

**MISSOURI
DEPARTMENT OF REVENUE**



FY2020 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2020 BUDGET
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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; licensing drivers and dealers; and overseeing 175 contracted license offices. 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 also includes two investigative 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.

Department strategic overview: FY20 Budget

DEPARTMENT:	<i>Revenue</i>
DIRECTOR:	<i>Joel Walters</i>
DEPARTMENT ASPIRATION:	<i>We assist the citizens and businesses of Missouri to meet their obligations.</i>
HIGHLIGHTS FROM FY18-FY19	<ul style="list-style-type: none"> • Road to 100 - improved percentage of calls answered from 30% in March 2017 to 90% in March 2018 • Opened 5 Tax Assistance Offices in Jefferson City, Kansas City, Springfield, St. Louis, and Joplin • License Plate Reissuance - began issuing bicentennial license plates October 15, 2018 • Integrated Tax System - implemented sales and use, withholding, and individual income taxes • Go Electronic/Digital Economy/Data Analytics/Artificial Intelligence (AI) - promoted electronic filing and developed task force teams to build best in class expertise in critical areas • Organizational Health Index (OHI) Teams - established teams to focus on improvement initiatives • Diversity and Inclusion Employee Council - created council to build diversity strategies • Metrics for Transformation - embedded a metrics driven approach to drive transformation
FY20 PRIORITIES	<ul style="list-style-type: none"> • Real ID - begin issuing Real ID compliant licenses beginning March 25, 2019 • Integrated Tax System - complete all conversions and enhancements • One Stop Shop - implement a streamlined inter-agency online business registration portal • Digital Experience - pursue mobile/web applications • Artificial Intelligence - implement digital technology (BOTS) in Call Centers • Partnerships - establish partnerships with entities to identify efficiencies and share knowledge • Employee Engagement - professional development for current and aspiring leaders
FY21 PREVIEW	<ul style="list-style-type: none"> • Best in Class 3-Year Tax Policy - move Missouri to number one in tax environment in nation • Virtual Mobile Driver License - investigate viability of virtual driver license on mobile devices • Data Analytics and AI - use data analytics and AI to drive efficiencies and optimize performance • Economic Development Partner - use integrated systems to access and analyze data to become best in class economic development partner • Lower Turnover - reduce turnover and become top employer in the state

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

AUDIT REPORTS

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

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Champion for Children	Section 135.341, RSMo	December 31, 2019	
Food Pantry	Section 135.647, RSMo	December 31, 2019	
Public Safety Officer Surviving Spouse	Section 135.090, RSMo	December 31, 2019	
Pediatric Cancer Research Trust Fund	Section 143.1026, RSMo	December, 31, 2019	
Residential Dwelling Accessibilty Tax Credit	Section 135.562, RSMo	December 31, 2019	
Missouri National Guard Foundation Fund	Section 143.1027, RSMo	August, 28, 2020	
Rolling Stock Tax Credit	Section 137.1018, RSMo	August 28, 2020	

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: DEPARTMENT OF REVENUE	
HOUSE BILL SECTION: 4.005, 4.010, 4.015, 4.020, 4.025	DIVISIONS: 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/GOVERNOR 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 9

Department of Revenue	Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C
Divisions - Taxation, MVDL, General Counsel, Administration	
DI Name FY 20 Pay Plan DI# 0000012	HB Section 4.005, 4.010, 4.015, 4.020, 4.025

1. AMOUNT OF REQUEST

	FY 2020 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	

	FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	455,445	4,111	134,997	594,553	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	455,445	4,111	134,997	594,553	
FTE	0.00	0.00	0.00	0.00	

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

Est. Fringe	138,774	1,253	41,134	181,160
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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 (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plate (0775); Tobacco Control (0984); Child Support Enforcement (0169)

Other Funds: State Highways and Transportation (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plate (0775); Tobacco Control (0984); Child Support Enforcement (0169)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2020 budget includes appropriation authority for a 3% pay raise for state employees beginning January 1, 2020.

NEW DECISION ITEM

RANK: 2 OF 9

Department of Revenue		Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u>
Divisions - Taxation, MVDL, General Counsel, Administration		
DI Name <u>FY 20 Pay Plan</u>	DI# <u>0000012</u>	HB Section <u>4.005, 4.010, 4.015, 4.020, 4.025</u>

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

The appropriated amount for the Fiscal Year 20 pay plan was based on personal service appropriations.

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
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	0

Budget Object Class/Job Class	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
100-Salaries and Wages	455,445		4,111		134,997		594,553		0.0	
Total PS	455,445	0.0	4,111	0.0	134,997	0.0	594,553	0.0	0	
Grand Total	455,445	0.0	4,111	0.0	134,997	0.0	594,553	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,235	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,239	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	6,588	0.00
PHOTOGRAPHIC-MACHINE OPER	0	0.00	0	0.00	0	0.00	3,153	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	3,851	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	2,078	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	316	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	329	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	645	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	363	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	419	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	271	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	914	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	633	0.00
SENIOR AUDITOR	0	0.00	0	0.00	0	0.00	602	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	545	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	933	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	415	0.00
ACCOUNTING CLERK	0	0.00	0	0.00	0	0.00	816	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	4,998	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	0	0.00	349	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	0	0.00	362	0.00
PERSONNEL OFFICER	0	0.00	0	0.00	0	0.00	300	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	430	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	379	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	1,195	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	1,318	0.00
TRAINING TECH III	0	0.00	0	0.00	0	0.00	702	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	344	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	6,377	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,000	0.00
PLANNER III	0	0.00	0	0.00	0	0.00	715	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	577	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	0	0.00	307	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	763	0.00
APPEALS REFEREE I	0	0.00	0	0.00	0	0.00	606	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	3,019	0.00
ADMINISTRATIVE ANAL II	0	0.00	0	0.00	0	0.00	1,637	0.00
ADMINISTRATIVE ANAL III	0	0.00	0	0.00	0	0.00	1,832	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	2,301	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	1,839	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	233	0.00
GRAPHIC ARTS SPEC II	0	0.00	0	0.00	0	0.00	586	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	2,443	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	454	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	9,319	0.00
TELEPHONE INFO OPERATOR I REV	0	0.00	0	0.00	0	0.00	2,290	0.00
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	2,281	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	0	0.00	7,428	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	26,997	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	60,129	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	4,720	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	571	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,361	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	594	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	700	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	502	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	0	0.00	903	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	1,642	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	9,145	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	1,731	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,093	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,623	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	3,430	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	783	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	585	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	941	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	316	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	2,625	0.00
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	1,016	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	8,858	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	0	0.00	799	0.00
DEPUTY GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	910	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	2,390	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	955	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	461	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,518	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	223,027	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$223,027	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$109,965	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$113,062	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
Pay Plan - 0000012								
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	699	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	2,010	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	2,709	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$2,709	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$2,709	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	931	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	1,463	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,723	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,321	0.00
ACCOUNTING CLERK	0	0.00	0	0.00	0	0.00	406	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	3,889	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	0	0.00	485	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,160	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	4,832	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	1,304	0.00
LEGISLATIVE COORDINATOR	0	0.00	0	0.00	0	0.00	825	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	575	0.00
TAX COLLECTION TECH I	0	0.00	0	0.00	0	0.00	15,154	0.00
TAX COLLECTION TECH II	0	0.00	0	0.00	0	0.00	3,295	0.00
TAX COLLECTION TECH III	0	0.00	0	0.00	0	0.00	3,194	0.00
TAXPAYER SERVICES SUPV	0	0.00	0	0.00	0	0.00	1,129	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	8,568	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	41,662	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	44,968	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	23,010	0.00
REVENUE PROCESSING TECH IV	0	0.00	0	0.00	0	0.00	4,308	0.00
TAX AUDIT REVIEW SPECIALIST	0	0.00	0	0.00	0	0.00	1,827	0.00
TAX AUDITOR I	0	0.00	0	0.00	0	0.00	18,912	0.00
TAX AUDITOR II	0	0.00	0	0.00	0	0.00	10,025	0.00
TAX AUDITOR III	0	0.00	0	0.00	0	0.00	27,322	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	0	0.00	21,824	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	6,481	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	9,154	0.00
REVENUE MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,159	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,629	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	2,419	0.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	0	0.00	21,407	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Pay Plan - 0000012								
TAX SEASON ASST	0	0.00	0	0.00	0	0.00	6,876	0.00
DEPUTY GENERAL COUNSEL - DIV	0	0.00	0	0.00	0	0.00	178	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,340	0.00
OTHER	0	0.00	0	0.00	0	0.00	109	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	294,864	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$294,864	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$284,204	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$10,660	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Pay Plan - 0000012								
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	9	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	0	0.00	1,550	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	581	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	93	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	470	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	445	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	1,562	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	3,348	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	914	0.00
REVENUE MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	103	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	33	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	9,108	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$9,108	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$5,875	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$42	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$3,191	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	479	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,876	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	589	0.00
AUDITOR I	0	0.00	0	0.00	0	0.00	297	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	211	0.00
ADMINISTRATIVE ANAL I	0	0.00	0	0.00	0	0.00	772	0.00
INVESTIGATOR I	0	0.00	0	0.00	0	0.00	1,524	0.00
INVESTIGATOR II	0	0.00	0	0.00	0	0.00	10,924	0.00
INVESTIGATOR III	0	0.00	0	0.00	0	0.00	3,489	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	2,349	0.00
INVESTIGATION MGR B1	0	0.00	0	0.00	0	0.00	873	0.00
INVESTIGATION MGR B3	0	0.00	0	0.00	0	0.00	453	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	975	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	2,793	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	1,159	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	5,529	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	1,051	0.00
DEPUTY GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,497	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	3,917	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	0	0.00	728	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	323	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	259	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	42,067	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$42,067	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$31,146	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$3,237	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$7,684	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	843	0.00
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,464	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	406	0.00
PRINTING/MAIL TECHNICIAN I	0	0.00	0	0.00	0	0.00	2,489	0.00
PRINTING/MAIL TECHNICIAN II	0	0.00	0	0.00	0	0.00	1,506	0.00
PRINTING/MAIL TECHNICIAN IV	0	0.00	0	0.00	0	0.00	239	0.00
PRINTING/MAIL CUSTOMER SVC REP	0	0.00	0	0.00	0	0.00	275	0.00
STOREKEEPER I	0	0.00	0	0.00	0	0.00	178	0.00
SUPPLY MANAGER I	0	0.00	0	0.00	0	0.00	222	0.00
PROCUREMENT OFCR II	0	0.00	0	0.00	0	0.00	284	0.00
ACCOUNT CLERK II	0	0.00	0	0.00	0	0.00	477	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	370	0.00
ACCOUNTANT II	0	0.00	0	0.00	0	0.00	267	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	249	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	137	0.00
ACCOUNTING GENERALIST I	0	0.00	0	0.00	0	0.00	136	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	0	0.00	203	0.00
PERSONNEL OFFICER	0	0.00	0	0.00	0	0.00	356	0.00
HUMAN RELATIONS OFCR II	0	0.00	0	0.00	0	0.00	269	0.00
PERSONNEL ANAL I	0	0.00	0	0.00	0	0.00	162	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	277	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	358	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	588	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	168	0.00
PERSONNEL CLERK	0	0.00	0	0.00	0	0.00	454	0.00
TELECOMMUN TECH I	0	0.00	0	0.00	0	0.00	178	0.00
MOTOR VEHICLE DRIVER	0	0.00	0	0.00	0	0.00	590	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	564	0.00
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	1,275	0.00
REVENUE PROCESSING TECH III	0	0.00	0	0.00	0	0.00	334	0.00
FACILITIES OPERATIONS MGR B2	0	0.00	0	0.00	0	0.00	340	0.00
FISCAL & ADMINISTRATIVE MGR B1	0	0.00	0	0.00	0	0.00	1,021	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	333	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	398	0.00
HUMAN RESOURCES MGR B2	0	0.00	0	0.00	0	0.00	409	0.00
REVENUE MANAGER, BAND 1	0	0.00	0	0.00	0	0.00	369	0.00
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	321	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	1,392	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	482	0.00
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	500	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	636	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	259	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	22,778	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$22,778	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$21,546	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$832	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$400	0.00

NEW DECISION ITEM

RANK: 2 OF 9

Department of Revenue	Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C
Divisions - Taxation, MVDL, General Counsel, Administration	
DI Name Pay Plan - FY 2019 Cost to Continue DI# 0000013	HB Section 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	
PS	301,963	2,205	96,506	400,674		PS	301,963	2,205	96,506	400,674	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>301,963</u>	<u>2,205</u>	<u>96,506</u>	<u>400,674</u>		Total	<u>301,963</u>	<u>2,205</u>	<u>96,506</u>	<u>400,674</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	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.

Est. Fringe	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.

Other Funds: State Highways and Transportation (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plate (0775); Tobacco Control (0984); Child Support Enforcement (0169)

Other Funds: State Highways and Transportation (0644); Health Initiatives (0275); Petroleum Storage Tank (0585); Conservation Commission (0609); Petroleum Inspection (0662); Motor Vehicle Commission (0588); DOR Specialty Plate (0775); Tobacco Control (0984); Child Support Enforcement (0169)

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 9

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

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

The appropriated amount for the Fiscal Year 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	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		
Total PS	301,963	0.0	2,205	0.0	96,506	0.0	400,674	0.0	0	
Grand Total	301,963	0.0	2,205	0.0	96,506	0.0	400,674	0.0	0	

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	
100-Salaries and Wages	301,963		2,205		96,506		400,674	0.0		
Total PS	301,963	0.0	2,205	0.0	96,506	0.0	400,674	0.0	0	
Grand Total	301,963	0.0	2,205	0.0	96,506	0.0	400,674	0.0	0	

DECISION ITEM DETAIL

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

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DECISION ITEM DETAIL

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

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DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

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DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM DETAIL

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

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DECISION ITEM DETAIL

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

NEW DECISION ITEM

RANK: 2 OF 9

Department of Revenue	Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C
Divisions - Taxation, MVDL, General Counsel, Administration	
DI Name FY 20 Market Adjustment Pay Plan DI# 0000018	HB Section 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		
PS	0	0	0	0	0		124,158	1,542	10,124	135,824		
EE	0	0	0	0	0		0	0	0	0		
PSD	0	0	0	0	0		0	0	0	0		
TRF	0	0	0	0	0		0	0	0	0		
Total	0	0	0	0	0		124,158	1,542	10,124	135,824		
FTE	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00		
Est. Fringe	0	0	0	0			37,831	470	3,085	41,386		

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

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

Other Funds:

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2020 budget includes appropriation authority for a pay plan associated with the recently completed compensation study to move employee salaries to market-based minimums, with increases capped at 15%. The pay plan begins on January 1, 2020.

NEW DECISION ITEM

RANK: 2 OF 9

Department of Revenue			Budget Unit	<u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u>	
Divisions - Taxation, MVDL, General Counsel, Administration					
DI Name	<u>FY 20 Market Adjustment Pay Plan</u>	DI#	<u>0000018</u>	HB Section	<u>4.005, 4.010, 4.015, 4.020, 4.025</u>

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

The appropriated amounts for the pay plan are based on a recent CBIZ compensation study which identified job classes below the market median pay level and job classes below the market-based minimum. Those positions are being increased from their current appropriation level to the market-based minimum, with individual raises capped at 15%.

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
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	0

Budget Object Class/Job Class	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
100-Salaries and Wages	124,158		1,542		10,124		135,824	0.0		
Total PS	124,158	0.0	1,542	0.0	10,124	0.0	135,824	0.0	0	
Grand Total	124,158	0.0	1,542	0.0	10,124	0.0	135,824	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CBIZ - 0000018								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	719	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	4,622	0.00
SENIOR AUDITOR	0	0.00	0	0.00	0	0.00	3,261	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	1,087	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	43	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	1,391	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	1,004	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	2,110	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	17,835	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	5,451	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	6,982	0.00
REVENUE FIELD SERVICES COOR	0	0.00	0	0.00	0	0.00	3,833	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,117	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	1,028	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	50,483	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$50,483	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$40,507	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$9,976	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
CBIZ - 0000018								
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	1,837	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,837	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,837	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$1,837	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CBIZ - 0000018								
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	871	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	852	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	23,005	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,691	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	5,887	0.00
TAX AUDITOR III	0	0.00	0	0.00	0	0.00	4,504	0.00
TAX AUDIT SUPV	0	0.00	0	0.00	0	0.00	34,722	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	72,532	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$72,532	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$72,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$148	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CBIZ - 0000018								
AUDITOR II	0	0.00	0	0.00	0	0.00	2,961	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,293	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	3,762	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	8,016	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$8,016	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$6,474	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,542	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CBIZ - 0000018								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	203	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	732	0.00
ACCOUNTANT III	0	0.00	0	0.00	0	0.00	25	0.00
ACCOUNTING TECHNICIAN	0	0.00	0	0.00	0	0.00	42	0.00
TRAINING TECH I	0	0.00	0	0.00	0	0.00	274	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	0	0.00	0	0.00	559	0.00
REVENUE SECTION SUPV	0	0.00	0	0.00	0	0.00	426	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	695	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	2,956	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$2,956	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$2,956	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 5 OF 9

Department of Revenue	Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u>
Divisions of Taxation, MVDL, General Counsel, Administration	
DI Name - DOR Reinvestments DI# 1860004	HB Section <u>4.005, 4.010, 4.015, 4.020, 4.025</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	0		PS	916,620	0	0	916,620		
EE	0	0	0	0	0		EE	990,000	0	0	990,000		
PSD	0	0	0	0	0		PSD	0	0	0	0		
TRF	0	0	0	0	0		TRF	0	0	0	0		
Total	0	0	0	0	0		Total	1,906,620	0	0	1,906,620		
FTE	0.00	0.00	0.00	0.00	0.00		FTE	3.00	0.00	0.00	3.00		

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

Est. Fringe	317,130	0	0	317,130
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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 type="checkbox"/> Pay Plan	<input checked="" type="checkbox"/> Other: _____	

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

The Department of Revenue (DOR) approached the FY20 budget process differently and identified \$2,169,620 in core reductions from the Fiscal Year (FY) 2019 core. We identified areas that, if reallocated and invested differently, would achieve positive results in improved technology, customer service, workforce development and employee satisfaction. Even with these investments, the Department still reduced its FY20 budget by a net of \$263,000.

NEW DECISION ITEM

RANK: 5 OF 9

Department of Revenue	Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u>
Divisions of Taxation, MVDL, General Counsel, Administration	
DI Name - DOR Reinvestments DI# 1860004	HB Section <u>4.005, 4.010, 4.015, 4.020, 4.025</u>

Using Artificial Intelligence and Digital Technology, the Department will restructure its website and update the call centers to quickly and accurately respond to customer inquiries. Sophisticated data analytics will enable us to provide the most in-demand information to websites and call centers allowing taxpayers to quickly gather information and decrease the amount of time interacting with the Department. Chat-bot technology in our call centers allows us to answer high volume questions such as how to make a payment, setting up a payment plan, and the status of an individual income tax refund. Our call center agents will be available to answer more in-depth questions or free up staff to perform other critical business functions such as focusing resources on audits or investigations to increase collections and compliance.

As more and more online interactions take place through handheld devices, DOR needs to develop mobile applications that allow citizens to meet their obligations through their Smartphones. Mobile applications will help lower citizen's cost of doing business with the state by providing information they need, when they need it. A DOR Mobile App can provide quick access to frequently visited areas (such as making payments or filing tax returns), provide updates on new services and aggregate all notices in one place. We will be able to track the number of people who have downloaded the app, and will aggregate their feedback on how to improve it.

The DOR will also pursue a pilot to modernize our driver license by allowing the option of a digital license accessible through a mobile device (mDL). If Missouri were to become an early adopter of this emerging technology, Missourians would be one the first groups of people to realize the benefits of this digital technology. The optional mDL allows the document holder to control the personal information displayed or shared, keeping themselves and their Personally Identifiable Information (PII) safe. Additionally, the use of an mDL may provide direct communication between the department and the license holder through the mDL application.

This request also allows the Department to dedicate additional field investigators to further enforce the Tobacco Master Settlement Agreement (MSA). Missouri's diligence in its enforcement of the MSA is subject to arbitration for each enforcement year since 2003. Going forward, if Missouri is found to not have diligently enforced the MSA, it is at risk of receiving less than the \$140 million annual MSA payment.

As part of the continuous improvement process, we believe the experience of an Internal Audit Director allows the Department to better identify performance, efficiencies and compliance enhancements.

DOR's vision is to be the most sought after employer in state government, and in the top 10 of all employers in the state. To work towards achieving this vision, compensation must be structured such that DOR pays in the top 10% of all government agencies at each grade level. The DOR can begin creating this compensation structure by establishing pay for performance criteria that allows us to reward and recognize employees for extraordinary effort and performance. To embed transformation into our Department, we must make it clear to employees that exceptional performance will result in salary growth. DOR must also continue to invest in key areas and hire the right positions to continue moving us forward.

NEW DECISION ITEM

RANK: 5 OF 9

Department of Revenue	Budget Unit <u>86104C, 86110C, 86115C, 86120C, 86130C, 86135C</u>
Divisions of Taxation, MVDL, General Counsel, Administration	
DI Name - DOR Reinvestments DI# 1860004	HB Section <u>4.005, 4.010, 4.015, 4.020, 4.025</u>

All the proposed investments are tied to building business infrastructure or workforce development. The Department strives to enhance the customer experience and the use of technology to identify and capture other efficiencies such as expanding taxpayer assistance offices, increasing the quality of service in the license offices, improved training and development of staff, travel and logistics to enhance customer service teams outside of large metro areas, and improving assessment and reaction times to deal with emerging customer issues.

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

The Department based its costs on estimates provided from vendors and other states' experience in artificial intelligence and digital technology. Investigators and Internal Audit Director salaries are based on market assessments. Pay for performance was calculated at two percent of the FY19 core personal services.

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

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

NEW DECISION ITEM

RANK: 5 OF 9

Department of Revenue		Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C								
Divisions of Taxation, MVDL, General Counsel, Administration										
DI Name - DOR Reinvestments		HB Section 4.005, 4.010, 4.015, 4.020, 4.025								
DI# 1860004										
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	916,620	3.0					916,620	3.0		
Total PS	916,620	3.0	0	0.0	0	0.0	916,620	3.0	0	
190 - Supplies	200,000						200,000			
400 - Professional Services	790,000						790,000			
Total EE	990,000		0		0		990,000		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers							0			
Total TRF	0		0		0		0		0	
Grand Total	1,906,620	3.0	0	0.0	0	0.0	1,906,620	3.0	0	

NEW DECISION ITEM

RANK: 5 OF 9

Department of Revenue	Budget Unit	86104C, 86110C, 86115C, 86120C, 86130C, 86135C
Divisions of Taxation, MVDL, General Counsel, Administration		
DI Name - DOR Reinvestments	DI#	1860004
	HB Section	4.005, 4.010, 4.015, 4.020, 4.025

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.

Number of Chat Bot Calls
Number of Pilot Participants
Number of Investigations

6b. Provide a measure(s) of the program's quality.

Customer Service Surveys
Evaluations from law enforcement, retailers, liquor establishments
Number of violations

6c. Provide a measure(s) of the program's impact.

Increased revenue collections
Increased revenue collections
Retention/Recruitment

6d. Provide a measure(s) of the program's efficiency.

Return on investments
Employee Performance

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
DOR Reinvestments - 1860004								
TELEPHONE INFO OPERATOR II REV	0	0.00	0	0.00	0	0.00	126,084	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	42,609	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	168,693	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	509,379	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	509,379	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$678,072	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$678,072	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
DOR Reinvestments - 1860004								
REVENUE PROCESSING TECH I	0	0.00	0	0.00	0	0.00	269,348	0.00
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	269,349	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	538,697	0.00
SUPPLIES	0	0.00	0	0.00	0	0.00	73,522	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	280,621	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	354,143	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$892,840	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$892,840	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
DOR Reinvestments - 1860004								
INVESTIGATOR I	0	0.00	0	0.00	0	0.00	101,620	2.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	65,000	1.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	166,620	3.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$166,620	3.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$166,620	3.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
DOR Reinvestments - 1860004								
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	42,610	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	42,610	0.00
SUPPLIES	0	0.00	0	0.00	0	0.00	126,478	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	126,478	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$169,088	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$169,088	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
HWY COLL MV/DL SYSTEM									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	79,319	1.50	179,550	3.00	179,550	3.00	179,550	3.00	3.00
TOTAL - PS	79,319	1.50	179,550	3.00	179,550	3.00	179,550	3.00	3.00
EXPENSE & EQUIPMENT									
GENERAL REVENUE	1,890	0.00	0	0.00	0	0.00	0	0.00	0.00
TOTAL - EE	1,890	0.00	0	0.00	0	0.00	0	0.00	0.00
TOTAL	81,209	1.50	179,550	3.00	179,550	3.00	179,550	3.00	3.00
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	2,709	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	2,709	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	2,709	0.00	0.00
Pay Plan FY19-Cost to Continue - 0000013									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	1,050	0.00	1,050	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	1,050	0.00	1,050	0.00	0.00
TOTAL	0	0.00	0	0.00	1,050	0.00	1,050	0.00	0.00
CBIZ - 0000018									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,837	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,837	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	1,837	0.00	0.00
GRAND TOTAL	\$81,209	1.50	\$179,550	3.00	\$180,600	3.00	\$185,146	3.00	3.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

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

Est. Fringe	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.

Est. Fringe	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.

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 color of vehicle, 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 experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.

CORE DECISION ITEM

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

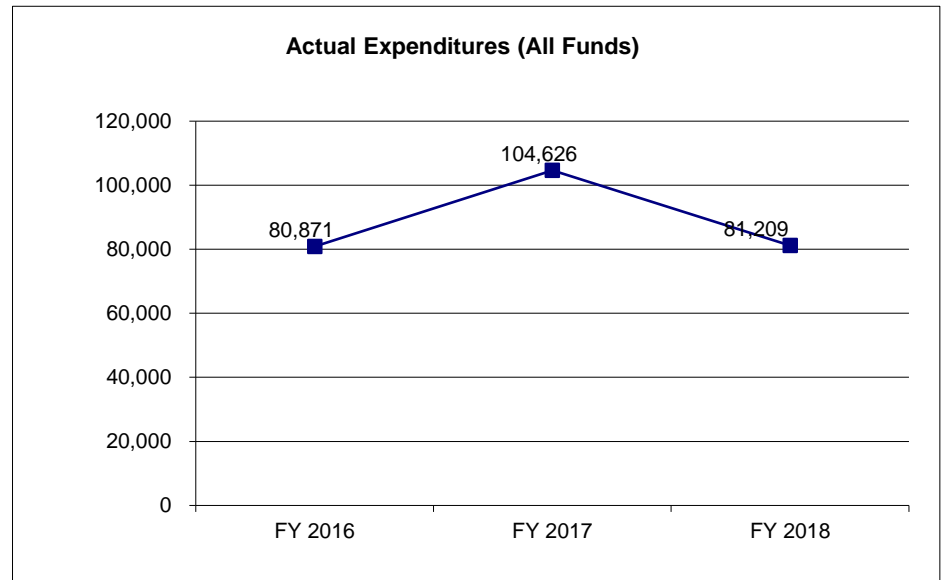
During the 2016 legislative session, HB2216 was filed to create a "Department of Revenue Technology Fund" which would be funded by an administrative fee collected by the Department for processing notice of liens on motor vehicles. Monies from this fund would be used toward replacing the Department's outdated system with an integrated solution to realize the benefits mentioned above. The Appropriations Committee included spending authority of \$3 million from the Technology Fund in the Fiscal Year (FY) 2017 budget in anticipation of the bill becoming law. The bill, however, did not pass. The \$3 million spending authority was removed in the FY18 budget. In the 2017 legislative session, there were two bills for this purpose: SB269 and HB 445. Once again, the bills were not passed.

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

Motor Vehicle and Driver Licensing

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

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

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
CORE								
MANAGEMENT ANALYSIS SPEC I	46,161	1.00	46,250	1.00	46,250	1.00	46,250	1.00
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	133,300	2.00
TOTAL - PS	79,319	1.50	179,550	3.00	179,550	3.00	179,550	3.00
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
TOTAL - EE	1,890	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$81,209	1.50	\$179,550	3.00	\$179,550	3.00	\$179,550	3.00
GENERAL REVENUE	\$81,209	1.50	\$179,550	3.00	\$179,550	3.00	\$179,550	3.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
HIGHWAY COLLECTIONS									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	6,840,942	189.61	7,238,304	212.55	7,238,304	207.55	7,087,001	207.55	
STATE HWYS AND TRANS DEPT	6,933,911	227.53	7,457,177	226.99	7,457,177	226.99	7,457,177	226.99	
TOTAL - PS	13,774,853	417.14	14,695,481	439.54	14,695,481	434.54	14,544,178	434.54	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,694,833	0.00	3,224,134	0.00	3,224,134	0.00	2,956,555	0.00	
STATE HWYS AND TRANS DEPT	6,138,423	0.00	6,825,822	0.00	6,561,620	0.00	6,319,820	0.00	
TOTAL - EE	8,833,256	0.00	10,049,956	0.00	9,785,754	0.00	9,276,375	0.00	
TOTAL	22,608,109	417.14	24,745,437	439.54	24,481,235	434.54	23,820,553	434.54	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	109,965	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	113,062	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	223,027	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	223,027	0.00	
Pay Plan FY19-Cost to Continue - 0000013									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	75,280	0.00	75,280	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	80,045	0.00	80,045	0.00	
TOTAL - PS	0	0.00	0	0.00	155,325	0.00	155,325	0.00	
TOTAL	0	0.00	0	0.00	155,325	0.00	155,325	0.00	
CBIZ - 0000018									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	40,507	0.00	
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	9,976	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	50,483	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	50,483	0.00	

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
DOR Reinvestments - 1860004								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	168,693	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	168,693	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	509,379	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	509,379	0.00
TOTAL	0	0.00	0	0.00	0	0.00	678,072	0.00
GRAND TOTAL	\$22,608,109	417.14	\$24,745,437	439.54	\$24,636,560	434.54	\$24,927,460	434.54

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86110C</u>
Divisions: Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel's Office	
Core	HB Section <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	7,087,001	0	7,457,177	14,544,178	
EE	3,224,134	0	6,561,620	9,785,754		EE	2,956,555	0	6,319,820	9,276,375	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	10,462,438	0	14,018,797	24,481,235		Total	10,043,556	0	13,776,997	23,820,553	
FTE	207.55	0.00	226.99	434.54		FTE	207.55	0.00	226.99	434.54	

Est. Fringe	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.

Est. Fringe	4,777,030	0	5,135,000	9,912,030
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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: State Highways and Transportation Department Fund (0644)

2. CORE DESCRIPTION

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

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

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

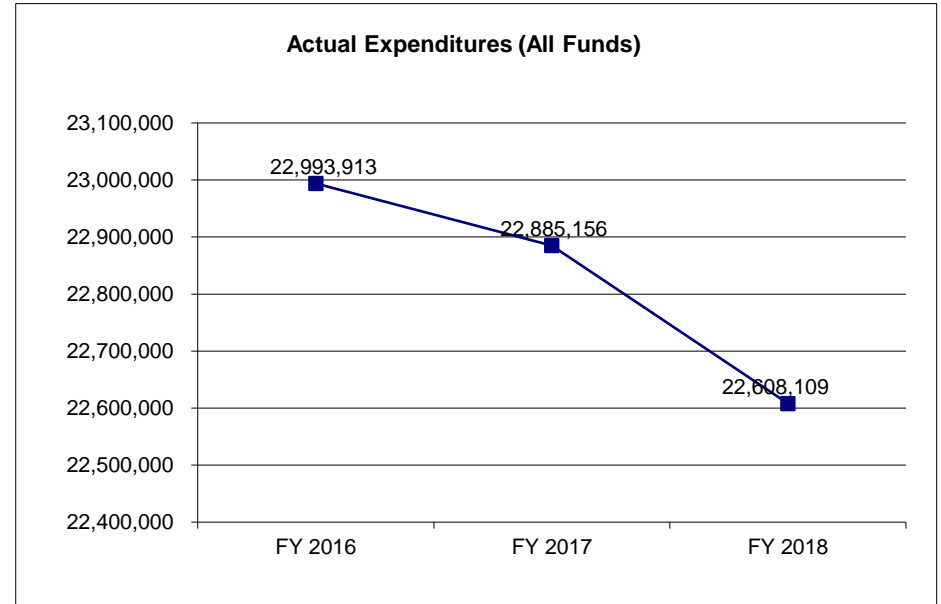
Highway Collections

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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:	FY 2019		FY 2020 Gov Rec	
	GR	HWY	GR	HWY
Division Allocations				
Motor Vehicle and Driver Licensing	\$5,602,052	\$8,960,996	\$5,133,389	\$8,332,488
Taxation	\$481,653	\$1,077,329	\$481,653	\$784,500
General Counsel's Office	\$1,191,634	\$1,198,547	\$1,191,634	\$1,198,547
Administration	\$1,685,307	\$874,974	\$1,735,088	\$1,290,309
Postage	\$1,501,792	\$2,171,153	\$1,501,792	\$2,171,153
	<u>\$10,462,438</u>	<u>\$14,282,999</u>	<u>\$10,043,556</u>	<u>\$13,776,997</u>

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			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	
			Total	439.54	10,462,438	0	14,282,999	24,745,437	
DEPARTMENT CORE ADJUSTMENTS									
1x Expenditures	1792	1774	EE	0.00	0	0	(264,202)	(264,202)	FY19 one-time funding - Implement Legislation-RealID
Core Reduction	1818	1768	PS	(2.00)	0	0	0	0	Core reallocation to reinvest in Department initiatives with requesting new funding.
Core Reallocation	1804	1768	PS	0.00	75,000	0	0	75,000	Core reallocation to more closely align the budget with planned expenditures
Core Reallocation	1804	1773	PS	(2.35)	0	0	(122,506)	(122,506)	Core reallocation to more closely align the budget with planned expenditures
Core Reallocation	1804	1791	PS	2.70	0	0	415,335	415,335	Core reallocation to more closely align the budget with planned expenditures
Core Reallocation	1804	1771	PS	(0.35)	0	0	(292,829)	(292,829)	Core reallocation to more closely align the budget with planned expenditures
Core Reallocation	1804	1762	PS	0.00	(75,000)	0	0	(75,000)	Core reallocation to more closely align the budget with planned expenditures

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
DEPARTMENT CORE ADJUSTMENTS								
Core Reallocation	1818 1762	PS	(3.00)	0	0	0		0 Core reallocation to reinvest in Department initiatives with requesting new funding.
NET DEPARTMENT CHANGES			(5.00)	0	0	(264,202)	(264,202)	
DEPARTMENT CORE REQUEST								
		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	
		Total	434.54	10,462,438	0	14,018,797	24,481,235	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1818 1768	PS	2.00	0	0	0		0 Core reallocation to reinvest in Department initiatives with requesting new funding.
Core Reduction	2122 1768	PS	(2.00)	(25,219)	0	0	(25,219)	Reduction/Reinvestment
Core Reduction	2122 1762	PS	(3.00)	(126,084)	0	0	(126,084)	Reduction/Reinvestment
Core Reduction	2122 1774	EE	0.00	0	0	(241,800)	(241,800)	Reduction/Reinvestment
Core Reduction	2122 1763	EE	0.00	(267,579)	0	0	(267,579)	Reduction/Reinvestment
Core Reallocation	1818 1762	PS	3.00	0	0	0		0 Core reallocation to reinvest in Department initiatives with requesting new funding.
NET GOVERNOR CHANGES			0.00	(418,882)	0	(241,800)	(660,682)	
GOVERNOR'S RECOMMENDED CORE								
		PS	434.54	7,087,001	0	7,457,177	14,544,178	

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
HIGHWAY COLLECTIONS**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	2,956,555	0	6,319,820	9,276,375	
	Total	434.54	10,043,556	0	13,776,997	23,820,553	

DECISION ITEM DETAIL

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

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
MANAGEMENT ANALYSIS SPEC I	340,239	8.88	421,416	10.80	421,416	10.80	421,416	10.80
MANAGEMENT ANALYSIS SPEC II	121,980	2.84	132,266	3.00	132,266	3.00	132,266	3.00
PLANNER III	49,400	1.00	47,332	1.00	47,332	1.00	47,332	1.00
PERSONNEL CLERK	51,837	1.64	37,892	1.62	37,892	1.62	37,892	1.62
TELECOMMUN TECH I	26,175	0.66	20,213	0.62	20,213	0.62	20,213	0.62
LEGISLATIVE COORDINATOR	51,144	1.05	50,493	1.00	50,493	1.00	50,493	1.00
APPEALS REFEREE I	39,708	1.00	40,057	1.00	40,057	1.00	40,057	1.00
ADMINISTRATIVE ANAL I	179,235	5.76	199,141	5.95	199,141	5.95	199,141	5.95
ADMINISTRATIVE ANAL II	88,067	2.45	108,078	3.00	108,078	3.00	108,078	3.00
ADMINISTRATIVE ANAL III	114,205	2.78	121,092	3.00	121,092	3.00	121,092	3.00
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	151,222	6.10
INVESTIGATOR III	70,631	1.52	121,930	2.00	121,930	2.00	121,930	2.00
MOTOR VEHICLE DRIVER	18,197	0.68	15,314	0.62	15,314	0.62	15,314	0.62
GRAPHIC ARTS SPEC II	21,474	0.56	38,676	1.00	38,676	1.00	38,676	1.00
TAX COLLECTION TECH I	109,244	4.48	160,582	6.50	160,582	6.50	160,582	6.50
TAX COLLECTION TECH III	21,152	0.72	29,934	1.00	29,934	1.00	29,934	1.00
REVENUE SECTION SUPV	598,183	16.17	649,965	17.00	615,322	16.65	615,322	16.65
TELEPHONE INFO OPERATOR I REV	161,888	6.65	150,585	6.00	150,585	6.00	150,585	6.00
TELEPHONE INFO OPERATOR II REV	78,867	2.90	150,306	5.00	150,306	4.00	24,222	2.00
REVENUE FIELD SERVICES COOR	526,846	13.65	311,627	7.00	492,792	13.00	492,792	13.00
REVENUE PROCESSING TECH I	1,791,776	73.36	1,893,570	83.92	1,771,064	75.57	1,771,064	75.57
REVENUE PROCESSING TECH II	3,336,890	120.42	4,243,223	133.06	3,945,986	129.06	3,920,767	131.06
REVENUE PROCESSING TECH III	375,710	12.56	397,872	14.13	310,818	14.13	310,818	14.13
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	37,897	0.62
FISCAL & ADMINISTRATIVE MGR B1	90,598	1.58	90,165	1.62	90,165	1.62	90,165	1.62
FISCAL & ADMINISTRATIVE MGR B2	39,133	0.65	39,401	0.62	39,401	0.62	39,401	0.62
FISCAL & ADMINISTRATIVE MGR B3	48,136	0.67	46,421	0.62	46,421	0.62	46,421	0.62
HUMAN RESOURCES MGR B2	37,982	0.64	33,239	0.62	33,239	0.62	33,239	0.62
INVESTIGATION MGR B1	36,583	0.62	59,824	1.00	59,824	1.00	59,824	1.00
INVESTIGATION MGR B3	55,279	0.78	108,926	1.50	108,926	1.50	108,926	1.50

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
REVENUE MANAGER, BAND 1	555,472	10.73	605,869	10.87	605,869	10.87	605,869	10.87
REVENUE MANAGER, BAND 2	214,724	3.13	114,342	3.00	114,342	3.00	114,342	3.00
REVENUE MANAGER, BAND 3	75,947	1.05	72,483	1.00	72,483	1.00	72,483	1.00
STATE DEPARTMENT DIRECTOR	112,534	0.88	107,669	0.60	107,669	0.60	107,669	0.60
DESIGNATED PRINCIPAL ASST DEPT	182,591	2.09	158,593	0.92	227,886	1.62	227,886	1.62
DIVISION DIRECTOR	145,209	1.67	51,920	0.63	51,920	0.63	51,920	0.63
DESIGNATED PRINCIPAL ASST DIV	48,038	1.14	0	0.00	38,654	1.00	38,654	1.00
ASSOCIATE COUNSEL	77,351	1.60	61,971	2.20	61,971	2.20	61,971	2.20
PARALEGAL	23,512	0.62	20,894	0.62	20,894	0.62	20,894	0.62
LEGAL COUNSEL	220,341	4.97	173,370	4.63	173,370	4.63	173,370	4.63
CHIEF COUNSEL	63,000	0.63	67,335	0.50	67,335	0.50	67,335	0.50
SENIOR COUNSEL	457,319	7.89	587,507	8.16	587,507	8.16	587,507	8.16
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	52,891	1.00
DEPUTY GENERAL COUNSEL	93,755	1.20	60,365	0.66	60,365	0.66	60,365	0.66
MANAGING COUNSEL	180,965	2.60	158,561	2.00	158,561	2.00	158,561	2.00
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	63,198	1.20
SPECIAL ASST PROFESSIONAL	14,820	0.30	30,485	0.60	30,485	0.60	30,485	0.60
SPECIAL ASST OFFICE & CLERICAL	98,057	2.14	100,345	2.24	100,345	2.24	100,345	2.24
TOTAL - PS	13,774,853	417.14	14,695,481	439.54	14,695,481	434.54	14,544,178	434.54
TRAVEL, IN-STATE	14,346	0.00	22,758	0.00	18,258	0.00	18,258	0.00
TRAVEL, OUT-OF-STATE	2,550	0.00	21,475	0.00	22,475	0.00	22,475	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	7,241,868	0.00	7,740,781	0.00	7,623,661	0.00	7,356,082	0.00
PROFESSIONAL DEVELOPMENT	59,387	0.00	43,619	0.00	42,619	0.00	42,619	0.00
COMMUNICATION SERV & SUPP	319,017	0.00	67,771	0.00	67,771	0.00	67,771	0.00
PROFESSIONAL SERVICES	558,083	0.00	1,954,186	0.00	1,856,676	0.00	1,614,876	0.00
M&R SERVICES	85,393	0.00	115,905	0.00	115,905	0.00	115,905	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	52	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
OFFICE EQUIPMENT	52,917	0.00	53,148	0.00	8,076	0.00	8,076	0.00
OTHER EQUIPMENT	286,888	0.00	18,002	0.00	18,002	0.00	18,002	0.00
PROPERTY & IMPROVEMENTS	6,722	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	3,656	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	8,833,256	0.00	10,049,956	0.00	9,785,754	0.00	9,276,375	0.00
GRAND TOTAL	\$22,608,109	417.14	\$24,745,437	439.54	\$24,481,235	434.54	\$23,820,553	434.54
GENERAL REVENUE	\$9,535,775	189.61	\$10,462,438	212.55	\$10,462,438	207.55	\$10,043,556	207.55
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$13,072,334	227.53	\$14,282,999	226.99	\$14,018,797	226.99	\$13,776,997	226.99

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.

