



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 State Tax Commission and Lottery Commission are administered separately.

- The **State Tax Commission** is the agency responsible for ensuring that Missouri property tax assessments are fair, uniform, and equitable throughout the entire State. The Commission has supervisory authority over all assessment officials in the State, monitors the level and quality of assessment programs, and takes corrective action of inequitable assessments.
- The **Missouri Lottery** is a revenue source for Missouri public education. 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.

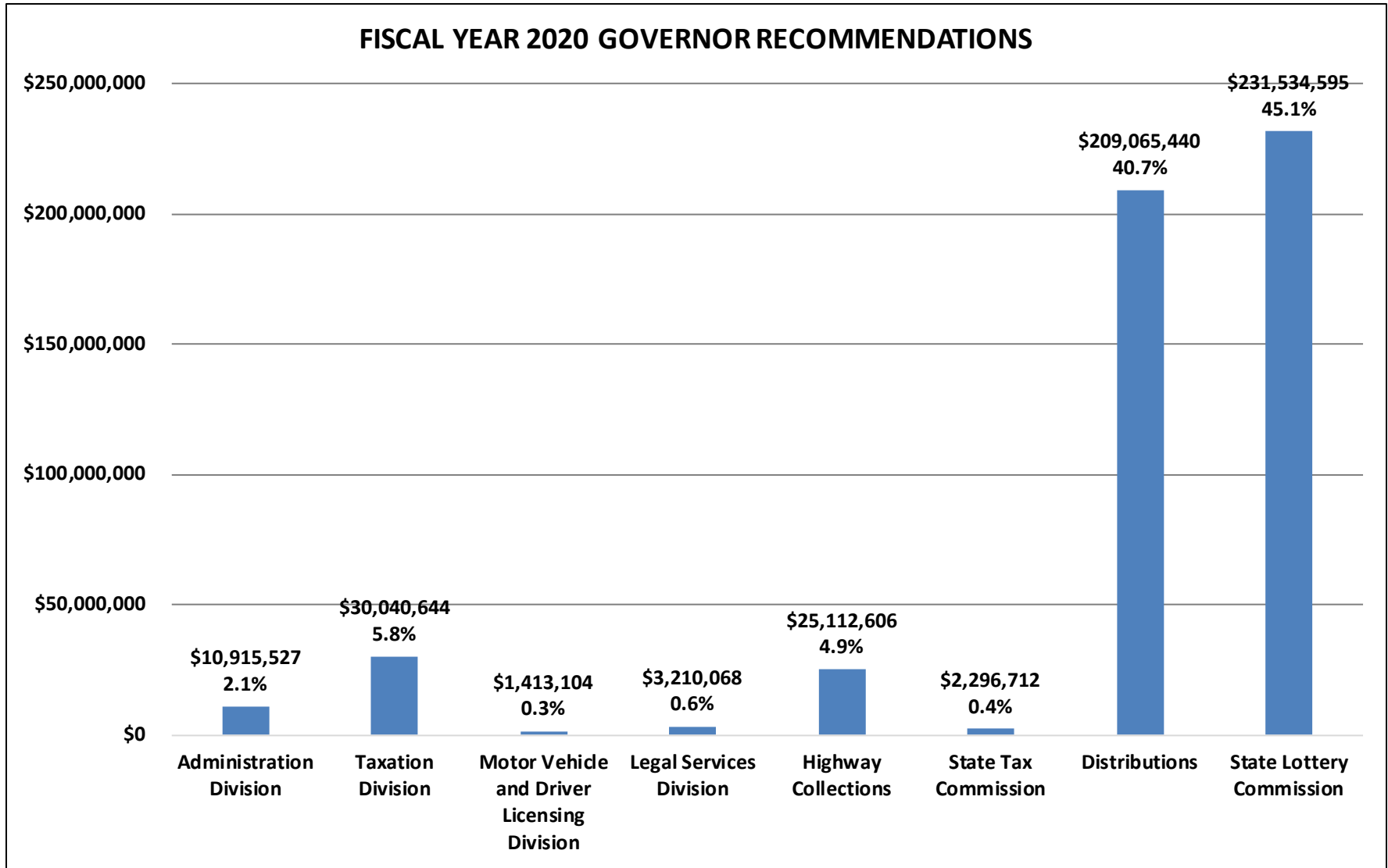


DEPARTMENT OF REVENUE

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 REQUEST	FY 2020 GOVERNOR RECOMMENDS
Administration Division	\$ 8,753,271	\$ 10,903,459	\$ 10,907,183	\$ 10,915,527
Taxation Division	27,110,315	30,742,822	30,173,248	30,040,644
Motor Vehicle and Driver Licensing Division	709,964	1,392,728	1,403,996	1,413,104
Legal Services Division	2,159,164	2,624,104	3,159,985	3,210,068
Highway Collections	22,689,318	24,924,987	24,817,160	25,112,606
State Tax Commission	2,115,634	2,222,126	2,236,039	2,296,712
Distributions	201,132,712	208,998,704	209,065,440	209,065,440
State Lottery Commission	229,848,492	239,118,286	242,393,913	231,534,595
State Legal Expense Fund Transfer	200,000	1	1	1
DEPARTMENTAL TOTAL	\$ 494,718,870	\$ 520,927,217	* \$ 524,156,965	\$ 513,588,697
General Revenue Fund	58,723,593	64,422,290	64,541,902	64,923,978
Federal Funds	2,400,335	4,113,778	4,115,983	4,121,636
Child Support Enforcement Fund	1,291,574	2,116,213	2,116,521	2,116,921
Health Initiatives Fund	53,039	63,107	63,808	64,771
Port Authority AIM Zone Fund	0	100,000	100,000	100,000
Petroleum Storage Tank Insurance Fund	27,844	29,812	30,162	30,598
Motor Vehicle Commission Fund	662,616	985,958	993,309	1,003,438
Conservation Commission Fund	502,228	594,167	601,317	610,195
State Highways and Transportation Department Fund	13,072,334	14,282,999	14,098,842	13,980,080
Lottery Enterprise Fund	63,389,020	65,043,068	68,318,695	57,459,377
Petroleum Inspection Fund	27,115	37,873	38,227	38,758
