.00
PARALEGAL	64,580	2.01	76,465	2.38	76,465	2.38	0	0.00
LEGAL COUNSEL	84,759	1.91	285,529	3.85	366,048	5.65	0	0.00
SENIOR COUNSEL	314,602	5.65	68,711	3.84	68,711	3.84	0	0.00
DEPUTY GENERAL COUNSEL	44,120	0.57	99,286	1.34	99,286	1.34	0	0.00
MANAGING COUNSEL	160,163	2.30	186,697	3.00	259,695	4.00	0	0.00
APPELLATE COUNSEL	36,316	0.75	48,153	1.00	48,153	1.00	0	0.00
MISCELLANEOUS PROFESSIONAL	19,127	0.72	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	9,643	0.19	21,408	0.40	21,408	0.40	0	0.00
SPECIAL ASST OFFICE & CLERICAL	19,600	0.41	17,123	0.38	17,123	0.38	0	0.00
<b>TOTAL - PS</b>	<b>1,918,317</b>	<b>44.18</b>	<b>2,268,676</b>	<b>54.75</b>	<b>2,781,827</b>	<b>65.30</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	34,723	0.00	27,165	0.00	27,165	0.00	0	0.00
TRAVEL, OUT-OF-STATE	18,429	0.00	14,009	0.00	14,009	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	78,334	0.00	238,300	0.00	238,300	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	48,484	0.00	14,741	0.00	14,741	0.00	0	0.00
COMMUNICATION SERV & SUPP	14,718	0.00	19,661	0.00	19,661	0.00	0	0.00
PROFESSIONAL SERVICES	9,128	0.00	15,246	0.00	15,246	0.00	0	0.00
M&R SERVICES	12,349	0.00	15,551	0.00	15,551	0.00	0	0.00



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL COUNSELS OFFICE</b>								
<b>CORE</b>								
COMPUTER EQUIPMENT	5,062	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	0	0.00
OFFICE EQUIPMENT	11,181	0.00	250	0.00	250	0.00	0	0.00
OTHER EQUIPMENT	6,157	0.00	1,600	0.00	1,600	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	0	0.00
MISCELLANEOUS EXPENSES	2,282	0.00	7,251	0.00	7,251	0.00	0	0.00
<b>TOTAL - EE</b>	<b>240,847</b>	<b>0.00</b>	<b>355,428</b>	<b>0.00</b>	<b>355,428</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,159,164</b>	<b>44.18</b>	<b>\$2,624,104</b>	<b>54.75</b>	<b>\$3,137,255</b>	<b>65.30</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$1,598,747</b>	<b>32.98</b>	<b>\$1,659,062</b>	<b>40.75</b>	<b>\$2,172,213</b>	<b>51.30</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$184,553</b>	<b>2.69</b>	<b>\$425,390</b>	<b>3.00</b>	<b>\$425,390</b>	<b>3.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$375,864</b>	<b>8.51</b>	<b>\$539,652</b>	<b>11.00</b>	<b>\$539,652</b>	<b>11.00</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

**1a. What strategic priority does this program address?**

Embed Transformational Purpose, Focus on Service Culture, Partnerships

**1b. What does this program do?**

The General Counsel's Office advises the Director and divisions on legal matters relative to the Department's role in administering the tax laws of the state of Missouri. Attorneys represent the Department in courts and administrative tribunals. This Office provides legal opinions interpreting the tax laws and works closely with the Office of Attorney General in Missouri Supreme Court proceedings involving state taxation. The Tax Sections include Sales, Use and Excise Tax, Income Tax, and Bankruptcy.

The investigative arms, the Compliance Investigation Bureau (CIB) and the Criminal Tax Investigation Bureau (CTIB), investigate and enforce motor vehicle, driver's license, and dealer laws (CIB) and criminal tax matters (CTIB).

**2a. Provide an activity measure(s) for the program.**

	FY2016	FY2017	FY2018
<u>Cases/Investigations Opened</u>			
Sales Tax	1,092	1,277	451
Income Tax	188	104	133
Bankruptcy	5,854	5,225	5,485
Criminal Tax Investigations	359	369	163
<u>Letter Rulings Issued</u>			
Sales Tax	44	78	39
Income Tax	1	1	1
<u>Legal Opinions Requested</u>			
Sales	Note 1	1	2
Income	Note 1	1	5
Letters issued to Dealers regarding possible noncompliance	186	242	345

Note 1 - not tracked

**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.02

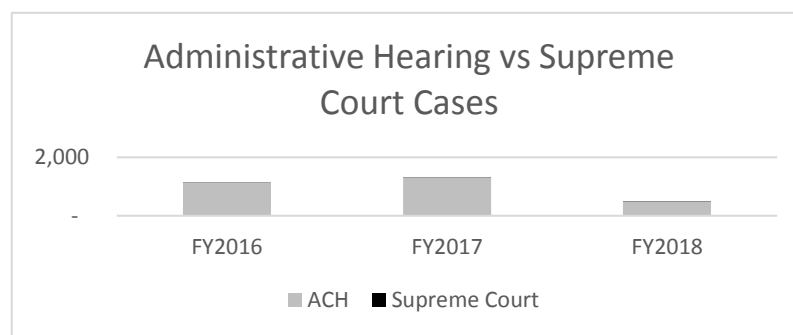
Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

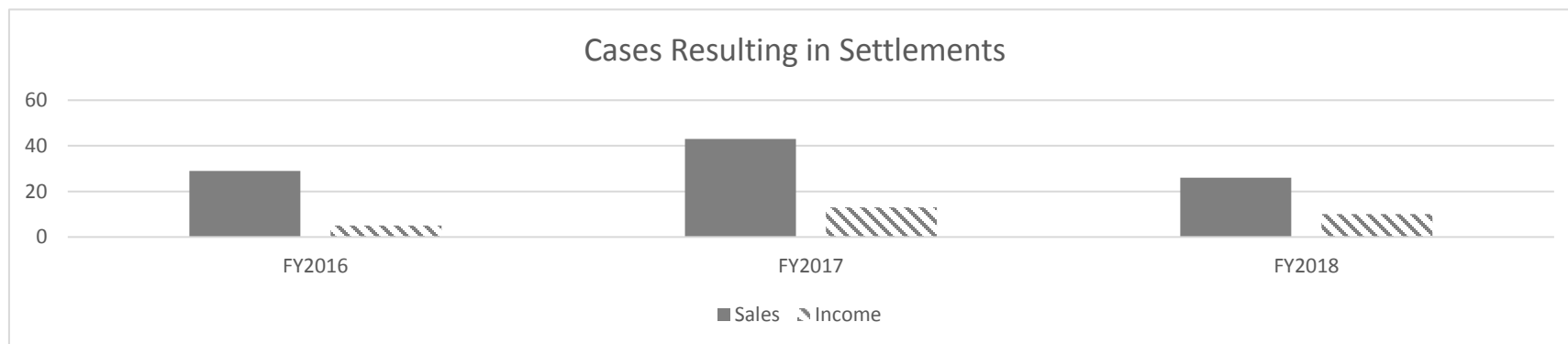
**2b. Provide a measure(s) of the program's quality.**

Number of Administrative Hearing Commission cases vs. Number of Supreme Court Cases

	FY2016	FY2017	FY2018
Sales Tax			
ACH	1,092	1,277	451
Supreme Court	5	1	3
Income Tax			
ACH	36	29	42
Supreme Court	3	0	0



Number of cases resulting in settlements



**PROGRAM DESCRIPTION**

Department of Revenue

HB Section(s): 4.02

Program Name: General Counsel's Office

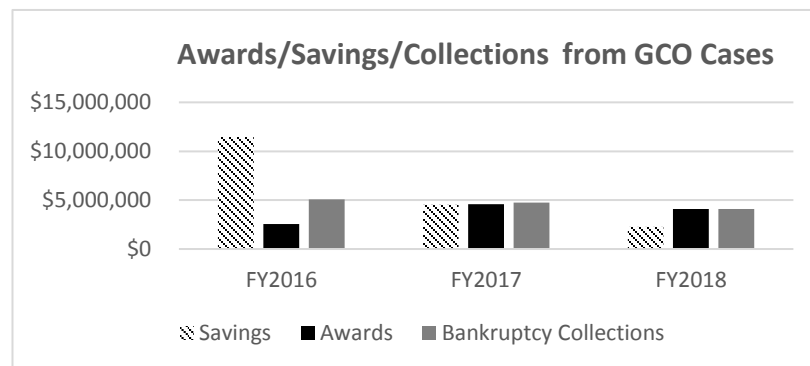
Program is found in the following core budget(s): General Counsel's Office

**2c. Provide a measure(s) of the program's impact.**

The Sales and Income Tax Sections litigate and collect 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.

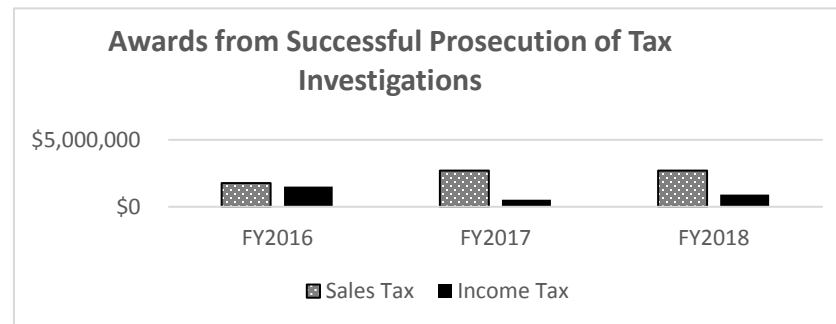
The Sales and Income Tax Sections also save the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Savings" represents the amount originally claimed for a refund, minus what is actually paid.

	FY2016	FY2017	FY2018
<b>Awards</b>			
Sales Tax	\$845,222	\$4,315,371	\$2,523,521
Income Tax	\$1,695,216	\$261,943	\$1,565,287
<b>Total Awards</b>	<b>\$2,540,438</b>	<b>\$4,577,314</b>	<b>\$4,088,808</b>
<b>Savings</b>			
Sales Tax	\$9,686,189	\$4,457,109	\$2,258,047
Income Tax	\$1,776,842	\$60,961	\$0
	<b>\$11,463,031</b>	<b>\$4,518,070</b>	<b>\$2,258,047</b>
Bankruptcy Collections	\$5,089,449	\$4,732,478	\$4,083,817



**Awards from Successful Prosecution of Criminal Tax Investigations**

	FY2016	FY2017	FY2018
Sales Tax	\$1,781,339	\$2,696,676	\$2,704,149
Income Tax	\$1,515,756	\$531,797	\$899,594
	<b>\$3,297,095</b>	<b>\$3,228,473</b>	<b>\$3,603,743</b>
Budgeted CTIB Investigators	18.00	18.00	18.00
Average Awards/Investigator	\$183,172	\$179,360	\$200,208



**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.02

**Program Name: General Counsel's Office**

**Program is found in the following core budget(s): General Counsel's Office**

**2d. Provide a measure(s) of the program's efficiency.**

Average Number of Cases per Attorney/Cases per Agent

	FY2016	FY2017	FY2018
<b>Bankruptcy</b>			
Cases Opened	4,312	4,142	4,503
Budgeted Attorneys	4	4	4
Average Number of Cases	1,078	1,036	1,126
<b>Sales Tax</b>			
Cases Opened	1,103	1,285	454
Budgeted Attorneys	6	6	6
Average Number of Cases	184	214	76
<b>Income Tax</b>			
Cases Opened	188	104	133
Budgeted Attorneys	5	5	5
Average Number of Cases	38	21	27
<b>Criminal Tax Investigation</b>			
Investigations Opened	359	369	163
Budgeted Investigators	18	18	18
Average Number of Investigations	20	21	9
<b>Compliance Investigation</b>			
Investigations Opened	1,442	1,301	1,452
Budgeted Investigators	12	12	12
Average Number of Investigations	120	108	121

**PROGRAM DESCRIPTION**

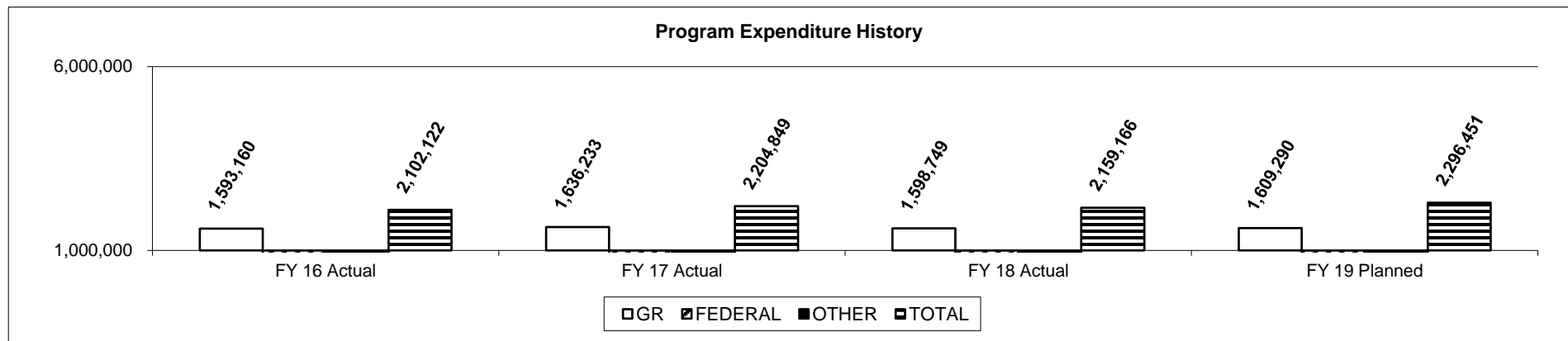
Department of Revenue

HB Section(s): 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



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

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

5. 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

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

No

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

No

**ADMINISTRATION DIVISION  
POSTAGE**

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>ADMINISTRATION DIVISION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,144,625	30.44	1,157,315	36.04	1,548,895	42.04	0	0.00	
DEPT OF REVENUE	37,666	1.12	54,843	1.74	54,843	1.74	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	23,430	0.68	26,372	0.88	26,372	0.88	0	0.00	
TOTAL - PS	1,205,721	32.24	1,238,530	38.66	1,630,110	44.66	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	177,485	0.00	211,326	0.00	191,326	0.00	0	0.00	
DEPT OF REVENUE	2,178,116	0.00	3,470,006	0.00	3,470,006	0.00	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	1,268,144	0.00	2,089,841	0.00	2,089,841	0.00	0	0.00	
TOTAL - EE	3,623,745	0.00	5,771,173	0.00	5,751,173	0.00	0	0.00	
<b>TOTAL</b>	<b>4,829,466</b>	<b>32.24</b>	<b>7,009,703</b>	<b>38.66</b>	<b>7,381,283</b>	<b>44.66</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	14,749	0.00	0	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	609	0.00	0	0.00	
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	308	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	15,666	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>15,666</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$4,829,466</b>	<b>32.24</b>	<b>\$7,009,703</b>	<b>38.66</b>	<b>\$7,396,949</b>	<b>44.66</b>	<b>\$0</b>	<b>0.00</b>	



**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
<b>PS</b>	1,548,895	54,843	26,372	1,630,110		<b>PS</b>	0	0	0	0	
<b>EE</b>	191,326	3,470,006	2,089,841	5,751,173		<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0		<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0	
<b>Total</b>	<b>1,740,221</b>	<b>3,524,849</b>	<b>2,116,213</b>	<b>7,381,283</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>42.04</b>	<b>1.74</b>	<b>0.88</b>	<b>44.66</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	1,002,157	38,656	19,134	1,059,946
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Child Support Enforcement Fund (0169)

Other Funds:

**2. CORE DESCRIPTION**

The Administration Division includes the Office of the Director that sets strategy and action plans, builds internal expertise, shapes policy, and enhances economic development strategy. The Office of the Director also directs operational performance, handles press inquires, social media, and works with legislative inquiries and proposals.

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.

**CORE DECISION ITEM**

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

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.

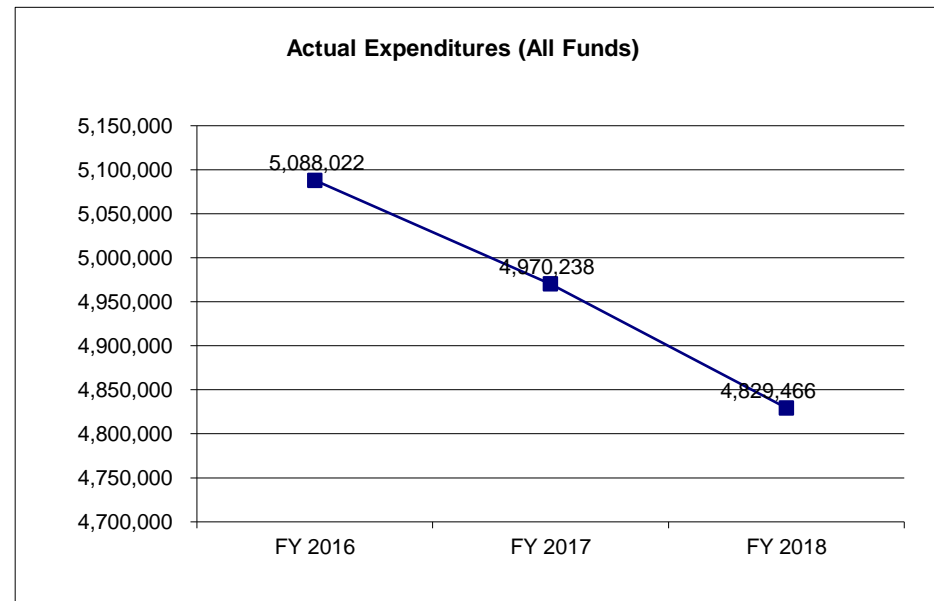
Additional divisional costs are included in the Highway Collections budget unit.

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

Administration/Postage

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	6,997,114	6,996,137	6,996,137	7,009,703
Less Reverted (All Funds)	(6,340)	(6,340)	(6,340)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	6,990,774	6,989,797	6,989,797	7,009,703
Actual Expenditures (All Funds)	5,088,022	4,970,238	4,829,466	N/A
Unexpended (All Funds)	1,902,752	2,019,559	2,160,331	0
Unexpended, by Fund:				
General Revenue	2,473	80	27,542	N/A
Federal	1,151,112	1,232,692	1,308,458	N/A
Other	749,167	786,787	824,331	N/A
	(1)	(1)	(1)	



\*Restricted amount of \$20,000 released June 28, 2018.

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 collection services contract.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE  
ADMINISTRATION DIVISION**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PS	38.66	1,157,315	54,843	26,372	1,238,530	
		EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
		<b>Total</b>	<b>38.66</b>	<b>1,368,641</b>	<b>3,524,849</b>	<b>2,116,213</b>	<b>7,009,703</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>								
Core Reallocation	1808 1751	PS	6.00	221,580	0	0	221,580	Core reallocations - Transfer from Taxation
Core Reallocation	1820 1751	PS	0.00	170,000	0	0	170,000	Core Reallocations - Reduction/Reinvestment
Core Reallocation	1820 1752	EE	0.00	(20,000)	0	0	(20,000)	Core Reallocations - Reduction/Reinvestment
		<b>NET DEPARTMENT CHANGES</b>	<b>6.00</b>	<b>371,580</b>	<b>0</b>	<b>0</b>	<b>371,580</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PS	44.66	1,548,895	54,843	26,372	1,630,110	
		EE	0.00	191,326	3,470,006	2,089,841	5,751,173	
		<b>Total</b>	<b>44.66</b>	<b>1,740,221</b>	<b>3,524,849</b>	<b>2,116,213</b>	<b>7,381,283</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PS	44.66	1,548,895	54,843	26,372	1,630,110	
		EE	0.00	191,326	3,470,006	2,089,841	5,751,173	
		<b>Total</b>	<b>44.66</b>	<b>1,740,221</b>	<b>3,524,849</b>	<b>2,116,213</b>	<b>7,381,283</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	56,171	1.93	55,196	2.80	55,196	0.80	0	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	119,890	4.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	26,690	1.00	0	0.00
PRINTING/MAIL TECHNICIAN I	170,688	6.67	162,843	8.85	162,843	8.85	0	0.00
PRINTING/MAIL TECHNICIAN II	96,213	3.29	98,969	4.15	98,969	4.15	0	0.00
PRINTING/MAIL TECHNICIAN III	9,193	0.28	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	13,649	0.38	15,778	0.38	15,778	0.38	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	6,630	0.17	18,201	0.38	18,201	0.38	0	0.00
STOREKEEPER I	10,141	0.38	11,821	0.17	11,821	0.17	0	0.00
SUPPLY MANAGER I	13,949	0.36	14,682	0.38	14,682	0.38	0	0.00
PROCUREMENT OFCR II	14,584	0.32	18,796	0.38	18,796	0.38	0	0.00
ACCOUNT CLERK II	7,734	0.27	31,292	1.38	31,292	1.38	0	0.00
ACCOUNTANT I	22,086	0.70	24,276	1.09	24,276	1.09	0	0.00
ACCOUNTANT II	15,698	0.37	17,629	0.42	17,629	0.42	0	0.00
ACCOUNTANT III	13,850	0.32	16,470	0.38	16,470	0.38	0	0.00
ACCOUNTING TECHNICIAN	7,776	0.27	8,997	0.31	8,997	0.31	0	0.00
ACCOUNTING GENERALIST I	10,046	0.31	8,948	0.28	8,948	0.28	0	0.00
ACCOUNTING GENERALIST II	13,200	0.36	13,378	0.41	13,378	0.41	0	0.00
PERSONNEL OFFICER	2,040	0.05	23,582	0.38	23,582	0.38	0	0.00
HUMAN RELATIONS OFCR II	14,260	0.33	17,776	0.40	17,776	0.40	0	0.00
PERSONNEL ANAL I	10,424	0.30	10,683	0.38	10,683	0.38	0	0.00
PUBLIC INFORMATION COOR	16,674	0.35	18,325	0.38	18,325	0.38	0	0.00
TRAINING TECH I	21,324	0.58	23,755	0.40	23,755	0.40	0	0.00
EXECUTIVE I	37,985	0.99	38,821	1.00	38,821	1.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	7,169	0.19	11,152	0.20	11,152	0.20	0	0.00
PERSONNEL CLERK	42,987	1.36	29,757	1.38	29,757	1.38	0	0.00
TELECOMMUN TECH I	13,562	0.34	11,701	0.38	11,701	0.38	0	0.00
ADMINISTRATIVE ANAL I	4,281	0.14	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	10,692	0.30	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	6,589	0.16	0	0.00	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	35,323	1.32	38,867	1.38	38,867	1.38	0	0.00
REVENUE SECTION SUPV	36,924	1.00	37,266	1.00	37,266	1.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
REVENUE PROCESSING TECH I	3,410	0.14	9,818	0.50	84,818	0.50	0	0.00
REVENUE PROCESSING TECH II	4,924	0.18	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	29,334	0.99	22,070	0.62	22,070	0.62	0	0.00
FACILITIES OPERATIONS MGR B2	19,442	0.32	22,509	0.38	22,509	0.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	70,097	1.42	67,606	1.38	67,606	1.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	20,918	0.35	22,092	0.38	22,092	0.38	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	23,978	0.33	26,390	0.38	26,390	0.38	0	0.00
HUMAN RESOURCES MGR B2	22,069	0.37	27,110	0.38	27,110	0.38	0	0.00
REVENUE MANAGER, BAND 1	22,516	0.43	24,488	0.38	24,488	0.38	0	0.00
STATE DEPARTMENT DIRECTOR	15,710	0.12	21,277	0.40	21,277	0.40	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	91,555	1.15	91,974	2.39	91,974	2.39	0	0.00
DIVISION DIRECTOR	32,005	0.38	31,948	0.37	31,948	0.37	0	0.00
DESIGNATED PRINCIPAL ASST DIV	5,625	0.08	0	0.00	170,000	3.00	0	0.00
CHIEF COUNSEL	37,000	0.37	33,175	0.50	33,175	0.50	0	0.00
CLERK	17,608	0.85	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	37,495	0.72	42,131	0.80	42,131	0.80	0	0.00
SPECIAL ASST OFFICE & CLERICAL	10,193	0.25	16,981	0.76	16,981	0.76	0	0.00
<b>TOTAL - PS</b>	<b>1,205,721</b>	<b>32.24</b>	<b>1,238,530</b>	<b>38.66</b>	<b>1,630,110</b>	<b>44.66</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	4,653	0.00	3,000	0.00	3,000	0.00	0	0.00
TRAVEL, OUT-OF-STATE	9,674	0.00	1,000	0.00	1,000	0.00	0	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	0	0.00
SUPPLIES	504,691	0.00	723,481	0.00	703,481	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	16,668	0.00	5,700	0.00	5,700	0.00	0	0.00
COMMUNICATION SERV & SUPP	0	0.00	11,373	0.00	11,373	0.00	0	0.00
PROFESSIONAL SERVICES	3,069,662	0.00	5,000,063	0.00	5,000,063	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	0	0.00
M&R SERVICES	13,813	0.00	15,000	0.00	15,000	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	0	0.00
OFFICE EQUIPMENT	1,441	0.00	10,000	0.00	10,000	0.00	0	0.00
OTHER EQUIPMENT	697	0.00	1	0.00	1	0.00	0	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
EQUIPMENT RENTALS & LEASES	82	0.00	50	0.00	50	0.00	0	0.00
MISCELLANEOUS EXPENSES	2,364	0.00	1,500	0.00	1,500	0.00	0	0.00
<b>TOTAL - EE</b>	<b>3,623,745</b>	<b>0.00</b>	<b>5,771,173</b>	<b>0.00</b>	<b>5,751,173</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$4,829,466</b>	<b>32.24</b>	<b>\$7,009,703</b>	<b>38.66</b>	<b>\$7,381,283</b>	<b>44.66</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$1,322,110</b>	<b>30.44</b>	<b>\$1,368,641</b>	<b>36.04</b>	<b>\$1,740,221</b>	<b>42.04</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$2,215,782</b>	<b>1.12</b>	<b>\$3,524,849</b>	<b>1.74</b>	<b>\$3,524,849</b>	<b>1.74</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$1,291,574</b>	<b>0.68</b>	<b>\$2,116,213</b>	<b>0.88</b>	<b>\$2,116,213</b>	<b>0.88</b>		<b>0.00</b>

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>POSTAGE</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,873,221	0.00	3,743,011	0.00	3,359,489	0.00	0	0.00	
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	0	0.00	
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	0	0.00	
TOTAL - EE	3,923,805	0.00	3,793,756	0.00	3,410,234	0.00	0	0.00	
<b>TOTAL</b>	<b>3,923,805</b>	<b>0.00</b>	<b>3,793,756</b>	<b>0.00</b>	<b>3,410,234</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$3,923,805</b>	<b>0.00</b>	<b>\$3,793,756</b>	<b>0.00</b>	<b>\$3,410,234</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E	GR	Federal	Other	Total	E
PS	0	0	0	0		0	0	0	0	
EE	3,359,489	0	50,745	3,410,234		0	0	0	0	
PSD	0	0	0	0		0	0	0	0	
TRF	0	0	0	0		0	0	0	0	
<b>Total</b>	<b>3,359,489</b>	<b>0</b>	<b>50,745</b>	<b>3,410,234</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609)

Other Funds:

**2. CORE DESCRIPTION**

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

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

These mailings support the operational programs in their role of revenue 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**

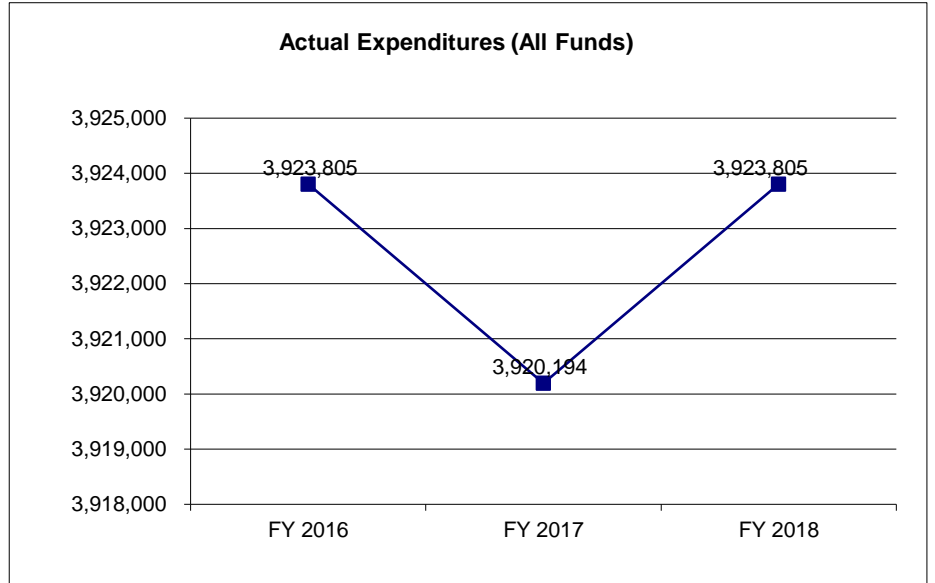
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86150C</u>
<b>Division of Administration</b>	
<b>Core - Postage</b>	<b>HB Section</b> <u>4.025</u>

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

Administration/Postage

**4. FINANCIAL HISTORY**

	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Current Yr.</b>
Appropriation (All Funds)	4,043,756	4,164,124	4,043,756	3,793,756
Less Reverted (All Funds)	(119,951)	(123,562)	(119,951)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	3,923,805	4,040,562	3,923,805	3,793,756
Actual Expenditures (All Funds)	3,923,805	3,920,194	3,923,805	N/A
Unexpended (All Funds)	0	120,368	0	0
Unexpended, by Fund:				
General Revenue	0	120,368	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)	(1)	(1)	



\*Restricted amount

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

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>
Highway Collections	\$3,572,553	\$3,501,874	\$3,557,389
Core	\$3,923,805	\$3,920,194	\$3,923,805
	\$7,496,358	\$7,422,068	\$7,481,194

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**

**POSTAGE**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	EE	0.00	3,743,011	0	50,745	3,793,756	
	<b>Total</b>	<b>0.00</b>	<b>3,743,011</b>	<b>0</b>	<b>50,745</b>	<b>3,793,756</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reduction	1821 0075 EE	0.00	(66,902)	0	0	(66,902)	Core Reallocation - Reduction/Reinvestment
Core Reallocation	1821 0075 EE	0.00	(316,620)	0	0	(316,620)	Core Reallocation - Reduction/Reinvestment
	<b>NET DEPARTMENT CHANGES</b>	<b>0.00</b>	<b>(383,522)</b>	<b>0</b>	<b>0</b>	<b>(383,522)</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	EE	0.00	3,359,489	0	50,745	3,410,234	
	<b>Total</b>	<b>0.00</b>	<b>3,359,489</b>	<b>0</b>	<b>50,745</b>	<b>3,410,234</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	3,359,489	0	50,745	3,410,234	
	<b>Total</b>	<b>0.00</b>	<b>3,359,489</b>	<b>0</b>	<b>50,745</b>	<b>3,410,234</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>POSTAGE</b>								
<b>CORE</b>								
TRAVEL, IN-STATE	31	0.00	25	0.00	25	0.00	0	0.00
SUPPLIES	3,432,657	0.00	3,302,554	0.00	2,999,032	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	342	0.00	342	0.00	0	0.00
COMMUNICATION SERV & SUPP	623	0.00	25	0.00	25	0.00	0	0.00
PROFESSIONAL SERVICES	179,691	0.00	284,335	0.00	204,335	0.00	0	0.00
M&R SERVICES	102,451	0.00	150,000	0.00	150,000	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	0	0.00
OTHER EQUIPMENT	199,300	0.00	50,000	0.00	50,000	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	9,052	0.00	6,425	0.00	6,425	0.00	0	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	0	0.00
<b>TOTAL - EE</b>	<b>3,923,805</b>	<b>0.00</b>	<b>3,793,756</b>	<b>0.00</b>	<b>3,410,234</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$3,923,805</b>	<b>0.00</b>	<b>\$3,793,756</b>	<b>0.00</b>	<b>\$3,410,234</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$3,873,221</b>	<b>0.00</b>	<b>\$3,743,011</b>	<b>0.00</b>	<b>\$3,359,489</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$50,584</b>	<b>0.00</b>	<b>\$50,745</b>	<b>0.00</b>	<b>\$50,745</b>	<b>0.00</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.025

**Program Name - Administration Division**

**Program is found in the following core budget(s): Administration/Postage**

**1a. What strategic priority does this program address?**

Embed Transformational Purpose, Focus on Service Culture, Partnerships, Employee Recognition and Engagement.