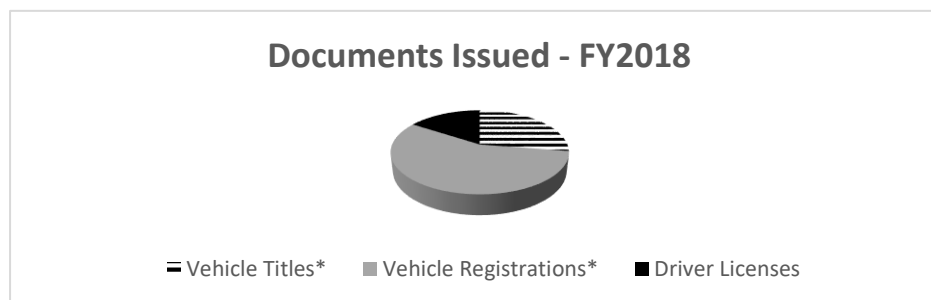
Responsibilities included in the Highway Collections funding include:

- 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.

Documents Issued	FY2017	FY2018
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

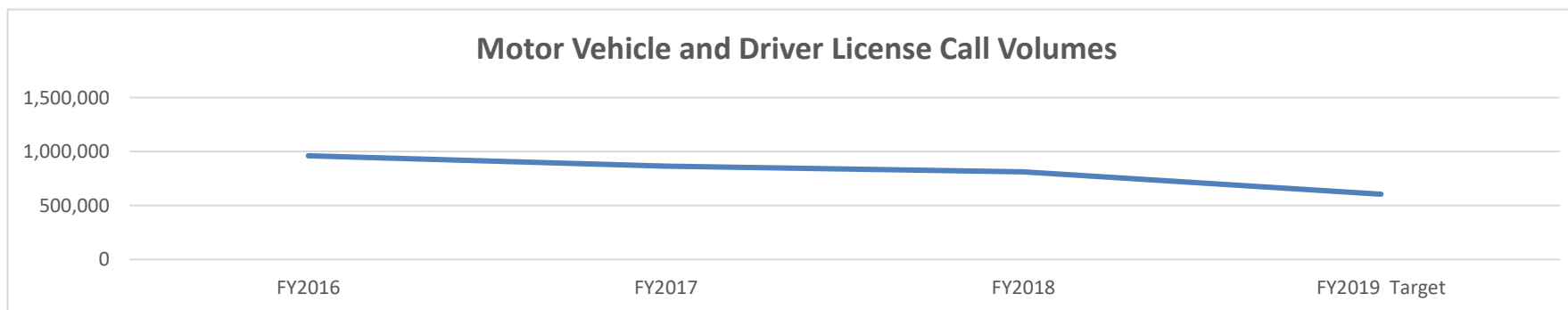
Program Name - Highway Collections

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

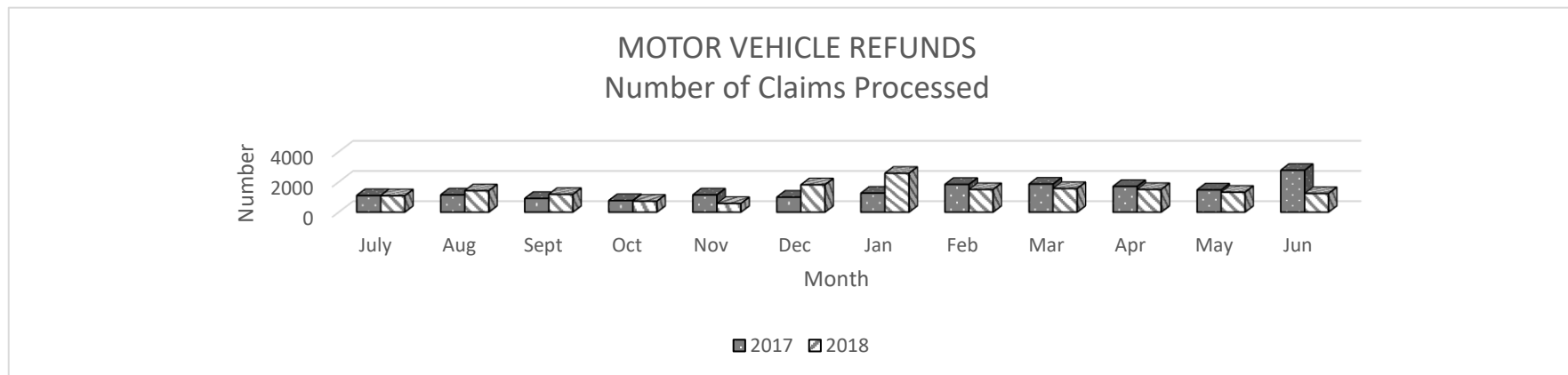
2a. Provide an activity measure(s) for the program (cont).

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.

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



Motor Vehicle Refund Claims Processed



PROGRAM DESCRIPTION

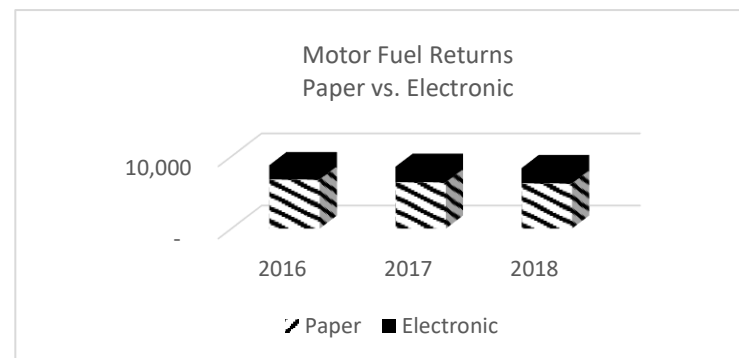
Department of Revenue

HB Section(s): 4.005

Program Name - Highway Collections

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

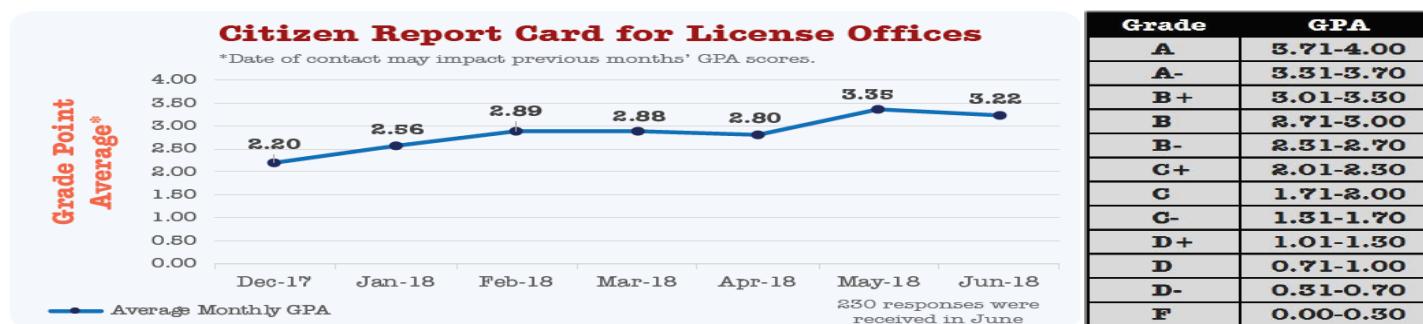
Motor Fuel Tax	2016	2017	2018
Returns Processed			
Paper	6,821	6,437	6,278
Electronic	1,962	2,133	2,111
Refunds Issued	10,150	8,085	5,547



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.



PROGRAM DESCRIPTION

Department of Revenue

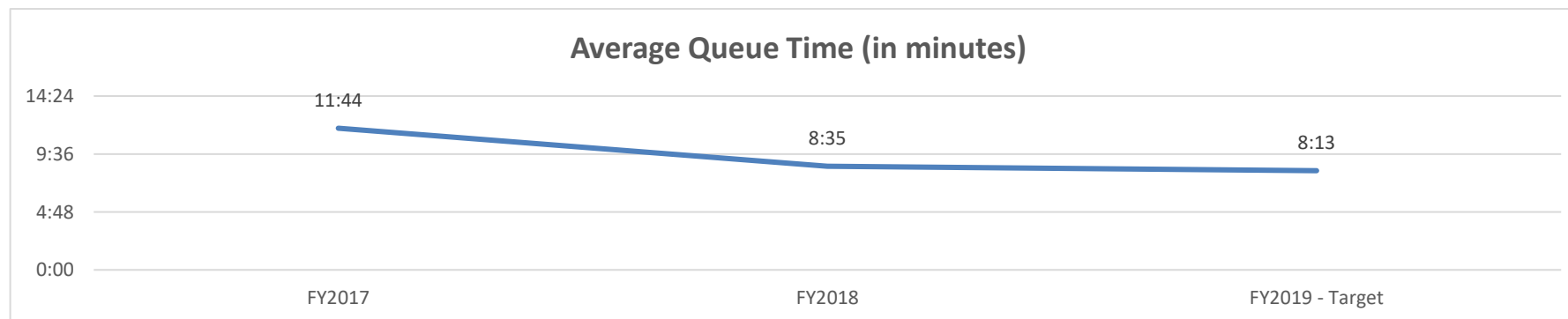
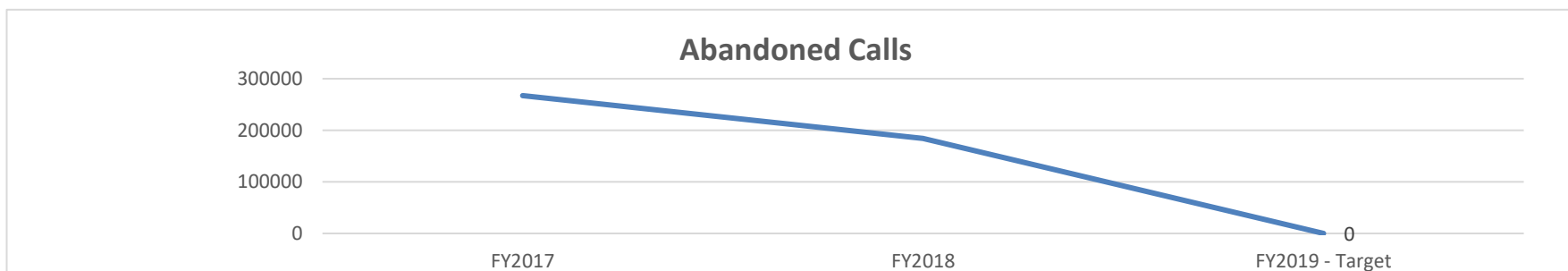
HB Section(s): 4.005

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.

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



PROGRAM DESCRIPTION

Department of Revenue

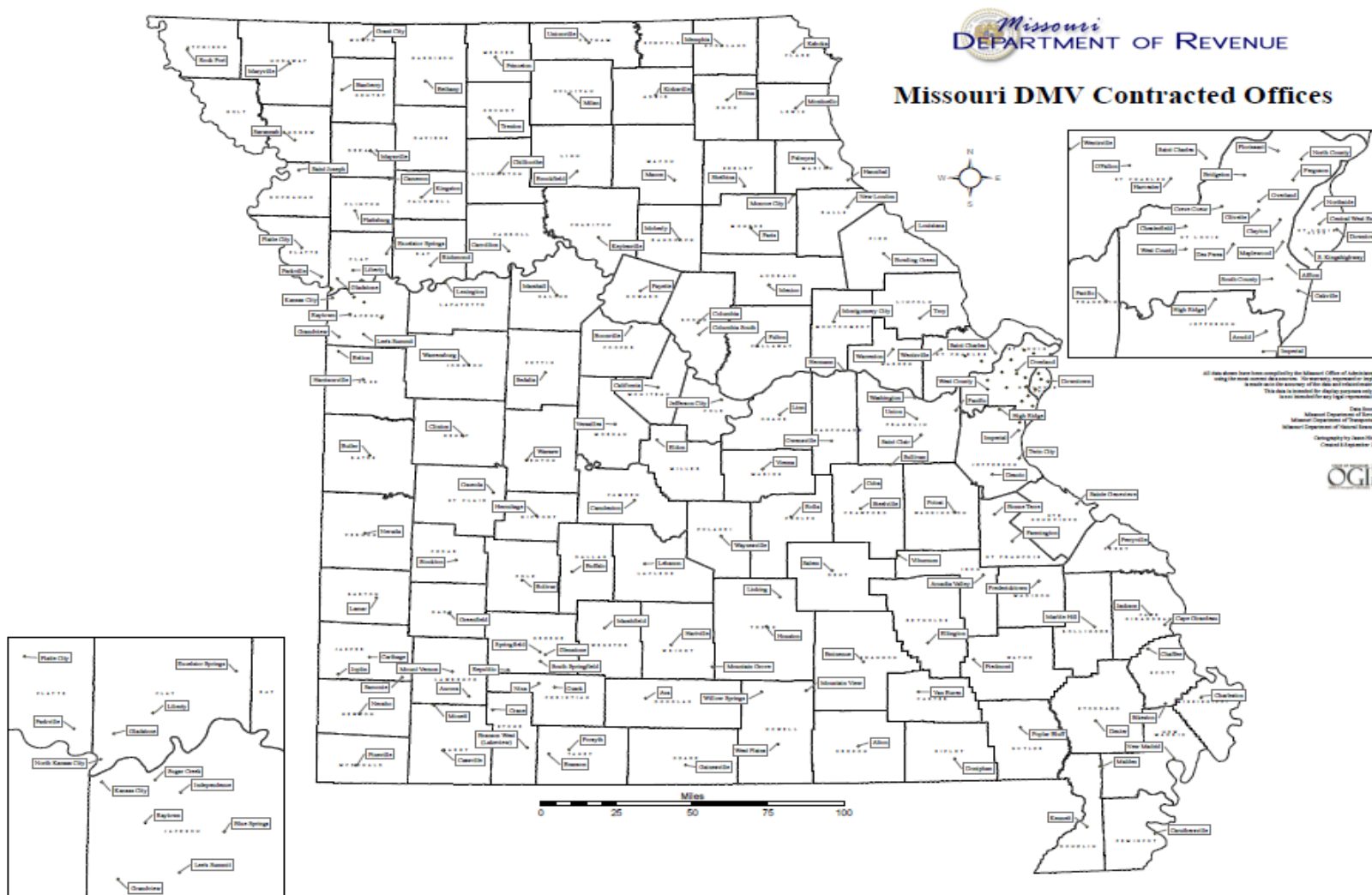
HB Section(s): 4.005

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

	2016	2017	2018
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

	2016	2017	2018
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

	2016	2017	2018
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

	2016	2017	2018
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

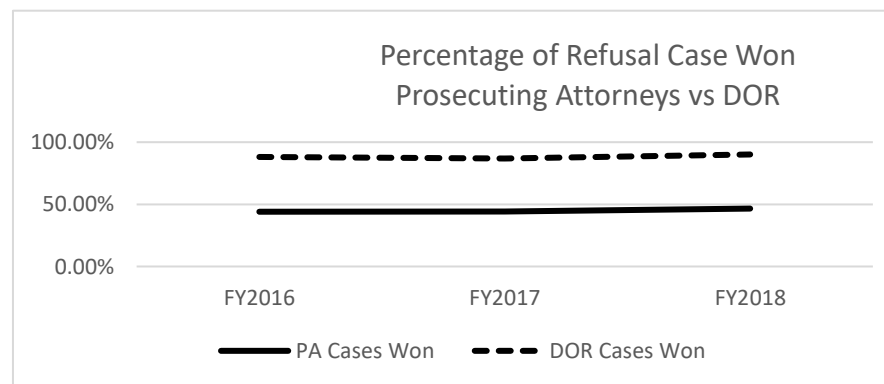
HB Section(s): 4.005

Program Name - Highway Collections

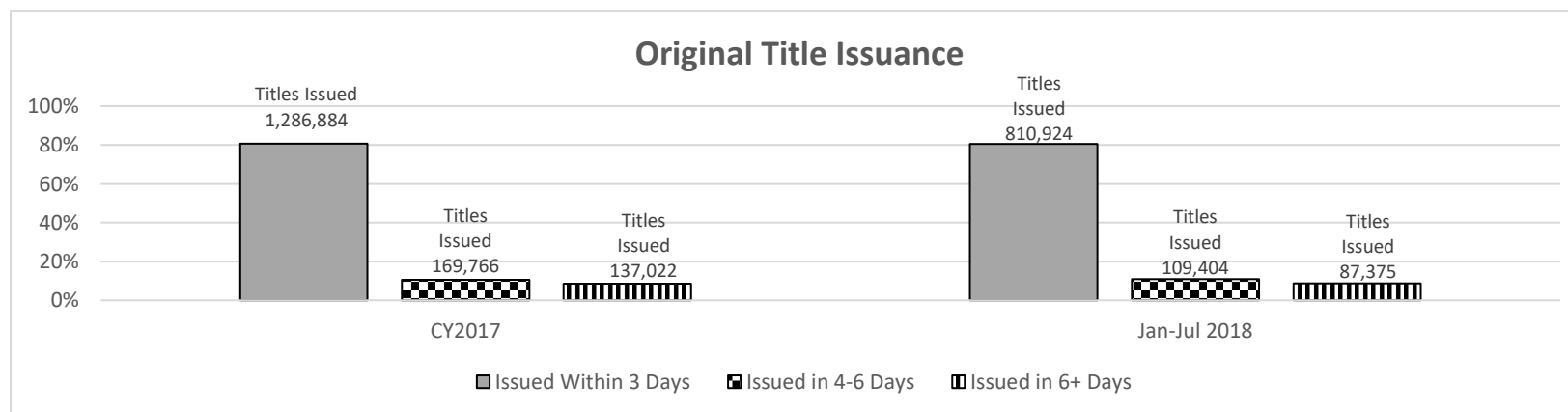
Program is found in the following core budget(s): Highway Collections

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.

	FY2016	FY2017	FY2018
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.



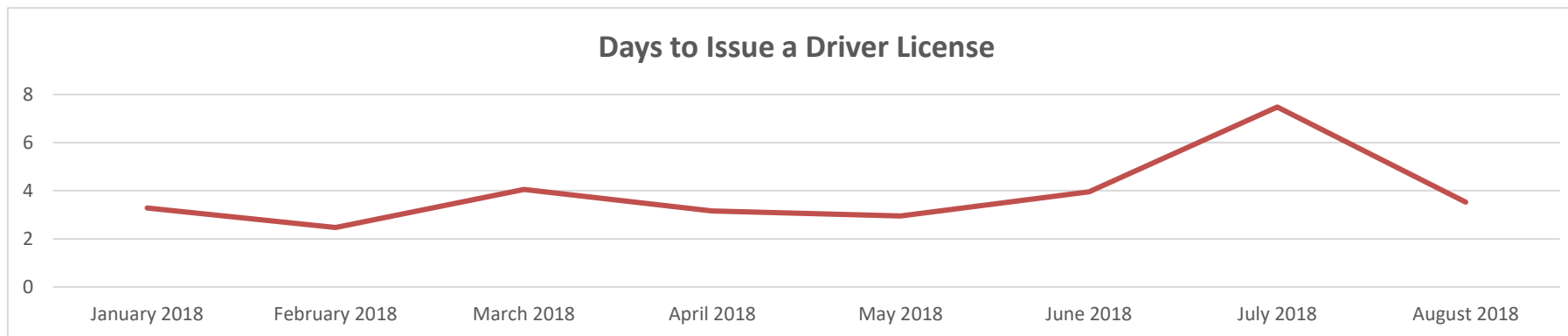
PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Highway Collections

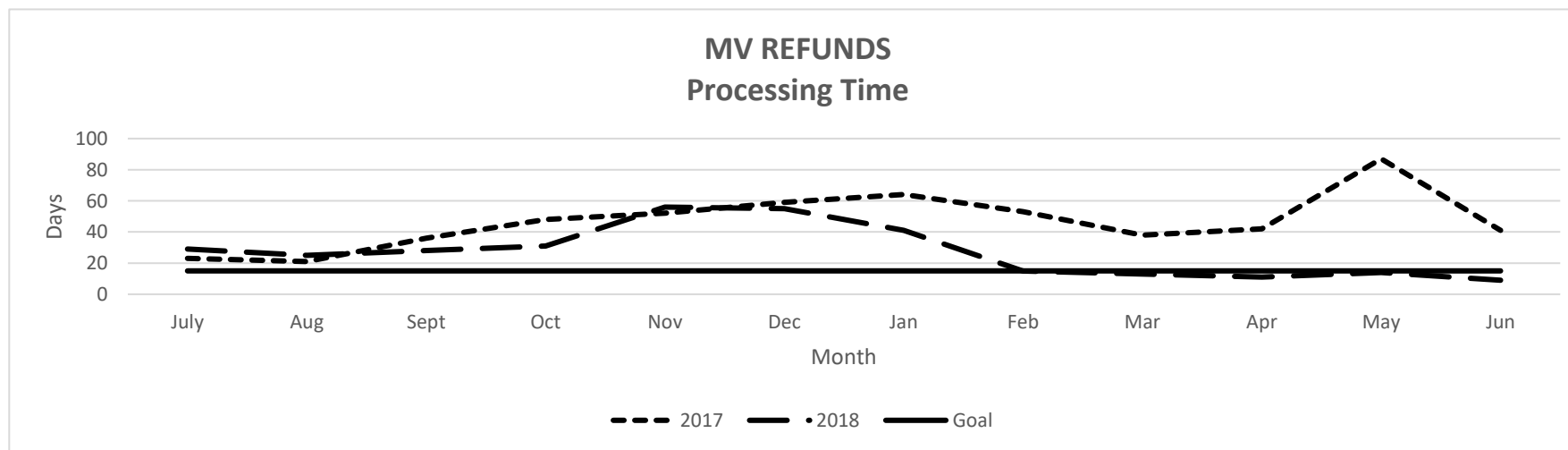
Program is found in the following core budget(s): Highway Collections



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

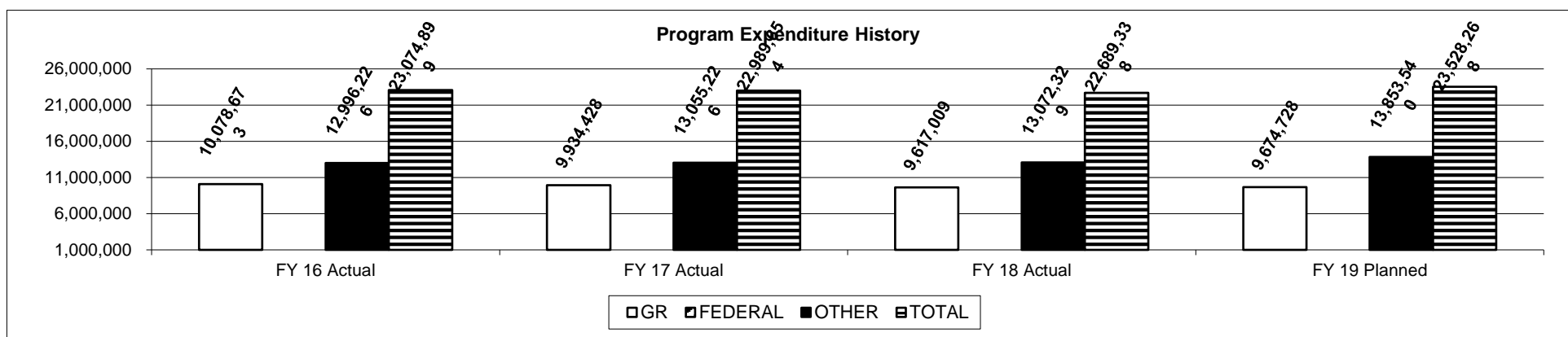
Program Name - Highway Collections

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	18,664,235	567.23	19,869,537	539.63	19,105,328	487.58	18,221,966	487.58
HEALTH INITIATIVES	46,699	1.70	53,571	2.00	53,571	2.00	53,571	2.00
PETROLEUM STORAGE TANK INS	27,844	0.89	28,741	1.00	28,741	1.00	28,741	1.00
CONSERVATION COMMISSION	499,354	18.51	584,547	20.42	584,547	20.42	584,547	20.42
PETROLEUM INSPECTION FUND	27,115	0.92	35,055	1.00	35,055	1.00	35,055	1.00
TOTAL - PS	19,265,247	589.25	20,571,451	564.05	19,807,242	512.00	18,923,880	512.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,554,402	0.00	2,155,042	0.00	2,155,042	0.00	2,145,564	0.00
HEALTH INITIATIVES	1,128	0.00	4,163	0.00	4,163	0.00	4,163	0.00
PETROLEUM STORAGE TANK INS	0	0.00	1,071	0.00	1,071	0.00	1,071	0.00
CONSERVATION COMMISSION	1,531	0.00	8,277	0.00	8,277	0.00	8,277	0.00
PETROLEUM INSPECTION FUND	0	0.00	2,818	0.00	2,818	0.00	2,818	0.00
TOTAL - EE	1,557,061	0.00	2,171,371	0.00	2,171,371	0.00	2,161,893	0.00
TOTAL	20,822,308	589.25	22,742,822	564.05	21,978,613	512.00	21,085,773	512.00
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	284,204	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	815	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	436	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	8,878	0.00
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	531	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	294,864	0.00
TOTAL	0	0.00	0	0.00	0	0.00	294,864	0.00
Pay Plan FY19-Cost to Continue - 0000013								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	186,080	0.00	186,080	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	701	0.00	701	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	350	0.00	350	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	7,150	0.00	7,150	0.00

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
TAXATION DIVISION									
Pay Plan FY19-Cost to Continue - 0000013									
PERSONAL SERVICES									
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	354	0.00	354	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	194,635	0.00	194,635	0.00	0.00
TOTAL	0	0.00	0	0.00	194,635	0.00	194,635	0.00	0.00
CBIZ - 0000018									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	72,384	0.00	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	148	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	72,532	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	72,532	0.00	0.00
DOR Reinvestments - 1860004									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	538,697	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	538,697	0.00	0.00
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	354,143	0.00	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	354,143	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	892,840	0.00	0.00
GRAND TOTAL	\$20,822,308	589.25	\$22,742,822	564.05	\$22,173,248	512.00	\$22,540,644	512.00	512.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	86115C
Division - Taxation		
Core - Taxation	HB Section	4.01

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	18,221,966	0	701,914	18,923,880	
EE	2,155,042	0	16,329	2,171,371		EE	2,145,564	0	16,329	2,161,893	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	21,260,370	0	718,243	21,978,613		Total	20,367,530	0	718,243	21,085,773	
FTE	487.58	0.00	24.42	512.00		FTE	487.58	0.00	24.42	512.00	

Est. Fringe	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.

Est. Fringe	11,701,592	0	521,858	12,223,450
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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: Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)

2. CORE DESCRIPTION

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The Division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. The Division encourages 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

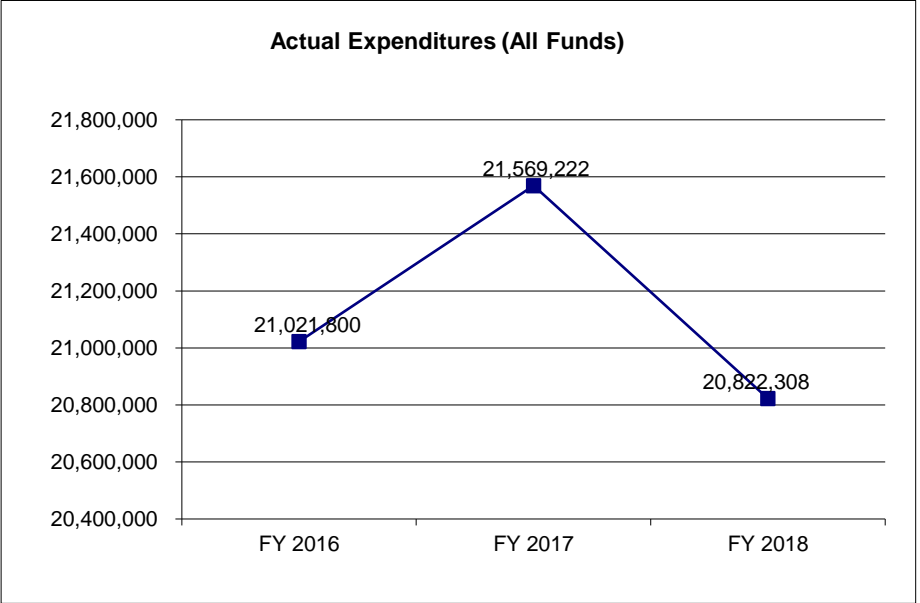
Department of Revenue	Budget Unit <u>86115C</u>
Division - Taxation	
Core - Taxation	HB Section <u>4.01</u>

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)	<u>21,021,800</u>	<u>21,569,222</u>	<u>20,822,308</u>	N/A
Unexpended (All Funds)	<u>903,068</u>	<u>1,771,122</u>	<u>3,421,654</u>	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

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	564.05	19,869,537	0	701,914	20,571,451	
				EE	0.00	2,155,042	0	16,329	2,171,371	
				Total	564.05	22,024,579	0	718,243	22,742,822	
DEPARTMENT CORE ADJUSTMENTS										
Core Reduction	1817	1691		PS	(38.50)	(196,098)	0	0	(196,098)	Reversal of core reduction
Core Reallocation	1807	1691		PS	(6.00)	(221,580)	0	0	(221,580)	Core reallocation to transfer Permanent Files staff and job functions to the Administration Division
Core Reallocation	1809	1691		PS	(7.55)	(346,531)	0	0	(346,531)	Core reallocation to transfer collection attorneys and tax investigators from Taxation to GCO.
				NET DEPARTMENT CHANGES	(52.05)	(764,209)	0	0	(764,209)	
DEPARTMENT CORE REQUEST										
				PS	512.00	19,105,328	0	701,914	19,807,242	
				EE	0.00	2,155,042	0	16,329	2,171,371	
				Total	512.00	21,260,370	0	718,243	21,978,613	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
Core Reduction	1817	1691		PS	38.50	196,098	0	0	196,098	Reversal of core reduction
Core Reduction	2121	1691		PS	(38.50)	(1,079,460)	0	0	(1,079,460)	Reduction/Reinvestment
Core Reduction	2121	1692		EE	0.00	(9,478)	0	0	(9,478)	Reduction/Reinvestment
				NET GOVERNOR CHANGES	0.00	(892,840)	0	0	(892,840)	

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
TAXATION DIVISION**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	PS	512.00	18,221,966	0	701,914	18,923,880	
	EE	0.00	2,145,564	0	16,329	2,161,893	
	Total	512.00	20,367,530	0	718,243	21,085,773	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	13,313	0.35	61,287	2.00	61,287	2.00	61,287	2.00
SR OFC SUPPORT ASST (STENO)	25,201	0.79	96,500	3.00	96,500	3.00	96,500	3.00
OFFICE SUPPORT ASSISTANT	227,498	9.59	233,219	9.32	113,329	4.32	113,329	4.32
SR OFFICE SUPPORT ASSISTANT	184,140	6.31	142,584	4.99	87,032	2.99	87,032	2.99
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	26,690	1.00
ACCOUNTING TECHNICIAN	230,699	8.05	256,912	6.80	256,912	6.80	256,912	6.80
ACCOUNTING GENERALIST I	32,404	1.03	31,958	1.00	31,958	1.00	31,958	1.00
EXECUTIVE II	36,924	1.00	76,606	2.00	76,606	2.00	76,606	2.00
MANAGEMENT ANALYSIS SPEC I	383,457	9.94	349,911	8.75	319,337	8.00	319,337	8.00
MANAGEMENT ANALYSIS SPEC II	85,560	2.00	86,260	2.00	86,260	2.00	86,260	2.00
LEGISLATIVE COORDINATOR	43,557	0.89	54,619	1.00	54,619	1.00	54,619	1.00
ADMINISTRATIVE ANAL I	54,144	1.41	37,970	1.00	37,970	1.00	37,970	1.00
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	995,712	41.50
TAX COLLECTION TECH II	175,880	6.47	216,880	8.00	216,880	8.00	216,880	8.00
TAX COLLECTION TECH III	212,701	7.19	210,506	7.00	210,506	7.00	210,506	7.00
TAXPAYER SERVICES SUPV	72,986	1.98	74,550	2.00	74,550	2.00	74,550	2.00
REVENUE SECTION SUPV	615,538	16.46	565,949	15.00	565,949	15.00	565,949	15.00
REVENUE PROCESSING TECH I	2,942,465	120.55	3,072,982	113.80	2,905,865	94.55	2,468,218	94.55
REVENUE PROCESSING TECH II	3,091,369	111.83	3,218,272	114.17	3,126,154	94.92	2,688,508	94.92
REVENUE PROCESSING TECH III	1,456,178	48.94	1,517,165	48.00	1,517,165	48.00	1,517,165	48.00
REVENUE PROCESSING TECH IV	285,128	8.45	284,316	8.20	284,316	8.20	284,316	8.20
TAX AUDIT REVIEW SPECIALIST	56,520	1.00	121,119	2.00	121,119	2.00	121,119	2.00
TAX AUDITOR I	1,878,315	48.93	1,269,161	33.00	1,269,161	33.00	1,249,229	33.00
TAX AUDITOR II	465,315	11.30	832,180	19.80	662,772	16.00	662,772	16.00
TAX AUDITOR III	619,423	13.22	1,808,844	36.05	1,808,844	36.05	1,808,844	36.05
TAX AUDIT SUPV	1,269,786	23.75	1,446,205	25.00	1,446,205	25.00	1,446,205	25.00
REVENUE MANAGER, BAND 1	466,211	8.88	428,974	8.75	428,974	8.75	428,974	8.75

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
REVENUE MANAGER, BAND 2	650,948	9.83	607,108	9.00	607,108	9.00	607,108	9.00
REVENUE MANAGER, BAND 3	72,675	0.95	76,883	1.00	76,883	1.00	76,883	1.00
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	108,049	1.00
DESIGNATED PRINCIPAL ASST DIV	54,313	0.71	160,479	2.00	160,479	2.00	160,479	2.00
OUT-STATE AUDIT PERSONNEL	1,368,344	24.18	1,420,076	19.60	1,420,076	19.60	1,420,076	19.60
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	456,154	2.32
DEPUTY GENERAL COUNSEL - DIV	0	0.00	56,557	1.00	0	0.00	11,863	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	88,614	2.00
OTHER	0	0.00	7,207	0.00	7,207	0.00	7,207	0.00
TOTAL - PS	19,265,247	589.25	20,571,451	564.05	19,807,242	512.00	18,923,880	512.00
TRAVEL, IN-STATE	18,878	0.00	86,906	0.00	86,906	0.00	86,906	0.00
TRAVEL, OUT-OF-STATE	40,153	0.00	56,829	0.00	56,829	0.00	56,829	0.00
SUPPLIES	240,384	0.00	512,477	0.00	512,477	0.00	502,999	0.00
PROFESSIONAL DEVELOPMENT	308,180	0.00	219,272	0.00	219,272	0.00	219,272	0.00
COMMUNICATION SERV & SUPP	280,167	0.00	379,337	0.00	379,337	0.00	379,337	0.00
PROFESSIONAL SERVICES	525,356	0.00	537,911	0.00	537,911	0.00	537,911	0.00
M&R SERVICES	12,167	0.00	255,377	0.00	255,377	0.00	255,377	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	30,970	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	52,443	0.00	500	0.00	500	0.00	500	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	1	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	17,368	0.00	33,257	0.00	33,257	0.00	33,257	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	1,557,061	0.00	2,171,371	0.00	2,171,371	0.00	2,161,893	0.00
GRAND TOTAL	\$20,822,308	589.25	\$22,742,822	564.05	\$21,978,613	512.00	\$21,085,773	512.00
GENERAL REVENUE	\$20,218,637	567.23	\$22,024,579	539.63	\$21,260,370	487.58	\$20,367,530	487.58
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$603,671	22.02	\$718,243	24.42	\$718,243	24.42	\$718,243	24.42

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.

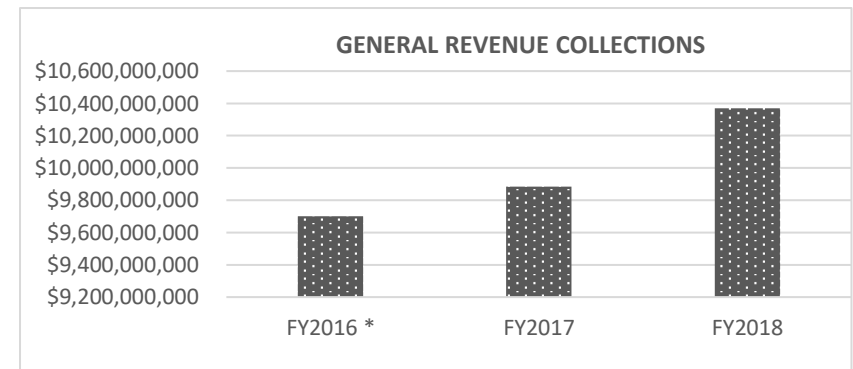
The **Customer and Tax Assistance Bureau** administers business tax registrations and issues sales/use licenses to taxpayers, operates a call center for customer contacts, and attempts to collect delinquent tax liabilities. Collection activities include account management, lien filing, garnishments,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

	FY2016 *	FY2017	FY2018
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
General Revenue Collections	\$9,700,006,703	\$9,884,936,521	\$10,370,032,453

* Tax Amnesty administered.



PROGRAM DESCRIPTION

Department of Revenue

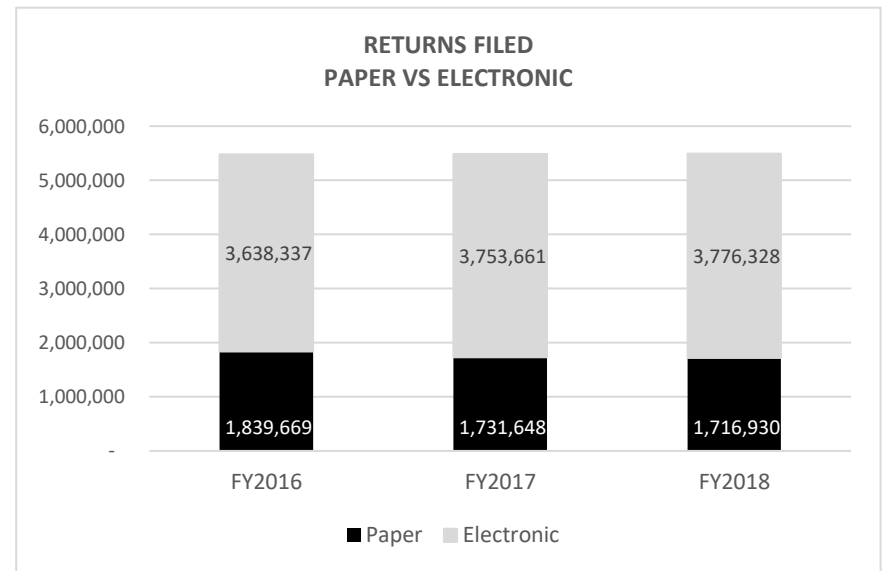
HB Section(s): 4.01

Program Name: Taxation Division

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

Returns processed by tax type

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



Number of Refunds issued

	FY2016	FY2017	FY2018
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

	FY2016	FY2017	FY2018	FY2019 Goal
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

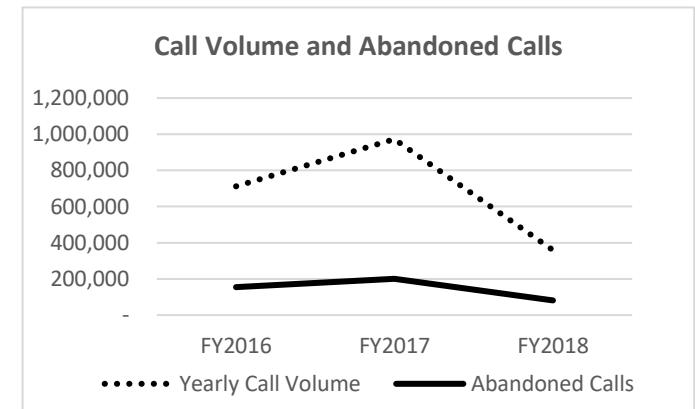
2b. Provide a measure(s) of the program's quality.

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

Call Center

	FY2016	FY2017	FY2018	Goal
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

	FY16	FY17	FY18
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

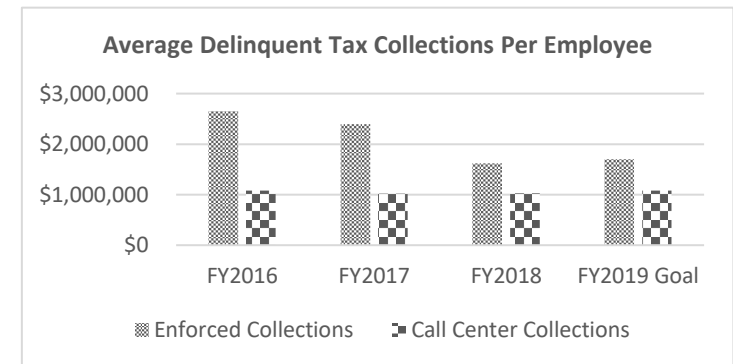
Program Name: Taxation Division

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

	FY16	FY17	FY18
FIELD COMPLIANCE BUREAU			
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
ROI			
Instate	\$2.37	\$2.12	\$1.54
Outstate	\$9.78	\$4.89	\$3.53

Delinquent Tax Collection Efforts

	FY2016	FY2017	FY2018	FY2019 Goal
Enforced Collections	\$84,735,492	\$79,087,120	\$61,602,276	
FTE's	32	33	38	
Average Collection per FTE	\$2,647,984	\$2,396,579	\$1,621,113	\$1,702,168
Call Center Collections	\$48,618,125	\$44,780,197	\$50,349,800	
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.