Motor Fuel Tax Fund	188,109,700	195,000,000	195,000,000	195,000,000
State Lottery Fund	166,459,472	174,075,218	174,075,218	174,075,218
Department of Revenue Specialty Plate Fund	0	16,920	16,955	17,060
Tobacco Control Special Fund	0	45,814	46,026	46,667
Total Full-time Equivalent Employees	1,287.75	1,323.55	1,283.05	1,283.05
General Revenue Fund	867.91	892.02	851.52	851.52
Federal Funds	3.81	4.74	4.74	4.74
Other Funds	416.03	426.79	426.79	426.79

* Does not include \$2,610,490 recommended in the Fiscal Year 2019 Supplemental Appropriations. See the Supplemental section of the Missouri Budget for details regarding the Department of Revenue supplemental appropriations.



**DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Administration Division	\$ 4,829,466	\$ 7,009,703	\$ 7,421,771
Postage	3,923,805	3,793,756	3,393,756
Port Aim Zones	0	100,000	100,000
TOTAL	\$ 8,753,271	\$ 10,903,459	\$ 10,915,527
PERSONAL SERVICE			
General Revenue Fund	1,144,625	1,157,315	1,460,756
Federal Funds	37,666	54,843	56,284
Other Funds	23,430	26,372	27,080
EXPENSE AND EQUIPMENT			
General Revenue Fund	4,050,706	3,954,337	3,660,815
Federal Funds	2,178,116	3,470,006	3,470,006
Other Funds	1,318,728	2,140,586	2,140,586
PROGRAM SPECIFIC DISTRIBUTION			
Other Funds	0	100,000	100,000
TOTAL			
General Revenue Fund	5,195,331	5,111,652	5,121,571
Federal Funds	2,215,782	3,524,849	3,526,290
Other Funds	1,342,158	2,266,958	2,267,666
Total Full-time Equivalent Employees			
General Revenue Fund	32.24	38.66	44.66
Federal Funds	30.44	36.04	42.04
Other Funds	1.12	1.74	1.74
Other Funds	0.68	0.88	0.88

The Administration Division provides executive leadership and administrative support for all department programs including, but not limited to, setting policy, strategic planning, leadership, and overall direction of the department. This division also provides administrative support to the department in the areas of accounting, cash management, procurement, mail processing, archiving, stores, inventory distribution, delivery services, form development, payroll processing, recruitment, training and communication, and child support oversight.