**1b. What does this program do?**

The Administration Division provides executive leadership and administrative support for all Department programs. Bureaus include the Director's Office, Financial and General Services Bureau, and Human Resources and Total Rewards Bureau.

The **Director's Office** includes the Director, Chief Operating Officer, and other key staff 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 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 such as taxpayer educational videos, internet and social media content, publications, and community outreach efforts.

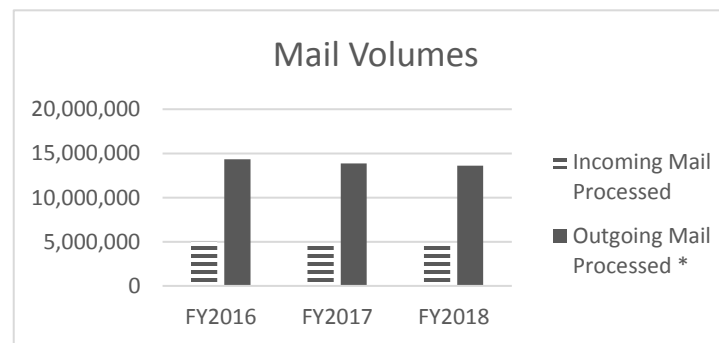
The **Financial and General Services Bureau** performs accounts payable, accounts receivable, financial statement preparation, cash management, procurement, child support reconciliation, central supply inventory, receiving, warehousing, archival, delivery, and facility services. It also operates the 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, and affirmative action reporting. The bureau offers training to employees for both technical and soft skills including diversity and preventing harassment.

**2a. Provide an activity measure(s) for the program.**

	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
Number of Training Courses Offered	271	237	165
Employees Attending Training	1,567	1,697	1,357
Purchase Requisitions Processed	2,725	2,655	2,763
Vendor Payments Processed	5,075	4,788	3,683
Central Supply Orders Processed	12,952	12,224	11,029
Incoming Mail Processed	4,993,201	4,521,050	4,719,130
Outgoing Mail Processed *	14,328,875	13,851,569	13,603,800

\*FY16 increase attributed to Tax Amnesty mailings



**PROGRAM DESCRIPTION**

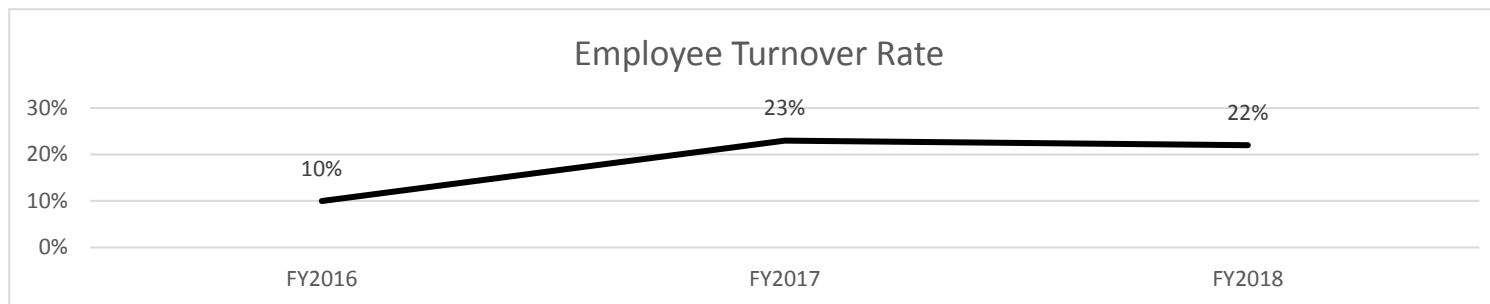
Department of Revenue

HB Section(s): 4.025

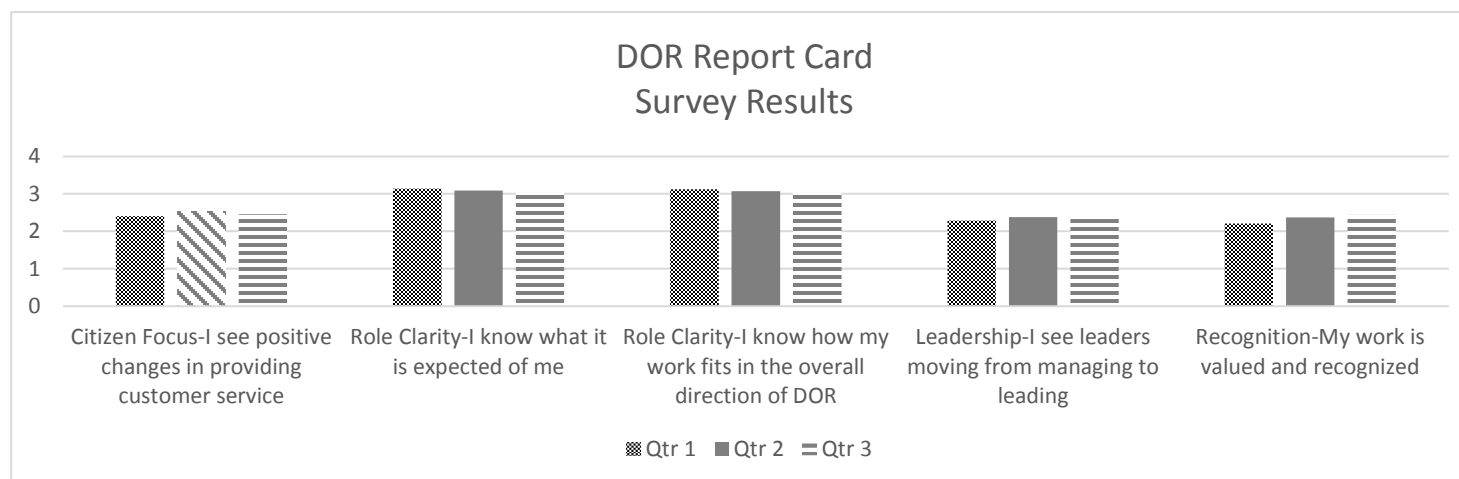
Program Name - Administration Division

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

2b. Provide a measure(s) of the program's quality.



2c. Provide a measure(s) of the program's impact.



Grade	GPA
A	3.71-4.00
A-	3.31-3.70
B+	3.01-3.30
B	2.71-3.00
B-	2.31-2.70
C+	2.01-2.30
C	1.71-2.00
C-	1.31-1.70
D+	1.01-1.30
D	0.71-1.00
D-	0.31-0.70
F	0.00-0.30

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s): 4.025**

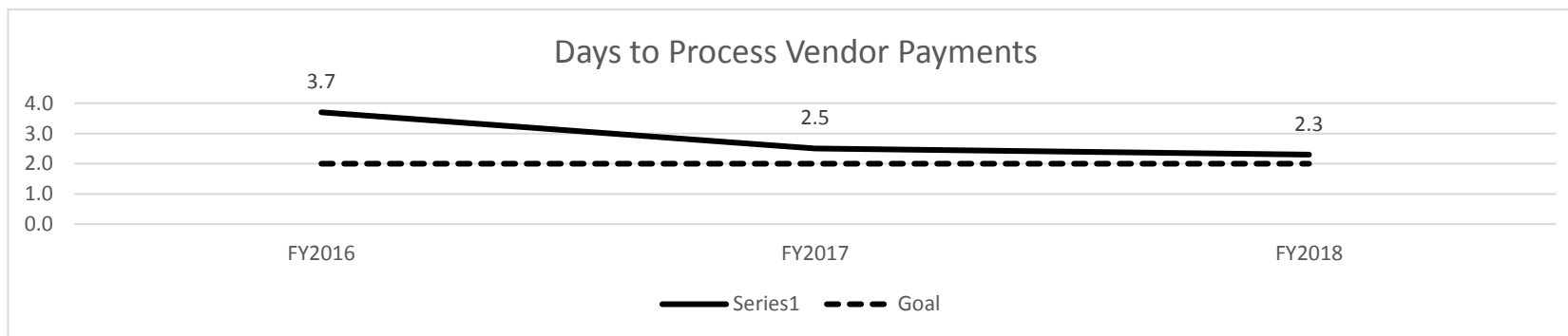
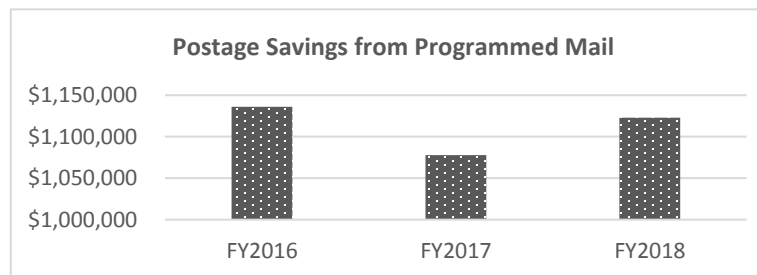
**Program Name - Administration Division**

**Program is found in the following core budget(s): Administration/Postage**

**2d. Provide a measure(s) of the program's efficiency.**

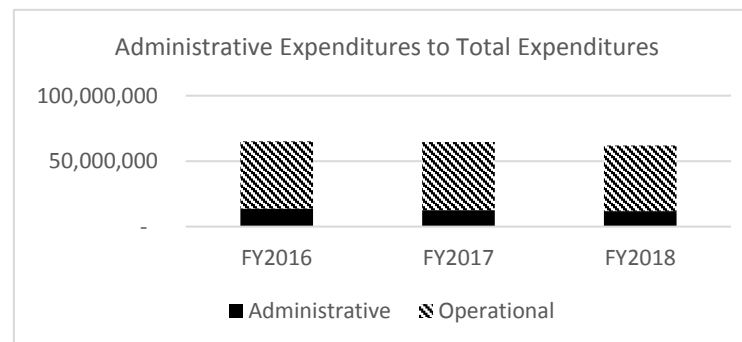
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>
Postage Savings from Programming Mail	\$1,135,907	\$1,077,954	\$1,123,021

The Department programs its outgoing mail to take advantage of United State Postal Service postage discounts. The savings represents the difference between the discounted rates verses full rates.



**Ratio of Administrative Expenses to Total PS and E&E**

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>
Total Expenditures	65,071,567	64,722,448	62,002,696
Administrative Expenditures	13,810,429	12,680,761	11,748,515
	21.22%	19.59%	18.95%



**PROGRAM DESCRIPTION**

Department of Revenue

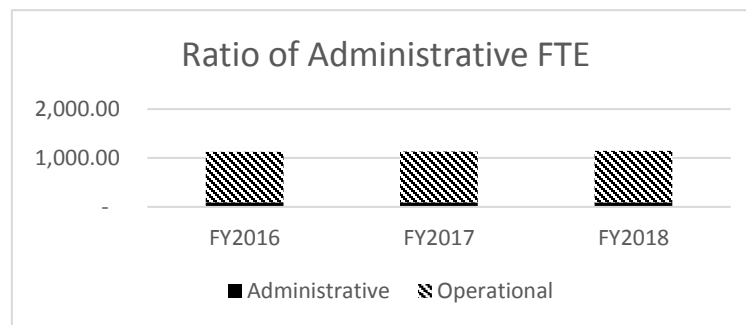
HB Section(s): 4.025

Program Name - Administration Division

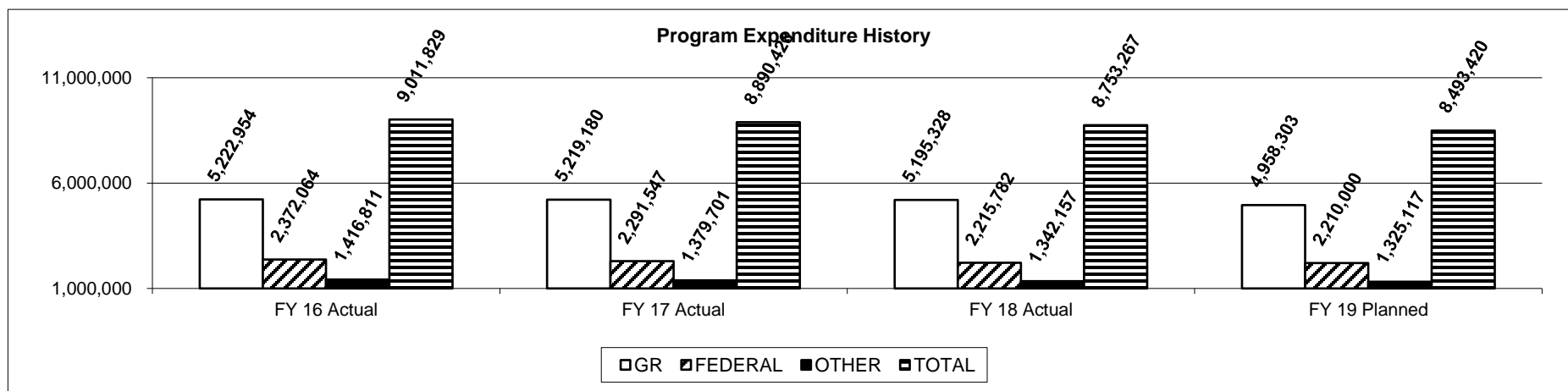
Program is found in the following core budget(s): Administration/Postage

**Ratio of administrative Employees to Total Employees**

	FY2016	FY2017	FY2018
Total Budgeted FTE	1,124.55	1,135.55	1,143.05
Total Administrative FTE	94.00	94.00	94.00
	8.36%	8.28%	8.22%



**3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)**



Includes Postage expenditures

**PROGRAM DESCRIPTION**

**Department of Revenue**

**HB Section(s):** 4.025

**Program Name - Administration Division**

**Program is found in the following core budget(s): Administration/Postage**

**4. What are the sources of the "Other " funds?**

Child Support Enforcement (0169); Health Initiatives (0275); Conservation Commission (0609); Motor Vehicle Commission (0588)

**5. 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

**6. 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 transactions 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.

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

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



# **REFUNDS AND DISTRIBUTIONS**

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>APPROPRIATED TAX CREDITS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	1	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	1	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	1		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

Other Funds: \_\_\_\_\_

**2. CORE DESCRIPTION**

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

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

This appropriation was reduced to \$1 and placed in the Department of Economic Development's budget in Fiscal Year 2019. The Department of Economic Development transferred this appropriation back to the Department of Revenue in the FY20 budget request.

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

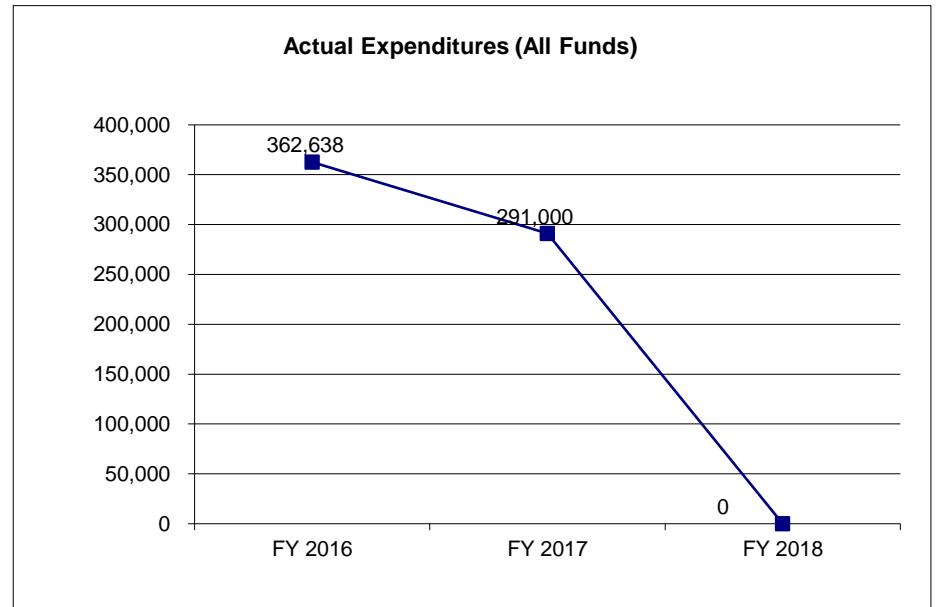
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	1,400,000	600,000	0	0
Less Reverted (All Funds)	(42,000)	(9,000)	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,358,000	591,000	0	0
Actual Expenditures (All Funds)	362,638	291,000	0	N/A
Unexpended (All Funds)	995,362	300,000	0	0
Unexpended, by Fund:				
General Revenue	995,362	300,000	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
			(1)	



\*Restricted amount

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) Included in the Department of Economic Development's budget in Fiscal Year 2019 for \$1.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**APPROPRIATED TAX CREDITS**

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Transfer In	1259 8972 PD	0.00	1	0	0	1	Rolling Stock Credit Transfer from the Department of Economic Development
<b>NET DEPARTMENT CHANGES</b>		<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>APPROPRIATED TAX CREDITS</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	1	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>PORT AIM ZONES</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
PORT AUTHORITY AIM ZONE FUND	0	0.00	100,000	0.00	100,000	0.00	0	0.00	
TOTAL - PD	0	0.00	100,000	0.00	100,000	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86160C</u>
<b>Division of Taxation</b>	
<b>Core - Port Aim Zones</b>	<b>HB Section</b> <u>4.027</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	100,000	100,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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: Port Authority Aim Zone Fund (0583)

Other Funds:

**2. CORE DESCRIPTION**

Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075. RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when monies will be spent.

This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.

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

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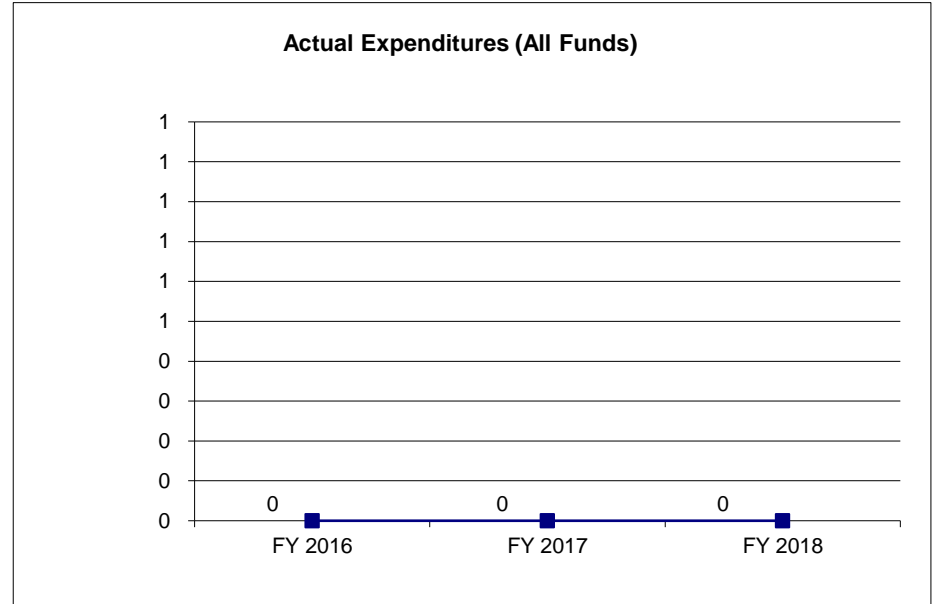


**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86160C</u>
<b>Division of Taxation</b>	
<b>Core - Port Aim Zones</b>	<b>HB Section</b> <u>4.027</u>

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	0	0	0	100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	0	100,000
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



\*Restricted amount

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**

**PORT AIM ZONES**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>	PD	0.00	0	0	100,000	100,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	0	0	100,000	100,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	0	0	100,000	100,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>PORT AIM ZONES</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	0	0.00	100,000	0.00	100,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$100,000	0.00	\$100,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>PROSEC ATTYS-COLL AGENCY FEES</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	580,608	0.00	900,000	0.00	900,000	0.00	0	0.00	
TOTAL - EE	580,608	0.00	900,000	0.00	900,000	0.00	0	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,850,757	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
TOTAL - PD	1,850,757	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>2,431,365</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,431,365</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	2,900,000	0	0	2,900,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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**

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 collection. During Fiscal Year 2018, the Department referred \$48.6 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$7.6 million in individual income tax and \$9,724 in business tax delinquencies.

The Department awarded contracts through the competitive bid process to two collection agencies at rates between 6.0 percent and 6.4 percent for the first placement and 6.0 and 7.9 percent for second placements. During Fiscal Year 2018, the Department referred \$281 million of delinquent accounts to collection agencies. The collection agencies collected \$5.5 million in individual income tax and \$4.1 million in business tax delinquencies..

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

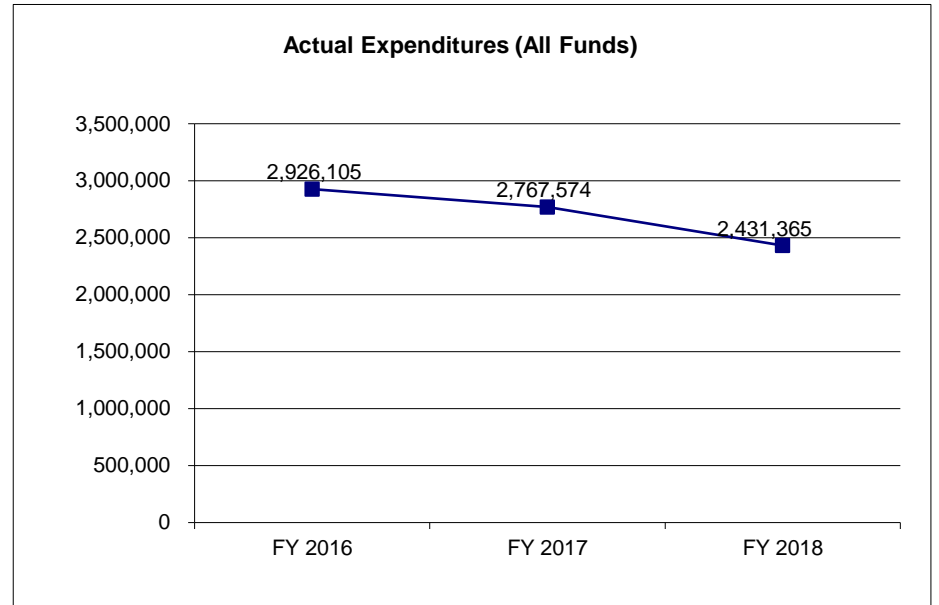
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	3,300,000	3,300,000	3,300,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	3,300,000	3,300,000	3,300,000	2,900,000
Actual Expenditures (All Funds)	2,926,105	2,767,574	2,431,365	N/A
Unexpended (All Funds)	373,895	532,426	868,635	0
Unexpended, by Fund:				
General Revenue	373,895	532,426	868,635	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**  
**PROSEC ATTYS-COLL AGENCY FEES**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	<b>Total</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	<b>Total</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	<b>Total</b>	<b>0.00</b>	<b>2,900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>PROSEC ATTYS-COLL AGENCY FEES</b>								
<b>CORE</b>								
PROFESSIONAL SERVICES	580,608	0.00	900,000	0.00	900,000	0.00	0	0.00
<b>TOTAL - EE</b>	<b>580,608</b>	<b>0.00</b>	<b>900,000</b>	<b>0.00</b>	<b>900,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
PROGRAM DISTRIBUTIONS	1,850,757	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>1,850,757</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,431,365</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$2,431,365</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>	<b>\$2,900,000</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>



**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>COUNTY LIEN FILING FEES</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	152,131	0.00	275,000	0.00	275,000	0.00	0	0.00	
TOTAL - PD	152,131	0.00	275,000	0.00	275,000	0.00	0	0.00	
<b>TOTAL</b>	<b>152,131</b>	<b>0.00</b>	<b>275,000</b>	<b>0.00</b>	<b>275,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$152,131</b>	<b>0.00</b>	<b>\$275,000</b>	<b>0.00</b>	<b>\$275,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87080C</u>
<b>Division of Taxation</b>	
<b>Core - County Filing Fees</b>	<b>HB Section</b> <u>4.035</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	275,000	0	0	275,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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 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 request the lien to be released.

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

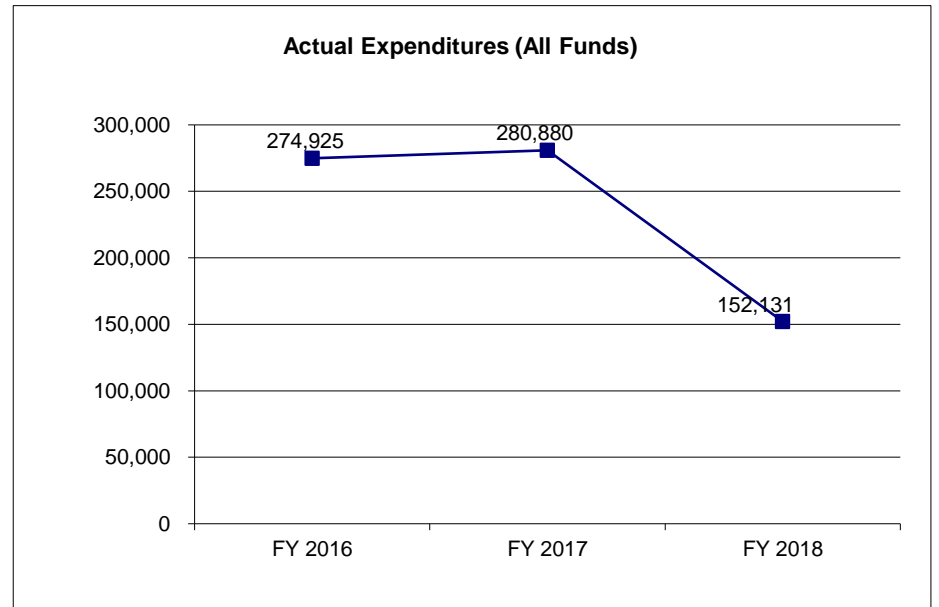
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87080C</u>
<b>Division of Taxation</b>	
<b>Core - County Filing Fees</b>	<b>HB Section</b> <u>4.035</u>

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	465,000	465,000	315,000	275,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	465,000	465,000	315,000	275,000
Actual Expenditures (All Funds)	274,925	280,880	152,131	N/A
Unexpended (All Funds)	190,075	184,120	162,869	0
Unexpended, by Fund:				
General Revenue	190,075	184,120	162,869	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**

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**DEPARTMENT OF REVENUE**  
**COUNTY LIEN FILING FEES**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	275,000	0	0	275,000	
	<b>Total</b>	<b>0.00</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	275,000	0	0	275,000	
	<b>Total</b>	<b>0.00</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	275,000	0	0	275,000	
	<b>Total</b>	<b>0.00</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>COUNTY LIEN FILING FEES</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	152,131	0.00	275,000	0.00	275,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>152,131</b>	<b>0.00</b>	<b>275,000</b>	<b>0.00</b>	<b>275,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$152,131</b>	<b>0.00</b>	<b>\$275,000</b>	<b>0.00</b>	<b>\$275,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$152,131	0.00	\$275,000	0.00	\$275,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>MOTOR FUEL TAX DISTRIBUTION</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
MOTOR FUEL TAX	188,109,700	0.00	195,000,000	0.00	195,000,000	0.00	0	0.00	
TOTAL - PD	188,109,700	0.00	195,000,000	0.00	195,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>188,109,700</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$188,109,700</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E	GR	Federal	Other	Total	E
<b>PS</b>	0	0	0	0	0	<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0	0	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	195,000,000	195,000,000		<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>195,000,000</b>	<b>195,000,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	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.*

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

**2. CORE DESCRIPTION**

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

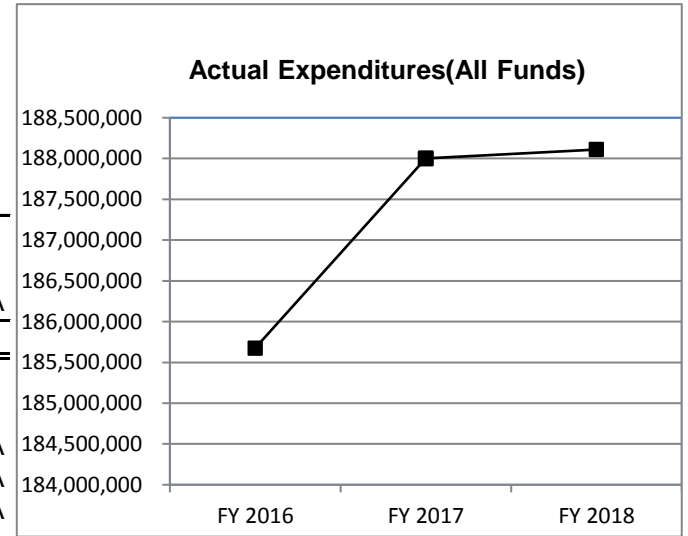
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	188,000,000	188,000,000	192,000,000	195,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	<u>188,000,000</u>	<u>188,000,000</u>	<u>192,000,000</u>	<u>195,000,000</u>
Actual Expenditures(All Funds)	<u>185,676,269</u>	<u>188,000,000</u>	<u>188,109,700</u>	N/A
Unexpended (All Funds)	<u>2,323,731</u>	<u>0</u>	<u>3,890,300</u>	<u>0</u>
<b>Unexpended, by Fund:</b>				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	2,323,731	0	3,890,300	N/A



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

**NOTES:**



**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**MOTOR FUEL TAX DISTRIBUTION**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	195,000,000	195,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>195,000,000</b>	<b>195,000,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	195,000,000	195,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>195,000,000</b>	<b>195,000,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	195,000,000	195,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>195,000,000</b>	<b>195,000,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR FUEL TAX DISTRIBUTION</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	188,109,700	0.00	195,000,000	0.00	195,000,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>188,109,700</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>195,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$188,109,700</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$195,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$188,109,700	0.00	\$195,000,000	0.00	\$195,000,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>EMBLEM USE FEE DISTRIBUTION</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	725	0.00	1,000	0.00	1,000	0.00	0	0.00	
TOTAL - PD	725	0.00	1,000	0.00	1,000	0.00	0	0.00	
<b>TOTAL</b>	<b>725</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$725</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	1,000	0	0	1,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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**