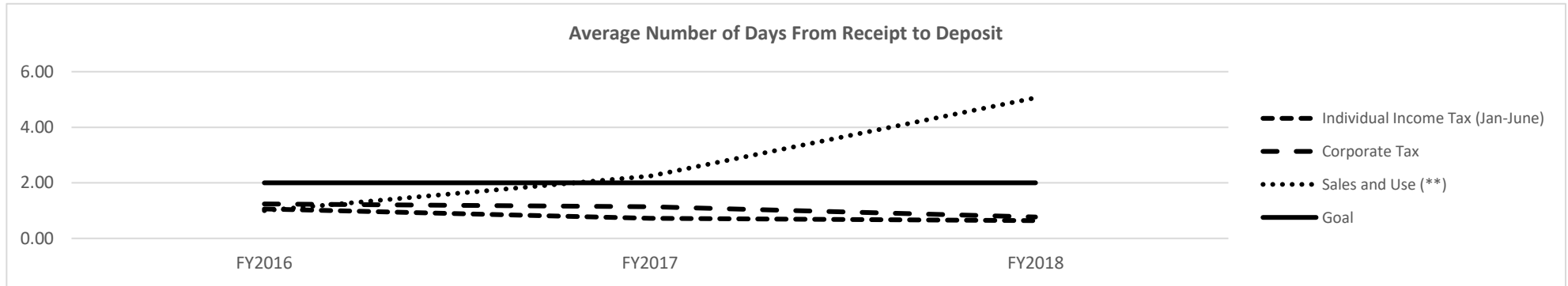
Call Center Collections include resolutions from incoming or outgoing phone calls.

PROGRAM DESCRIPTION

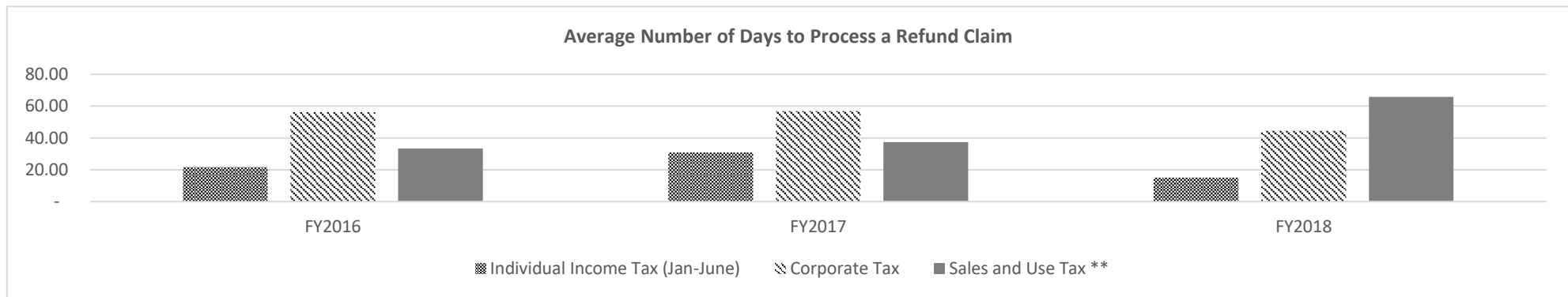
Department of Revenue
Program Name: Taxation Division
Program is found in the following core budget(s): Taxation

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

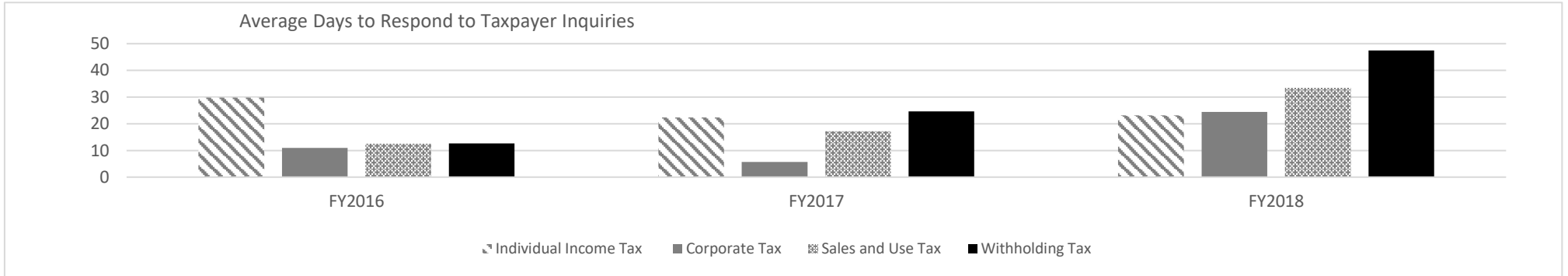
Department of Revenue

HB Section(s): 4.01

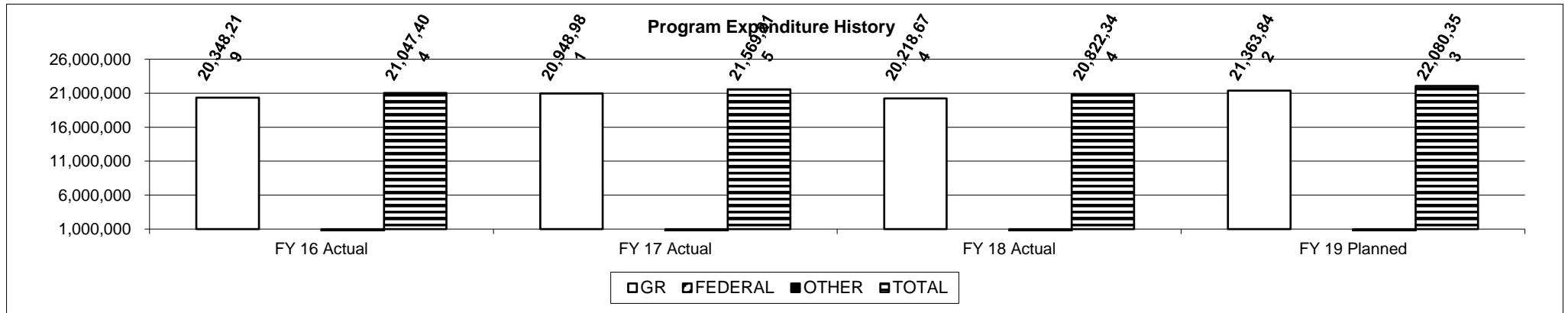
Program Name: Taxation Division

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

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	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	6,288,007	0.00	8,000,000	0.00	8,000,000	0.00	7,500,000	0.00
TOTAL - EE	6,288,007	0.00	8,000,000	0.00	8,000,000	0.00	7,500,000	0.00
TOTAL	6,288,007	0.00	8,000,000	0.00	8,000,000	0.00	7,500,000	0.00
GRAND TOTAL	\$6,288,007	0.00	\$8,000,000	0.00	\$8,000,000	0.00	\$7,500,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86116C</u>
Division of Taxation	
Core - Integrated Tax System	HB Section <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	0	0	0	0	0	PS	0	0	0	0	
EE	8,000,000	0	0	8,000,000		EE	7,500,000	0	0	7,500,000	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	<u>8,000,000</u>	<u>0</u>	<u>0</u>	<u>8,000,000</u>		Total	<u>7,500,000</u>	<u>0</u>	<u>0</u>	<u>7,500,000</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	

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

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

Other Funds:

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. 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.

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 3.0 was deployed in November 2018, with corporate income tax and corporate franchise tax, along with several minor releases scheduled to occur in the first half of FY2020.

CORE DECISION ITEM

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

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. The Department expects it will begin paying annual maintenance costs in FY20. Estimated costs are below. 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. Under the holdback provisions, the Department retained 10 percent of all scheduled contractual payments. 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 \$590,000).

Following a 180-day warrant 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 \$3.1 million).

	Revenue Premier Maintenance Expenditures			
	Base System	Imaging	Processing	Total
Year 1	\$1,370,600	49,902	81,374	1,501,876
Year 2	1,425,424	51,840	84,878	1,562,142
Year 3	1,482,441	53,294	88,382	1,624,117
Year 4	1,541,739	54,747	91,497	1,687,983
Year 5	1,603,408	56,201	95,001	1,754,610
	<u>\$7,423,612</u>	<u>265,984</u>	<u>441,132</u>	<u>8,130,728</u>

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

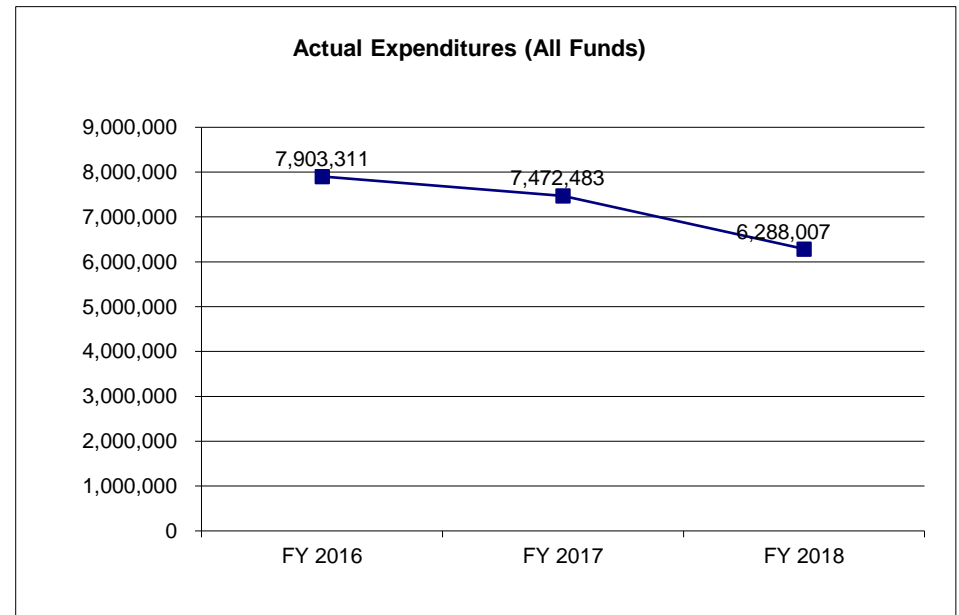
Integrated Tax

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	8,000,000	0	0	8,000,000	
	Total	0.00	8,000,000	0	0	8,000,000	
DEPARTMENT CORE REQUEST							
	EE	0.00	8,000,000	0	0	8,000,000	
	Total	0.00	8,000,000	0	0	8,000,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	2137 7956	EE	0.00	(500,000)	0	0	(500,000) Reduction of estimated lapse
NET GOVERNOR CHANGES			0.00	(500,000)	0	0	(500,000)
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	7,500,000	0	0	7,500,000	
	Total	0.00	7,500,000	0	0	7,500,000	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	6,285,723	0.00	8,000,000	0.00	8,000,000	0.00	7,500,000	0.00
COMPUTER EQUIPMENT	2,284	0.00	0	0.00	0	0.00	0	0.00
TOTAL - EE	6,288,007	0.00	8,000,000	0.00	8,000,000	0.00	7,500,000	0.00
GRAND TOTAL	\$6,288,007	0.00	\$8,000,000	0.00	\$8,000,000	0.00	\$7,500,000	0.00
GENERAL REVENUE	\$6,288,007	0.00	\$8,000,000	0.00	\$8,000,000	0.00	\$7,500,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 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.

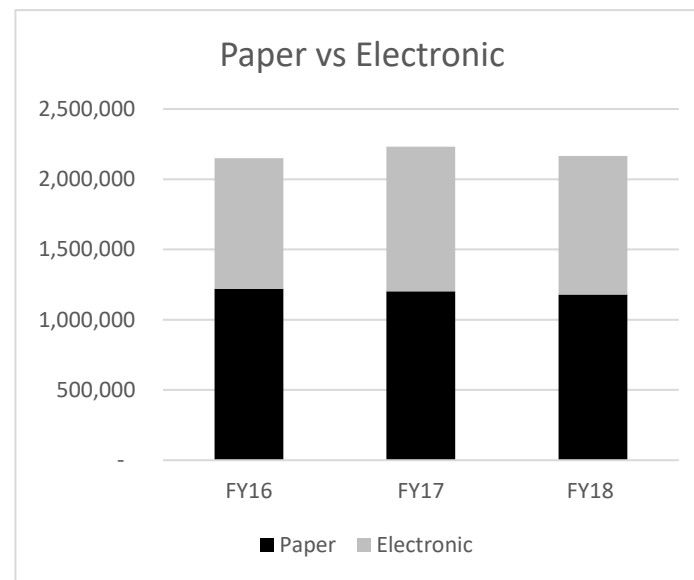
The online registration application (NBR) was implemented March 14, 2018. DOR employees no longer manually key each application into the system but only data perfect suspended transactions.

	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.

	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>
FIELD COMPLIANCE BUREAU			
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
ROI			
Instate	\$2.37	\$2.12	\$1.54
Outstate	\$9.78	\$4.89	\$3.53

PROGRAM DESCRIPTION

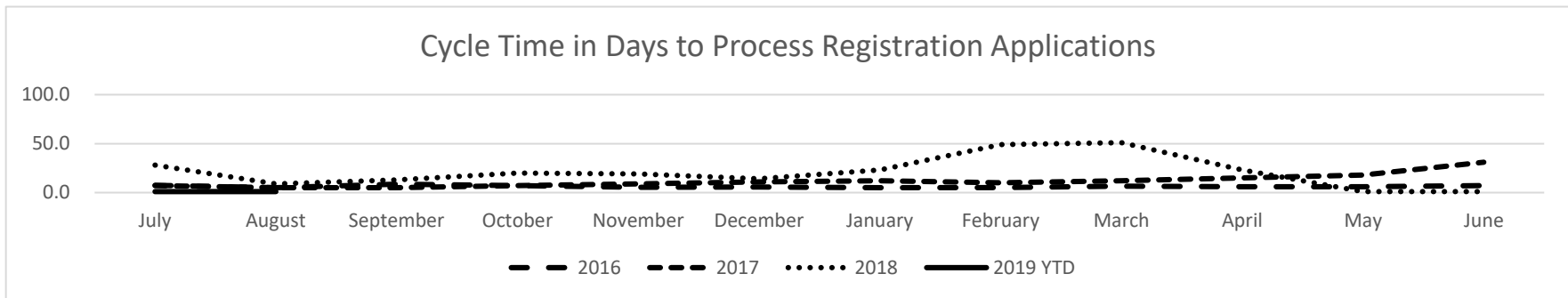
Department of Revenue _____

HB Section(s): 4.01

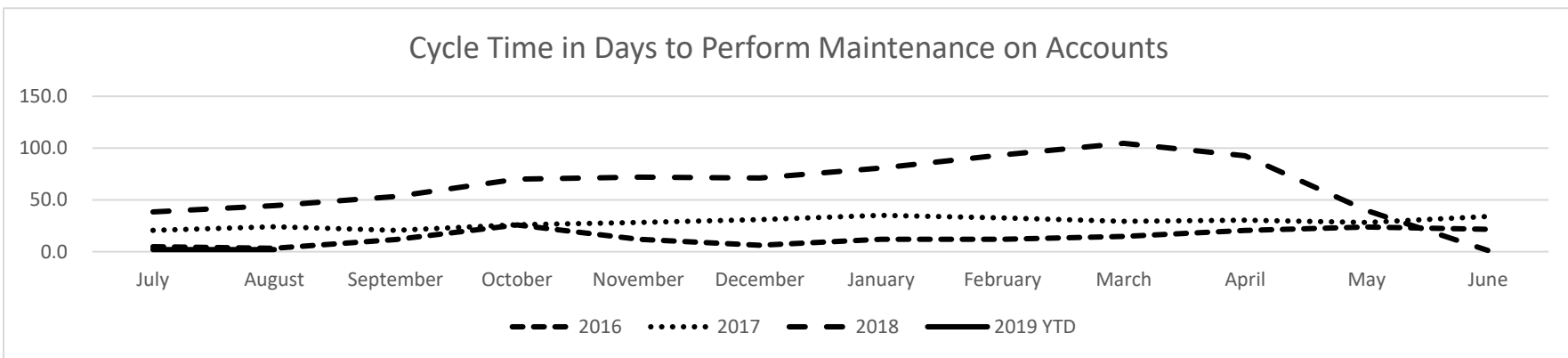
Program Name - Integrated Tax System

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

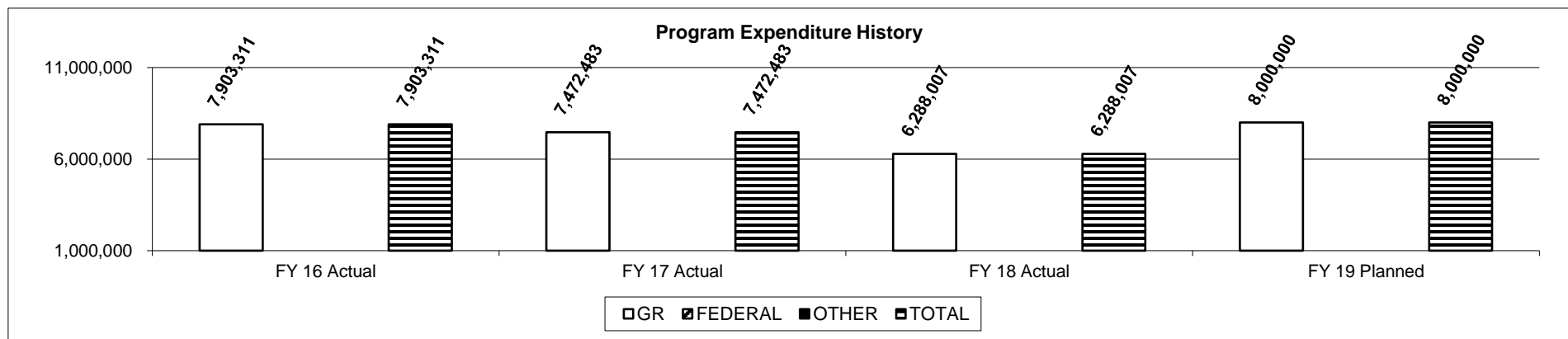
Department of Revenue

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	332,844	9.80	383,946	22.05	383,946	22.05	383,946	22.05
DEPT OF REVENUE	0	0.00	2,763	0.00	2,763	0.00	2,763	0.00
MOTOR VEHICLE COMMISSION	196,901	5.50	202,251	10.00	202,251	10.00	202,251	10.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,967	0.00	6,967	0.00	6,967	0.00
TOTAL - PS	529,745	15.30	595,927	32.05	595,927	32.05	595,927	32.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	134,397	0.00	380,232	0.00	380,232	0.00	380,232	0.00
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00
MOTOR VEHICLE COMMISSION	45,822	0.00	245,840	0.00	245,840	0.00	245,840	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	9,953	0.00
TOTAL - EE	180,219	0.00	796,801	0.00	796,801	0.00	796,801	0.00
TOTAL	709,964	15.30	1,392,728	32.05	1,392,728	32.05	1,392,728	32.05
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	5,875	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	42	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	3,086	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	0	0.00	105	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	9,108	0.00
TOTAL	0	0.00	0	0.00	0	0.00	9,108	0.00
Pay Plan FY19-Cost to Continue - 0000013								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	7,718	0.00	7,718	0.00
DEPT OF REVENUE	0	0.00	0	0.00	14	0.00	14	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	3,501	0.00	3,501	0.00

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Pay Plan FY19-Cost to Continue - 0000013								
PERSONAL SERVICES								
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	35	0.00	35	0.00
TOTAL - PS	0	0.00	0	0.00	11,268	0.00	11,268	0.00
TOTAL	0	0.00	0	0.00	11,268	0.00	11,268	0.00
GRAND TOTAL	\$709,964	15.30	\$1,392,728	32.05	\$1,403,996	32.05	\$1,413,104	32.05

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86120C</u>
Division of Motor Vehicle and Driver Licensing	
Core - Motor Vehicle and Driver Licensing	HB Section <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
PS	383,946	2,763	209,218	595,927		PS	383,946	2,763	209,218	595,927	
EE	380,232	160,776	255,793	796,801		EE	380,232	160,776	255,793	796,801	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	764,178	163,539	465,011	1,392,728		Total	764,178	163,539	465,011	1,392,728	
FTE	22.05	0.00	10.00	32.05		FTE	22.05	0.00	10.00	32.05	

Est. Fringe	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.

Est. Fringe	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.

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

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

2. CORE DESCRIPTION

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

- Issuing marine craft and all-terrain ownership documents (titles) and registers marine craft and all-terrain decals;
- Issuing nondriver licenses (identification cards);
- Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens;
- Issuing disabled placards and temporary registration permits;
- Licensing and regulating motor vehicle and marine craft dealers and manufacturers;
- Issuing business licenses to title services, lease rental companies, and salvage dealers;
- Managing public motor vehicle and driver license call centers; and
- Overseeing the operations of approximately 175 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses.

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.

CORE DECISION ITEM

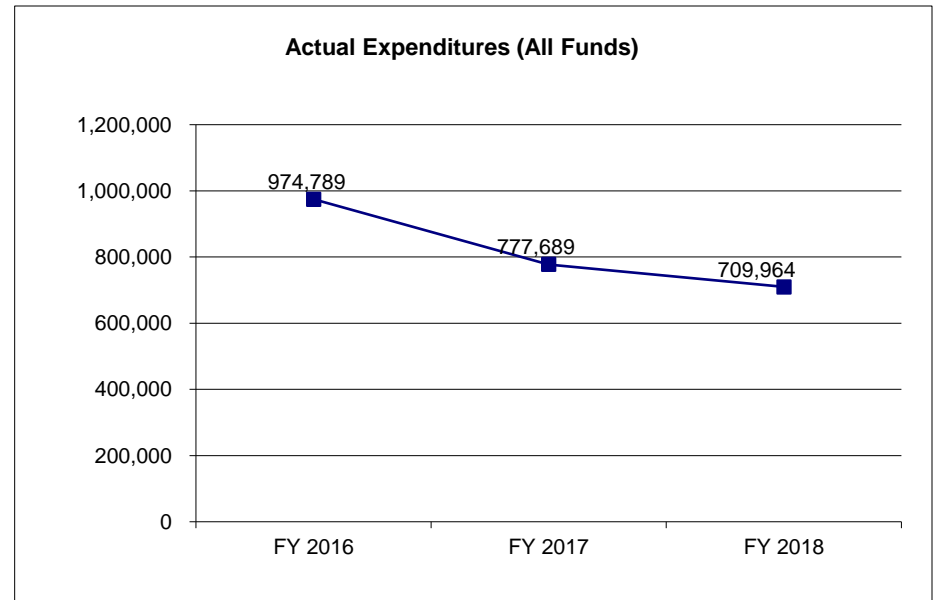
Department of Revenue	Budget Unit <u>86120C</u>
Division of Motor Vehicle and Driver Licensing	
Core - Motor Vehicle and Driver Licensing	HB Section <u>4.015</u>

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

Motor Vehicle and Driver Licensing

4. FINANCIAL HISTORY

	<u>FY 2016</u> <u>Actual</u>	<u>FY 2017</u> <u>Actual</u>	<u>FY 2018</u> <u>Actual</u>	<u>FY 2019</u> <u>Current Yr.</u>
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

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

DECISION ITEM DETAIL

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

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DECISION ITEM DETAIL

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

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

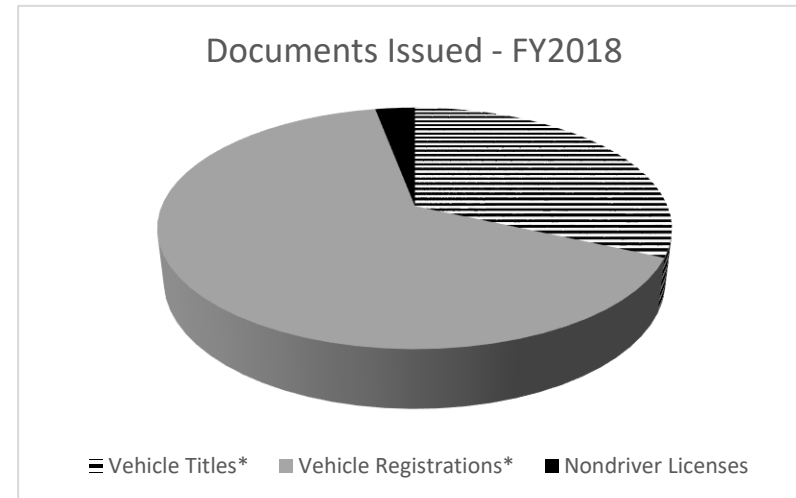
1b. What does this program do?

- 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.

Documents Issued	FY2017	FY2018
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

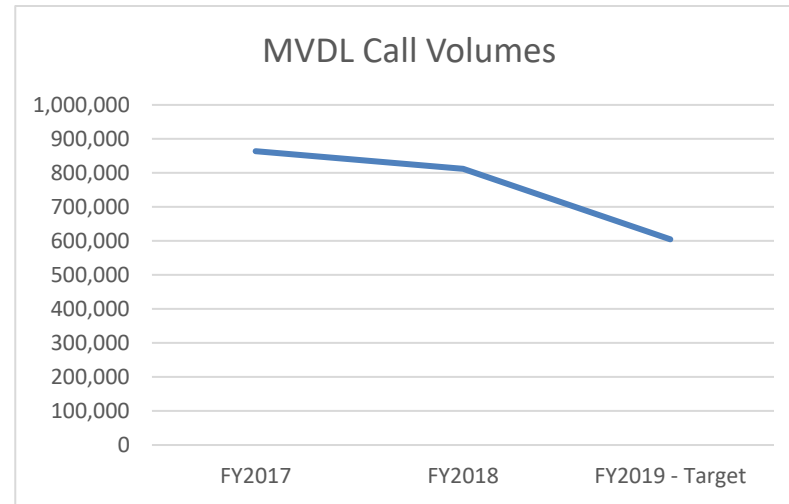
HB Section(s): 4.015

Program Name - Motor and Driver Licensing Division

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

Public Call Center*	FY2017	FY2018	FY2019 - Target
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.*



	FY2016	FY2017	FY2018
Dealerships Licensed	5,725	5,899	4,733



PROGRAM DESCRIPTION

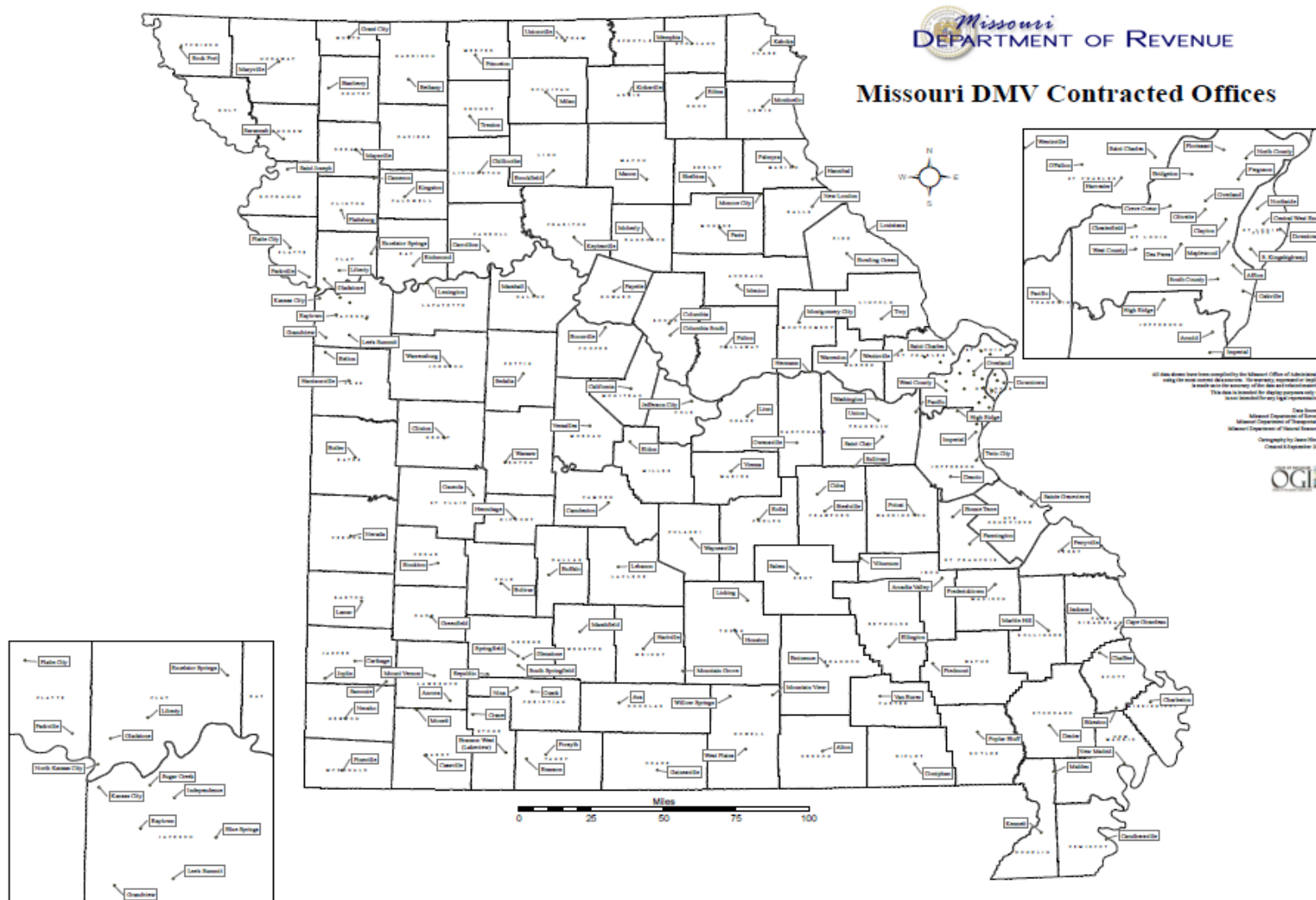
Department of Revenue

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

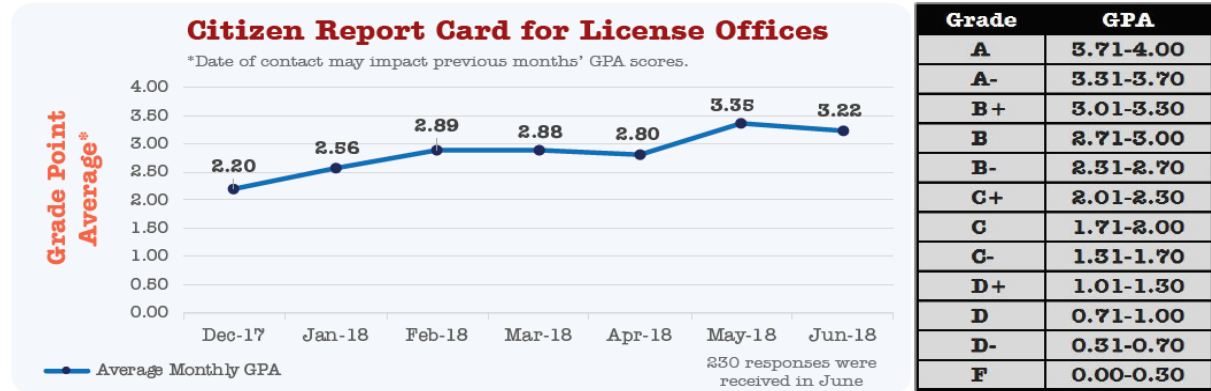
HB Section(s): 4.015

Program Name - Motor and Driver Licensing Division

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

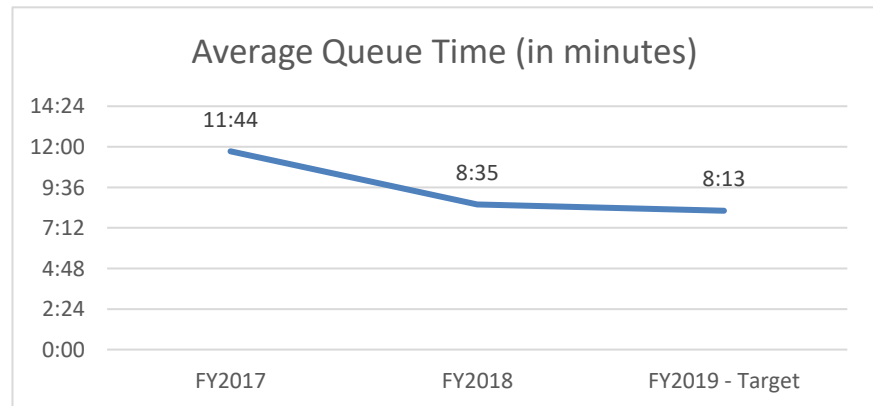
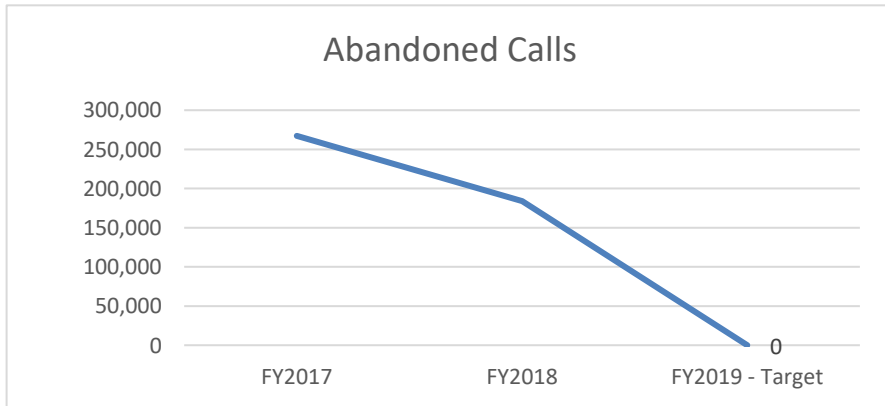
2b. Provide a measure(s) of the program's quality.

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.



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

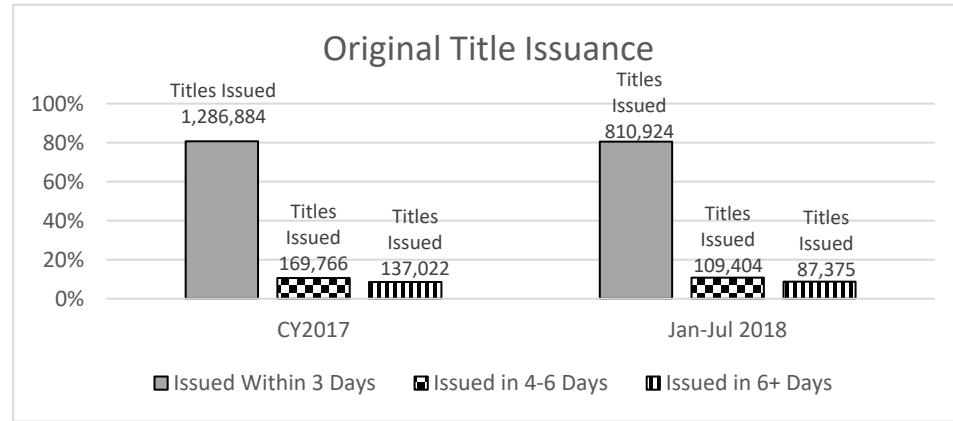
Program Name - Motor and Driver Licensing Division

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

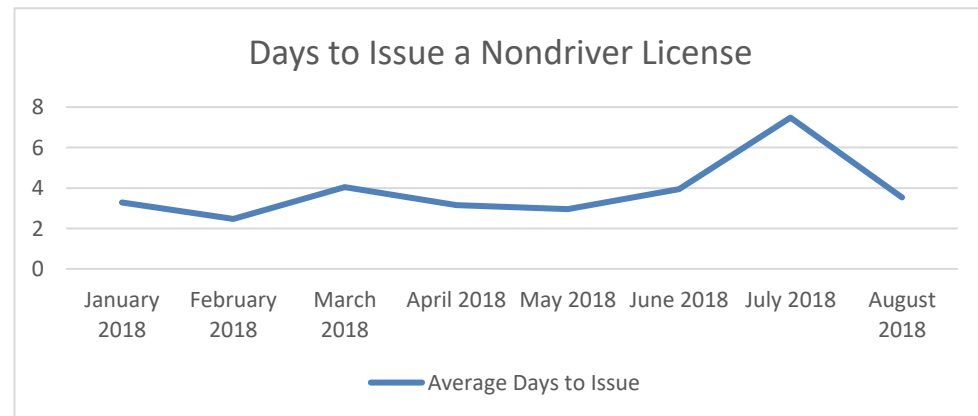
2d. Provide a measure(s) of the program's efficiency.

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

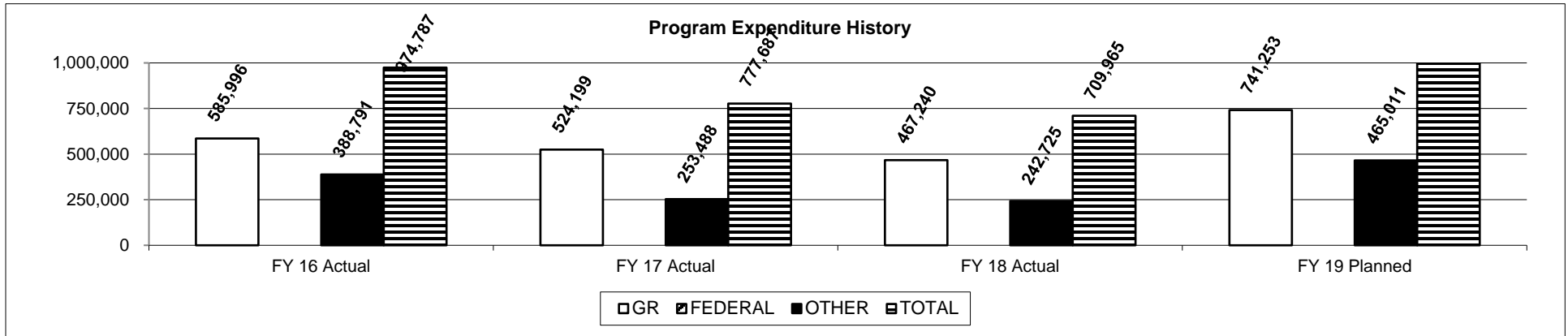
Department of Revenue

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

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
GENERAL COUNSELS OFFICE									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,447,891	32.98	1,546,229	40.75	2,059,380	51.30	1,892,760	48.30	
DEPT OF REVENUE	102,605	2.69	214,236	3.00	214,236	3.00	214,236	3.00	
MOTOR VEHICLE COMMISSION	367,821	8.51	465,720	11.00	465,720	11.00	465,720	11.00	
TOBACCO CONTROL SPECIAL	0	0.00	42,491	0.00	42,491	0.00	42,491	0.00	
TOTAL - PS	1,918,317	44.18	2,268,676	54.75	2,781,827	65.30	2,615,207	62.30	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	150,856	0.00	112,833	0.00	112,833	0.00	112,833	0.00	
DEPT OF REVENUE	81,948	0.00	211,154	0.00	211,154	0.00	211,154	0.00	
MOTOR VEHICLE COMMISSION	8,043	0.00	28,118	0.00	28,118	0.00	28,118	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	3,323	0.00	
TOTAL - EE	240,847	0.00	355,428	0.00	355,428	0.00	355,428	0.00	
TOTAL	2,159,164	44.18	2,624,104	54.75	3,137,255	65.30	2,970,635	62.30	
Pay Plan - 000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	31,146	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	3,237	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	7,043	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	0	0.00	641	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	42,067	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	42,067	0.00	
Pay Plan FY19-Cost to Continue - 000013									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	17,086	0.00	17,086	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	1,582	0.00	1,582	0.00	
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	3,850	0.00	3,850	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	212	0.00	212	0.00	
TOTAL - PS	0	0.00	0	0.00	22,730	0.00	22,730	0.00	
TOTAL	0	0.00	0	0.00	22,730	0.00	22,730	0.00	

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DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
GENERAL COUNSELS OFFICE									
CBIZ - 0000018									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	6,474	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,542	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	8,016	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	8,016	0.00	
DOR Reinvestments - 1860004									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	166,620	3.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	166,620	3.00	
TOTAL	0	0.00	0	0.00	0	0.00	166,620	3.00	
GRAND TOTAL	\$2,159,164	44.18	\$2,624,104	54.75	\$3,159,985	65.30	\$3,210,068	65.30	

CORE DECISION ITEM

Department of Revenue	Budget Unit	86130C
Division of General Counsel's Office		
Core - General Counsel's Office	HB Section	4.02

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	1,892,760	214,236	508,211	2,615,207	
EE	112,833	211,154	31,441	355,428		EE	112,833	211,154	31,441	355,428	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	2,172,213	425,390	539,652	3,137,255		Total	2,005,593	425,390	539,652	2,970,635	
FTE	51.30	3.00	11.00	65.30		FTE	48.30	3.00	11.00	62.30	

Est. Fringe	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.