Fiscal Year 2020 Governor's Recommendations

- \$169,088 for investments to enhance quality and efficiencies, focus on service culture, and workforce development.
- \$22,778 for pay plan, including \$21,546 general revenue.
- \$15,666 for the remaining pay periods of the Fiscal Year 2019 approved pay plan, including \$14,749 general revenue.
- \$2,956 for pay plan associated with the recently completed compensation study to move to market-based minimums.
- \$221,580 and six staff reallocated from various divisions.
- (\$420,000) core reduction from the Fiscal Year 2019 appropriation level to offset increased investments to enhance quality and efficiencies, focus on service culture, and workforce development.

**DEPARTMENT OF REVENUE
TAXATION DIVISION**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Taxation Division	\$ 20,822,308	\$ 22,742,822	\$ 22,540,644
Integrated Tax System	6,288,007	8,000,000	7,500,000
TOTAL	\$ 27,110,315	\$ 30,742,822	\$ 30,040,644
PERSONAL SERVICE			
General Revenue Fund	18,664,235	19,869,537	19,303,331
Other Funds	601,012	701,914	721,277
EXPENSE AND EQUIPMENT			
General Revenue Fund	7,842,409	10,155,042	9,999,707
Other Funds	2,659	16,329	16,329
TOTAL			
General Revenue Fund	26,506,644	30,024,579	29,303,038
Other Funds	603,671	718,243	737,606
Total Full-time Equivalent Employees			
General Revenue Fund	589.25	564.05	512.00
Other Funds	22.02	24.42	24.42

The Taxation Division administers and enforces tax laws. The division deposits all tax revenue, issues refunds, and collects and distributes local taxes. The division's collection activities include account management, lien filing, delinquent tax collections (including identifying non-compliant businesses and individuals), tax clearances, and debt offsets. The division has six in-state field offices (St. Louis, Kansas City, Springfield, Jefferson City, Joplin, and Cape Girardeau) that audit businesses required to pay taxes to the State of Missouri. The division's auditors are also stationed in five out-of-state offices (Chicago, Dallas, Georgia, Colorado, and New York) to foster Missouri tax law compliance.

Fiscal Year 2020 Governor's Recommendations

- \$892,840 for investments to enhance quality and efficiencies, focus on service culture, and workforce development.
- \$294,864 for pay plan, including \$284,204 general revenue.
- \$194,635 for the remaining pay periods of the Fiscal Year 2019 approved pay plan, including \$186,080 general revenue.
- \$72,532 for pay plan associated with the recently completed compensation study to move to market-based minimums, including \$72,384 general revenue.
- (\$1,088,938) and (38.50) staff core reduction from the Fiscal Year 2019 appropriation level to offset increased investments to enhance quality and efficiencies, focus on service culture, and workforce development.
- (\$500,000) core reduction from the Fiscal Year 2019 appropriation level.
- (\$568,111) and (13.55) staff reallocated to various divisions.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE AND DRIVER LICENSING DIVISION**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Motor Vehicle and Driver Licensing Division			
TOTAL	\$ 709,964	\$ 1,392,728	\$ 1,413,104
PERSONAL SERVICE			
General Revenue Fund	332,844	383,946	397,539
Federal Funds	0	2,763	2,819
Other Funds	196,901	209,218	215,945
EXPENSE AND EQUIPMENT			
General Revenue Fund	134,397	380,232	380,232
Federal Funds	0	160,776	160,776
Other Funds	45,822	255,793	255,793
TOTAL			
General Revenue Fund	467,241	764,178	777,771
Federal Funds	0	163,539	163,595
Other Funds	242,723	465,011	471,738
Total Full-time Equivalent Employees	15.30	32.05	32.05
General Revenue Fund	9.80	22.05	22.05
Other Funds	5.50	10.00	10.00

The Motor Vehicle and Driver Licensing Division administers Missouri laws that license drivers and suspend, revoke, and disqualify driver licenses; titles/registers motor vehicles, boats, and trailers; and collects required fees and taxes. The division licenses approximately 6,000 dealers and oversees dealer operations to ensure compliance with dealer licensing laws. The division also manages the operations of 177 licensing offices throughout the state and coordinates requests for proposals for these offices.

Fiscal Year 2020 Governor's Recommendations

- \$9,108 for pay plan, including \$5,875 general revenue.
- \$11,268 for the remaining pay periods of the Fiscal Year 2019 approved pay plan, including \$7,718 general revenue.