Individuals requesting a specialty plate make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

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

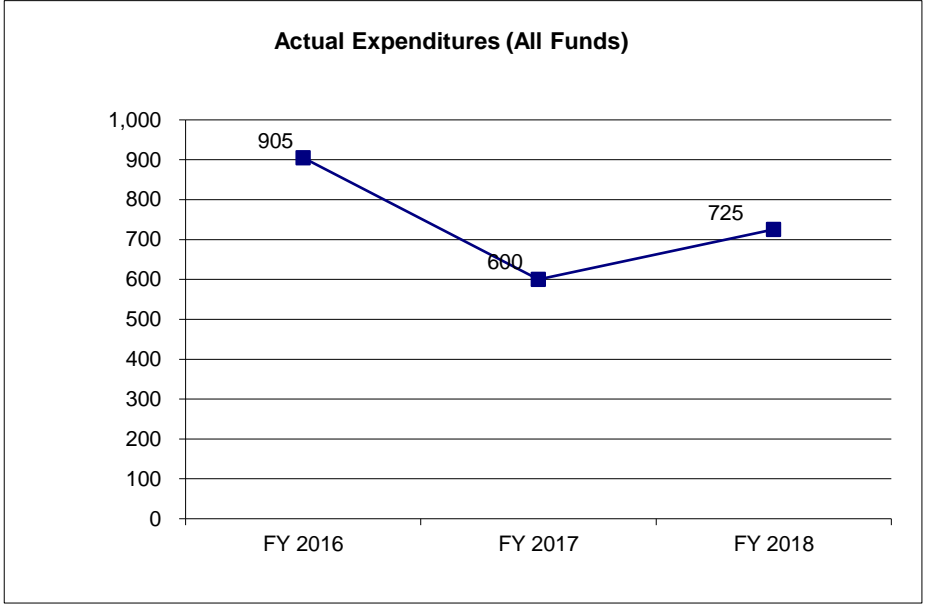
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
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)	905	600	725	N/A
Unexpended (All Funds)	95	400	275	0
<b>Unexpended, by Fund:</b>				
General Revenue	95	400	275	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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	1,000	0	0	1,000	
	<b>Total</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	1,000	0	0	1,000	
	<b>Total</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	1,000	0	0	1,000	
	<b>Total</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>EMBLEM USE FEE DISTRIBUTION</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	725	0.00	1,000	0.00	1,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>725</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>1,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$725</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$725	0.00	\$1,000	0.00	\$1,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>GENERAL REVENUE REFUNDS (REG)</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	0	0.00	
TOTAL - PD	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	0	0.00	
<b>TOTAL</b>	<b>1,435,055,671</b>	<b>0.00</b>	<b>1,661,800,000</b>	<b>0.00</b>	<b>1,661,800,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$1,435,055,671</b>	<b>0.00</b>	<b>\$1,661,800,000</b>	<b>0.00</b>	<b>\$1,661,800,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	



**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E	GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	0	EE	0	0	0	0
PSD	1,661,800,000	0	0	1,661,800,000		PSD	0	0	0	0
TRF	0	0	0	0		TRF	0	0	0	0
<b>Total</b>	<b>1,661,800,000</b>	<b>0</b>	<b>0</b>	<b>1,661,800,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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**

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

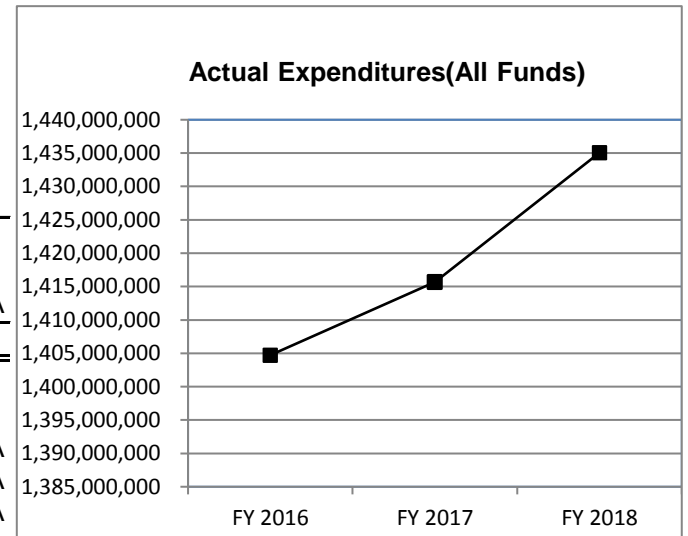
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	1,414,400,000	1,415,661,391	1,599,100,000	1,661,800,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,414,400,000	1,415,661,391	1,599,100,000	1,661,800,000
Actual Expenditures(All Funds)	1,404,721,205	1,415,661,390	1,435,055,671	N/A
Unexpended (All Funds)	9,678,795	1	164,044,329	0
Unexpended, by Fund:				
General Revenue	0	0	0	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 refund requests.
- (2) Appropriation contained an "E" and increased \$31,561,390 to process refund requests.

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**GENERAL REVENUE REFUNDS (REG)**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	1,661,800,000	0	0	1,661,800,000	
	<b>Total</b>	<b>0.00</b>	<b>1,661,800,000</b>	<b>0</b>	<b>0</b>	<b>1,661,800,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	1,661,800,000	0	0	1,661,800,000	
	<b>Total</b>	<b>0.00</b>	<b>1,661,800,000</b>	<b>0</b>	<b>0</b>	<b>1,661,800,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	1,661,800,000	0	0	1,661,800,000	
	<b>Total</b>	<b>0.00</b>	<b>1,661,800,000</b>	<b>0</b>	<b>0</b>	<b>1,661,800,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>GENERAL REVENUE REFUNDS (REG)</b>								
<b>CORE</b>								
REFUNDS	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>1,435,055,671</b>	<b>0.00</b>	<b>1,661,800,000</b>	<b>0.00</b>	<b>1,661,800,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$1,435,055,671</b>	<b>0.00</b>	<b>\$1,661,800,000</b>	<b>0.00</b>	<b>\$1,661,800,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$1,435,055,671</b>	<b>0.00</b>	<b>\$1,661,800,000</b>	<b>0.00</b>	<b>\$1,661,800,000</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>FEDERAL &amp; OTHER FUNDS REFUNDS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	0	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	0	0.00	
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	0	0.00	
MOTOR VEHICLE COMMISSION	2,568	0.00	5,000	0.00	5,000	0.00	0	0.00	
DEPT OF REVENUE INFORMATION	35	0.00	5,000	0.00	5,000	0.00	0	0.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	10,000	0.00	10,000	0.00	0	0.00	
TOTAL - PD	2,603	0.00	50,000	0.00	50,000	0.00	0	0.00	
<b>TOTAL</b>	<b>2,603</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,603</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	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.*

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

Other Funds: Funds used in F18: Motor Vehicle Commission (0588);  
DOR Information (0619)

Other Funds:

**2. CORE DESCRIPTION**

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers' Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding 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.

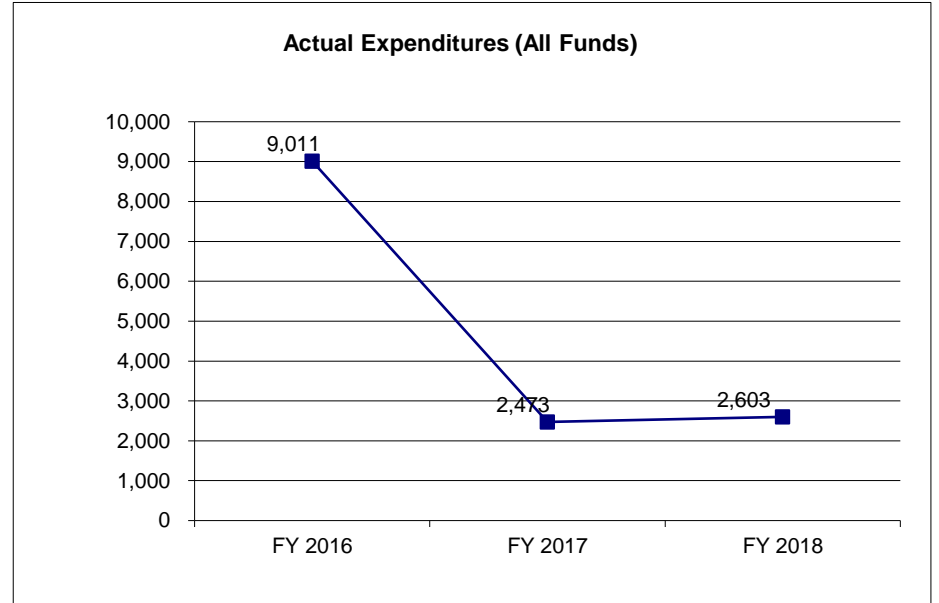
**3. PROGRAM**

**CORE DECISION ITEM**

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

**HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
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)	9,011	2,473	2,603	N/A
Unexpended (All Funds)	40,989	47,527	47,397	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	40,989	47,527	47,397	N/A



\*Restricted

Reverted

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**FEDERAL & OTHER FUNDS REFUNDS**

**5. CORE RECONCILIATION DETAIL**

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



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>FEDERAL &amp; OTHER FUNDS REFUNDS</b>								
<b>CORE</b>								
REFUNDS	2,603	0.00	50,000	0.00	50,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>2,603</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,603</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$2,603	0.00	\$50,000	0.00	\$50,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Summary	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
Fund								
<b>HIGHWAY FUND REFUNDS</b>								
<b>CORE</b>								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	401,220	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
TOTAL - PD	401,220	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
<b>TOTAL</b>	<b>401,220</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$401,220</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	2,290,564	2,290,564		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,290,564</b>	<b>2,290,564</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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 as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.

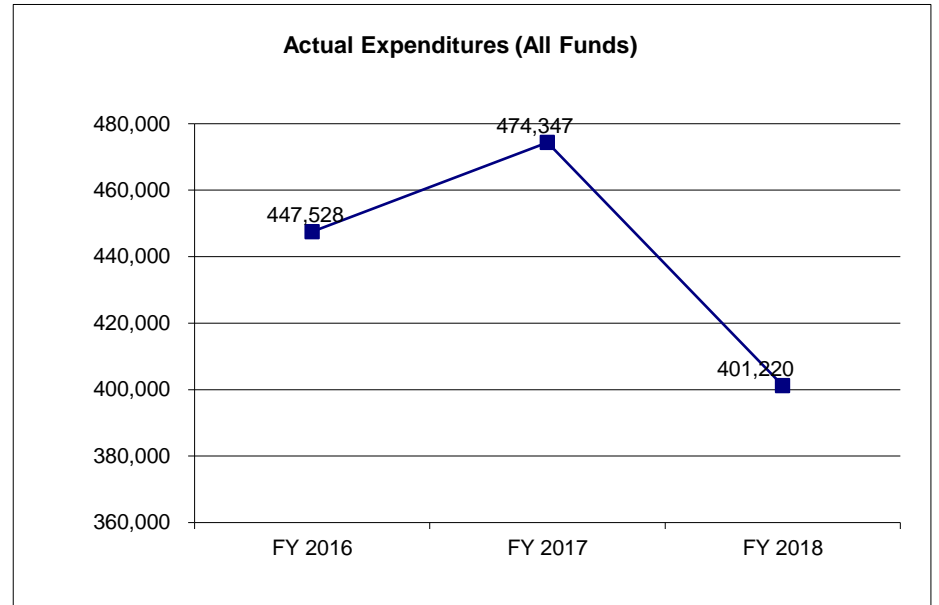
**3. PROGRAM**

**CORE DECISION ITEM**

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

**HISTORY**

	<u>FY 2016</u> Actual	<u>FY 2017</u> Actual	<u>FY 2018</u> Actual	<u>FY 2019</u> 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)	<u>2,290,564</u>	<u>2,290,564</u>	<u>2,290,564</u>	<u>2,290,564</u>
Actual Expenditures (All Funds)	447,528	474,347	401,220	N/A
Unexpended (All Funds)	<u>1,843,036</u>	<u>1,816,217</u>	<u>1,889,344</u>	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,843,036	1,816,217	1,889,344	N/A



\*Restricted

Reverted

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**HIGHWAY FUND REFUNDS**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>HIGHWAY FUND REFUNDS</b>								
<b>CORE</b>								
REFUNDS	401,220	0.00	2,290,564	0.00	2,290,564	0.00	0	0.00
<b>TOTAL - PD</b>	<b>401,220</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$401,220</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$401,220	0.00	\$2,290,564	0.00	\$2,290,564	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>AVIATION TRUST FUND REFUNDS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
AVIATION TRUST FUND	3,360	0.00	50,000	0.00	50,000	0.00	0	0.00	
TOTAL - PD	3,360	0.00	50,000	0.00	50,000	0.00	0	0.00	
<b>TOTAL</b>	<b>3,360</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$3,360</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87045C</u>
<b>Division of Taxation</b>	
<b>Core - Aviation Trust Fund Refunds</b>	<b>HB Section</b> <u>4.065</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
<b>Est. Fringe</b>	0	0	0	0		<b>Est. Fringe</b>	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	Aviation Trust Fund (0952)					Other Funds:					

**2. CORE DESCRIPTION**

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

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

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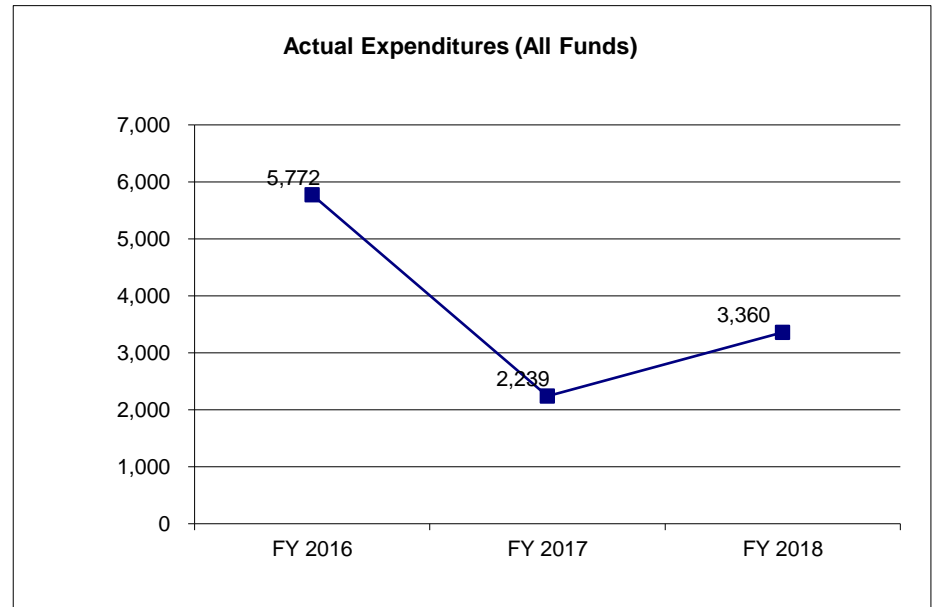


**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87045C</u>
<b>Division of Taxation</b>	
<b>Core - Aviation Trust Fund Refunds</b>	<b>HB Section</b> <u>4.065</u>

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 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)	5,772	2,239	3,360	N/A
Unexpended (All Funds)	44,228	47,761	46,640	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	44,228	47,761	46,640	N/A



\*Restricted amount

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**

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**DEPARTMENT OF REVENUE**  
**AVIATION TRUST FUND REFUNDS**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>AVIATION TRUST FUND REFUNDS</b>								
<b>CORE</b>								
REFUNDS	3,360	0.00	50,000	0.00	50,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>3,360</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$3,360</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$3,360	0.00	\$50,000	0.00	\$50,000	0.00		0.00

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>REFUNDS OF MOTOR FUEL TAX</b>								
<b>CORE</b>								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	11,282,811	0.00	16,814,000	0.00	16,814,000	0.00	0	0.00
TOTAL - PD	11,282,811	0.00	16,814,000	0.00	16,814,000	0.00	0	0.00
<b>TOTAL</b>	<b>11,282,811</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$11,282,811</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E	GR	Federal	Other	Total	E
<b>PS</b>	0	0	0	0	0	<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0	0	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	16,814,000	16,814,000	0	<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0	0	<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>16,814,000</b>	<b>16,814,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	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.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

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

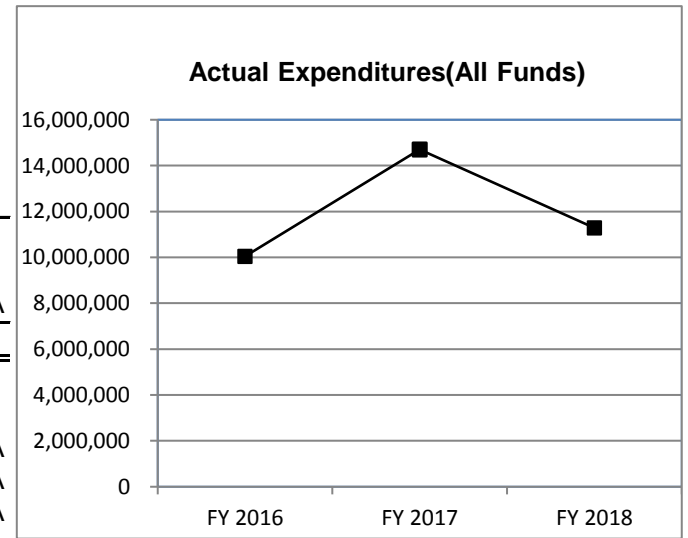
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	10,914,000	14,914,000	16,114,000	16,814,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	<u>10,914,000</u>	<u>14,914,000</u>	<u>16,114,000</u>	<u>16,814,000</u>
Actual Expenditures(All Funds)	<u>10,047,050</u>	<u>14,702,076</u>	<u>11,282,811</u>	N/A
Unexpended (All Funds)	<u>866,950</u>	<u>211,924</u>	<u>4,831,189</u>	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	866,950	211,924	4,831,189	N/A



\*Restricted amount

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

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

**NOTES:**

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

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**REFUNDS OF MOTOR FUEL TAX**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	16,814,000	16,814,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>16,814,000</b>	<b>16,814,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	16,814,000	16,814,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>16,814,000</b>	<b>16,814,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	16,814,000	16,814,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>16,814,000</b>	<b>16,814,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>REFUNDS OF MOTOR FUEL TAX</b>								
<b>CORE</b>								
REFUNDS	11,282,811	0.00	16,814,000	0.00	16,814,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>11,282,811</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>16,814,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$11,282,811</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$16,814,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$11,282,811	0.00	\$16,814,000	0.00	\$16,814,000	0.00		0.00



**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>REFUNDS FROM WORKERS' COMP</b>								
<b>CORE</b>								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	51,801	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
TOTAL - PD	51,801	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
<b>TOTAL</b>	<b>51,801</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$51,801</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87085C</u>
<b>Division of Taxation</b>	
<b>Core - Workers' Compensation Refunds</b>	<b>HB Section</b> <u>4.075</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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)

Other Funds:

**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)**

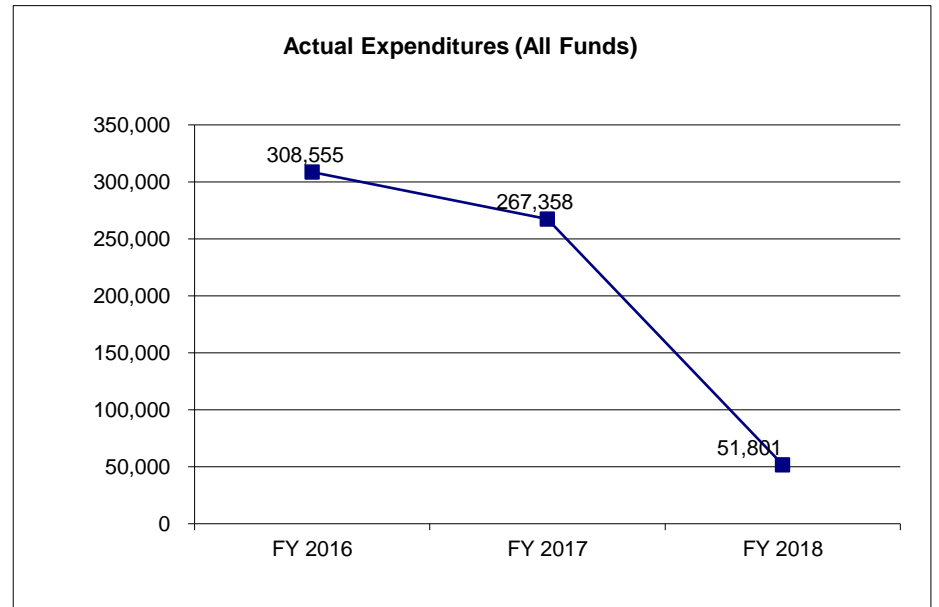
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87085C</u>
<b>Division of Taxation</b>	
<b>Core - Workers' Compensation Refunds</b>	<b>HB Section</b> <u>4.075</u>

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
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)	308,555	267,358	51,801	N/A
Unexpended (All Funds)	1,691,445	1,732,642	1,948,199	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,691,445	1,732,642	1,948,199	N/A



\*Restricted amount

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**

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

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>REFUNDS FROM WORKERS' COMP</b>								
<b>CORE</b>								
REFUNDS	51,801	0.00	2,000,000	0.00	2,000,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>51,801</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>2,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$51,801</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$2,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$51,801	0.00	\$2,000,000	0.00	\$2,000,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>CIGARETTE TAX REFUNDS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
HEALTH INITIATIVES	91	0.00	125,000	0.00	125,000	0.00	0	0.00	
STATE SCHOOL MONEYS	204	0.00	25,000	0.00	25,000	0.00	0	0.00	
FAIR SHARE FUND	91	0.00	11,000	0.00	11,000	0.00	0	0.00	
TOTAL - PD	386	0.00	161,000	0.00	161,000	0.00	0	0.00	
<b>TOTAL</b>	<b>386</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$386</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	161,000	161,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

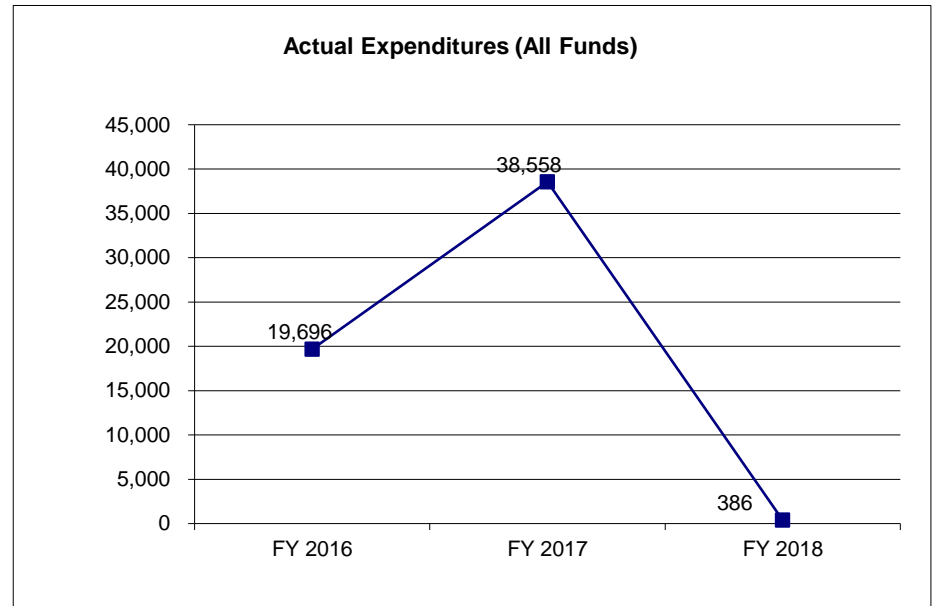
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 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)	19,696	38,558	386	N/A
Unexpended (All Funds)	141,304	122,442	160,614	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	141,304	122,442	160,614	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**

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**DEPARTMENT OF REVENUE**  
**CIGARETTE TAX REFUNDS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	161,000	161,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	161,000	161,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	161,000	161,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>CIGARETTE TAX REFUNDS</b>								
<b>CORE</b>								
REFUNDS	386	0.00	161,000	0.00	161,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>386</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$386</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$386	0.00	\$161,000	0.00	\$161,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>COUNTY STOCK INS TAX DISTRIBTN</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	120,887	0.00	135,700	0.00	135,700	0.00	0	0.00	
TOTAL - PD	120,887	0.00	135,700	0.00	135,700	0.00	0	0.00	
<b>TOTAL</b>	<b>120,887</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$120,887</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	135,700	0	0	135,700		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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**

Domestic stock insurance companies pay a two percent tax on the direct premiums received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys apportioned to county treasurers or to the treasurers of school districts.

The Department 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)**

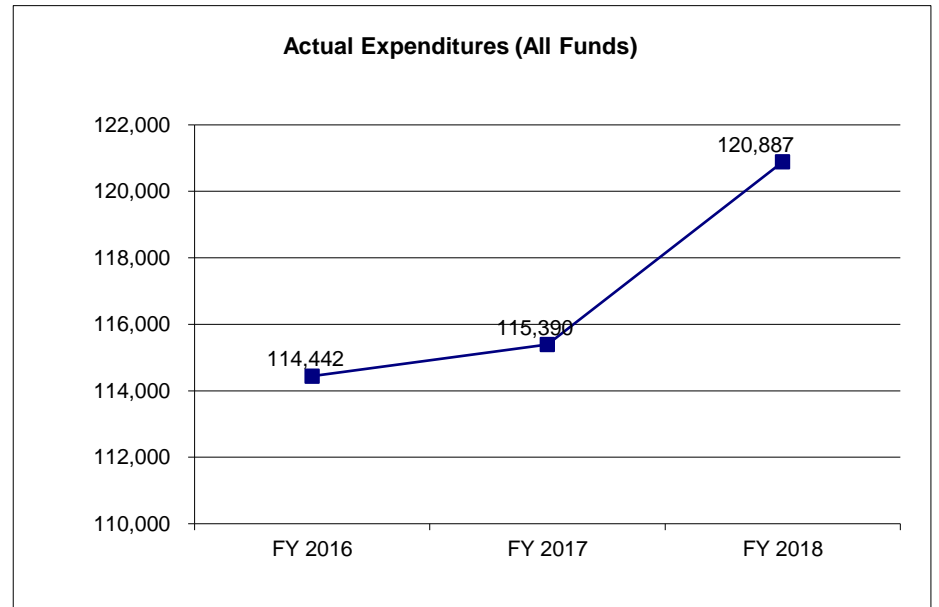
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	660,700	660,700	120,888	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	660,700	660,700	120,888	135,700
Actual Expenditures (All Funds)	114,442	115,390	120,887	N/A
Unexpended (All Funds)	546,258	545,310	1	0
Unexpended, by Fund:				
General Revenue	546,258	545,310	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount

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 DISTIBTN**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	135,700	0	0	135,700	
	<b>Total</b>	<b>0.00</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	135,700	0	0	135,700	
	<b>Total</b>	<b>0.00</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	135,700	0	0	135,700	
	<b>Total</b>	<b>0.00</b>	<b>135,700</b>	<b>0</b>	<b>0</b>	<b>135,700</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>COUNTY STOCK INS TAX DISTRIBTN</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	120,887	0.00	135,700	0.00	135,700	0.00	0	0.00
<b>TOTAL - PD</b>	<b>120,887</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>135,700</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$120,887</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$135,700</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$120,887	0.00	\$135,700	0.00	\$135,700	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>OFFSET DEBTS WITH TAX CREDITS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	82,314	0.00	260,000	0.00	260,000	0.00	0	0.00	
TOTAL - PD	82,314	0.00	260,000	0.00	260,000	0.00	0	0.00	
<b>TOTAL</b>	<b>82,314</b>	<b>0.00</b>	<b>260,000</b>	<b>0.00</b>	<b>260,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$82,314</b>	<b>0.00</b>	<b>\$260,000</b>	<b>0.00</b>	<b>\$260,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	



**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87092C</u>
<b>Division of Taxation</b>	
<b>Core - Offset Debts with Tax Credits</b>	<b>HB Section</b> <u>4.09</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	260,000	0	0	260,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>260,000</b>	<b>0</b>	<b>0</b>	<b>260,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

Other Funds:

Other Funds:

**2. CORE DESCRIPTION**

Section 135.815, RSMo, states "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales or uses 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)**

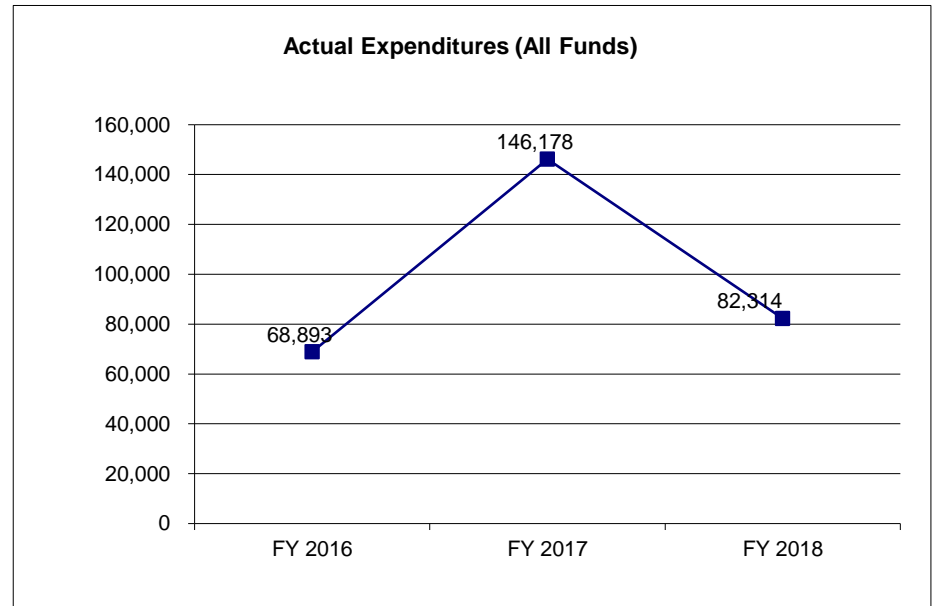
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87092C</u>
<b>Division of Taxation</b>	
<b>Core - Offset Debts with Tax Credits</b>	<b>HB Section</b> <u>4.09</u>

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 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)	68,893	146,178	82,314	N/A
Unexpended (All Funds)	191,107	113,822	177,686	0
Unexpended, by Fund:				
General Revenue	191,107	113,822	177,686	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount

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**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>OFFSET DEBTS WITH TAX CREDITS</b>								
<b>CORE</b>								
REFUNDS	82,314	0.00	260,000	0.00	260,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>82,314</b>	<b>0.00</b>	<b>260,000</b>	<b>0.00</b>	<b>260,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$82,314</b>	<b>0.00</b>	<b>\$260,000</b>	<b>0.00</b>	<b>\$260,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$82,314	0.00	\$260,000	0.00	\$260,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>DEBT OFFSET TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
GENERAL REVENUE	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00	
TOTAL - TRF	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00	
<b>TOTAL</b>	<b>13,797,384</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Debt Offset Transfer Increase - 1860001</b>									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	5,860,000	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	5,860,000	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>5,860,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$13,797,384</b>	<b>0.00</b>	<b>\$13,797,384</b>	<b>0.00</b>	<b>\$19,657,384</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	0	0	
<b>Total</b>	<b>13,797,384</b>	<b>0</b>	<b>0</b>	<b>13,797,384</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

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

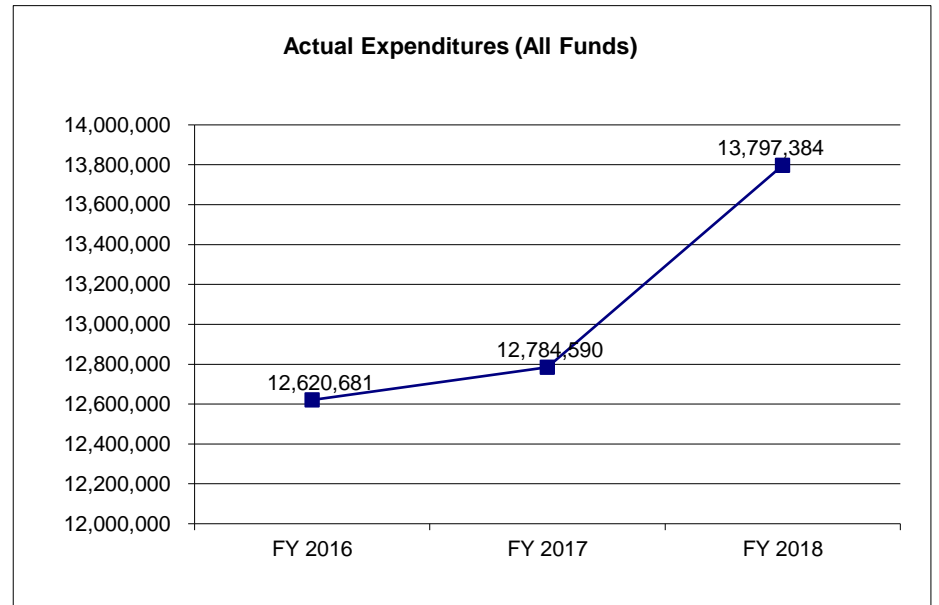
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
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)	12,620,681	12,784,590	13,797,384	N/A
Unexpended (All Funds)	1,176,703	1,012,794	0	0
Unexpended, by Fund:				
General Revenue	1,176,703	1,012,794	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount

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**

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**DEPARTMENT OF REVENUE**

**DEBT OFFSET TRANSFER**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>	TRF	0.00	13,797,384	0	0	13,797,384	
	<b>Total</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0</b>	<b>0</b>	<b>13,797,384</b>	
<b>DEPARTMENT CORE REQUEST</b>	TRF	0.00	13,797,384	0	0	13,797,384	
	<b>Total</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0</b>	<b>0</b>	<b>13,797,384</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>	TRF	0.00	13,797,384	0	0	13,797,384	
	<b>Total</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0</b>	<b>0</b>	<b>13,797,384</b>	



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DEBT OFFSET TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>13,797,384</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$13,797,384</b>	<b>0.00</b>	<b>\$13,797,384</b>	<b>0.00</b>	<b>\$13,797,384</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**NEW DECISION ITEM**  
**RANK: 5 OF 8**

<b>Department of Revenue</b>	<b>Budget Unit <u>87091C</u></b>
<b>Division of Taxation</b>	
<b>DI Name - Debt Offset Transfer Increase</b> <b>DI# 1860001</b>	<b>HB Section <u>4.095</u></b>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
<b>PS</b>	0	0	0	0	0	<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	0	<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	0	<b>PSD</b>	0	0	0	0	
<b>TRF</b>	5,860,000	0	0	5,860,000		<b>TRF</b>	0	0	0	0	
<b>Total</b>	<u>5,860,000</u>	<u>0</u>	<u>0</u>	<u>5,860,000</u>		<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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. 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.**

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. The transfer appropriation in Fiscal Year 2018 was not sufficient to cover intercepted refunds, and the Department had to carry over approximately \$2 million into Fiscal Year 2019. This impacted state agencies and other entities ability to post the intercepted refunds to the citizen's delinquent debt.