Est. Fringe	1,185,884	103,114	293,584	1,582,581
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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: Motor Vehicle Commission (0588); Tobacco Control Special (0984)

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

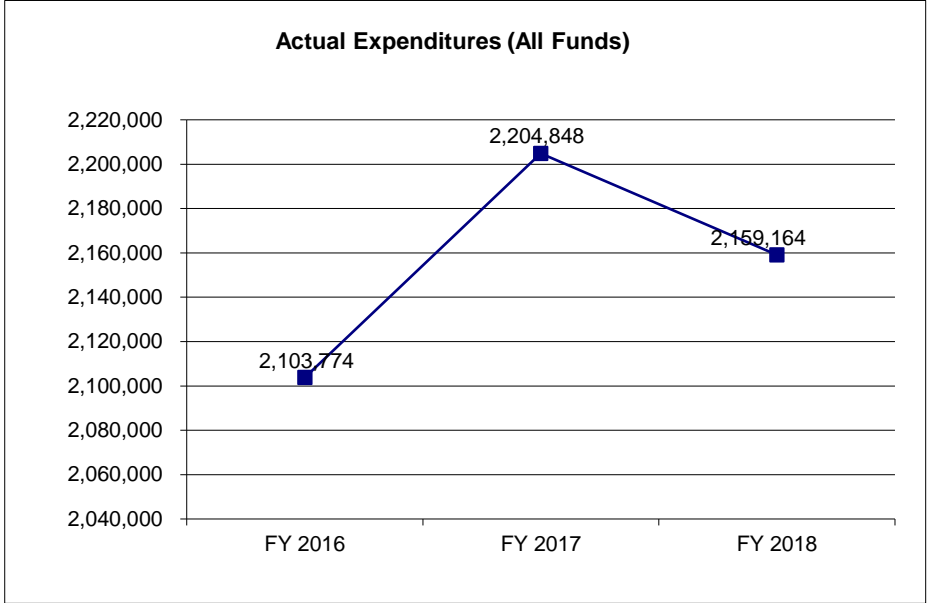
Department of Revenue	Budget Unit <u>86130C</u>
Division of General Counsel's Office	
Core - General Counsel's Office	HB Section <u>4.02</u>

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

General Counsel's Office

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)	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

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	54.75	1,546,229	214,236	508,211	2,268,676	
				EE	0.00	112,833	211,154	31,441	355,428	
				Total	54.75	1,659,062	425,390	539,652	2,624,104	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	1810	1739		PS	7.55	346,531	0	0	346,531	Core reallocation to transfer collection attorneys and tax investigators from Taxation to GCO.
Core Reallocation	1819	1739		PS	3.00	166,620	0	0	166,620	Core reallocation to reinvest in Department initiatives without requesting new funds.
				NET DEPARTMENT CHANGES	10.55	513,151	0	0	513,151	
DEPARTMENT CORE REQUEST										
				PS	65.30	2,059,380	214,236	508,211	2,781,827	
				EE	0.00	112,833	211,154	31,441	355,428	
				Total	65.30	2,172,213	425,390	539,652	3,137,255	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
Core Reallocation	1819	1739		PS	(3.00)	(166,620)	0	0	(166,620)	Core reallocation to reinvest in Department initiatives without requesting new funds.
				NET GOVERNOR CHANGES	(3.00)	(166,620)	0	0	(166,620)	
GOVERNOR'S RECOMMENDED CORE										
				PS	62.30	1,892,760	214,236	508,211	2,615,207	

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
GENERAL COUNSELS OFFICE**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	112,833	211,154	31,441	355,428	
	Total	62.30	2,005,593	425,390	539,652	2,970,635	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	3,948	0.10	31,488	1.35	31,488	1.35	31,488	1.35
SR OFFICE SUPPORT ASSISTANT	80,621	2.97	94,443	4.06	123,305	5.06	123,305	5.06
AUDITOR II	27,112	0.67	38,789	1.40	38,789	1.40	38,789	1.40
AUDITOR I	15,150	0.40	19,424	1.00	19,424	1.00	19,424	1.00
EXECUTIVE II	13,446	0.36	13,919	0.38	13,919	0.38	13,919	0.38
ADMINISTRATIVE ANAL I	26,230	0.68	20,365	0.80	50,939	1.55	50,939	1.55
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	721,949	17.40
INVESTIGATOR III	154,198	3.48	138,028	3.00	230,840	5.00	230,840	5.00
REVENUE PROCESSING TECH III	161,262	5.39	154,539	5.87	154,539	5.87	154,539	5.87
INVESTIGATION MGR B1	80,420	1.38	57,878	1.00	57,878	1.00	57,878	1.00
INVESTIGATION MGR B3	81,261	1.22	30,066	0.50	30,066	0.50	30,066	0.50
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	185,182	2.80
PARALEGAL	64,580	2.01	76,465	2.38	76,465	2.38	76,465	2.38
LEGAL COUNSEL	84,759	1.91	285,529	3.85	366,048	5.65	366,048	5.65
SENIOR COUNSEL	314,602	5.65	68,711	3.84	68,711	3.84	68,711	3.84
DEPUTY GENERAL COUNSEL	44,120	0.57	99,286	1.34	99,286	1.34	99,286	1.34
MANAGING COUNSEL	160,163	2.30	186,697	3.00	259,695	4.00	259,695	4.00
APPELLATE COUNSEL	36,316	0.75	48,153	1.00	48,153	1.00	48,153	1.00
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	21,408	0.40
SPECIAL ASST OFFICE & CLERICAL	19,600	0.41	17,123	0.38	17,123	0.38	17,123	0.38
TOTAL - PS	1,918,317	44.18	2,268,676	54.75	2,781,827	65.30	2,615,207	62.30
TRAVEL, IN-STATE	34,723	0.00	27,165	0.00	27,165	0.00	27,165	0.00
TRAVEL, OUT-OF-STATE	18,429	0.00	14,009	0.00	14,009	0.00	14,009	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	78,334	0.00	238,300	0.00	238,300	0.00	238,300	0.00
PROFESSIONAL DEVELOPMENT	48,484	0.00	14,741	0.00	14,741	0.00	14,741	0.00
COMMUNICATION SERV & SUPP	14,718	0.00	19,661	0.00	19,661	0.00	19,661	0.00
PROFESSIONAL SERVICES	9,128	0.00	15,246	0.00	15,246	0.00	15,246	0.00
M&R SERVICES	12,349	0.00	15,551	0.00	15,551	0.00	15,551	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CORE								
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	1,101	0.00
OFFICE EQUIPMENT	11,181	0.00	250	0.00	250	0.00	250	0.00
OTHER EQUIPMENT	6,157	0.00	1,600	0.00	1,600	0.00	1,600	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	500	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	52	0.00
MISCELLANEOUS EXPENSES	2,282	0.00	7,251	0.00	7,251	0.00	7,251	0.00
TOTAL - EE	240,847	0.00	355,428	0.00	355,428	0.00	355,428	0.00
GRAND TOTAL	\$2,159,164	44.18	\$2,624,104	54.75	\$3,137,255	65.30	\$2,970,635	62.30
GENERAL REVENUE	\$1,598,747	32.98	\$1,659,062	40.75	\$2,172,213	51.30	\$2,005,593	48.30
FEDERAL FUNDS	\$184,553	2.69	\$425,390	3.00	\$425,390	3.00	\$425,390	3.00
OTHER FUNDS	\$375,864	8.51	\$539,652	11.00	\$539,652	11.00	\$539,652	11.00

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.

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>
<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

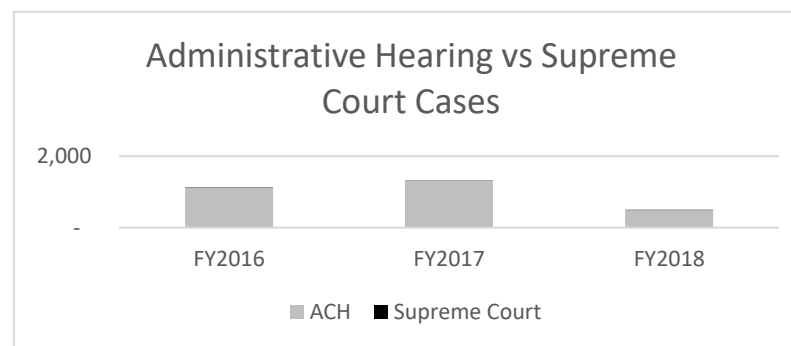
Program Name: General Counsel's Office

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

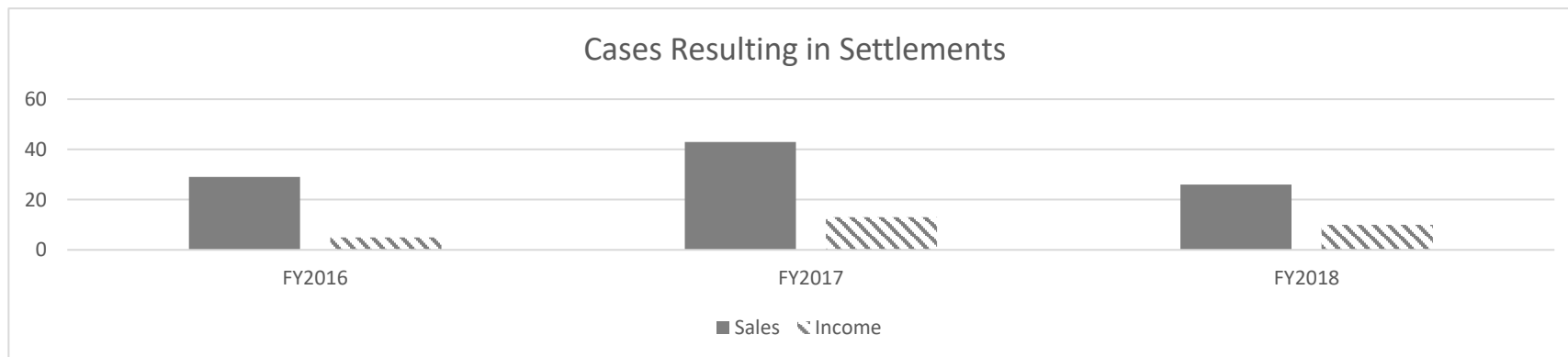
2b. Provide a measure(s) of the program's quality.

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

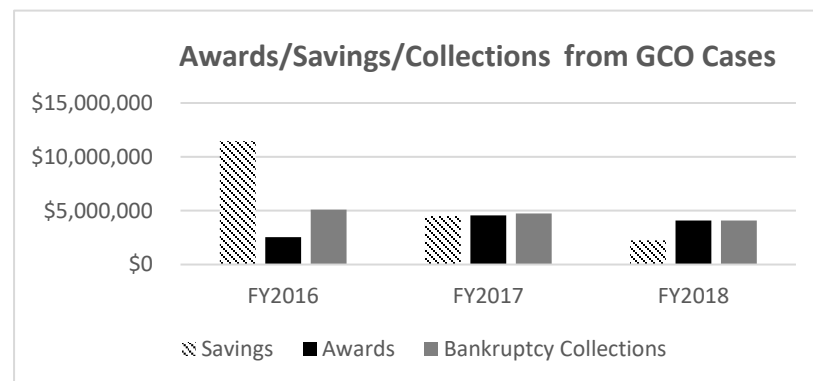
Program is found in the following core budget(s): General Counsel's Office

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.

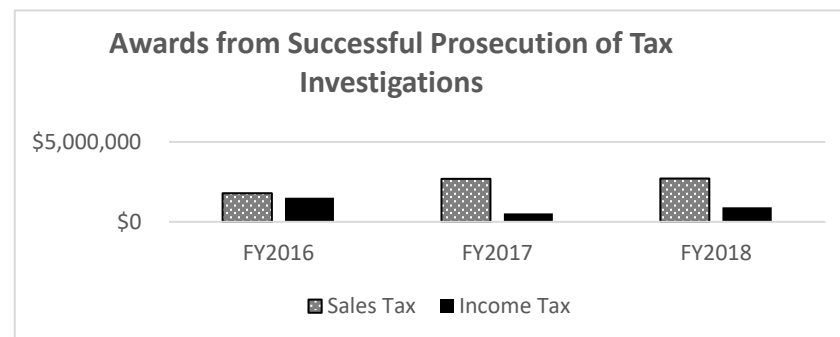
The Sales and Income Tax Sections also save the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Savings" represents the amount originally claimed for a refund, minus what is actually paid.

	FY2016	FY2017	FY2018
Awards			
Sales Tax	\$845,222	\$4,315,371	\$2,523,521
Income Tax	\$1,695,216	\$261,943	\$1,565,287
Total Awards	\$2,540,438	\$4,577,314	\$4,088,808
Savings			
Sales Tax	\$9,686,189	\$4,457,109	\$2,258,047
Income Tax	\$1,776,842	\$60,961	\$0
	\$11,463,031	\$4,518,070	\$2,258,047
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
	\$3,297,095	\$3,228,473	\$3,603,743
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
Bankruptcy			
Cases Opened	4,312	4,142	4,503
Budgeted Attorneys	4	4	4
Average Number of Cases	1,078	1,036	1,126
Sales Tax			
Cases Opened	1,103	1,285	454
Budgeted Attorneys	6	6	6
Average Number of Cases	184	214	76
Income Tax			
Cases Opened	188	104	133
Budgeted Attorneys	5	5	5
Average Number of Cases	38	21	27
Criminal Tax Investigation			
Investigations Opened	359	369	163
Budgeted Investigators	18	18	18
Average Number of Investigations	20	21	9
Compliance Investigation			
Investigations Opened	1,442	1,301	1,452
Budgeted Investigators	12	12	12
Average Number of Investigations	120	108	121

PROGRAM DESCRIPTION

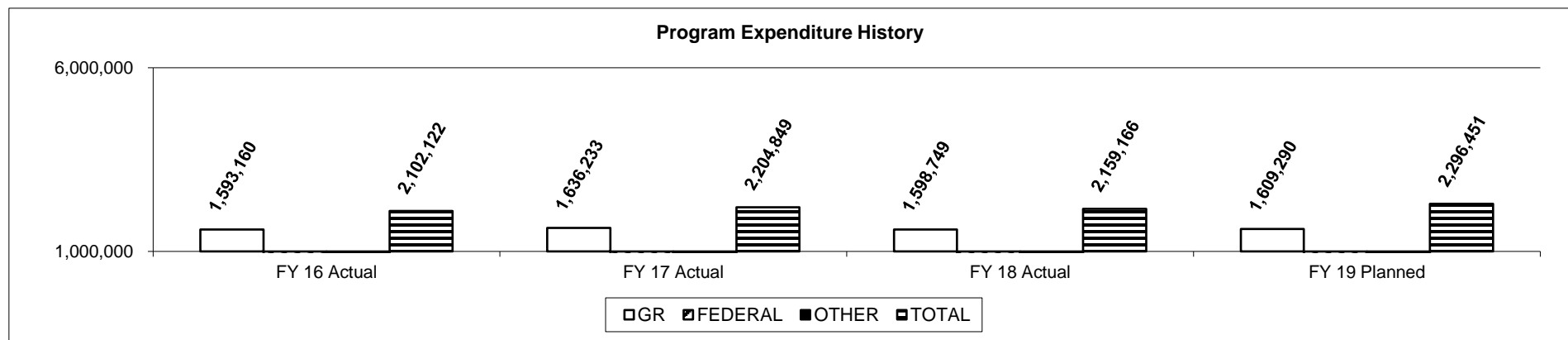
Department of Revenue

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

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
ADMINISTRATION DIVISION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,144,625	30.44	1,157,315	36.04	1,548,895	42.04	1,378,895	42.04	
DEPT OF REVENUE	37,666	1.12	54,843	1.74	54,843	1.74	54,843	1.74	
CHILD SUPPORT ENFORCEMENT FUND	23,430	0.68	26,372	0.88	26,372	0.88	26,372	0.88	
TOTAL - PS	1,205,721	32.24	1,238,530	38.66	1,630,110	44.66	1,460,110	44.66	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	177,485	0.00	211,326	0.00	191,326	0.00	191,326	0.00	
DEPT OF REVENUE	2,178,116	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	
CHILD SUPPORT ENFORCEMENT FUND	1,268,144	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	
TOTAL - EE	3,623,745	0.00	5,771,173	0.00	5,751,173	0.00	5,751,173	0.00	
TOTAL	4,829,466	32.24	7,009,703	38.66	7,381,283	44.66	7,211,283	44.66	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	21,546	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	832	0.00	
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	0	0.00	400	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	22,778	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	22,778	0.00	
Pay Plan FY19-Cost to Continue - 0000013									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	14,749	0.00	14,749	0.00	
DEPT OF REVENUE	0	0.00	0	0.00	609	0.00	609	0.00	
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	308	0.00	308	0.00	
TOTAL - PS	0	0.00	0	0.00	15,666	0.00	15,666	0.00	
TOTAL	0	0.00	0	0.00	15,666	0.00	15,666	0.00	

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CBIZ - 0000018								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	2,956	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	2,956	0.00
TOTAL	0	0.00	0	0.00	0	0.00	2,956	0.00
DOR Reinvestments - 1860004								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	42,610	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	42,610	0.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	126,478	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	126,478	0.00
TOTAL	0	0.00	0	0.00	0	0.00	169,088	0.00
GRAND TOTAL	\$4,829,466	32.24	\$7,009,703	38.66	\$7,396,949	44.66	\$7,421,771	44.66

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	1,548,895	54,843	26,372	1,630,110		PS	1,378,895	54,843	26,372	1,460,110	
EE	191,326	3,470,006	2,089,841	5,751,173		EE	191,326	3,470,006	2,089,841	5,751,173	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,740,221	3,524,849	2,116,213	7,381,283		Total	1,570,221	3,524,849	2,116,213	7,211,283	
FTE	42.04	1.74	0.88	44.66		FTE	42.04	1.74	0.88	44.66	

Est. Fringe	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.

Est. Fringe	950,358	38,656	19,134	1,008,147
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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: Child Support Enforcement Fund (0169)

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

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

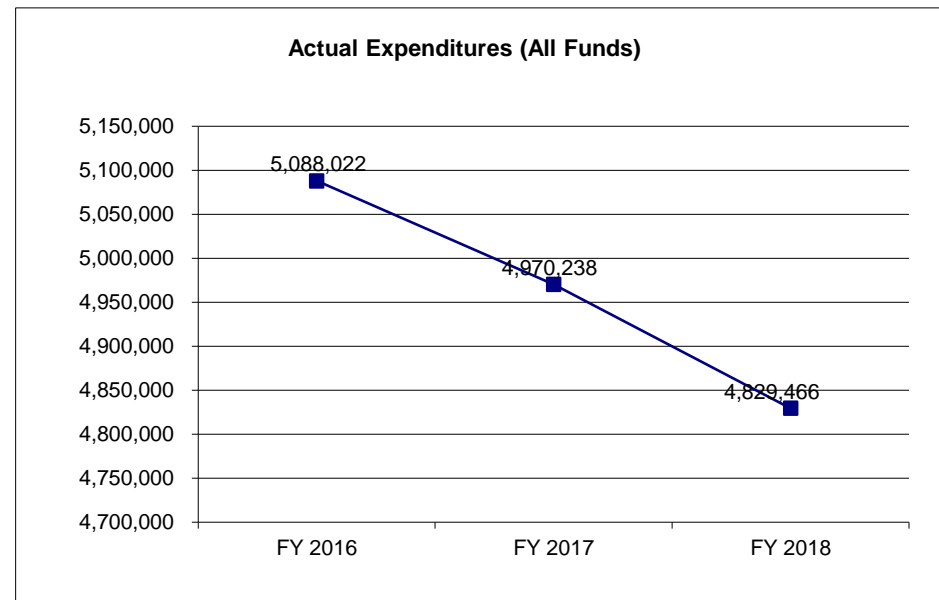
Additional divisional costs are included in the Highway Collections budget unit.

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

Administration/Postage

4. FINANCIAL HISTORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Current Yr.</u>
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

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				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	
				Total	38.66	1,368,641	3,524,849	2,116,213	7,009,703	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	1808	1751		PS	6.00	221,580	0	0	221,580	Core reallocation to transfer Permanent Files staff and functions from Taxation to Administration.
Core Reallocation	1820	1751		PS	0.00	170,000	0	0	170,000	Core reallocation to reinvest in Department initiatives without requesting new funds.
Core Reallocation	1820	1752		EE	0.00	(20,000)	0	0	(20,000)	Core reallocation to reinvest in Department initiatives without requesting new funds.
				NET DEPARTMENT CHANGES	6.00	371,580	0	0	371,580	
DEPARTMENT CORE REQUEST										
				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	
				Total	44.66	1,740,221	3,524,849	2,116,213	7,381,283	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
Core Reduction	2123	1752		EE	0.00	(20,000)	0	0	(20,000)	Reduction/Reinvestment
Core Reallocation	1820	1751		PS	0.00	(170,000)	0	0	(170,000)	Core reallocation to reinvest in Department initiatives without requesting new funds.

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
ADMINISTRATION DIVISION**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reallocation	1820 1752 EE	0.00	20,000	0	0	20,000	Core reallocation to reinvest in Department initiatives without requesting new funds.
NET GOVERNOR CHANGES		0.00	(170,000)	0	0	(170,000)	
GOVERNOR'S RECOMMENDED CORE							
	PS	44.66	1,378,895	54,843	26,372	1,460,110	
	EE	0.00	191,326	3,470,006	2,089,841	5,751,173	
	Total	44.66	1,570,221	3,524,849	2,116,213	7,211,283	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	56,171	1.93	55,196	2.80	55,196	0.80	55,196	2.80
OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	119,890	4.00	119,890	5.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	26,690	1.00	26,690	1.00
PRINTING/MAIL TECHNICIAN I	170,688	6.67	162,843	8.85	162,843	8.85	162,843	8.85
PRINTING/MAIL TECHNICIAN II	96,213	3.29	98,969	4.15	98,969	4.15	98,969	4.15
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	15,778	0.38
PRINTING/MAIL CUSTOMER SVC REP	6,630	0.17	18,201	0.38	18,201	0.38	18,201	0.38
STOREKEEPER I	10,141	0.38	11,821	0.17	11,821	0.17	11,821	0.17
SUPPLY MANAGER I	13,949	0.36	14,682	0.38	14,682	0.38	14,682	0.38
PROCUREMENT OFCR II	14,584	0.32	18,796	0.38	18,796	0.38	18,796	0.38
ACCOUNT CLERK II	7,734	0.27	31,292	1.38	31,292	1.38	31,292	1.38
ACCOUNTANT I	22,086	0.70	24,276	1.09	24,276	1.09	24,276	1.09
ACCOUNTANT II	15,698	0.37	17,629	0.42	17,629	0.42	17,629	0.42
ACCOUNTANT III	13,850	0.32	16,470	0.38	16,470	0.38	16,470	0.38
ACCOUNTING TECHNICIAN	7,776	0.27	8,997	0.31	8,997	0.31	8,997	0.31
ACCOUNTING GENERALIST I	10,046	0.31	8,948	0.28	8,948	0.28	8,948	0.28
ACCOUNTING GENERALIST II	13,200	0.36	13,378	0.41	13,378	0.41	13,378	0.41
PERSONNEL OFFICER	2,040	0.05	23,582	0.38	23,582	0.38	23,582	0.38
HUMAN RELATIONS OFCR II	14,260	0.33	17,776	0.40	17,776	0.40	17,776	0.40
PERSONNEL ANAL I	10,424	0.30	10,683	0.38	10,683	0.38	10,683	0.38
PUBLIC INFORMATION COOR	16,674	0.35	18,325	0.38	18,325	0.38	18,325	0.38
TRAINING TECH I	21,324	0.58	23,755	0.40	23,755	0.40	23,755	0.40
EXECUTIVE I	37,985	0.99	38,821	1.00	38,821	1.00	38,821	1.00
MANAGEMENT ANALYSIS SPEC I	7,169	0.19	11,152	0.20	11,152	0.20	11,152	0.20
PERSONNEL CLERK	42,987	1.36	29,757	1.38	29,757	1.38	29,757	1.38
TELECOMMUN TECH I	13,562	0.34	11,701	0.38	11,701	0.38	11,701	0.38
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	38,867	1.38
REVENUE SECTION SUPV	36,924	1.00	37,266	1.00	37,266	1.00	37,266	1.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
REVENUE PROCESSING TECH I	3,410	0.14	9,818	0.50	84,818	0.50	84,818	0.50
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	22,070	0.62
FACILITIES OPERATIONS MGR B2	19,442	0.32	22,509	0.38	22,509	0.38	22,509	0.38
FISCAL & ADMINISTRATIVE MGR B1	70,097	1.42	67,606	1.38	67,606	1.38	67,606	1.38
FISCAL & ADMINISTRATIVE MGR B2	20,918	0.35	22,092	0.38	22,092	0.38	22,092	0.38
FISCAL & ADMINISTRATIVE MGR B3	23,978	0.33	26,390	0.38	26,390	0.38	26,390	0.38
HUMAN RESOURCES MGR B2	22,069	0.37	27,110	0.38	27,110	0.38	27,110	0.38
REVENUE MANAGER, BAND 1	22,516	0.43	24,488	0.38	24,488	0.38	24,488	0.38
STATE DEPARTMENT DIRECTOR	15,710	0.12	21,277	0.40	21,277	0.40	21,277	0.40
DESIGNATED PRINCIPAL ASST DEPT	91,555	1.15	91,974	2.39	91,974	2.39	91,974	2.39
DIVISION DIRECTOR	32,005	0.38	31,948	0.37	31,948	0.37	31,948	0.37
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	33,175	0.50
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	42,131	0.80
SPECIAL ASST OFFICE & CLERICAL	10,193	0.25	16,981	0.76	16,981	0.76	16,981	0.76
TOTAL - PS	1,205,721	32.24	1,238,530	38.66	1,630,110	44.66	1,460,110	44.66
TRAVEL, IN-STATE	4,653	0.00	3,000	0.00	3,000	0.00	3,000	0.00
TRAVEL, OUT-OF-STATE	9,674	0.00	1,000	0.00	1,000	0.00	1,000	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	504,691	0.00	723,481	0.00	703,481	0.00	703,481	0.00
PROFESSIONAL DEVELOPMENT	16,668	0.00	5,700	0.00	5,700	0.00	5,700	0.00
COMMUNICATION SERV & SUPP	0	0.00	11,373	0.00	11,373	0.00	11,373	0.00
PROFESSIONAL SERVICES	3,069,662	0.00	5,000,063	0.00	5,000,063	0.00	5,000,063	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	13,813	0.00	15,000	0.00	15,000	0.00	15,000	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	1,441	0.00	10,000	0.00	10,000	0.00	10,000	0.00
OTHER EQUIPMENT	697	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
EQUIPMENT RENTALS & LEASES	82	0.00	50	0.00	50	0.00	50	0.00
MISCELLANEOUS EXPENSES	2,364	0.00	1,500	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	3,623,745	0.00	5,771,173	0.00	5,751,173	0.00	5,751,173	0.00
GRAND TOTAL	\$4,829,466	32.24	\$7,009,703	38.66	\$7,381,283	44.66	\$7,211,283	44.66
GENERAL REVENUE	\$1,322,110	30.44	\$1,368,641	36.04	\$1,740,221	42.04	\$1,570,221	42.04
FEDERAL FUNDS	\$2,215,782	1.12	\$3,524,849	1.74	\$3,524,849	1.74	\$3,524,849	1.74
OTHER FUNDS	\$1,291,574	0.68	\$2,116,213	0.88	\$2,116,213	0.88	\$2,116,213	0.88

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,873,221	0.00	3,743,011	0.00	3,359,489	0.00	3,343,011	0.00
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	44,029	0.00
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00
TOTAL - EE	3,923,805	0.00	3,793,756	0.00	3,410,234	0.00	3,393,756	0.00
TOTAL	3,923,805	0.00	3,793,756	0.00	3,410,234	0.00	3,393,756	0.00
GRAND TOTAL	\$3,923,805	0.00	\$3,793,756	0.00	\$3,410,234	0.00	\$3,393,756	0.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 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	3,359,489	0	50,745	3,410,234		EE	3,343,011	0	50,745	3,393,756	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	3,359,489	0	50,745	3,410,234		Total	3,343,011	0	50,745	3,393,756	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

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

2. CORE DESCRIPTION

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

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

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

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

CORE DECISION ITEM

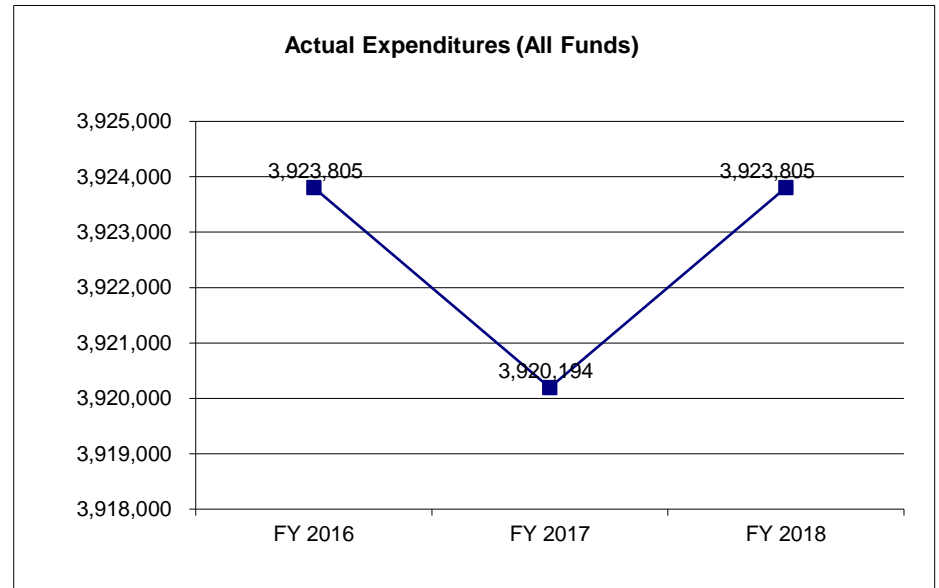
Department of Revenue	Budget Unit <u>86150C</u>
Division of Administration	
Core - Postage	HB Section <u>4.025</u>

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

Administration/Postage

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)	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

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

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
POSTAGE**

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		EE	0.00	3,743,011	0	50,745	3,793,756	
		Total	0.00	3,743,011	0	50,745	3,793,756	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1821 0075	EE	0.00	(66,902)	0	0	(66,902)	Core reallocation to reinvest in Department initiatives without requesting new funds.
Core Reallocation	1821 0075	EE	0.00	(316,620)	0	0	(316,620)	Core reallocation to reinvest in Department initiatives without requesting new funds.
		NET DEPARTMENT CHANGES	0.00	(383,522)	0	0	(383,522)	
DEPARTMENT CORE REQUEST								
		EE	0.00	3,359,489	0	50,745	3,410,234	
		Total	0.00	3,359,489	0	50,745	3,410,234	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1821 0075	EE	0.00	66,902	0	0	66,902	Core reallocation to reinvest in Department initiatives without requesting new funds.
Core Reduction	2124 0075	EE	0.00	(400,000)	0	0	(400,000)	Reduction/Reinvestment
Core Reallocation	1821 0075	EE	0.00	316,620	0	0	316,620	Core reallocation to reinvest in Department initiatives without requesting new funds.
		NET GOVERNOR CHANGES	0.00	(16,478)	0	0	(16,478)	

CORE RECONCILIATION DETAIL

**DEPARTMENT OF REVENUE
POSTAGE**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	3,343,011	0	50,745	3,393,756	
	Total	0.00	3,343,011	0	50,745	3,393,756	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	31	0.00	25	0.00	25	0.00	25	0.00
SUPPLIES	3,432,657	0.00	3,302,554	0.00	2,999,032	0.00	2,982,554	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	342	0.00	342	0.00	342	0.00
COMMUNICATION SERV & SUPP	623	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	179,691	0.00	284,335	0.00	204,335	0.00	204,335	0.00
M&R SERVICES	102,451	0.00	150,000	0.00	150,000	0.00	150,000	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	199,300	0.00	50,000	0.00	50,000	0.00	50,000	0.00
EQUIPMENT RENTALS & LEASES	9,052	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	3,923,805	0.00	3,793,756	0.00	3,410,234	0.00	3,393,756	0.00
GRAND TOTAL	\$3,923,805	0.00	\$3,793,756	0.00	\$3,410,234	0.00	\$3,393,756	0.00
GENERAL REVENUE	\$3,873,221	0.00	\$3,743,011	0.00	\$3,359,489	0.00	\$3,343,011	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$50,584	0.00	\$50,745	0.00	\$50,745	0.00	\$50,745	0.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.025

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.

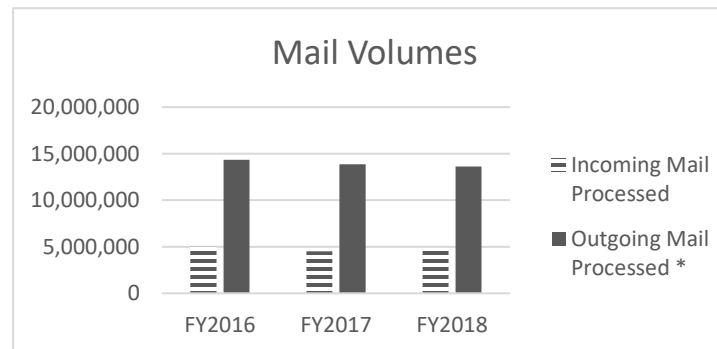
The **Financial and General Services Bureau** performs accounts payable, accounts receivable, financial statement preparation, cash management, procurement, child support reconciliation, central supply inventory, receiving, warehousing, archival, delivery, and facility services. It also operates the 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 an preventing harassment.

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

	FY2016	FY2017	FY2018
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

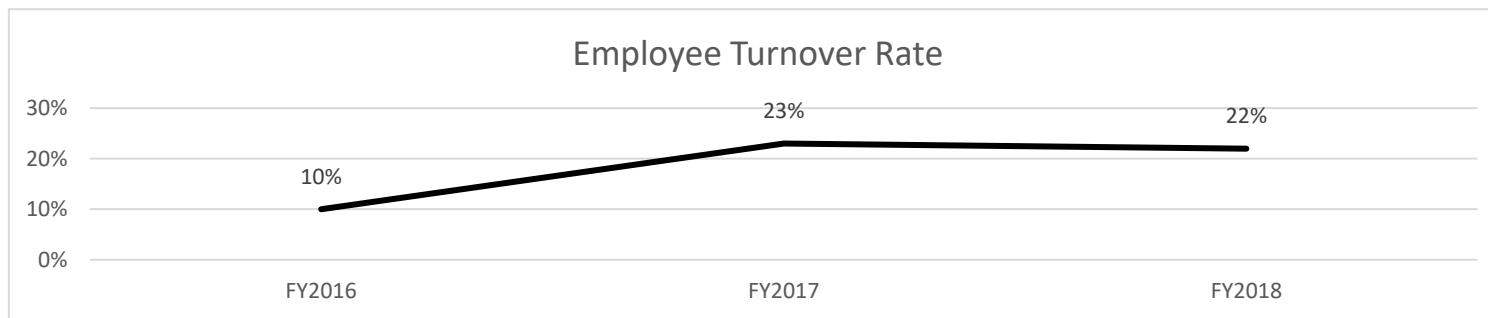
Department of Revenue

HB Section(s): 4.025

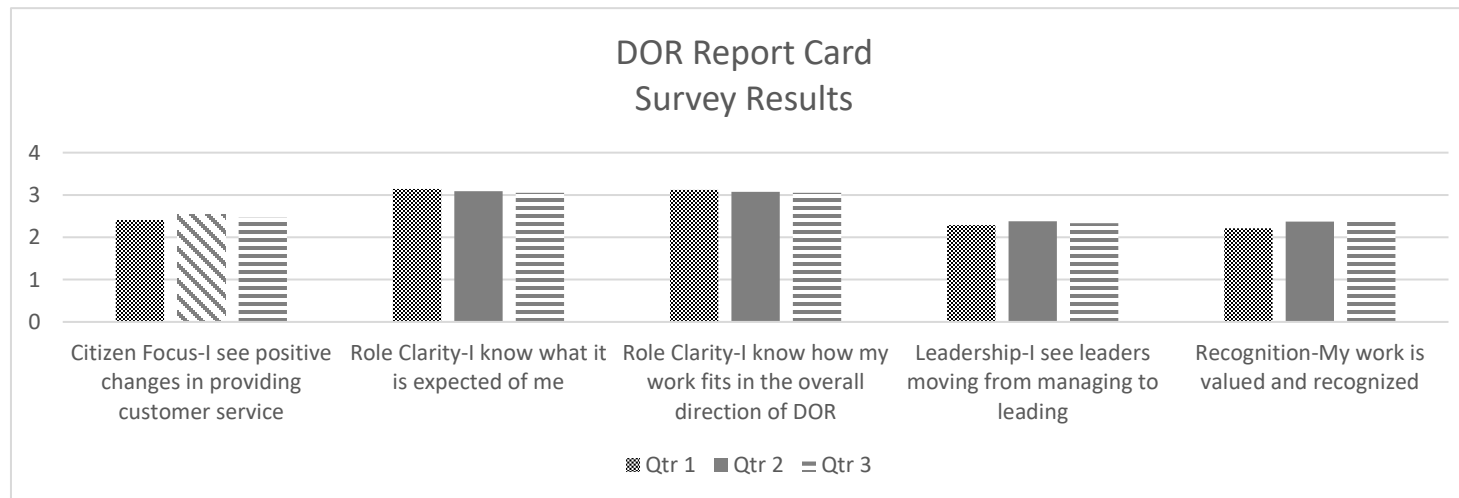
Program Name - Administration Division

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

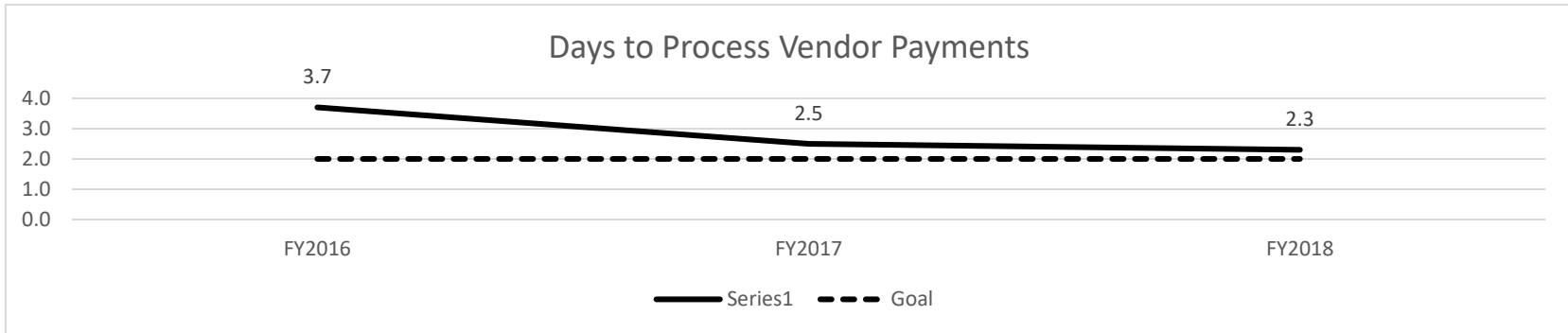
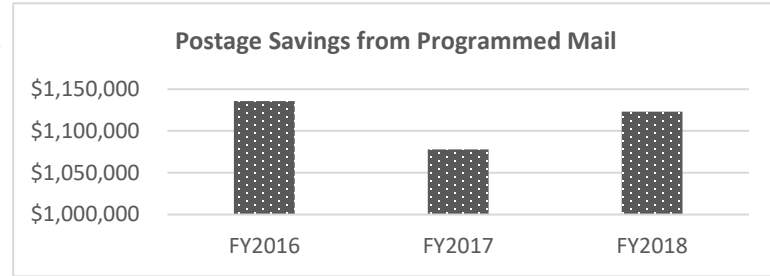
Program Name - Administration Division

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

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

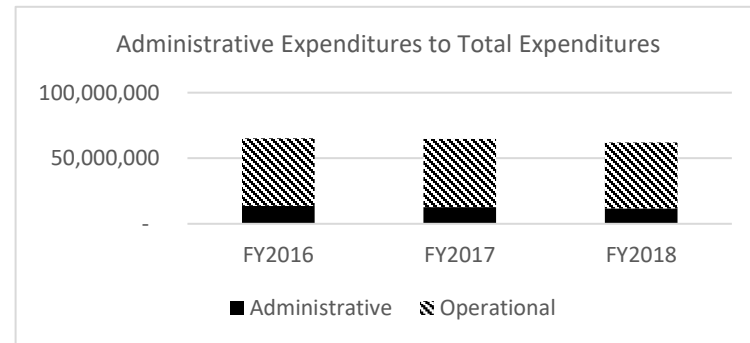
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>
Postage Savings from Programming Mail	\$1,135,907	\$1,077,954	\$1,123,021

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

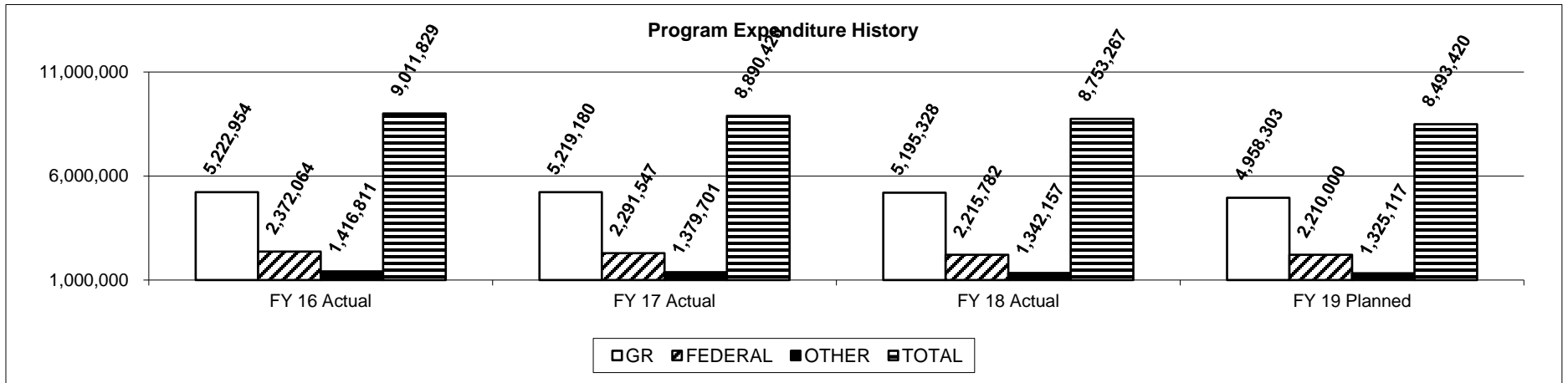
Program is found in the following core budget(s): Administration/Postage

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	1	0.00	1	0.00
TOTAL - PD	0	0.00	0	0.00	1	0.00	1	0.00
TOTAL	0	0.00	0	0.00	1	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1	0.00	\$1	0.00

CORE DECISION ITEM

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

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	0
EE	0	0	0	0	0	EE	0	0	0	0	0
PSD	1	0	0	1	1	PSD	1	0	0	1	1
TRF	0	0	0	0	0	TRF	0	0	0	0	0
Total	1	0	0	1	1	Total	1	0	0	1	1
FTE	0.00	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00	0.00