**DEPARTMENT OF REVENUE
LEGAL SERVICES DIVISION**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Legal Services Division			
TOTAL	\$ 2,159,164	\$ 2,624,104	\$ 3,210,068
PERSONAL SERVICE			
General Revenue Fund	1,447,891	1,546,229	2,114,086
Federal Funds	102,605	214,236	220,597
Other Funds	367,821	508,211	519,957
EXPENSE AND EQUIPMENT			
General Revenue Fund	150,856	112,833	112,833
Federal Funds	81,948	211,154	211,154
Other Funds	8,043	31,441	31,441
TOTAL			
General Revenue Fund	1,598,747	1,659,062	2,226,919
Federal Funds	184,553	425,390	431,751
Other Funds	375,864	539,652	551,398
Total Full-time Equivalent Employees	44.18	54.75	65.30
General Revenue Fund	32.98	40.75	51.30
Federal Funds	2.69	3.00	3.00
Other Funds	8.51	11.00	11.00

The Legal Services/General Counsel Division supports the department’s revenue tax law administration, driver licensing and motor vehicle title/registration administration, and provides legal counsel and representation to the Director of Revenue and divisions. The division includes the Criminal Tax Investigation and the Compliance and Investigation Bureaus, which investigate suspected law violations, prepare cases for prosecution, and perform audits of internal department functions and the license offices throughout the state.

Fiscal Year 2020 Governor’s Recommendations

- \$166,620 and three staff for investments to enhance quality and efficiencies, focus on service culture, and workforce development.
- \$42,067 for pay plan, including \$31,146 general revenue.
- \$22,730 for the remaining pay periods of the Fiscal Year 2019 approved pay plan, including \$17,086 general revenue.
- \$8,016 for pay plan associated with the recently completed compensation study to move to market-based minimums, including \$6,474 general revenue.
- \$346,531 and 7.55 staff reallocated from various divisions.

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Highway Collections - Taxation Division	\$ 1,226,691	\$ 1,558,982	\$ 1,297,476
Highway Collections - Motor Vehicle and Driver Licensing Division	13,244,489	14,742,598	14,539,709
Highway Collections - Legal Services Division	2,160,036	2,389,181	2,453,440
Highway Collections - Attorney Fees	0	1,000	1,000
Highway Collections - Postage	2,864,078	2,952,658	2,952,658
Highway Collections - Administration Division	2,500,713	2,560,281	3,148,036
Highway Collections - Postage - Driver License	693,311	720,287	720,287
TOTAL	\$ 22,689,318	\$ 24,924,987	\$ 25,112,606
PERSONAL SERVICE			
General Revenue Fund	6,920,261	7,417,854	7,666,592
Other Funds	6,933,911	7,457,177	7,660,260
EXPENSE AND EQUIPMENT			
General Revenue Fund	2,696,723	3,224,134	3,465,934
Other Funds	6,138,423	6,825,822	6,319,820
TOTAL			
General Revenue Fund	9,616,984	10,641,988	11,132,526
Other Funds	13,072,334	14,282,999	13,980,080
Total Full-time Equivalent Employees	418.64	442.54	437.54
General Revenue Fund	191.11	215.55	210.55
Other Funds	227.53	226.99	226.99

The Missouri Constitution, Article IV, Sections 30(a), 30(b), and 30(c) requires all state revenues from the existing motor vehicle fuel tax, vehicle taxes, and fees paid by highway users (less collection costs of up to three percent of the amount collected and State Highway Patrol enforcement costs) be used for state and local highways, roads, and bridges, and for constructing and maintaining the state highway system. The Department of Revenue collects and remits these revenues to the State Highways and Transportation Department Fund. Highway Collections functions are distributed between the department's Taxation Division, Motor Vehicle and Driver Licensing Division, Administration Division, and Legal Services/General Counsel Division.

Fiscal Year 2020 Governor's Recommendations

- \$678,072 for investments to enhance quality and efficiencies, focus on service culture, and workforce development.
- \$225,736 for pay plan, including \$112,674 general revenue.
- \$156,375 for the remaining pay periods of the Fiscal Year 2019 approved pay plan, including \$76,330 general revenue.
- \$52,320 for pay plan associated with the recently completed compensation study to move to market-based minimums, including \$42,344 general revenue.
- (\$660,682) and (five) staff core reduction from the Fiscal Year 2019 appropriation level, including (\$418,882) general revenue to offset increased investments to enhance quality and efficiencies, focus on service culture, and workforce development.
- (\$264,202) other funds core reduction for one-time expenditures.