This requested increase brings the transfer appropriation to the expected level of transfers.

**NEW DECISION ITEM**  
**RANK: 5 OF 8**

<b>Department of Revenue</b>	<b>Budget Unit <u>87091C</u></b>
<b>Division of Taxation</b>	
<b>DI Name - Debt Offset Transfer Increase</b> <b>DI# 1860001</b>	<b>HB Section <u>4.095</u></b>

**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.)**

Fiscal Year 2016 Transfers	\$12,620,681	Fiscal Year 2019 Appropriation	\$13,797,384
Fiscal Year 2017 Transfers	\$12,784,590	Estimated 24% increase over FY18 Transfers	<u>\$19,657,384</u>
Fiscal Year 2018 Transfers	\$13,797,384		
Fiscal Year 2018 Carryover	<u>\$2,055,061</u>	<b>Requested Increase</b>	<b><u>\$5,860,000</u></b>
	<u>\$15,852,445</u>	24.00% Increase	

**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 DOLLAR S	E
<b>Total PS</b>	<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>	
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							<u>0</u>			
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers	<u>5,860,000</u>		<u>0</u>		<u>0</u>		<u>5,860,000</u>		<u>0</u>	
<b>Total TRF</b>	<u>5,860,000</u>		<u>0</u>		<u>0</u>		<u>5,860,000</u>		<u>0</u>	
<b>Grand Total</b>	<u>5,860,000</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>5,860,000</u>	<u>0.0</u>	<u>0</u>	

**NEW DECISION ITEM**  
**RANK: 5 OF 8**

Department of Revenue		Budget Unit <u>87091C</u>								
Division of Taxation										
DI Name - Debt Offset Transfer Increase	DI# 1860001	HB Section <u>4.095</u>								
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One- Time DOLLAR S	E
							0			
							0	0.0		
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
							0			
							0			
							0			
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Program Distributions							0			
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Transfers							0			
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DEBT OFFSET TRANSFER</b>								
<b>Debt Offset Transfer Increase - 1860001</b>								
TRANSFERS OUT	0	0.00	0	0.00	5,860,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>5,860,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$5,860,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$5,860,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>CIRCUIT COURTS ESCROW TRF</b>									
<b>CORE</b>									
FUND TRANSFERS									
GENERAL REVENUE	2,500,405	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00	
TOTAL - TRF	2,500,405	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00	
<b>TOTAL</b>	<b>2,500,405</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Circuit Court Escrow Trf Inc - 1860002</b>									
FUND TRANSFERS									
GENERAL REVENUE	0	0.00	0	0.00	1,555,709	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	1,555,709	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,555,709</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,500,405</b>	<b>0.00</b>	<b>\$2,518,749</b>	<b>0.00</b>	<b>\$4,074,458</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	0	0	
<b>Total</b>	<b>2,518,749</b>	<b>0</b>	<b>0</b>	<b>2,518,749</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

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

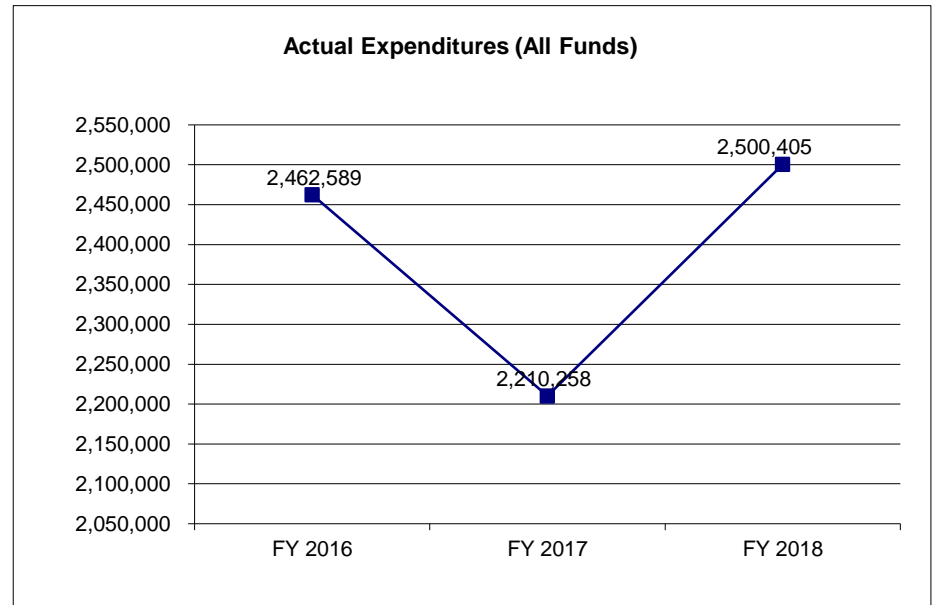
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	2,462,589	2,518,749	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)	2,462,589	2,518,749	2,518,749	2,518,749
Actual Expenditures (All Funds)	2,462,589	2,210,258	2,500,405	N/A
Unexpended (All Funds)	0	308,491	18,344	0
Unexpended, by Fund:				
General Revenue	0	308,491	18,344	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount

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**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>CIRCUIT COURTS ESCROW TRF</b>								
<b>CORE</b>								
TRANSFERS OUT	2,500,405	0.00	2,518,749	0.00	2,518,749	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>2,500,405</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,500,405</b>	<b>0.00</b>	<b>\$2,518,749</b>	<b>0.00</b>	<b>\$2,518,749</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$2,500,405	0.00	\$2,518,749	0.00	\$2,518,749	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**NEW DECISION ITEM**  
**RANK: 6 OF 8**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87101C</u>
<b>Division of Taxation</b>	
<b>DI Name - Circuit Court Escrow Trf Increase</b> <span style="float: right;"><b>DI# 1860002</b></span>	<b>HB Section</b> <u>4.1</u>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
<b>PS</b>	0	0	0	0	0	<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	0	<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	0	<b>PSD</b>	0	0	0	0	
<b>TRF</b>	1,555,709	0	0	1,555,709	0	<b>TRF</b>	0	0	0	0	
<b>Total</b>	<u>1,555,709</u>	<u>0</u>	<u>0</u>	<u>1,555,709</u>	<u>0</u>	<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

<b>FTE</b> <span style="float: right;"><b>0.00 0.00 0.00 0.00</b></span>	<b>FTE</b> <span style="float: right;"><b>0.00 0.00 0.00 0.00</b></span>
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<b>Est. Fringe</b>	0	0	0	0
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<b>Est. Fringe</b>	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.*

*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.**

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. Section 488.5028, RSMo authorizes courts to collect delinquent court costs, fines and other sums due to the state or political subdivisions. The Office of State Courts Administrator (OSCA) has seen an 11 percent increase in collections over the past five years, and with the implementation of Show Me Courts, municipal courts will be able to submit delinquent claims for intercept as well. OSCA is requesting an increase to its appropriation to distribute the intercepted refunds to the applicable entities. The Department is requesting a reciprocal increase to the transfer appropriation from GR to the Circuit Courts Escrow Fund.

This requested increase brings the transfer appropriation to the expected level of transfers.

**NEW DECISION ITEM**  
**RANK: 6 OF 8**

<b>Department of Revenue</b>	<b>Budget Unit <u>87101C</u></b>
<b>Division of Taxation</b>	
<b>DI Name - Circuit Court Escrow Trf Increase</b> <b>DI# <u>1860002</u></b>	<b>HB Section <u>4.1</u></b>

**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.)**

Projected Collections	\$3,074,458
Municipal Court Collections	\$1,000,000
Total Projected Collections	\$4,074,458
Current Transfer Approp	\$2,518,749
Requested Increase	\$1,555,709

**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	Dept Req FTE	Dept Req FED DOLLAR S	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLAR S	E
<b>Total PS</b>	0		0.0	0	0.0	0	0.0	0	0.0	0	
<b>Total EE</b>	0			0		0		0		0	
Program Distributions											
<b>Total PSD</b>	0			0		0		0		0	
Transfers	1,555,709							1,555,709			
<b>Total TRF</b>	1,555,709			0		0		1,555,709		0	
<b>Grand Total</b>	1,555,709		0.0	0	0.0	0	0.0	1,555,709	0.0	0	

NEW DECISION ITEM  
RANK: 6 OF 8

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87101C</u>
<b>Division of Taxation</b>	
<b>DI Name - Circuit Court Escrow Trf Increase</b> <b>DI# 1860002</b>	<b>HB Section</b> <u>4.1</u>

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>CIRCUIT COURTS ESCROW TRF</b>								
Circuit Court Escrow Trf Inc - 1860002								
TRANSFERS OUT	0	0.00	0	0.00	1,555,709	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,555,709</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$1,555,709</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,555,709	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>DEBT OFFSET</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	1,163,944	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00	
TOTAL - PD	1,163,944	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00	
<b>TOTAL</b>	<b>1,163,944</b>	<b>0.00</b>	<b>1,164,119</b>	<b>0.00</b>	<b>1,164,119</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Debt Offset Distribution Incr - 1860003</b>									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	0	0.00	0	0.00	175,000	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	175,000	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>175,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$1,163,944</b>	<b>0.00</b>	<b>\$1,164,119</b>	<b>0.00</b>	<b>\$1,339,119</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	1,164,119	1,164,119		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,164,119</b>	<b>1,164,119</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds:

**2. CORE DESCRIPTION**

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for 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 2018, Kansas intercepted \$8.7 million on behalf of Missouri. Missouri intercepted \$5.2 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

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

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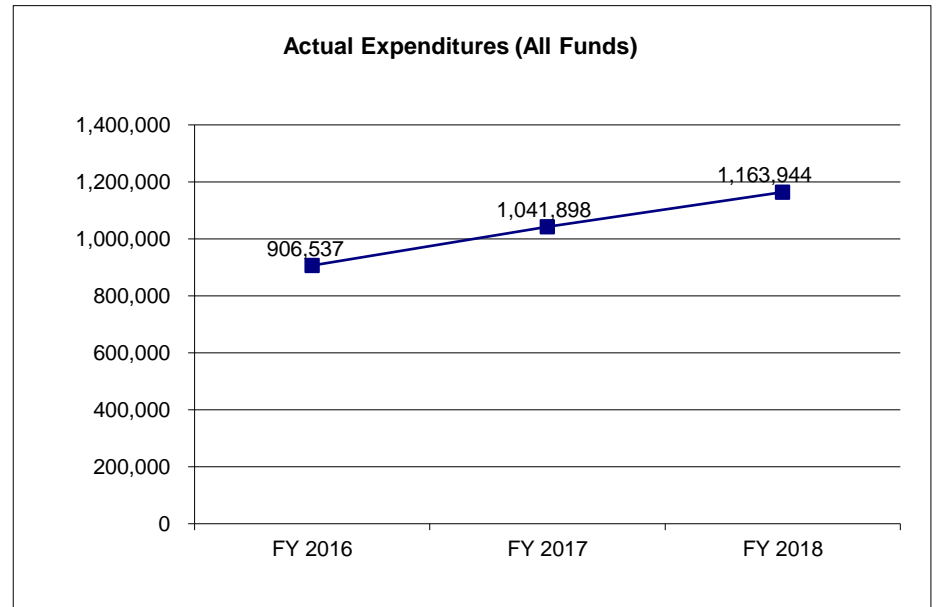


**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Actual Expenditures (All Funds)	906,537	1,041,898	1,163,944	N/A
Unexpended (All Funds)	257,582	122,221	175	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	257,582	122,221	175	N/A



\*Restricted amount

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**

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**DEPARTMENT OF REVENUE**

**DEBT OFFSET**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	1,164,119	1,164,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,164,119</b>	<b>1,164,119</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	1,164,119	1,164,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,164,119</b>	<b>1,164,119</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	1,164,119	1,164,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,164,119</b>	<b>1,164,119</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DEBT OFFSET</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	0	0.00	1,164,119	0.00	1,164,119	0.00	0	0.00
REFUNDS	1,163,944	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL - PD</b>	<b>1,163,944</b>	<b>0.00</b>	<b>1,164,119</b>	<b>0.00</b>	<b>1,164,119</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$1,163,944</b>	<b>0.00</b>	<b>\$1,164,119</b>	<b>0.00</b>	<b>\$1,164,119</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$1,163,944	0.00	\$1,164,119	0.00	\$1,164,119	0.00		0.00

**NEW DECISION ITEM**  
**RANK: 7 OF 8**

<b>Department of Revenue</b>	<b>Budget Unit <u>87098C</u></b>
<b>Division of Taxation</b>	
<b>DI Name - Debt Offset Distribution Increase</b> <b>DI# 1860003</b>	<b>HB Section <u>4.105</u></b>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	175,000	175,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds:

**2. 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, 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. The Department applies intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees. The Department also applies intercepts to satisfy debts owed to the state of Kansas as part of a reciprocal agreement.

The requested increase more accurately aligns the appropriation to expected expenditures.

**NEW DECISION ITEM**  
**RANK: 7 OF 8**

<b>Department of Revenue</b>	<b>Budget Unit <u>87098C</u></b>
<b>Division of Taxation</b>	
<b>DI Name - Debt Offset Distribution Increase</b> <b>DI# 1860003</b>	<b>HB Section <u>4.105</u></b>

**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.)**

Fiscal Year 2016 Intercepts	\$906,537	Fiscal Year 2019 Appropriation	\$1,164,119
Fiscal Year 2017 Intercepts	\$1,041,898 15% Increase	Estimated 15% increase	\$175,000
Fiscal Year 2018 Intercepts	\$1,163,944 12% Increase		
		<u>Requested App Level</u>	<u>\$1,339,119</u>

**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 DOLLAR S	E
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0	
<b>Total EE</b>	0		0		0		0		0	
Program Distributions					175,000		175,000			
<b>Total PSD</b>	0		0		175,000		175,000		0	
Transfers							0			
<b>Total TRF</b>	0		0		0		0		0	
<b>Grand Total</b>	0	0.0	0	0.0	175,000	0.0	175,000	0.0	0	

**NEW DECISION ITEM**  
**RANK: 7 OF 8**

Department of Revenue		Budget Unit <u>87098C</u>									
Division of Taxation											
DI Name - Debt Offset Distribution Increase		DI# 1860003								HB Section <u>4.105</u>	
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One- Time DOLLAR S	E	
							0				
							0	0.0			
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>		
							0				
							0				
							0				
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Program Distributions							0				
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		
Transfers							0				
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>		

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DEBT OFFSET</b>								
Debt Offset Distribution Incr - 1860003								
REFUNDS	0	0.00	0	0.00	175,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>175,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$175,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$175,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>SCHOOL DIST TRST TRNSFER TO GR</b>									
<b>CORE</b>									
FUND TRANSFERS									
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00	
<b>TOTAL</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	



**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
<b>Est. Fringe</b>	0	0	0	0		<b>Est. Fringe</b>	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	School District Trust Fund (0688)					Other Funds:					

**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 163.0311 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

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

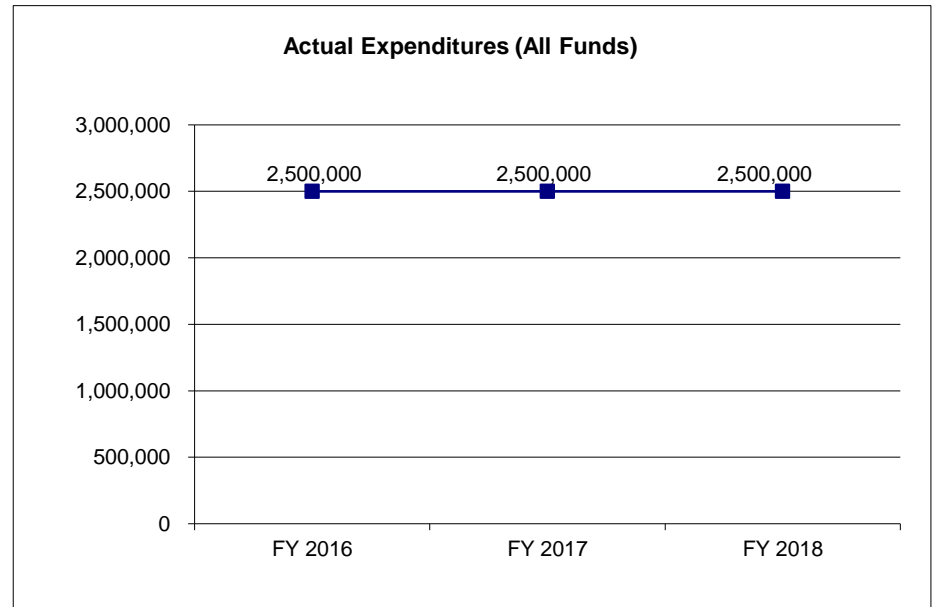
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 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



\*Restricted amount

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**SCHOOL DIST TRST TRNSFER TO GR**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>SCHOOL DIST TRST TRANSFER TO GR</b>								
<b>CORE</b>								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00		0.00

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>PARK SALES TAX TRANSFER TO GR</b>								
<b>CORE</b>								
FUND TRANSFERS								
PARKS SALES TAX	309,084	0.00	325,000	0.00	325,000	0.00	0	0.00
TOTAL - TRF	309,084	0.00	325,000	0.00	325,000	0.00	0	0.00
<b>TOTAL</b>	<b>309,084</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$309,084</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87094C</u>
<b>Division of Taxation</b>	
<b>Core - Parks Sales Tax Transfer</b>	<b>HB Section</b> <u>4.115</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
<b>Est. Fringe</b>	0	0	0	0		<b>Est. Fringe</b>	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	Parks Sales Tax Fund (0613)					Other Funds:					

**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)**

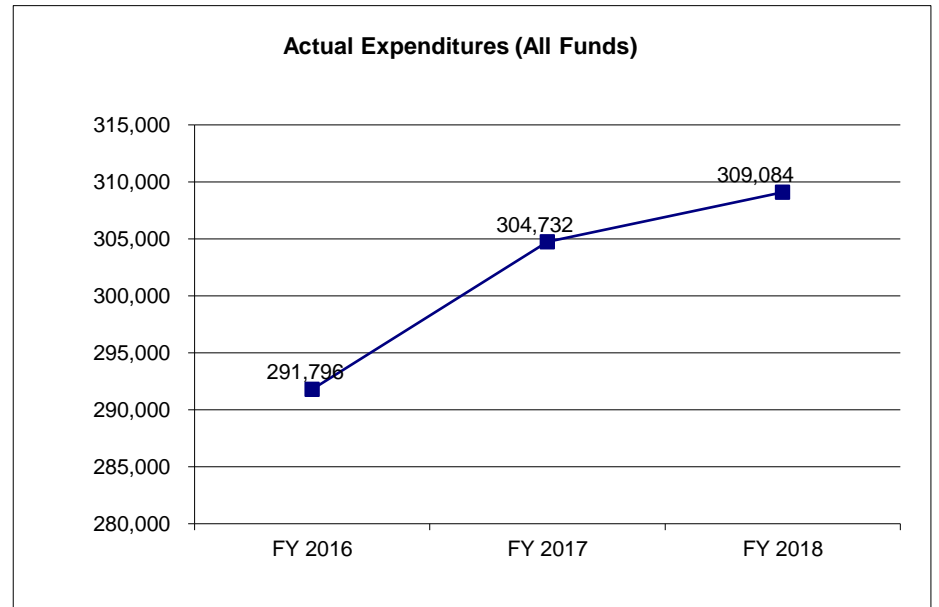
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87094C</u>
<b>Division of Taxation</b>	
<b>Core - Parks Sales Tax Transfer</b>	<b>HB Section</b> <u>4.115</u>

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	300,000	304,732	325,000	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	300,000	304,732	325,000	325,000
Actual Expenditures (All Funds)	291,796	304,732	309,084	N/A
Unexpended (All Funds)	8,204	0	15,916	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	8,204	0	15,916	N/A



\*Restricted amount

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**

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**DEPARTMENT OF REVENUE**  
**PARK SALES TAX TRANSFER TO GR**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	325,000	325,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	325,000	325,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	325,000	325,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>PARK SALES TAX TRANSFER TO GR</b>								
<b>CORE</b>								
TRANSFERS OUT	309,084	0.00	325,000	0.00	325,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>309,084</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$309,084</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$309,084	0.00	\$325,000	0.00	\$325,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>SOIL &amp; WATER SALS TX TRF TO GR</b>									
<b>CORE</b>									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	309,084	0.00	325,000	0.00	325,000	0.00	0	0.00	
TOTAL - TRF	309,084	0.00	325,000	0.00	325,000	0.00	0	0.00	
<b>TOTAL</b>	<b>309,084</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$309,084</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

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

Other Funds:

**2. CORE DESCRIPTION**

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

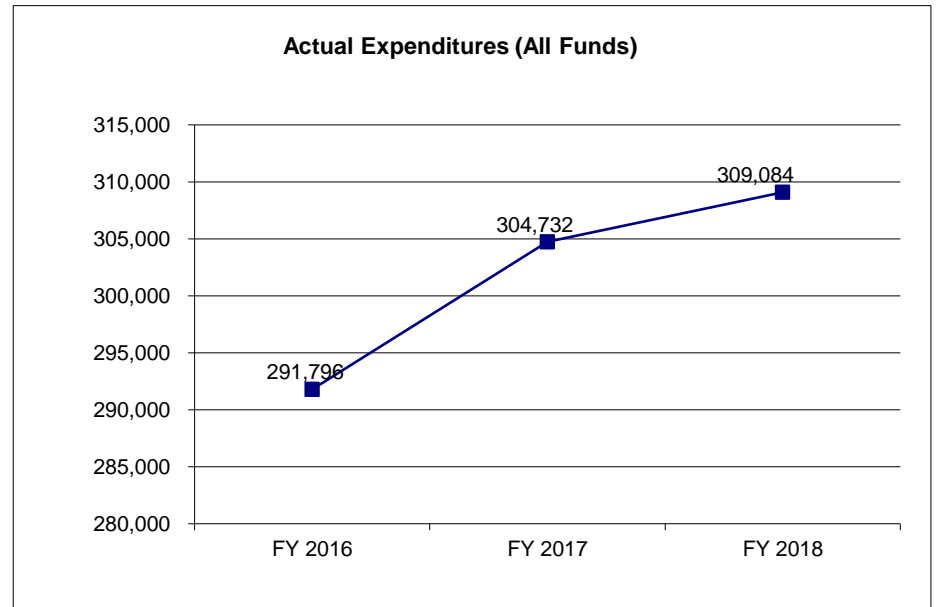
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	300,000	304,732	325,000	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	300,000	304,732	325,000	325,000
Actual Expenditures (All Funds)	291,796	304,732	309,084	N/A
Unexpended (All Funds)	8,204	0	15,916	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	8,204	0	15,916	N/A



\*Restricted amount

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
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	325,000	325,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	325,000	325,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	325,000	325,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>325,000</b>	<b>325,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>SOIL &amp; WATER SALS TX TRF TO GR</b>								
<b>CORE</b>								
TRANSFERS OUT	309,084	0.00	325,000	0.00	325,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>309,084</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>325,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$309,084</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$309,084	0.00	\$325,000	0.00	\$325,000	0.00		0.00

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>INCOME TAX CHECK OFF TRANSFER</b>								
<b>CORE</b>								
FUND TRANSFERS								
GENERAL REVENUE	279,587	0.00	471,000	0.00	471,000	0.00	0	0.00
TOTAL - TRF	279,587	0.00	471,000	0.00	471,000	0.00	0	0.00
<b>TOTAL</b>	<b>279,587</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$279,587</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87100C</u>
<b>Division of Taxation</b>	
<b>Core - Income Tax Check-off Transfer</b>	<b>HB Section</b> <u>4.125</u>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	0	0	
<b>Total</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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 143.1000 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 collections 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) Arthritis Foundation Fund (0708) Childhood Lead Testing Fund (0899) Children's Trust Fund (0694) 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) Veterans Trust Fund (0579) Workers' Memorial Fund (0895)
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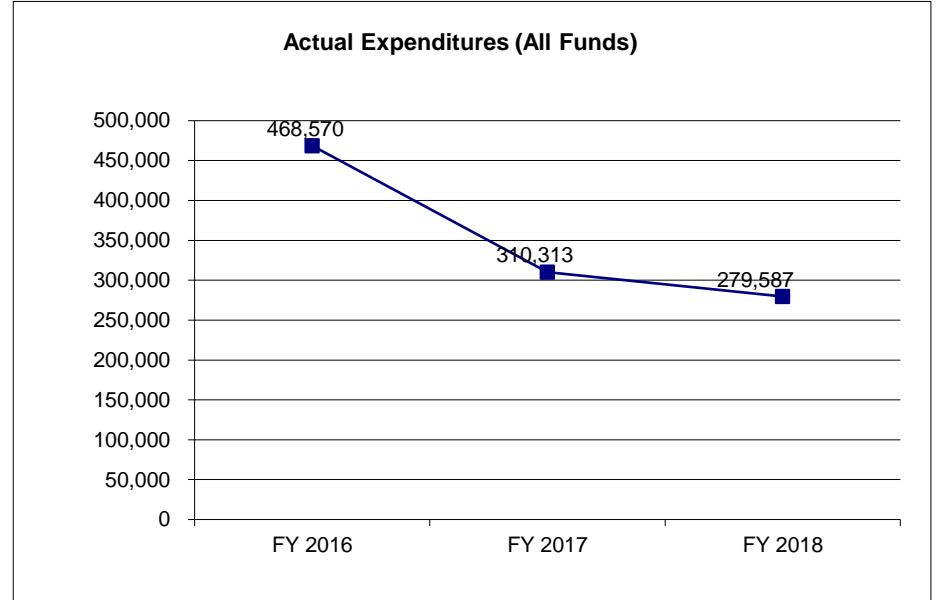
**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87100C</u>
<b>Division of Taxation</b>	
<b>Core - Income Tax Check-off Transfer</b>	<b>HB Section</b> <u>4.125</u>

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	471,000	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)	471,000	471,000	471,000	471,000
Actual Expenditures (All Funds)	468,570	310,313	279,587	N/A
Unexpended (All Funds)	2,430	160,687	191,413	0
Unexpended, by Fund:				
General Revenue	2,430	160,687	191,413	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