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

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

Other Funds:

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)

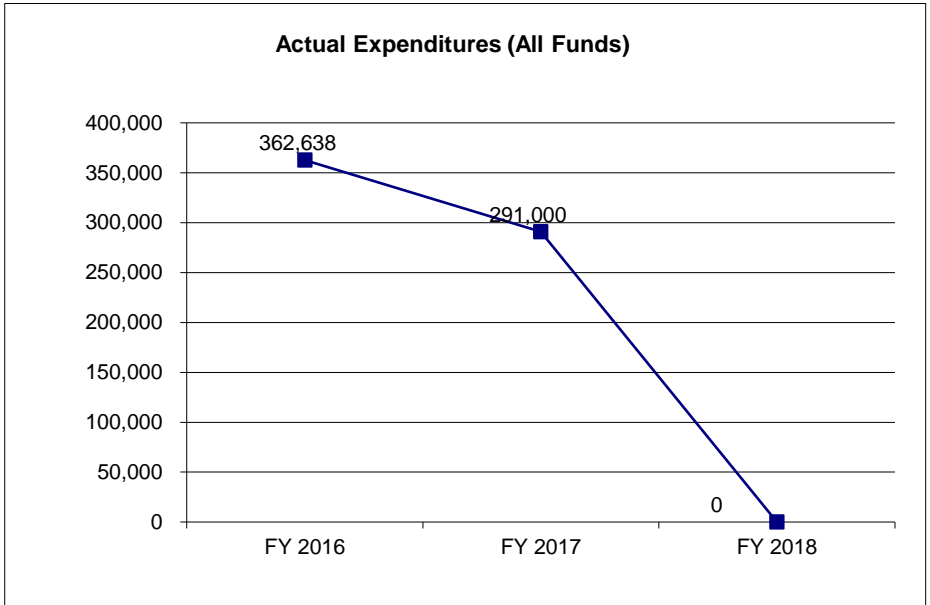
CORE DECISION ITEM

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

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
DEPARTMENT CORE ADJUSTMENTS							
Transfer In	1259 8972 PD	0.00	1	0	0	1	Rolling Stock Credit Transfer from the Department of Economic Development
NET DEPARTMENT CHANGES		0.00	1	0	0	1	
DEPARTMENT CORE REQUEST							
	PD	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86160C</u>
Division of Taxation	
Core - Port Aim Zones	HB Section <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	100,000	100,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	100,000	100,000		Total	0	0	100,000	100,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Port Authority Aim Zone Fund (0583)

Other Funds: Port Authority Aim Zone Fund (0583)

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)

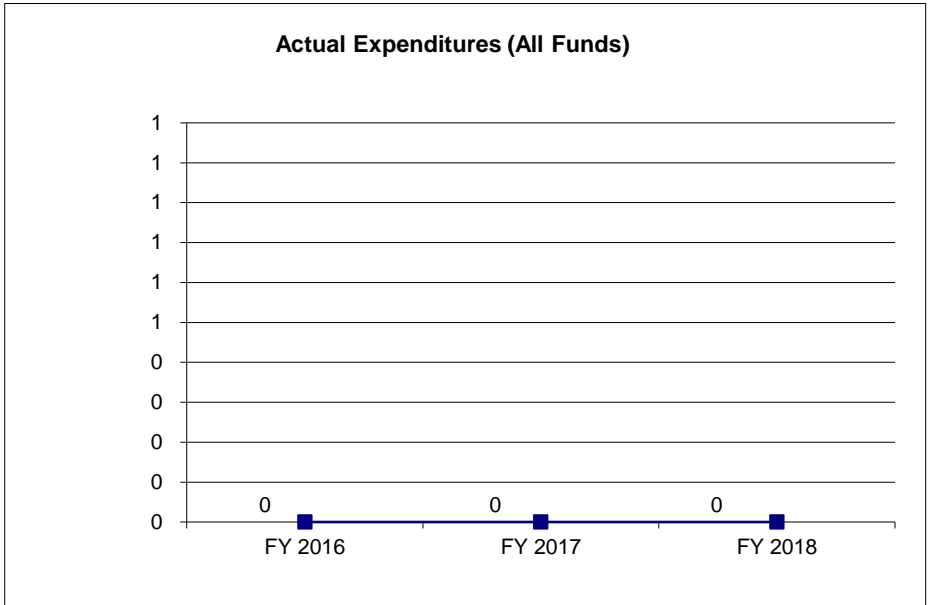
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CORE DECISION ITEM

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

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

<u>Department of Revenue</u>	Budget Unit <u>87060C</u>
<u>Division of Taxation and Administration</u>	
<u>Core - Prosecuting Attorney/Collection Agency Fees</u>	HB Section <u>4.03</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	2,900,000	0	0	2,900,000		PSD	2,900,000	0	0	2,900,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	2,900,000	0	0	2,900,000		Total	2,900,000	0	0	2,900,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

2. CORE DESCRIPTION

The Department of Revenue 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)

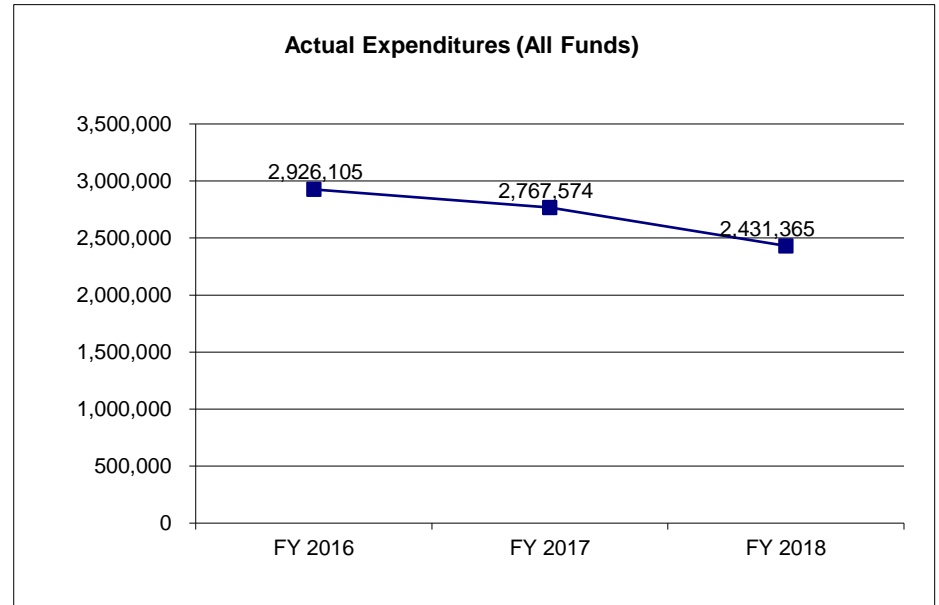
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 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

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	152,131	0.00	275,000	0.00	275,000	0.00	275,000	0.00
TOTAL - PD	152,131	0.00	275,000	0.00	275,000	0.00	275,000	0.00
TOTAL	152,131	0.00	275,000	0.00	275,000	0.00	275,000	0.00
GRAND TOTAL	\$152,131	0.00	\$275,000	0.00	\$275,000	0.00	\$275,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87080C</u>
Division of Taxation	
Core - County Filing Fees	HB Section <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	275,000	0	0	275,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	275,000	0	0	275,000		Total	275,000	0	0	275,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Sections 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.

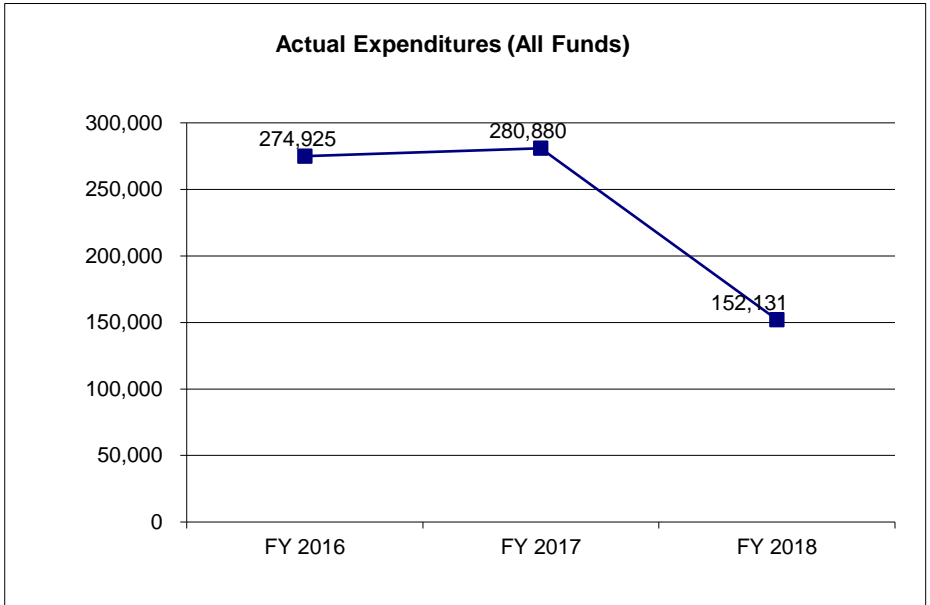
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Current Yr.</u>
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)	<u>465,000</u>	<u>465,000</u>	<u>315,000</u>	<u>275,000</u>
Actual Expenditures (All Funds)	<u>274,925</u>	<u>280,880</u>	<u>152,131</u>	N/A
Unexpended (All Funds)	<u>190,075</u>	<u>184,120</u>	<u>162,869</u>	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

**DEPARTMENT OF REVENUE
COUNTY LIEN FILING FEES**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	188,109,700	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
TOTAL - PD	188,109,700	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
TOTAL	188,109,700	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
GRAND TOTAL	\$188,109,700	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

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

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

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

Other Funds: 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.

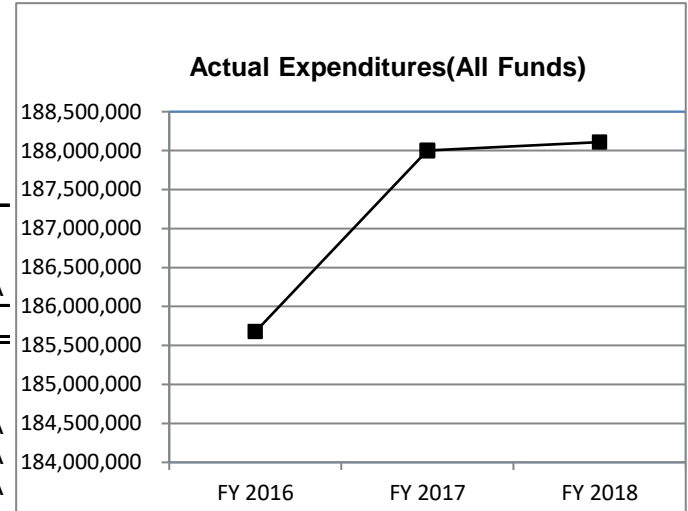
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87030C</u>
Division of Taxation	
Core - Motor Fuel Tax Distribution	HB Section <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)	185,676,269	188,000,000	188,109,700	N/A
Unexpended (All Funds)	<u>2,323,731</u>	<u>0</u>	<u>3,890,300</u>	<u>0</u>
Unexpended, by Fund:				
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

**DEPARTMENT OF REVENUE
MOTOR FUEL TAX DISTRIBUTION**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	725	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	725	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	725	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$725	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

CORE DECISION ITEM

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

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	1,000	0	0	1,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,000	0	0	1,000		Total	1,000	0	0	1,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

2. CORE DESCRIPTION

Individuals requesting a specialty plate make a contribution of an emblem use authorization fee to 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.

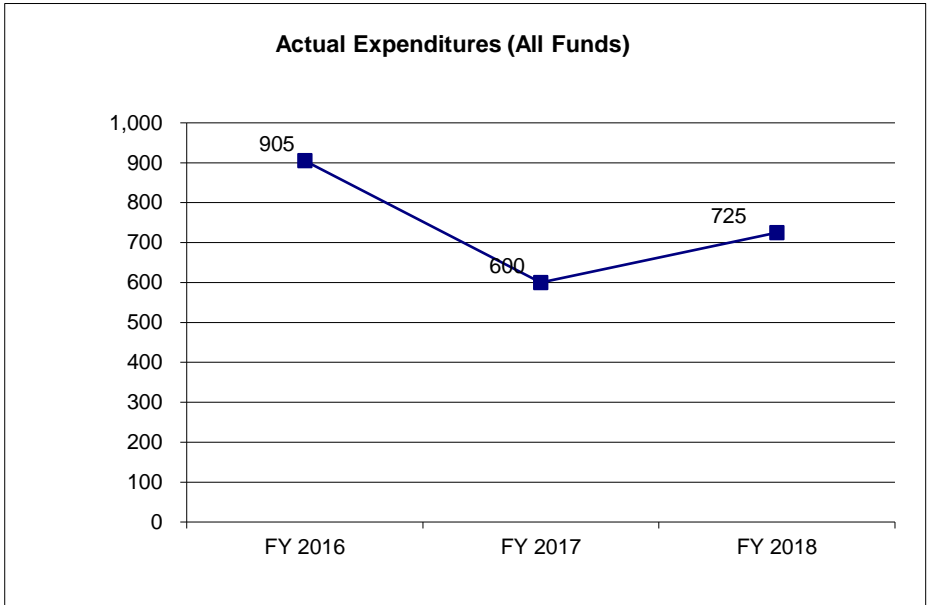
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	1,000	1,000	1,000	1,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,000	1,000	1,000	1,000
Actual Expenditures (All Funds)	905	600	725	N/A
Unexpended (All Funds)	95	400	275	0
Unexpended, by Fund:				
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

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
GENERAL REVENUE REFUNDS (REG)									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	1,427,200,000	0.00	0.00
TOTAL - PD	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	1,427,200,000	0.00	0.00
TOTAL	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	1,427,200,000	0.00	0.00
GR Refunds in excess of CRE - 1860005									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	150,000,000	0.00	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	150,000,000	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	150,000,000	0.00	0.00
GRAND TOTAL	\$1,435,055,671	0.00	\$1,661,800,000	0.00	\$1,661,800,000	0.00	\$1,577,200,000	0.00	0.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 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	1,427,200,000	0	0	1,427,200,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,661,800,000	0	0	1,661,800,000		Total	1,427,200,000	0	0	1,427,200,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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.

The Governor reduced the core \$234.6 million based on the Fiscal Year 2020 consensus revenue estimate.

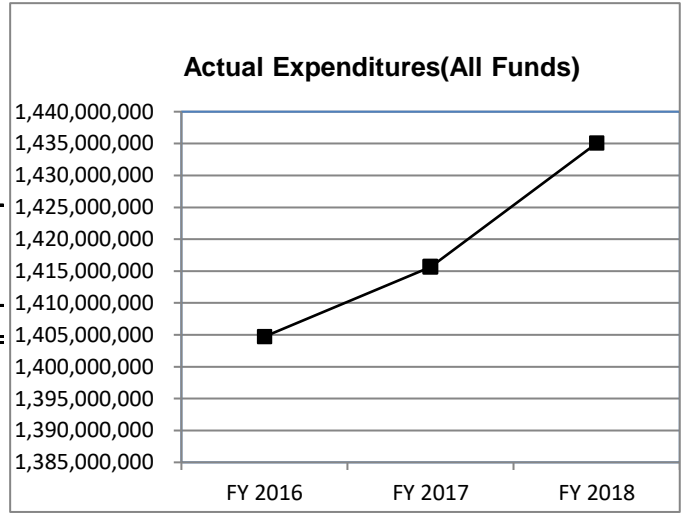
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Divisions of Taxation and Administration	
Core - General Revenue Refunds	HB Section <u>4.05</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)	<u>1,414,400,000</u>	<u>1,415,661,391</u>	<u>1,599,100,000</u>	<u>1,661,800,000</u>
Actual Expenditures(All Funds)	1,404,721,205	1,415,661,390	1,435,055,671	N/A
Unexpended (All Funds)	<u>9,678,795</u>	<u>1</u>	<u>164,044,329</u>	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

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

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,661,800,000	0	0	1,661,800,000	
	Total	0.00	1,661,800,000	0	0	1,661,800,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,661,800,000	0	0	1,661,800,000	
	Total	0.00	1,661,800,000	0	0	1,661,800,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	2138 1243	PD	0.00 (234,600,000)	0	0	(234,600,000)	Core reduction based on FY20 CRE
NET GOVERNOR CHANGES			0.00 (234,600,000)	0	0	(234,600,000)	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,427,200,000	0	0	1,427,200,000	
	Total	0.00	1,427,200,000	0	0	1,427,200,000	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	1,427,200,000	0.00
TOTAL - PD	1,435,055,671	0.00	1,661,800,000	0.00	1,661,800,000	0.00	1,427,200,000	0.00
GRAND TOTAL	\$1,435,055,671	0.00	\$1,661,800,000	0.00	\$1,661,800,000	0.00	\$1,427,200,000	0.00
GENERAL REVENUE	\$1,435,055,671	0.00	\$1,661,800,000	0.00	\$1,661,800,000	0.00	\$1,427,200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 6 OF 9

Department of Revenue	Budget Unit <u>87011C</u>
Division of Taxation	
DI Name - GR Refunds in Excess of CRE <u>DI#1860005</u>	HB Section <u>4.05</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	0	0	0	0		PSD	150,000,000	0	0	150,000,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	0	0		Total	150,000,000	0	0	150,000,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____ Other Funds: _____

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Department of Revenue requests appropriation authority to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo, above the consensus revenue estimate. The core GR Refund request is \$1,427,200,000.

NEW DECISION ITEM

RANK: 6 OF 9

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name - GR Refunds in Excess of CRE	DI#1860005	HB Section 4.05

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

Estimated refunds are part of the consensus revenue process determined by the Office of Administration and the House of Representative and Senate staff.

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

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

NEW DECISION ITEM

RANK: 6 OF 9

Department of Revenue	Budget Unit	87011C
Division of Taxation		
DI Name - GR Refunds in Excess of CRE	DI#1860005	HB Section 4.05

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions	150,000,000						150,000,000			
Total PSD	<u>150,000,000</u>		<u>0</u>		<u>0</u>		<u>150,000,000</u>		<u>0</u>	
Transfers										
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Grand Total	<u>150,000,000</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>150,000,000</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	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
GR Refunds in excess of CRE - 1860005								
REFUNDS	0	0.00	0	0.00	0	0.00	150,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	150,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$150,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$150,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 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	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

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

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.

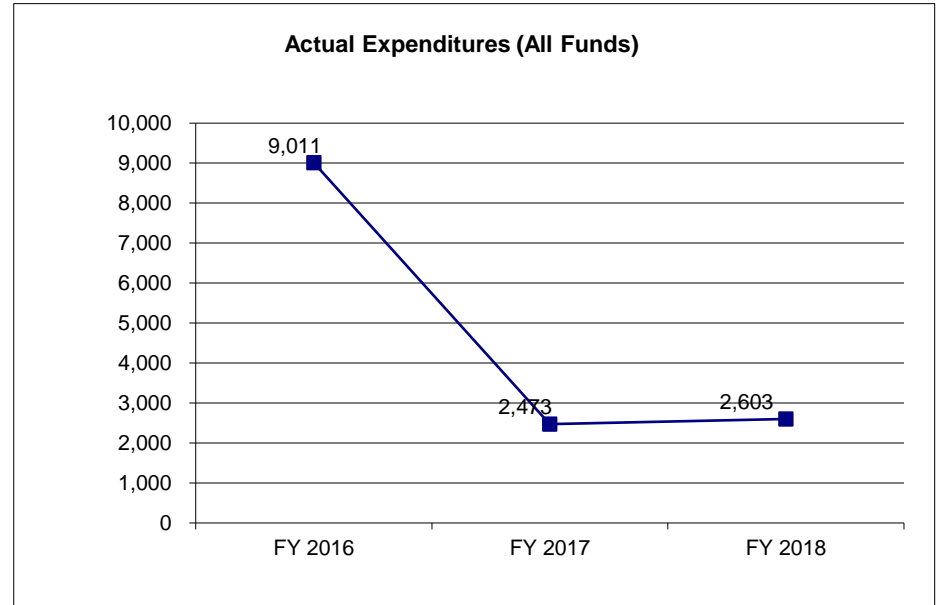
3. PROGRAM

CORE DECISION ITEM

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

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)	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

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

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	2,603	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	2,603	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$2,603	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,603	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87020C</u>
Divisions of Taxation and Administration	
Core - Highway Fund Refunds	HB Section <u>4.06</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	2,290,564	2,290,564	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	2,290,564	2,290,564		Total	0	0	2,290,564	2,290,564	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

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

2. CORE DESCRIPTION

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

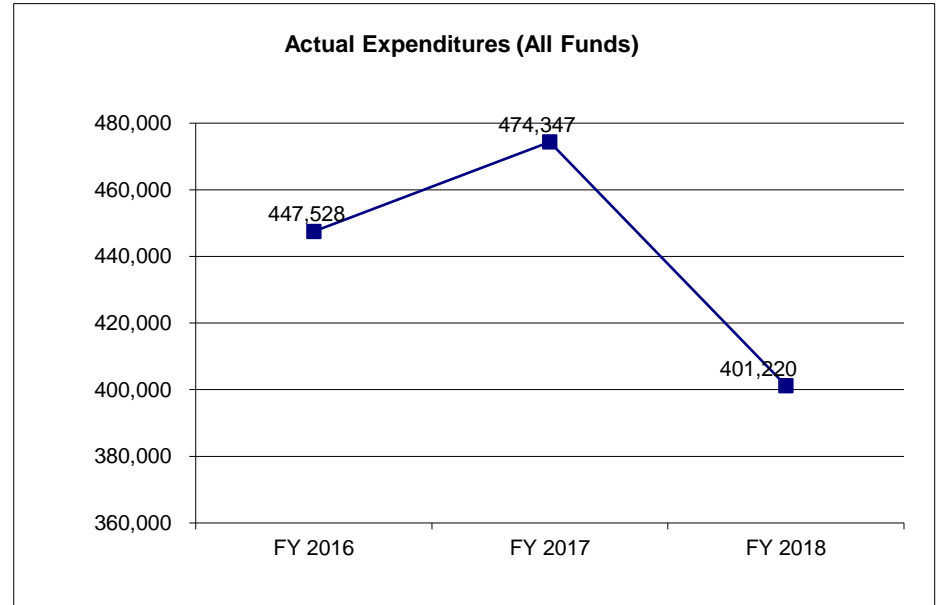
3. PROGRAM

CORE DECISION ITEM

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

HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Actual Expenditures (All Funds)	447,528	474,347	401,220	N/A
Unexpended (All Funds)	1,843,036	1,816,217	1,889,344	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

**DEPARTMENT OF REVENUE
HIGHWAY FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
PROGRAM-SPECIFIC								
AVIATION TRUST FUND	3,360	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	3,360	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	3,360	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$3,360	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87045C</u>
Division of Taxation	
Core - Aviation Trust Fund Refunds	HB Section <u>4.065</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	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Aviation Trust Fund (0952)

Other Funds: Aviation Trust Fund (0952)

2. CORE DESCRIPTION

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

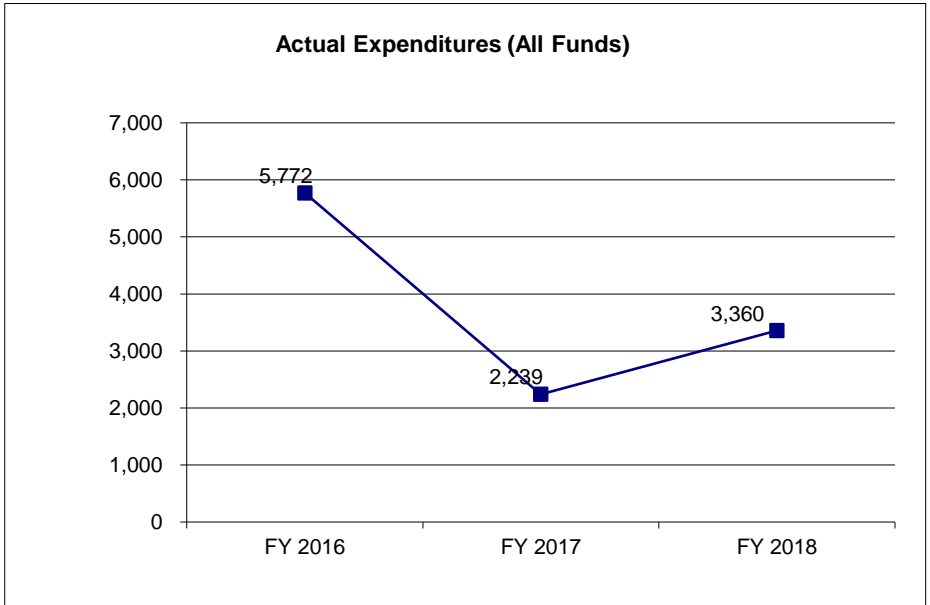
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

**DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87050C</u>
Division of Taxation	
Core - Motor Fuel Tax Refunds	HB Section <u>4.07</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	16,814,000	16,814,000		PSD	0	0	16,814,000	16,814,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	16,814,000	16,814,000		Total	0	0	16,814,000	16,814,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

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

2. CORE DESCRIPTION

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

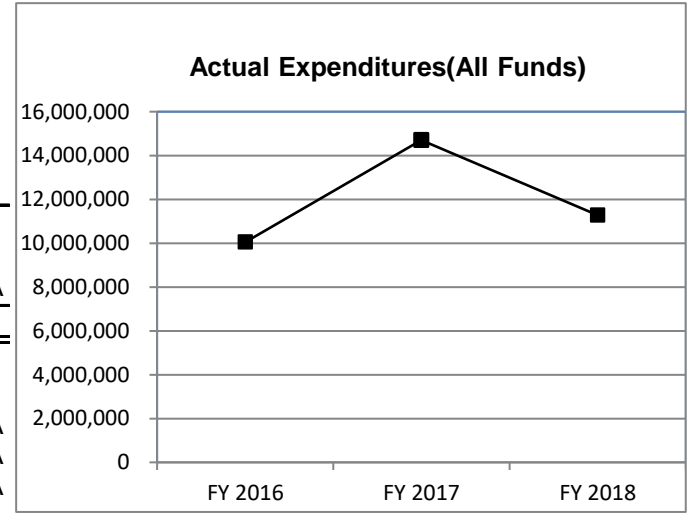
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 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)	10,047,050	14,702,076	11,282,811	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
		(1)		



*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

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

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	51,801	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	51,801	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	51,801	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$51,801	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87085C</u>
Division of Taxation	
Core - Workers' Compensation Refunds	HB Section <u>4.075</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	2,000,000	2,000,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	2,000,000	2,000,000		Total	0	0	2,000,000	2,000,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Workers' Compensation Fund (0652)

Other Funds: Workers' Compensation Fund (0652)

2. CORE DESCRIPTION

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

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

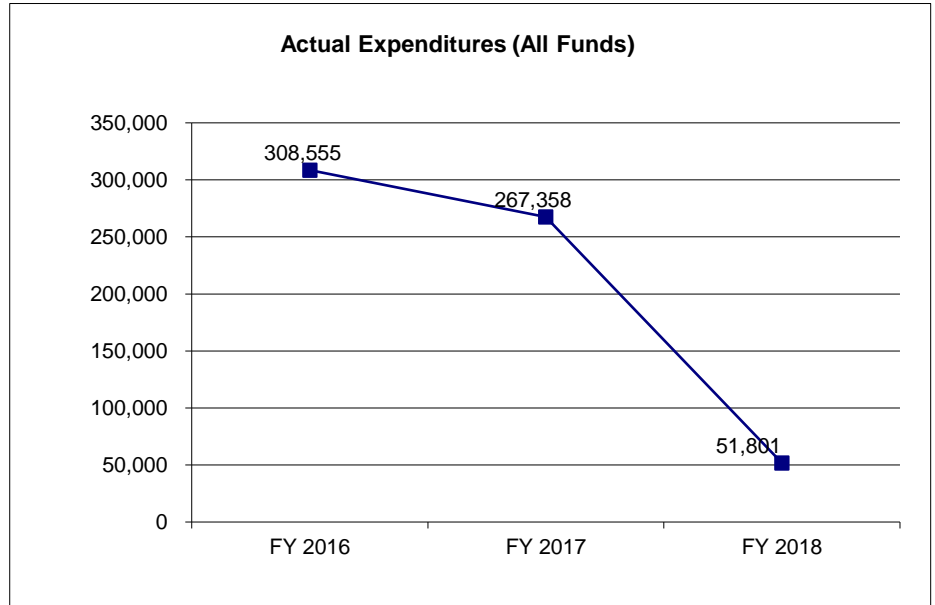
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (All Funds)	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

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

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87088C</u>
Division of Taxation	
Core - Cigarette Tax Refunds	HB Section <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	161,000	161,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	161,000	161,000		Total	0	0	161,000	161,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

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

2. CORE DESCRIPTION

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

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

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

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

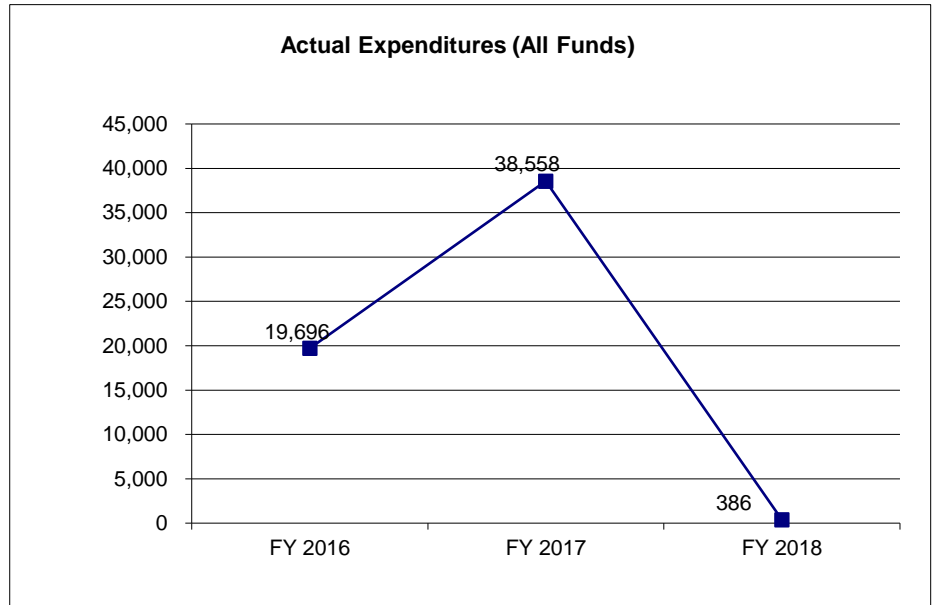
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CORE DECISION ITEM

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

**DEPARTMENT OF REVENUE
CIGARETTE TAX REFUNDS**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	120,887	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL - PD	120,887	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL	120,887	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GRAND TOTAL	\$120,887	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division of Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.085</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	135,700	0	0	135,700	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	135,700	0	0	135,700		Total	135,700	0	0	135,700	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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.

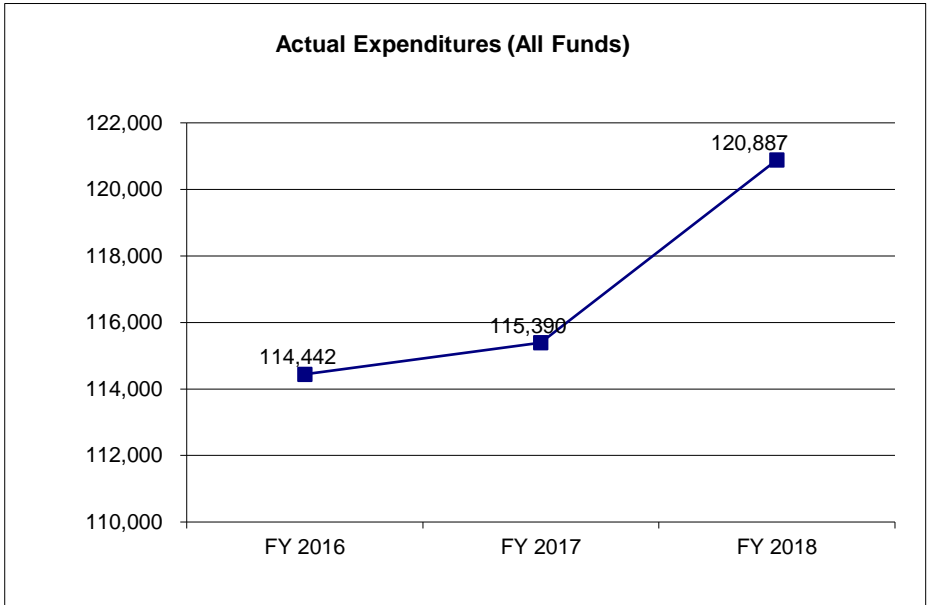
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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 DISTRIBTN

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	82,314	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL - PD	82,314	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL	82,314	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GRAND TOTAL	\$82,314	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87092C</u>
Division of Taxation	
Core - Offset Debts with Tax Credits	HB Section <u>4.09</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	260,000	0	0	260,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	260,000	0	0	260,000		Total	260,000	0	0	260,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

2. CORE DESCRIPTION

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

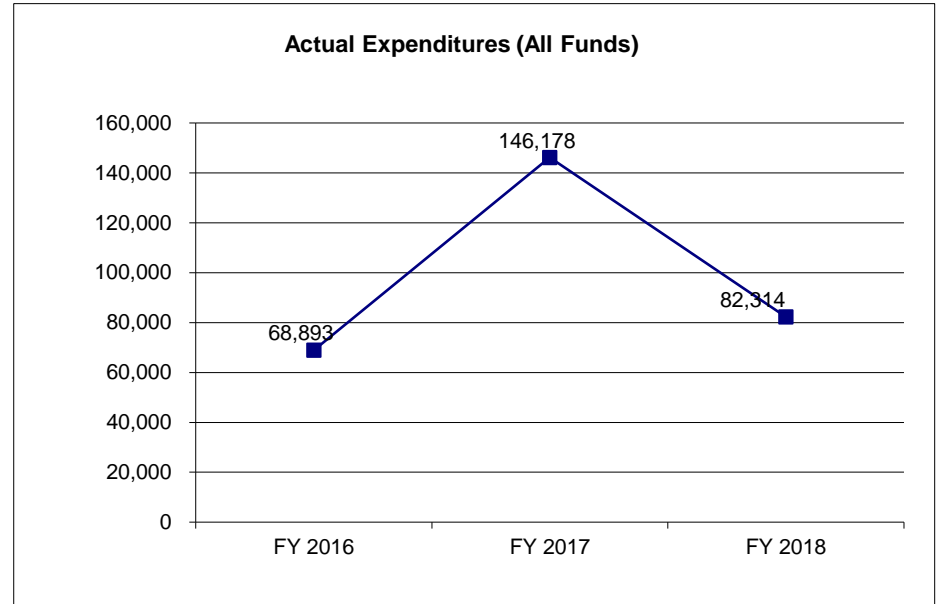
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CORE DECISION ITEM

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

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division of Taxation	
Core - Debt Offset Transfer	HB Section <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	13,797,384	0	0	13,797,384	
Total	13,797,384	0	0	13,797,384		Total	13,797,384	0	0	13,797,384	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: _____

2. CORE DESCRIPTION

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

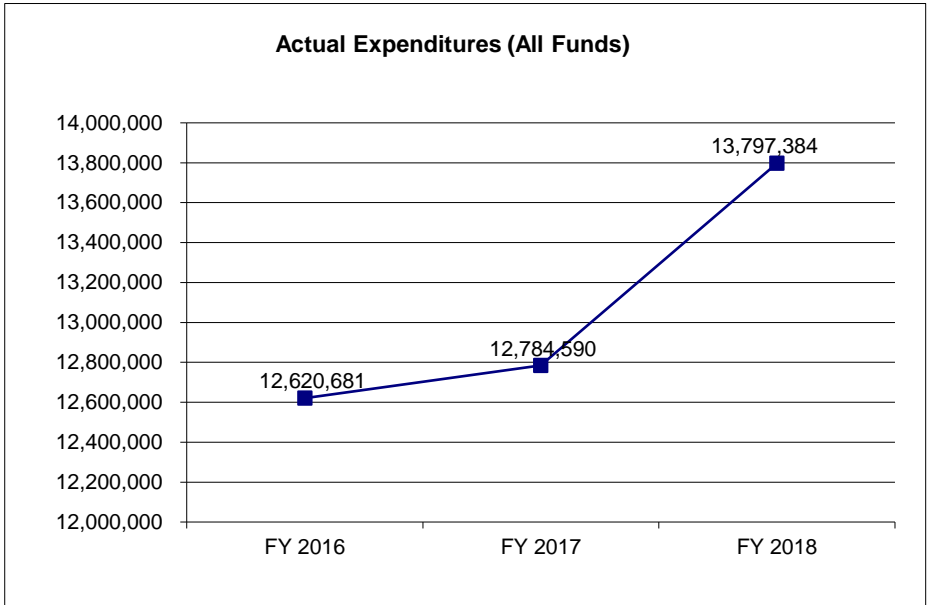
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Current Yr.</u>
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

**DEPARTMENT OF REVENUE
DEBT OFFSET TRANSFER**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

NEW DECISION ITEM
RANK: 7 OF 9

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>

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	0	0		PSD	0	0	0	0	
TRF	5,860,000	0	0	5,860,000		TRF	5,860,000	0	0	5,860,000	
Total	5,860,000	0	0	5,860,000		Total	5,860,000	0	0	5,860,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. 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: 7 OF 9

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>

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	\$19,657,384
Fiscal Year 2018 Transfers	\$13,797,384		
Fiscal Year 2018 Carryover	\$2,055,061	Requested Increase	\$5,860,000
	\$15,852,445	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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers	5,860,000						5,860,000			
Total TRF	5,860,000		0		0		5,860,000		0	
Grand Total	5,860,000	0.0	0	0.0	0	0.0	5,860,000	0.0	0	

NEW DECISION ITEM
RANK: 7 OF 9

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		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
							0			
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							0			
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers	5,860,000						5,860,000			
Total TRF	<u>5,860,000</u>		<u>0</u>		<u>0</u>		<u>5,860,000</u>		<u>0</u>	
Grand Total	<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>	

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

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

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	2,518,749	0	0	2,518,749	
Total	2,518,749	0	0	2,518,749		Total	2,518,749	0	0	2,518,749	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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

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

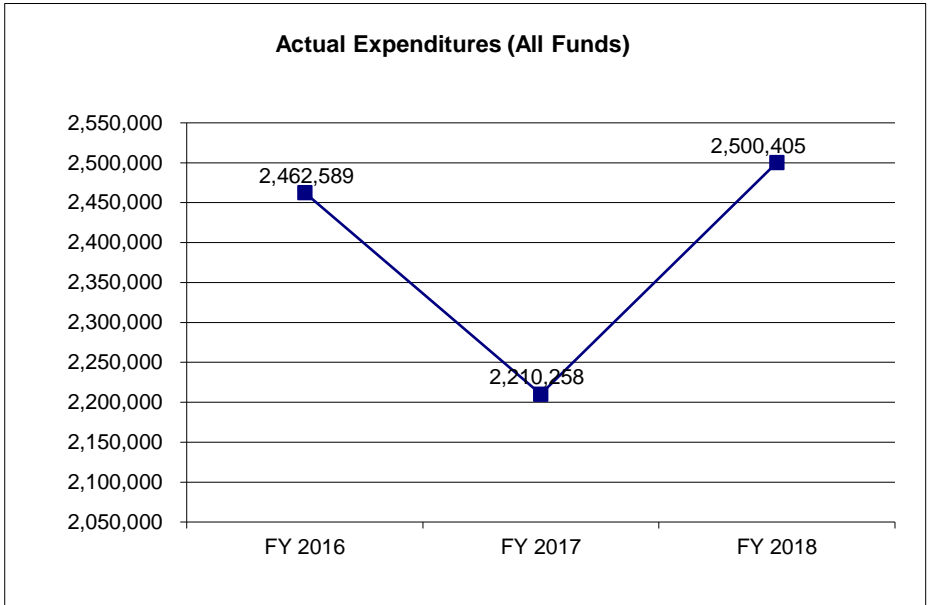
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CORE DECISION ITEM

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

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

DECISION ITEM DETAIL

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

NEW DECISION ITEM
RANK: 8 OF 9

Department of Revenue	Budget Unit <u>87101C</u>
Division of Taxation	
DI Name - Circuit Court Escrow Trf Increase DI# 1860002	HB Section <u>4.1</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	0	PS	0	0	0	0	0
EE	0	0	0	0	0	EE	0	0	0	0	0
PSD	0	0	0	0	0	PSD	0	0	0	0	0
TRF	1,555,709	0	0	1,555,709		TRF	1,555,709	0	0	1,555,709	
Total	1,555,709	0	0	1,555,709		Total	1,555,709	0	0	1,555,709	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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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. 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: 8 OF 9

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

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 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
	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers	1,555,709						1,555,709			
Total TRF	1,555,709		0		0		1,555,709		0	
Grand Total	1,555,709	0.0	0	0.0	0	0.0	1,555,709	0.0	0	

NEW DECISION ITEM
RANK: 8 OF 9

Department of Revenue	Budget Unit <u>87101C</u>
Division of Taxation	
DI Name - Circuit Court Escrow Trf Increase DI# 1860002	HB Section <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		
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
							0			
							0			
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							0			
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers	1,555,709						1,555,709			
Total TRF	<u>1,555,709</u>		<u>0</u>		<u>0</u>		<u>1,555,709</u>		<u>0</u>	
Grand Total	<u>1,555,709</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>1,555,709</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	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
Circuit Court Escrow Trf Inc - 1860002								
TRANSFERS OUT	0	0.00	0	0.00	1,555,709	0.00	1,555,709	0.00
TOTAL - TRF	0	0.00	0	0.00	1,555,709	0.00	1,555,709	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$1,555,709	0.00	\$1,555,709	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$1,555,709	0.00	\$1,555,709	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Division of Taxation	
Core - Debt Offset Distribution	HB Section <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	1,164,119	1,164,119	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	1,164,119	1,164,119		Total	0	0	1,164,119	1,164,119	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds: Debt Offset Escrow Fund (0753)