**DEPARTMENT OF REVENUE
STATE TAX COMMISSION**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
State Tax Commission			
TOTAL	\$ 2,115,634	\$ 2,222,126	\$ 2,296,712
PERSONAL SERVICE	1,916,981	2,051,351	2,125,937
EXPENSE AND EQUIPMENT	198,653	170,775	170,775
TOTAL			
General Revenue Fund	2,115,634	2,222,126	2,296,712
Total Full-time Equivalent Employees	36.35	38.00	38.00
General Revenue Fund	36.35	38.00	38.00

A constitutionally created quasi-judicial administrative agency, the State Tax Commission performs six basic functions: equalize inter- and intra-county assessments; conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization; formulate and implement statewide assessment policies and procedures to comport with statutory and constitutional mandates; supervise local assessing officials and local assessment programs to ensure compliance with statewide requirements; conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessments; and assess the distributable property of railroads and other public utilities.

Fiscal Year 2020 Governor’s Recommendations

- \$30,976 for pay plan.
- \$13,913 for the remaining pay periods of the Fiscal Year 2019 approved pay plan.
- \$29,697 for pay plan associated with the recently completed compensation study to move to market-based minimums.

**DEPARTMENT OF REVENUE
DISTRIBUTIONS**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Prosecuting Attorneys and Collection Agencies Fees	\$ 2,431,365	\$ 2,900,000	\$ 2,900,000
County Filing Fees	152,131	275,000	275,000
State Share of Assessment Maintenance Costs	9,956,003	9,956,004	10,022,739
Appropriated Tax Credits	0	0	1
Motor Fuel Tax Distribution to Cities and Counties	188,109,700	195,000,000	195,000,000
Emblem Use Fee Distribution	725	1,000	1,000
County Stock Insurance Tax	120,887	135,700	135,700
Debt Offset For Tax Credits Transfer	82,314	260,000	260,000
Income Tax Check-Off Refund Designations	279,587	471,000	471,000
TOTAL	\$ 201,132,712	\$ 208,998,704	\$ 209,065,440
EXPENSE AND EQUIPMENT			
General Revenue Fund	580,608	900,000	900,000
PROGRAM SPECIFIC DISTRIBUTION			
General Revenue Fund	12,442,404	13,098,704	13,165,440
Other Funds	188,109,700	195,000,000	195,000,000
TOTAL			
General Revenue Fund	13,023,012	13,998,704	14,065,440
Other Funds	188,109,700	195,000,000	195,000,000
Total Full-time Equivalent Employees	0.00	0.00	0.00

PROSECUTING ATTORNEYS AND COLLECTION AGENCIES FEES

Section 136.150, RSMo, provides a 20 percent collection fee to circuit or prosecuting attorneys for delinquent taxes, licenses, or fees recovered on behalf of the state. The department deposits the collection fee in the county treasury with one-half of the fee for use by the attorney's office and one-half to be expended as the county determines.

Section 140.850, RSMo, authorizes the Department of Revenue to use private attorneys or professional collection agencies to collect delinquent taxes owed by resident and non-resident taxpayers (individuals and businesses). The statute restricts the fee to not more than 25 percent of the amount collected.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.

COUNTY FILING FEES

The Department of Revenue is authorized to file certificates of lien with the circuit courts for income, withholding, sales, and use tax delinquencies under Sections 144.380 and 143.902, RSMo. Under Section 144.380(4), RSMo, county recorders may charge the department a fee of \$3.00 per tax lien for filing and \$1.50 per release of a filed tax lien. The department collects these fees from the delinquent taxpayers.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.

**DEPARTMENT OF REVENUE
DISTRIBUTIONS**

STATE SHARE OF ASSESSMENT MAINTENANCE COSTS

The state reimburses a portion of local assessor maintenance assessment costs and expenses.

Fiscal Year 2020 Governor's Recommendations

- \$66,735 for assessment maintenance costs and expenses due to increased statewide parcel count.

APPROPRIATED TAX CREDITS

Fiscal Year 2020 Governor's Recommendations

- \$1 transferred from the Department of Economic Development.