\*Restricted amount

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**

				<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>										
				TRF	0.00	471,000	0	0	471,000	
				<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>										
Core Reallocation	1269	T509	TRF	0.00	(5,000)	0	0	(5,000)		Reallocation between check-off funds
Core Reallocation	1269	T510	TRF	0.00	(10,000)	0	0	(10,000)		Reallocation between check-off funds
Core Reallocation	1269	T511	TRF	0.00	(10,000)	0	0	(10,000)		Reallocation between check-off funds
Core Reallocation	1269	T526	TRF	0.00	10,000	0	0	10,000		Reallocation between check-off funds
Core Reallocation	1269	T527	TRF	0.00	10,000	0	0	10,000		Reallocation between check-off funds
Core Reallocation	1269	T507	TRF	0.00	5,000	0	0	5,000		Reallocation between check-off funds
<b>NET DEPARTMENT CHANGES</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>										
				TRF	0.00	471,000	0	0	471,000	
				<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>										
				TRF	0.00	471,000	0	0	471,000	
				<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>INCOME TAX CHECK OFF TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	279,587	0.00	471,000	0.00	471,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>279,587</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$279,587</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$279,587	0.00	\$471,000	0.00	\$471,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>CHECK OFF ERRONEOUSLY DEP TRF</b>									
<b>CORE</b>									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	3,533	0.00	3,533	0.00	0	0.00	
MO NATIONAL GUARD FOUND FD	110	0.00	250	0.00	250	0.00	0	0.00	
VETERANS TRUST FUND	0	0.00	1,985	0.00	1,985	0.00	0	0.00	
CHILDREN'S TRUST	0	0.00	3,000	0.00	3,000	0.00	0	0.00	
AMER CANCER SOC, HEARTLAND DIV	63	0.00	250	0.00	250	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	0	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	0	0.00	
MISSOURI MILITARY FAMILY RELIE	201	0.00	250	0.00	500	0.00	0	0.00	
ORGAN DONOR PROGRAM	84	0.00	250	0.00	250	0.00	0	0.00	
WORKERS MEMORIAL	0	0.00	250	0.00	250	0.00	0	0.00	
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	0	0.00	
NATIONAL GUARD TRUST	15	0.00	651	0.00	651	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	281	0.00	250	0.00	750	0.00	0	0.00	
FOSTER CARE & ADOPT PARENT R&R	59	0.00	250	0.00	250	0.00	0	0.00	
PUPPY PROTECTION TRUST	8	0.00	250	0.00	0	0.00	0	0.00	
DEVELOP DISABILITIES WAIT LIST	42	0.00	250	0.00	0	0.00	0	0.00	
AMERICAN RED CROSS TRUST	28	0.00	250	0.00	0	0.00	0	0.00	
TOTAL - TRF	891	0.00	13,669	0.00	13,669	0.00	0	0.00	
<b>TOTAL</b>	<b>891</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$891</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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

Other Funds:

**2. CORE DESCRIPTION**

Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds 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)
- Arthritis Foundation Fund (0708)
- Childhood Lead Testing Fund (0899)
- Children's Trust Fund (0694)
- 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)
- Veterans Trust Fund (0579)
- Workers' Memorial Fund (0895)

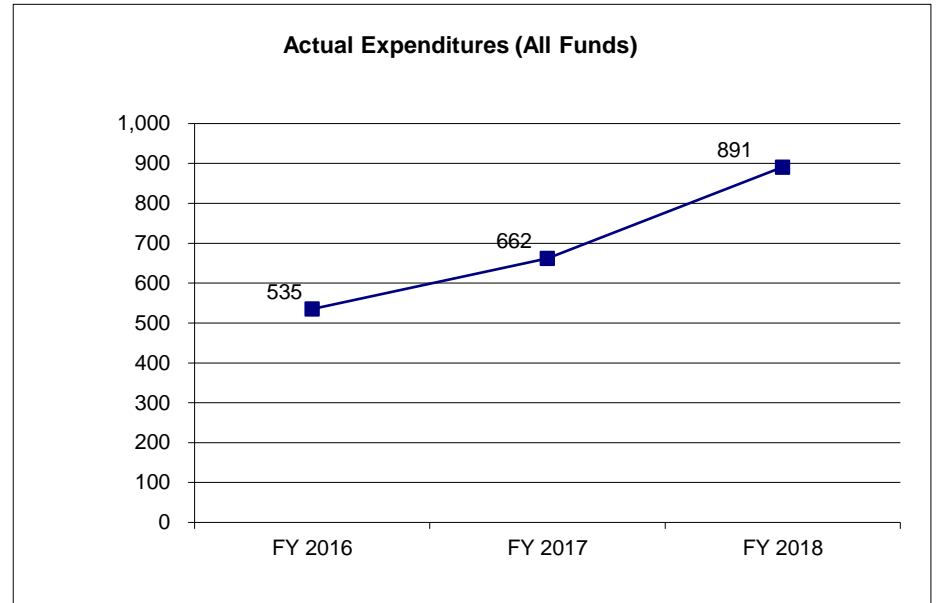
**CORE DECISION ITEM**

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

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
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)	535	662	891	N/A
Unexpended (All Funds)	13,134	13,007	12,778	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,134	13,007	12,778	N/A



\*Restricted amount

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**

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**DEPARTMENT OF REVENUE**  
**CHECK OFF ERRONEOUSLY DEP TRF**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>CHECK OFF ERRONEOUSLY DEP TRF</b>								
<b>CORE</b>								
TRANSFERS OUT	891	0.00	13,669	0.00	13,669	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>891</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>13,669</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$891</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$13,669</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$891	0.00	\$13,669	0.00	\$13,669	0.00		0.00



**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>INCOME TAX CHECK OFF DISTRIBU</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
AMER CANCER SOC, HEARTLAND DIV	6,272	0.00	13,500	0.00	13,500	0.00	0	0.00	
ALS LOU GEHRIG'S DISEASE	1,803	0.00	3,500	0.00	3,500	0.00	0	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	782	0.00	2,500	0.00	2,500	0.00	0	0.00	
ARTHRITIS FOUNDATION	1,049	0.00	2,500	0.00	3,500	0.00	0	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	1,750	0.00	3,500	0.00	4,500	0.00	0	0.00	
AMER DIABETES ASSN GATEWAY ARE	2,967	0.00	4,500	0.00	4,500	0.00	0	0.00	
AMERICAN HEART ASSOCIATION	2,775	0.00	3,500	0.00	6,000	0.00	0	0.00	
MARCH OF DIMES	1,704	0.00	6,000	0.00	6,000	0.00	0	0.00	
PEDIATRIC CANCER RES TRUST	2,449	0.00	3,500	0.00	6,000	0.00	0	0.00	
AMERICAN RED CROSS TRUST	3,580	0.00	7,000	0.00	0	0.00	0	0.00	
TOTAL - PD	25,131	0.00	50,000	0.00	50,000	0.00	0	0.00	
<b>TOTAL</b>	<b>25,131</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$25,131</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

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

Other Funds: See Core Description below. Other Funds:

**2. CORE DESCRIPTION**

Pursuant to Sections 143.1005 and 143.1013, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department 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)	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)
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**3. PROGRAM LISTING (list programs included in this core funding)**

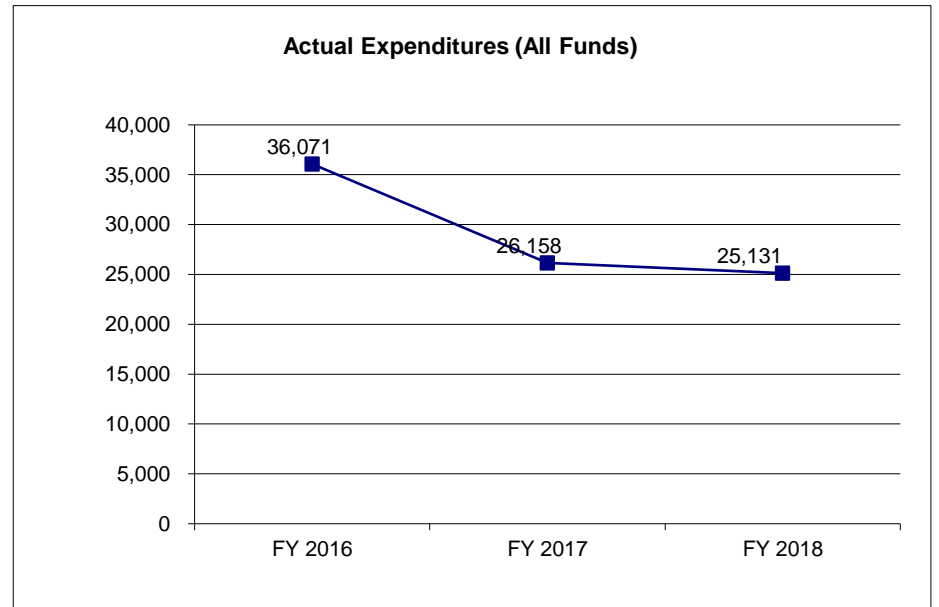
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
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)	36,071	26,158	25,131	N/A
Unexpended (All Funds)	13,929	23,842	24,869	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,929	23,842	24,869	N/A



\*Restricted amount

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
<b>TAFP AFTER VETOES</b>								
		PD	0.00	0	0	50,000	50,000	
		<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>								
Core Reallocation	1273 7300	PD	0.00	0	0	1,000	1,000	Reallocate between check-offs
Core Reallocation	1273 7301	PD	0.00	0	0	1,000	1,000	Reallocate between check-offs
Core Reallocation	1273 7303	PD	0.00	0	0	2,500	2,500	Reallocate between check-offs
Core Reallocation	1273 8166	PD	0.00	0	0	(7,000)	(7,000)	Reallocate between check-offs
Core Reallocation	1273 1187	PD	0.00	0	0	2,500	2,500	Reallocate between check-offs
	<b>NET DEPARTMENT CHANGES</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PD	0.00	0	0	50,000	50,000	
		<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PD	0.00	0	0	50,000	50,000	
		<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>INCOME TAX CHECK OFF DISTRIBU</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	25,131	0.00	50,000	0.00	50,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>25,131</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$25,131</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$25,131	0.00	\$50,000	0.00	\$50,000	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>DOR INFO FUND TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	721,293	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00	
TOTAL - TRF	721,293	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00	
<b>TOTAL</b>	<b>721,293</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$721,293</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
<b>Est. Fringe</b>	0	0	0	0		<b>Est. Fringe</b>	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	DOR Information Fund (0619)					Other Funds:					

**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 to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway 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)**

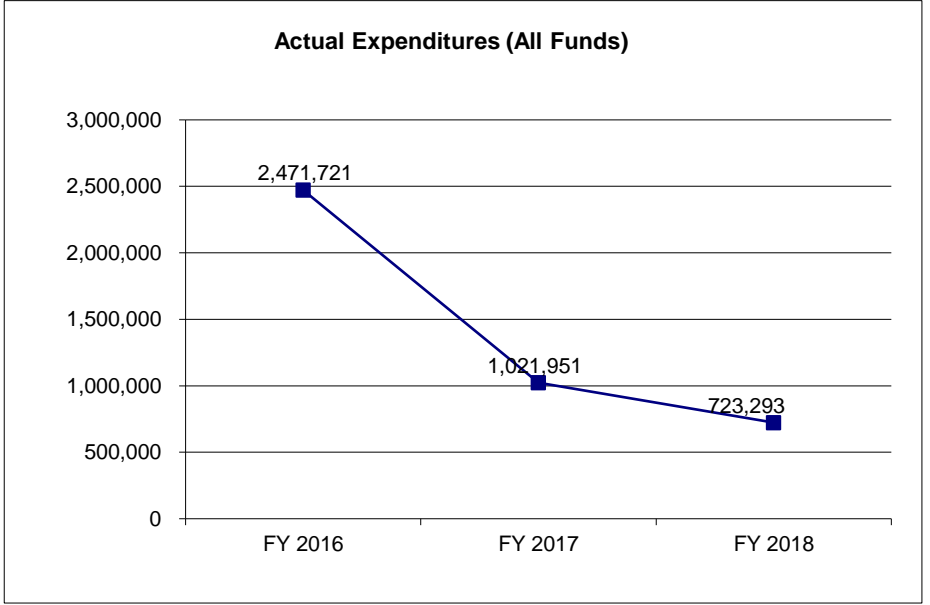
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	3,750,000	1,250,000	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)	3,750,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (All Funds)	2,471,721	1,021,951	723,293	N/A
Unexpended (All Funds)	1,278,279	228,049	526,707	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,278,279	228,049	526,707	N/A



\*Restricted amount

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**

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**DEPARTMENT OF REVENUE**

**DOR INFO FUND TRANSFER**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DOR INFO FUND TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	721,293	0.00	1,250,000	0.00	1,250,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>721,293</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$721,293</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$721,293	0.00	\$1,250,000	0.00	\$1,250,000	0.00		0.00

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>MOTOR FUEL TAX TRANSFER</b>								
<b>CORE</b>								
FUND TRANSFERS								
MOTOR FUEL TAX	546,976,340	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
TOTAL - TRF	546,976,340	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
<b>TOTAL</b>	<b>546,976,340</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$546,976,340</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E	GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	0	PSD	0	0	0	0
TRF	0	0	560,178,001	560,178,001		TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	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.*

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds:

**2. CORE DESCRIPTION**

Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department of Revenue to transfer funds from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund as authorized by Section 142.345, RSMo.

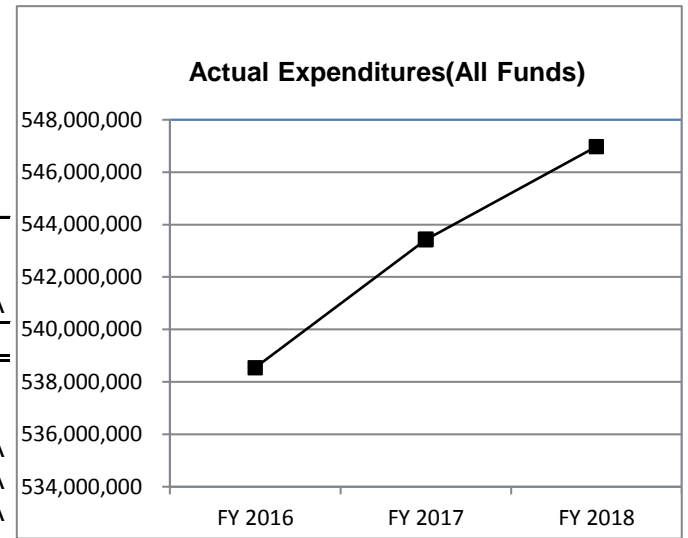
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
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)	538,544,430	543,422,226	546,976,340	N/A
Unexpended (All Funds)	21,633,571	16,755,775	13,201,661	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	21,633,571	16,755,775	13,201,661	N/A



\*Restricted amount

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

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

**NOTES:**

**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**MOTOR FUEL TAX TRANSFER**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	560,178,001	560,178,001	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	560,178,001	560,178,001	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	560,178,001	560,178,001	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>MOTOR FUEL TAX TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	546,976,340	0.00	560,178,001	0.00	560,178,001	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>546,976,340</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$546,976,340</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$546,976,340	0.00	\$560,178,001	0.00	\$560,178,001	0.00		0.00

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>SPECIALTY PLATE TRNSFER TO HWY</b>								
<b>CORE</b>								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	12,110	0.00	20,000	0.00	20,000	0.00	0	0.00
TOTAL - TRF	12,110	0.00	20,000	0.00	20,000	0.00	0	0.00
<b>TOTAL</b>	<b>12,110</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$12,110</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>



**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	20,000	20,000		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
<b>Est. Fringe</b>	0	0	0	0		<b>Est. Fringe</b>	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds:	DOR Specialty Plate (0775)					Other Funds:					

**2. CORE DESCRIPTION**

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

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

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

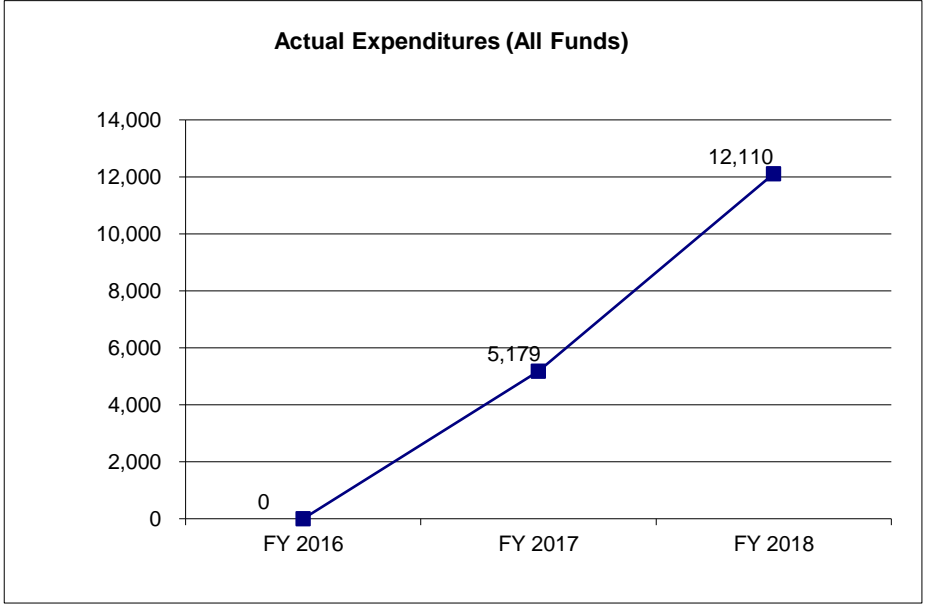
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**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	20,000	20,000	20,000	0
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	0
Actual Expenditures (All Funds)	0	5,179	12,110	N/A
Unexpended (All Funds)	20,000	14,821	7,890	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	20,000	14,821	7,890	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**  
**SPECIALTY PLATE TRNSFER TO HWY**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>SPECIALTY PLATE TRNSFER TO HWY</b>								
<b>CORE</b>								
TRANSFERS OUT	12,110	0.00	20,000	0.00	20,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>12,110</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$12,110</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$12,110	0.00	\$20,000	0.00	\$20,000	0.00		0.00

**DECISION ITEM SUMMARY**

<b>Budget Unit</b>								
<b>Decision Item</b>	<b>FY 2018</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2020</b>	<b>*****</b>	<b>*****</b>
<b>Budget Object Summary</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>DEPT REQ</b>	<b>DEPT REQ</b>	<b>SECURED</b>	<b>SECURED</b>
<b>Fund</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>DOLLAR</b>	<b>FTE</b>	<b>COLUMN</b>	<b>COLUMN</b>
<b>DOR LEGAL EXPENSE FUND TRF</b>								
<b>CORE</b>								
FUND TRANSFERS								
GENERAL REVENUE	200,000	0.00	1	0.00	1	0.00	0	0.00
TOTAL - TRF	200,000	0.00	1	0.00	1	0.00	0	0.00
<b>TOTAL</b>	<b>200,000</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87123C</b>
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>		
<b>Core - DOR Legal Expense Fund Transfer</b>	<b>HB Section</b>	<b>4.163</b>

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	1	0	0	1		TRF	0	0	0	0	
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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**

Beginning in Fiscal Year 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.

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

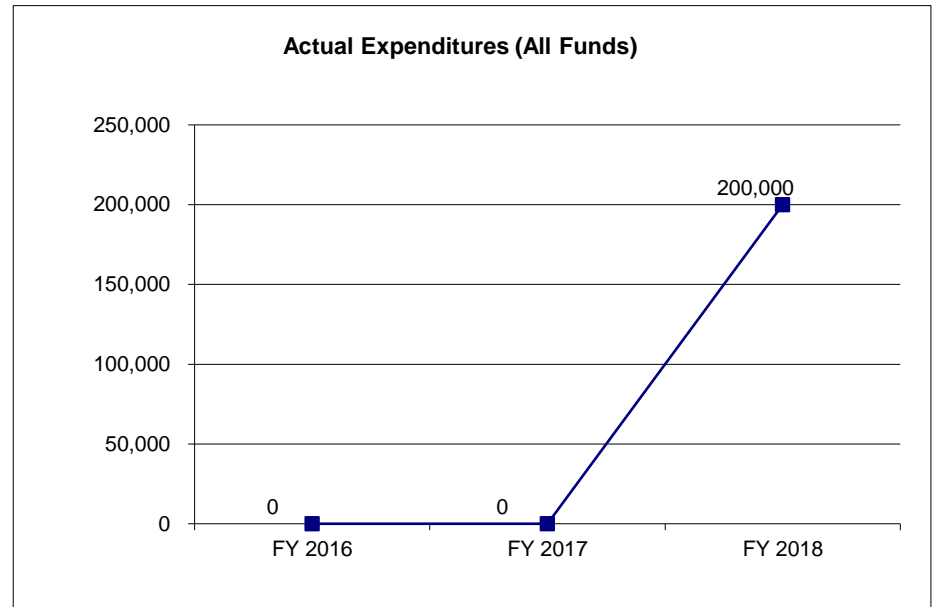
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87123C</b>
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration</b>		
<b>Core - DOR Legal Expense Fund Transfer</b>	<b>HB Section</b>	<b>4.163</b>

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	0	0	200,001	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	200,001	1
Actual Expenditures (All Funds)	0	0	200,000	N/A
Unexpended (All Funds)	0	0	1	0
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	1	N/A
			(1)	



\*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:**

(1) The Department transferred \$200,000 from the Taxation's core Governor withholding.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**DOR LEGAL EXPENSE FUND TRF**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	1	0	0	1	
	<b>Total</b>	<b>0.00</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>DOR LEGAL EXPENSE FUND TRF</b>								
<b>CORE</b>								
TRANSFERS OUT	200,000	0.00	1	0.00	1	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>200,000</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>1</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$200,000</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$1</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$200,000	0.00	\$1	0.00	\$1	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

# **STATE 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 \$7.5 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**

<b>BUDGET UNIT NUMBER:</b> 86911C	<b>DEPARTMENT:</b> Revenue
<b>BUDGET UNIT NAME:</b> State Tax Commission	
<b>HOUSE BILL SECTION:</b> 4.155	<b>DIVISION:</b> State Tax Commission

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

**DEPARTMENT REQUEST**

The State Tax Commission is requesting 25% flexibility based on total GR funding for FY-2020. Flexibility was granted at 10% in FY-18, FY-17, and FY-16, and 25% for fiscal years 2019, 2015, 2014, 2012, 2011, 2010, 2009, and 2008.

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

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$33,000	\$5,000 - \$30,000	\$5,000 - \$30,000

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

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The State Tax Commission utilized \$33,000 felxibility in FY-2018.	Pay on-going expenses due to travel to assist counties. Purchase replacement vehicles for and aging, costly fleet.

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>STATE TAX COMMISSION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,916,981	36.35	2,051,351	38.00	2,051,351	38.00	0	0.00	
TOTAL - PS	1,916,981	36.35	2,051,351	38.00	2,051,351	38.00	0	0.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	198,653	0.00	170,775	0.00	170,775	0.00	0	0.00	
TOTAL - EE	198,653	0.00	170,775	0.00	170,775	0.00	0	0.00	
<b>TOTAL</b>	<b>2,115,634</b>	<b>36.35</b>	<b>2,222,126</b>	<b>38.00</b>	<b>2,222,126</b>	<b>38.00</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	13,913	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	13,913	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,913</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,115,634</b>	<b>36.35</b>	<b>\$2,222,126</b>	<b>38.00</b>	<b>\$2,236,039</b>	<b>38.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E	GR	Federal	Other	Total	E
<b>PS</b>	2,051,351	0	0	2,051,351		0	0	0	0	
<b>EE</b>	170,775	0	0	170,775		0	0	0	0	
<b>PSD</b>	0	0	0	0		0	0	0	0	
<b>TRF</b>	0	0	0	0		0	0	0	0	
<b>Total</b>	<u>2,222,126</u>	<u>0</u>	<u>0</u>	<u>2,222,126</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	625,047	0	0	625,047
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	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**

- 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

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

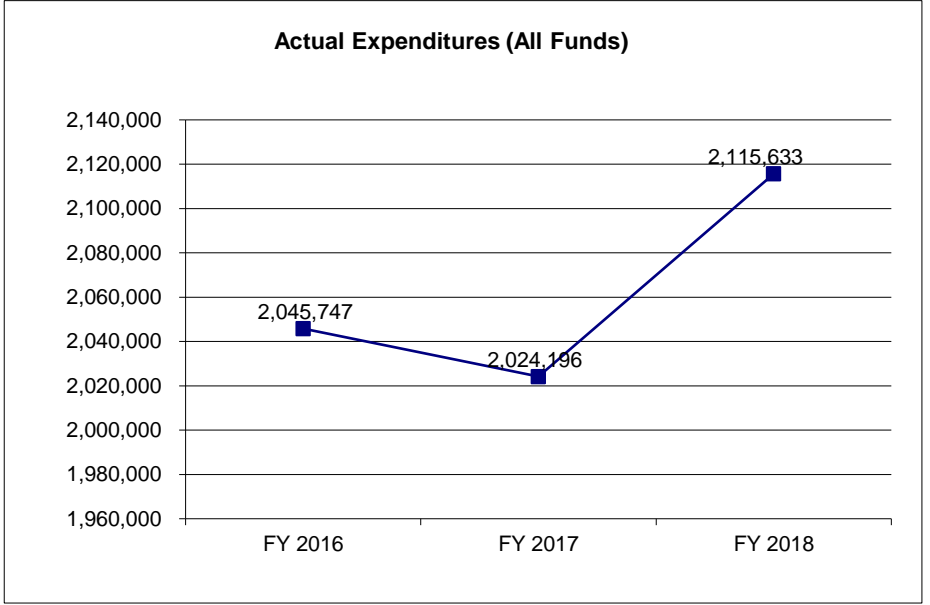
- Legal
- Original Assessment
- Local Assistance

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	2,169,107	2,209,072	2,208,213	2,222,126
Less Reverted (All Funds)	(55,477)	(56,484)	(56,458)	(56,826)
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,113,630	2,152,588	2,151,755	2,165,300
Actual Expenditures (All Funds)	2,045,747	2,024,196	2,115,633	N/A
Unexpended (All Funds)	67,883	128,392	36,122	0
Unexpended, by Fund:				
General Revenue	67,883	128,392	36,122	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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	38.00	2,051,351	0	0	2,051,351	
	EE	0.00	170,775	0	0	170,775	
	<b>Total</b>	<b>38.00</b>	<b>2,222,126</b>	<b>0</b>	<b>0</b>	<b>2,222,126</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	38.00	2,051,351	0	0	2,051,351	
	EE	0.00	170,775	0	0	170,775	
	<b>Total</b>	<b>38.00</b>	<b>2,222,126</b>	<b>0</b>	<b>0</b>	<b>2,222,126</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	38.00	2,051,351	0	0	2,051,351	
	EE	0.00	170,775	0	0	170,775	
	<b>Total</b>	<b>38.00</b>	<b>2,222,126</b>	<b>0</b>	<b>0</b>	<b>2,222,126</b>	



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	47,141	1.42	71,185	2.00	71,185	2.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	32,880	1.00	32,880	1.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	13,757	0.47	0	0.00	0	0.00	0	0.00
RESEARCH ANAL II	41,184	1.00	45,457	1.00	45,457	1.00	0	0.00
EXECUTIVE I	35,640	1.00	37,756	1.00	37,756	1.00	0	0.00
LOCAL ASST REP I TAX COMM	63,375	1.62	0	0.00	0	0.00	0	0.00
LOCAL ASST REP II TAX COMM	554,149	13.46	671,627	15.00	671,627	15.00	0	0.00
APPRAISER III	47,868	1.00	48,655	1.00	48,655	1.00	0	0.00
LOCAL ASST SPV TAX COMM	213,804	4.00	219,904	4.00	219,904	4.00	0	0.00
APPRAISAL SPECIALIST	122,808	2.00	122,055	2.00	122,055	2.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	125,040	2.00	125,799	2.00	125,799	2.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	70,008	1.00	73,663	1.00	73,663	1.00	0	0.00
CHIEF COUNSEL	70,008	1.00	72,993	1.00	72,993	1.00	0	0.00
HEARINGS OFFICER	0	0.00	29,602	1.00	29,602	1.00	0	0.00
COMMISSION MEMBER	203,918	1.88	218,603	2.00	218,603	2.00	0	0.00
COMMISSION CHAIRMAN	108,756	1.00	109,302	1.00	109,302	1.00	0	0.00
SENIOR HEARINGS OFFICER	108,144	2.00	110,465	2.00	110,465	2.00	0	0.00
MISCELLANEOUS PROFESSIONAL	34,873	0.50	0	0.00	0	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	56,508	1.00	61,405	1.00	61,405	1.00	0	0.00
<b>TOTAL - PS</b>	<b>1,916,981</b>	<b>36.35</b>	<b>2,051,351</b>	<b>38.00</b>	<b>2,051,351</b>	<b>38.00</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	48,007	0.00	48,438	0.00	48,438	0.00	0	0.00
TRAVEL, OUT-OF-STATE	724	0.00	2,375	0.00	2,375	0.00	0	0.00
SUPPLIES	39,613	0.00	56,196	0.00	56,196	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	9,757	0.00	12,280	0.00	12,280	0.00	0	0.00
COMMUNICATION SERV & SUPP	4,609	0.00	13,138	0.00	13,138	0.00	0	0.00
PROFESSIONAL SERVICES	7,491	0.00	12,183	0.00	12,183	0.00	0	0.00
M&R SERVICES	9,254	0.00	16,071	0.00	16,071	0.00	0	0.00
MOTORIZED EQUIPMENT	68,503	0.00	736	0.00	736	0.00	0	0.00
OFFICE EQUIPMENT	814	0.00	7,681	0.00	7,681	0.00	0	0.00
OTHER EQUIPMENT	8,761	0.00	965	0.00	965	0.00	0	0.00
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>CORE</b>								
MISCELLANEOUS EXPENSES	1,120	0.00	500	0.00	500	0.00	0	0.00
<b>TOTAL - EE</b>	<b>198,653</b>	<b>0.00</b>	<b>170,775</b>	<b>0.00</b>	<b>170,775</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,115,634</b>	<b>36.35</b>	<b>\$2,222,126</b>	<b>38.00</b>	<b>\$2,222,126</b>	<b>38.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$2,115,634</b>	<b>36.35</b>	<b>\$2,222,126</b>	<b>38.00</b>	<b>\$2,222,126</b>	<b>38.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**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?**

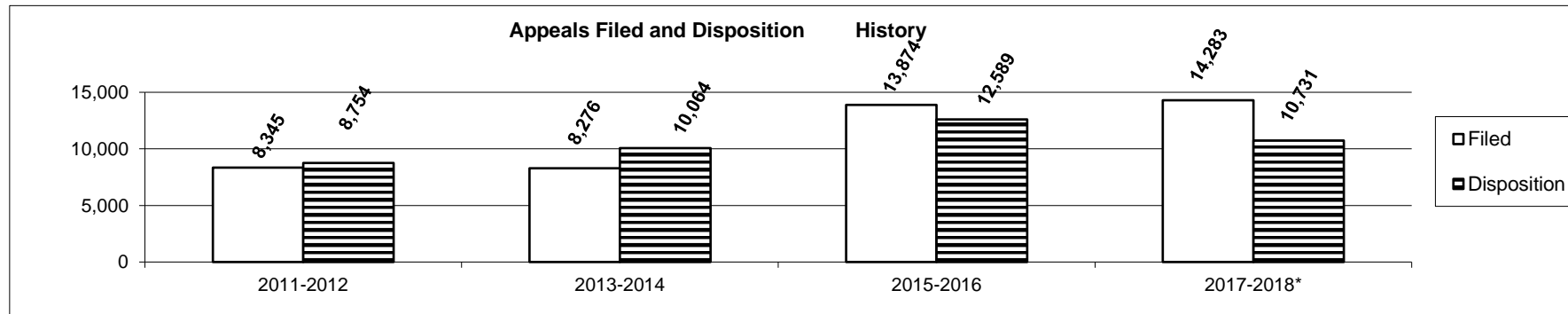
Transparent, uniform, and equitable statewide assessment program.

**1b. What does this program do?**

- Conducts property valuation appeal hearings
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues decisions

**2a. Provide an activity measure(s) for the program.**

Below is a graph that depicts the history of appeals filed and disposed during each assessment cycle (an assessment cycle begins January 1st of an odd year through December 31st of an even year - example 2017-2018 assessment cycle is January 1, 2017 - December 31, 2018).