2. CORE DESCRIPTION

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for 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)

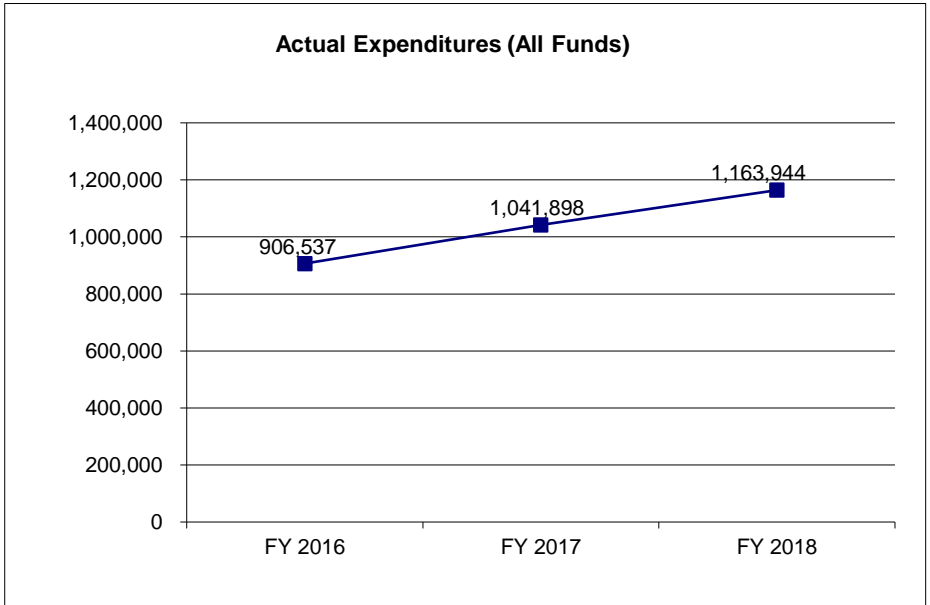
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Actual Expenditures (All Funds)	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

DEPARTMENT OF REVENUE
DEBT OFFSET

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

NEW DECISION ITEM
RANK: 9 OF 9

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>

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	175,000	175,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	175,000	175,000		Total	0	0	175,000	175,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds: Debt Offset Escrow Fund (0753)

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: 9 OF 9

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>

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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions					175,000		175,000			
Total PSD	0		0		175,000		175,000		0	
Transfers							0			
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	175,000	0.0	175,000	0.0	0	

NEW DECISION ITEM
RANK: 9 OF 9

Department of Revenue	Budget Unit		87098C							
Division of Taxation	DI Name - Debt Offset Distribution Increase		DI# 1860003							
	HB Section		4.105							
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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions					175,000		175,000			
Total PSD	0		0		175,000		175,000		0	
Transfers					0		0		0	
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	175,000	0.0	175,000	0.0	0	

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRANSFER TO GR								
CORE								
FUND TRANSFERS								
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87093C</u>
Division of Taxation	
Core - School District Trust Fund Transfer	HB Section <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	2,500,000	2,500,000	
Total	0	0	2,500,000	2,500,000		Total	0	0	2,500,000	2,500,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: School District Trust Fund (0688)

Other Funds: School District Trust Fund (0688)

2. CORE DESCRIPTION

The Department of Revenue requests \$2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue Fund. The Department designates one cent on the dollar of the sales and use taxes collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.0311 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)

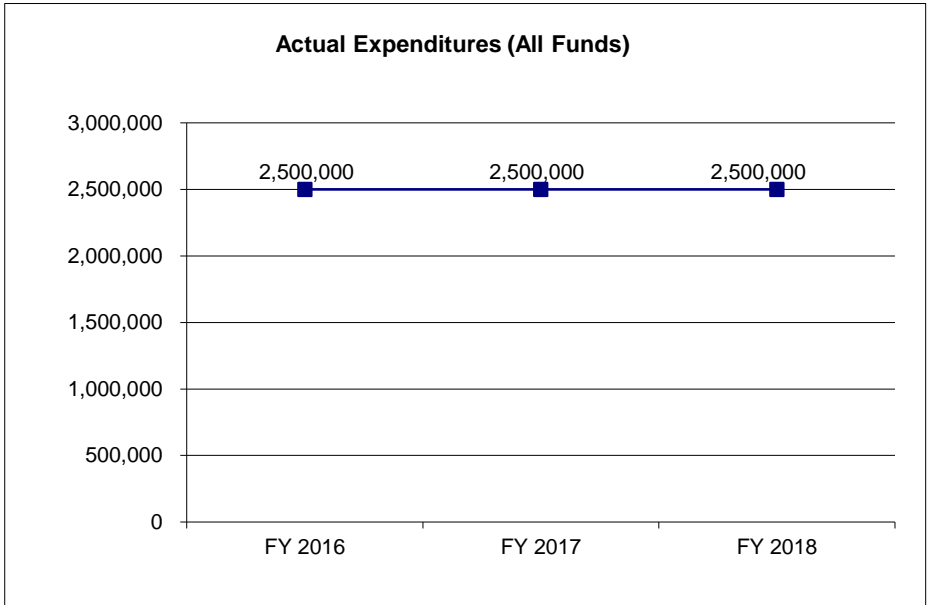
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 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 TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRNSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	309,084	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL - TRF	309,084	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL	309,084	0.00	325,000	0.00	325,000	0.00	325,000	0.00
GRAND TOTAL	\$309,084	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87094C</u>
Division of Taxation	
Core - Parks Sales Tax Transfer	HB Section <u>4.115</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	325,000	325,000	
Total	0	0	325,000	325,000		Total	0	0	325,000	325,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Parks Sales Tax Fund (0613)

Other Funds: Parks Sales Tax Fund (0613)

2. CORE DESCRIPTION

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

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

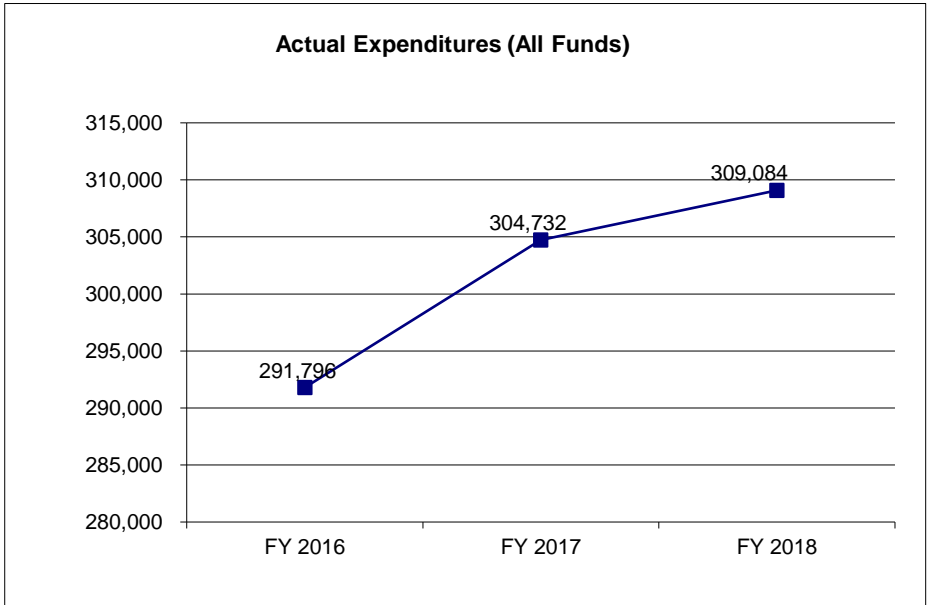
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CORE DECISION ITEM

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

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

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
FUND TRANSFERS								
SOIL AND WATER SALES TAX	309,084	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL - TRF	309,084	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL	309,084	0.00	325,000	0.00	325,000	0.00	325,000	0.00
GRAND TOTAL	\$309,084	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 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	325,000	325,000	
Total	0	0	325,000	325,000		Total	0	0	325,000	325,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

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

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

2. CORE DESCRIPTION

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

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

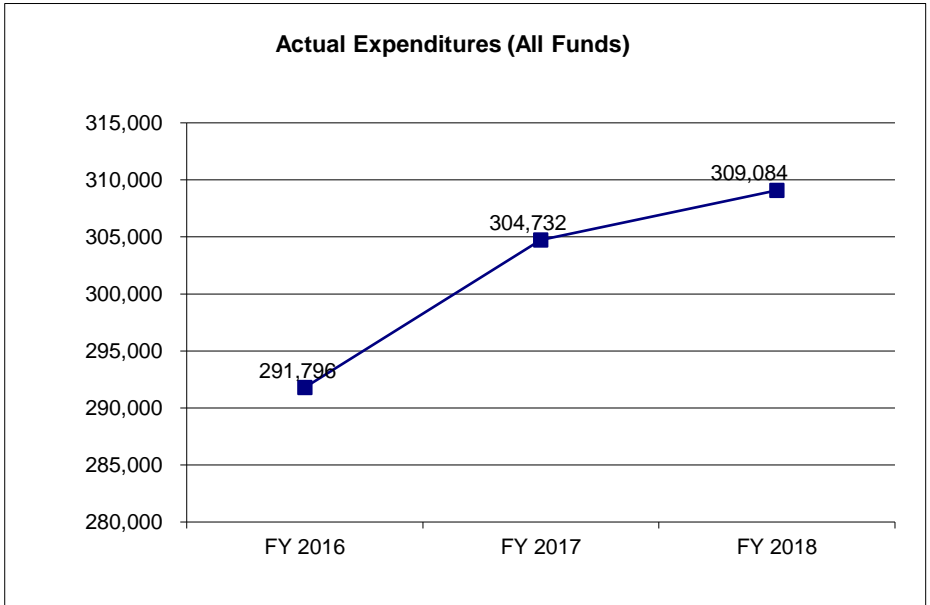
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 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
TAFP AFTER VETOES							
	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	279,587	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL - TRF	279,587	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL	279,587	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GRAND TOTAL	\$279,587	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87100C</u>
Division of Taxation	
Core - Income Tax Check-off Transfer	HB Section <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	471,000	0	0	471,000	
Total	471,000	0	0	471,000		Total	471,000	0	0	471,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue 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)

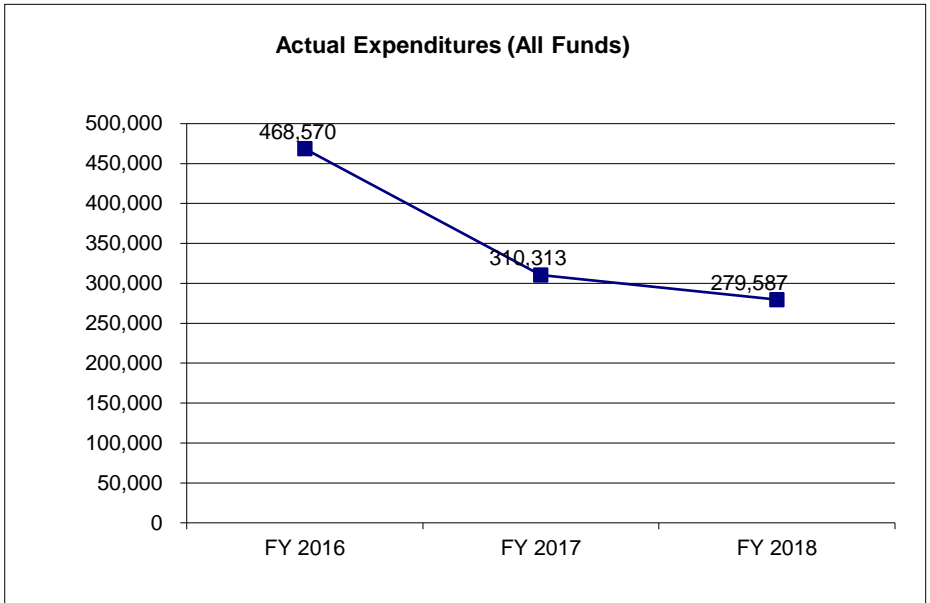
CORE DECISION ITEM

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

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				TRF	0.00	471,000	0	0	471,000	
				Total	0.00	471,000	0	0	471,000	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	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
NET DEPARTMENT CHANGES					0.00	0	0	0	0	
DEPARTMENT CORE REQUEST										
				TRF	0.00	471,000	0	0	471,000	
				Total	0.00	471,000	0	0	471,000	
GOVERNOR'S RECOMMENDED CORE										
				TRF	0.00	471,000	0	0	471,000	
				Total	0.00	471,000	0	0	471,000	

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division of Taxation	
Core - Income Tax Check-off Erroneously Transfer	HB Section <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	13,669	13,669	
Total	0	0	13,669	13,669		Total	0	0	13,669	13,669	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: See Core Description

Other Funds: See Core Description

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)

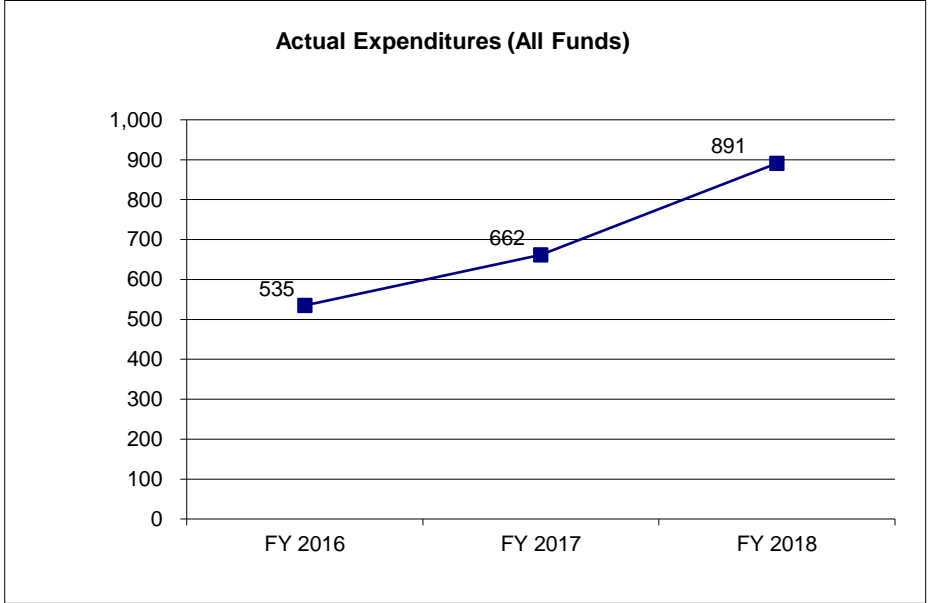
CORE DECISION ITEM

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

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	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

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division of Taxation	
Core - Income Tax Check-off Distribution	HB Section <u>4.135</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	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: See Core Description below.

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)

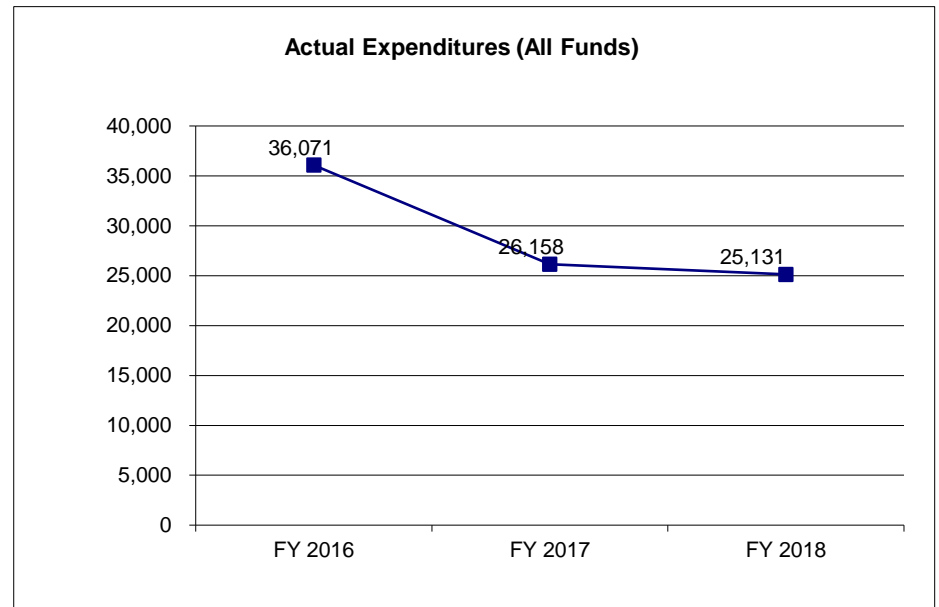
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 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)	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
TAFP AFTER VETOES									
			PD	0.00	0	0	50,000	50,000	
			Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE ADJUSTMENTS									
Core Reallocation	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
			NET DEPARTMENT CHANGES	0.00	0	0	0	0	
DEPARTMENT CORE REQUEST									
			PD	0.00	0	0	50,000	50,000	
			Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE									
			PD	0.00	0	0	50,000	50,000	
			Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	721,293	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	721,293	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	721,293	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$721,293	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division of Administration	
Core - DOR Information Fund Transfer	HB Section <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	1,250,000	1,250,000	
Total	0	0	1,250,000	1,250,000		Total	0	0	1,250,000	1,250,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: DOR Information Fund (0619)

Other Funds: DOR Information Fund (0619)

2. CORE DESCRIPTION

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records.." The Department of Revenue deposits collections from the sale of information into the DOR Information Fund.

The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund 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)

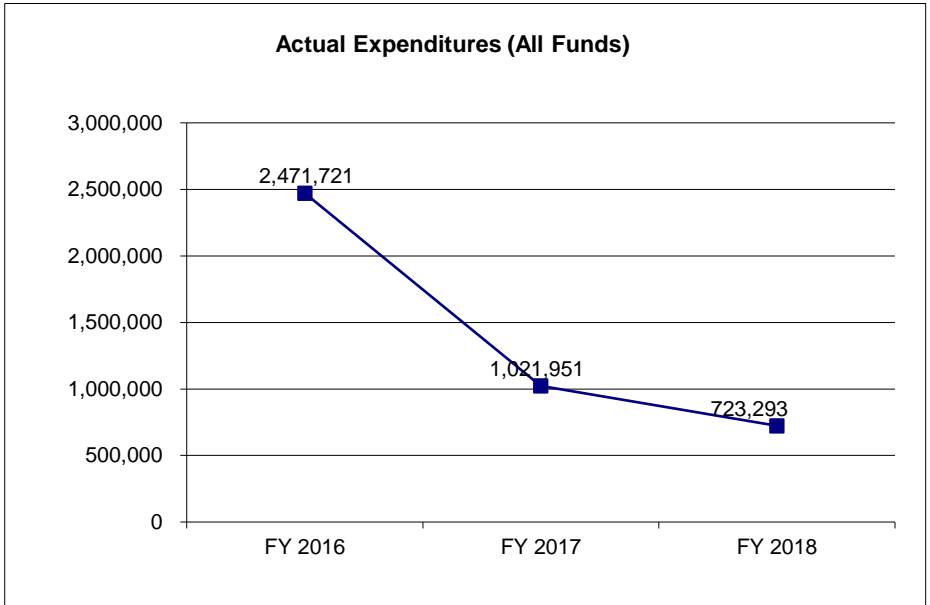
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Current Yr.</u>
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)	<u>3,750,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>
Actual Expenditures (All Funds)	<u>2,471,721</u>	<u>1,021,951</u>	<u>723,293</u>	N/A
Unexpended (All Funds)	<u>1,278,279</u>	<u>228,049</u>	<u>526,707</u>	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

DEPARTMENT OF REVENUE
DOR INFO FUND TRANSFER

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
FUND TRANSFERS								
MOTOR FUEL TAX	546,976,340	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	546,976,340	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	546,976,340	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$546,976,340	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division of Taxation	
Core - Motor Fuel Tax Transfer	HB Section <u>4.145</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	0	0	0	0	0	PSD	0	0	0	0	
TRF	0	0	560,178,001	560,178,001		TRF	0	0	560,178,001	560,178,001	
Total	0	0	560,178,001	560,178,001		Total	0	0	560,178,001	560,178,001	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds: Motor Fuel Tax Fund (0673)

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.

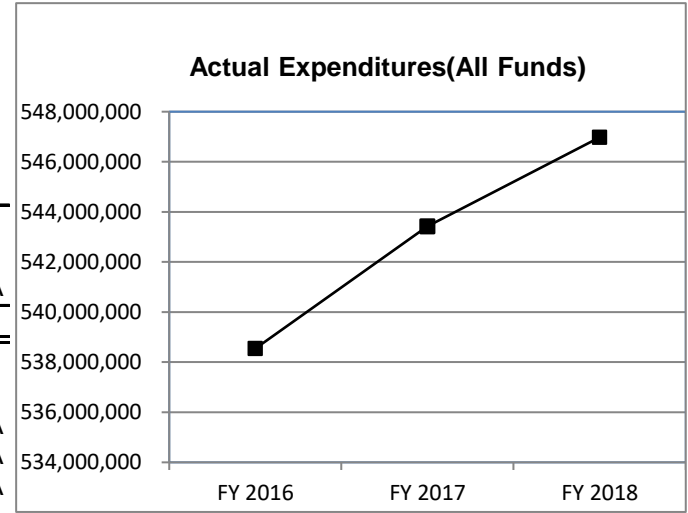
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	<u>560,178,001</u>	<u>560,178,001</u>	<u>560,178,001</u>	<u>560,178,001</u>
Actual Expenditures(All Funds)	538,544,430	543,422,226	546,976,340	N/A
Unexpended (All Funds)	<u>21,633,571</u>	<u>16,755,775</u>	<u>13,201,661</u>	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

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

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

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87122C</u>
Division of Administration	
Core - DOR Specialty Plate Transfer	HB Section <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	20,000	20,000	
Total	0	0	20,000	20,000		Total	0	0	20,000	20,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: DOR Specialty Plate (0775)

Other Funds: DOR Specialty Plate (0775)

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the 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)

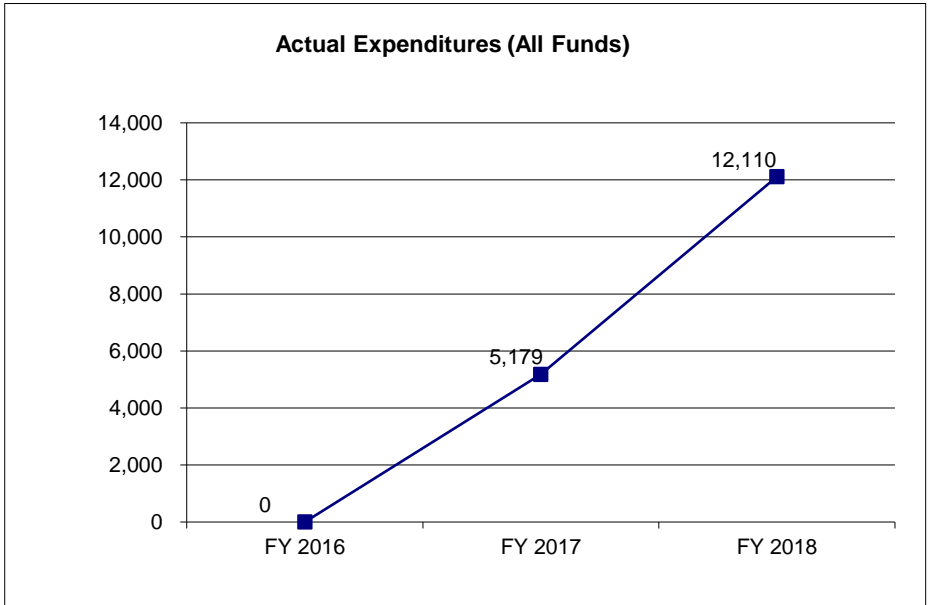
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

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

DECISION ITEM DETAIL

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

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR LEGAL EXPENSE FUND TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	200,000	0.00	1	0.00	1	0.00	1	0.00
TOTAL - TRF	200,000	0.00	1	0.00	1	0.00	1	0.00
TOTAL	200,000	0.00	1	0.00	1	0.00	1	0.00
GRAND TOTAL	\$200,000	0.00	\$1	0.00	\$1	0.00	\$1	0.00

CORE DECISION ITEM

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

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	1	0	0	1	
Total	1	0	0	1		Total	1	0	0	1	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

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)

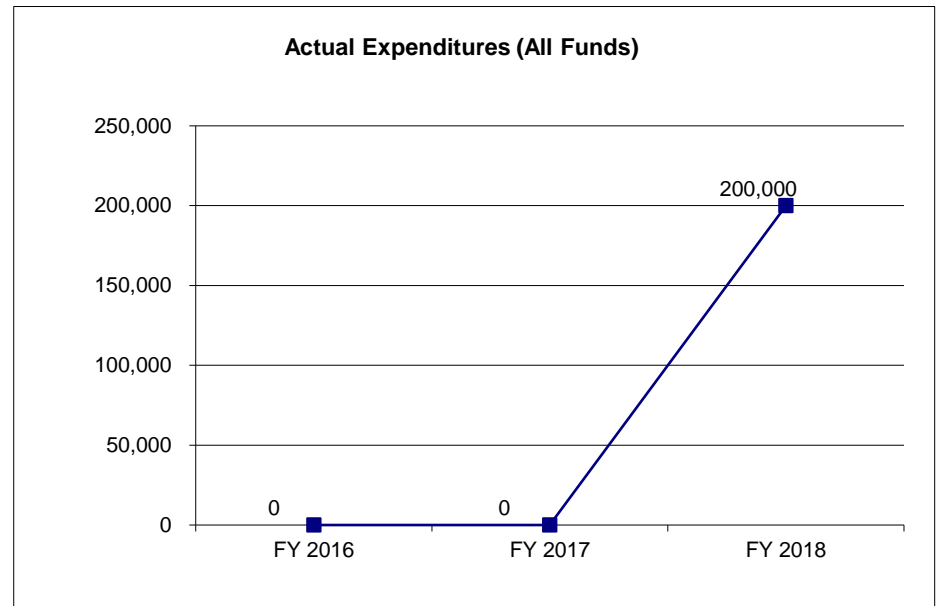
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CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

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

DECISION ITEM DETAIL

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

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.

Department strategic overview: FY20 Budget

DEPARTMENT:	<i>State Tax Commission</i>
DIRECTOR:	<i>Bruce E. Davis</i>
DEPARTMENT ASPIRATION:	<i>Transparent, uniform, and equitable statewide assessment program</i>
HIGHLIGHTS FROM FY18-FY19	<ul style="list-style-type: none"> • <i>Improved compliance by counties in attaining fair market value through the development and implementation of a two-year assessment plan</i> • <i>Reduced regulations by 37.5% by identifying those that were ineffective, unnecessary, and/or unduly burdensome</i> • <i>Streamlined state assessed appraisal reports making them more informational, transparent, and</i>
FY20 PRIORITIES	<ul style="list-style-type: none"> • <i>Develop a web-based system for taxpayers to file appeals</i> • <i>Develop and create a new assessor training manual with 56 new assessors since 2013 and with the anticipation of 30-40 new assessors taking office in 2021</i> • <i>Implement an Outreach Program for the education of county clerks and county assessors is an effective way to improve their understanding of their respective filing requirements, improve their accuracy of their submissions, and increase their adoption of FTP (file transfer protocol)</i>
FY21 PREVIEW	<ul style="list-style-type: none"> • <i>Increase transparency by implementing a web-based case management system for public access to property tax appeals</i> • <i>Develop an internal web-based Sales Program for Assessment Representatives to conduct appraisal studies and have accessibility to accurate sales data and ensure statewide assessment uniformity</i> • <i>File and retain documents in digital format to reduce document printing and paper archiving</i>

FLEXIBILITY REQUEST FORM

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

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

DEPARTMENT REQUEST

The State Tax Commission is requesting 25% flexibility based on total GR funding for FY-2020. Flexibility was granted at 10% in FY-19, FY-18, FY-17, and FY-16, and 25% for fiscal years 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	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,916,981	36.35	2,051,351	38.00	2,051,351	38.00	2,051,351	38.00	38.00
TOTAL - PS	1,916,981	36.35	2,051,351	38.00	2,051,351	38.00	2,051,351	38.00	38.00
EXPENSE & EQUIPMENT									
GENERAL REVENUE	198,653	0.00	170,775	0.00	170,775	0.00	170,775	0.00	0.00
TOTAL - EE	198,653	0.00	170,775	0.00	170,775	0.00	170,775	0.00	0.00
TOTAL	2,115,634	36.35	2,222,126	38.00	2,222,126	38.00	2,222,126	38.00	38.00
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	30,976	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	30,976	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	30,976	0.00	0.00
Pay Plan FY19-Cost to Continue - 0000013									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	13,913	0.00	13,913	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	13,913	0.00	13,913	0.00	0.00
TOTAL	0	0.00	0	0.00	13,913	0.00	13,913	0.00	0.00
CBIZ - 0000018									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	29,697	0.00	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	29,697	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	29,697	0.00	0.00
GRAND TOTAL	\$2,115,634	36.35	\$2,222,126	38.00	\$2,236,039	38.00	\$2,296,712	38.00	38.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

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

Est. Fringe	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.

Est. Fringe	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.

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)

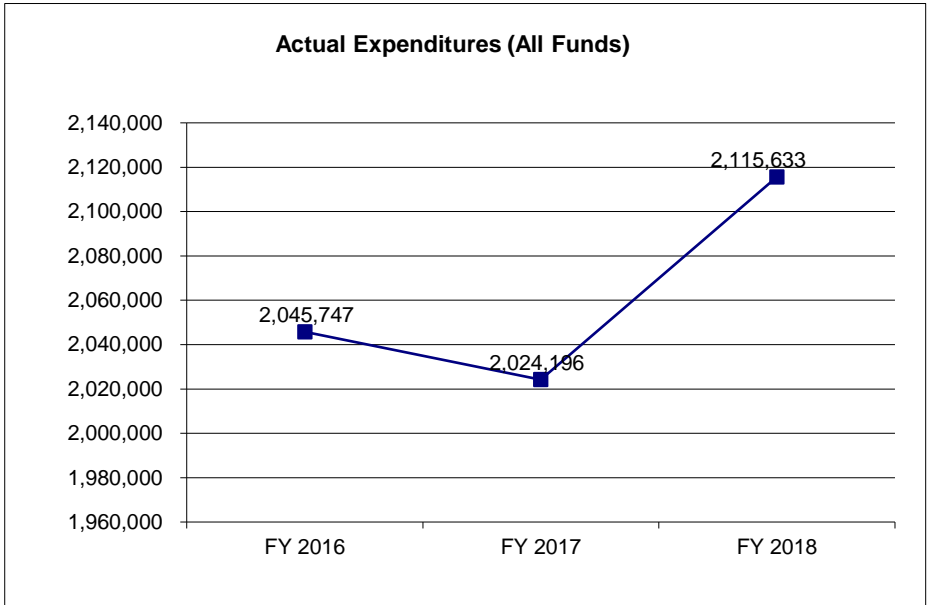
Legal
 Original Assessment
 Local Assistance

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Current Yr.</u>
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)	<u>2,113,630</u>	<u>2,152,588</u>	<u>2,151,755</u>	<u>2,165,300</u>
Actual Expenditures (All Funds)	<u>2,045,747</u>	<u>2,024,196</u>	<u>2,115,633</u>	N/A
Unexpended (All Funds)	<u>67,883</u>	<u>128,392</u>	<u>36,122</u>	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

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

DECISION ITEM DETAIL

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

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DECISION ITEM DETAIL

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

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?

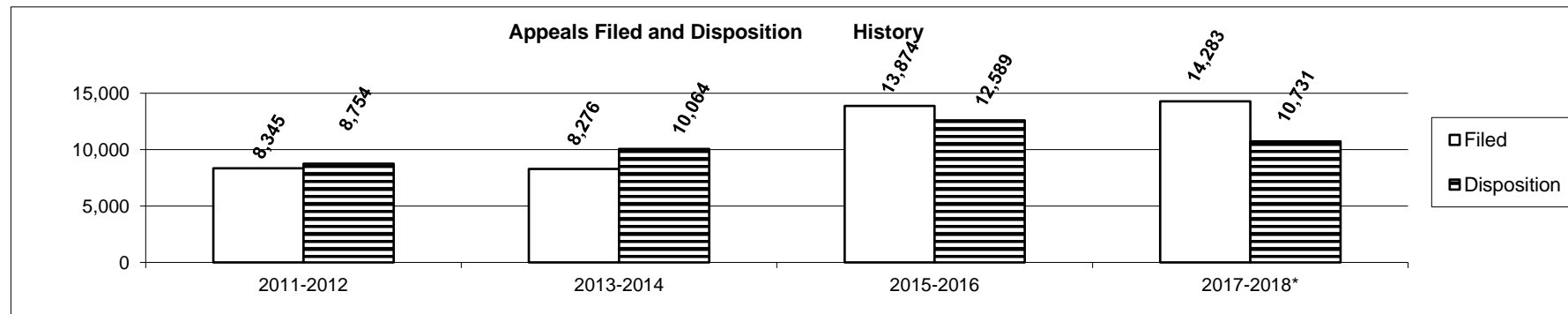
Transparent, uniform, and equitable statewide assessment program.

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.

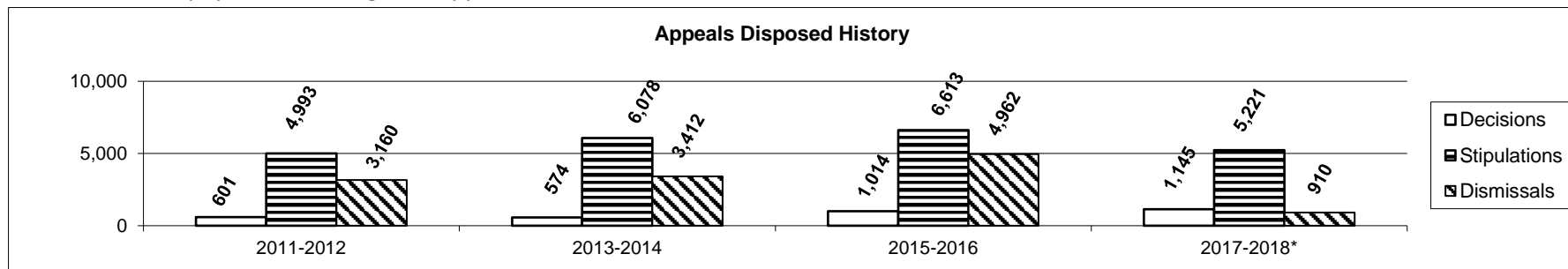
Hearing Officers are required to be licensed to practice law in the State of Missouri. Additionally, 15 hours of continuing education, inclusive of 2 hours of Ethics, is required on an annual basis.

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

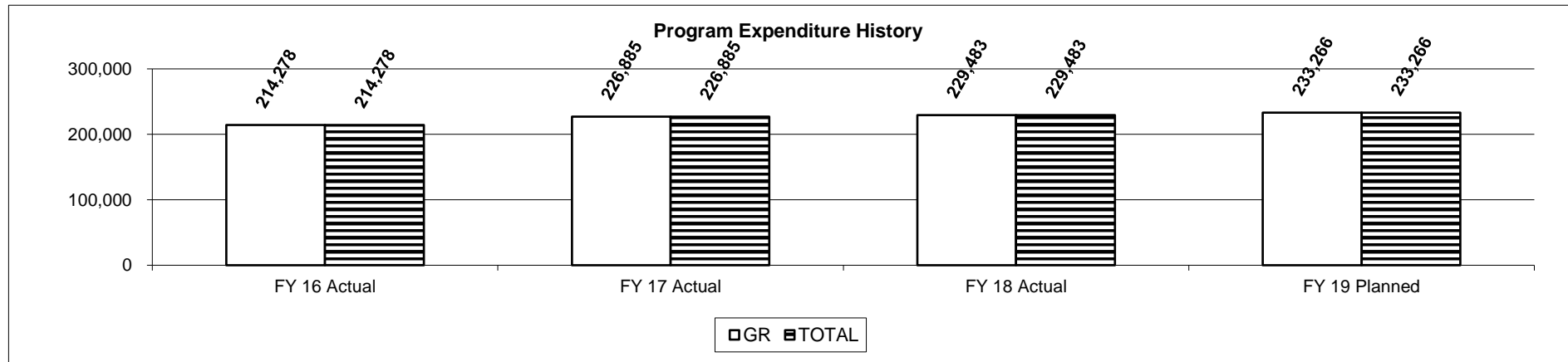
Department - Revenue/State Tax Commission _____

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.

	2014	2015	2016	2017	2018*
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
Total Company Appraisals	695	701	702	703	698

* 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

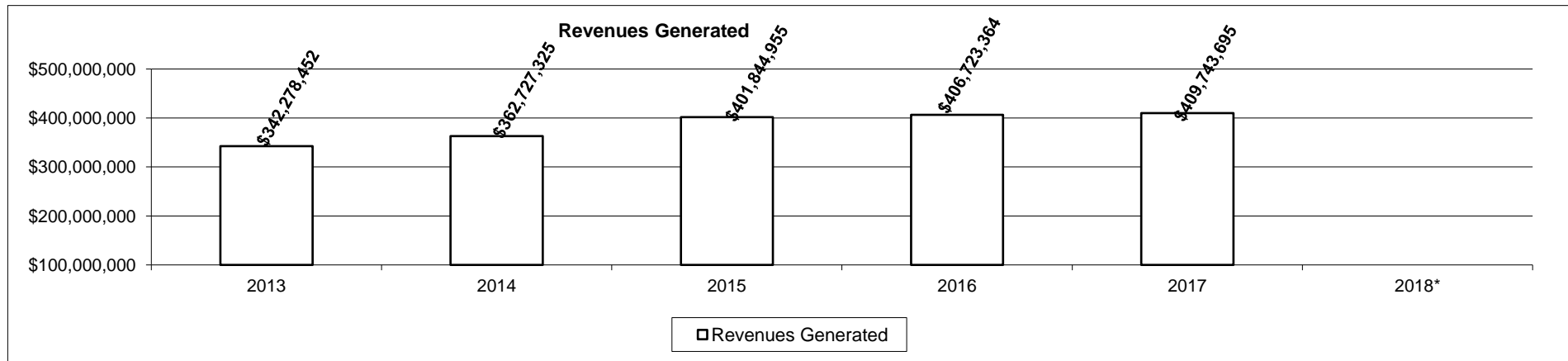
Program is found in the following core budget(s): State Tax Commission

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.



* The 2018 year is incomplete as levy data is not available from the State Auditor's Office until December 31, 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

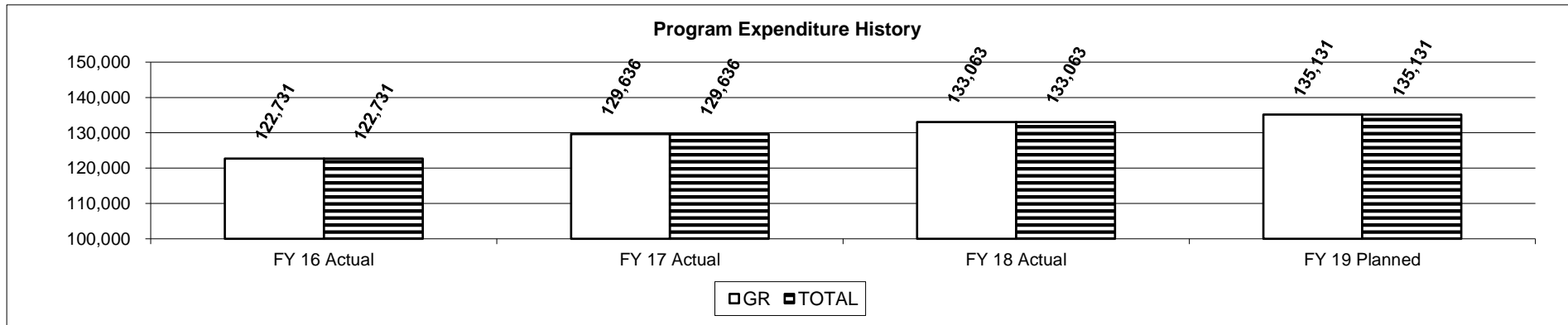
2d. Provide a measure(s) of the program's efficiency.

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).

Assessment Cycle	2011-2012	2013-2014	2015-2016	2017-2018*
Commercial Appraisal Studies	60	56	51	32
Residential Appraisal Studies	34	18	3	0
Residential Sales Studies	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

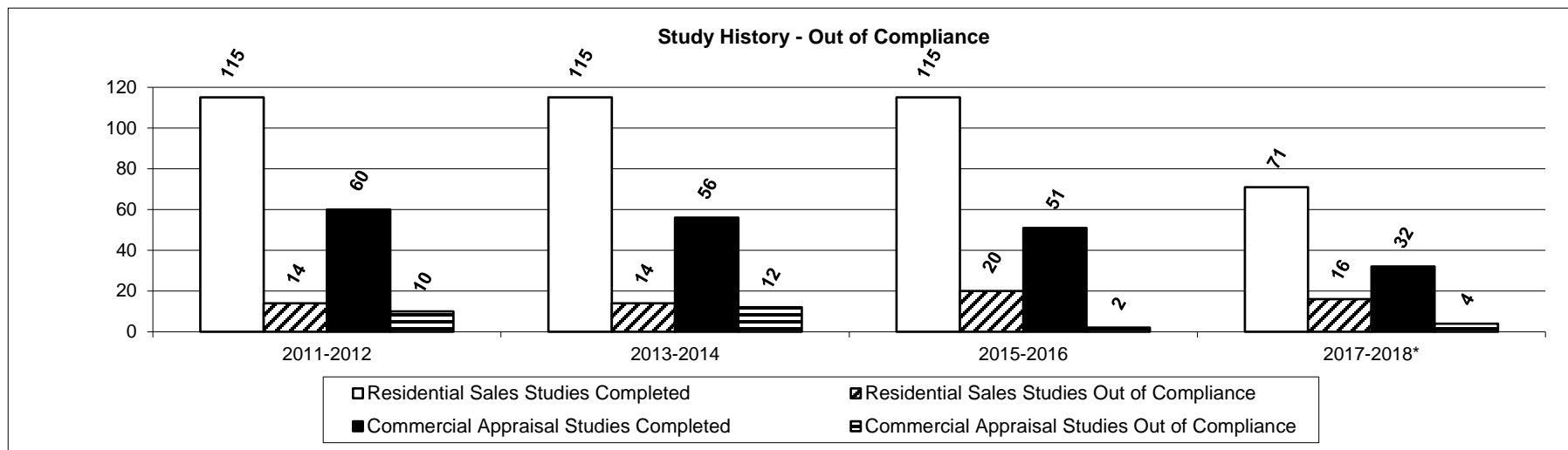
HB Section(s): 4.155 and 4.160

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).