MOTOR FUEL TAX DISTRIBUTION TO CITIES AND COUNTIES

Missouri Constitution Article IV, Section 30(a)(2) requires a 15 percent allocation of the Motor Fuel Tax collections net proceeds to the incorporated cities, towns, and villages of the state to assist in the maintenance of streets and highways.

Missouri Constitution Article IV, Section 30(a)(1) requires a 10 percent allocation of the Motor Fuel Tax collections net proceeds to the counties to assist in the maintenance of county roads, highways, and bridges. In addition, Missouri Constitution Article IV, Section 30(a)(2) requires distributing 15 percent of the net proceeds resulting from any increase in the Motor Fuel Tax rate over the rate in effect on March 31, 1992, to the counties to assist in the maintenance of county roads, highways, and bridges.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.

EMBLEM USE FEE DISTRIBUTION

Individuals requesting a specialty license plate contribute an emblem use fee to the organization sponsoring the specialty plate. If statute allows the individual to remit the emblem use authorization fee to the Department of Revenue, the department must remit these fees to the applicable organization.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.

COUNTY STOCK INSURANCE TAX

The Department of Revenue uses this appropriation to meet the apportionment requirements for the County Stock Insurance Tax required by Section 148.330, RSMo, while holding school districts and counties harmless to reductions from premium tax credits provided to insurance companies.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.

**DEPARTMENT OF REVENUE
DISTRIBUTIONS**

DEBT OFFSET FOR TAX CREDITS TRANSFER

Section 135.815, RSMo, requires that tax credit applicants first use any award to pay off any delinquent income, sales, use, or insurance taxes. After applying all credits toward any delinquencies, the applicant can be issued any remaining credits. The Department of Revenue uses this appropriation to satisfy delinquencies.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.

INCOME TAX CHECK-OFF REFUND DESIGNATIONS

State statutes permit individuals and corporations to contribute a portion of their income tax refund to numerous separate state trust funds and separate charitable trust funds. The taxpayer designates a distribution amount to the various trust funds to transfer from the General Revenue Fund.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.

**DEPARTMENT OF REVENUE
STATE LOTTERY COMMISSION**

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Lottery Commission - Operating	\$ 63,389,020	\$ 65,043,068	\$ 57,459,377
Lottery Commission - Prizes	166,459,472	174,075,218	174,075,218
TOTAL	\$ 229,848,492	\$ 239,118,286	\$ 231,534,595
PERSONAL SERVICE	6,706,459	7,129,896	7,325,225
EXPENSE AND EQUIPMENT	223,138,438	231,978,940	224,199,920
PROGRAM SPECIFIC DISTRIBUTION	3,595	9,450	9,450
TOTAL			
Other Funds	229,848,492	239,118,286	231,534,595
Total Full-time Equivalent Employees	151.79	153.50	153.50
Other Funds	151.79	153.50	153.50

Approved by the voters of Missouri, the Missouri Constitution, Article III, Section 39(b), established the Missouri State Lottery. The Missouri State Lottery transfers all profits to help fund public institutions of elementary, secondary, and higher education. Lottery functions include: recruiting and licensing Lottery retailers; creating, marketing, and distributing Lottery products; collecting revenue from Lottery retailers; paying out Lottery prizes and retailer commissions; and ensuring the security and integrity of the Lottery operations and games.

Fiscal Year 2020 Governor's Recommendations

- \$3,220,980 Lottery Enterprise Fund for the vendor costs associated with increased pull-tab dispensers.
- \$107,769 Lottery Enterprise Fund for pay plan.
- \$54,647 Lottery Enterprise Fund for the remaining pay periods of the Fiscal Year 2019 approved pay plan.
- \$32,913 Lottery Enterprise Fund for pay plan associated with the recently completed compensation study to move to market-based minimums.
- (\$11,000,000) Lottery Enterprise Fund core reduction from the Fiscal Year 2019 appropriation level associated with advertising.

LOTTERY TRANSFER TO EDUCATION

FINANCIAL SUMMARY

	FY 2018 EXPENDITURE	FY 2019 APPROPRIATION	FY 2020 GOVERNOR RECOMMENDS
Other Funds	\$ 306,072,098	\$ 323,000,000	\$ 323,000,000

Section 39(b) of Article III of the Missouri Constitution provides for the transfer of net proceeds to help fund public institutions of elementary, secondary, and higher education.

Fiscal Year 2020 Governor's Recommendations

Continue funding at the current level.