\* The 2017-2018 cycle is incomplete as the deadline for 2018 appeals to be filed is September 30, 2018.

County assessment officials determine the value of property for property tax purposes for their respective counties. All Missouri taxpayers, inclusive of individuals and business entities, who disagree with the valuations have the right to appeal those valuations to the State Tax Commission. The State Tax Commission has hearing officers who conduct hearings to determine the valuation of the taxpayer's property. The hearing officers render a decision; if the taxpayer disagrees with this decision they have the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision, if the taxpayer disagrees with this decision they can appeal through the Missouri Judicial Court system.

**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

**2b. Provide a measure(s) of the program's quality.**

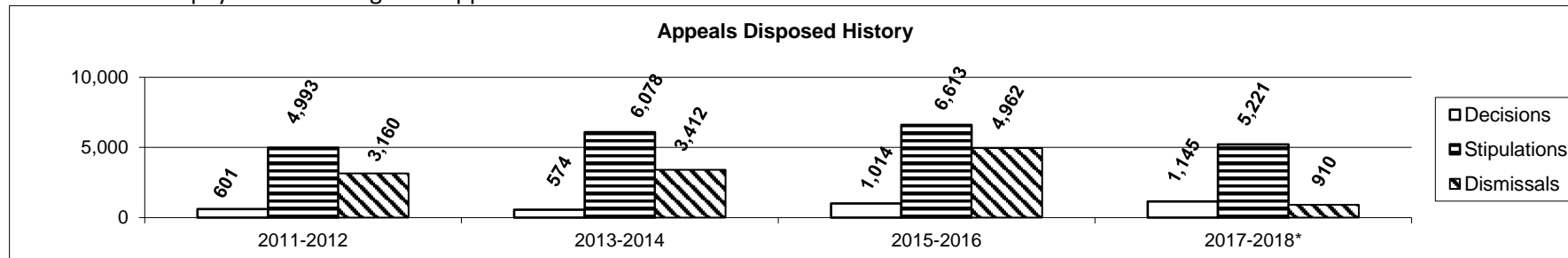
Hearing Officers are required to be licensed to practice law in the State of Missouri. Additionally, 15 hours of continuing education, inclusive of 2

**2c. Provide a measure(s) of the program's impact.**

Appeals are disposed by decision, stipulation, or dismissal.

Types of Disposition

- Decision - Determination of assessment after presentation of evidence from taxpayer and assessment official
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



\* The 2017-2018 cycle is incomplete as the deadline for the 2018 year is December 31, 2018.

**2d. Provide a measure(s) of the program's efficiency.**

The State Tax Commission strives to efficiently dispose of appeals for the taxpayers of the State of Missouri. The agency Chief Counsel also conducts hearings, this has allowed for the reduction of one FTE.

Assessment Cycle	2011-2012	2013-2014	2015-2016	2017-2018*
Appeals Disposed	8,754	10,064	12,589	7,276
Full-time Employees	5	4	4	4

\* The 2017-2018 cycle is incomplete as the deadline for 2018 year is December 31, 2018.

**PROGRAM DESCRIPTION**

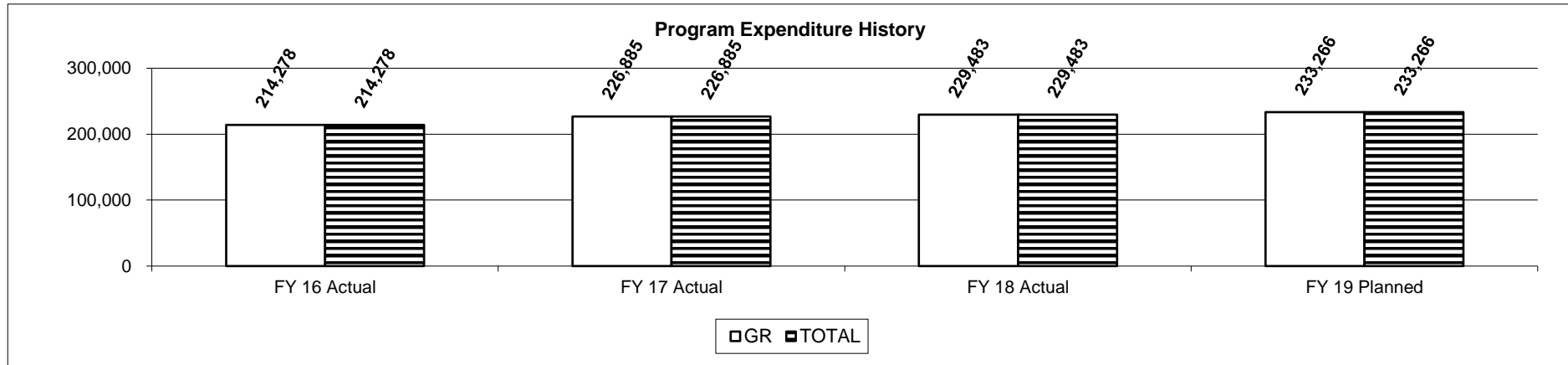
Department - Revenue/State Tax Commission \_\_\_\_\_

HB Section(s): 4.155

Program Name - Legal \_\_\_\_\_

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

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



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

N/A

5. 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, 151, and 153 of RSMo

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

N/A

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

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

**1a. What strategic priority does this program address?**

Transparent, uniform, and equitable statewide assessment program.

**1b. What does this program do?**

The Original Assessment program has the duty of assessing distributable property held by public utilities, railroads, private car companies, airlines, and related entities.

**2a. Provide an activity measure(s) for the program.**

The Original Assessment program is statutorily obligated to complete appraisals for any public utility and railroad company that files for state assessment. This program must have all company appraisals completed within 150 days.

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018*</b>
Electric	8	9	9	9	9
Product Pipeline	18	19	20	20	20
Natural Gas Pipeline	12	12	12	12	12
Railroad	17	17	18	19	18
Telecommunications	28	30	31	32	33
Telephone	39	39	39	39	39
Cable Telephony	3	3	3	3	3
Aircraft Owned by Airlines	59	61	59	58	60
Aircraft Owned by Others	165	163	170	177	176
Private Cars	346	348	341	334	328
<b>Total Company Appraisals</b>	<b>695</b>	<b>701</b>	<b>702</b>	<b>703</b>	<b>698</b>

\* The 2018 year is incomplete as appraisals will not be finalized until September 30, 2018.

**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

**HB Section(s):** 4.155

**Program Name - Original Assessment**

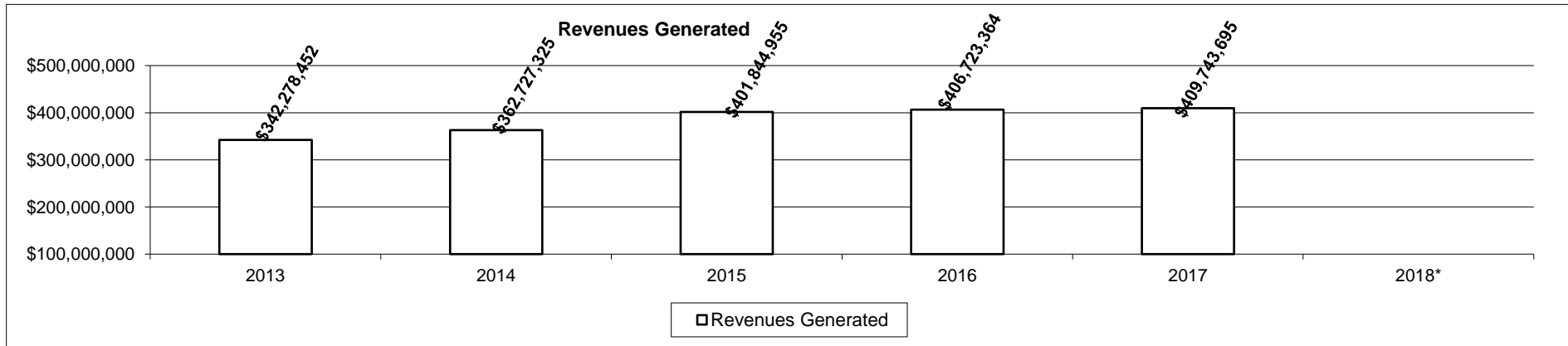
**Program is found in the following core budget(s): State Tax Commission**

**2b. Provide a measure(s) of the program's quality.**

- Appraisals have been standardized using the Unit Valuation Standards of the National Conference of Unit Value States (NCUVS). This program's policies and procedures supporting the standards used are maintained and audited for uniformity, ensuring compliance with state laws.
- The annual Cost of Capital Studies and Certifications are posted to the agency website. Additionally, company appraisal reports are provided to each company prior to the informal hearing process. This process allows for full transparency and fair practices for all taxpayers.
- Informal hearings are conducted for the exchange of information. Arriving at fair market value requires both parties having knowledge of relevant and material facts. This program's processes, including appeal procedures, result in equitable treatment of all taxpayers.

**2c. Provide a measure(s) of the program's impact.**

This program generates revenue for the local entities by appraising these companies to develop a company value, extracting the State of Missouri value to then be apportioned to each county for the collection of taxes for local entities. These entities (such as schools, ambulance, fire, and library districts) provide services to the citizens of Missouri.



**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

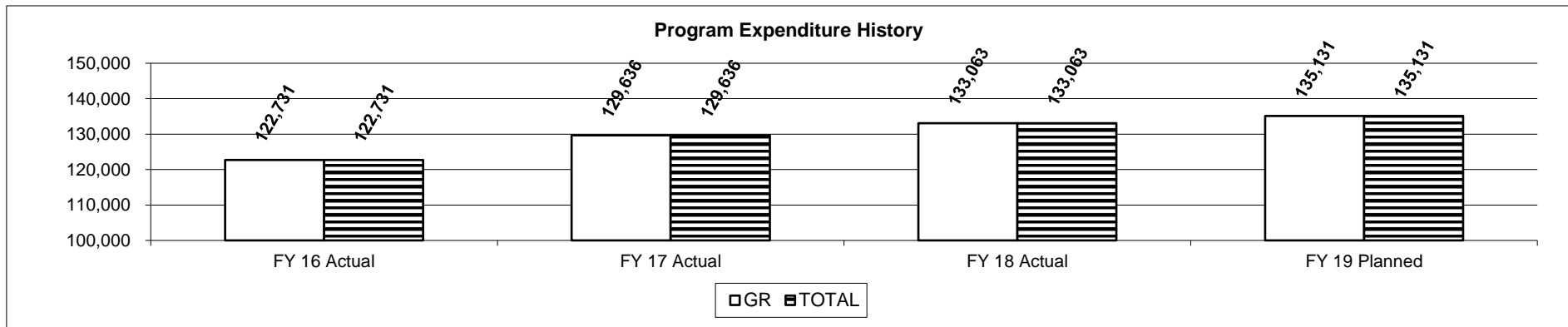
**2d. Provide a measure(s) of the program's efficiency.**

This program employs two full-time employees and one part-time employee and generates in excess of \$400 million dollars for local districts (ambulance, fire, library, and schools).

	2014	2015	2016	2017	2018*
Number of Appraisals	695	701	702	703	698
Full-Time Employees	2	2	2	2	2.5
Caseload per Employee	347.5	350.5	351	351.5	279.2

\* The 2018 year is incomplete as appraisals will not be finalized until September 30, 2018.

**3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)**



**4. What are the sources of the "Other " funds?**

N/A

**5. 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

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

N/A

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

N/A



**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

**HB Section(s): 4.155 and 4.160**

**Program Name - Local Assistance and Assessment Maintenance**

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

**1a. What strategic priority does this program address?**

Transparent, uniform, and equitable statewide assessment program.

**1b. What does this program do?**

- Assist county assessors with technical aspects of operating a successful assessment program
- Assist county assessors with developing a two-year assessment plan that will conform to statutory parameters
- Conducts appraisals and studies to determine the level and quality of assessments established by each county assessor
- Reimburse up to 60% of all costs associated with implementing a two-year assessment plan (current appropriation allows for reimbursement of 50%)

**2a. Provide an activity measure(s) for the program.**

Studies performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2017-2018 assessment cycle is January 1, 2017 - December 31, 2018).

<b>Assessment Cycle</b>	<b>2011-2012</b>	<b>2013-2014</b>	<b>2015-2016</b>	<b>2017-2018*</b>
<b>Commercial Appraisal Studies</b>	60	56	51	32
<b>Residential Appraisal Studies</b>	34	18	3	0
<b>Residential Sales Studies</b>	81	97	112	71

\* The 2017-2018 cycle is incomplete as studies are not finalized until May, 2019.  
(For every residential appraisal study completed, there are 25 individual appraisals.)  
(For every commercial appraisal study completed, there are 30 individual appraisals.)

**PROGRAM DESCRIPTION**

Department - Revenue/State Tax Commission

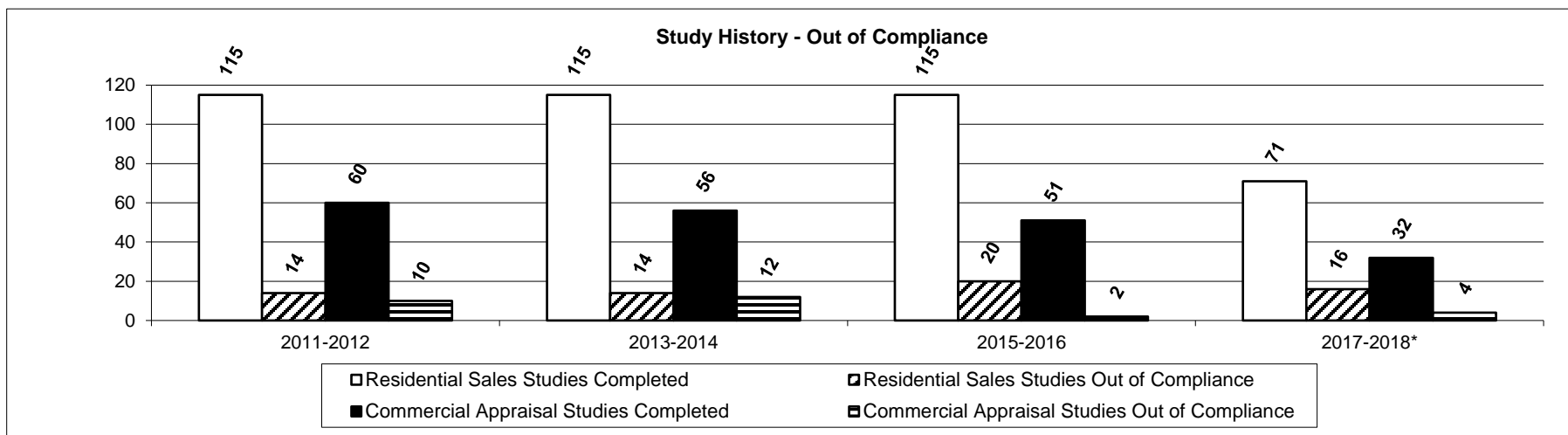
HB Section(s): 4.155 and 4.160

Program Name - Local Assistance and Assessment Maintenance

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

**2b. Provide a measure(s) of the program's quality.**

The chart below depicts the out of compliance study analysis for each two-year assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2017-2018 assessment cycle is January 1, 2017 - December 31, 2018).



**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

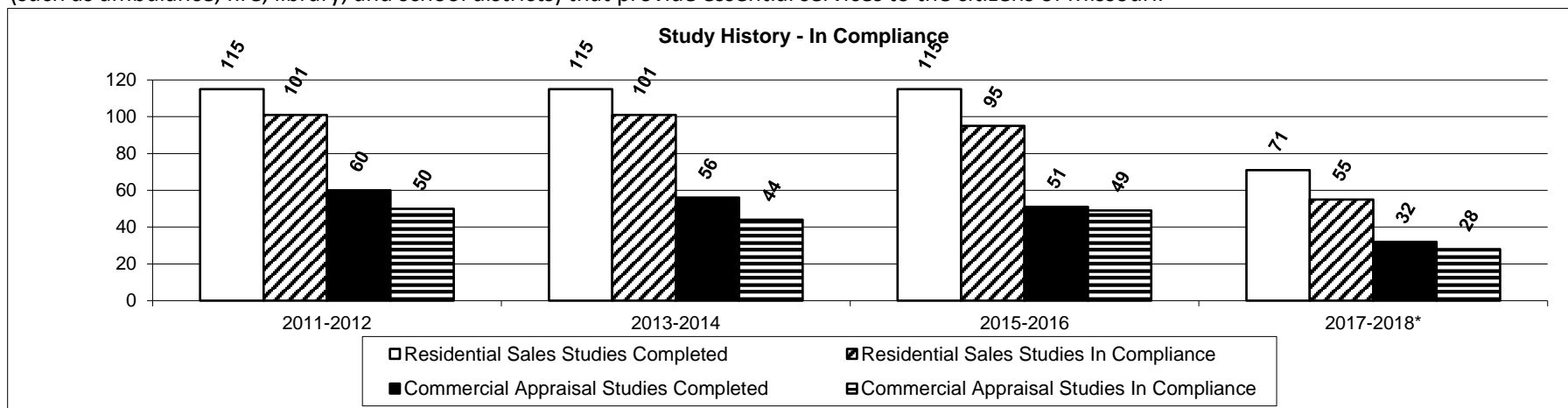
**HB Section(s): 4.155 and 4.160**

**Program Name - Local Assistance and Assessment Maintenance**

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

**2c. Provide a measure(s) of the program's impact.**

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

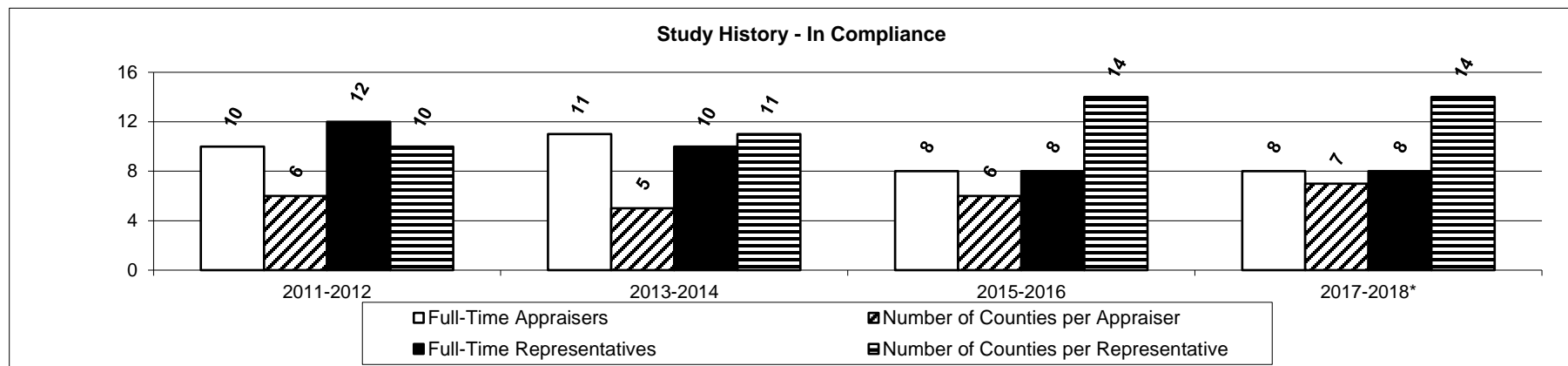
**HB Section(s): 4.155 and 4.160**

**Program Name - Local Assistance and Assessment Maintenance**

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

**2d. Provide a measure(s) of the program's efficiency.**

Each employee covers a territory within the State of Missouri to ensure all regions are assisted and studied.



\* The 2017-2018 cycle is incomplete as studies are not finalized until May, 2019.

**PROGRAM DESCRIPTION**

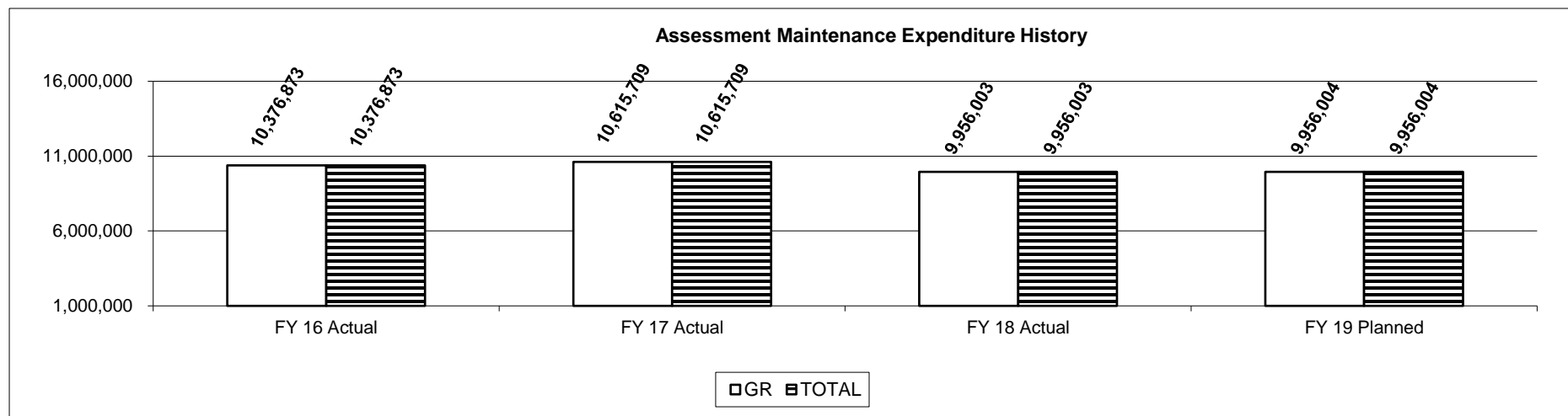
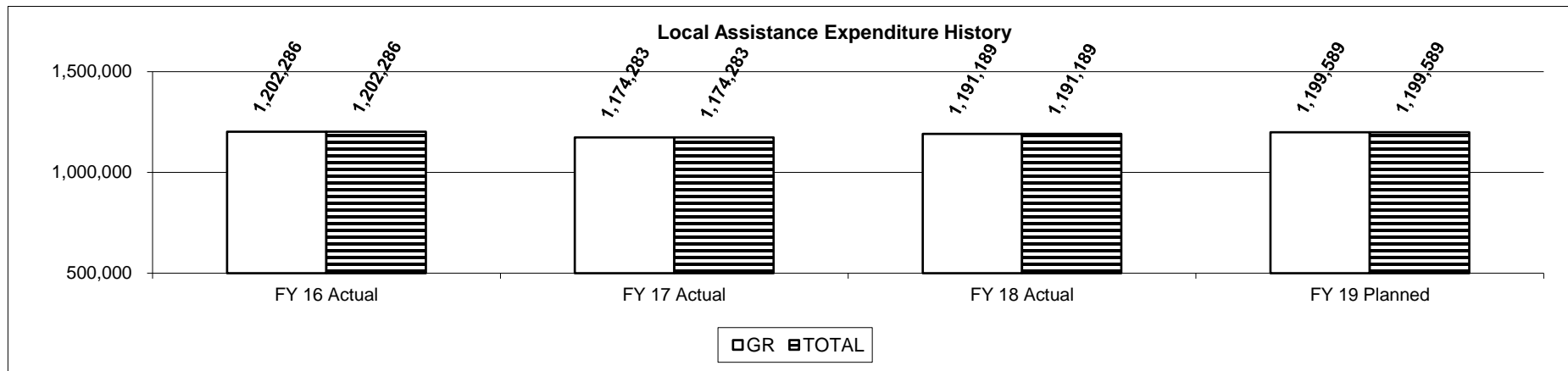
Department - Revenue/State Tax Commission

HB Section(s): 4.155 and 4.160

Program Name - Local Assistance and Assessment Maintenance

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

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

**HB Section(s): 4.155 and 4.160**

**Program Name - Local Assistance and Assessment Maintenance**

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

**4. What are the sources of the "Other " funds?**

N/A

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

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

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

N/A

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

N/A

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>86911C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name</b> <u>Pay Plan - FY 2019 Cost to Continue</u> <b>DI#</b> <u>0000013</u>	<b>HB Section</b> <u>4.155</u>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
<b>PS</b>	13,913	0	0	13,913		<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0		<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0		<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0	
<b>Total</b>	<u>13,913</u>	<u>0</u>	<u>0</u>	<u>13,913</u>		<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>FTE</b>	<b>38.00</b>	<b>0.00</b>	<b>0.00</b>	<b>38.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	4,239	0	0	4,239
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	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. 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 FY 2019 budget includes appropriation authority for a \$700 pay increase for employees making under \$70,000 and a 1% pay increase for employees making over \$70,000 beginning January 1, 2019. The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2020.

**NEW DECISION ITEM**

RANK: 2 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b>	<b>86911C</b>
<b>Division - State Tax Commission</b>		
<b>DI Name Pay Plan - FY 2019 Cost to Continue</b>	<b>DI# 0000013</b>	<b>HB Section 4.155</b>

**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 2019 pay plan was based on a \$700 pay increase for employees making under \$70,000 and a 1% pay increase for employees making over \$70,000 beginning January 1, 2019. The Fiscal Year 2020 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
Total PS	13,913	38.0	0	0.0	0	0.0	13,913	38.0	0	
<b>Grand Total</b>	<b>13,913</b>	<b>38.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>13,913</b>	<b>38.0</b>	<b>0</b>	

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							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	



**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>STATE TAX COMMISSION</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	700	0.00	0	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	350	0.00	0	0.00
RESEARCH ANAL II	0	0.00	0	0.00	350	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	350	0.00	0	0.00
LOCAL ASST REP II TAX COMM	0	0.00	0	0.00	5,250	0.00	0	0.00
APPRAISER III	0	0.00	0	0.00	350	0.00	0	0.00
LOCAL ASST SPV TAX COMM	0	0.00	0	0.00	1,400	0.00	0	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	700	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	700	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	367	0.00	0	0.00
CHIEF COUNSEL	0	0.00	0	0.00	364	0.00	0	0.00
HEARINGS OFFICER	0	0.00	0	0.00	350	0.00	0	0.00
COMMISSION MEMBER	0	0.00	0	0.00	1,088	0.00	0	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	544	0.00	0	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	700	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	350	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>13,913</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$13,913</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$13,913</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>ASSESSMENT MAINTENANCE</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	0	0.00	
TOTAL - PD	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	0	0.00	
<b>TOTAL</b>	<b>9,956,003</b>	<b>0.00</b>	<b>9,956,004</b>	<b>0.00</b>	<b>9,956,004</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Assmnt Maint \$3/parcel 2018 Ct - 1860011</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	66,735	0.00	0	0.00	
TOTAL - PD	0	0.00	0	0.00	66,735	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>66,735</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$9,956,003</b>	<b>0.00</b>	<b>\$9,956,004</b>	<b>0.00</b>	<b>\$10,022,739</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 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	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>9,956,004</b>	<b>0</b>	<b>0</b>	<b>9,956,004</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	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.*

<b>Est. Fringe</b>	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 two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year 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 \$18.39. The core request provides funding to pay for 15% of the actual cost required to assess property in the State of Missouri with the balance of 85% being borne by local government and public school districts.

Property tax revenues in 2017 were approximately \$7.5 billion, of which roughly \$5.3 billion provides funding to local public schools.

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

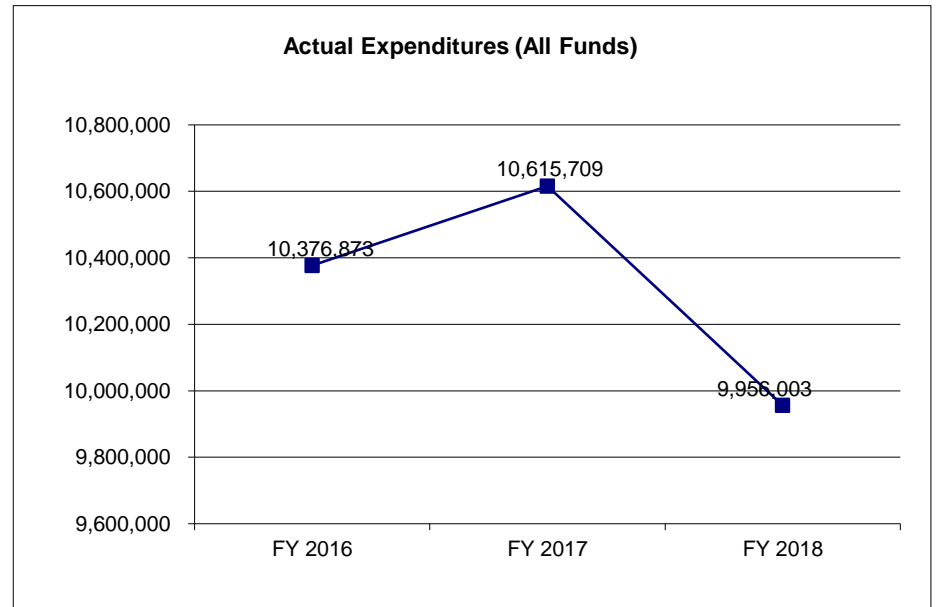
Assessment Maintenance

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	10,376,876	11,531,622	9,956,004	9,956,004
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	(866,060)	0	0
Budget Authority (All Funds)	10,376,876	10,665,562	9,956,004	9,956,004
Actual Expenditures (All Funds)	10,376,873	10,615,709	9,956,003	N/A
Unexpended (All Funds)	3	49,853	1	0
Unexpended, by Fund:				
General Revenue	3	49,853	1	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**

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**DEPARTMENT OF REVENUE**  
**ASSESSMENT MAINTENANCE**

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**5. CORE RECONCILIATION DETAIL**

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

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ASSESSMENT MAINTENANCE</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	0	0.00
<b>TOTAL - PD</b>	<b>9,956,003</b>	<b>0.00</b>	<b>9,956,004</b>	<b>0.00</b>	<b>9,956,004</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$9,956,003</b>	<b>0.00</b>	<b>\$9,956,004</b>	<b>0.00</b>	<b>\$9,956,004</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$9,956,003	0.00	\$9,956,004	0.00	\$9,956,004	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

**NEW DECISION ITEM**

RANK: 5 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>87016C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name - Assmnt Maint \$3/parcel 2018 Ct</b> <span style="float:right"><b>DI# 1860011</b></span>	<b>HB Section</b> <u>4.160</u>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	66,735	0	0	66,735		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>66,735</b>	<b>0</b>	<b>0</b>	<b>66,735</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Est. Fringe</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<b>Est. Fringe</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					

Other Funds:

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input 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 137.750, RSMo, states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a two-year assessment plan not to exceed \$7.00 per parcel. The state currently reimburses one-half of these assessment costs. This request in the amount of \$66,735, and the core request in the amount of \$9,956,004, will provide funding at \$3.00 per parcel utilizing a 2018 parcel count of 3,340,913 for FY-2020.

**NEW DECISION ITEM**

RANK: 5 OF 5

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>87016C</u>
<b>Division - State Tax Commission</b>	
<b>DI Name - Assmnt Maint \$3/parcel 2018 Ct</b> <span style="float:right"><b>DI# 1860011</b></span>	<b>HB Section</b> <u>4.160</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.)**

3,340,913 parcels X \$3.00 per parcel = \$10,022,739 less core request of \$9,956,004 = \$66,735 NDI request.