* The 2017-2018 cycle is incomplete as appraisals and studies are not finalized until May, 2019.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

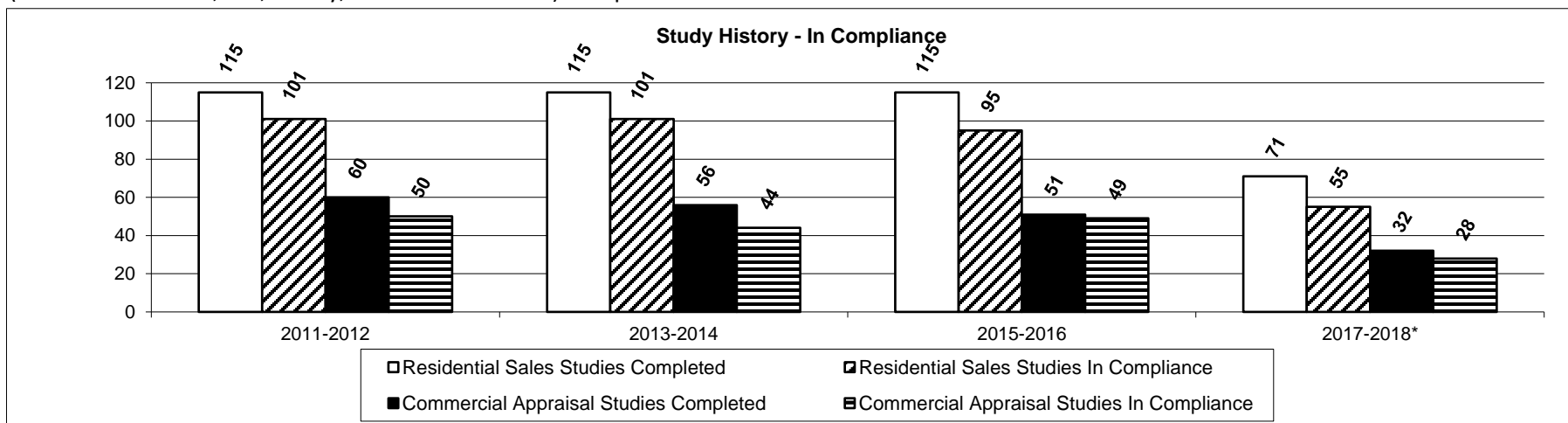
HB Section(s): 4.155 and 4.160

Program Name - Local Assistance and Assessment Maintenance

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

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.



*The 2017-2018 cycle is incomplete as the appraisals and studies are not finalized until May, 2019.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

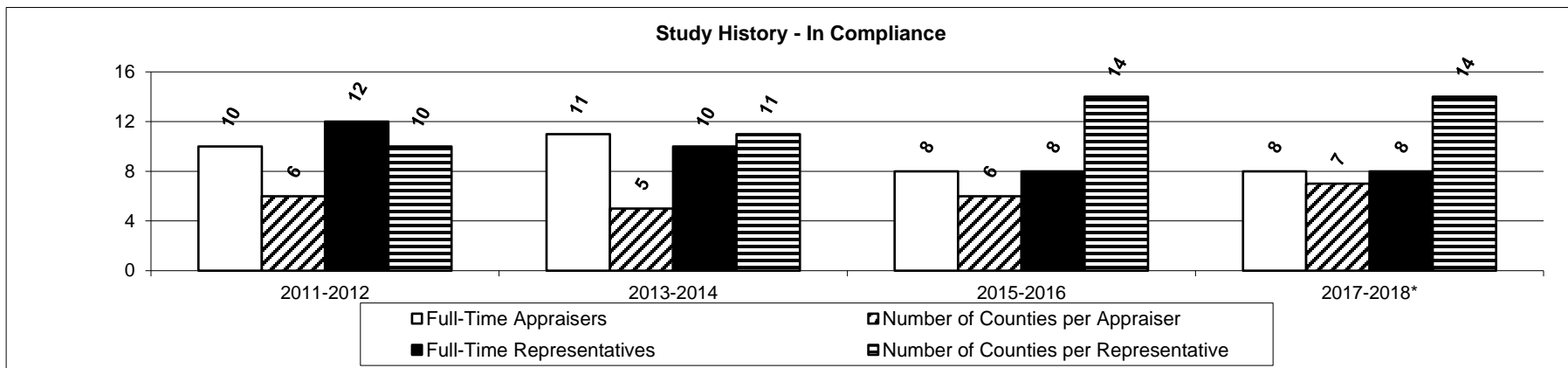
HB Section(s): 4.155 and 4.160

Program Name - Local Assistance and Assessment Maintenance

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

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

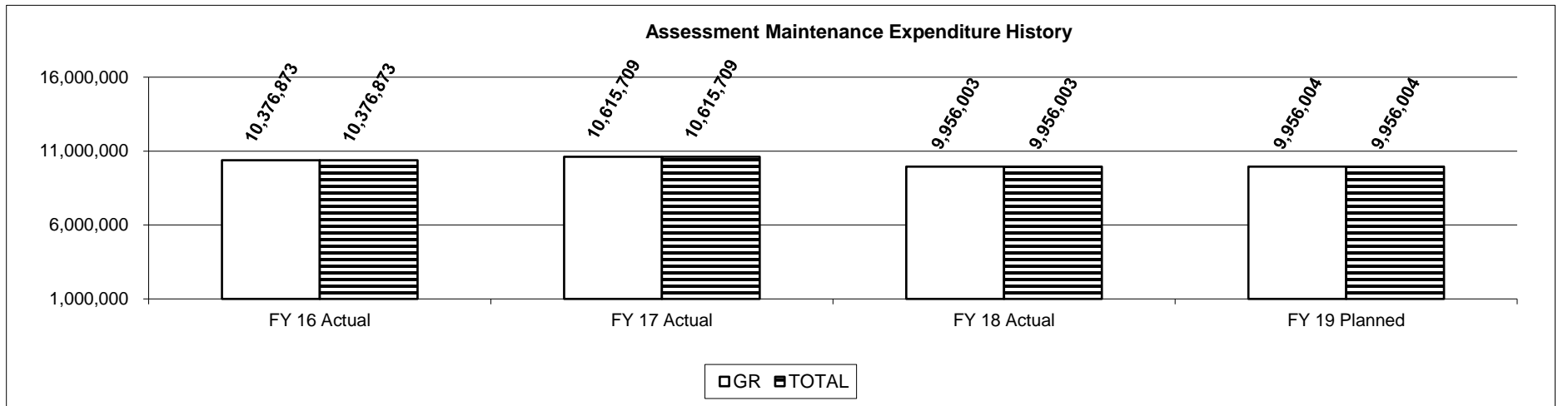
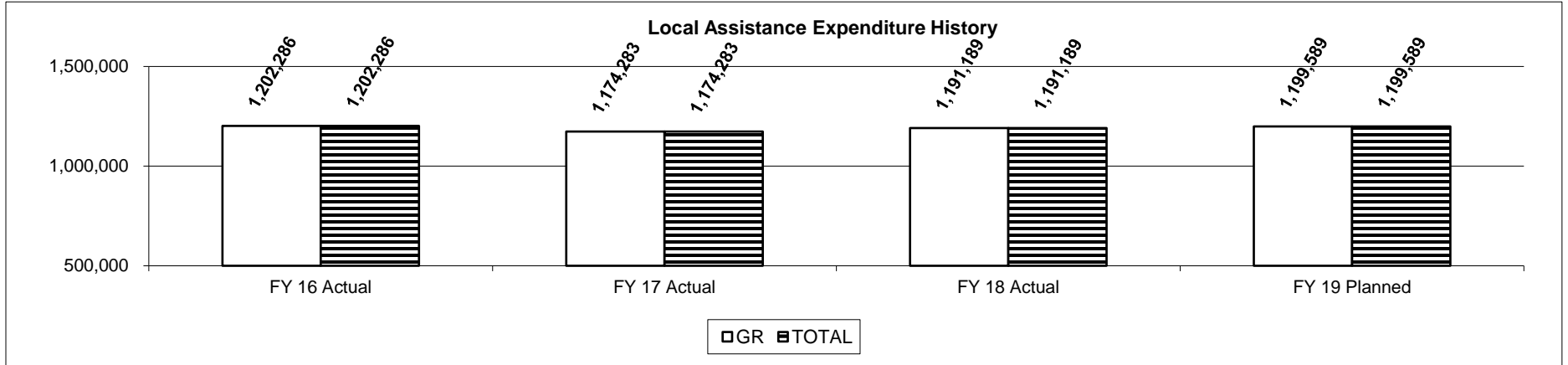
Department - Revenue/State Tax Commission

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

Department - Revenue	Budget Unit	86911C
Division - State Tax Commission		
DI Name Pay Plan - FY 2019 Cost to Continue	DI# 0000013	HB Section 4.155

1. AMOUNT OF REQUEST

	FY 2020 Budget Request				E		FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total			GR	Federal	Other	Total	
PS	13,913	0	0	13,913		PS	13,913	0	0	13,913	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	13,913	0	0	13,913		Total	13,913	0	0	13,913	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	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.

Est. Fringe	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.

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

Department - Revenue		Budget Unit	86911C
Division - State Tax Commission			
DI Name	Pay Plan - FY 2019 Cost to Continue	DI#	0000013
		HB Section	4.155

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

The appropriated amount for the Fiscal Year 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
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
Total PS	13,913						13,913	0.0		
	13,913	0.0	0	0.0	0	0.0	13,913	0.0	0	
Grand Total	13,913	0.0	0	0.0	0	0.0	13,913	0.0	0	

Budget Object Class/Job Class	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
100-Salaries and Wages	13,913						13,913	0.0		
Total PS	13,913	0.0	0	0.0	0	0.0	13,913	0.0	0	
Grand Total	13,913	0.0	0	0.0	0	0.0	13,913	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Pay Plan FY19-Cost to Continue - 0000013								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	700	0.00	700	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	350	0.00	350	0.00
RESEARCH ANAL II	0	0.00	0	0.00	350	0.00	350	0.00
EXECUTIVE I	0	0.00	0	0.00	350	0.00	350	0.00
LOCAL ASST REP II TAX COMM	0	0.00	0	0.00	5,250	0.00	5,250	0.00
APPRAISER III	0	0.00	0	0.00	350	0.00	350	0.00
LOCAL ASST SPV TAX COMM	0	0.00	0	0.00	1,400	0.00	1,400	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	700	0.00	700	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	700	0.00	700	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	367	0.00	367	0.00
CHIEF COUNSEL	0	0.00	0	0.00	364	0.00	364	0.00
HEARINGS OFFICER	0	0.00	0	0.00	350	0.00	350	0.00
COMMISSION MEMBER	0	0.00	0	0.00	1,088	0.00	1,088	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	544	0.00	544	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	700	0.00	700	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	350	0.00	350	0.00
TOTAL - PS	0	0.00	0	0.00	13,913	0.00	13,913	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$13,913	0.00	\$13,913	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$13,913	0.00	\$13,913	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 2 OF 5

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
DI Name <u>FY 20 Pay Plan</u>	DI# <u>0000012</u>
	HB Section <u>4.155</u>

1. AMOUNT OF REQUEST

	FY 2020 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	

	FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	30,976	0	0	30,976	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	30,976	0	0	30,976	
FTE	0.00	0.00	0.00	0.00	

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

Est. Fringe	9,438	0	0	9,438
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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 Governor's Fiscal Year 2020 budget includes appropriation authority for a 3% pay raise for state employees beginning January 1, 2020.

NEW DECISION ITEM

RANK: 2 OF 5

Department - Revenue		Budget Unit	86911C
Division - State Tax Commission			
DI Name	FY 20 Pay Plan	DI#	0000012
		HB Section	4.155

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

The appropriated amount for the Fiscal Year 20 pay plan was based on personal service appropriations.

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

Budget Object Class/Job Class	Gov Rec	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	
100-Salaries and Wages	30,976						30,976	0.0		
Total PS	30,976	0.0	0	0.0	0	0.0	30,976	0.0	0	
Grand Total	30,976	0.0	0	0.0	0	0.0	30,976	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,078	0.00
SR OFC SUPPORT ASST (STENO)	0	0.00	0	0.00	0	0.00	498	0.00
RESEARCH ANAL II	0	0.00	0	0.00	0	0.00	687	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	572	0.00
LOCAL ASST REP II TAX COMM	0	0.00	0	0.00	0	0.00	10,153	0.00
APPRAISER III	0	0.00	0	0.00	0	0.00	735	0.00
LOCAL ASST SPV TAX COMM	0	0.00	0	0.00	0	0.00	3,320	0.00
APPRAISAL SPECIALIST	0	0.00	0	0.00	0	0.00	1,841	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	0	0.00	0	0.00	1,897	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	0	0.00	0	0.00	1,110	0.00
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	1,100	0.00
HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	449	0.00
COMMISSION MEMBER	0	0.00	0	0.00	0	0.00	3,295	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	0	0.00	1,648	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	1,667	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	926	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	30,976	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$30,976	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$30,976	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 2 OF 5

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
DI Name <u>FY 20 Market Adjustment Pay Plan</u> DI# <u>0000018</u>	HB Section <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		
PS	0	0	0	0		0	29,697	0	0	0	29,697	
EE	0	0	0	0		0	0	0	0	0	0	
PSD	0	0	0	0		0	0	0	0	0	0	
TRF	0	0	0	0		0	0	0	0	0	0	
Total	0	0	0	0		0	29,697	0	0	0	29,697	
FTE	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	

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

Est. Fringe	9,049	0	0	9,049
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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 Governor's Fiscal Year 2020 budget includes appropriation authority for a pay plan associated with the recently completed compensation study to move employee salaries to market-based minimums, with increases capped at 15%. The pay plan begins on January 1, 2020.

NEW DECISION ITEM

RANK: 2 OF 5

Department - Revenue			Budget Unit	<u>86911C</u>
Division - State Tax Commission				
DI Name	FY 20 Market Adjustment Pay Plan	DI# 0000018	HB Section	<u>4.155</u>

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

The appropriated amounts for the pay plan are based on a recent CBIZ compensation study which identified job classes below the market median pay level and job classes below the market-based minimum. Those positions are being increased from their current appropriation level to the market-based minimum, with individual raises capped at 15%.

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
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	0

Budget Object Class/Job Class	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	E
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	
100-Salaries and Wages	29,697						29,697	0.0		
Total PS	29,697	0.0	0	0.0	0	0.0	29,697	0.0	0	
Grand Total	29,697	0.0	0	0.0	0	0.0	29,697	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CBIZ - 0000018								
LOCAL ASST REP II TAX COMM	0	0.00	0	0.00	0	0.00	27,188	0.00
LOCAL ASST SPV TAX COMM	0	0.00	0	0.00	0	0.00	2,509	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	29,697	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$29,697	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$29,697	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
ASSESSMENT MAINTENANCE									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	0.00
TOTAL - PD	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	0.00
TOTAL	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00	0.00
Assmnt Maint \$3/parcel 2018 Ct - 1860011									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	66,735	0.00	66,735	0.00	0.00
TOTAL - PD	0	0.00	0	0.00	66,735	0.00	66,735	0.00	0.00
TOTAL	0	0.00	0	0.00	66,735	0.00	66,735	0.00	0.00
GRAND TOTAL	\$9,956,003	0.00	\$9,956,004	0.00	\$10,022,739	0.00	\$10,022,739	0.00	0.00

CORE DECISION ITEM

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

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	9,956,004	0	0	9,956,004	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	9,956,004	0	0	9,956,004		Total	9,956,004	0	0	9,956,004	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a 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)

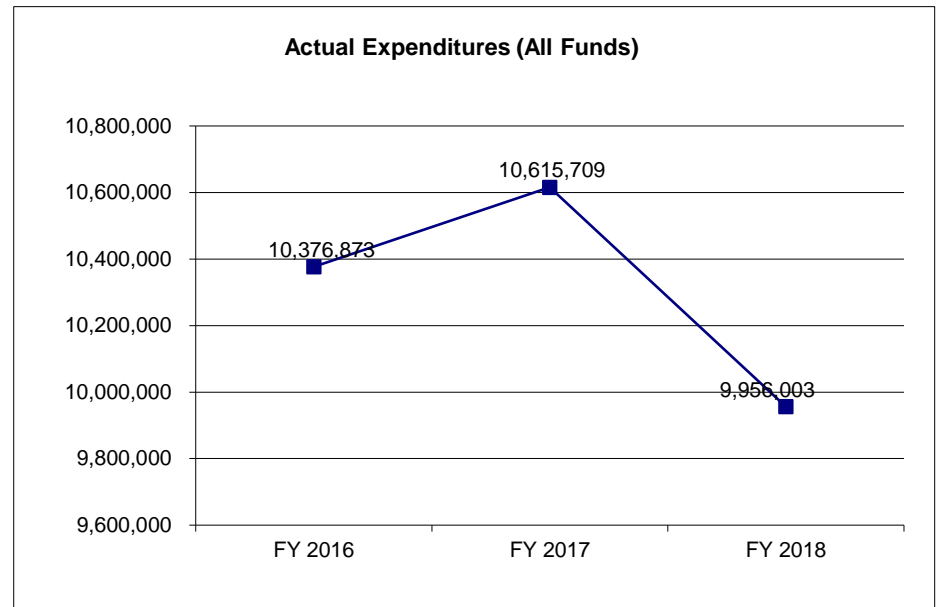
Assessment Maintenance

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

**DEPARTMENT OF REVENUE
ASSESSMENT MAINTENANCE**

5. CORE RECONCILIATION DETAIL

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

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
TOTAL - PD	9,956,003	0.00	9,956,004	0.00	9,956,004	0.00	9,956,004	0.00
GRAND TOTAL	\$9,956,003	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00
GENERAL REVENUE	\$9,956,003	0.00	\$9,956,004	0.00	\$9,956,004	0.00	\$9,956,004	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
DI Name - Assmnt Maint \$3/parcel 2018 Ct DI# 1860011	HB Section <u>4.160</u>

1. AMOUNT OF REQUEST

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	66,735	0	0	66,735		PSD	66,735	0	0	66,735	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	66,735	0	0	66,735		Total	66,735	0	0	66,735	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					

Other Funds:

Other Funds:

2. 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

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
DI Name - Assmnt Maint \$3/parcel 2018 Ct DI# 1860011	HB Section <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
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions	66,735						66,735			
Total PSD	<u>66,735</u>		0		0		<u>66,735</u>		0	
Transfers										
Total TRF	<u>0</u>		0		0		0		0	
Grand Total	<u>66,735</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>66,735</u>	<u>0.0</u>	<u>0</u>	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions	66,735						66,735			
Total PSD	<u>66,735</u>		0		0		<u>66,735</u>		0	
Transfers										
Total TRF	<u>0</u>		0		0		0		0	
Grand Total	<u>66,735</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>66,735</u>	<u>0.0</u>	<u>0</u>	

NEW DECISION ITEM

RANK: 5 OF 5

Department - Revenue	Budget Unit	87016C
Division - State Tax Commission		
DI Name - Assmnt Maint \$3/parcel 2018 Ct	DI# 1860011	HB Section 4.160

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	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
Assmnt Maint \$3/parcel 2018 Ct - 1860011								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	66,735	0.00	66,735	0.00
TOTAL - PD	0	0.00	0	0.00	66,735	0.00	66,735	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$66,735	0.00	\$66,735	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$66,735	0.00	\$66,735	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

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.

Department strategic overview: FY20 Budget

DEPARTMENT:	<i>Missouri Lottery</i>
DIRECTOR:	<i>May Scheve Reardon</i>
DEPARTMENT ASPIRATION:	<i>We will be an innovative leader in the Lottery industry and a trusted and valued partner for public education.</i>
HIGHLIGHTS FROM FY18-FY19	<ul style="list-style-type: none"> •<i>We transferred \$306.1 million to education in FY 18, the second highest in Lottery history.</i> •<i>Lottery sales were \$1.4 billion in FY 18, the highest in Lottery history.</i> •<i>Lottery administrative expenses were 4.51% of sales in FY 18, compared to the Lottery industry average of 7%.</i> •<i>We have received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report for each of the last 18 years.</i> •<i>We have achieved Level 4 certification through the World Lottery Association's (WLA) responsible gaming framework. A Level 4 certification under the WLA's Responsible Gaming Framework signifies a categorical integration of responsibility practices at all levels of an organization and a commitment to continuous improvement. The Missouri Lottery is one of eight United States lotteries to receive a Level 4 accreditation, the highest industry distinction for responsible gaming through the WLA.</i>
FY20 PRIORITIES	<ul style="list-style-type: none"> •<i>Increase the percentage of Missourians who play our games by 1.5 percent by optimizing our portfolio with product changes, new innovations, new partnerships and new player touchpoints.</i> •<i>Identify and migrate 80% of all internal business forms to paperless applications.</i> •<i>Identify critical positions and develop succession plans to mitigate business interruption; reduce employee turnover; and implement employee development plans to improve employee satisfaction.</i>
FY21 PREVIEW	<ul style="list-style-type: none"> •<i>Increase Lottery profit dollars transferred to education by a minimum of 1 percent annually over a five-year benchmark.</i> •<i>Conduct a review of all internal Lottery operations with a goal of creating operational efficiencies and reducing operational costs.</i>

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C	DEPARTMENT: REVENUE
BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION	
HOUSE BILL SECTION: 4.165	DIVISION: MISSOURI LOTTERY COMMISSION

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

DEPARTMENT REQUEST

Fund - 0657 Lottery Enterprise Fund
 Personal Services - \$1,782,474 - 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	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
LOTTERY COMMISSION - OPERATING									
CORE									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	6,706,459	151.79	7,129,896	153.50	7,129,896	153.50	7,129,896	153.50	7,129,896
TOTAL - PS	6,706,459	151.79	7,129,896	153.50	7,129,896	153.50	7,129,896	153.50	7,129,896
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	56,678,966	0.00	57,903,722	0.00	57,903,722	0.00	46,903,722	0.00	46,903,722
TOTAL - EE	56,678,966	0.00	57,903,722	0.00	57,903,722	0.00	46,903,722	0.00	46,903,722
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	3,595	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450
TOTAL - PD	3,595	0.00	9,450	0.00	9,450	0.00	9,450	0.00	9,450
TOTAL	63,389,020	151.79	65,043,068	153.50	65,043,068	153.50	54,043,068	153.50	54,043,068
Pay Plan - 0000012									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	107,769	0.00	107,769
TOTAL - PS	0	0.00	0	0.00	0	0.00	107,769	0.00	107,769
TOTAL	0	0.00	0	0.00	0	0.00	107,769	0.00	107,769
Pay Plan FY19-Cost to Continue - 0000013									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	54,647	0.00	54,647	0.00	54,647
TOTAL - PS	0	0.00	0	0.00	54,647	0.00	54,647	0.00	54,647
TOTAL	0	0.00	0	0.00	54,647	0.00	54,647	0.00	54,647
CBIZ - 0000018									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	32,913	0.00	32,913
TOTAL - PS	0	0.00	0	0.00	0	0.00	32,913	0.00	32,913
TOTAL	0	0.00	0	0.00	0	0.00	32,913	0.00	32,913
Lottery Pull-Tab Vendor Incr - 1860099									
EXPENSE & EQUIPMENT									

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Lottery Pull-Tab Vendor Incr - 1860099								
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	0	0.00	0	0.00	3,220,980	0.00	3,220,980	0.00
TOTAL - EE	0	0.00	0	0.00	3,220,980	0.00	3,220,980	0.00
TOTAL	0	0.00	0	0.00	3,220,980	0.00	3,220,980	0.00
GRAND TOTAL	\$63,389,020	151.79	\$65,043,068	153.50	\$68,318,695	153.50	\$57,459,377	153.50

CORE DECISION ITEM

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

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	7,129,896	7,129,896		PS	0	0	7,129,896	7,129,896	
EE	0	0	57,903,722	57,903,722	E	EE	0	0	46,903,722	46,903,722	
PSD	0	0	9,450	9,450		PSD	0	0	9,450	9,450	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	65,043,068	65,043,068		Total	0	0	54,043,068	54,043,068	
FTE	0.00	0.00	153.50	153.50		FTE	0.00	0.00	153.50	153.50	

Est. Fringe	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.

Est. Fringe	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.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, 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)

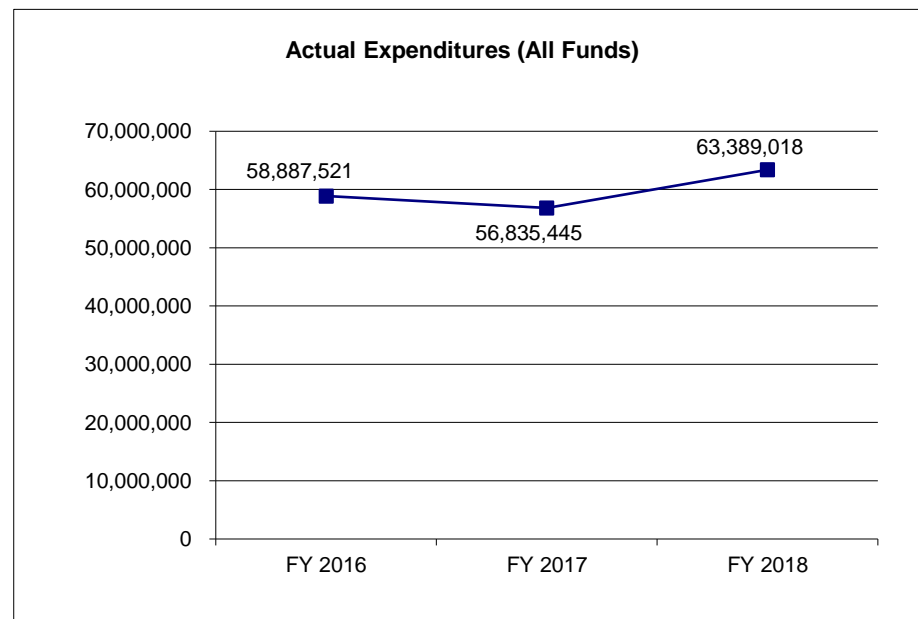
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Actual</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Current Yr.</u>
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 - OPERATING**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	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	
	Total	153.50	0	0	65,043,068	65,043,068	
DEPARTMENT CORE REQUEST							
	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	
	Total	153.50	0	0	65,043,068	65,043,068	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	2234 8652	EE	0.00	0	(11,000,000)	(11,000,000)	Core reduction of \$11M advertising
NET GOVERNOR CHANGES		0.00	0	0	(11,000,000)	(11,000,000)	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	7,129,896	7,129,896	
	EE	0.00	0	0	46,903,722	46,903,722	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	54,043,068	54,043,068	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	129,969	3.99	170,121	5.00	133,240	4.00	133,240	4.00
SR OFFICE SUPPORT ASSISTANT	154,273	6.01	167,270	6.00	167,270	6.00	167,270	6.00
COMPUTER OPER I	29,484	1.00	29,810	1.00	29,810	1.00	29,810	1.00
COMPUTER OPER II	30,392	1.03	29,934	1.00	29,934	1.00	29,934	1.00
COMPUTER OPER III	89,053	2.44	109,940	3.00	62,072	2.00	62,072	2.00
COMPUTER OPERATIONS SPV II	51,036	1.00	52,432	1.00	52,432	1.00	52,432	1.00
INFORMATION TECHNOLOGIST I	86,117	2.42	74,548	2.00	134,548	3.00	134,548	3.00
INFORMATION TECHNOLOGIST II	24,500	0.58	0	0.00	42,000	1.00	42,000	1.00
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	154,700	3.00
INFORMATION TECHNOLOGY SUPV	77,034	1.00	79,500	1.00	79,500	1.00	79,500	1.00
INFORMATION TECHNOLOGY SPEC I	153,243	2.58	120,870	2.00	292,044	5.00	292,044	5.00
INFORMATION TECHNOLOGY SPEC II	91,249	1.41	131,308	2.00	63,256	1.00	63,256	1.00
INFO TECHNOLOGY MANAGER	51,660	0.63	0	0.00	83,356	1.00	83,356	1.00
STOREKEEPER II	86,004	3.00	105,524	3.00	105,524	3.00	105,524	3.00
AUDITOR II	1,995	0.04	0	0.00	47,868	1.00	47,868	1.00
ACCOUNTANT I	36,276	1.00	34,999	1.00	34,999	1.00	34,999	1.00
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	54,976	1.00
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	86,960	2.00
RESEARCH ANAL III	56,676	1.09	51,392	1.00	51,392	1.00	51,392	1.00
PUBLIC INFORMATION COOR	192,504	4.14	221,445	4.00	221,445	4.00	221,445	4.00
EXECUTIVE I	328,510	9.47	336,122	9.00	336,122	9.00	336,122	9.00
EXECUTIVE II	71,808	1.67	44,702	1.00	86,936	2.00	86,936	2.00
MANAGEMENT ANALYSIS SPEC II	122,679	2.67	137,249	3.00	137,249	3.00	137,249	3.00
MAINTENANCE SPV II	47,451	1.02	49,184	1.00	49,184	1.00	49,184	1.00
GRAPHIC ARTS SPEC III	44,335	1.02	43,910	1.00	43,910	1.00	43,910	1.00
LOTTERY CUSTOMER SERVICE REP	205,454	7.49	266,284	7.50	231,205	7.50	231,205	7.50
LOTTERY INSIDE SALES REP	182,525	5.85	251,622	8.00	155,622	5.00	155,622	5.00
LOTTERY SALES REPRESENTATIVE	924,779	25.05	1,628,826	41.00	548,826	14.00	548,826	14.00
LOTTERY INSIDE SALES SUPV	76,608	2.00	77,245	2.00	77,245	2.00	77,245	2.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING CORE								
LOTTERY SALES COORDINATOR	389,161	7.95	407,226	8.00	407,226	8.00	407,226	8.00
LOTTERY INSIDE SALES REP II	65,208	2.04	0	0.00	96,000	3.00	96,000	3.00
LOTTERY SALES REP II	629,880	15.88	0	0.00	1,080,000	27.00	1,080,000	27.00
LOTTERY SECURITY SPECIALIST	140,939	2.76	164,464	3.00	164,464	3.00	164,464	3.00
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	65,758	1.00
FISCAL & ADMINISTRATIVE MGR B3	93,085	1.00	93,673	1.00	93,673	1.00	93,673	1.00
HUMAN RESOURCES MGR B1	64,692	1.00	64,989	1.00	64,989	1.00	64,989	1.00
RESEARCH MANAGER B1	62,479	1.00	62,829	1.00	62,829	1.00	62,829	1.00
LOTTERY MGR B1	314,232	6.00	321,291	6.00	321,291	6.00	321,291	6.00
LOTTERY MGR B2	380,603	6.00	383,748	6.00	383,748	6.00	383,748	6.00
LOTTERY MGR B3	118,065	1.38	168,855	2.00	128,855	1.00	128,855	1.00
DIVISION DIRECTOR	146,191	1.63	192,784	2.00	192,784	2.00	192,784	2.00
DESIGNATED PRINCIPAL ASST DIV	288,162	4.05	305,866	4.00	305,866	4.00	305,866	4.00
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	51,095	1.00
PRINCIPAL ASST BOARD/COMMISSION	117,365	1.00	117,693	1.00	117,693	1.00	117,693	1.00
TOTAL - PS	6,706,459	151.79	7,129,896	153.50	7,129,896	153.50	7,129,896	153.50
TRAVEL, IN-STATE	130,269	0.00	162,694	0.00	142,694	0.00	142,694	0.00
TRAVEL, OUT-OF-STATE	72,031	0.00	52,900	0.00	72,900	0.00	72,900	0.00
FUEL & UTILITIES	0	0.00	120,775	0.00	120,775	0.00	120,775	0.00
SUPPLIES	807,548	0.00	946,827	0.00	921,827	0.00	921,827	0.00
PROFESSIONAL DEVELOPMENT	140,765	0.00	222,293	0.00	197,293	0.00	197,293	0.00
COMMUNICATION SERV & SUPP	264,726	0.00	341,600	0.00	341,600	0.00	341,600	0.00
PROFESSIONAL SERVICES	52,517,939	0.00	52,135,363	0.00	52,135,363	0.00	41,135,363	0.00
HOUSEKEEPING & JANITORIAL SERV	47,203	0.00	44,000	0.00	54,000	0.00	54,000	0.00
M&R SERVICES	840,806	0.00	1,090,655	0.00	1,065,655	0.00	1,065,655	0.00
COMPUTER EQUIPMENT	391,230	0.00	803,500	0.00	778,500	0.00	778,500	0.00
MOTORIZED EQUIPMENT	136,948	0.00	228,450	0.00	203,450	0.00	203,450	0.00
OFFICE EQUIPMENT	46,844	0.00	26,535	0.00	46,535	0.00	46,535	0.00
OTHER EQUIPMENT	889,668	0.00	771,703	0.00	871,703	0.00	871,703	0.00
PROPERTY & IMPROVEMENTS	30,574	0.00	510,000	0.00	460,000	0.00	460,000	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
BUILDING LEASE PAYMENTS	101,081	0.00	43,750	0.00	103,750	0.00	103,750	0.00
EQUIPMENT RENTALS & LEASES	87,917	0.00	83,950	0.00	93,950	0.00	93,950	0.00
MISCELLANEOUS EXPENSES	173,417	0.00	318,727	0.00	293,727	0.00	293,727	0.00
TOTAL - EE	56,678,966	0.00	57,903,722	0.00	57,903,722	0.00	46,903,722	0.00
REFUNDS	3,595	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL - PD	3,595	0.00	9,450	0.00	9,450	0.00	9,450	0.00
GRAND TOTAL	\$63,389,020	151.79	\$65,043,068	153.50	\$65,043,068	153.50	\$54,043,068	153.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$63,389,020	151.79	\$65,043,068	153.50	\$65,043,068	153.50	\$54,043,068	153.50

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 \$82.6 million in retailer commissions and incentives in FY 2018.
- 2.) **Lottery Players** - \$939.5 million paid to players in prizes in FY 2018.
- 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, the highest in Missouri Lottery history.

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.) 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.

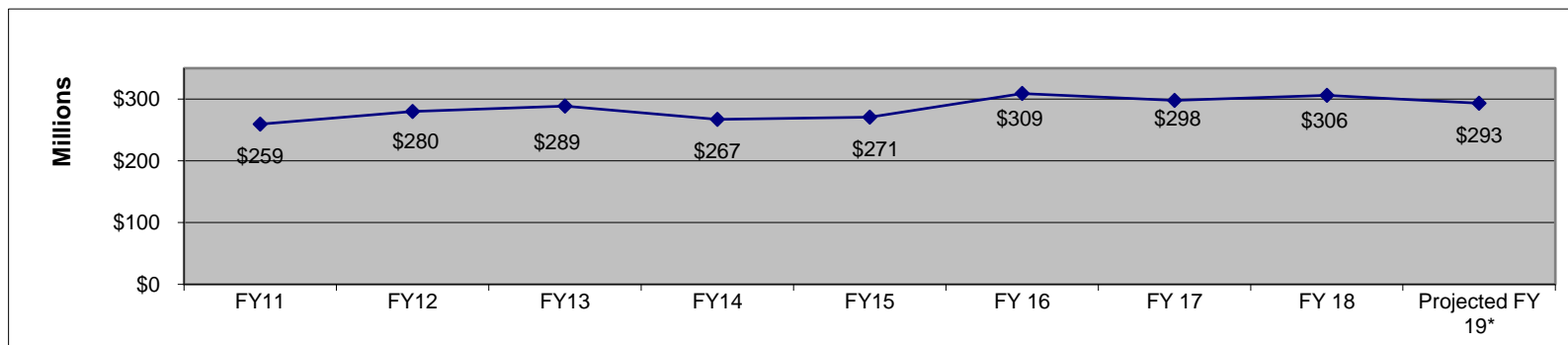
3.) Responsible Gaming - Missouri Lottery recently achieved the highest industry distinction for responsible gaming through the World Lottery Association (WLA). A Level 4 certification under the WLA's Responsible Gaming Framework signifies a categorical integration of responsibility practices at all levels of an organization and a commitment to continuous improvement. The Missouri Lottery is one of eight United States lotteries to receive a Level 4 accreditation. 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. After six months of actual transfers in FY 19, Lottery projects the FY 19 transfer to come in higher than our original \$293 million projection (a record transfer year of \$315 to \$320 million is projected).

PROGRAM DESCRIPTION

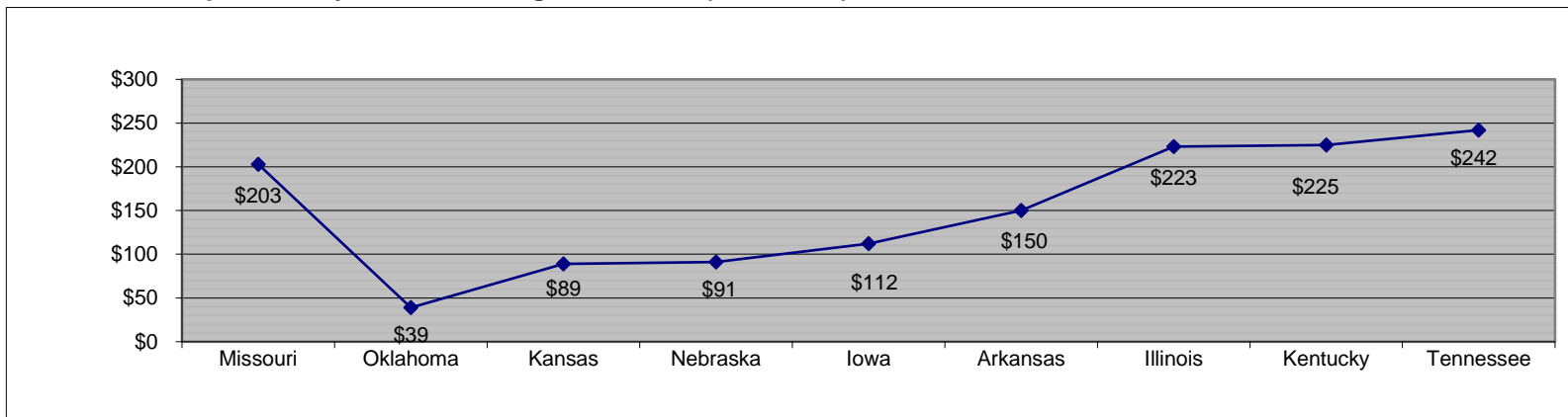
Department **REVENUE**

HB Section(s): 4.165-4.180

Program Name **MISSOURI LOTTERY COMMISSION**

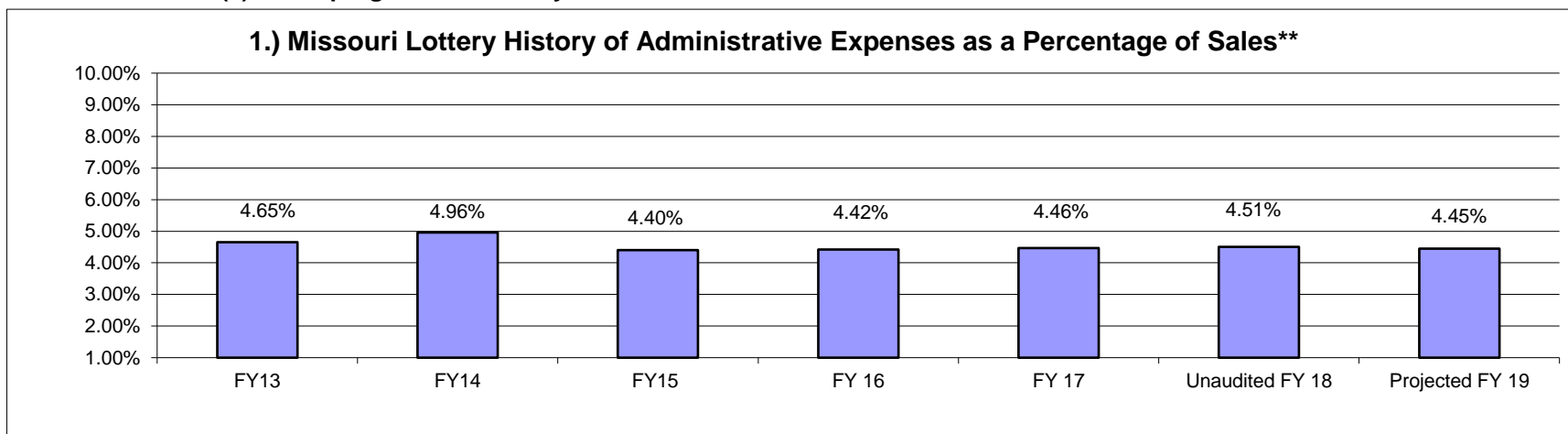
Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

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

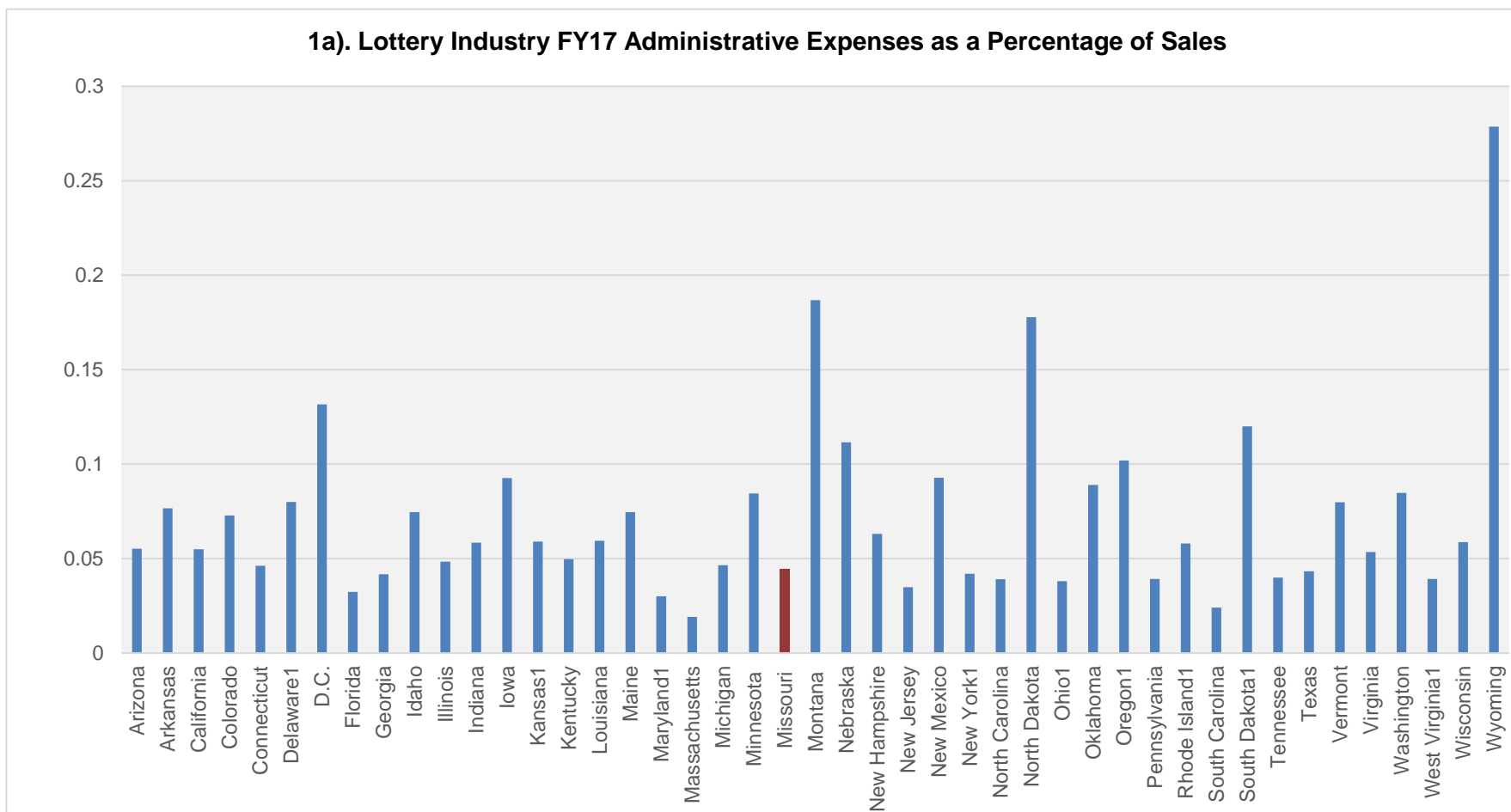
Department REVENUE

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%.

Source: La Fleur's 2018 World Lottery Almanac © 2018 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

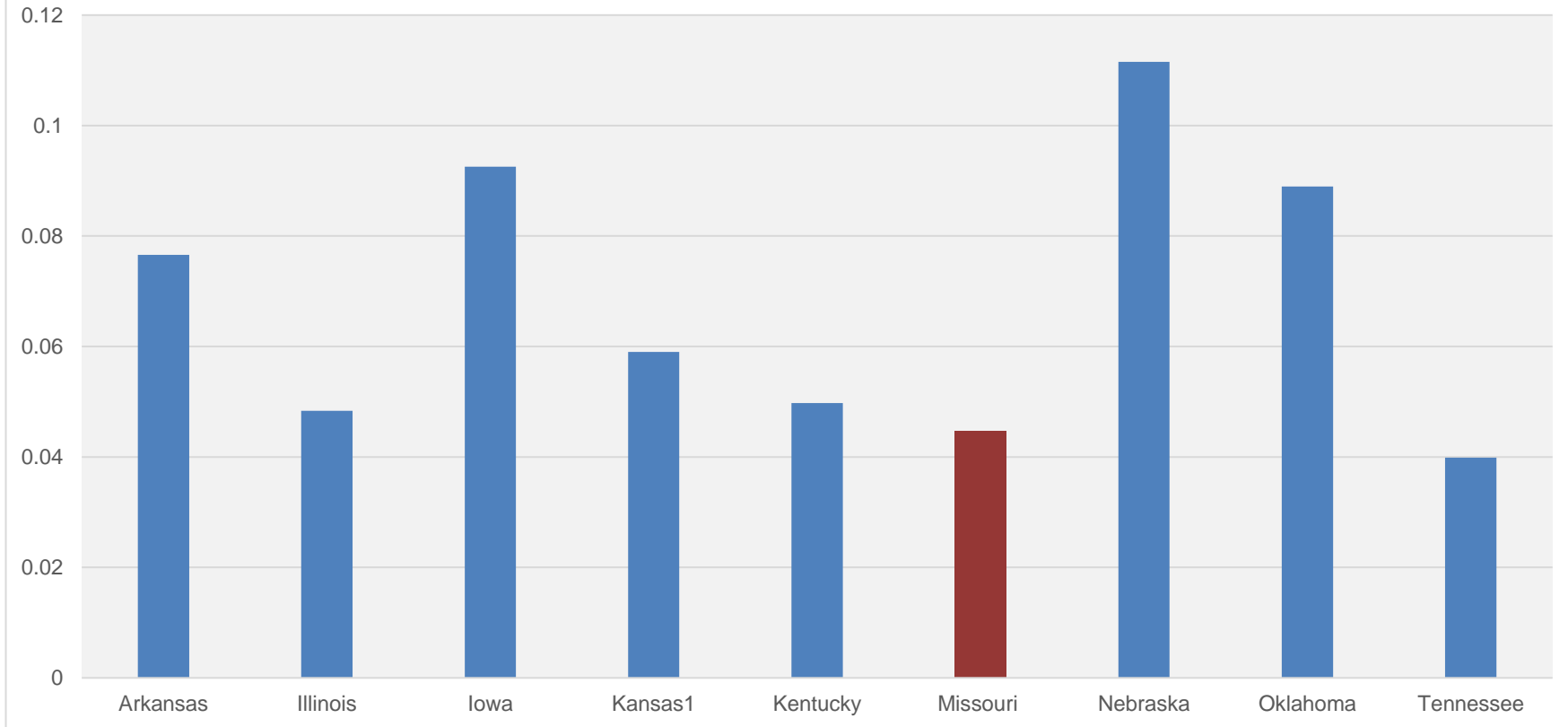
Department REVENUE

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

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%.

Source: *La Fleur's 2018 World Lottery Almanac* © 2018 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

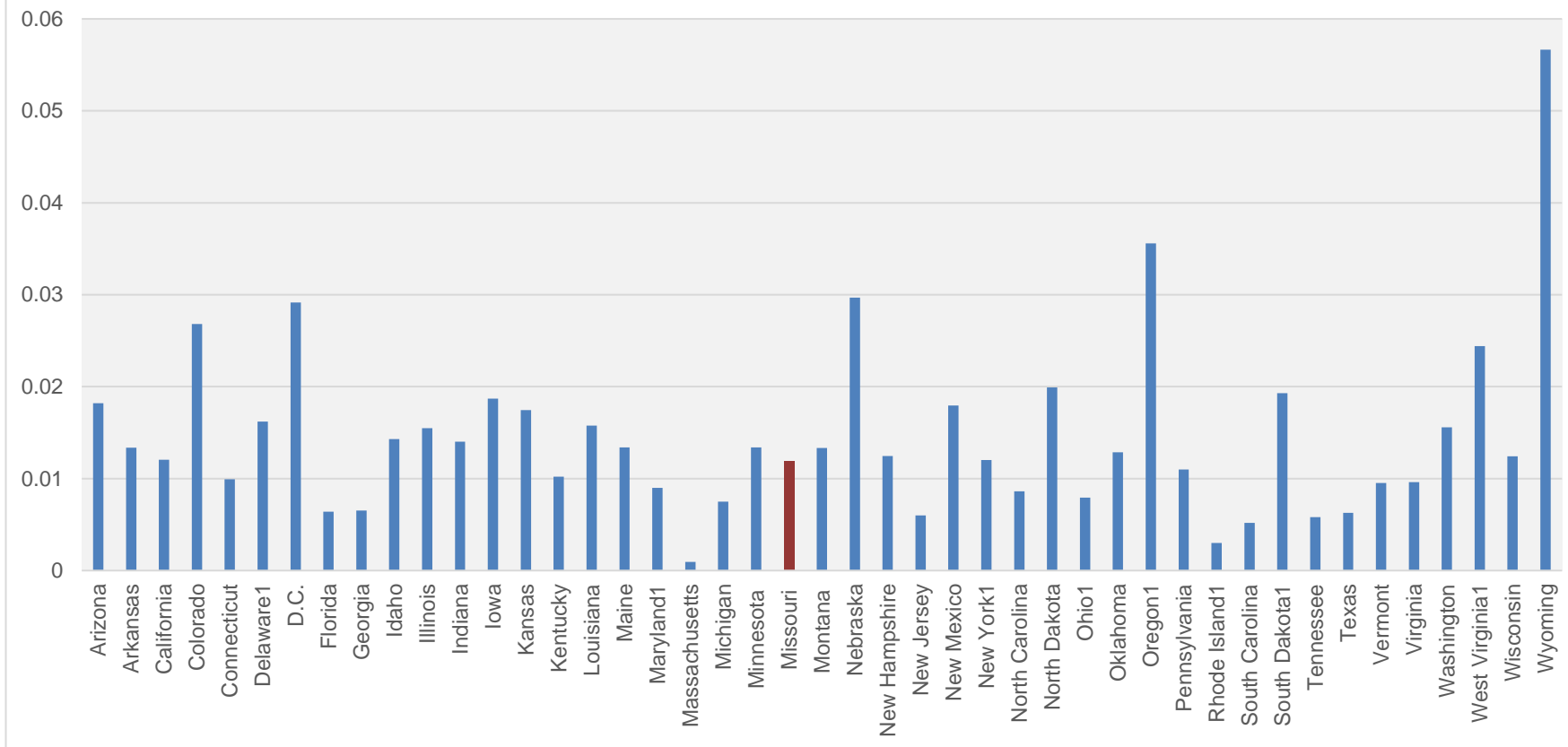
Department REVENUE

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.) 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%.

Source: *La Fleur's 2018 World Lottery Almanac* © 2018 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

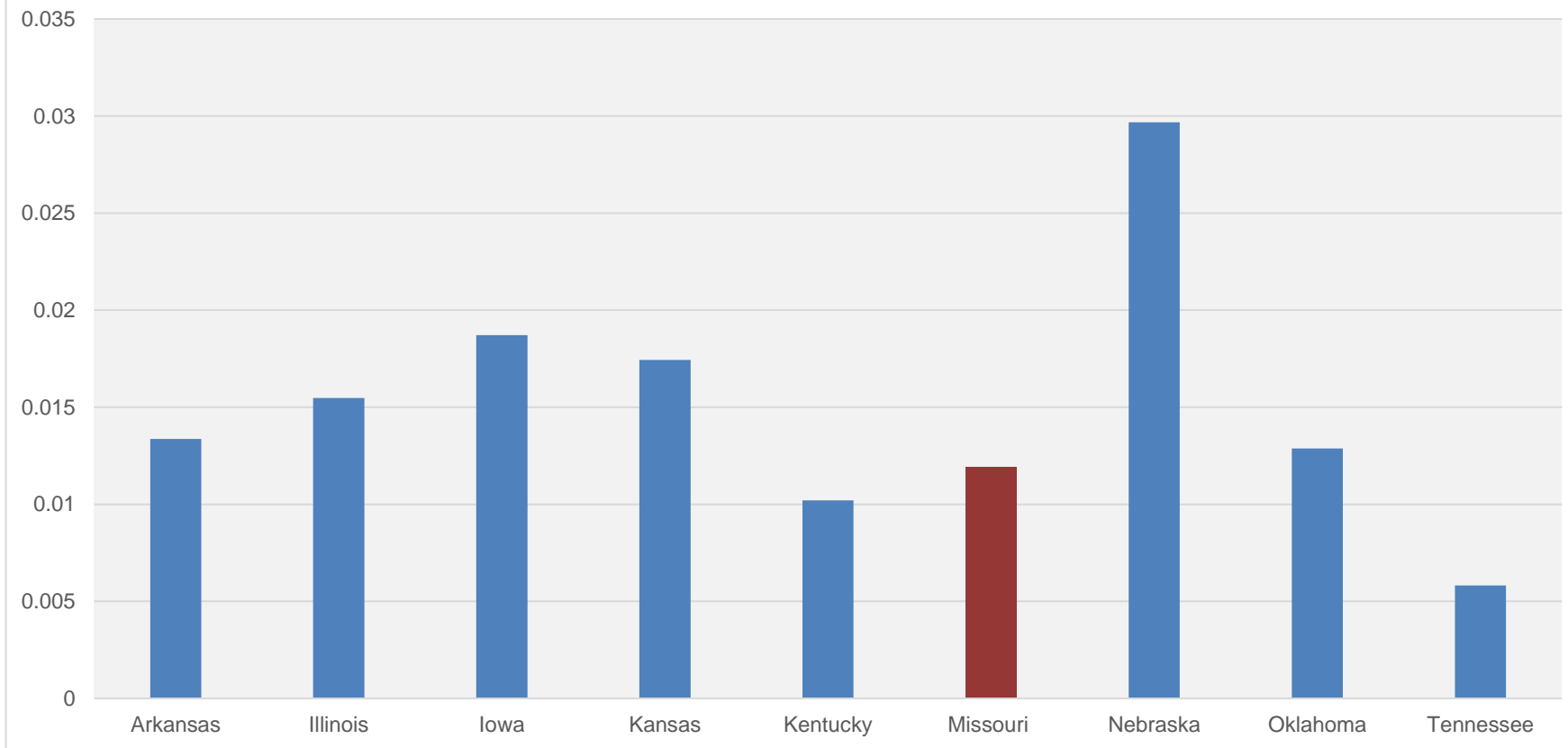
Department REVENUE

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

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%.

Source: *La Fleur's 2018 World Lottery Almanac* © 2018 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

Department REVENUE

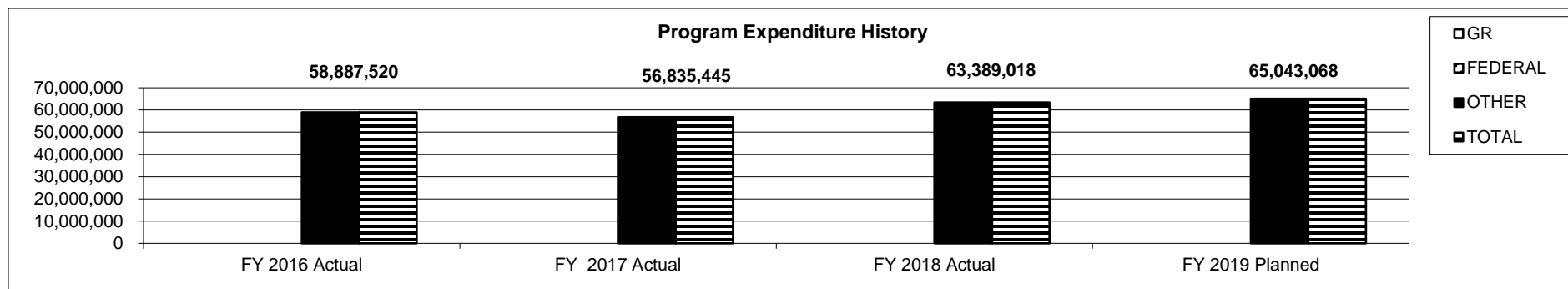
HB Section(s): 4.165-4.180

Program Name MISSOURI LOTTERY COMMISSION

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

3. 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 _____

Department Revenue		Budget Unit	<u>87212N</u>
Division	<u>Missouri Lottery Commission</u>		
DI Name	<u>FY 2019 Cost to Continue Pay Plan</u>	DI#	<u>0000013</u>
		HB Section	<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	54,647	54,647	
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	70,369	70,369	
Total	0	0	54,647	54,647		Total	0	0	125,016	125,016	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	<u>0</u>	<u>0</u>	<u>16,651</u>	<u>16,651</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Est. Fringe	<u>0</u>	<u>0</u>	<u>16,651</u>	<u>16,651</u>
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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: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/>	New Legislation	<input type="checkbox"/>	New Program	<input type="checkbox"/>	Fund Switch
<input type="checkbox"/>	Federal Mandate	<input type="checkbox"/>	Program Expansion	<input checked="" type="checkbox"/>	Cost to Continue
<input type="checkbox"/>	GR Pick-Up	<input type="checkbox"/>	Space Request	<input type="checkbox"/>	Equipment Replacement
<input 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. A corresponding transfer for the pay plan increase plus estimated fringes is requested from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657).

NEW DECISION ITEM

RANK: 2 OF _____

Department Revenue	Budget Unit	<u>87212N</u>
Division <u>Missouri Lottery Commission</u>		
DI Name <u>FY 2019 Cost to Continue Pay Plan</u>	DI# <u>0000013</u>	HB Section <u>4.165</u>

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

The appropriated amount for the Fiscal Year 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		
Total PS	0	0.0	0	0.0	54,647	0.0	54,647	0.0	0	
Grand Total	0	0.0	0	0.0	54,647	0.0	54,647	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
100-Salaries and Wages					54,647		54,647	0.0		
Total PS	0	0.0	0	0.0	54,647	0.0	54,647	0.0	0	
Transfers					70,369		70,369			
Total TRF	0		0		70,369		70,369		0	
Grand Total	0	0.0	0	0.0	125,016	0.0	125,016	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan FY19-Cost to Continue - 0000013								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	1,750	0.00	1,750	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	2,100	0.00	2,100	0.00
COMPUTER OPER I	0	0.00	0	0.00	350	0.00	350	0.00
COMPUTER OPER II	0	0.00	0	0.00	350	0.00	350	0.00
COMPUTER OPER III	0	0.00	0	0.00	700	0.00	700	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	350	0.00	350	0.00
INFORMATION TECHNOLOGIST I	0	0.00	0	0.00	1,050	0.00	1,050	0.00
INFORMATION TECHNOLOGIST II	0	0.00	0	0.00	350	0.00	350	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	1,050	0.00	1,050	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	396	0.00	396	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	700	0.00	700	0.00
INFORMATION TECHNOLOGY SPEC II	0	0.00	0	0.00	700	0.00	700	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	350	0.00	350	0.00
STOREKEEPER II	0	0.00	0	0.00	1,050	0.00	1,050	0.00
AUDITOR II	0	0.00	0	0.00	350	0.00	350	0.00
ACCOUNTANT I	0	0.00	0	0.00	350	0.00	350	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	350	0.00	350	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	700	0.00	700	0.00
RESEARCH ANAL III	0	0.00	0	0.00	350	0.00	350	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	1,400	0.00	1,400	0.00
EXECUTIVE I	0	0.00	0	0.00	3,150	0.00	3,150	0.00
EXECUTIVE II	0	0.00	0	0.00	700	0.00	700	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	1,050	0.00	1,050	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	350	0.00	350	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	350	0.00	350	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	2,625	0.00	2,625	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	1,750	0.00	1,750	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	4,900	0.00	4,900	0.00
LOTTERY INSIDE SALES SUPV	0	0.00	0	0.00	700	0.00	700	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	2,800	0.00	2,800	0.00
LOTTERY INSIDE SALES REP II	0	0.00	0	0.00	1,050	0.00	1,050	0.00
LOTTERY SALES REP II	0	0.00	0	0.00	9,450	0.00	9,450	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan FY19-Cost to Continue - 0000013								
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	1,050	0.00	1,050	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	350	0.00	350	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	467	0.00	467	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	350	0.00	350	0.00
RESEARCH MANAGER B1	0	0.00	0	0.00	350	0.00	350	0.00
LOTTERY MGR B1	0	0.00	0	0.00	2,100	0.00	2,100	0.00
LOTTERY MGR B2	0	0.00	0	0.00	2,100	0.00	2,100	0.00
LOTTERY MGR B3	0	0.00	0	0.00	841	0.00	841	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	960	0.00	960	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	1,522	0.00	1,522	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	350	0.00	350	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	586	0.00	586	0.00
TOTAL - PS	0	0.00	0	0.00	54,647	0.00	54,647	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$54,647	0.00	\$54,647	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$54,647	0.00	\$54,647	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
Pay Plan FY19-Cost to Continue - 0000013								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	70,369	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	70,369	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$70,369	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$70,369	0.00

NEW DECISION ITEM

RANK: 2 OF _____

Department Revenue	Budget Unit <u>87212N</u>
Division <u>Missouri Lottery Commission</u>	
DI Name <u>FY 20 Pay Plan</u> DI# <u>0000012</u>	HB Section <u>4.165</u>

1. AMOUNT OF REQUEST

	FY 2020 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	

	FY 2020 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	0	0	107,769	107,769	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	137,718	137,718	
Total	0	0	245,487	245,487	
FTE	0.00	0.00	0.00	0.00	

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

Est. Fringe	0	0	32,837	32,837
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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: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2020 budget includes appropriation authority for a 3% pay raise for state employees beginning January 1, 2020. A corresponding transfer for the pay plan increase plus estimated fringes is requested from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657).

NEW DECISION ITEM

RANK: 2 OF _____

Department Revenue	Budget Unit	87212N
Division Missouri Lottery Commission		
DI Name FY 20 Pay Plan	DI# 0000012	HB Section 4.165

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

The appropriated amount for the Fiscal Year 20 pay plan was based on personal service appropriations.

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
100-Salaries and Wages					107,769		107,769	0.0		
Total PS	0	0.0	0	0.0	107,769	0.0	107,769	0.0	0	
Transfers					137,718		137,718			
Total TRF	0		0		137,718		137,718		0	
Grand Total	0	0.0	0	0.0	245,487	0.0	245,487	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,025	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	2,541	0.00
COMPUTER OPER I	0	0.00	0	0.00	0	0.00	452	0.00
COMPUTER OPER II	0	0.00	0	0.00	0	0.00	454	0.00
COMPUTER OPER III	0	0.00	0	0.00	0	0.00	942	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	0	0.00	792	0.00
INFORMATION TECHNOLOGIST I	0	0.00	0	0.00	0	0.00	2,034	0.00
INFORMATION TECHNOLOGIST II	0	0.00	0	0.00	0	0.00	635	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	0	0.00	0	0.00	2,336	0.00
INFORMATION TECHNOLOGY SUPV	0	0.00	0	0.00	0	0.00	1,198	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	4,391	0.00
INFORMATION TECHNOLOGY SPEC II	0	0.00	0	0.00	0	0.00	959	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	1,256	0.00
STOREKEEPER II	0	0.00	0	0.00	0	0.00	1,599	0.00
AUDITOR II	0	0.00	0	0.00	0	0.00	723	0.00
ACCOUNTANT I	0	0.00	0	0.00	0	0.00	530	0.00
ACCOUNTING SPECIALIST II	0	0.00	0	0.00	0	0.00	830	0.00
ACCOUNTING GENERALIST II	0	0.00	0	0.00	0	0.00	1,315	0.00
RESEARCH ANAL III	0	0.00	0	0.00	0	0.00	776	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	3,343	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	5,089	0.00
EXECUTIVE II	0	0.00	0	0.00	0	0.00	1,315	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,074	0.00
MAINTENANCE SPV II	0	0.00	0	0.00	0	0.00	743	0.00
GRAPHIC ARTS SPEC III	0	0.00	0	0.00	0	0.00	664	0.00
LOTTERY CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	3,507	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	0	0.00	2,361	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	0	0.00	8,306	0.00
LOTTERY INSIDE SALES SUPV	0	0.00	0	0.00	0	0.00	1,169	0.00
LOTTERY SALES COORDINATOR	0	0.00	0	0.00	0	0.00	6,150	0.00
LOTTERY INSIDE SALES REP II	0	0.00	0	0.00	0	0.00	1,456	0.00
LOTTERY SALES REP II	0	0.00	0	0.00	0	0.00	16,342	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	2,483	0.00
FISCAL & ADMINISTRATIVE MGR B2	0	0.00	0	0.00	0	0.00	992	0.00
FISCAL & ADMINISTRATIVE MGR B3	0	0.00	0	0.00	0	0.00	1,412	0.00
HUMAN RESOURCES MGR B1	0	0.00	0	0.00	0	0.00	980	0.00
RESEARCH MANAGER B1	0	0.00	0	0.00	0	0.00	948	0.00
LOTTERY MGR B1	0	0.00	0	0.00	0	0.00	4,851	0.00
LOTTERY MGR B2	0	0.00	0	0.00	0	0.00	5,788	0.00
LOTTERY MGR B3	0	0.00	0	0.00	0	0.00	1,945	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	2,906	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	4,611	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	772	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	1,774	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	107,769	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$107,769	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$107,769	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
Pay Plan - 0000012								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	137,718	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	137,718	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$137,718	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$137,718	0.00

NEW DECISION ITEM

RANK: 2 OF _____

Department Revenue	Budget Unit <u>87212N</u>
Division <u>Missouri Lottery Commission</u>	
DI Name <u>FY 20 Market Adjustment Pay Plan</u> DI# <u>0000018</u>	HB Section <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	0	0		PS	0	0	32,913	32,913	
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	42,382	42,382	
Total	0	0	0	0		Total	0	0	75,295	75,295	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

Est. Fringe	0	0	10,029	10,029
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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: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

The Governor's Fiscal Year 2020 budget includes appropriation authority for a pay plan associated with the recently completed compensation study to move employee salaries to market-based minimums, with increases capped at 15%. The pay plan begins on January 1, 2020. A corresponding transfer for the pay plan increase plus estimated fringes is requested from the State Lottery Fund (0682) to the Lottery Enterprise Fund (0657).

NEW DECISION ITEM

RANK: 2 OF _____

Department Revenue	Budget Unit <u>87212N</u>
Division <u>Missouri Lottery Commission</u>	
DI Name <u>FY 20 Market Adjustment Pay Plan</u> DI# <u>0000018</u>	HB Section <u>4.165</u>

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

The appropriated amounts for the pay plan are based on a recent CBIZ compensation study which identified job classes below the market median pay level and job classes below the market-based minimum. Those positions are being increased from their current appropriation level to the market-based minimum, with individual raises capped at 15%.

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

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
100-Salaries and Wages					32,913		32,913	0.0		
Total PS	0	0.0	0	0.0	32,913	0.0	32,913	0.0	0	
Transfers					42,382		42,382			
Total TRF	0		0		42,382		42,382		0	
Grand Total	0	0.0	0	0.0	75,295	0.0	75,295	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CBIZ - 0000018								
COMPUTER OPER II	0	0.00	0	0.00	0	0.00	1,923	0.00
COMPUTER OPERATIONS SPV II	0	0.00	0	0.00	0	0.00	1,835	0.00
INFORMATION TECHNOLOGIST I	0	0.00	0	0.00	0	0.00	1,278	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	0	0.00	0	0.00	1,509	0.00
PUBLIC INFORMATION COOR	0	0.00	0	0.00	0	0.00	8,933	0.00
EXECUTIVE I	0	0.00	0	0.00	0	0.00	1,918	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	0	0.00	0	0.00	2,301	0.00
LOTTERY INSIDE SALES REP	0	0.00	0	0.00	0	0.00	614	0.00
LOTTERY SALES REPRESENTATIVE	0	0.00	0	0.00	0	0.00	9,474	0.00
LOTTERY INSIDE SALES REP II	0	0.00	0	0.00	0	0.00	1,278	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,850	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	32,913	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$32,913	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$32,913	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
CBIZ - 0000018								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	42,382	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	42,382	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$42,382	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$42,382	0.00

NEW DECISION ITEM

RANK: 2 OF _____

Department Revenue	Budget Unit <u>87212N</u>
Division <u>Missouri Lottery Commission</u>	
DI Name <u>Pull-Tab Vendor Increase</u> DI# <u>1860099</u>	HB Section <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	0	0	0		PS	0	0	0	0	
EE	0	0	3,220,980	3,220,980	0	E	EE	0	0	3,220,980	3,220,980	
PSD	0	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0	0		TRF	0	0	0	0	
Total	0	0	3,220,980	3,220,980	0		Total	0	0	3,220,980	3,220,980	
FTE	0.00	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: Lottery Enterprise Fund (0657)

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

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

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

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 _____

Department Revenue			Budget Unit	<u>87212N</u>	
Division	<u>Missouri Lottery Commission</u>				
DI Name	<u>Pull-Tab Vendor Increase</u>	DI#	<u>1860099</u>	HB Section	<u>4.165</u>

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

The 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		
Total EE	0	0.0	0	0.0	3,220,980	0.0	3,220,980	0.0	0	
Grand Total	0	0.0	0	0.0	3,220,980	0.0	3,220,980	0.0	0	

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					3,220,980		3,220,980	0.0		
Total EE	0	0.0	0	0.0	3,220,980	0.0	3,220,980	0.0	0	
Grand Total	0	0.0	0	0.0	3,220,980	0.0	3,220,980	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Lottery Pull-Tab Vendor Incr - 1860099								
PROFESSIONAL SERVICES	0	0.00	0	0.00	3,220,980	0.00	3,220,980	0.00
TOTAL - EE	0	0.00	0	0.00	3,220,980	0.00	3,220,980	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$3,220,980	0.00	\$3,220,980	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$3,220,980	0.00	\$3,220,980	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
EXPENSE & EQUIPMENT								
STATE LOTTERY FUND	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL - EE	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
GRAND TOTAL	\$166,459,472	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

CORE DECISION ITEM

Department REVENUE	Budget Unit 87213C
Division MISSOURI LOTTERY COMMISSION	
Core - PRIZES	HB Section 4.170

1. CORE FINANCIAL SUMMARY

	FY 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	174,075,218	174,075,218	E	0	0	174,075,218	174,075,218
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	174,075,218	174,075,218	Total	0	0	174,075,218	174,075,218
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

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

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

Other Funds: State Lottery Fund (0682)

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

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

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

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

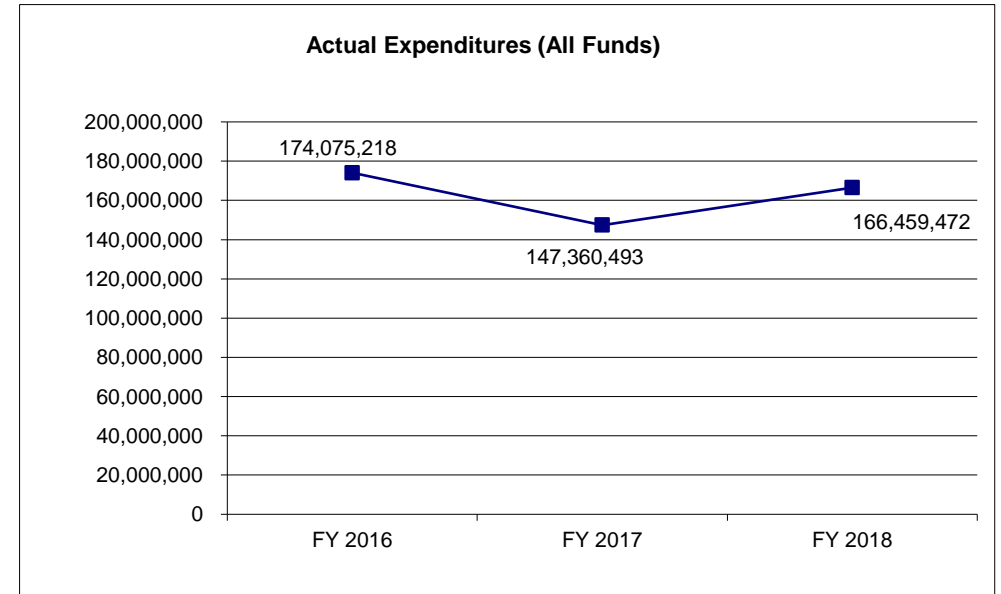
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department REVENUE	Budget Unit 87213C
Division MISSOURI LOTTERY COMMISSION	
Core - PRIZES	HB Section 4.170

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr
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

DEPARTMENT OF REVENUE
 LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	
DEPARTMENT CORE REQUEST							
	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL - EE	166,459,472	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
GRAND TOTAL	\$166,459,472	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$166,459,472	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR
LOTTERY FUND TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY FUND	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	70,422,990	0.00	0.00
TOTAL - TRF	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	70,422,990	0.00	0.00
TOTAL	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	70,422,990	0.00	0.00
Pay Plan - 0000012									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	0	0.00	137,718	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	137,718	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	137,718	0.00	0.00
Pay Plan FY19-Cost to Continue - 0000013									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	0	0.00	70,369	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	70,369	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	70,369	0.00	0.00
CBIZ - 0000018									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	0	0.00	42,382	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	42,382	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	42,382	0.00	0.00
Lottery Trf for OperationsIncr - 1860100									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	3,275,627	0.00	3,275,627	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	3,275,627	0.00	3,275,627	0.00	0.00
TOTAL	0	0.00	0	0.00	3,275,627	0.00	3,275,627	0.00	0.00
GRAND TOTAL	\$67,200,000	0.00	\$70,422,990	0.00	\$73,698,617	0.00	\$73,949,086	0.00	0.00

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.175
Core -	TRANSFER FOR OPERATIONS		

1. CORE FINANCIAL SUMMARY

	FY 2020 Budget Request				
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	70,422,990	70,422,990	E
Total	0	0	70,422,990	70,422,990	
FTE	0.00	0.00	0.00	0.00	

	FY 2020 Governor's Recommendation				
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	70,422,990	70,422,990	
Total	0	0	70,422,990	70,422,990	
FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: State Lottery Fund (0682)

Other Funds: State Lottery Fund (0682)

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)

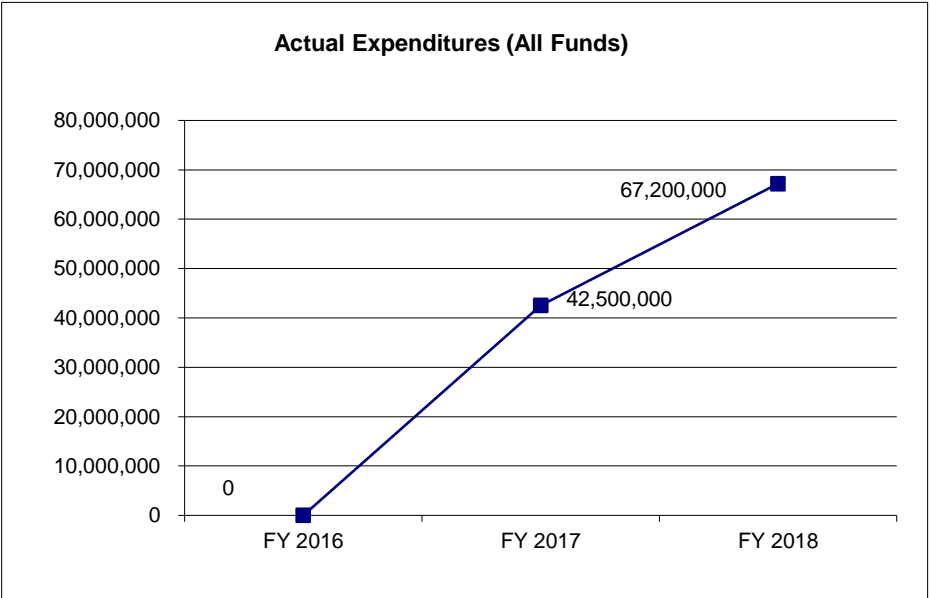
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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION	HB Section	4.175
Core -	TRANSFER FOR OPERATIONS		

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	70,422,990	70,422,990	
	Total	0.00	0	0	70,422,990	70,422,990	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	70,422,990	70,422,990	
	Total	0.00	0	0	70,422,990	70,422,990	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	70,422,990	70,422,990	
	Total	0.00	0	0	70,422,990	70,422,990	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	70,422,990	0.00
TOTAL - TRF	67,200,000	0.00	70,422,990	0.00	70,422,990	0.00	70,422,990	0.00
GRAND TOTAL	\$67,200,000	0.00	\$70,422,990	0.00	\$70,422,990	0.00	\$70,422,990	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$67,200,000	0.00	\$70,422,990	0.00	\$70,422,990	0.00	\$70,422,990	0.00

NEW DECISION ITEM
RANK: 2 OF _____

Department Revenue	Budget Unit <u>87215N</u>
Division <u>Missouri Lottery Commission</u>	
DI Name <u>Transfer for Operations Increase</u> DI# <u>1860100</u>	HB Section <u>4.175</u>

1. AMOUNT OF REQUEST

	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		
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	3,275,627	3,275,627	E	TRF	0	0	3,275,627	3,275,627	
Total	<u>0</u>	<u>0</u>	<u>3,275,627</u>	<u>3,275,627</u>		Total	<u>0</u>	<u>0</u>	<u>3,275,627</u>	<u>3,275,627</u>	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

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

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

Other Funds: 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 19 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

Department Revenue	Budget Unit <u>87215N</u>
Division <u>Missouri Lottery Commission</u>	
DI Name <u>Transfer for Operations Increase</u> DI# <u>1860100</u>	HB Section <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		
Total EE	0	0.0	0	0.0	3,275,627	0.0	3,275,627	0.0	0	
Grand Total	0	0.0	0	0.0	3,275,627	0.0	3,275,627	0.0	0	

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
820-Transfers					3,275,627		3,275,627	0.0		
Total EE	0	0.0	0	0.0	3,275,627	0.0	3,275,627	0.0	0	
Grand Total	0	0.0	0	0.0	3,275,627	0.0	3,275,627	0.0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
Lottery Trf for OperationsIncr - 1860100								
TRANSFERS OUT	0	0.00	0	0.00	3,275,627	0.00	3,275,627	0.00
TOTAL - TRF	0	0.00	0	0.00	3,275,627	0.00	3,275,627	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$3,275,627	0.00	\$3,275,627	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$3,275,627	0.00	\$3,275,627	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
FUND TRANSFERS								
STATE LOTTERY FUND	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	323,000,000	0.00
TOTAL - TRF	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	323,000,000	0.00
TOTAL	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	323,000,000	0.00
GRAND TOTAL	\$306,072,098	0.00	\$323,000,000	0.00	\$293,100,000	0.00	\$323,000,000	0.00

CORE DECISION ITEM

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

1. CORE FINANCIAL SUMMARY

	FY 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	323,000,000	323,000,000
Total	0	0	293,100,000	293,100,000	Total	0	0	323,000,000	323,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
<i>Est. Fringe</i>	0	0	0	0	<i>Est. Fringe</i>	0	0	0	0

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

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

Other Funds: State Lottery Fund (0682)

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget to better approximate actual. An "E" is requested so that the Lottery can continue to make transfers should sales and transfers exceed expectations.

Fiscal Year	Transfer to Education
2014	267,324,620
2015	270,701,018
2016	308,993,403
2017	297,874,417
2018	306,072,098
Five-Year Benchmark	290,193,111
Benchmark + 1%	293,095,042

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

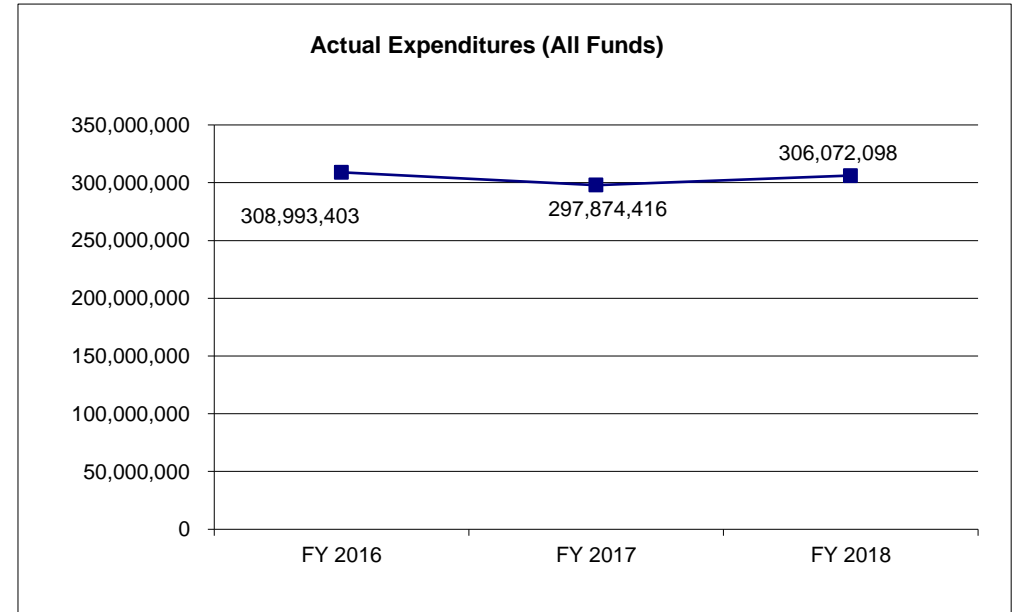
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

CORE DECISION ITEM

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

4. FINANCIAL HISTORY

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Current Yr.
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

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	323,000,000	323,000,000	
	Total	0.00	0	0	323,000,000	323,000,000	
DEPARTMENT CORE ADJUSTMENTS							
Core Reduction	160 T137 TRF	0.00	0	0	(29,900,000)	(29,900,000)	Reversal of core reduction
	NET DEPARTMENT CHANGES	0.00	0	0	(29,900,000)	(29,900,000)	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	293,100,000	293,100,000	
	Total	0.00	0	0	293,100,000	293,100,000	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	160 T137 TRF	0.00	0	0	29,900,000	29,900,000	Reversal of core reduction
	NET GOVERNOR CHANGES	0.00	0	0	29,900,000	29,900,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	323,000,000	323,000,000	
	Total	0.00	0	0	323,000,000	323,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2020	FY 2020
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	323,000,000	0.00
TOTAL - TRF	306,072,098	0.00	323,000,000	0.00	293,100,000	0.00	323,000,000	0.00
GRAND TOTAL	\$306,072,098	0.00	\$323,000,000	0.00	\$293,100,000	0.00	\$323,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$306,072,098	0.00	\$323,000,000	0.00	\$293,100,000	0.00	\$323,000,000	0.00