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0	
<b>Total EE</b>	0		0		0		0		0	
Program Distributions	66,735						66,735			
<b>Total PSD</b>	66,735		0		0		66,735		0	
Transfers										
<b>Total TRF</b>	0		0		0		0		0	
<b>Grand Total</b>	66,735	0.0	0	0.0	0	0.0	66,735	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
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0	
<b>Total EE</b>	0		0		0		0		0	
Program Distributions							0			
<b>Total PSD</b>	0		0		0		0		0	
Transfers										
<b>Total TRF</b>	0		0		0		0		0	
<b>Grand Total</b>	0	0.0	0	0.0	0	0.0	0	0.0	0	



**NEW DECISION ITEM**

RANK:     5     OF     5    

<b>Department - Revenue</b>	<b>Budget Unit</b> <u>    87016C    </u>
<b>Division - State Tax Commission</b>	
<b>DI Name - Assmnt Maint \$3/parcel 2018 Ct</b> <b>DI# 1860011</b>	<b>HB Section</b> <u>    4.160    </u>

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

**6a. Provide an activity measure(s) for the program.**

The Local Assessment program administers the Assessment Maintenance Program. The activity measures for this program are dependent upon the compliance of each of the county assessment offices. Funding may be withheld from county assessment offices if they fail to comply with the tolerance level of 90%-110% of market value for a two-year assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2017-2018 assessment cycle is January 1, 2017 - December 31, 2018).

**6b. Provide a measure(s) of the program's quality.**

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

**6c. Provide a measure(s) of the program's impact.**

This program reimburses county offices for assessment duties. Without funding, local county assessment offices may not have the ability to operate at the capacity necessary to perform their requirements. Without local assessment offices, property assessment values would become unfair and inequitable across the State of Missouri, negatively impacting local taxing entities (such as ambulance, fire, library, and school districts) that provide services to the citizens of Missouri.

**6d. Provide a measure(s) of the program's efficiency.**

N/A

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

N/A

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>ASSESSMENT MAINTENANCE</b>								
Assmnt Maint \$3/parcel 2018 Ct - 1860011								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	66,735	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>66,735</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$66,735</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$66,735	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

# **STATE LOTTERY COMMISSION**

## Overview

### Missouri State Lottery

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

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 18 ticket sales exceeded \$1 billion for the eighth 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 \$306.1 million.

Over the past 32 years, the Lottery has sold over \$22.5 billion in product and transferred profits of more than \$6 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. In addition, the Lottery is committed to responsible gaming practices and the integrity of all our games and products.

**FLEXIBILITY REQUEST FORM**

<b>BUDGET UNIT NUMBER:</b> 87212C	<b>DEPARTMENT:</b> REVENUE
<b>BUDGET UNIT NAME:</b> MISSOURI LOTTERY COMMISSION	
<b>HOUSE BILL SECTION:</b> 4.165	<b>DIVISION:</b> MISSOURI LOTTERY COMMISSION

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

**DEPARTMENT REQUEST**

Fund - 0657 Lottery Enterprise Fund  
 Personal Services - \$1,782,474 - 25%    Expense and Equipment - \$2,242,073 - 25%    Vendor Costs - \$7,342,869- 25%    Pull-Tab Costs -\$1,698,596  
 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 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY COMMISSION - OPERATIN</b>									
<b>CORE</b>									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	6,706,459	151.79	7,129,896	153.50	7,129,896	153.50	0	0.00	
TOTAL - PS	6,706,459	151.79	7,129,896	153.50	7,129,896	153.50	0	0.00	
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	56,678,966	0.00	57,903,722	0.00	57,903,722	0.00	0	0.00	
TOTAL - EE	56,678,966	0.00	57,903,722	0.00	57,903,722	0.00	0	0.00	
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	3,595	0.00	9,450	0.00	9,450	0.00	0	0.00	
TOTAL - PD	3,595	0.00	9,450	0.00	9,450	0.00	0	0.00	
<b>TOTAL</b>	<b>63,389,020</b>	<b>151.79</b>	<b>65,043,068</b>	<b>153.50</b>	<b>65,043,068</b>	<b>153.50</b>	<b>0</b>	<b>0.00</b>	
<b>Pay Plan FY19-Cost to Continue - 0000013</b>									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	54,647	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	54,647	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>54,647</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Lottery Pull-Tab Vendor Incr - 1860099</b>									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	3,220,980	0.00	0	0.00	
TOTAL - EE	0	0.00	0	0.00	3,220,980	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,220,980</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$63,389,020</b>	<b>151.79</b>	<b>\$65,043,068</b>	<b>153.50</b>	<b>\$68,318,695</b>	<b>153.50</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request						FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
<b>PS</b>	0	0	7,129,896	7,129,896		<b>PS</b>					0
<b>EE</b>	0	0	57,903,722	57,903,722	<b>E</b>	<b>EE</b>					0
<b>PSD</b>	0	0	9,450	9,450		<b>PSD</b>					0
<b>TRF</b>	0	0	0	0		<b>TRF</b>					0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>65,043,068</b>	<b>65,043,068</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>153.50</b>	<b>153.50</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>153.50</b>	<b>153.50</b>	

<b>Est. Fringe</b>	0	0	4,108,421	4,108,421
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. CORE DESCRIPTION**

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments and advertising 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)**

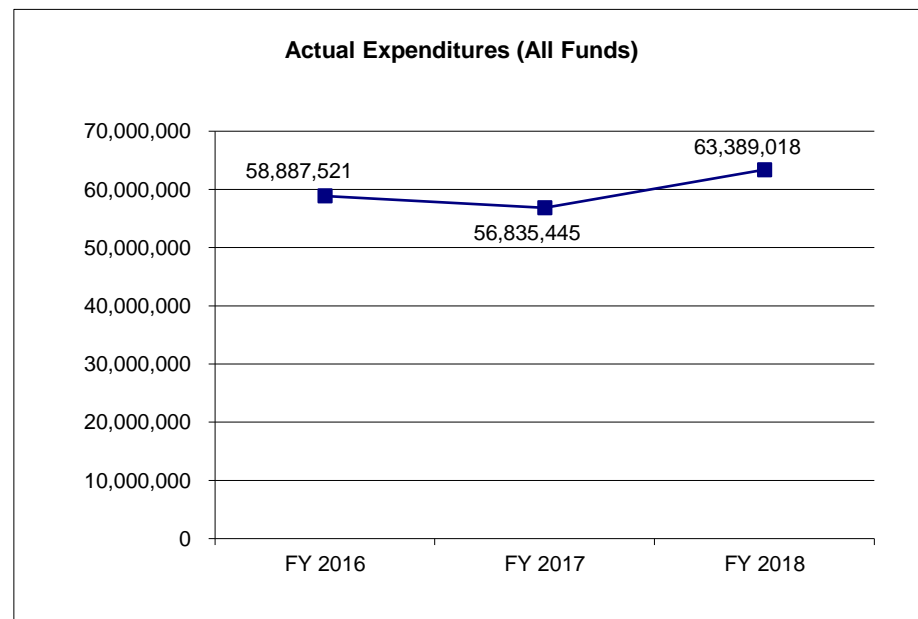
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	60,155,509	58,794,241	66,337,646	65,043,068
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	60,155,509	58,794,241	66,337,646	N/A
Actual Expenditures (All Funds)	<u>58,887,521</u>	<u>56,835,445</u>	<u>63,389,018</u>	N/A
Unexpended (All Funds)	<u>1,267,988</u>	<u>1,958,796</u>	<u>2,948,628</u>	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,267,988	1,958,796	2,948,628	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, \$2 million in FY 17, and \$5.420 million in FY 18.



**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**LOTTERY COMMISSION - OPERATIN**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	153.50	0	0	7,129,896	7,129,896	
	EE	0.00	0	0	57,903,722	57,903,722	
	PD	0.00	0	0	9,450	9,450	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>65,043,068</b>	<b>65,043,068</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	153.50	0	0	7,129,896	7,129,896	
	EE	0.00	0	0	57,903,722	57,903,722	
	PD	0.00	0	0	9,450	9,450	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>65,043,068</b>	<b>65,043,068</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	153.50	0	0	7,129,896	7,129,896	
	EE	0.00	0	0	57,903,722	57,903,722	
	PD	0.00	0	0	9,450	9,450	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>65,043,068</b>	<b>65,043,068</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	129,969	3.99	170,121	5.00	133,240	4.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	154,273	6.01	167,270	6.00	167,270	6.00	0	0.00
COMPUTER OPER I	29,484	1.00	29,810	1.00	29,810	1.00	0	0.00
COMPUTER OPER II	30,392	1.03	29,934	1.00	29,934	1.00	0	0.00
COMPUTER OPER III	89,053	2.44	109,940	3.00	62,072	2.00	0	0.00
COMPUTER OPERATIONS SPV II	51,036	1.00	52,432	1.00	52,432	1.00	0	0.00
INFORMATION TECHNOLOGIST I	86,117	2.42	74,548	2.00	134,548	3.00	0	0.00
INFORMATION TECHNOLOGIST II	24,500	0.58	0	0.00	42,000	1.00	0	0.00
INFORMATION TECHNOLOGIST III	52,749	1.13	67,800	2.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	190,169	3.87	253,778	4.00	154,700	3.00	0	0.00
INFORMATION TECHNOLOGY SUPV	77,034	1.00	79,500	1.00	79,500	1.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	153,243	2.58	120,870	2.00	292,044	5.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	91,249	1.41	131,308	2.00	63,256	1.00	0	0.00
INFO TECHNOLOGY MANAGER	51,660	0.63	0	0.00	83,356	1.00	0	0.00
STOREKEEPER II	86,004	3.00	105,524	3.00	105,524	3.00	0	0.00
AUDITOR II	1,995	0.04	0	0.00	47,868	1.00	0	0.00
ACCOUNTANT I	36,276	1.00	34,999	1.00	34,999	1.00	0	0.00
ACCOUNTANT II	42,650	0.82	88,957	2.00	0	0.00	0	0.00
ACCOUNTING SPECIALIST II	24,877	0.46	0	0.00	54,976	1.00	0	0.00
ACCOUNTING SPECIALIST III	33,885	0.54	111,375	2.00	0	0.00	0	0.00
ACCOUNTING GENERALIST II	42,780	1.00	0	0.00	86,960	2.00	0	0.00
RESEARCH ANAL III	56,676	1.09	51,392	1.00	51,392	1.00	0	0.00
PUBLIC INFORMATION COOR	192,504	4.14	221,445	4.00	221,445	4.00	0	0.00
EXECUTIVE I	328,510	9.47	336,122	9.00	336,122	9.00	0	0.00
EXECUTIVE II	71,808	1.67	44,702	1.00	86,936	2.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	122,679	2.67	137,249	3.00	137,249	3.00	0	0.00
MAINTENANCE SPV II	47,451	1.02	49,184	1.00	49,184	1.00	0	0.00
GRAPHIC ARTS SPEC III	44,335	1.02	43,910	1.00	43,910	1.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	205,454	7.49	266,284	7.50	231,205	7.50	0	0.00
LOTTERY INSIDE SALES REP	182,525	5.85	251,622	8.00	155,622	5.00	0	0.00
LOTTERY SALES REPRESENTATIVE	924,779	25.05	1,628,826	41.00	548,826	14.00	0	0.00
LOTTERY INSIDE SALES SUPV	76,608	2.00	77,245	2.00	77,245	2.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>CORE</b>								
LOTTERY SALES COORDINATOR	389,161	7.95	407,226	8.00	407,226	8.00	0	0.00
LOTTERY INSIDE SALES REP II	65,208	2.04	0	0.00	96,000	3.00	0	0.00
LOTTERY SALES REP II	629,880	15.88	0	0.00	1,080,000	27.00	0	0.00
LOTTERY SECURITY SPECIALIST	140,939	2.76	164,464	3.00	164,464	3.00	0	0.00
FACILITIES OPERATIONS MGR B1	18,983	0.32	59,236	1.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	29,818	0.46	0	0.00	65,758	1.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	93,085	1.00	93,673	1.00	93,673	1.00	0	0.00
HUMAN RESOURCES MGR B1	64,692	1.00	64,989	1.00	64,989	1.00	0	0.00
RESEARCH MANAGER B1	62,479	1.00	62,829	1.00	62,829	1.00	0	0.00
LOTTERY MGR B1	314,232	6.00	321,291	6.00	321,291	6.00	0	0.00
LOTTERY MGR B2	380,603	6.00	383,748	6.00	383,748	6.00	0	0.00
LOTTERY MGR B3	118,065	1.38	168,855	2.00	128,855	1.00	0	0.00
DIVISION DIRECTOR	146,191	1.63	192,784	2.00	192,784	2.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	288,162	4.05	305,866	4.00	305,866	4.00	0	0.00
MISCELLANEOUS PROFESSIONAL	70,247	0.90	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	44,625	1.00	51,095	1.00	51,095	1.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	117,365	1.00	117,693	1.00	117,693	1.00	0	0.00
<b>TOTAL - PS</b>	<b>6,706,459</b>	<b>151.79</b>	<b>7,129,896</b>	<b>153.50</b>	<b>7,129,896</b>	<b>153.50</b>	<b>0</b>	<b>0.00</b>
TRAVEL, IN-STATE	130,269	0.00	162,694	0.00	142,694	0.00	0	0.00
TRAVEL, OUT-OF-STATE	72,031	0.00	52,900	0.00	72,900	0.00	0	0.00
FUEL & UTILITIES	0	0.00	120,775	0.00	120,775	0.00	0	0.00
SUPPLIES	807,548	0.00	946,827	0.00	921,827	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	140,765	0.00	222,293	0.00	197,293	0.00	0	0.00
COMMUNICATION SERV & SUPP	264,726	0.00	341,600	0.00	341,600	0.00	0	0.00
PROFESSIONAL SERVICES	52,517,939	0.00	52,135,363	0.00	52,135,363	0.00	0	0.00
HOUSEKEEPING & JANITORIAL SERV	47,203	0.00	44,000	0.00	54,000	0.00	0	0.00
M&R SERVICES	840,806	0.00	1,090,655	0.00	1,065,655	0.00	0	0.00
COMPUTER EQUIPMENT	391,230	0.00	803,500	0.00	778,500	0.00	0	0.00
MOTORIZED EQUIPMENT	136,948	0.00	228,450	0.00	203,450	0.00	0	0.00
OFFICE EQUIPMENT	46,844	0.00	26,535	0.00	46,535	0.00	0	0.00
OTHER EQUIPMENT	889,668	0.00	771,703	0.00	871,703	0.00	0	0.00
PROPERTY & IMPROVEMENTS	30,574	0.00	510,000	0.00	460,000	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>CORE</b>								
BUILDING LEASE PAYMENTS	101,081	0.00	43,750	0.00	103,750	0.00	0	0.00
EQUIPMENT RENTALS & LEASES	87,917	0.00	83,950	0.00	93,950	0.00	0	0.00
MISCELLANEOUS EXPENSES	173,417	0.00	318,727	0.00	293,727	0.00	0	0.00
<b>TOTAL - EE</b>	<b>56,678,966</b>	<b>0.00</b>	<b>57,903,722</b>	<b>0.00</b>	<b>57,903,722</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
REFUNDS	3,595	0.00	9,450	0.00	9,450	0.00	0	0.00
<b>TOTAL - PD</b>	<b>3,595</b>	<b>0.00</b>	<b>9,450</b>	<b>0.00</b>	<b>9,450</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$63,389,020</b>	<b>151.79</b>	<b>\$65,043,068</b>	<b>153.50</b>	<b>\$65,043,068</b>	<b>153.50</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$63,389,020</b>	<b>151.79</b>	<b>\$65,043,068</b>	<b>153.50</b>	<b>\$65,043,068</b>	<b>153.50</b>		<b>0.00</b>

**PROGRAM DESCRIPTION**

**Department** REVENUE

**HB Section(s):** 4.165-4.180

**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 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.

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.

**2a. Provide an activity measure(s) for the program.**

- 1.) **Lottery Retailers** - 4,600 Lottery retailers across the state who received \$82.5 million in retailer commissions and incentives in FY 2018 (unaudited).
- 2.) **Lottery Players** - \$953.1 million paid to players in prizes in FY 2018 (unaudited).
- 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 13% and 5%, respectively.

**2b. Provide a measure(s) of the program's quality.**

- 1.) **Player Satisfaction** - Increases in ticket sales reflect player satisfaction. FY 2018 sales were \$1.4 billion (unaudited), the highest in Missouri Lottery history.
- 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.

**PROGRAM DESCRIPTION**

Department REVENUE

HB Section(s): 4.165-4.180

Program Name MISSOURI LOTTERY COMMISSION

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

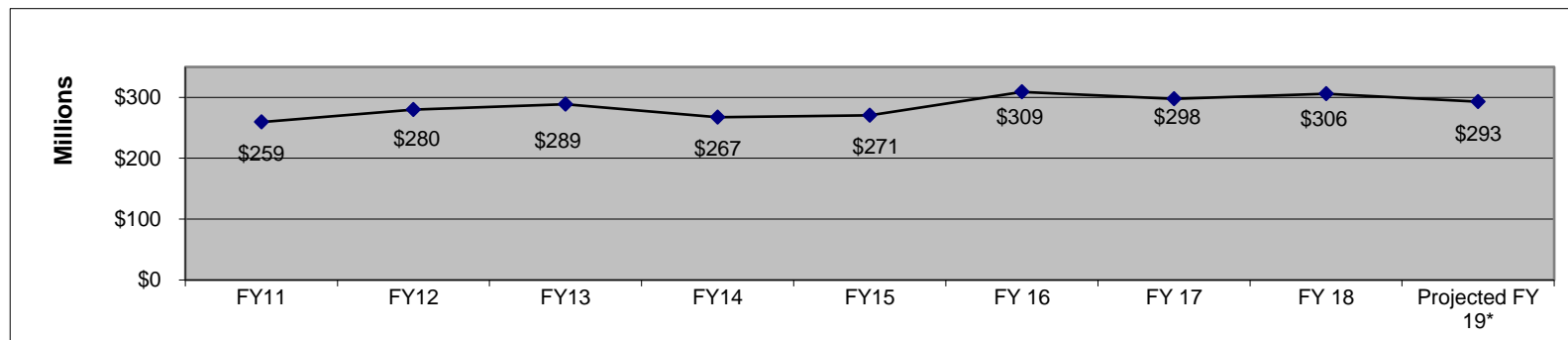
**3.) Responsible Gaming** - Missouri Lottery has achieved Level 3 certification through the World Lottery Association's responsible gaming framework and is pursuing Level 4 status, the highest certification status. Only 8 US lotteries have achieved Level 3 status; only 3 have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.

**4.) Statutory audits** - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm, consistently receiving "Good" ratings from the SAO and unmodified opinions from the independent CPA firm.

**5.) Excellence in Reporting**- Missouri Lottery has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for each of the last 18 years. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Comprehensive Annual Financial Reports can be found on our website.

**2c. Provide a measure(s) of the program's impact.**

**1.) Annual Transfers to Education**



\*Projected FY 19 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year.

**PROGRAM DESCRIPTION**

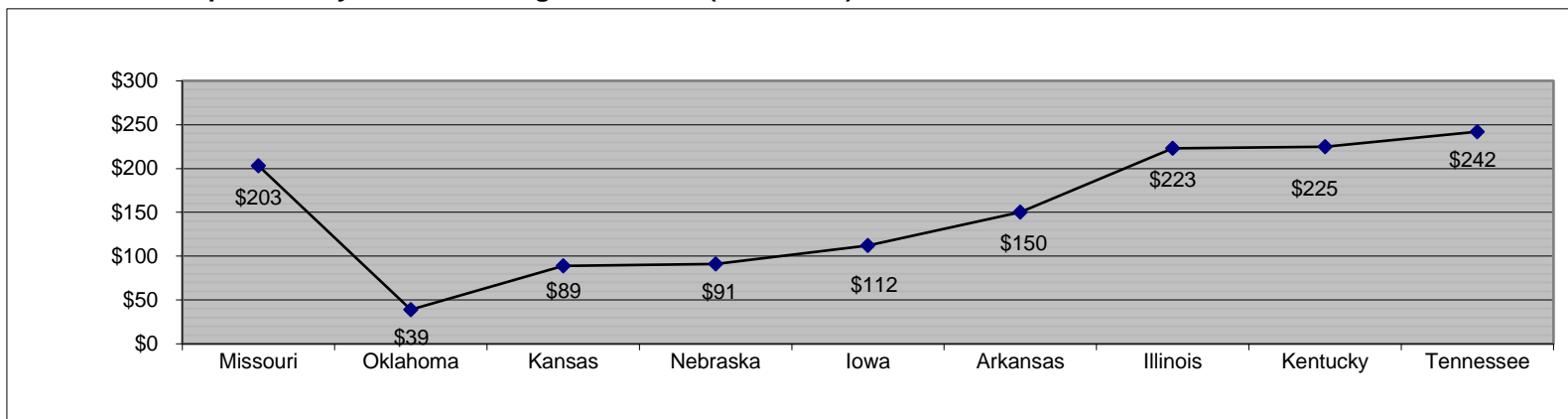
Department REVENUE

HB Section(s): 4.165-4.180

Program Name MISSOURI LOTTERY COMMISSION

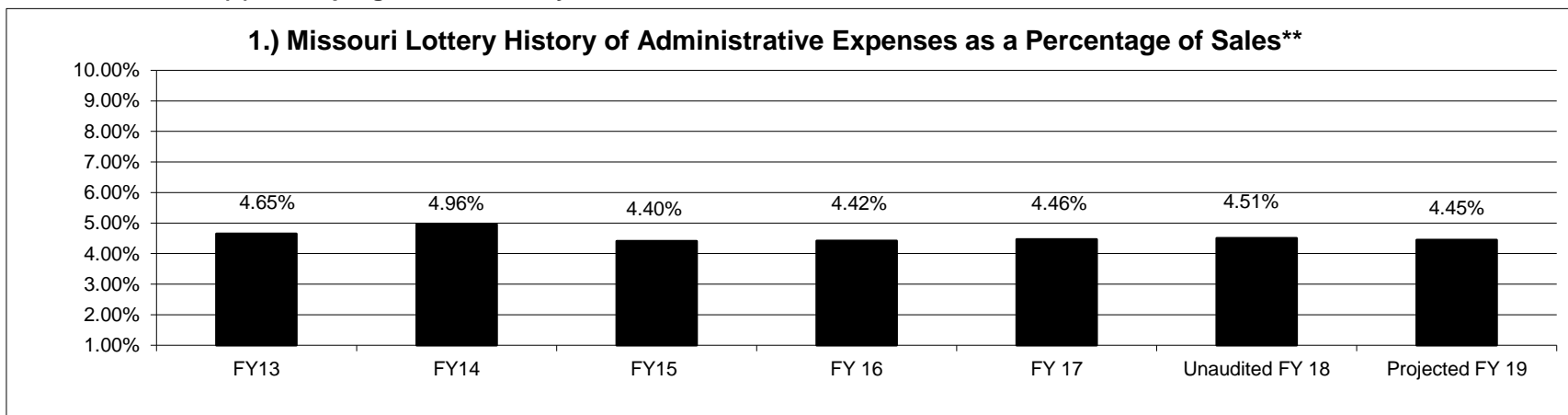
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

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



**3.) State Tax Withholdings and Debt Offsets on Lottery Winnings** - In FY 2018, the Lottery remitted \$4.1 million in state tax withholdings to Missouri Department of Revenue and \$955,000 in debt offsets to various state agencies from Lottery prize winnings.

**2d. Provide a measure(s) of the program's efficiency.**



\*\*Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

**PROGRAM DESCRIPTION**

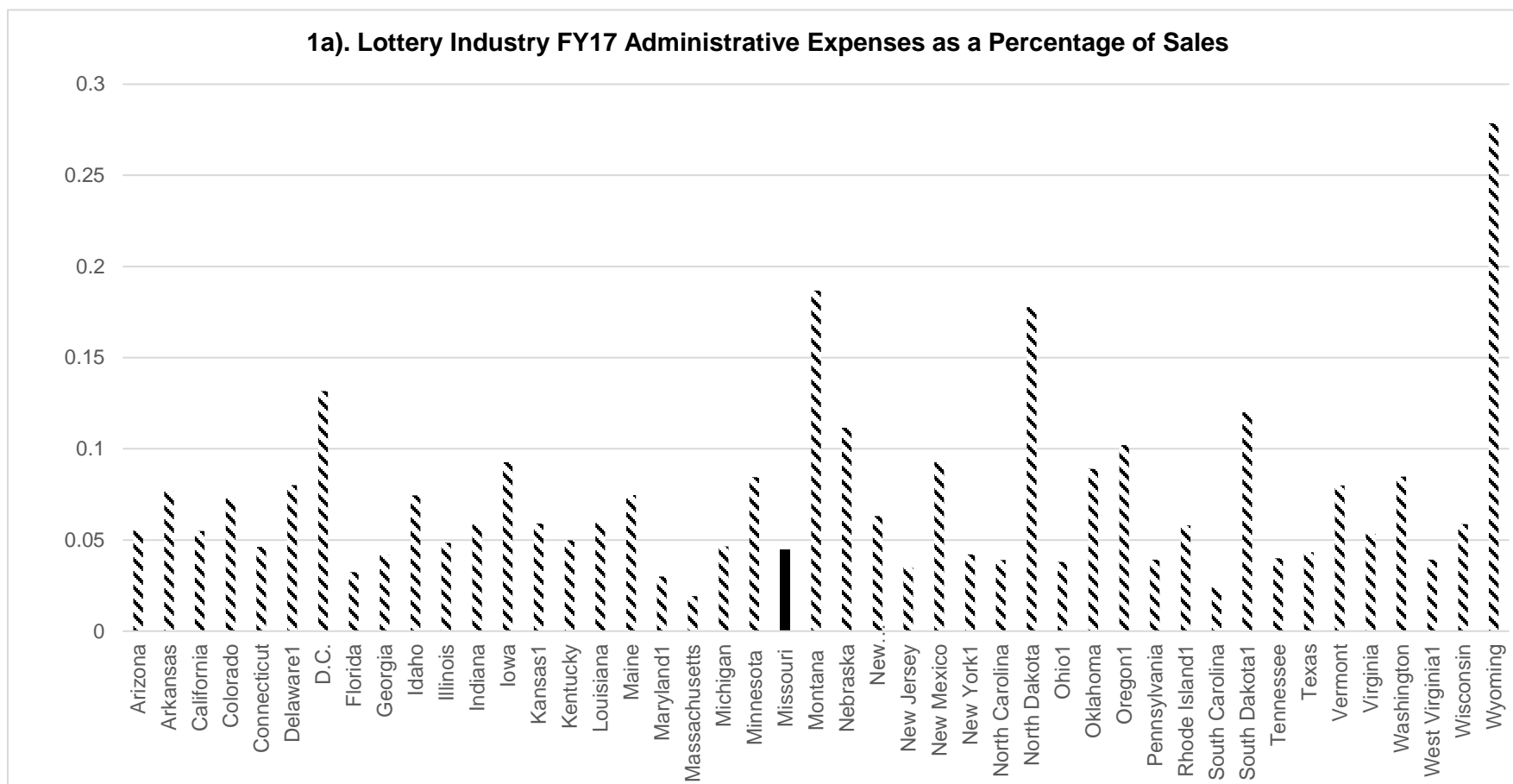
Department **REVENUE**

HB Section(s): 4.165-4.180

Program Name **MISSOURI LOTTERY COMMISSION**

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

**1a). Lottery Industry FY17 Administrative Expenses as a Percentage of Sales**



In FY 17, Missouri Lottery's administrative expenses were 4.46% of sales compared to the FY 17 U.S. Lottery industry average of 7.20%.



**PROGRAM DESCRIPTION**

**Department** REVENUE

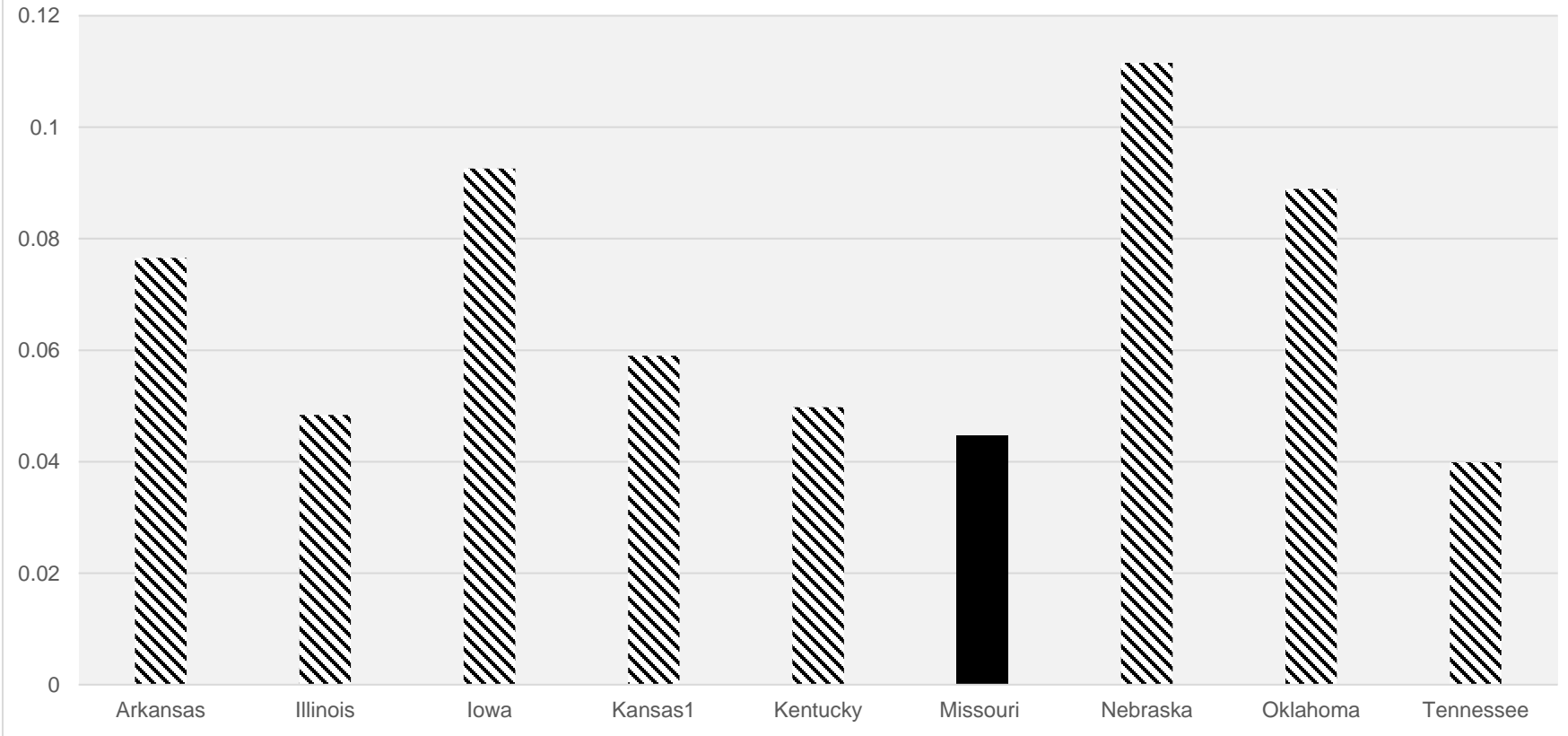
**HB Section(s):** 4.165-4.180

**Program Name** MISSOURI LOTTERY COMMISSION

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

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**1b.) Contiguous State Lotteries FY17 Administrative Expenses as a Percentage of Sales**



In FY 17, Missouri Lottery's administrative expenses were 4.46% of sales compared to the contiguous state lotteries' average of 6.79%.

**PROGRAM DESCRIPTION**

**Department REVENUE**

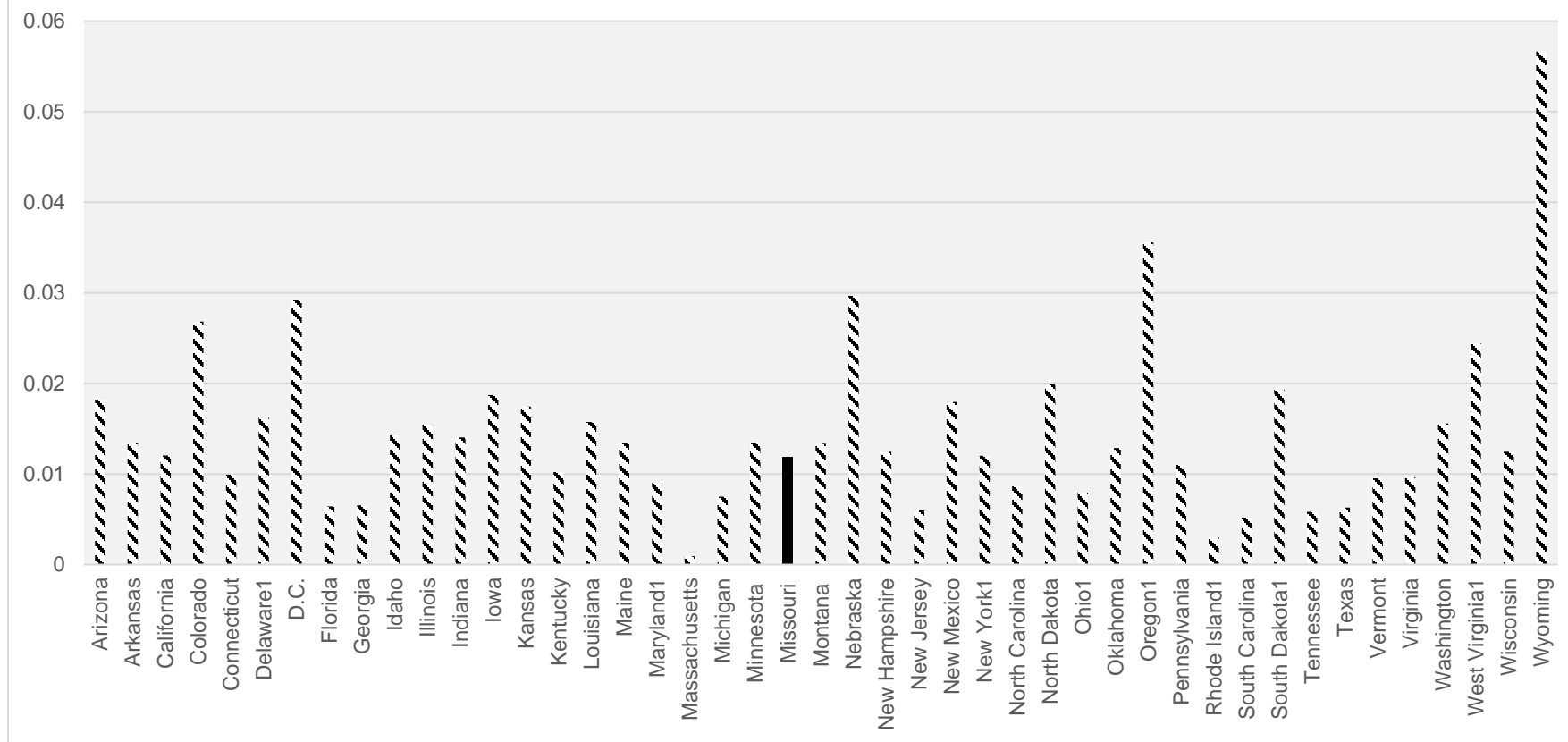
**HB Section(s): 4.165-4.180**

**Program Name MISSOURI LOTTERY COMMISSION**

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

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**2.) Lottery Industry FY17 Advertising Budget as a Percentage of Sales**



In FY 17, Missouri Lottery's advertising budget was 1.19% of sales compared to the FY 17 U.S. Lottery industry average of 1.45%.

**PROGRAM DESCRIPTION**

**Department** REVENUE

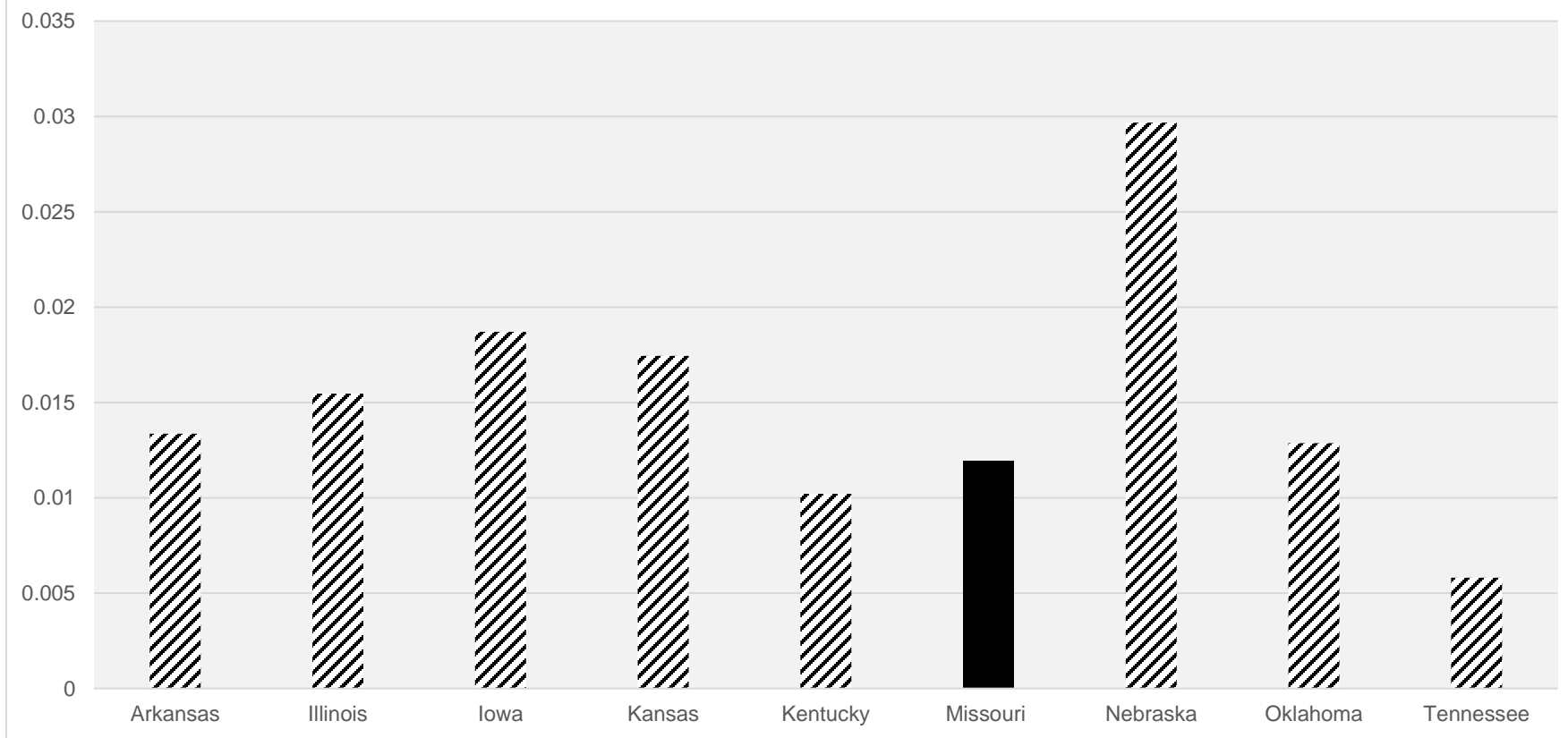
**HB Section(s):** 4.165-4.180

**Program Name** MISSOURI LOTTERY COMMISSION

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

*Source: La Fleur's 2018 World Lottery Almanac © 2018 TLF Publications, Inc. All rights reserved.*

**2a.) Contiguous States FY17 Advertising Budget as a Percentage of Sales**



In FY 17, Missouri Lottery's advertising budget was 1.19% of sales compared to contiguous state lotteries' average of 1.51%.

**PROGRAM DESCRIPTION**

Department REVENUE

HB Section(s): 4.165-4.180

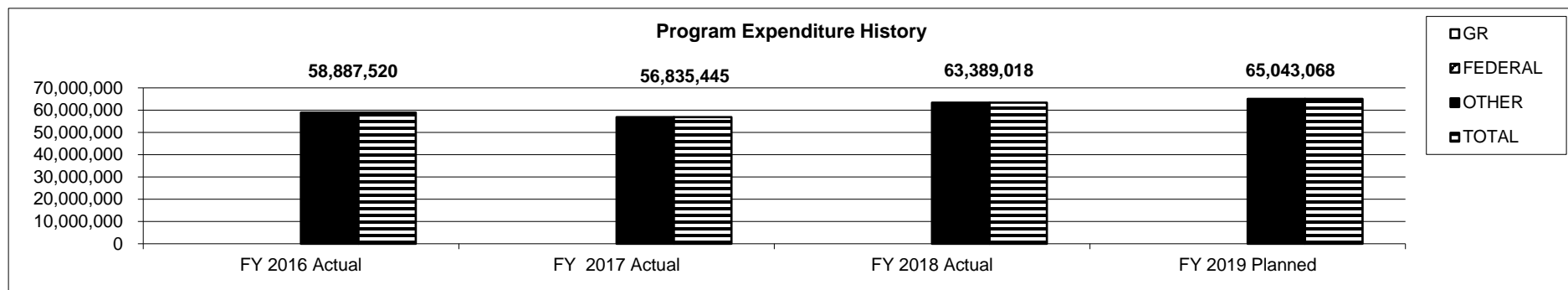
Program Name MISSOURI LOTTERY COMMISSION

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

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

*(Note: Amounts do not include fringe benefit costs, capital improvements, leasing, state-owned building, or Attorney General PS, all of which are included in other agency budgets.)*



Program Expenditures include Lottery operating budget expenditures only: PS, E&E, Advertising, and Vendor Payments.

**4. What are the sources of the "Other " funds?**

Proceeds from the sale of tickets.

**5. 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.

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

No

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

No

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division</b> <u>Missouri Lottery Commission</u>	
<b>DI Name</b> <u>FY 2019 Cost to Continue Pay Plan</u> <b>DI#</b> <u>0000013</u>	<b>HB Section</b> <u>4.165</u>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	0	0	54,647	54,647		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	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>54,647</b>	<b>54,647</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	16,651	16,651
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

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

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

The FY 2019 budget includes appropriation authority for a \$700 pay increase for employees making under \$70,000 and a 1% pay increase for employees making \$70,000 and over beginning January 1, 2019 . The remaining six months were unfunded, but the stated intent of the legislature was to provide the funding in FY 2020.

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b>	<b>87212N</b>
<b>Division Missouri Lottery Commission</b>		
<b>DI Name FY 2019 Cost to Continue Pay Plan</b>	<b>DI# 0000013</b>	<b>HB Section 4.165</b>

**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 2019 pay plan was based on a \$700 pay increase for employees making under \$70,000 and a 1% pay increase for employees making \$70,000 and over beginning January 1, 2019. The Fiscal Year 2020 requested amount is equivalent to the remaining six months in order to provide the core funding necessary for a full fiscal year.

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
100-Salaries and Wages					54,647		54,647	0.0		
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>54,647</b>	<b>0.0</b>	<b>54,647</b>	<b>0.0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>54,647</b>	<b>0.0</b>	<b>54,647</b>	<b>0.0</b>	<b>0</b>	

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							0	0.0		
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,750	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,100	0.00	0	0.00
COMPUTER OPER I	0	0.00	0	0.00	350	0.00	0	0.00
COMPUTER OPER II	0	0.00	0	0.00	350	0.00	0	0.00
COMPUTER OPER III	0	0.00	0	0.00	700	0.00	0	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	350	0.00	0	0.00
INFORMATION TECHNOLOGIST I	0	0.00	0	0.00	1,050	0.00	0	0.00
INFORMATION TECHNOLOGIST II	0	0.00	0	0.00	350	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	1,050	0.00	0	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	396	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	700	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	0	0.00	0	0.00	700	0.00	0	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	350	0.00	0	0.00
STOREKEEPER II	0	0.00	0	0.00	1,050	0.00	0	0.00
AUDITOR II	0	0.00	0	0.00	350	0.00	0	0.00
ACCOUNTANT I	0	0.00	0	0.00	350	0.00	0	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	350	0.00	0	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	700	0.00	0	0.00
RESEARCH ANAL III	0	0.00	0	0.00	350	0.00	0	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	1,400	0.00	0	0.00
EXECUTIVE I	0	0.00	0	0.00	3,150	0.00	0	0.00
EXECUTIVE II	0	0.00	0	0.00	700	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	1,050	0.00	0	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	350	0.00	0	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	350	0.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	2,625	0.00	0	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	1,750	0.00	0	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	4,900	0.00	0	0.00
LOTTERY INSIDE SALES SUPV	0	0.00	0	0.00	700	0.00	0	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	2,800	0.00	0	0.00
LOTTERY INSIDE SALES REP II	0	0.00	0	0.00	1,050	0.00	0	0.00
LOTTERY SALES REP II	0	0.00	0	0.00	9,450	0.00	0	0.00

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Pay Plan FY19-Cost to Continue - 0000013</b>								
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	1,050	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	350	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	467	0.00	0	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	350	0.00	0	0.00
RESEARCH MANAGER B1	0	0.00	0	0.00	350	0.00	0	0.00
LOTTERY MGR B1	0	0.00	0	0.00	2,100	0.00	0	0.00
LOTTERY MGR B2	0	0.00	0	0.00	2,100	0.00	0	0.00
LOTTERY MGR B3	0	0.00	0	0.00	841	0.00	0	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	960	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	1,522	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	350	0.00	0	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	586	0.00	0	0.00
<b>TOTAL - PS</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>54,647</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$54,647</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>		<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$54,647</b>	<b>0.00</b>		<b>0.00</b>



**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87212N</u>
<b>Division</b> <u>Missouri Lottery Commission</u>	
<b>DI Name</b> <u>Pull-Tab Vendor Increase</u> <b>DI#</b> <u>1860099</u>	<b>HB Section</b> <u>4.165</u>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request					E	FY 2020 Governor's Recommendation					E
	GR	Federal	Other	Total			GR	Federal	Other	Total		
<b>PS</b>	0	0	0	0	0		0	0	0	0		
<b>EE</b>	0	0	3,220,980	3,220,980	0	E	0	0	0	0		
<b>PSD</b>	0	0	0	0	0		0	0	0	0		
<b>TRF</b>	0	0	0	0	0		0	0	0	0		
<b>Total</b>	<u>0</u>	<u>0</u>	<u>3,220,980</u>	<u>3,220,980</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Est. Fringe</b>	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.*

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

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

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

The FY 2019 truly agreed to and finally passed budget bill language allows for up to 375 Pull-Tab dispensers in fraternal organizations, an increase of 160 from the previous maximum of 215. The budget conference committee proposed and approved this language change. However, the Pull-Tab Vendor Payment appropriation dollar amount of \$3,573,405 had already been closed and could not be amended in conference. This new decision item is the estimated cost to operate 160 additional Pull-Tab dispensers in fraternal organizations. As this is a sales-related appropriation request, an "E" appropriation is requested so that the Lottery can continue to pay the vendor if sales exceed expected levels.

**NEW DECISION ITEM**

RANK: 2 OF \_\_\_\_\_

<b>Department Revenue</b>			<b>Budget Unit</b>	<u>87212N</u>	
<b>Division</b>	<u>Missouri Lottery Commission</u>				
<b>DI Name</b>	<u>Pull-Tab Vendor Increase</u>	<b>DI#</b>	<u>1860099</u>	<b>HB Section</b>	<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 26-week average actual vendor cost for the 215 existing Pull-Tab dispensers is \$74,912. Assuming a per dispenser weekly average of \$348.43, 375 Pull-Tab dispensers is estimated to cost \$6,794,385 per year. \$6,794,385 minus current appropriation of \$3,573,405 equals \$3,220,980 in cost to continue funding.

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

Budget Object Class/Job Class	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	E
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
400-Professional Services					3,220,980		3,220,980	0.0		
<b>Total EE</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>3,220,980</b>	<b>0.0</b>	<b>3,220,980</b>	<b>0.0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>3,220,980</b>	<b>0.0</b>	<b>3,220,980</b>	<b>0.0</b>	<b>0</b>	

Budget Object Class/Job Class	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	E
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
400-Professional Services							0	0.0		
<b>Total EE</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - OPERATIN</b>								
Lottery Pull-Tab Vendor Incr - 1860099								
PROFESSIONAL SERVICES	0	0.00	0	0.00	3,220,980	0.00	0	0.00
<b>TOTAL - EE</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,220,980</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,220,980</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$3,220,980	0.00		0.00

**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY COMMISSION - PRIZES</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
STATE LOTTERY FUND	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00	
TOTAL - EE	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00	
<b>TOTAL</b>	<b>166,459,472</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$166,459,472</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87213C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.170</b>
<b>Core -</b>	<b>PRIZES</b>		

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total	
<b>PS</b>	0	0	0	0		<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	174,075,218	174,075,218	<b>E</b>	<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0		<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0		<b>TRF</b>	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>174,075,218</b>	<b>174,075,218</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	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.*

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

Other Funds: State Lottery Fund (0682)

Other Funds:

**2. CORE DESCRIPTION**

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)**

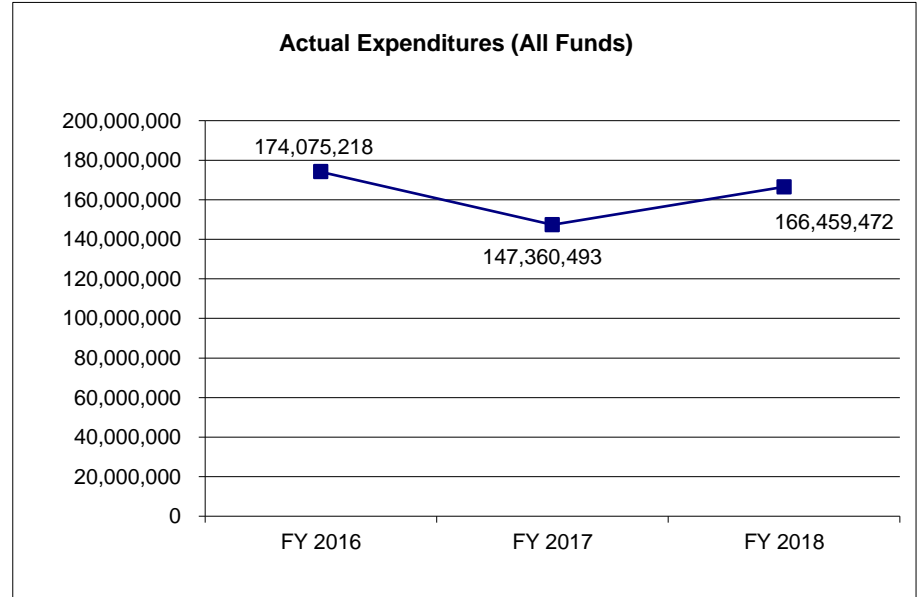
Prizes related to the games offered by the Missouri Lottery.

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87213C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.170</b>
<b>Core -</b>	<b>PRIZES</b>		

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr</b>
Appropriation (All Funds)	174,075,218	153,000,000	174,075,218	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)	174,075,218	153,000,000	174,075,218	N/A
Actual Expenditures (All Funds)	174,075,218	147,360,493	166,459,472	N/A
Unexpended (All Funds)	0	5,639,507	7,615,746	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	5,639,507	7,615,746	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**

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**DEPARTMENT OF REVENUE**  
**LOTTERY COMMISSION - PRIZES**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	EE	0.00	0	0	174,075,218	174,075,218	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>174,075,218</b>	<b>174,075,218</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	EE	0.00	0	0	174,075,218	174,075,218	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>174,075,218</b>	<b>174,075,218</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	0	0	174,075,218	174,075,218	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>174,075,218</b>	<b>174,075,218</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION - PRIZES</b>								
<b>CORE</b>								
MISCELLANEOUS EXPENSES	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	0	0.00
<b>TOTAL - EE</b>	<b>166,459,472</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>174,075,218</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$166,459,472</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$166,459,472	0.00	\$174,075,218	0.00	\$174,075,218	0.00		0.00



**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY FUND TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
STATE LOTTERY FUND	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	0	0.00	
TOTAL - TRF	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	0	0.00	
<b>TOTAL</b>	<b>67,200,000</b>	<b>0.00</b>	<b>70,422,990</b>	<b>0.00</b>	<b>70,422,990</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>Lottery Trf for OperationsIncr - 1860100</b>									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	3,275,627	0.00	0	0.00	
TOTAL - TRF	0	0.00	0	0.00	3,275,627	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,275,627</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$67,200,000</b>	<b>0.00</b>	<b>\$70,422,990</b>	<b>0.00</b>	<b>\$73,698,617</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<u>87215C</u>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<u>4.175</u>
<b>Core -</b>	<b>TRANSFER FOR OPERATIONS</b>		

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request				
	GR	Federal	Other	Total	
<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	70,422,990	70,422,990	<b>E</b>
<b>Total</b>	<u>0</u>	<u>0</u>	<u>70,422,990</u>	<u>70,422,990</u>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

	FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	
<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0	
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	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.*

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

Other Funds: State Lottery Fund (0682)

Other Funds:

**2. CORE DESCRIPTION**

This 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)**

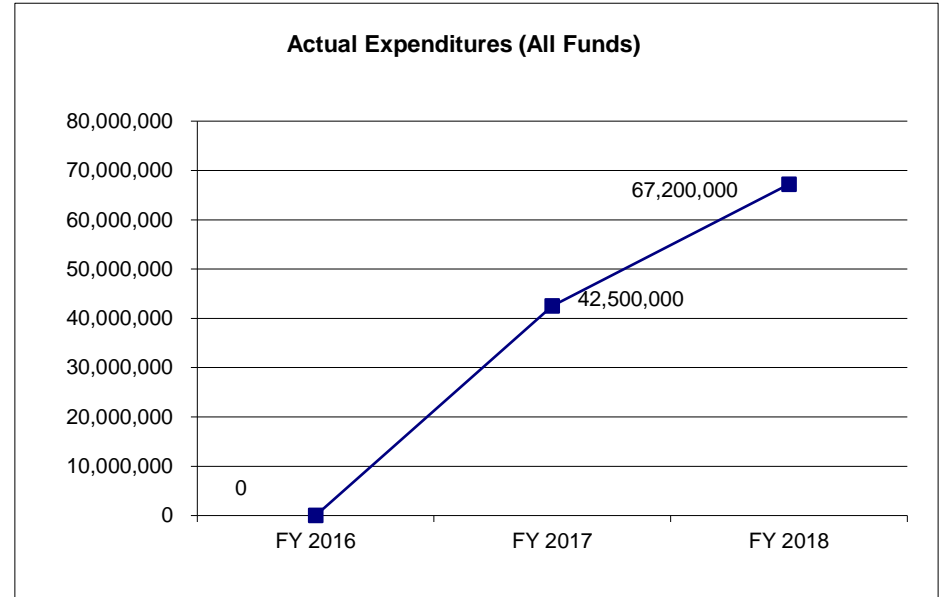
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**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87215C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>	<b>HB Section</b>	<b>4.175</b>
<b>Core -</b>	<b>TRANSFER FOR OPERATIONS</b>		

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	0	56,794,241	71,401,168	70,422,990
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	56,794,241	71,401,168	70,422,990
Actual Expenditures (All Funds)	0	42,500,000	67,200,000	N/A
Unexpended (All Funds)	0	14,294,241	4,201,168	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	14,294,241	4,201,168	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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	70,422,990	70,422,990	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>70,422,990</b>	<b>70,422,990</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	70,422,990	70,422,990	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>70,422,990</b>	<b>70,422,990</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	70,422,990	70,422,990	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>70,422,990</b>	<b>70,422,990</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY FUND TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>67,200,000</b>	<b>0.00</b>	<b>70,422,990</b>	<b>0.00</b>	<b>70,422,990</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$67,200,000</b>	<b>0.00</b>	<b>\$70,422,990</b>	<b>0.00</b>	<b>\$70,422,990</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$67,200,000	0.00	\$70,422,990	0.00	\$70,422,990	0.00		0.00

**NEW DECISION ITEM**  
**RANK: 2 OF \_\_\_\_\_**

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87215N</u>
<b>Division</b> <u>Missouri Lottery Commission</u>	
<b>DI Name</b> <u>Transfer for Operations Increase</u> <b>DI#</b> <u>1860100</u>	<b>HB Section</b> <u>4.175</u>

**1. AMOUNT OF REQUEST**

	FY 2020 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	3,275,627	3,275,627	E
PSD	0	0	0	0	
TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>3,275,627</b>	<b>3,275,627</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

	FY 2020 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	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	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.*

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

Other Funds: State Lottery Fund (0682)

Other Funds:

**2. 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.**

A corresponding increase is needed to the Transfer to the Lottery Enterprise Fund for Operations for the FY 20 Cost to Continue Pay Plan and the Pull-Tab Vendor Payments Cost to Continue new decision items.

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

**NEW DECISION ITEM**  
**RANK: 2 OF**

<b>Department Revenue</b>	<b>Budget Unit</b> <u>87215N</u>
<b>Division</b> <u>Missouri Lottery Commission</u>	
<b>DI Name</b> <u>Transfer for Operations Increase</u> <b>DI#</b> <u>1860100</u>	<b>HB Section</b> <u>4.175</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.)**

\$3,220,980 in cost to continue funding for Pull-Tab Vendor Payments and \$54,647 for Pay Plan cost to continue.

**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
820-Transfers					3,275,627		3,275,627	0.0		
<b>Total EE</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>3,275,627</b>	<b>0.0</b>	<b>3,275,627</b>	<b>0.0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>3,275,627</b>	<b>0.0</b>	<b>3,275,627</b>	<b>0.0</b>	<b>0</b>	

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-Transfers							0	0.0		
<b>Total EE</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY FUND TRANSFER</b>								
<b>Lottery Trf for OperationsIncr - 1860100</b>								
TRANSFERS OUT	0	0.00	0	0.00	3,275,627	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>3,275,627</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,275,627</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$3,275,627	0.00		0.00



**DECISION ITEM SUMMARY**

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN	
<b>LOTTERY COMMISSION-TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
STATE LOTTERY FUND	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	0	0.00	
TOTAL - TRF	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	0	0.00	
<b>TOTAL</b>	<b>306,072,098</b>	<b>0.00</b>	<b>323,000,000</b>	<b>0.00</b>	<b>293,100,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$306,072,098</b>	<b>0.00</b>	<b>\$323,000,000</b>	<b>0.00</b>	<b>\$293,100,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	

**CORE DECISION ITEM**

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

**1. CORE FINANCIAL SUMMARY**

	FY 2020 Budget Request					FY 2020 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	293,100,000	293,100,000	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>293,100,000</b>	<b>293,100,000</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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:				

**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
2014	267,324,620
2015	270,701,018
2016	308,993,403
2017	297,874,417
2018	306,072,098
<b>Five-Year Benchmark</b>	<b>290,193,111</b>
<b>Benchmark + 1%</b>	<b>293,095,042</b>

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

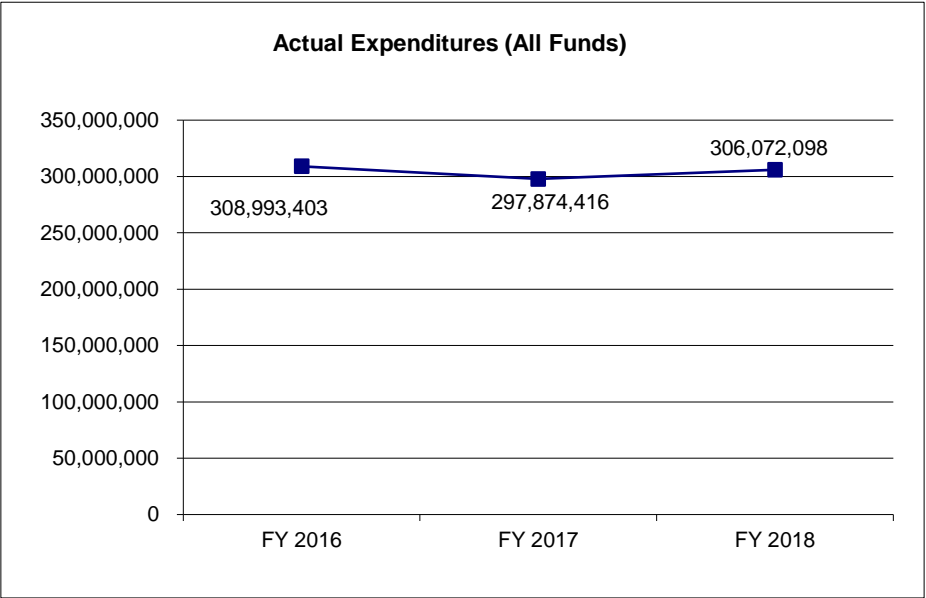
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

**CORE DECISION ITEM**

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

**4. FINANCIAL HISTORY**

	<b>FY 2016 Actual</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Current Yr.</b>
Appropriation (All Funds)	308,993,403	311,000,000	316,000,000	323,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	308,993,403	311,000,000	316,000,000	323,000,000
Actual Expenditures (All Funds)	308,993,403	297,874,416	306,072,098	N/A
Unexpended (All Funds)	0	13,125,584	9,927,902	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	13,125,584	9,927,902	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**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	323,000,000	323,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>323,000,000</b>	<b>323,000,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>							
Core Reduction	160 T137 TRF	0.00	0	0	(29,900,000)	(29,900,000)	
	<b>NET DEPARTMENT CHANGES</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(29,900,000)</b>	<b>(29,900,000)</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	293,100,000	293,100,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>293,100,000</b>	<b>293,100,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	293,100,000	293,100,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>293,100,000</b>	<b>293,100,000</b>	

**DECISION ITEM DETAIL**

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	*****	*****
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	SECURED	SECURED
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	COLUMN	COLUMN
<b>LOTTERY COMMISSION-TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	0	0.00
<b>TOTAL - TRF</b>	<b>306,072,098</b>	<b>0.00</b>	<b>323,000,000</b>	<b>0.00</b>	<b>293,100,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$306,072,098</b>	<b>0.00</b>	<b>\$323,000,000</b>	<b>0.00</b>	<b>\$293,100,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$306,072,098	0.00	\$323,000,000	0.00	\$293,100,000	0.00		0.00